DRUCKFARBENGROUP

Sustainability Report

2025

Index

6 — **1. Cross-cutting standards**

8 — **1.1 ESRS 1** General requirements

24 — **1.2 ESRS 2** General disclosure

32 — **2. Environmental Standards**

34 — **2.1 ESRS E1** Climate change and energy

44 — **2.2 ESRS E2** Pollution and chemicals

52 — **2.3 ESRS E3** Water and marine resources

56 — **2.4 ESRS E4** Biodiversity and ecosystems

68 — **2.5 ESRS E5** Resource use and circular economy

80 — **3. Social Standards**

86 — **3.1 ESRS S1** Own workforce

124 — **3.2 ESRS S2** Value-Chain Workers

130 — **3.3 ESRS S3** Affected communities

142 — **3.4 ESRS S4** Consumers and end-users

152 — **4. Corporate Governance**

154 — **4.1 ESRS G1** Business continuity & Suppliers/ Procurement

Building sustainable value through innovation, responsibility and long-term vision

At DRUCKFARBEN Group, sustainability is not a destination, it is the framework through which we shape our future. As a family-owned industrial group with over five decades of history, we have always believed that long-term success is achieved by creating value not only for our customers, but also for our people, our communities, and the environment in which we operate.

The past year has been another important milestone in our transformation. The inauguration of our new DF Inks production facility in Halkis represents far more than a manufacturing investment. It reflects our confidence in Greek industry, our commitment to technological excellence, and our determination to build production capabilities that are prepared for the environmental and regulatory challenges of tomorrow.

Across our three business units, **DF Inks, KRAFT Paints, and BIOCLIMA,** we continue to invest in innovation that delivers measurable value for customers while supporting the transition to a more sustainable economy. From recyclable and low migration packaging inks, to low-VOC architectural coatings and energy-efficient building systems, our ambition is to develop products that help our customers meet increasingly demanding performance and environmental expectations.

This Sustainability Report has been prepared in alignment with the **European Sustainability Reporting Standards (ESRS)** and reflects our commitment to transparency, accountability, and continuous improvement. Environmental responsibility remains one of our strategic priorities. We continue investing in renewable energy, modern production infrastructure, solvent recovery, waste reduction, resource efficiency, and product innovation designed to reduce environmental impact throughout the value chain.

Our greatest strength, however, remains our people. Their expertise, dedication, and willingness to embrace change enable us to continuously improve.

Equally important is our responsibility toward society. Throughout 2025, our Corporate Social Responsibility initiatives focused on supporting education, local communities, healthcare, culture, sports, and animal welfare. Through our four CSR pillars, we partnered with 35 organizations to create tangible, lasting impact. These initiatives remind us that business success carries a broader responsibility to contribute positively wherever we operate.

Looking ahead, we remain optimistic. The packaging, construction, and coatings industries are undergoing profound transformation, driven by digitalization, circularity, climate ambitions, and changing customer expectations. We view these challenges as opportunities to innovate and strengthen partnerships, through color and science.

On behalf of the Board of Directors and the entire leadership team, I would like to thank our stakeholders for their continued trust and collaboration. Together, we are building a stronger, more resilient DRUCKFARBEN Group.



George Karavasilis
CEO
DRUCKFARBEN Group

1 Section

Cross-cutting standards

INDEX

1.1 ESRS 1 General requirements

1.2 ESRS 2 General disclosure

1.1

ESRS 1 General requirements

This chapter sets out the basis on which the statement is prepared, how sustainability is governed , and the double materiality assessment that determines everything the following chapters contain.

Reporting framework and statement of application

DRUCKFARBEN Group publishes this Sustainability Statement voluntarily. The Group employed 406 people at 31 December 2025 and does not meet the thresholds of the Corporate Sustainability Reporting Directive as amended by Directive (EU) 2026/470, which limits the reporting obligation to undertakings with more than 1,000 employees and net turnover above 450 million euro.

The statement is prepared with reference to the European Sustainability Reporting Standards. It is not prepared in accordance with those standards and the Group makes no such claim. The Group takes the view that a partial disclosure honestly labelled serves a reader better than a compliance claim the underlying data cannot support.

Frameworks applied and not applied

Framework	How it is used in this statement
European Sustainability Reporting Standards	Provides the architecture, the topic structure and the disclosure sequence. Applied with reference, not in accordance with.
Global Reporting Initiative	Mapped in the content index at Annex B so that readers and rating platforms familiar with GRI can locate equivalent disclosures.
EMAS and ISO 14001	Source of the verified environmental data for the three Greek production sites. EMAS statements published since 2006.
ISO 14064-1:2018	Basis of the greenhouse gas inventory presented in Chapter 2.
ISO 50001 and ISO 45001	Source of the energy monitoring and occupational health and safety data.
SA 8000:2014	Held by the Romanian subsidiary. Covers child labour, forced labour, health and safety, freedom of association, discrimination, working hours and remuneration.
EcoVadis	Independent assessment of management systems across environment, labour and human rights, ethics and sustainable procurement. Results disclosed in Chapter 4.
EU Taxonomy Regulation	Not applied. The Group is outside the scope of the Article 8 disclosure obligation and reports no Taxonomy aligned turnover, capital expenditure or operating expenditure.

Scope of consolidation and reporting boundary

The reporting boundary follows the consolidation scope of the Group financial statements and covers every entity over which DRUCKFARBEN Group exercises control. The boundary is not uniform across topics. Quantitative environmental data covers the three Greek production sites that constitute the certified manufacturing footprint under EMAS. Social data covers the five countries of employment. Governance data covers the Group.

Entity and country	Activity and business unit	Environmental data	Social data	Governance
DRUCKFARBEN Hellas, Greece	Ink, paint, mortar and insulation manufacture, research, commercial and Group functions. DF Inks, KRAFT Paints, BIOCLIMA	Consolidated. Halkida and two Aspropyrgos plants	Consolidated	Consolidated
DRUCKFARBEN Romania	Manufacturing and commercial. KRAFT Paints	Reported separately, not consolidated into Group totals	Consolidated	Consolidated
DRUCKFARBEN Nigeria	Manufacturing and commercial. DF Inks, KRAFT Paints	Outside the boundary for FY2025	Consolidated	Consolidated
Bulgaria	Logistics and commercial. KRAFT Paints, BIOCLIMA	Outside the boundary for FY2025	Consolidated	Consolidated
Serbia	Logistics and commercial. KRAFT Paints, BIOCLIMA	Outside the boundary for FY2025	Consolidated	Consolidated
Cyprus	Commercial entity. No employees at 31 December 2025	Not applicable	Consolidated	Consolidated

The value chain

The Group converts purchased chemistry into finished products. It does not extract, mine or smelt. That single fact determines where its most severe potential impacts sit, which is upstream of the first tier of suppliers and downstream in the hands of the people who apply the products.

Value chain stage	What happens there
Upstream, raw materials	Pigments, resins, binders, solvents, mineral fillers, additives, biocides.
Upstream, packaging and consumables	Metal and plastic pails, drums, cartons, labels, wooden pallets, printed marketing material
Upstream, inbound logistics	Bulk solvent and resin haulage into Greece and Romania
Own operations	Three Greek production sites, production in Romania and Nigeria, logistics in Bulgaria and Serbia,
Downstream, distribution	Merchants, retail partners
Downstream, professional application	Painters, decorators, insulation installers, flexible packaging converters
Downstream, use and end of life	Coated and insulated buildings, printed flexible packaging

Time horizons

The Group applies the time horizons below consistently across the assessment of impacts, risks and opportunities and across the target register in each chapter. They are aligned to the Group planning cycle rather than adopted from the standard in the abstract.

Horizon	Period	What it corresponds to in the Group
Short term	Up to 12 months from the reporting date	The annual budget, the environmental objectives programme under ISO 14001 and the annual policy revision cycle
Medium term	1 to 5 years	The Group investment plan, the 2030 biodiversity and certified sourcing objectives, product reformulation programmes
Long term	More than 5 years	The service life of applied insulation and waterproofing systems, the demographic profile of the Greek technical workforce, decarbonisation of the building envelope

Assurance

No part of this statement has been subject to external assurance as a sustainability statement. That is stated plainly because the presence of verified underlying data can otherwise be mistaken for assurance over the report itself.

Information	Independent verification status
Greenhouse gas inventory for FY2025	Prepared to ISO 14064-1:2018 and presented as verified
Environmental data for the three Greek production sites	Within the scope of the EMAS environmental statement.
Environmental and energy management systems	Certified to ISO 14001 and ISO 50001 and subject to surveillance audit
Occupational health and safety management system	Certified to ISO 45001:2018 in Greece and Romania
Social accountability, Romania	Certified to SA 8000:2014
Management systems across four ESG themes	Assessed by EcoVadis. This is a rating, not an assurance engagement
This sustainability statement as a whole	Not assured
Workforce, training, community investment and loyalty programme data	Internal reporting only. No independent verification

Role of the administrative, management and supervisory bodies (ESRS 2 GOV-1)

DRUCKFARBEN Group is a family owned industrial group with more than five decades of history. Governance of sustainability rests with the Board of Directors.

Body or function	Composition or holder	Sustainability role	Frequency
Board of Directors	60% independent	Approves conduct policies, sponsorship and donation decisions, and reviews climate, social and human capital matters.	Quarterly
Group Managing Director	Group Managing Director	Most senior level accountable for occupational health and safety. Approves conduct policies. Receives reporting on EcoVadis, payment practices readiness and pay transparency readiness	Continuous
Sustainability Office	Environmental and HSE Department	Owns the double materiality assessment, the sustainability statement and the reporting calendar	Continuous
Environmental and HSE Department under Technical Management	Department head and site HSE officers	Operational responsibility for environmental management, EMAS, biodiversity programmes and site safety	Continuous
Human Resources	Human Resources	Owns workforce policies, whistleblowing procedures, training and pay transparency readiness	Continuous
Legal Counsel	Group Legal Counsel with external consultant support	Develops conduct policies jointly with Group HR. Data protection and regulatory briefings	Continuous
Procurement	Procurement function	Supplier evaluation, the Supplier Code of Conduct rollout and supplier segmentation	Continuous
Occupational Health and Safety Committees	Three committees, two in Greece and one in Romania, with employee representatives elected for two year terms	Participate directly in the preparation and implementation of decisions on health, safety and labour protection	As required by national law

Risk management and internal controls over sustainability reporting (ESRS 2 GOV-5)

Sustainability data reaches this statement through three routes. Certified management systems generate the environmental, energy and safety data and are subject to external audit. The SAP enterprise system holds procurement, production and payroll data. Functional owners hold the remainder in departmental records, and this third route carries the highest risk because it depends on individuals rather than on a system.

Data domain	Primary source	Control in place	Residual risk
Energy and emissions	ISO 50001 monitoring and the ISO 14064-1 inventory	External verification of the inventory. EMAS verification of the environmental statement	Denominator inconsistency between the inventory and the energy disclosure, identified and under reconciliation
Water and waste	Site meters and licensed contractor records	EMAS scope, verification expected summer 2026	Metering coverage incomplete. Waste totals not consolidated at Group level
Workforce	Country payroll registers	Reconciliation of closing headcount performed for FY2025	Age band, contract type and working pattern fields not extractable in Greece and Romania
Training	Human Resources records, structured and categorised during 2025	Categorisation completed for Greece	Not consolidated across the other four countries. No gender split
Health and safety	Site incident records, ISO 45001	Certified system in Greece and Romania covering 327 employees	No Group hours worked denominator. Contractor incidents recorded at site level and not consolidated
Procurement and supplier data	SAP	Spend and category reporting available	Supplier ESG status flags not yet populated. No Code of Conduct coverage metric
Business conduct	Group HR and Legal case handling	Confidentiality guaranteed, retaliation prohibited	No single Group case register. Number of concerns raised, time to resolution and outcome cannot be reported
Community investment	Marketing and Board approval records	Board approval of each sponsorship and donation	Beneficiary counts and volunteering hours not captured

Strategy, business model and value chain (ESRS 2 SBM-1)

DRUCKFARBEN Group is a family owned industrial group with more than five decades of history. Governance of sustainability rests with the Board of Directors.

Business unit	Products	Customers	Where sustainability enters the offer
DF Inks	Flexible packaging printing inks and coatings, including the PU Ultima series free of nitrocellulose and PVC	Flexible packaging converters and, through them, brand owners	Recyclability of printed film, low migration and food contact compliance, solvent control in the press room, exclusion list compliance under the EuPIA framework
KRAFT Paints	Architectural paints, primers, mortars, adhesives, waterproofing and industrial flooring, including MASTER ECO, Wood Shield, Floor Shield, FIXOTILE GEL, TOTAL PROOF and BODENGUARD	Professional painters and applicators, merchants, retail consumers, hospitality and professional projects	Low and zero volatile organic compound formulation, indoor air quality certification, bio based and recycled content, durability and extended service life
BIOCLIMA	External thermal insulation composite systems and the ClimaWall and ClimaTop ranges, including Silica+, Elite, WheatherSil and Face Up	Insulation installers, specifiers, construction projects	Heating and cooling demand of the building envelope over decades, facade renewal avoiding the embodied carbon of replacement

How sustainability sits inside the business model

The Group reduces its environmental footprint on two fronts, by designing cleaner products and by recovering resources within its own operations. The two fronts are not equal in scale. Direct operational emissions of 399 tonnes of carbon dioxide equivalent are small.

The energy performance of the buildings that carry BIOCLIMA insulation, and the recyclability of the flexible packaging that carries DF Inks chemistry, are large. The Group does not yet quantify either. Establishing the avoided emissions of the thermal insulation portfolio through life cycle assessment is the highest value measurement the Group can undertake, and it is scheduled for 2026 with the introduction of SimaPro.

Pillar	What it means	FY2025 evidence
Sustainable product innovation	Moving the portfolio towards durable building envelope solutions and towards ink systems compatible with mono material recyclable structures	Product distinctions in Waterproofing and Innovation and Home. Collaboration with Thrace Plastics under the In The Loop programme on recyclable flexible packaging. EMICODE EC1 Plus certification for two gel technology tile adhesives. Wood Shield verified at 43 per cent bio based content to EN 16640
Customer experience and market presence	Investing in the professional applicator and end consumer support channels through which the Group competes	KRAFT PRO CLUB active membership rising from 102 to 154. FIDELIS activated across 188 points of sale in Romania. Distinctions in Digital and Social Media and in Trade Shows
Employer brand and workplace culture	Building the capability and the safety record that a chemical manufacturer depends on	Training hours in Greece rising 111 per cent to 2,635. Zero recordable incidents at Halkida. Safety capital programme completed. Emotional Wellbeing Award received by the Romanian operation

A limitation of the strategy disclosure. The Group operates no quantified sustainability targets inside its strategic and financial planning cycle. The objectives currently in force are operational ones pursued through the ISO 50001, ISO 14064-1 and EMAS frameworks, consisting principally of facility level energy reduction and the completion of specific efficiency projects.

Financial performance and economic value

A sustainability programme is only as durable as the business that funds it. The Group sets out its financial position at the front of this statement for that reason, and because the European standards expect the sustainability information to connect to the financial statements rather than to sit alongside them. The figures below are drawn from the audited statutory accounts of the Group.

Financial performance

Million euro unless stated	FY2024 Group	FY2025 Group
Turnover	85.39	84.45
EBITDA	12.26	12.58
Earnings before taxes	6.71	6.59
Salaries, bonuses and employee benefits	10.42	11.29
Taxes paid to government	1.66	1.72
Payments to financial institutions	2.12	1.86
Investments in Tanglible Fixed Assets	7.12	3.76
Employees at year end	392	406

What the series shows. Slight fall in Turnover between 2024 and 2025 (from 85,4 million EUR to 84,5 million EUR) , while EBITDA rose from 12,3 million EUR to 12,6 million EUR. EBITDA Margin improved further on Group level (from 14,4% to 14,9%). Payments to employees grew 8,3% over the same period on Group level and payments to financial instuitutions dropped by 12,3 %.

The Group therefore entered the reporting period on a stable revenue base with a strengthening margin and a reducing cost of debt, which is the condition that makes a multi year investment programme possible.

Business stability

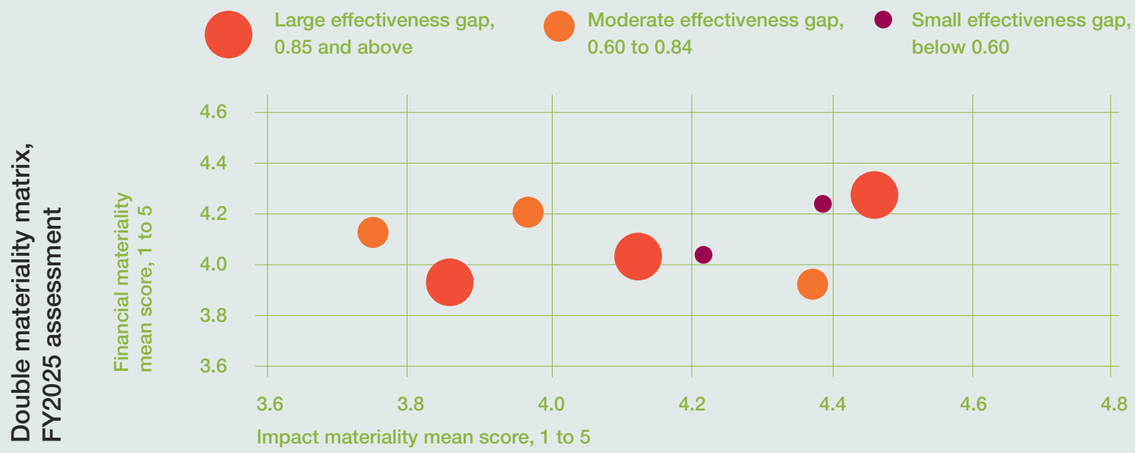
Indicator	FY2024	FY2025
Share of sales outside Greece	37%	36%
Clean tax certificate, Greece	Yes	Yes

Process to identify and assess impacts, risks and opportunities (ESRS 2 IRO-1)

The Group conducted a double materiality assessment through a structured stakeholder survey administered across five stakeholder groups. Each topic was tested on up to four sub dimensions, and the ratings combine into the two materiality axes required by the standard.

Dimension	What it measures	Use
Impact materiality	Significance of the topic for people and the environment	First materiality axis
Financial materiality	Risk to revenue, cost or asset value	Second materiality axis
Effectiveness	How well stakeholders judge the Group manages the topic today	Prioritisation of action plans and capital expenditure
Likelihood	Probability of significant occurrence	Supports the financial materiality axis

Eleven topics were tested and all eleven crossed the threshold. The assessment did not screen the full list of sustainability matters set out in the standard before selecting the eleven, which is the principal methodological limitation described below.

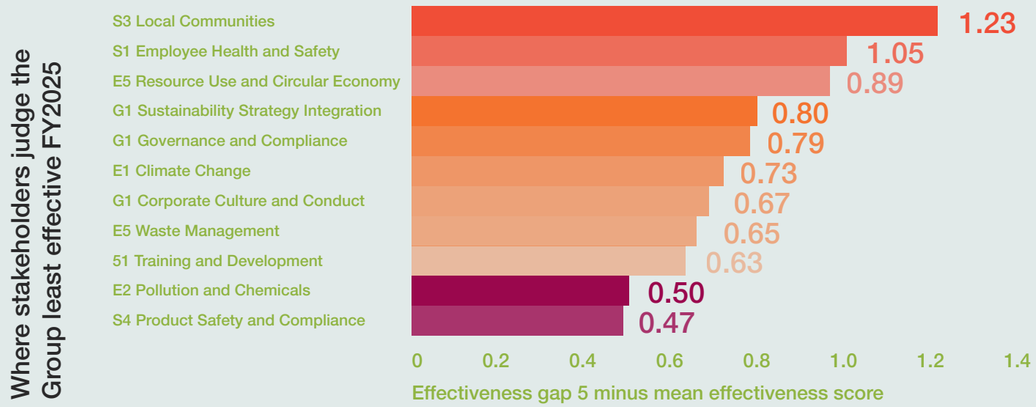


Bubble size and colour show the effectiveness gap, calculated as 5 minus the mean effectiveness score. Three material topics are not plotted because the survey captured a rating on one axis only. These are Climate Change and Corporate Culture and Conduct, which carry no financial rating and Sustainability Integration, which carries no impact rating.

Results

All eleven topics assessed crossed the materiality threshold. The table below ranks them and adds the effectiveness gap, which is the measure the Group uses to set priority rather than the materiality score alone.

Rank	Topic	Impact	Financial	Effectiveness	Gap	Priority
1	S1 Employee Health and Safety	4.46	4.27	3.95	1.05	High
2	S4 Product Safety and Compliance	4.37	4.26	4.53	0.47	High
3	S1 Training and Development	4.37	3.94	4.37	0.63	High
4	E2 Pollution and Chemicals	4.23	4.06	4.50	0.50	High
5	G1 Corporate Culture and Conduct	4.20	Not rated	4.33	0.67	Medium
6	E5 Resource Use and Circular Economy	4.11	4.01	4.11	0.89	Medium
7	G1 Governance and Compliance	3.96	4.19	4.21	0.79	Medium
8	S3 Local Communities	3.87	3.93	3.77	1.23	Medium
9	E5 Waste Management	3.72	4.13	4.35	0.65	Medium
10	G1 Sustainability Strategy Integration	Not rated	4.16	4.20	0.80	Medium
11	E1 Climate Change	3.66	Not rated	4.27	0.73	Medium



A wide bar means stakeholders see a large distance between the importance of the topic and how well the Group manages it today. The two widest gaps fall on the two topics for which this statement discloses the least mature management approach.

What the results say

The health and safety.

Health and safety is the highest rated topic on impact at 4.46 and the topic on which the Group reports its strongest performance, being zero recordable incidents, zero fatalities and zero lost time injuries for the third consecutive year.

Local communities corroborate the disclosure.

Local Communities carries the widest effectiveness gap of any topic at 1.23. This is the topic on which Chapter 3 discloses the least mature management approach, with no documented identification of affected communities, no community grievance mechanism and no engagement instrument.

The training finding has already been answered.

The assessment recorded a regression in training hours per employee in Greece from 7.8 to 5.7 and set the correction of that regression as an action point. The assessment was fielded on 2024 data. The FY2025 result reverses it. Training hours in Greece rose 111 per cent to 2,635 and the average per employee reached 10.8, exceeding the ten hour ambition for the first time. The action point is closed and the Group records it here rather than carrying a stale finding forward.

Circularity and climate

dominate what stakeholders wrote, not what they scored. On the numeric scale Climate Change ranks eleventh and Waste Management ninth. In the open text question asking which topic the Group should prioritise over the next three to five years, circular economy and recyclability drew 15 mentions and climate, emissions and energy drew 15.

1.2

ESRS 2 General disclosure

Connecting the ESRS disclosures in this statement to the GRI Standards used in the 2023 and 2024 report

GRI Content Index

The previous DRUCKFARBEN Group report was built on the GRI Standards. This statement is built on the architecture of the European Sustainability Reporting Standards. The index below allows the reader to locate the equivalent disclosure.

GRI topic standard	Subject	Where it now sits	Continuity note
GRI 201 Economic Performance	Financial implications of climate change, defined benefit obligations	ESRS E1-9, Chapter 1 section 1.4.4	Anticipated financial effects are not quantified. The phase in is applied and the position is stated
GRI 202 Market Presence	Entry level wage against local minimum wage	ESRS S1-10, Chapter 3 section 3.1.14	Carried forward. All employees are paid at or above the statutory minimum. The adequate wage benchmark is new and is not yet applied
GRI 203 Indirect Economic Impacts	Infrastructure investment and services supported	ESRS S3-4 and community investment, Chapter 3 section 3.3	Carried forward and expanded. Monetary donations and product contribution are quantified for the first time
GRI 204 Procurement Practices	Proportion of spending on local suppliers	ESRS G1-2, Chapter 4	Carried forward and quantified. 35.6 per cent local at DF Hellas and 36.7 per cent at DF Romania
GRI 205 Anti corruption	Risk assessment, training, confirmed incidents	ESRS G1-3 and G1-4, Chapter 4	Carried forward
GRI 206 Anti competitive Behaviour	Legal actions for anti competitive behaviour	ESRS G1-1, Chapter 4	Competition law is covered by the Code of Conduct. No legal action arose. No separate disclosure
GRI 207 Tax	Tax approach, governance and country by country reporting	Not reported	Not identified as material in the assessment and not tested. To be considered in the FY2026 screening
GRI 301 Materials	Materials used, recycled input, reclaimed packaging	ESRS E5-4 and E5-5, Chapter 2	Carried forward. Recycled content in packaging at 46 per cent. Total material inflows await the life cycle assessment platform
GRI 302 Energy	Consumption within the organisation, intensity, reduction	ESRS E1-5, Chapter 2	Carried forward. 3,333.31 megawatt hours and 78.83 kilowatt hours per tonne
GRI 303 Water and Effluents	Interactions with water, withdrawal, discharge, consumption	ESRS E3, Chapter 2	Carried forward as a voluntary topic. Consumption of 13,029 cubic metres reported. Flows not yet separated
GRI 304 Biodiversity	Sites in or adjacent to protected areas, habitats restored	ESRS E4, Chapter 2	Carried forward as a voluntary topic. Continuity preserved with the EMAS programmes running since 2006
GRI 305 Emissions	Scopes 1, 2 and 3, intensity, reduction, air emissions	ESRS E1-6 and E2-4, Chapter 2	Carried forward. Scope 3 remains partial and air emissions are not yet quantified in tonnes
GRI 306 Waste	Waste generated, diverted from disposal, directed to disposal	ESRS E5-5, Chapter 2	Carried forward. Recycling streams reported by material. Group totals and the hazardous split remain outstanding
GRI 308 Supplier Environmental Assessment	Suppliers screened using environmental criteria	ESRS G1-2, Chapter 4	Carried forward qualitatively. The screened percentage is not yet available
GRI 401 Employment	New hires and turnover, benefits, parental leave	ESRS S1-6, S1-11 and S1-15, Chapter 3	Carried forward and expanded. Movement data is disclosed by country for the first time
GRI 402 Labour & Management Relations	Minimum notice periods on operational change	ESRS S1-2, Chapter 3	Addressed through management of change procedures. No separate metric
GRI 403 Occupational Health and Safety	Management system, hazard identification, injuries, ill health	ESRS S1-14, Chapter 3	Carried forward and expanded. The most fully developed disclosure in the statement. Contractors remain outside the consolidated figures
GRI 404 Training and Education	Average training hours, skills programmes, career reviews	ESRS S1-13, Chapter 3	Carried forward. Greek training hours rose 111 per cent to 2,635. The gender split is new and is not yet available
GRI 405 Diversity and Equal Opportunity	Diversity of governance bodies and employees, pay ratio	ESRS S1-9 and S1-16, Chapter 3	Carried forward. The pay ratio is deliberately not published yet but is in progress for the next report
GRI 406 Non discrimination	Incidents of discrimination and corrective actions	ESRS S1-17, Chapter 3	Carried forward. Nil return
GRI 407 to 409 Freedom of Association, Child Labour, Forced Labour	Operations and suppliers at significant risk	ESRS S1-1 and S2-1, Chapter 3	Carried forward for own operations. No case identified.
GRI 410 Security Practices and GRI 411 Rights of Indigenous Peoples	Security personnel training, indigenous rights	Not reported	Not applicable to the Group operating context
GRI 413 Local Communities	Community engagement, impact assessment, development programmes	ESRS S3, Chapter 3	Carried forward and restructured. Operational impact on neighbouring communities is now separated from the community investment programme
GRI 414 Supplier Social Assessment	Suppliers screened using social criteria	ESRS S2-1 and G1-2, Chapter 3 and Chapter 4	Carried forward qualitatively.
GRI 415 Public Policy	Political contributions	ESRS G1-5, Chapter 4	Carried forward. Nil contributions
GRI 416 Customer Health and Safety	Health and safety impacts of product categories, incidents	ESRS S4-1 and S4-4, Chapter 3	Carried forward and expanded through the product stewardship instruments table
GRI 417 Marketing and Labelling	Information and labelling requirements, incidents	ESRS S4-4, Chapter 3	Carried forward. Claims substantiation ahead of the empowering consumers directive is new
GRI 418 Customer Privacy	Substantiated complaints on breaches of customer privacy	ESRS S4-3, Chapter 3	Carried forward. Loyalty databases managed under the data protection framework. No substantiated complaint reported

GRI Content Index

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GRI topic standard	Subject	Where it now sits	Continuity note
GRI 201 Economic Performance	Financial implications of climate change, defined benefit obligations	ESRS E1-9, Chapter 1 section 1.4.4	Anticipated financial effects are not quantified. The phase in is applied and the position is stated
GRI 202 Market Presence	Entry level wage against local minimum wage	ESRS S1-10, Chapter 3 section 3.1.14	Carried forward. All employees are paid at or above the statutory minimum. The adequate wage benchmark is new and is not yet applied
GRI 203 Indirect Economic Impacts	Infrastructure investment and services supported	ESRS S3-4 and community investment, Chapter 3 section 3.3	Carried forward and expanded. Monetary donations and product contribution are quantified for the first time
GRI 204 Procurement Practices	Proportion of spending on local suppliers	ESRS G1-2, Chapter 4	Carried forward and quantified. 35.6 per cent local at DF Hellas and 36.7 per cent at DF Romania
GRI 205 Anti corruption	Risk assessment, training, confirmed incidents	ESRS G1-3 and G1-4, Chapter 4	Carried forward
GRI 206 Anti competitive Behaviour	Legal actions for anti competitive behaviour	ESRS G1-1, Chapter 4	Competition law is covered by the Code of Conduct. No legal action arose. No separate disclosure
GRI 207 Tax	Tax approach, governance and country by country reporting	Not reported	Not identified as material in the assessment and not tested. To be considered in the FY2026 screening
GRI 301 Materials	Materials used, recycled input, reclaimed packaging	ESRS E5-4 and E5-5, Chapter 2	Carried forward. Recycled content in packaging at 46 per cent. Total material inflows await the life cycle assessment platform
GRI 302 Energy	Consumption within the organisation, intensity, reduction	ESRS E1-5, Chapter 2	Carried forward. 3,333.31 megawatt hours and 78.83 kilowatt hours per tonne
GRI 303 Water and Effluents	Interactions with water, withdrawal, discharge, consumption	ESRS E3, Chapter 2	Carried forward as a voluntary topic. Consumption of 13,029 cubic metres reported. Flows not yet separated
GRI 304 Biodiversity	Sites in or adjacent to protected areas, habitats restored	ESRS E4, Chapter 2	Carried forward as a voluntary topic. Continuity preserved with the EMAS programmes running since 2006
GRI 305 Emissions	Scopes 1, 2 and 3, intensity, reduction, air emissions	ESRS E1-6 and E2-4, Chapter 2	Carried forward. Scope 3 remains partial and air emissions are not yet quantified in tonnes
GRI 306 Waste	Waste generated, diverted from disposal, directed to disposal	ESRS E5-5, Chapter 2	Carried forward. Recycling streams reported by material. Group totals and the hazardous split remain outstanding
GRI 308 Supplier Environmental Assessment	Suppliers screened using environmental criteria	ESRS G1-2, Chapter 4	Carried forward qualitatively. The screened percentage is not yet available
GRI 401 Employment	New hires and turnover, benefits, parental leave	ESRS S1-6, S1-11 and S1-15, Chapter 3	Carried forward and expanded. Movement data is disclosed by country for the first time
GRI 402 Labour and Management Relations	Minimum notice periods on operational change	ESRS S1-2, Chapter 3	Addressed through management of change procedures. No separate metric
GRI 403 Occupational Health and Safety	Management system, hazard identification, injuries, ill health	ESRS S1-14, Chapter 3	Carried forward and expanded. The most fully developed disclosure in the statement. Contractors remain outside the consolidated figures
GRI 404 Training and Education	Average training hours, skills programmes, career reviews	ESRS S1-13, Chapter 3	Carried forward. Greek training hours rose 111 per cent to 2,635. The gender split is new and is not yet available
GRI 405 Diversity and Equal Opportunity	Diversity of governance bodies and employees, pay ratio	ESRS S1-9 and S1-16, Chapter 3	Carried forward. The pay ratio is deliberately not published yet but is in progress for the next report
GRI 406 Non discrimination	Incidents of discrimination and corrective actions	ESRS S1-17, Chapter 3	Carried forward. Nil return
GRI 407 to 409 Freedom of Association, Child Labour, Forced Labour	Operations and suppliers at significant risk	ESRS S1-1 and S2-1, Chapter 3	Carried forward for own operations. No case identified.

GRI topic standard	Subject	Where it now sits	Continuity note
GRI 410 Security Practices and GRI 411 Rights of Indigenous Peoples	Security personnel training, indigenous rights	Not reported	Not applicable to the Group operating context
GRI 413 Local Communities	Community engagement, impact assessment, development programmes	ESRS S3, Chapter 3	Carried forward and restructured. Operational impact on neighbouring communities is now separated from the community investment programme
GRI 414 Supplier Social Assessment	Suppliers screened using social criteria	ESRS S2-1 and G1-2, Chapter 3 and Chapter 4	Carried forward qualitatively.
GRI 415 Public Policy	Political contributions	ESRS G1-5, Chapter 4	Carried forward. Nil contributions
GRI 416 Customer Health and Safety	Health and safety impacts of product categories, incidents	ESRS S4-1 and S4-4, Chapter 3	Carried forward and expanded through the product stewardship instruments table
GRI 417 Marketing and Labelling	Information and labelling requirements, incidents	ESRS S4-4, Chapter 3	Carried forward. Claims substantiation ahead of the empowering consumers directive is new
GRI 418 Customer Privacy	Substantiated complaints on breaches of customer privacy	ESRS S4-3, Chapter 3	Carried forward. Loyalty databases managed under the data protection framework. No substantiated complaint reported

2 Section

Environmental Standards

INDEX

2.1 **ESRS E1** Climate change and energy

2.2 **ESRS E2** Pollution and chemicals

2.3 **ESRS E3** Water and marine resources

2.4 **ESRS E4** Biodiversity and ecosystems

2.5 **ESRS E5** Resource use and circular economy

2.1

ESRS E1 Climate change and energy

Climate and Energy, Pollution, Water, Biodiversity and Circular Economy

As a manufacturer of inks, paints and mortars, the Group's most significant environmental responsibility lies in preventing pollution, a topic its materiality assessment places among the highest priorities of the business. Circular economy, waste and climate change follow as further material topics. The Group manages these responsibilities through certified environmental and energy management systems, including EMAS, and through a combination of cleaner product design and tighter operational control across its production sites in Greece and Romania.

We reduce our environmental footprint on two fronts, by designing cleaner products and by recovering resources within our own operations.

This section reports the Group environmental performance against the five topical European Sustainability Reporting Standards, in the order E1 to E5. Within each topic the disclosure follows the same sequence, setting out how the topic is governed, what was done during the year, the targets in place and the metrics used to measure progress. Where a metric required by the standard is not yet available, the gap is stated rather than omitted, together with the year in which the Group expects to close it.

Unless otherwise stated, the environmental data in this section covers the reporting period 1 January to 31 December 2025 and the consolidated boundary of DRUCKFARBEN Group. Quantitative energy, emissions, water and waste data cover the three Greek production sites at Halkida and Aspropyrgos, which together represent the Group's certified manufacturing footprint under EMAS. Data reported by DF Romania is presented separately and is not consolidated into the Group totals. The Nigerian operation and the logistics operations in Bulgaria and Serbia sit outside the environmental reporting boundary for 2025, and extending the boundary to those entities is part of the 2026 reporting cycle.

Editorial note for the review draft. Text in orange marks content added during the completeness review of this section against ESRS E1 to E5 and against the underlying Group reporting pack. Text in green identifies data reported by the Romanian subsidiary. Values marked X remain outstanding and are to be completed before publication.

Climate change (ESRS E1)

Energy and emissions are governed through the Group's certified energy and environmental management systems, including ISO 50001, ISO 14001 and EMAS, supported by a greenhouse gas inventory prepared to ISO 14064 Part 1. The Group's approach to decarbonisation rests on monitoring energy at facility level, tracking intensity for every tonne produced, generating solar power on site and delivering targeted efficiency projects. Beyond its own footprint, the Group's thermal insulation and cool material products help reduce emissions in the built environment.

Climate change is confirmed as a material topic in the Group's double materiality assessment. The Group has not yet adopted a transition plan for climate change mitigation of the kind required by ESRS E1-1, setting out decarbonisation levers, the associated capital expenditure and compatibility with limiting warming to 1.5 degrees Celsius. The programme described below is the basis on which that plan will be built during the 2026 planning cycle, and the absence of an adopted transition plan is disclosed here as a known gap.

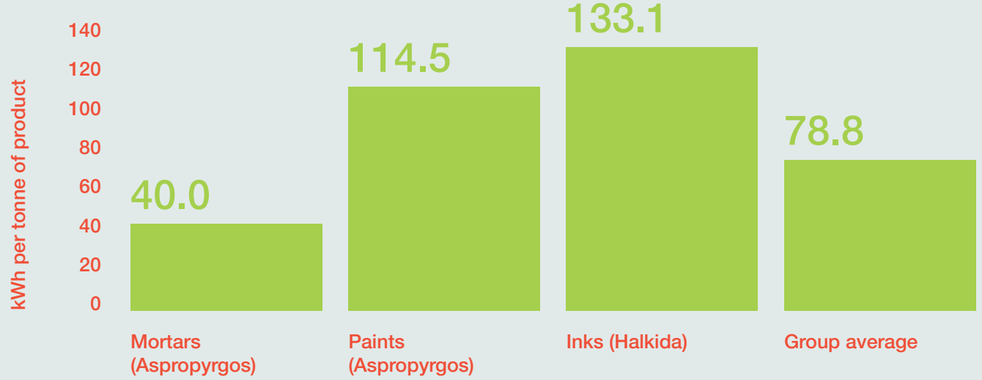
Several energy and climate actions were delivered in 2025. A new 75 kW inverter compressor is expected to save around 12,400 kWh each year, an 18 percent reduction against the equipment it replaced. Solar generation became operational at the mortar production facility, complementing the rooftop installation at the Halkida inks plant, which already covers a substantial share of that site's electricity demand. Fleet modernisation continued, including the move to lithium battery forklifts at Halkida.

The compressor is a PARAMINA inverter unit, and the actions above are tracked through the ISO 50001 energy monitoring system and the EMAS environmental programme. The capital and operating expenditure attached to them is not yet allocated to climate mitigation within the financial reporting system, and the resources disclosure required by ESRS E1-3 will be prepared with Finance during 2026.

At the Romanian plant, the modernisation of production lines continued to lower energy intensity. Electricity used by forklifts fell to 0.00104 kWh for every kilogram produced in 2025, some 13 percent below 2023, achieved through better flow and planning on the production floor.

Total energy consumption across the three Greek production sites in 2025 was 3,333.31 MWh, of which 66.9 percent was purchased electricity and 33.1 percent diesel. Against total production of 42,283.86 tonnes, this represents a Group energy intensity of 78.83 kWh per tonne. Intensity varies markedly by product line, reflecting the different characteristics of mortars, paints and inks.

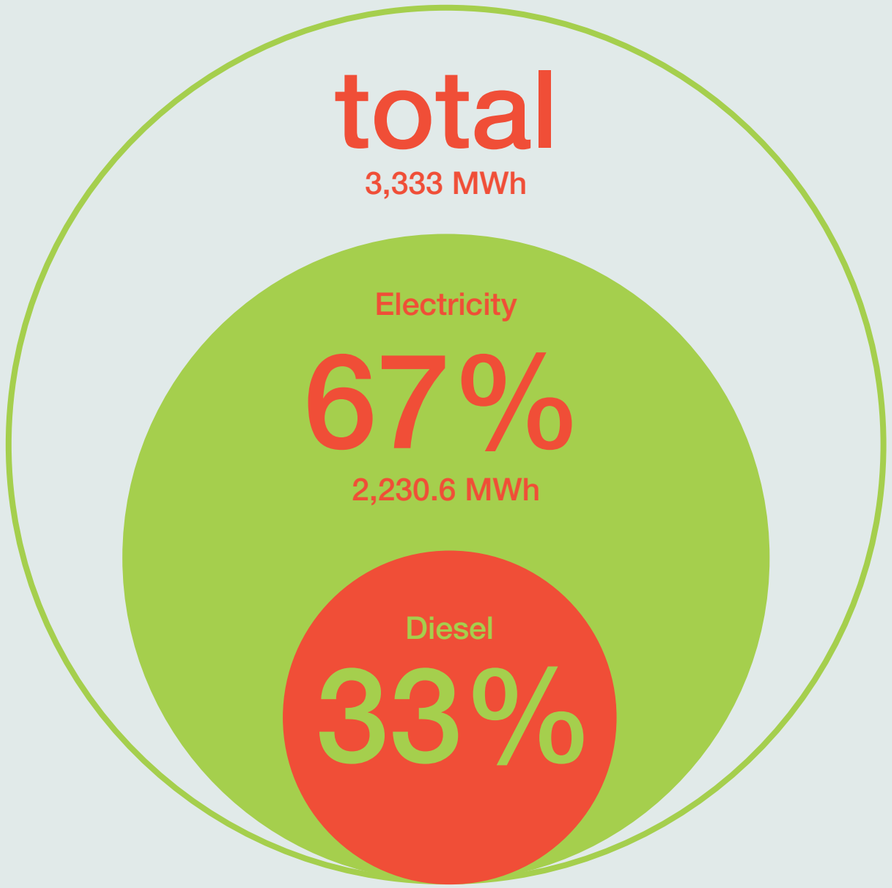
energy intensity by production line in 2025



energy consumption and intensity across the Greek production sites, 2025.

Site / line	Electricity (MWh)	Diesel (MWh)	Total energy (MWh)	Production (tonnes)	Intensity (kWh/t)
Aspropyrgos Mortars	493.00	416.70	909.70	22,756.34	39.98
Aspropyrgos Paints	674.60	402.79	1,077.39	9,410.44	114.49
Halkida Inks	1,063.01	283.22	1,346.23	10,117.08	133.07
Group total	2,230.60	1,102.71	3,333.31	42,283.86	78.83

2025 energy mix

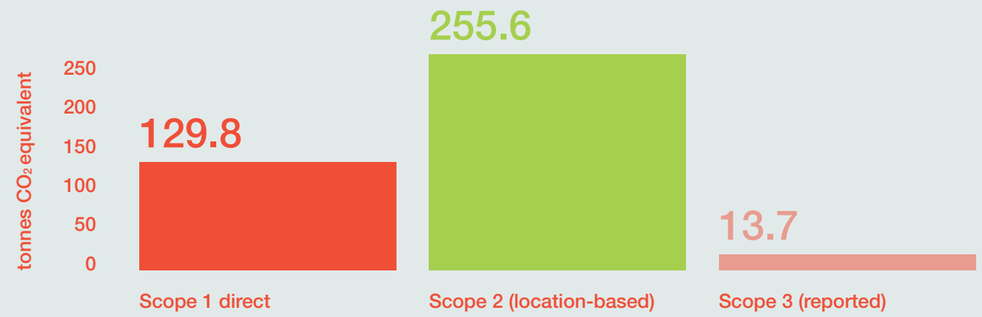


The energy figures above are reported by carrier rather than by source. The disaggregation required by ESRS E1-5, between fuel consumption from coal, crude oil, natural gas and other fossil sources, consumption from nuclear sources, and consumption and self-generation from renewable sources, is not yet available, because the electricity produced by the rooftop installation at Halkida and by the installation at the mortar facility is consumed on site and is not separately metered against purchased volumes. Separate metering of self-generated solar output is being installed so that the renewable share, the non-renewable share and the energy intensity from activities in high climate impact sectors can be reported for 2026.

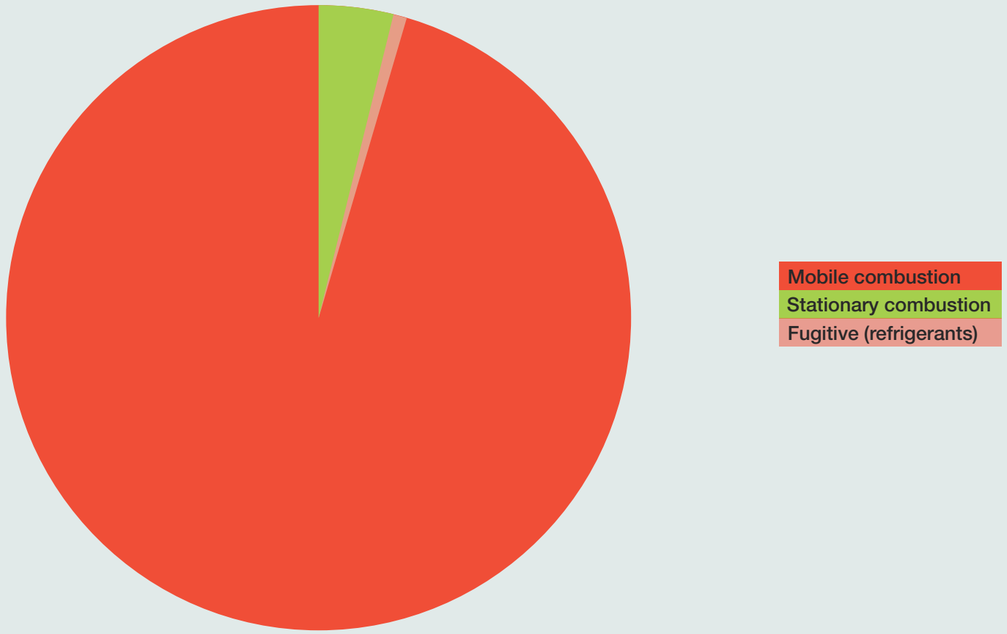
The Group's greenhouse gas inventory for 2025 was prepared to ISO 14064 Part 1 and presented as verified, applying global warming potentials and emission factors in line with IPCC guidance. Direct emissions arise mainly from vehicles, vans, forklifts and machinery, with smaller contributions from stationary combustion and refrigerants. Indirect emissions from purchased electricity are reported on both a location based and a market based basis, and reported value chain emissions currently cover waste generated in operations and the refilling of carbon dioxide extinguishers.

The inventory defines the organisational boundary, the reporting period, the gases covered, the emission sources, the quantification methodology, the emission factors applied and an assessment of uncertainty, in accordance with ISO 14064-1:2018, and applies EU Regulation 2024/573 for fluorinated gases. The direct emission sources are identified more precisely as sales and technical vehicles, vans, forklifts and construction machinery for mobile combustion, generators and diesel pumps for stationary combustion, and R-407C and other hydrofluorocarbons for fugitive refrigerant losses.

GHG emissions by scope in 2025



Scope 1 direct emissions by source in 2025, in tonnes of carbon dioxide equivalent.



125.156 tCO_2e	4.687 tCO_2e
0.007 tCO_2e	Total: 129.85 tCO_2e

Emissions measure	2025	Basis
Direct emissions (Scope 1)	129.85 tCO_2e	Verified
of which stationary combustion	4.687 tCO_2e	ISO 14064-1, verified
of which mobile combustion	125.156 tCO_2e	ISO 14064-1, verified
of which fugitive emissions (refrigerants)	0.007 tCO_2e	ISO 14064-1, verified
Indirect emissions, location based (Scope 2)	255.55 tCO_2e	Verified
Indirect emissions, market based (Scope 2)	188.60 tCO_2e	Verified
Reported value chain emissions (Scope 3)	13.70 tCO_2e	Waste and extinguishers
Total corporate carbon footprint (Location Based)	399.10 tCO_2e	Location Based Carbon Footprint
Carbon intensity (Location Based)	0.0111 tCO_2e/t	Location Based Carbon Footprint Per tonne of product

Two points of incompleteness are recorded against the standard. First, reported Scope 3 covers two of the fifteen ESRS categories only; a screening of the remainder, in which purchased goods and services, upstream transport and the use of sold products are expected to dominate, is scheduled for 2026. Second, the Group has no biogenic emissions or greenhouse gas removals to report under ESRS E1-7, operates no internal carbon pricing scheme under ESRS E1-8, and applies the phase-in provision available for the anticipated financial effects of physical and transition risks under ESRS E1-9.

In Romania, the Group validated a local supplier of calcium carbonate granules, cutting delivery distances substantially and avoiding up to 4.41 tonnes of carbon dioxide each year. Consumption from the local source rose from 24.88 tonnes in 2024 to 48 tonnes in 2025, and local sourcing is set to expand further in 2026.

Products that reduce emissions in the built environment

The largest climate contribution the Group can make lies beyond its own operating footprint, in the energy performance of the buildings its products serve. The BIOCLIMA ClimaWall® external thermal insulation composite systems reduce the heating and cooling demand of the building envelope across a service life measured in decades, and the ClimaTop® range extends that performance through primers, renders and finishing coats. During 2025 the range was upgraded and extended with ClimaTop® Silica+, ClimaTop® Elite and ClimaTop® WheatherSil.

ClimaTop® Face Up, a facade renewal coating designed for insulation systems already installed, addresses the same opportunity from the refurbishment side. Restoring and extending the service life of an existing system rather than replacing it avoids the embodied carbon of a new installation and defers the associated material consumption. The Group does not yet quantify the emissions avoided in use by its thermal insulation and cool material portfolio. Establishing that figure through life cycle assessment is a priority for 2026 and is treated as a known gap in this disclosure.



Climate indicator	2025
Scope 1 emissions (tCO_2e)	129.91
Scope 2 emissions, market based (tCO_2e)	188.60
Scope 3 emissions reported (tCO_2e)	13.70
Total corporate carbon footprint (tCO_2e)*	399.10
Carbon intensity (tCO_2e per tonne)	0.0111
Energy intensity (kWh per tonne)	78.83

** Electricity-related emissions are based on net-metered electricity, accounting for on-site photovoltaic generation, rather than total electricity consumption or grid draw.*

Climate targets and metrics

The Group measures its climate performance against the indicators set out below. The 2025 absolute and intensity figures are established and verified. Reduction targets, the base year against which they will be tracked and the extension of the inventory to the Romanian and Nigerian operations are being set within the 2026 planning cycle.

The objectives currently in force are operational ones, pursued through the ISO 50001, ISO 14064-1 and EMAS frameworks and consisting principally of facility level energy reduction and the completion of specific efficiency projects. They are not targets of the kind required by ESRS E1-4, which calls for gross Scope 1, 2 and 3 reduction targets expressed in absolute or intensity terms against a defined base year and tested for consistency with a 1.5 degree pathway.

2.2

ESRS E2
Pollution and chemicals

High Priority

Pollution (ESRS E2)

Preventing pollution is the Group's most material environmental impact and is embedded in the ISO 14001 and EMAS management system. It is addressed on two reinforcing fronts, designing out hazardous and high emission substances at the formulation stage, and capturing and treating emissions and effluent at the operational stage. The Group operates within the European chemicals framework, meeting its obligations under REACH and CLP and following the printing ink sector guidance of EuPIA, including the exclusion policy and food contact suitability assessment for packaging inks.

The instruments applied are Regulation (EC) No 1907/2006 for REACH, under which raw material safety data is validated through the ECHA portal, and Regulation (EC) No 1272/2008 for CLP, under which safety data sheets are maintained for both finished products and raw materials. The EuPIA guidance followed also includes the association's good manufacturing practice for packaging inks.

Pollution prevention ranks fourth among the impacts, risks and opportunities identified in the Group's double materiality assessment. Environmental aspects relating to air, water and soil are identified and scored in the ISO 14001 environmental aspect and impact register, which is reviewed annually and drives the environmental objectives programme. The Group has not adopted a standalone pollution policy of the kind contemplated by ESRS E2-1, and meets the requirement at present through the environmental policy and that register.

Cleaner formulation reduces the footprint of both the Group and its customers. The PU Ultima ink series, free of nitrocellulose and PVC, prevents the formation of harmful by products during high temperature recycling and extrusion, while the move to water based architectural coatings lowers solvent emissions during application. Air emissions are reduced through energy efficiency, continuous monitoring and reformulation toward low and zero VOC solutions, and dust is controlled at the mortar and paint operations through dedusting units and enclosed handling that protect both ambient air and worker health.

Process effluent is treated through physicochemical wastewater treatment with reuse of the treated water, and the closed loop recovery system described later further reduces the discharge of pollutants and the use of virgin solvents. No significant soil contamination has been reported, and all sites operate within established industrial areas under permit.

In Romania, sulphuric acid was replaced with aluminium sulphate in the wastewater treatment process. The change produces a residual mud that is safer to handle and less harmful to the environment on collection and disposal, and it lowers cost.

Substances of concern and substances of very high concern

Controlling the substances that enter a formulation is the most direct pollution prevention lever available to a chemical manufacturer, and during 2025 KRAFT Paints extended this control into a structured screening programme. The programme reviews the raw materials used in products carrying environmental certifications and identifies substances classified as substances of very high concern under REACH, together with substances that are candidates for future regulatory restriction. The review anticipates the updated EU Ecolabel criteria and the direction of European chemicals policy rather than responding to them once in force.

Where a substance of concern is identified, alternative raw materials offering equivalent technical performance and an improved environmental and health profile are evaluated. Reformulation of the affected products is planned for 2026, subject to technical validation and the commercial availability of substitutes. The Group will track the number of products reformulated, the product categories affected and, where the data allows, the reduction in the volume of substances of very high concern placed on the market. New formulations will be aligned with the applicable EU Ecolabel criteria and with REACH obligations.

Low emission products and indoor air quality

Volatile organic compound emissions from applied products are a material source of pollution to indoor air, and the architectural portfolio continues to move toward low and zero emission chemistries. In 2025 KRAFT Paints introduced FIXOTILE GEL and FIXOTILE GEL MAX, two gel technology tile adhesives certified to EMICODE® EC1 Plus, one of the most demanding European thresholds for very low emissions, and carrying the A+ indoor air quality classification. Emissions are assessed to the EN 16516 methodology for emissions into indoor air. Independently verified certification of this kind converts a formulation claim into evidence, and the Group therefore treats the certified share of the portfolio, rather than the number of low emission launches, as the operative measure of progress.

Transparency on product composition is provided through Environmental Product Declarations and Health Product Declarations, which were published during 2025 for MASTER, MASTER ECO, Strong Bond, ClimaTop® Primer and ClimaTop® Classic. A centralised certification register was established during the year recording, for every environmental and emissions certification held, the certification name, product scope, certification body, issue date, validity period, renewal status and geographical applicability. The register covers Environmental Product Declarations, Health Product Declarations, Eurofins Indoor Air Comfort certifications, A+ classifications, EU Ecolabel licences, GEV EMICODE® certifications, REDcert2 mass balance certifications and bio based content verifications to EN 16640. It will be maintained as a controlled document and updated annually.

Pollution targets and metrics

The Group does not yet maintain quantified emission reduction targets for volatile organic compounds, oxides of nitrogen or particulates. The metrics below are being established so that the 2026 statement can report against a baseline rather than describe activity.

Where verified data already exists, it sits at product level. At the end of 2025, 18 products across the mortar, adhesive, repair and waterproofing ranges held GEV EMICODE certification for very low emissions of volatile organic compounds into indoor air. Seventeen hold the highest class, EC1 PLUS. They cover the PowderFine fillers, the Fine Repair 83 and Strong Repair 84 mortars, the FixoTile and Strong Bond tile adhesives including their gel technology variants, HYDROGUARD ONE 40 in grey and white, and FixoGrout One. Arterra Patiti Level Base holds EC2. The full list is set out below, and certificates are maintained centrally in the Group product safety repository.

Screening for substances of very high concern is carried out through the safety data sheets of every raw material and finished product, maintained by the KRAFT Paints research and development teams. The 2025 review identified two paint mixtures containing substances on the REACH Candidate List. No product was reformulated during the year to remove them. The 2026 statement will report screening coverage as a share of the portfolio together with the substitution decision taken for each mixture identified.

The gap extends to the metrics themselves. Emissions to air are not yet quantified in tonnes, no figures are reported for emissions to water and soil or for microplastics, and the quantity of substances of concern placed on the market by hazard class required by ESRS E2-5 is not yet available. Quantification is being scoped for 2026 through the stack monitoring obligations already in force at the Greek sites and through the safety data sheet screening described above.

Pollution indicator	2025	2026 target
Architectural products holding a low emission or indoor air quality certification (%)	Not yet calculated	Baseline to be set
Products certified to EMICODE EC1 PLUS (number)	18	Retain and Add SKU's
Products certified to EMICODE EC2 (number)	1	Upgrade review
Product portfolio screened for substances of very high concern (share)	Screening through safety data sheets, share not yet calculated	100%
Mixtures containing Candidate List substances (number)	2	Substitution plan for each
Products reformulated to remove substances of very high concern (number)	0	To be set with the substitution plan

2.3

ESRS E3
Water and marine resources

Water and marine resources (E3)

Water is used principally for water based coatings, equipment cleaning and ancillary services. The Group operates a treated water reuse system as standard practice and applies batch sequencing and the reuse of cleaning water to reduce both freshwater draw and wastewater. Consumption is metered monthly, and total measured use across four monitored meters at the Aspropyrgos and Halkida sites was 13,029.06 cubic metres in 2025. These figures form part of the EMAS environmental statement and are subject to its verification, expected in summer 2026.

Water performance is reviewed within the environmental management system and supports the resource efficiency objectives set under ISO 14001. The Group has not adopted a standalone water policy under ESRS E3-1 and has not set water reduction targets under ESRS E3-3; both follow from the water stress screening described below.

In Romania, adjusting the production schedule so that plaster primer follows plaster halves the water needed to clean the vessels, since the two products share raw materials. This saved 50,257 kilograms of water in 2025 and 181,957 kilograms over the three years to 2025.

Measured against total Greek production of 42,283.86 tonnes, consumption of 13,029 cubic metres represents a water intensity of approximately 0.31 cubic metres for every tonne of product. The figure is indicative, since metering currently covers four meters at the Aspropyrgos and Halkida sites rather than every water using process, and metering coverage is being extended so that a fully reconciled intensity can be reported for 2026.

Two disclosures required by the standard are not yet in place. The Group does not currently report water withdrawal, discharge and consumption as separate flows, and it has not screened its locations against a recognised water stress dataset. A screening of all production and logistics locations against the WRI Aqueduct water risk framework is planned for 2026 and will determine whether any site operates in an area of high or extremely high water stress and whether site specific reduction targets are warranted. Given the concentration of the Group production base in Greece and the exposure of the eastern Mediterranean to water scarcity, this screening is treated as a priority rather than a formality.

Water metrics

Water indicator (Greece)	2025
Water consumption, Greek production sites (m^3)	13,029
Water intensity (m^3 per tonne of product)	0.31

Water indicator (Romania)	2025
Water consumed to wash plaster vessels normally	1.20 m^3
Water consumed if plaster primer is produced in sequence	0.60 m^3 (50% reduction)
Total water consumer in Romania	4,085 m^3

2.4

ESRS E4
Biodiversity and ecosystems

Biodiversity and ecosystems (ESRS E4)

Healthy ecosystems underpin the resilience of the communities in which the DRUCKFARBEN Group operates and the long term availability of the natural raw materials on which parts of our value chain depend. As a manufacturer of flexible packaging inks, architectural paints and mortars and thermal insulation systems, the Group approaches biodiversity with the same discipline it applies to climate, pollution and resource use. Our ambition is straightforward. We aim to leave the natural environment around our production sites in a measurably better condition than we found it, and to steer our procurement of forest based materials toward fully certified, responsibly managed sources.

How biodiversity was assessed

In determining the significance of biodiversity for the Group, we evaluated the location of our production facilities relative to sensitive natural areas, the dependency of our operations on ecosystem services and the pressures our value chain places on nature. All production facilities in Greece and Romania are located within established industrial zones. None is situated in or adjacent to protected or biodiversity sensitive areas, including sites of the Natura 2000 network, and our manufacturing processes do not materially depend on ecosystem services such as pollination or natural water regulation.

The assessment concluded that the Group's most significant interface with nature lies upstream, in the forest based materials entering our value chain. Paper for printed marketing materials and the wooden pallets that carry our products through the logistics chain together represent the largest flows of natural raw materials we influence. The Group therefore concentrates its efforts where its leverage is greatest. At our own sites we enhance and expand green space planted with native Mediterranean species. In the value chain we drive certified sourcing of paper and timber and extend the useful life of display materials through reuse.

This conclusion is reviewed annually alongside the Group's wider materiality analysis, and biodiversity remains a standing element of the environmental programmes verified under EMAS since 2006.

The land use metrics contemplated by ESRS E4-5 are not yet reported in full, namely total use of land, total sealed surface area, total nature oriented area on site and total nature oriented area off site. The conservation areas set out below give the nature oriented area at the Greek sites; total site area and sealed surface will be measured from the site plans during 2026. No land use change is reported and the Group uses no biodiversity offsets.

FY2025 Highlights

2,410 m²

of dedicated conservation area planted with native Mediterranean species maintained across all three Greek production sites

53 %

of the paper used for KRAFT Paints and BIOCLIMA printed marketing materials certified to the FSC® standard

90 %

of EUR/EPAL europallets procured from FSC® certified sources at the Halkida ink plant

485 m²

of point-of-sale display material given a second life through the POSM Reuse Initiative in Romania

Reduced use

of chemical pesticides across all landscaped areas in Halkida and Aspropyrgos

Our approach and governance

Biodiversity stewardship at DRUCKFARBEN is anchored in the Group's certified environmental management framework. Druckfarben Hellas is certified to ISO 14001 for environmental management and has published verified EMAS environmental statements since 2006. Each statement includes a dedicated programme for improving biodiversity and land use at our production sites, giving our commitments independent verification and year on year continuity. Operational responsibility rests with the Environmental and HSE Department under Technical Management, while progress is reviewed within the sustainability agenda of the quarterly Board of Directors meetings.

Three principles guide our work. First, we prioritise native Mediterranean species in all landscaping and planting decisions, because native vegetation supports local pollinator and bird populations with minimal irrigation and no need for intensive chemical treatment. Second, we minimise the use of chemical pesticides in green areas, protecting the insects and soil life on which healthy habitats depend. Third, we integrate biodiversity criteria into procurement, with a particular focus on certified forestry for paper and timber.

Natural conservation areas at our production sites

Each of the three Greek production facilities maintains a dedicated natural conservation area planted with native Mediterranean species. Together these areas total 2,410 m^2 of managed green space that supports local habitats and provides food and shelter for pollinators and birds.

The largest area surrounds the Halkida ink plant, where 1,500 m^2 of shrubs and trees, including bay laurels, Judas trees, carob, olive, fig and poplars, form a green perimeter around the production campus.

Production facility	Conservation area (m^2)	Vegetation
Aspropyrgos — Paints (paint factory)	260	Olive trees, fig trees and poplars
Aspropyrgos — Mortars (mortar factory)	650	Saplings, shrubs and aromatic plants
Halkida — Inks (ink factory)	1,500	Bay laurels, Judas trees, carob, olive, fig and poplars
Total	2,410	Native Mediterranean planting across all three sites

Across all three factories the Group carries out the maintenance needed to bring out the natural character of these areas, including pruning, replanting and the replacement or modernisation of irrigation systems. During 2025, biodiversity considerations were embedded in the routine management of the green spaces surrounding the plants in Halkida and Aspropyrgos. Native species were prioritised in all new planting and the use of chemical pesticides in landscaped areas was reduced, allowing beneficial insect populations to recover naturally.

Biodiversity in the value chain

Because our own sites lie within industrial zones, the Group's most meaningful contribution to the protection of ecosystems is made through the way we buy. Forest based materials represent the largest natural raw material flows in our value chain, and we manage them through two channels. We raise the share of certified paper in our printed marketing materials, and we prioritise certified and phytosanitary compliant timber in our logistics operations. A third, complementary lever is circularity. Every display board we reuse is a board that does not need to be manufactured from virgin material.

Responsibly sourced paper

In 2025 the printed marketing materials and colour charts produced for KRAFT Paints and BIOCLIMA required 23,304 kg of paper, of which 12,372 kg, or 53%, was certified to the Forest Stewardship Council (FSC®) standard, ensuring that it originates from responsibly managed forests where biodiversity, water quality and the rights of local communities are protected.

Four of the ten printing suppliers engaged during the year worked exclusively with FSC® certified paper. Raising the certified share toward our objective of 100% by 2030 will be pursued through supplier selection, print specification requirements and the progressive consolidation of print volumes with certified suppliers.

Printed materials, KRAFT Paints and BIOCLIMA	2025
Total paper consumed (kg)	23,304
Of which FSC® certified paper (kg)	12,372
FSC® certified share	53%

Sustainable timber in logistics

Wooden pallets represent the largest volume of timber entering our operations. In 2025 the Halkida ink plant procured 6,150 wooden pallets across five types, including 1,050 EUR/EPAL europallets and 1,500 pallets treated in accordance with the ISPM 15 phytosanitary standard for international shipments, a treatment that prevents the transfer of invasive pests and pathogens between ecosystems. The Group prioritises FSC® certified EUR/EPAL pallets, and in 2025 certified sources accounted for 90% of europallet procurement. Beyond certification, pallets are repaired and recirculated for as long as their condition allows, and damaged units are directed to wood recycling rather than disposal.

Wooden pallets procured, Halkida plant 2025	Dimensions (m)	Quantity
Industrial pallets CP1	1.00 x 1.20	900
Heat treated pallets CP1 (ISPM 15)	1.00 x 1.20	1,500
Industrial pallets CP3	1.14 x 1.14	2,700
Europallets EUR/EPAL	0.80 x 1.20	300
White europallets EUR/EPAL	0.80 x 1.20	750
Total		6,150

Extending the life of marketing materials

Our Romanian subsidiary demonstrated in 2025 how simple circular thinking reduces pressure on natural resources. Instead of producing new promotional displays, existing FOREX point of sale materials were updated by replacing only the header graphics with adhesive stickers. This approach extended the life cycle of the existing materials, avoided unnecessary waste and resulted in the reuse of 325 m^2 of FOREX boards and 160 m^2 of cardboard displays. The initiative has been documented as a Group good practice and will be evaluated for rollout across our other markets.

POSM Reuse Initiative, Romania 2025	Area reused (m^2)
FOREX display boards	325
Cardboard displays	160
Total display material reused	485

Targets and forward programme

The Group has established medium term objectives for the period 2025 to 2030 covering both its own sites and its value chain. At the production facilities in Halkida and Aspropyrgos, the programme expands the area landscaped with native species from 2,410 m^2 to 3,500 m^2, an increase of 45%, introduces bird nesting boxes and establishes annual biodiversity awareness activities for employees at all production sites. In the value chain, the Group commits to reaching 100% FSC® certified paper in printed marketing materials and 100% FSC® certified EUR/EPAL pallet procurement by 2030.

From 2026 the Group will introduce annual biodiversity monitoring at its production sites. The monitoring programme will record the number of native trees and shrubs planted each year, survival rates of new planting and observations of bird and pollinator activity, establishing the quantitative baselines against which planting targets will be set and progress reported in future statements.

KPI	2025 baseline	2030 target
Area landscaped with native species (m^2)	2,410	3,500
Production sites implementing biodiversity enhancement initiatives	3	3 (100%)
Native trees and shrubs planted at production sites	Baseline set in 2026	Net annual increase
Bird nesting boxes installed	0	10
Biodiversity awareness activities for employees	0	Annual at all production sites
Share of FSC® certified paper in printed marketing materials (KRAFT Paints and BIOCLIMA)	53%	100%
Procurement of FSC® certified wooden pallets (EUR/EPAL)	90%	100%

Looking Ahead

Launch of **annual biodiversity** monitoring at all production sites from 2026, establishing quantitative baselines for planting and habitat quality.

Expansion of native vegetation cover toward **3,500 m^2** of landscaped area by 2030.

Installation of the first **bird nesting boxes** at the Halkida and Aspropyrgos sites

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Employee volunteering and awareness activities linking our people directly to the ecosystems around our plants

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Progressive transition to **100% FSC®** certified paper and europallets, extending responsible forestry throughout the value chain

These commitments support responsible forest management, contribute to the protection of local habitats and align the Group's sourcing and site management practices with its broader environmental strategy. They also strengthen the long term resilience of the ecosystems in the communities where we operate, a contribution we regard as an integral part of responsible manufacturing.

2.5

ESRS E5
Resource use and circular economy

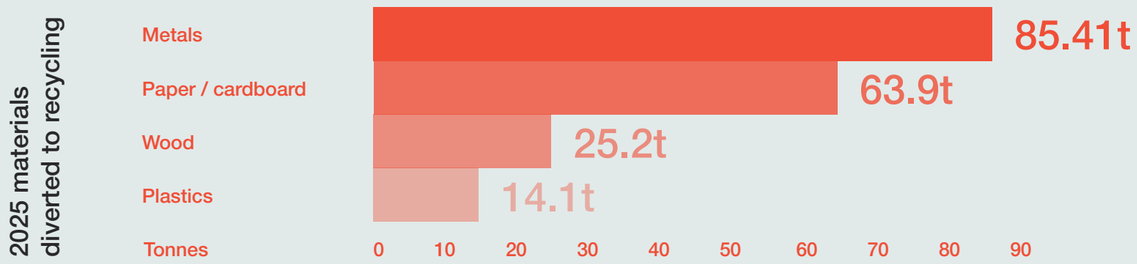
Resource use and circular economy (ESRS E5)

Circularity is both an efficiency lever and a design philosophy for the Group, from the recovery of solvents and wastewater within its own operations to ink chemistries engineered to improve the recyclability of printed plastic films. Waste is managed within the ISO 14001 and EMAS framework through separate collection by category, disposal monitoring and cooperation with licensed contractors.

Internal closed loop treatment recovers more than 85 percent of incoming waste liquid across recent years, reducing both fresh resource use and external disposal, and capacity has been extended to treat volumes from an external partner. Automated shrink wrapping has cut film use for each unit produced, and reindustrialisation and right first time production are tracked across sites to minimise rework and waste.

Manual film use fell by 25 percent by weight despite higher production volumes, and solvent recovery for cleaning, which reduces virgin solvent demand and hazardous discharge, is planned for extension across the remaining divisions. Waste is managed under documented procedures covering hazardous waste, through quantity recording, waste characterisation and disposal by licensed partners, and separately covering non hazardous and recyclable materials.

During 2025 the Group diverted metals, paper, wood and plastics to recycling through licensed partners.



Material stream	2025 quantity	Channel
Metals	85.41 t	Licensed recycler
Paper / cardboard	63.94 t	Licensed recycler
Wood	25.18 t	Licensed recycler
Plastics	14.11 t	Licensed recycler
Printer cartridges	42 units	Collection for recycling

Beyond its own waste streams, the Group has reduced its reliance on virgin resources through circular product and packaging design. A long standing partnership with Thrace Group has, over the most recent three years, delivered 46 percent of the materials used in KRAFT Paints and BIOCLIMA packaging, around 32 tonnes, from certified recycled raw material. In parallel, the take back platform in the loop collected 7 tonnes of plastic waste that were reprocessed into new products, and the Group's REFORM initiative designs secondary materials back into products, including a premium brush series moulded from recycled PET.

The take back platform is in-the-loop.gr and REFORM is the Group's in house creative studio. Material efficiency gains were recorded in the KRAFT Paints operations over the same period: recycled plastic use fell from 0.477 to 0.363 kilograms for every kilogram of product, wood reuse rose by 27 percent, and reprocessable waste arising from product returns on the mortars line fell by more than 75 percent between 2023 and 2024, with dust, sludge and returns redirected to internal recovery rather than third party disposal. The basis of the recycled plastic intensity ratio should be confirmed with the KRAFT Paints operations team before publication, since the underlying reporting pack does not state whether it measures plastic consumed or plastic recovered.

Bio based and recycled material inflows

Lowering the share of virgin fossil material entering the portfolio is the counterpart to recovering material at the end of the process. Wood Shield has been verified to contain 43 percent bio based content according to EN 16640, and the approach is being extended to further product families. In Kraft Easy Clean and Asepsis Shield, attributed feedstocks derived from bioethanol are being introduced in place of conventional fossil petrochemical routes where technical performance allows, with the chain of custody verified under the REDcert$_2$ mass balance scheme.

Research activity during 2025 focused on identifying polymeric binders with verified recycled content capable of meeting the performance requirements of the existing formulations. The Group plans to introduce selected products containing a defined proportion of recycled content binder during 2026, subject to technical validation and raw material availability, with recycled content verified through recognised schemes.

Durability and product life extension

Extending the service life of an applied product reduces material consumption more effectively than any recovery route available downstream. The BODENGUARD® industrial flooring systems, the TOTAL PROOF® polyurea waterproofing range and ClimaTop® Face Up are specified for long service intervals and reduced maintenance frequency, and the facade renewal application avoids the replacement of an entire installed insulation system. The resource saving delivered by extended service life is not currently quantified. The life cycle assessment capability described below is intended to make it measurable.

Portfolio rationalisation

During 2025 nine shades were withdrawn from the Hard Duko color range. The decision was taken on commercial and operational grounds, to simplify production and to align the range with consumer colour preferences, and it is reported here for the resource effect that follows rather than as an environmental measure. A shorter range reduces the number of colourant and raw material references carried, lowers the volume of slow moving finished stock exposed to obsolescence and shortens production changeovers. The withdrawal was implemented across the order and production systems, the Hard & Gloss colour card was reissued without the discontinued shades and the corresponding point of sale material was withdrawn from stores.

Building the capability to measure resource flows

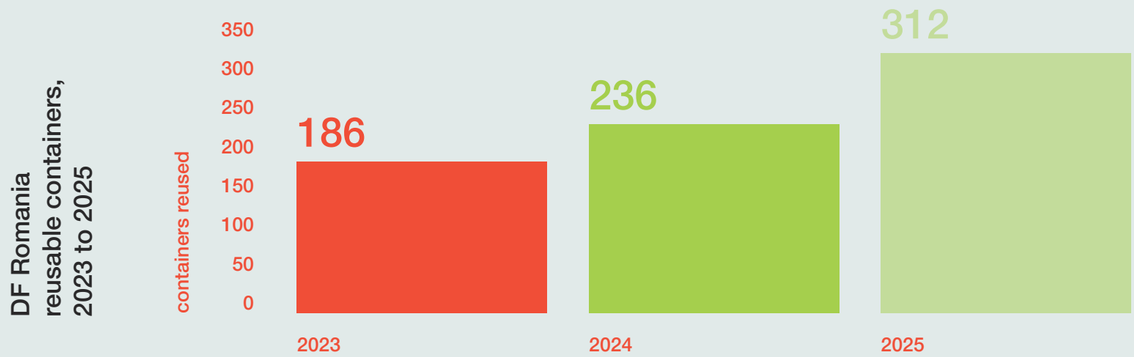
The Group ability to report resource inflows and outflows to the granularity the standard expects is currently constrained by the absence of a life cycle assessment platform. Following a market assessment during 2025, SimaPro was selected for life cycle assessment, environmental footprint analysis and the generation of Environmental Product Declarations, alongside a portfolio tool for research project and indicator monitoring. Both are planned to become operational during 2026. Until they are in service, the inflow metrics below cannot be reported with the confidence that external assurance requires, and they are shown as pending rather than estimated.

Efficient production is itself a form of resource saving. At the Aspropyrgos plant, disciplined planning keeps the volume of material sent for reprocessing very low. In 2025, reprocessing represented 0.48 percent of paints and plasters output and 0.35 percent of mortars output, both broadly stable on the prior year. The paints and plasters line also tracks the share of batches produced right first time, which reached 78.8 percent in 2025, against a target above 80 percent for 2026.

Aspropyrgos production efficiency	2024	2025
Reprocessing, paints and plasters (share of output)	0.54%	0.48%
Reprocessing, mortars (share of output)	0.35%	0.35%
Batches produced right first time (paints and plasters)	80.4%	78.8%
Batches produced right first time (DF Romania)	88.4%	83.1%

The Romanian subsidiary delivered the Group’s largest measurable circular economy gains. Reprocessing fell sharply as production planning tightened, from 102.7 tonnes in 2023 to 26.6 tonnes in 2025, cutting reprocessing intensity from 0.147 to 0.011 tonnes for every tonne produced. Reusable containers rose from 186 to 312, reaching 735 over three years, keeping around 45,570 kilograms of polyethylene out of the waste stream and saving approximately 147,000 euro. Automated wrapping reduced shrink film to 0.0024 kilograms per kilogram produced, and residual treatment mud held steady at 0.0008 kilograms per kilogram despite higher output.

The Group reporting pack also records 422 reusable intermediate bulk containers in Romania, saving approximately 26,164 kilograms of plastic. That figure covers a different period from the cumulative 735 containers and 45,570 kilograms reported above, and the two series must be reconciled to a single, clearly labelled basis before publication.



DF Romania circular economy indicators

Indicator (DF Romania)	2023	2024	2025
Reprocessing intensity (t/t)	0.147	0.011	0.011
Waste intensity (kg/kg)	0.084	0.079	0.081
Reusable containers (units)	186	236	312
Shrink film intensity (kg/kg)	0.0030	0.0029	0.0024
Forklift electricity (kWh/kg)	0.00134	0.00117	0.00104

Circular economy targets and metrics

Quantified recycling targets are established and monitored for each reporting year through the ISO 14001 environmental objectives programme, alongside hazardous waste management and waste intensity indicators. Resource use and circular economy rank sixth and ninth among the material topics identified in the Group's double materiality assessment. The register below extends that internal monitoring to the disclosure set required by ESRS E5-4 and E5-5.

Resource use indicator	2025	DFR
Recycled content in KRAFT Paints and BIOCLIMA packaging (share)	46%	46%
Incoming waste liquid recovered through closed loop treatment (share)	85%	50,257 t
Total waste generated (tonnes)	1,203.935 t	615.409 t
Waste intensity (tonnes of waste per tonne produced)		0.082
Products containing verified recycled content binders (number)	0	10
Recycled plastic intensity, KRAFT Paints (kg per kg of product)	0.363	134373 / 7175400
Total weight of materials used, technical and biological (tonnes)		7211.3 t
Hazardous waste generated (tonnes)	264.708 t	125.533 t
Non hazardous waste generated (tonnes)	939.227 t	552.521 t
Waste directed to disposal (tonnes)		62.888 t

FY2025 highlights

A cleaner footprint and a more circular operation

A corporate carbon footprint of **399 tonnes** of carbon dioxide equivalent, an intensity of 0.0111 for every tonne produced, verified to ISO 14064 Part 1.

More than **85%** of incoming waste liquid recovered through closed loop treatment.

46% of KRAFT Paints and BIOCLIMA packaging sourced from certified recycled material, and 7 tonnes of plastic reprocessed through the take back platform.

DF Romania kept **45,570kg** of plastic out of waste through 735 reusable containers and saved around 147,000 euro over three years.

DF Romania avoided up to **4.41 tonnes** of carbon dioxide a year by sourcing calcium carbonate locally.

Looking ahead

The Group will continue to strengthen its environmental performance through cleaner products, resource recovery and verified reporting. The priorities for the year ahead are set out below.

Complete the **EMAS verification** of the 2025 environmental data, expected in 2026.

Extend the greenhouse gas inventory and the recycled input account across all business units.

Establish **annual biodiversity** monitoring and expand native vegetation at the production sites.

Advance the reformulation programme toward **lower emission** and **lower solvent products.**

In Romania, increase **local raw material sourcing** to build on the carbon savings already achieved.

Complete the substitution programme for identified substances of very **high concern** and reformulate the products affected.

Introduce selected products containing **verified recycled** content polymeric binders.

Bring **SimaPro** into service for life cycle assessment and Environmental Product Declaration generation.

Screen all production and logistics locations against the **WRI Aqueduct** water stress framework.

Set **quantified reduction** targets and base years for the climate, pollution, water and resource use indicators.

Screen all fifteen **ESRS Scope 3** categories and disclose those found to be material.

Adopt a climate transition plan under **ESRS E1-1,** with decarbonisation levers and the associated capital expenditure.

Quantify emissions to air, water and soil, report water withdrawal and discharge as separate flows, and complete the **ESRS E4-5** land use metrics.

3 Section

Social Standards

INDEX

3.1 **ESRS S1** Own workforce

3.2 **ESRS S2** Value-Chain Workers

3.3 **ESRS S3** Affected communities

3.4 **ESRS S4** Consumers and end-users

Social Information

406
employees at 31 December 2025

0
work related fatalities

5
countries of employment

2,635
training hours delivered in Greece

Basis of preparation for the social chapter

This chapter presents the social information of DRUCKFARBEN Group for the financial year 2025. It is structured around the four social standards of the European Sustainability Reporting Standards and follows their disclosure architecture so that a reader, an assurance provider or a customer running a supply chain assessment can trace each requirement to the place where it is answered.

Country	Entity and activity	Sites in scope	Business unit
Greece	DRUCKFARBEN Hellas S.A. Manufacturing, research, commercial and Group functions	Chalkida ink plant, Aspropyrgos paints, mortars and insulation plant, Athens offices, Thessaloniki distribution center	DF Inks, KRAFT Paints, BIOCLIMA
Romania	DRUCKFARBEN Romania. Manufacturing and commercial	Production and commercial site	KRAFT Paints
Nigeria	DRUCKFARBEN Nigeria. Manufacturing and commercial	Production and commercial site	DF Inks, KRAFT Paints
Bulgaria	Logistics and commercial	Distribution centre	KRAFT Paints, BIOCLIMA
Serbia	Logistics and commercial	Distribution centre	KRAFT Paints, BIOCLIMA
Cyprus	Commercial entity. No employees recorded at 31 December 2025	Not applicable	KRAFT Paints

Headcount conventions, reconciliation and restatements

Item	Position taken in this statement	Reason
Group headcount	406 at 31 December 2025	Earlier internal drafts used 404. The figure of 406 is the reconciled closing headcount from the country payroll registers and is the figure used throughout this chapter.
Romania headcount	79 at 31 December 2025	A figure of 82 appears in subsidiary engagement material. The difference is understood to reflect an average or a mid year position rather than the closing register. To be confirmed before publication.
Romania female employees	24 at 31 December 2025	Subsidiary communications material refers to 22 female employees recognised on International Women Day in March 2025. The difference is a timing difference within the year.

Transitional reliefs, omissions and the maturity of our data

The Group applies proportionality to a first structured social disclosure. Where a required datapoint is not yet available, this chapter states that the datapoint is not available, explains why, and gives the period in which the Group expects to report it.

Disclosure	Status for FY2025	Expected first full reporting
S1-11 Social protection	Qualitative only. Country by country coverage matrix not yet compiled.	FY2026
S1-12 Persons with disabilities	Not reported. Data is not collected in a form permitted under national law in every jurisdiction.	FY2027
S1-13 Training	Reported for Greece only, being 61.1 per cent of the workforce. Not reported by gender.	FY2026
S1-14 Health and safety	Reported for the Chalkida site and partially at Group level. No Group hours worked denominator exists.	FY2026
S1-16 Gender pay gap and total remuneration ratio	Not reported. Job architecture and salary bands were under construction during 2025.	FY2026
ESRS S2 Workers in the value chain	Qualitative disclosure with no supplier level metrics. No human rights due diligence programme was operating in FY2025.	FY2027
ESRS S3 Affected communities	Qualitative disclosure. No community grievance mechanism was in place in FY2025.	FY2026
ESRS S4 Consumers and end users	Reported. Product safety incident and complaint metrics are partial since B2C information reaches the retailers.	FY2026

3.1

ESRS S1
Own workforce

Our people design, make and sell products that are manufactured from solvents, resins, pigments and other raw materials. The way we protect them, train them and listen to them is the clearest test of whether this Group is well run. Occupational health and safety is the highest ranked material topic in the Group materiality assessment, and it is the topic on which we accept no trade off against cost or schedule.

Our workforce in FY2025

406
employees

0
recordable incidents, Chalkida

28.1%
women in the workforce

10.8
training hours per employee, Greece



FY2025 Highlights

- Group workforce reached 406 employees at year end, with growth concentrated in the Greek production sites.
- Zero recordable incidents, giving a site Total Recordable Incident Rate of 0 against a chemical industry benchmark of 2.8.
- Zero work related fatalities and zero lost time injuries across the direct workforce for the third consecutive reporting year.
- Training hours in Greece rose 111 per cent to 2,635 hours, reaching an average of 10.8 hours per employee and exceeding the 10 hour ambition for the first time.
- A programme of safety capital investment completed at Chalkida covering ventilation, conductive epoxy flooring, ATEX certified forklifts, an expanded firefighting network and warehouse sprinkler protection.
- A three level onboarding architecture designed and an applicant tracking platform selected, both to be activated in 2026.
- The Romanian operation received the Emotional Wellbeing Award at the national Wellbeing Gala.

What the data told us

Women were

21.8% of the 55 people

recruited during the year against a standing female share of 28.1%. On current recruitment patterns female representation will fall, not rise.

Greece recorded

44 joiners and 44 leavers

against a headcount of 248. Net headcount was stable, which conceals gross movement of about 17.7% in each direction.

Across the population for which age bands are held, **40.1%** of employees are over 50 and **10.4%** are under 30. In Greece, which holds most of the Group technical and colorimetry expertise, **45.6%** are over 50.

In Nigeria **57.4%** of employees hold **fixed term** contracts and **51.1%** work **part time.**

Every temporary and part time arrangement in the reported population sits in that one operation.

Interests and views of our workforce (ESRS 2 SBM-2)

The Group workforce is one of the stakeholder groups whose interests were considered in the double materiality assessment and in the setting of Group strategy. Employee views reach the governance of the Group through four routes.

- **Occupational Health and Safety Committees.** Three committees operate at the production facilities, two in Greece and one in Romania. Employee representatives are elected by their colleagues for a two year term. The committees participate directly in the preparation and implementation of decisions on occupational health, safety and labour protection.
- **Line management and site meetings.** Regular management communication, site briefings and functional meetings, through which operational concerns are escalated to the Management Team.
- **Satisfaction questionnaires and engagement activity.** Used during 2025 in an unstructured form. From 2026 a short annual pulse survey of eight to ten questions will be run across all countries so that engagement can be measured rather than described.
- **The Human Resources function.** The Head of HR reports to the Group Managing Director and brings workforce matters, including turnover, safety performance and organisational risk.

The Group acknowledges a limitation. In FY2025 no structured, quantified and comparable instrument existed for capturing employee views across all five countries of employment.

Policies (S1-1)

Workforce matters are governed by Group level policies approved by the Board of Directors and applying to DRUCKFARBEN Hellas and to every subsidiary. Policy ownership sits with the Group Human Resources Director and, for health and safety, with the Group Managing Director as the most senior level accountable for implementation.

Policy	Scope	What it commits the Group to	Most senior accountable level	Availability
Code of Conduct	All employees, managers and Board members of all entities	Standards of behaviour, non discrimination, conflicts of interest, anti bribery and the duty to report concerns	Board of Directors	Issued to every employee at induction and on periodic refresher training
Human Rights Policy	All entities and, in intent, business partners	Protection of human and labour rights informed by the core conventions of the International Labour Organization, the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises [CONFIRM which frameworks are explicitly named in the policy text]	Board of Directors	Internal. Publication on the corporate website planned for 2026
Diversity and Inclusion Policy	All entities	Prohibition of less favourable treatment on grounds of age, sex, disability, gender, marriage and civil partnership, pregnancy and maternity, nationality or any other characteristic. Equal pay for equal roles.	Group Human Resources Director	Internal, communicated at induction
Health and Safety Policy	All entities, all sites, and contractors working at Group sites	Zero accidents and zero emergencies at work. Elimination of unsafe conditions and unsafe acts. Authority for any person to stop unsafe work.	Group Managing Director	Displayed at all production sites and issued at induction
CSR Request Policy	Group	Written criteria and an auditable approval workflow for sponsorships and donations. In effect from January 2026.	Board of Directors	Internal

Explicit commitments required by the standard

The Group states the following explicitly, as required by ESRS S1-1. The Human Rights Policy commits the Group to respect for human rights across its operations, informed by the core conventions of the International Labour Organization.

The Group does not tolerate forced or compulsory labour, human trafficking, or child labour in any of its operations, and it applies the same expectation to parties working at its sites. No case of forced labour, human trafficking or child labour was identified in own operations during FY2025.

The Group has not to date published a standalone statement on the modern slavery or trafficking risk in its supply chain. That gap is addressed in Section 3.2 and is a named commitment for 2026.

Certified management systems supporting the policies

Occupational health and safety management certified to ISO 45001:2018 in Greece and in Romania, covering all employees at those operations and, within the scope of the system, contractors working at those sites.

SA 8000:2014 social accountability certification held by the Romanian subsidiary, covering child labour, forced labour, health and safety, freedom of association, discrimination, disciplinary practices, working hours and remuneration.

Personal data processed in accordance with the General Data Protection Regulation in every European Union country of operation, with equivalent internal controls applied in Serbia and Nigeria.

Coverage of the ISO 45001 system is 327 employees, being 80.5 per cent of the Group workforce. Nigeria, Bulgaria and Serbia operate to Group health and safety requirements but are not within a certified system. Extending certification, or applying an equivalent internal audit regime, to the remaining operations is under evaluation.

Awareness

Every employee across Greece and the subsidiaries receives induction training on the Code of Conduct and periodic refresher training. Full coverage of the workforce has been maintained in each reporting year. The Group does not currently record separately the proportion of employees who confirm understanding of the Code as distinct from those who attended the training, and will introduce that distinction from FY2026.

Processes for engaging with our workforce (S1-2)

Engagement takes place through the structures described in Section 3.1.2. The Group sets out below how those structures satisfy the specific elements of the disclosure requirement.

Element	Position at 31 December 2025
Whether engagement is direct or through representatives	Both. Direct through line management, site meetings and questionnaires. Through elected representatives on the three Occupational Health and Safety Committees.
Stage and frequency of engagement	Health and safety committees meet at the frequency required by the national legislation of each country. Engagement on operational change occurs at the point of change through management of change procedures.
Operational responsibility	Group Human Resources Director for workforce engagement. Plant managers, as employer legal representatives, for health and safety engagement at site level.
How the Group assesses effectiveness	Not yet assessed against a defined measure. From FY2026 effectiveness will be assessed through the annual pulse survey, through participation rates and through the volume and resolution time of concerns raised.
Global framework agreement or similar	None in place.
Engagement with vulnerable or marginalised groups	No dedicated mechanism. Identified as a gap in relation to the Nigerian workforce and to production employees, who are less reached by digital communication than office based colleagues.

Channels for raising concerns and processes to remediate (S1-3)

Any employee can raise a concern or grievance through the established complaints procedure, or by approaching an immediate supervisor or manager, the Human Resources department, or the Legal and Compliance department. Concerns may be raised about any matter, including discrimination, harassment, unsafe work, working time and pay.

Element	Position at 31 December 2025
Nature of the mechanism	Internal. Managed by Human Resources and by Legal and Compliance. There is no independent third party operated channel and no anonymous reporting facility.
Who may use it	Employees of all Group entities. It is not currently formally open to contractors, agency workers, suppliers or community members.
Confidentiality	The Group guarantees the confidentiality of concerns received.
Protection from retaliation	Retaliation against a person who raises a concern in good faith is prohibited and is treated as a breach of the Code of Conduct.
Tracking and monitoring	Cases are handled by the receiving function. There is no single Group case register, so the Group cannot yet report the number of concerns raised, the time to resolution or the outcome. [DATA REQUIRED]
Awareness and trust	Awareness is addressed through Code of Conduct training. The Group has not measured whether employees are aware of the channel or trust it, and has no basis on which to assert that they do. This will be tested in the 2026 pulse survey.
Remedy provided	Determined case by case. No structural remedy was required during FY2025 as no confirmed incident of discrimination or harassment was recorded.

The Group treats the absence of a case register, an anonymous route and an independent channel as a material weakness in this control rather than as a presentational gap. An internal reporting channel that produces no cases at all cannot be distinguished from a channel that nobody uses. Establishing a Group whistleblowing platform meeting the requirements of Directive (EU) 2019/1937 on the protection of persons who report breaches of Union law, with case logging and reporting to the Board, is a named commitment for 2026.

Actions on material workforce impacts (S1-4)

The actions below were taken during FY2025 or were prepared during FY2025 for activation in FY2026. Each is mapped to the material matter it addresses.

Action	Material matter addressed	Scope	Status at year end
Safety capital programme at Chalkida covering ventilation, conductive epoxy flooring, two ATEX certified forklifts, expanded perimeter firefighting network, fire pumping station upgrade, warehouse rack sprinklers and detection, and NOVEC suppression for the server room	Health and safety	Chalkida ink plant	Completed
Ergonomic engineering controls. Palletiser and vacuum lifter installations on the mortar and plaster lines	Health and safety, manual handling and back injury risk	Aspropyrgos	Completed
Health and safety training programme of more than 150 hours covering fire safety, extinguishing media, evacuation exercises and induction	Health and safety	Chalkida	Completed
Heat wave protection measures. Workplace temperature monitoring, adjusted working hours, drinking water units, ventilation and cooling, and employee education on heat related risk	Health and safety, climate adaptation of the workplace	All sites	Ongoing
Structuring and categorisation of all training activity and training data	Training and skills	Greece	Completed
Design of a three level onboarding architecture comprising Core Onboarding, Role Family Track, and Role Integration and Shadowing	Training and skills, retention	Group	Designed, activation from 2026
Selection and configuration of Workable as the Group applicant tracking platform	Equal treatment, talent attraction	Group	Selected and prepared, live from 2026
Preparation of a structured objective setting approach for the Management Team	Training and skills, performance management	Management Team, cascading to first line managers	Prepared, pilot in 2026
Preparatory work on EU Pay Transparency readiness covering salary ranges, defined job levels and a job evaluation approach	Equal treatment, pay equity	Greece, Romania, Bulgaria	In progress
Signature of the Diversity Charter in Greece, Romania & Bulgaria	Equal treatment	Three countries	Maintained

Targets (S1-5)

The targets below apply to the material matters identified in Section 3.1.3. Targets were set by the Management Team. The workforce was not directly involved in setting them, and the Group intends to consult the Occupational Health and Safety Committees on the safety targets and to test the engagement targets through the 2026 pulse survey.

Target	Metric	Baseline FY2025	Target	Target year	Scope
Zero harm	Work related fatalities	0	0	Permanent	Group, employees and contractors at Group sites
Zero harm	Total Recordable Incident Rate	0 at Chalkida. Group rate not calculated	Below 1 at every production site	2027	All production sites
Zero harm	Emergency drills per production plant per year	At least 1	At least 1	Permanent	All production sites
Capability	Average training hours per employee	10.8 in Greece. Group figure not available	8 as a transitional Group average, then 10	2026 then 2028	Group, all countries
Capability	Training hours reported with a gender split	Not reported	Reported	2026	Group
Gender balance	Female share of new hires	21.8 per cent	Not below the standing female share of the workforce in the year of hire	2027	Group
Gender balance	Female share of the workforce	28.1 per cent	[TARGET REQUIRED] The Group has not yet set a numerical ambition. A target will be set in 2026 once the job architecture is complete.	2026 to set	Group
Pay equity	Unadjusted gender pay gap	Not reported	Calculated, disclosed and explained	2026	Greece, Romania, Bulgaria
Engagement	Annual pulse survey	No survey run	Survey run in all five countries with a participation rate above 70% and a published score	2026	Group
Employment security	Share of the Nigerian workforce on fixed term contracts	57.4 per cent	Reviewed and, where the work is permanent in nature, converted. A numerical target will be set on completion of the review.	Review in 2026	DRUCKFARBEN Nigeria
Governance of concerns	Group whistleblowing channel with case register	Not in place	In place, with cases and resolution times reported	2026	Group
Data quality	Workforce datapoints reportable at Group level	[DATA REQUIRED] items listed in Section 3.0.4	All S1 datapoints reportable for Group scope	2027	Group

Characteristics of employees (S1-6)

At 31 December 2025 the Group employed 406 people across five countries of employment. Women represent 28.1 per cent of the workforce.

Headcount by country and gender

Country	Total	Male	Female	Other	Not disclosed	Female share
Greece	248	174	74	0	0	29.8%
Romania	79	55	24	0	0	30.4%
Nigeria	47	39	8	0	0	17.0%
Bulgaria	22	17	5	0	0	22.7%
Serbia	10	7	3	0	0	30.0%
Group total	**406**	**292**	**114**	**0**	**0**	**28.1%**

Female representation of 28.1 per cent sits below the level typical of the European chemicals sector, where female participation is commonly reported in the low to mid thirties. The lowest share is Nigeria at 17.0 per cent. The three European Union and accession country operations cluster closely between 22.7 and 30.4 per cent.

Age band data is held for 327 employees, being 80.5 per cent of the workforce. Romania holds an average age but does not maintain a banded distribution and is therefore excluded from the table.

Age distribution

Country	Under 30	30 to 50	Over 50	Total	Average age
Greece	20	115	113	248	46.9
Nigeria	11	25	11	47	40.1
Bulgaria	3	16	3	22	42.8
Serbia	0	6	4	10	Not reported
Covered population	**34**	**162**	**131**	**327**	
Share of covered population	**10.4%**	**49.5%**	**40.1%**	**100%**	

The age profile is stated as a workforce risk. Across the covered population 40.1 per cent of employees are over 50 while only 10.4 per cent are under 30. The concentration is sharpest in Greece, where 45.6 per cent are over 50, only 8.1 per cent are under 30, and the average age is 46.9 years. Greece hosts both Greek production sites and the majority of the Group technical, regulatory and colorimetry expertise. On the current profile a substantial share of that accumulated knowledge will reach retirement within the medium term. Nigeria presents the inverse profile with 23.4 per cent of employees under 30.

The Group treats this as a knowledge continuity risk that requires a structured response rather than a demographic observation. The Role Integration and Shadowing level of the new onboarding architecture is the first mechanism intended to address it. A formal critical role and successor mapping exercise for technical and regulatory positions is a commitment for 2026.

This data is available for 79 employees in Bulgaria, Serbia and Nigeria, being 19.5 per cent of the workforce. Greece and Romania cannot currently extract these fields from their payroll systems in a reportable form. The table must not be read as representative of the Group.

Contract type and working pattern	Country	Permanent	Temporary	Non guaranteed hours	Full time	Part time	Employees
	Nigeria	20	27	0	23	24	47
	Bulgaria	22	0	0	22	0	22
	Serbia	10	0	0	10	0	10
	Reported population	**52**	**27**	**0**	**55**	**24**	**79**
	Greece and Romania	Not reported	Not reported	Not reported	Not reported	Not reported	327

Within the reported population the Nigerian operation accounts for every temporary contract and every part time arrangement. Of 47 employees in Nigeria, 27 hold fixed term contracts and 24 work part time, being 57.4 per cent and 51.1 per cent of that workforce. The Bulgarian and Serbian operations employ exclusively on permanent full time terms.

Workforce movement

During the reporting period the Group recruited 55 people and 56 people left the organisation.

Country	New hires	of which male	of which female	Leavers	Turnover rate
Greece	44	35	9	44	Not calculated
Romania	0	0	0	1	1.3%
Bulgaria	7	6	1	5	23.8%
Serbia	4	2	2	4	40.0%
Nigeria	0	0	0	2	4.2%
Group total	**55**	**43**	**12**	**56**	**Not disclosed**

What the movement data shows

Greece is turning over its workforce at a material rate. Forty four people joined and forty four left an operation of 248, giving gross movement of approximately 17.7 per cent in each direction. Net headcount was stable, which means the churn is invisible in a headline number and visible only in the movement data.

Serbia recorded four departures against a base of ten. The absolute numbers are small and a single team change can produce this result.

Non employee workers in own operations (S1-7)

The Group engages contractors and service providers at its production and logistics sites, including in maintenance, cleaning, security, transport and specialist engineering. These workers are not employees of the Group but they work at Group controlled locations and they are within the scope of Group health and safety requirements, including permit to work, induction and personal protective equipment provisions.

The Group does not currently maintain a consolidated register of non employee workers in its own operations.

Required datapoint	FY2025
Basis of the figure, being headcount or full time equivalent	Headcount to be adopted from FY2026
Whether contractors are included in Group safety metrics	Contractor incidents are recorded at site level but are not consolidated into the Group safety figures presented in Section 3.1.17
Methodology and assumptions	To be defined in FY2026 in cooperation with procurement and site management

The Group considers this the most significant single omission in its own workforce disclosure. In a chemical manufacturing environment, contractors carry an elevated share of the highest risk work, including confined space entry, hot work, working at height and maintenance on solvent handling equipment. A safety performance statement that excludes them is incomplete. Building a contractor register and consolidating contractor safety performance into Group reporting is a named commitment for 2026.

Diversity metrics (S1-9)

Diversity and inclusion are integral to our corporate values and are treated as commercially relevant rather than as a matter of presentation. A workforce drawn from a wider pool is a workforce with access to more of the technical talent the Group needs. DRUCKFARBEN Group is a signatory of the Diversity Charter in three of the countries in which it operates, being Greece, Romania and Bulgaria.

Indicator	2024	2025
Women in senior positions, Greece	24%	24%
Women in senior positions, Romania	42%	42%
Women in senior positions, Bulgaria	33%	33%
Distribution of employees by age band	Not reported	See Section 3.1.9. Coverage 80.5%
Female share of the workforce	Not reported	28.1%
Female share of new hires	Not reported	21.8%

The Group applies the principle of equal pay for equal roles at all levels and pursues policies that increase the participation of women in decision making and leadership. Diversity considerations are built into talent acquisition, people management, employer branding and business operations. In preparation for Directive (EU) 2023/970 on pay transparency, the Group began work in 2025 on the building blocks of readiness, being salary ranges, defined job levels and a structured job evaluation approach.

The Diversity and Inclusion Policy explicitly protects colleagues with disabilities. Reasonable accommodation is addressed on an individual basis in cooperation with the occupational health physicians. Any incident of discriminatory behaviour can be reported through the channels described and is investigated with full confidentiality.

Adequate wages and social protection (S1-10 and S1-11)

Adequate wages

The Group is committed to remuneration that enables employees to achieve a reasonable standard of living and that supports the attraction and retention of talent. All employees receive remuneration that meets or exceeds the applicable statutory minimum wage in the country in which they are employed.

In European Union countries, remuneration is benchmarked against the national minimum wage or, where applicable, the minimum levels established through collective labour agreements. In Nigeria, where the statutory minimum wage may not fully reflect labour market conditions, the Group supplements the legal requirement by benchmarking against prevailing market rates, industry practice and independent salary surveys.

Required datapoint	FY2025	Note
All employees paid an adequate wage in line with applicable benchmarks	Yes for statutory minimum wage. Not yet verified against an adequate wage benchmark	The standard requires comparison against an adequate wage benchmark, not only against the statutory minimum.
Percentage of employees paid at or above the applicable adequate wage benchmark	Not Recored	To be reported for FY2026
Percentage of employees receiving remuneration beyond base salary	Not Recored	Benefits include private healthcare, company vehicles where the role requires one, transport allowances and fixed monthly expense allowances

The Group reviews remuneration levels periodically through external recruitment agencies, salary benchmarking studies and labour market surveys. Total remuneration extends beyond base salary and includes private healthcare coverage, company vehicles where required by the role, transport allowances and fixed monthly expense allowances, depending on business need, local market practice and position.

Social protection

All employees are covered by the statutory social security system of the country in which they are employed, with the Group contributing to social insurance funds in full compliance with national law. Statutory protection is complemented by private healthcare programmes covering specialised medical examinations.

Major life event	Greece	Romania	Bulgaria	Serbia
Sickness	Statutory	Statutory	Statutory	Statutory
Unemployment from own work	Statutory	Statutory	Statutory	Statutory
Employment injury and acquired disability	Statutory	Statutory	Statutory	Statutory
Parental leave	Statutory plus reduced hours arrangements for new mothers	Statutory	Statutory	Statutory
Retirement	Statutory	Statutory	Statutory	Statutory
Private healthcare provided by the Group	Yes	In progress	In progress	In progress

Persons with disabilities (S1-12)

The Diversity and Inclusion Policy prohibits less favourable treatment on the ground of disability and commits the Group to reasonable accommodation, addressed individually in cooperation with the occupational health physicians. Workplace adaptations made during the year are handled at site level and are not centrally recorded.

The Group does not report the percentage of employees with disabilities for FY2025. Disability status is special category personal data.

Training and skills development (S1-13)

Building the capabilities of our people is central to our strategy. The Human Resources function plans an annual education and training programme combining targeted internal sessions, webinars and seminars, with the ambition of providing every employee with at least ten hours of training each year.

The metrics below cover training activity at our operations in Greece, which employ 248 people, being 61.1 per cent of the Group workforce. Training data for Romania, Nigeria, Bulgaria and Serbia is not yet consolidated. A Group figure is therefore not presented.

A step change in training delivery

2025 marked a decisive strengthening of the training effort in Greece. Employees received 2,635 hours of training during the year, an increase of 111 per cent on the 1,250 hours delivered in 2024. This corresponds to an average of 10.8 hours per employee based on the average number of employees in Greece during the year, an increase of 89 per cent on 2024 and above the ten hour ambition for the first time. The growth rests on two foundations laid during the year, being the structuring and categorisation of all training activity and training data, and the design of an onboarding architecture that ensures consistent integration of every new colleague.

Training performance, Greece	2023	2024	2025	Change on 2024
Total training hours	1,500	1,250	2,635	+111%
Average training hours per employee	7.8	5.7	10.8	+89%

Training performance, Romania	2024	2025
Average training hours per employee, male	136	26

Where we focused

Training hours in 2025 were distributed almost evenly across the three thematic pillars that matter most for a responsible chemical manufacturer, and every pillar grew strongly. Health and safety accounted for 915 hours, up 29 per cent, covering fire safety, evacuation exercises, extinguishing media and the induction of new employees at the production sites. Environment and sustainability accounted for 870 hours, more than six times the 2024 level, reflecting a deliberate investment in preparing teams for environmental management, circular economy practice and European sustainability reporting. Regulatory compliance accounted for 850 hours, up 143 per cent, covering CE marking, ETICS, CLP, EUROFINS and REDcert.

Training hours by theme, Greece	2023	2024	2025	Share of 2025	Change on 2024
Health and safety	706	711	915	35%	+29%
Environment and sustainability	354	143	870	33%	+508%
Regulatory compliance, being CE marking, ETICS, CLP, EUROFINS and REDcert	Not tracked	350	850	32%	+143%
Total training hours	**1,500**	**1,250**	**2,635**	**100%**	**+111%**

Skills development beyond the classroom

More than 170 employees received dedicated skills development training during the year, sustaining the coverage achieved in each of the previous two reporting years. Participation in external training programmes, conferences and seminars totalled 51 during 2025 against 86 in 2024, a reduction of 41 per cent. In line with the structuring of the training architecture, external participation became more selective, prioritising events with direct relevance to each role, while a growing share of development activity shifted to structured internal delivery where content, quality and consistency are fully under Group control. Total training hours more than doubled while external attendance declined, which is the intended effect.

Participation indicators, Greece	2024	2025	Change on 2024
Employees receiving skills development training	Over 170	Over 170	Maintained
External programmes, conferences and seminars attended	86	51	Reduction of 41%

Leadership and performance

During FY2025 members of the Group Senior Leadership Team participated in dedicated training on the Global Reporting Initiative Standards, strengthening their understanding of internationally recognised sustainability reporting principles and evolving stakeholder expectations. Senior leaders have continuous access to sustainability learning through the EcoVadis Academy, covering ESG management, responsible procurement, human rights, ethics, climate action and sustainable supply chains. In Romania, managers took part in an Adaptive Leadership workshop on leading multigenerational teams, which is directly relevant to the age profile described in Section 3.1.9.

During 2025 the Group prepared a structured objective setting approach for the Management Team, linking individual objectives to role clarity, accountability and business priorities. A pilot runs for the Management Team in 2026, followed by a gradual cascade to first line managers. During FY2026 the Group intends to launch a structured Leadership Development Programme for the Senior Leadership Team, combining leadership training with executive coaching to strengthen strategic decision making, people leadership, sustainability integration and delivery of long term business objectives.

Looking ahead on capability

- Consolidation of training data across all five countries of employment so that a Group average can be reported.
- A Group average of eight training hours per employee in 2026 as a transitional step towards ten hours across all countries.
- Training data reported with a gender split from FY2026.
- Structured introductory training in information technology and in health and safety for every newcomer, delivered through the new onboarding architecture.
- Gradual introduction of soft and technical skills programmes across the organisation from 2026.
- A critical role and successor mapping exercise for technical, regulatory and colorimetry positions, addressing the retirement concentration in Greece.

Health & safety metrics (S1-14)

Safety is a core value of this Group and it is not negotiable. We are committed to ensuring that every employee, visitor and contractor works in a secure environment and returns home without injury or adverse health effect. The goal is zero accidents and zero emergencies at work.

Recognising the inherent risks of chemical manufacturing, the Group prioritises the elimination of unsafe conditions and unsafe acts through engineering controls, procedures, training and a culture in which every person is empowered to stop work that is not safe.

The management system

The occupational health and safety management system is certified to ISO 45001:2018 in Greece and in Romania and covers all employees at those operations. It rests on documented risk assessment in every Group company, strict management of change procedures, controlled handling of chemicals and hazardous substances, regular monitoring of chemical agents and occupational health assessment.

All processes and procedures are translated into the languages spoken by our employees. Personal and collective protective equipment is provided and inspected regularly, from dust masks and dedusting units to eye and ear protection, gloves, protective clothing and footwear and noise enclosures. Employees additionally benefit from private healthcare programmes covering specialised medical examinations.

Coverage of the health and safety system	Employees	Share of workforce
Covered by an ISO 45001:2018 certified system, being Greece and Romania	327	80.5%
Covered by Group health and safety requirements without external certification, being Nigeria, Bulgaria and Serbia	79	19.5%
Total workforce covered by a health and safety management system	406	100%

High Priority

A year of zero harm

The most widely used measure of workplace safety performance is the Total Recordable Incident Rate, calculated as the number of recordable incidents multiplied by 200,000 and divided by total hours worked, being the annual working hours of 100 people. In chemical manufacturing a rate below 2.8 is regarded as the industry benchmark and a rate below 1 is regarded as excellent.

In 2025 the plant recorded no accidents and no other recordable incidents, giving a site Total Recordable Incident Rate of 0. This was achieved in a year of increased activity following completion of the plant expansion, and it reflects the combined effect of sustained safety investment, training and daily operating discipline.

Occupational fatalities (2025) — **0**

LTI frequency rate

LTI severity rate

1,064
Consecutive days without a recorded accident (at 31 Dec 2025)

100%
Employees receiving HSE training

Safety performance	2023	2024	2025	Target	Scope
Work related fatalities, employees	0	0	0	0	Group
Work related fatalities, non employee workers at Group sites	Not tracked	Not tracked	0	0	Group sites
Recordable work related accidents, employees	0	0	0	0	Group
Total Recordable Incident Rate, Chalkida	0	0	0	Below 1	Chalkida
Consecutive days without a recorded accident	495	699	1,064	Increasing	Greece
Employees receiving health and safety training	100%	100%	100%	100%	Group
Health and safety training hours	Not tracked	Not tracked	More than 150	Increasing	Chalkida
Emergency drills per production plant	At least 1	At least 1	At least 1	At least 1	All plants

High Priority

Investing in Safer Facilities

During 2025 we completed a substantial programme of safety related investments at the Chalkida plant, strengthening both prevention and emergency response capability.

- New ventilation systems were installed in the production areas together with new conductive epoxy flooring, reducing exposure to airborne substances and eliminating electrostatic ignition risk in solvent handling zones.

- The forklift fleet was renewed with the addition of two new ATEX certified forklifts for use in production areas where potentially explosive atmospheres may occur.

- The perimeter firefighting network of the facility was expanded with two additional hose reels, five additional foam monitors and eight additional fire hose stations.

- The fire pumping station was upgraded to improve the reliability and capacity of the fixed firefighting systems.

- A sprinkler network and a fire detection system were installed within the storage racking of the warehouse, protecting finished goods and raw materials at the point of highest fire load.

- A new local total flooding fire suppression system using NOVEC gas was installed for the new server room, protecting critical digital infrastructure without risk to personnel.

Building Safety Capability

More than 150 hours of training were delivered at the Chalkida plant during 2025. The programme covered occupational health and safety topics, fire safety and the use of firefighting equipment, introductory training for new employees, evacuation exercises and practical drills with a range of extinguishing media. Training is conducted during working hours with all costs borne by the employer, either face to face or through computer assisted programmes, and comprehension is tested throughout each programme and at its conclusion.

In Romania, a certified first aid session gave employees practical life saving skills and a company wide fire evacuation and extinguisher exercise was completed.

Adapting the workplace to a changing climate

The Group monitors workplace temperatures during heat waves and adjusts working hours or conditions as needed, provides drinking water units throughout its facilities, educates employees on recognising and preventing heat related risk and ensures proper ventilation and cooling in all work areas. The Romanian site ran a dedicated heatwave protection campaign combining drinking water provision, health and safety guidance and reinforced fire prevention measures. Heat exposure is treated as an occupational health hazard in this chapter and as a physical climate risk in the environmental chapter, and the two assessments use the same underlying scenario.

Work life balance (S1-15)

The Group recognises that a healthy balance between work and personal life is fundamental to wellbeing, engagement, retention and organisational resilience. Its approach rests on four pillars, being flexibility, healthy working boundaries, wellbeing and meaningful work.

Flexibility

Employees benefit from staggered start times, with the option to begin the working day between 07:00 and 10:00, allowing alignment with individual and family needs. Employees may also work from any Group office within the countries in which the Group operates, supporting collaboration across locations and providing flexibility where business requirements permit. These arrangements are available principally to office based employees. Production employees work to shift patterns determined by plant operation, and the Group states this distinction rather than presenting flexibility as universal.

Healthy working boundaries

Annual leave is provided in accordance with the applicable legal framework in each country of operation. The Group closes its production facilities for two weeks during the summer period and for an additional shutdown over the Christmas holidays, enabling meaningful periods of uninterrupted rest. Employees are granted a half day of leave on their birthday and on their name day.

Working time is monitored through the Digital Work Card system, which provides transparent and accurate recording of working hours and supports compliance with statutory working time requirements. The system reinforces the commitment to preventing excessive working hours and encourages employees to conclude the working day at the end of the scheduled shift.

Family related arrangements

Where national legislation provides reduced working arrangements for new mothers, those entitlements are fully implemented, including the option of a six hour working day or a four day working week depending on the applicable legal provisions. These measures support a successful return to work and the balancing of caring responsibilities with professional roles.

Required datapoint	FY2025	Note
Percentage of employees entitled to family related leave	[DATA REQUIRED]	Entitlement is statutory in all five countries of employment. The percentage should be 100 and requires confirmation
Percentage of entitled employees who took family related leave, total	[DATA REQUIRED]	To be extracted from payroll systems for FY2026
Percentage of entitled employees who took family related leave, by gender	[DATA REQUIRED]	The gender split is the datapoint that carries the most information, because uneven take up of parental leave is a leading driver of the gender pay gap
Average overtime hours per employee per month	[DATA REQUIRED]	The Digital Work Card system holds the underlying data. Extraction and a reduction target are scheduled for 2026
Employee engagement score for work life balance	No survey run	To be included in the 2026 survey

Remuneration, pay gap and total remuneration ratio (S1-16)

The Group does not report a gender pay gap or a total remuneration ratio for FY2025. Publishing a figure derived from an inconsistent job structure would be worse than publishing none, because it would create a base-line that cannot be maintained.

Required datapoint	FY2025	Commitment
Salary ranges and defined job levels	Under construction during 2025	Complete in 2026
Job evaluation methodology	Under design during 2025	Applied in 2026
Readiness for Directive (EU) 2023/970 on pay transparency	In progress	Greek, Romanian and Bulgarian transposition obligations tracked centrally. The first reporting obligation for employers of 150 to 249 employees applies from June 2027

The Group treats pay transparency readiness as a legal and commercial priority rather than as a reporting improvement. Under the Directive an employer that reports a gender pay gap above five per cent in any category of workers doing equal work, and cannot justify it on objective gender neutral criteria, must conduct a joint pay assessment with workers representatives. Discovering that position for the first time in a regulatory filing would be a governance failure, so the Group is calculating it internally first.

Incidents, complaints and severe human rights impacts (S1-17)

The Group does not report a gender pay gap or a total remuneration ratio for FY2025. Publishing a figure derived from an inconsistent job structure would be worse than publishing none, because it would create a base-line that cannot be maintained.

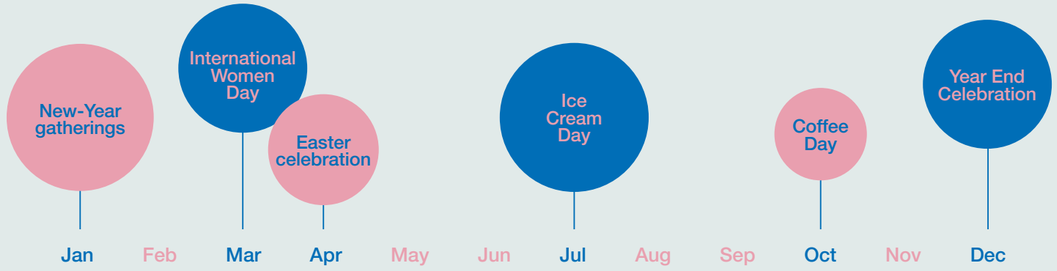
Indicator	2023	2024	2025
Incidents of discrimination, including harassment, reported	Not tracked	0	[CONFIRM] 0
Complaints filed through channels for own workforce to raise concerns	Not tracked	Not tracked	[DATA REQUIRED]
Fines, penalties and compensation for damages arising from incidents and complaints, euro	0	0	0
Cases of forced labour, compulsory labour, human trafficking or child labour identified	0	0	0

A nil return on complaints filed cannot be distinguished from an absence of case recording, because no consolidated register existed during the reporting period. The Group reports this honestly rather than presenting zero as evidence of a healthy reporting culture. The whistleblowing platform commitment in Section 3.1.8 is the remedy.

Engagement, wellbeing and culture

The Group treats employee engagement as part of its own workforce strategy rather than as an activity calendar, combining recurring celebrations, community minded activations and wellbeing initiatives that build a shared culture across all facilities.

The 2023 and 2024 report referenced employee participation through the Group basketball and hiking teams as part of work life balance. Those continue and were expanded in 2025 into a full year calendar of engagement activity across all facilities. Several elements were deliberately sourced from social economy partners, connecting employee celebration with support for vulnerable groups in the communities around our sites.



Month	Initiative	Description
January	New Year gatherings	Kick off gatherings across facilities to set objectives for the year.
March	International Women Day	Commemorative mugs for every woman in the Greek organisation, being 80 people, sourced from the social enterprise Elpida Mana. In Romania, personalised messages and gift vouchers for the 22 female employees recognised at that date.
April	Easter celebration	250 tsourekia for employees sourced from the social enterprise bakery To Ergastiri in Aspropyrgos.
July	Ice Cream Day	Free ice cream for all employees at every facility.
October	International Coffee Day	Free coffee across all facilities. In Romania, a coffee tasting event with a supplier partner.
December	Year end celebration	End of year gatherings with food and treats at all facilities.

Activations, sport, learning and giving

Alongside the calendar, employees took part in health, sport, cultural and solidarity activations during 2025:

- **Race for the Cure:** team participation in the run against breast cancer.
- **Basketball game and a hiking excursion to Mount Parnitha:** continuing the Group's sport and outdoor teams.
- **"Mazi gia to Paidi":** an employee assembly of product packages for the children's-welfare federation.
- **Christmas Bazaar** a festive giving initiative across facilities.
- **Educational webinar "Empowering the Young"** a learning session supporting younger employees and early-career staff.
- **Corporate lending library** a shared-book scheme promoting learning and wellbeing at work.

Subsidiary initiatives

DRUCKFARBEN Romania ran a full year programme of engagement, celebration and wellbeing activity in 2025, including the Vasilopita celebration, a farewell and appreciation practice for departing employees, participation in the Summer Corporate Games, a free optometric consultation initiative at the company premises, an Adaptive Leadership workshop on leading multigenerational teams, certified first aid training and a company wide fire evacuation exercise. The annual kick off meeting in 2025 also marked 90 years of DRUCKFARBEN, with commemorative gifts for production employees. An energy awareness campaign installed permanent stickers next to 24 light switches across the Romanian site. In 2025 the Romanian team received the Emotional Wellbeing Award at the national Wellbeing Gala.

In Nigeria, the Group provided school supplies to employees ahead of the school year, supporting the families of the local workforce.

From activity to measurement

The Group states a limitation. An engagement calendar is an input, not an outcome. Participation rates were not recorded during 2025 and no engagement score exists, so the Group cannot demonstrate that these activities reach production employees as effectively as they reach office based colleagues, nor that they change how employees experience the workplace. Measurement replaces assertion from 2026.

Focus area for 2026	What it involves	Indicative measure
Engagement measurement	Annual pulse survey of eight to ten questions across all five countries, plus tracking of volunteering hours	Participation rate and score, with a work life balance sub score
Leadership development	Structured leadership workshops and executive coaching for the Senior Leadership Team and people managers	Sessions delivered and share of managers participating
Further education support	Sponsorship of postgraduate study, including master programmes, for eligible employees	Number of employees supported and amount invested in tuition
Team building	Regular team building across business units and facilities	Number of events and employee participation rate
Responsible use of artificial intelligence	Group wide upskilling on the responsible use of artificial intelligence at work	Share of employees trained and training hours delivered
Targeted group engagement	Dedicated initiatives for women and for production employees, being the two groups least reached by current engagement channels	Participation of women and of production employees, and initiatives per site

Our commitments on own workforce

- Zero accidents and zero emergencies at work remains a permanent goal, with a Total Recordable Incident Rate below 1 at every production site and a Group rate calculated for the first time in FY2026.
- A Group average of eight training hours per employee in 2026 as a transitional step towards ten hours, reported by gender and covering all five countries.
- An annual pulse survey run in all countries, with participation above 70 per cent and a published score.
- Female share of new hires not below the standing female share of the workforce.
- An unadjusted gender pay gap calculated, disclosed and explained for FY2026, supported by completed salary ranges, job levels and job evaluation.
- A Group whistleblowing channel meeting Directive (EU) 2019/1937, with a case register and reporting to the Board.
- A consolidated register of non employee workers at Group sites and their inclusion in Group safety performance.
- A review of the Nigerian employment structure, converting fixed term contracts where the underlying work is permanent in nature.
- A standardised recruitment workflow through Workable and activation of the three level onboarding architecture for all new hires.
- Full Code of Conduct awareness maintained across the entire workforce, with comprehension recorded separately from attendance.

3.2

ESRS S2
Workers in the value chain

The people who process and transport the raw materials in a can of paint, a drum of ink or a bag of adhesive mortar are further from us than our own employees, and the risk to them is higher. This section is the least mature part of our social reporting and we say so at the outset. What follows sets out what we know, what we do not, and what we will build.The double materiality assessment identified the following matters as material for workers
in the value chain.

Why this is a material topic for a chemical manufacturer

The Group converts purchased chemistry into finished products. It does not mine, smelt or extract. That means the most severe potential human rights impacts associated with our products sit upstream of our first tier suppliers, in extraction and in primary chemical processing, and they sit in jurisdictions where we have no operations and limited visibility.

The double materiality assessment identified the following matters as material for workers in the value chain.

Value chain segment	Typical inputs and activities	Material matters for the workers concerned	Type
Organic pigment and additive manufacture	Phthalocyanine and azo pigments, dispersants, biocides	Chemical exposure, effluent handling, occupational health surveillance, concentration of supply in jurisdictions with weaker labour inspection	Negative potential impact, upstream
Packaging manufacture	Metal and plastic pails, drums, cartons, labels	Occupational health and safety, working hours	Negative potential impact, upstream
Inbound and outbound logistics	Bulk solvent and resin haulage, palletised distribution across Greece, Romania, Bulgaria, Serbia and Nigeria	Driver working time and fatigue, dangerous goods handling under ADR, subcontracting chains	Negative potential impact, upstream and downstream
Contracted services at Group sites	Maintenance, cleaning, security, engineering	Occupational health and safety at Group controlled locations. Addressed under ESRS S1-7	Negative potential impact, own operations
Downstream converters and applicators	Flexible packaging converters using DF Inks, professional painters and insulation installers	Safe use information, exposure control, application training. Addressed under ESRS S4	Negative potential impact and positive actual impact, downstream
Employment and income	Purchases from suppliers and service providers across six countries	Sustained demand supporting employment in supplier operations, including social economy enterprises in Greece	Positive actual impact

Policies (S2-1)

The Human Rights Policy expresses the commitment of the Group to the protection of human and labour rights and is informed by the core conventions of the International Labour Organization. The Code of Conduct sets behavioural standards for Group personnel including in dealings with suppliers.

The Group states the following limitation clearly. As at 31 December 2025 the Group did not operate a Supplier Code of Conduct, did not require contractual human rights commitments from suppliers as a standard term, and did not conduct human rights due diligence on its supply base. Its Human Rights Policy addresses its own operations. It is not, in its current form, a value chain instrument.

Required element	Position at 31 December 2025
Policy commitment covering value chain workers	Human Rights Policy applies to own operations. Extension to the value chain is a 2026 commitment
Supplier Code of Conduct	Designed to be rolled out in 2026
Contractual human rights clauses in supply agreements	Not standard
Accountability	Group Managing Director, supported by senior leadership team

Engagement, channels and actions (S2-2, S2-3 and S2-4)

No structured engagement with value chain workers or their legitimate representatives took place during FY2025, and no grievance channel operated by or accessible to value chain workers was available. The Group does not present its customer service or commercial contacts as a substitute for such a channel.

Two mechanisms did operate in the year that carry indirect assurance value and are reported as such rather than as due diligence.

EcoVadis assessment

The Group is assessed by EcoVadis, whose methodology includes labour and human rights criteria. Several of our multinational customers in flexible packaging require this assessment. It provides third party scrutiny of the Group as a supplier, not of the Group supply base.

REDcert2 and product certification audits.

Certification schemes applied to certain raw material streams impose traceability and, in some cases, social criteria on upstream suppliers.

Actions taken during 2025 were limited to preparation. Group procurement began mapping the supplier base by spend and by country of origin, which is the necessary precondition for any risk based due diligence. Purchases were also deliberately directed to social economy enterprises in Greece, being the bakery To Ergastiri in Aspropyrgos and the enterprise Elpida Mana, connecting routine procurement with employment for vulnerable groups.

Targets and the plan to close this gap (S2-5)

The Group sets no performance targets for value chain workers for FY2025 because it holds no baseline data against which a target could be set. It instead sets process targets, which are the honest form of commitment at this stage of maturity.

Commitment	Detail	Target date
Supplier segmentation	Complete a mapping of the supplier base by spend, category, country of origin and criticality, covering at minimum the top 80 per cent of procurement spend	2026
Inherent risk screening	Screen the mapped base against country and commodity human rights risk indices, identifying the categories where severe impact is most likely, with mineral fillers and pigments prioritised	2026
Supplier Code of Conduct	Adopt and issue a Supplier Code of Conduct covering forced labour, child labour, freedom of association, working hours, wages, health and safety, and the right to raise a concern without retaliation	2026
Contractual integration	Include the Supplier Code of Conduct by reference in new and renewed supply agreements for prioritised categories	2026
Supplier assessment	Assess prioritised suppliers through a recognised platform or self assessment questionnaire, with on site audit reserved for high risk categories	2027

The Group notes that Directive (EU) 2026/470 raised the thresholds of the Corporate Sustainability Due Diligence Directive to 5,000 employees and 1.5 billion euro of net worldwide turnover, so DRUCKFARBEN Group has no legal due diligence obligation under that instrument. The commitments above are made because the Group sells into supply chains whose lead firms do carry that obligation, and because a supplier that cannot answer questions about its own upstream will lose position with those customers.

3.3

ESRS S3 Affected Communities

This section concerns the effect of our operations on the people who live near them. It is deliberately separated from our community investment programme.

Which communities are affected and how

The Group operates production sites at Chalkida and Aspropyrgos in Greece, and production and commercial sites in Romania and Nigeria, together with distribution centres in Bulgaria and Serbia. Aspropyrgos sits within the Thriasio industrial basin west of Athens, an area of dense industrial activity adjacent to residential settlement and with a documented history of cumulative air quality pressure. Chalkida hosts the ink plant on the island of Evia.

Community	Proximity and context	Potential negative impacts	Positive impacts
Aspropyrgos and the Thriasio basin	Paints, mortars and insulation manufacturing within a dense industrial zone adjacent to residential areas	Air emissions including volatile organic compounds and dust, odour, noise, heavy goods vehicle movements on local roads, fire and major accident hazard, pressure on local water resources, cumulative effect combined with neighbouring industry	Formal employment, local procurement, support to the adjacent municipal kindergarten
Chalkida and Agios Nikolaos, Evia	Solvent based ink manufacturing on an island with a limited industrial base	Volatile organic compound emissions, odour, solvent storage and fire risk, road transport of dangerous goods, emergency response demand on local services	Formal employment in a location with few comparable employers, support to local schools and sports clubs
Romanian site community	Manufacturing and commercial operation	Emissions, noise, traffic	Employment, local engagement activity
Nigerian site community	Manufacturing and commercial operation in a jurisdiction with weaker environmental enforcement	Emissions, waste handling, water use, road safety	Formal employment, school supply support
Communities along transport corridors	Bulk solvent and finished goods haulage across five countries	Road safety and dangerous goods incident risk	Not applicable

Employee participation (Basketball, Hiking teams)	Rolled over and expanded	Rolled over and expanded	Rolled over and expanded
Political contributions & lobbying (G1-5)	Zero	Zero	Zero
Community grievance mechanism (S3-3)	Not yet established	Not yet established	Not yet established

The table above is a management assessment derived from site characteristics, permitted emissions and the nature of the processes operated. It is a starting point, not a due diligence outcome.

Actions (S3-4)

Actions in FY2025 that directly reduced impact on neighbouring communities were delivered through the environmental and safety programmes rather than through a community programme, and they are reported here for completeness.

- Expansion of the perimeter firefighting network at Chalkida, upgrade of the fire pumping station and installation of warehouse rack sprinklers and detection, reducing the likelihood and the potential offsite consequence of a fire at a solvent handling site.
- Installation of new ventilation systems and conductive epoxy flooring in production areas at Chalkida, reducing airborne emission and ignition risk.
- Continued emergency response exercises at production sites in cooperation with the local fire authorities, maintaining at least one drill per plant per year.

Volatile organic compound emissions, dust, water abstraction and waste are quantified in the environmental chapter of this statement. They are the metrics that describe the actual load placed on neighbouring communities, and this section should be read together with them.

Governance and selection

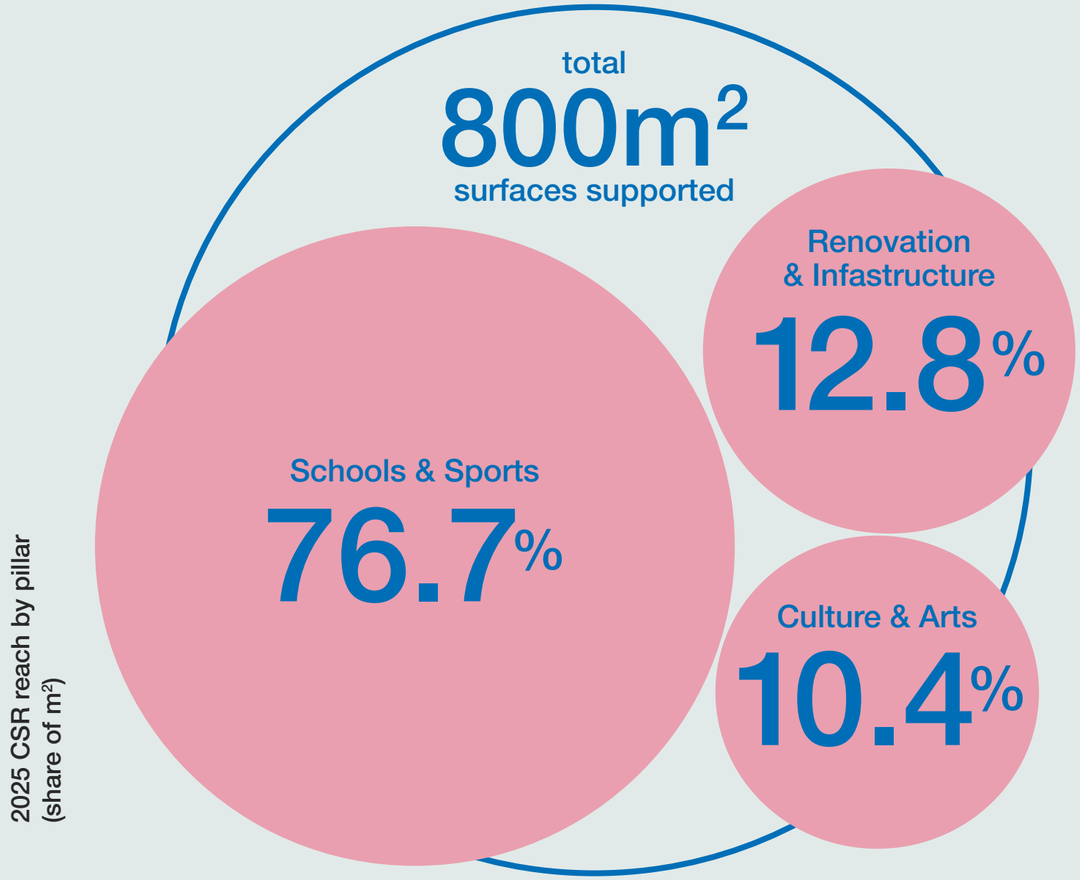
Sponsorships and donations are reviewed and approved by the Board of Directors as part of the governance of social investment. During 2025 requests were received through several channels, including email, telephone and direct approach, and were assessed against the strategic pillars of the programme. To formalise the practice, the Group put its CSR Request Policy into effect at the beginning of 2026, establishing written criteria and an auditable approval workflow comprising a request form, an evaluation and Board level approval.

35
organisations supported

≈3,000L
products contributed

800m²
surfaces supported

€29K
monetary donations



In 2025 the Group supported 35 organisations, contributing approximately 3,000 litres of paint and specialised building solutions, with an in kind product value of about 6.4 thousand euro, together with 29 thousand euro of monetary donations. Supported surfaces totalled around 800m², concentrated in schools and sports at 76.7%, followed by renovations and infrastructure at 12.8% and culture and the arts at 10.4%. Political contributions in the year were nil.

Continuity from the 2023 and 2024 report

The previous report described the programme across five pillars, with more than 60 sponsorships and donations, being 9 approved by the Board in 2023 and 12 in 2024, and selected paint volumes.

This disclosure carries that forward, consolidates the programme into four strategic pillars and quantifies resources and reach.



Area in the 2023 and 2024 report	Position in 2025	Still to complete
Programme narrative and pillars	Rolled over and restructured from five pillars to four	None
Board approved sponsorship counts	Rolled over. 35 organisations supported in 2025	None
Paint volumes	Quantified at approximately 3,000 litres	Split the donated volume that diverts surplus or near expiry stock, which is a circular economy contribution under ESRS E5
Monetary spend	Newly quantified for 2025	None
Beneficiaries and outcome metrics	Reach quantified in square metres and by pillar	Number of beneficiaries and institutions served per pillar
Employee participation	Rolled over and expanded	Participation rates and linkage to the engagement survey under S1
Political contributions and lobbying	Nil	None
Community grievance mechanism	Not established	A per site accessible channel with cases received and resolved

The four CSR pillars in 2025

Pillar 1
Cities of Color & Culture

Through large-scale murals, artistic collaborations and cultural sponsorships, primarily through KRAFT Paints, the Group transforms urban and island landscapes into spaces of expression and identity:

- **1st Primary School of Korydallos** a large-scale mural by Italian-Spanish artist Leticia Mandragora, with the Italian Cultural Institute of Athens, the Municipality of Korydallos and Awesome Athens Experiences, using 4 Seasons 100% acrylic exterior paints.

- **Primary School of Paxoi** murals with Axion Hellas and street artist Cacao Rocks, blending island heritage with contemporary aesthetics.

- **Artistic interventions** At the 3rd Gymnasium of Marousi with the artist One Bran, and at the 43rd Primary School of Thessaloniki with the artist Marios Simopoulos.

- **“Kykladitisses: Untold Stories of Women of the Cyclades”** — Product sponsor of the archaeological exhibition organised by the Ministry of Culture with the Ephorate of Antiquities of the Cyclades and the Museum of Cycladic Art, running from December 2024 to 4 May 2025. The first pan Cycladic exhibition ever held, it presented history through the eyes of the women of the Cyclades and brought together 180 works from almost all the islands of the Cyclades.

- **“Marlene Dumas: Cycladic Blues”** product sponsorship for the artist’s first museum exhibition in Greece, at the Museum of Cycladic Art.

- **Museum of Cycladic Art** — ongoing support: beyond individual exhibitions, the Group provides paint on a continuing basis to prepare the museum’s walls before and after each show.

- **“No Matter Where”** Support for field missions and print production for a fine art photography exhibition on family across cultures and species, whose proceeds funded elephant protection work in Laos.

Pillar 2
Beyond School Walls & Sports

- **Chania BEST Engineering Competition (CBEC’25)** with BEST Chania and the Technical University of Crete.

- **Sports facilities** including the renovation and support of Karate A.S. Oi Kondores for athletes competing at European level, and support to the Panetolikos football stadium in August 2025.

- **Paros International & National Wing Foil Cup** as Gold Sponsor, promoting sport, youth engagement and sustainable tourism.

- **Local initiatives in Chalkida** being the 1st Kindergarten of Agios Nikolaos and the A.S. Evoikos Ag. Nikolaou football club, in the community that hosts the ink plant.

- **Educational supply support for schools in Nigeria,** strengthening access to basic learning resources at a Group operating location.

Pillar 3
NGOs & Community Infrastructure

- **Primary School of Astypalaia.** Waterproofing with the Total Proof PU FIBER 25 system carrying certified 25 year durability, delivered as part of the Cool Roof, Smart Choice energy efficiency campaign.

- **3rd Municipal Kindergarten of Aspropyrgos** Waterproofing support in the community adjacent to a Group production site.

- **“Doctor’s House” in Koufonisia.** As a consistent supporter of the Aegean Team, the Group provided the paints and building products for the full renovation of two independent residences giving frontline healthcare professionals serving the island dignified accommodation. The project was initiated by the Aegean Team with the Municipality of Naxos and the Small Cyclades and with local organisations and volunteers, and the renovated residences were inaugurated on 17 May 2025. This is the largest recent community project of the Group.

- **Looking ahead.** Building on the partnership with the Aegean Team, the Group is planning a major new action for September 2026 on the island of Chalki.

- **Rural Medical Clinic of Kalyvia Elassonas** renovation completed with Humanity Greece® volunteers.

- **Ronald McDonald House Charities Greece** ongoing donations of essential supplies for families of hospitalised children at Agia Sofia Children’s Hospital.

Pillar 4
Animal Welfare

- **Dogs’ Voice.** Support for the new facilities of the organisation, improving care for stray animals.

- **Wildlife protection** support linked to the No Matter Where exhibition, raising funds for elephant conservation in Laos.

What we will add to this section next year

- A documented identification of affected communities for each production site, informed by the environmental permit conditions and by contact with the municipal authorities.

- Beneficiaries and institutions served per pillar, so that reach is measured in people rather than in litres and square metres.

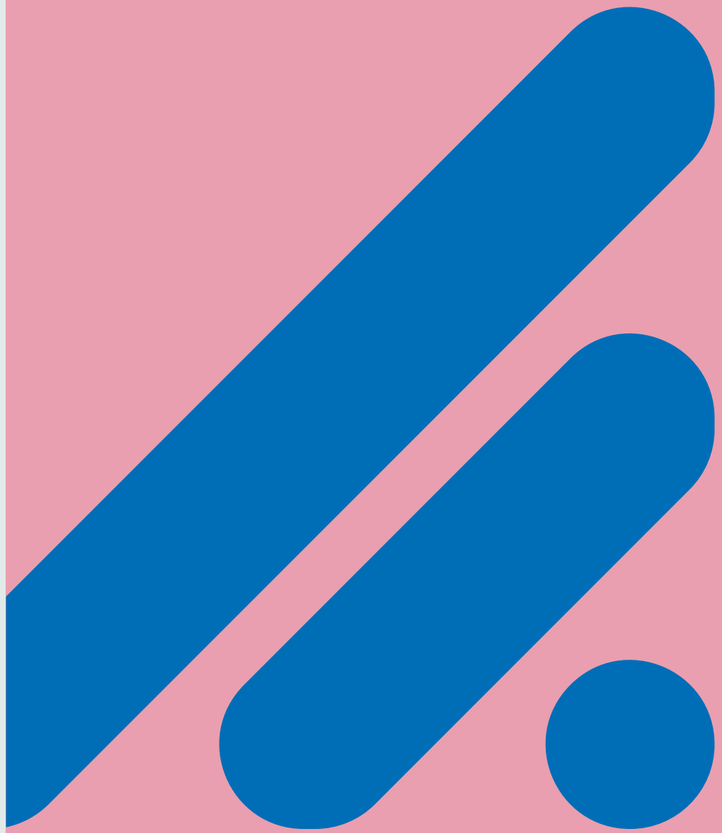
- The share of donated product that diverts surplus or near expiry stock, linking community investment to waste avoidance under ESRS E5.

- Employee volunteering hours, captured through the engagement survey.

3.4

ESRS S4 Consumers and End Users

Our products are handled by professional painters, insulation installers and packaging converters, and they are used in homes by people with no chemical training at all. The safety of both groups depends on formulation choices we make and on information we provide. This section covers how we manage that responsibility, and how our professional programmes serve as the main channel through which we engage the people who use our products every day.



Who our end users are and what is material to them

Performance measure	2025	2025	Change on 2024
Professional painters, decorators and applicators	KRAFT Paints architectural coatings, mortars, waterproofing systems	Repeated occupational exposure to coatings and dust, correct application and personal protection, access to safety data, skills and certification	Negative potential impact and positive actual impact
BIOCLIMA thermal insulation installers	External thermal insulation composite systems, adhesives, renders	Work at height, mechanical fixing, adhesive and render handling, correct system build up affecting fire and structural performance	Negative potential impact
Flexible packaging converters	DF Inks printing inks and coatings	Solvent exposure in press rooms, ventilation and ignition control, migration and food contact compliance affecting the consumers of the packaged product	Negative potential impact
Consumers using products in the home	Retail architectural paints, primers, decorative finishes	Hazard information on the label, ventilation guidance, volatile organic compound content, child safety of packaging, accessible and comprehensible information	Negative potential impact and positive actual impact
Occupants of buildings finished with our products	Interior coatings, insulation systems	Indoor air quality after application, emissions from cured films, thermal comfort and energy cost	Positive actual impact and negative potential impact

The Group draws a distinction that matters for a coatings manufacturer. A professional applicator is exposed to our products daily across a working life, which makes the health effect of a formulation cumulative. A consumer is exposed occasionally, but without training, without personal protective equipment and often in an unventilated room. The two groups require different controls. Reformulation and occupational guidance serve the first. Labelling, packaging and plain language instruction serve the second.

Policies and product stewardship (S4-1)

Instrument	What it governs	How the Group meets it
Regulation (EC) 1272/2008 on classification, labelling and packaging	Hazard classification, label elements, child resistant fastenings and tactile warnings where required, unique formula identifiers and poison centre notification	Classification and labelling maintained by the regulatory function. Unique formula identifiers carried on labels for mixtures placed on the European Union market
Regulation (EC) 1907/2006 on registration, evaluation, authorisation and restriction of chemicals	Substance registration, safety data sheets, exposure scenarios, substances of very high concern	Safety data sheets issued in the language of each market and updated on formulation or classification change
Directive 2004/42/EC on volatile organic compound content in decorative paints	Maximum volatile organic compound content by product category	Compliance verified at formulation stage. Low volatile organic compound ranges promoted through the professional programmes
Regulation (EU) 305/2011 on construction products	CE marking and declarations of performance for mortars, renders and insulation systems	Declarations of performance published and accessible at the point of sale and through product labels
Regulation (EC) 1935/2004 and Regulation (EU) 10/2011 on food contact	Migration limits relevant to printing inks used on food packaging	Managed within the DF Inks technical and regulatory function, including customer specific compliance statements
EU Ecolabel and Environmental Product Declarations	Voluntary environmental and health criteria	Held for MASTER ECO interior paint and used as the basis for the certified product campaign described below
Directive (EU) 2024/825 on empowering consumers for the green transition	Substantiation of environmental claims in marketing	Claims review process to be formalised in 2026 [ACTION REQUIRED]

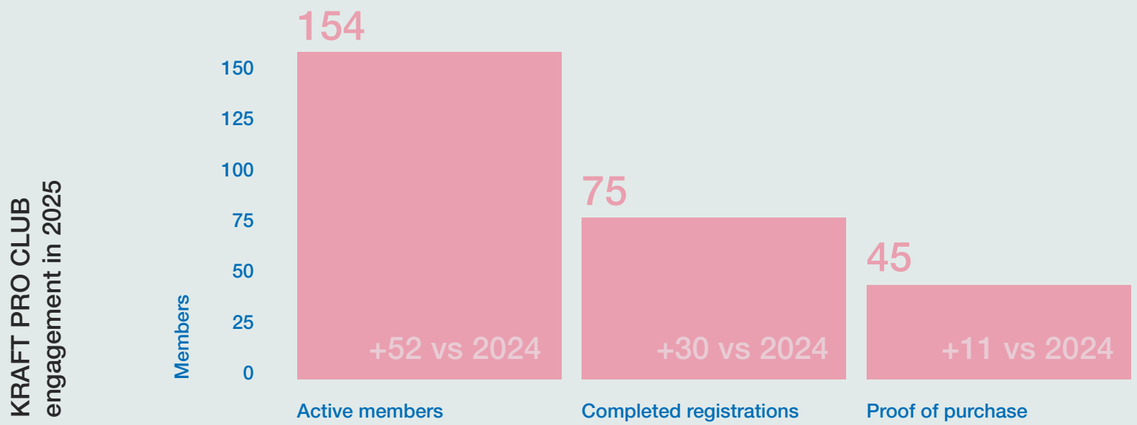
Safety information, including technical data sheets, safety data sheets and declarations of performance, is available through the QR codes carried on every KRAFT Paints label. This gives an applicator standing at a merchant counter or on a site direct access to hazard and safe use guidance for the product in their hand, without needing to have kept a paper document. The Group regards this as the single most effective information control it operates for end users.

Engaging professional end users (S4-2)

Professional painters, decorators and applicators are at the heart of the route to market. They decide which coatings, mortars and insulation systems are specified on site, and they handle our products every day. Our professional loyalty programmes are the principal way we engage, inform and support these end users, and increasingly a means of guiding them towards more sustainable products.

The Group operates two programmes, each adapted to its market. In Greece, the KRAFT PRO CLUB is a digital programme built on the dedicated Kraft Pro App, combining a points based reward system with technical support and a direct channel for product information and proof of purchase. In Romania, FIDELIS engages professional painters at the point of sale through instant gifts and premium rewards, promoted by retail partners with activation kits and a strong presence in store. Both are operated by KRAFT Paints.

Programme	Market	Model	Reach in 2025	New customers
KRAFT PRO CLUB	Greece	Digital app and rewards	154 active members	Not tracked separately
FIDELIS	Romania	Point of sale rewards	188 points of sale	7



Throughout 2025 the KRAFT PRO CLUB reached professionals through physical and digital touchpoints, including twelve trade and educational events, technical seminars and open days, alongside the everyday presence of the application. Every event featured a presentation of the club and its benefits, giving the programme a consistent voice. From 2026 these activities become more focused, matched to the professional segments and regions the Group intends to grow, and unified under a single visual identity.

Key performance measures for the professional loyalty programmes, FY2025.

Performance measure	2025	Change on 2024
Active members	154	+52
Completed registrations	75	+30
Members submitting proof of purchase	45	+11
Invoices logged in October	58	+17
Invoice value logged in October	≈ €14K	≈ +€4K
FIDELIS points of sale activated (Romania)	188	New
FIDELIS new professional customers (Romania)	7	New

Channels for end users to raise concerns (S4-3)

Element	Position at 31 December 2025
Route available to professional users	Group customer care channels, the trade team, and technical support delivered through the application and at events
Route available to consumers	Customer care channels and the retail point of sale. Product hazard information accessible through QR codes on every KRAFT Paints label
Dedicated safety reporting route	Not in place. A dedicated reporting function within the Kraft Pro App, allowing professionals to flag product or safety matters directly to the quality and regulatory teams, is planned for 2026 and 2027
Whether the Group tracks and reports complaints	Complaints are handled by quality and customer care. A consolidated count of product safety complaints, incidents and any corrective actions is [DATA REQUIRED] for FY2026
Product recalls or withdrawals in the reporting period	None
Regulatory actions relating to product safety, labelling or marketing claims	None
Data protection	Loyalty databases are managed under the Group data protection framework and the General Data Protection Regulation, with member consent, defined retention periods and clear routes for professionals to exercise their rights
Integrity of the reward mechanism	Every reward claim is validated by the trade team against the invoice date, number and quantities, so that duplicate or previously claimed purchases are identified before points are awarded

Actions and targets (S4-4 and S4-5)

The Group will bring both programmes onto a common set of measures, adopt a formal engagement policy for professional users and set growth ambitions. In 2025 professional purchases divided 60 to 40 by volume in favour of KRAFT Paints, yet 45 to 55 by value in favour of BIOCLIMA, reflecting the higher value of thermal insulation systems.

That concentration of value indicates an opportunity among BIOCLIMA installers, while an equivalent offer to DF Inks converters is under review.

Ambition	What it involves	Measure	Horizon
Grow engagement	Expand active members and completed registrations across both programmes	Active members and completed registrations	2026
Channel sustainable products	Increase the share of certified and lower volatile organic compound products sold through the programmes, repeating the MASTER ECO mechanism	Share of programme sales carrying an EU Ecolabel or an Environmental Product Declaration	2026 to 2028
Build applicator capability	Introduce a formal training curriculum for applicators covering safe handling, personal protection, correct application and certified ranges, supported by a consolidated technical handbook	Applicators trained and hours delivered	2026
Strengthen safety support	Add a dedicated safety and grievance reporting function within the application so that professionals can flag product or safety matters directly to quality and regulatory teams	Function live. Reports received and resolved	2026 to 2027
Extend the model	Decide on an equivalent offer for BIOCLIMA installers and for DF Inks converters	Decision taken at Group level	2026
Measure product safety performance	Establish consolidated reporting of product safety complaints, incidents, recalls and corrective actions across all three business units	Complaints, incidents and recalls reported	2026
Substantiate environmental claims	Formalise a review process for environmental marketing claims ahead of the empowering consumers directive taking effect	Claims review process in place	2026

Our direction on end users

- Place both loyalty programmes on a shared framework of measures and targets, with a formal engagement policy for professional users.
- Grow active membership and increase the share of certified and lower volatile organic compound products sold through the programmes.
- Formalise applicator training covering safe handling and personal protection, not only product performance.
- Add safety and grievance reporting within the application, giving professionals a direct route to the quality and regulatory teams.

Digital information channels

DRUCKFARBEN maintains brand websites for KRAFT Paints and BIOCLIMA that serve as the principal route through which professional applicators, retail customers and end consumers access product information outside the point of sale. These platforms carry technical data sheets, safety data sheets, application and surface preparation guidance, color tools and system specifications. For end users who do not interact directly with a sales representative or a paint store, the website is the main channel through which information on correct and safe use reaches them.

The Group monitors usage of these channels as an indicator of whether product information is reaching its intended audiences. During FY2025 the KRAFT Paints and BIOCLIMA websites recorded an average of 41,200 & 2,477 monthly unique visitors, compared with 15,583 & 1,500 in FY2024. Average time on page was 0.8 & 1.4 minutes.

The most visited pages during the reporting period were:

/products-by-surface

218,625 page views — KRAFT Paints

/xrwmatologia/inspired-collection

133,956 page views — KRAFT Paints

/nea/moyhla-se-tabani-toiho-pos-emfanizetai-kai-pos-antimetopizetai

11,541 page views — BIOCLIMA

/bim

7,422 page views — BIOCLIMA

A new website for DF Inks was developed during 2025 and went live in March 2026. Analytics for the DF Inks domain will therefore be reported from FY2026 onwards, once a complete reporting year of comparable data is available.

Data were collected through google analytics for the period 1 January to 31 December 2025 and cover the domains **www.kraftpaints.com** & **www.bioclima.gr.**

Website usage is an indirect indicator of information accessibility and does not measure whether information was understood or acted upon.

4 Section

Corporate Governance

INDEX

4.1 **ESRS G1** Business continuity & Suppliers/ Procurement

4.1

ESRS G1 Business continuity & Suppliers/ Procurement

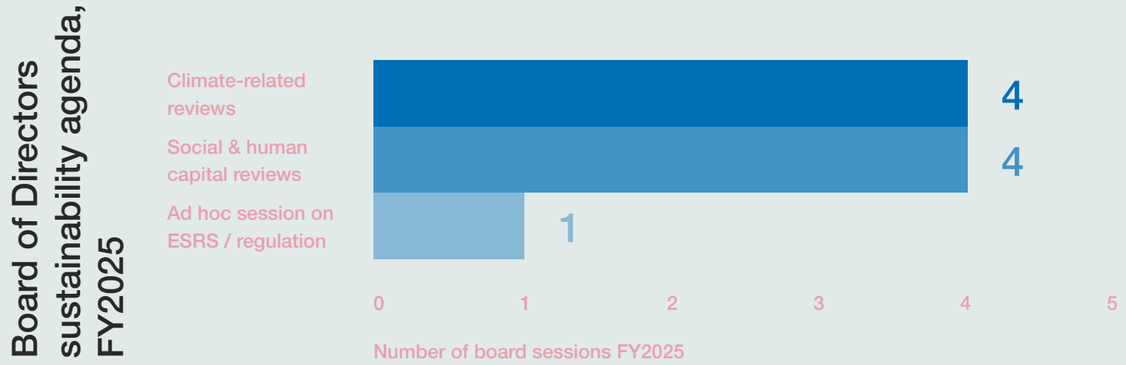
Materiality and basis for disclosure

As a manufacturer of flexible packaging inks, architectural paints and mortars, and external thermal insulation systems, DRUCKFARBEN operates in a highly regulated chemical environment (including REACH, CLP and, for food-contact packaging inks, the EuPIA framework). Ethical conduct, regulatory compliance and transparent governance are therefore preconditions for the Group's licence to operate and for the trust of converters, brand owners, professional applicators and consumers across its markets.

Business conduct topics were assessed through the Group's Double Materiality Assessment (DMA). Corporate culture and conduct, governance and compliance, and the integration of sustainability into corporate strategy were identified as material topics of medium priority, reflecting their importance for ethical business practices, regulatory compliance, reputation, and value-chain resilience. Accordingly, this section provides full coverage of the applicable ESRS G1 (G1-1 to G1-6) and related ESRS 2 governance disclosures, while more detailed narrative is reserved for the higher-priority environmental and social topics.

Governance of business conduct (ESRS 2 GOV-1 in relation to G1)

Business conduct rests with the Board of Directors of DRUCKFARBEN Group, which includes five members (one woman and four men), with 60% of directors qualifying as independent. The Board convenes quarterly and addresses sustainability and business conduct matters as part of its regular agenda. The Group's target that at least 50% of quarterly Board meetings include sustainability and CSR as a core agenda item was set for achievement in 2026. During FY2025 the Board held four scheduled reviews of climate-related matters, four scheduled reviews of social and human capital matters, and one additional ad hoc session on emerging sustainability regulations, including business ethics, data privacy and cybersecurity among the material matters reviewed.



Daily responsibility for business conduct is assigned to dedicated functions across the Group. The HR Dpt oversees whistleblowing procedures, with its Head acting as the Report Receipt and Followup Officer under the Whistleblowing Policy. Group Legal Counsel co-develops conduct-related policies, while the Group Human Resources Department is responsible for workplace conduct policies and employee communication. An external consultant [EK1.1][EP1.2]supports ongoing compliance through regular briefings with managers and key personnel on data protection and related legal requirements. All conduct-related policies are jointly developed by Group HR and Group Legal Counsel and approved by the Group Managing Director, ensuring a documented and consistent governance framework.

Senior leadership capability building. In 2026 the Group is delivering a dedicated workshop for the Senior Leadership Team focused on the European Sustainability Reporting Standards, covering the ESRS architecture, double materiality, governance and business conduct disclosure obligations, and the leadership behaviours required to embed sustainability in decision-making. This directly addresses the ESRS 2 GOV-1 expectation that the sustainability expertise of administrative and management bodies be developed and disclosed. In 2025 the team was training on the GRI standards and had access to the trainings available through the Ecovadis platform.

Group Alignment Through Leadership Presence

Effective governance of a Group operating across six countries cannot rely on remote oversight alone. The quarterly alignment meetings held with the General Managers of each subsidiary are therefore complemented by a structured programme of business travel that brings leadership and key functions into direct contact across borders.

These visits ensure that Group policies, the Code of Conduct and our sustainability commitments are applied consistently in every operation, and that decisions are informed by first hand knowledge of local conditions rather than reporting lines alone.

The programme works in both directions. During 2025, colleagues from our subsidiaries in Bulgaria, Romania and Serbia completed 12 visits to our headquarters and production facilities in Greece. These visits support functional alignment, knowledge transfer and immersion in Group standards, and they build the personal relationships on which effective cross border collaboration depends.

In the opposite direction, the Chairman and Managing Director personally visited the subsidiaries five times during the year, travelling twice to Nigeria, twice to Romania and once to Bulgaria. Two further visits to Nigeria were undertaken by senior Group management.

The intensity of senior presence in Nigeria, with four visits at the most senior level during the year, reflects the particular attention we devote to our most geographically distant operation. Direct engagement on the ground strengthens oversight of business conduct, supports the local management team and reinforces a common culture of ethics and accountability across the entire Group. Together with the quarterly alignment meetings, this programme underpins our objective of full alignment on sustainability goals across all subsidiaries.

Structured alignment visits completed during FY2025. Outbound leadership visits covered Nigeria, Romania and Bulgaria.

Cross border alignment visits	FY2025
Visits by subsidiary colleagues to Greece, Bulgaria	6
Visits by subsidiary colleagues to Greece, Romania	3
Visits by subsidiary colleagues to Greece, Serbia	3
Total inbound visits to headquarters	**12**
Visits by the Chairman and Managing Director to subsidiaries	5
Additional senior management visits to Nigeria	2
Total outbound leadership visits	**7**

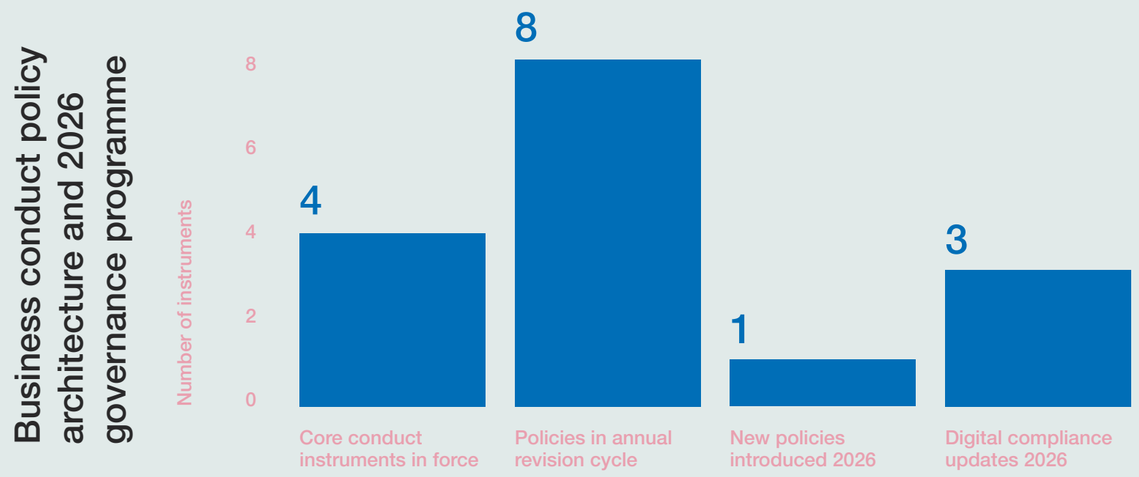
Business conduct policies and corporate culture (G1-1)

The Group's corporate culture is anchored in six declared values: integrity, collaboration, responsibility, innovation, enthusiasm and social involvement as stated in the Code of Conduct and Business Ethics adopted by the General Meeting of Shareholders of each Group company. The Code applies to all employees, directors and persons acting on behalf of DRUCKFARBEN, and its conduct provisions are extended contractually stakeholders, who agree in writing to comply with the provisions applicable to them. The Code is available in English and Greek, is communicated through induction into the company.

Policy framework and 2026 developments

The Group further strengthened its business conduct framework during 2025–2026 through the introduction and revision of key governance policies. A new Internal Work Regulation for DRUCKFARBEN Hellas entered into force on 1 October 2025, consolidating requirements on anti-corruption and anti-bribery, conflicts of interest, political neutrality, workplace health and safety, equal treatment and anti-harassment, confidentiality, data protection, acceptable use of IT resources, and disciplinary procedures. In addition, the Whistleblowing Policy will be updated 2026 to align with Directive (EU) 2019/1937 and Greek Law 4990/2022, while the Policy against Violence and Harassment at Work was approved in July 2025 in accordance with Law 4808/2021.

From 2026, all existing conduct policies are subject to a formalised annual revision cycle, ensuring each instrument is reviewed at least once per year against legislative developments, incident learnings and stakeholder feedback. The policies within this cycle are the Anti-smoking Policy, Confidentiality Policy, Corporate E-mail Usage Policy, Human Rights Policy, Sexual Harassment Policy, CSR Policy, Diversity & Inclusion Policy and Recruitment Policy. In addition, the Group is introducing in 2026 a new CSR Request Policy, establishing transparent criteria and an auditable approval workflow for the receipt, evaluation and Board-level approval of sponsorship and donation requests under the "Let's Color The Future" programme, and is completing a compliance refresh of all digital assets across the Group's websites and applications, updating GDPR privacy notices, cookie consent management and terms of use.



Policy / instrument	Scope and legal basis	Key content	Status / cycle
Code of Conduct & Business Ethics	Group-wide; adopted by the General Meeting of each Group company; extended in writing to business partners	Values, anti-corruption, gifts, conflicts of interest, competition law, AML/CTF, insider information, data privacy, protection of company assets	In force (EN/GR); annual review from 2026
Internal Work Regulation	DRUCKFARBEN Hellas; Greek labour law	Anti-corruption (zero tolerance), conflict of interest & political neutrality, H&S, anti-discrimination, IT/e-mail use, confidentiality, disciplinary framework	Effective 1 Oct 2025
Whistleblowing Policy (rev. 5)	Group; Directive (EU) 2019/1937; Greek Law 4990/2022	Internal reporting channels, protection of reporting persons, investigation procedure, confidentiality, GDPR safeguards	Revised 2026
Policy against Violence & Harassment at Work	Group companies in Greece; Law 4808/2021 (ILO C190)	Prevention, risk assessment, named reference persons, anonymous complaints, non-retaliation, remediation	Approved Jul 2025
Annually revised policy suite (8 policies)	Group-wide	Anti-smoking; Confidentiality; Corporate E-mail Usage; Human Rights; Sexual Harassment; CSR; Diversity & Inclusion; Recruitment	Annual revision cycle from 2026
CSR Request Policy	Group-wide:new	Criteria, evaluation workflow and Board approval for sponsorship and donation requests	New in 2026
Supplier Code of Conduct	Group – wide: new	Supplier selection criteria	Signed in 2026
Digital compliance refresh	All Group digital assets; GDPR / ePrivacy	Updated privacy notices, cookie consent management and terms of use across all websites and applications and terms of use across all websites and applications	2026 programme

Protection of whistleblowers

The revised Whistleblowing Policy establishes a confidential internal reporting mechanism for breaches of EU law and the Group's Code of Conduct. Reports may be submitted by e-mail, post (including anonymously), telephone, or in person to the Report Receipt and Follow-up Officer, who heads the Regulatory Compliance function.

Reports are acknowledged within seven working days, with feedback provided within three months, and are assessed by a dedicated Report Evaluation Committee under strict confidentiality and GDPR-compliant data protection procedures. The Policy prohibits retaliation against reporting persons acting in good faith, while breaches of the Policy may result in disciplinary action. Awareness initiatives support implementation, and the number of reports received and substantiated will be disclosed once consolidated.

Complementing this framework, the Policy against Violence and Harassment at Work provides multiple confidential reporting channels through designated Human Resources representatives and allows complaints to be submitted in writing, either anonymously or by name. All complaints are investigated promptly and impartially, without prejudice to employees' statutory rights to seek protection through the competent public authorities.

Preparation for the EU Pay Transparency Directive

As part of its 2026 conduct agenda, the Group launched a structured preparation programme for Directive (EU) 2023/970 on pay transparency, ahead of the June 2026 transposition deadline. The programme comprises a review of pay structures and job architecture to enable gender pay gap analysis by category of worker, alignment of the Recruitment Policy with the Directive's requirements on pre-employment pay transparency (including salary range disclosure and the prohibition on asking candidates about pay history), and a review of the pay confidentiality provisions of the Internal Work Regulation to safeguard employees' right to disclose their own pay for the purpose of enforcing equal pay rights. Readiness milestones are tracked by Group HR and Group Legal Counsel and reported to the Managing Director.

External recognition, ratings and awards

Sector awards, third-party sustainability ratings and workplace certifications test the conduct and performance of the Group against independent benchmarks. This subsection covers award governance, the substantiation of each recognition, the rules on award claims in commercial communication and the Group's third-party sustainability rating. Recognitions are reported with their awarding body, year and scope so that readers can assess their standing rather than the number of distinctions received.

Governance of award participation and disclosure (ESRS 2 BP-2)

Participation in external award schemes follows a defined internal process. Each year the Group selects entries that represent the principal achievements of each business unit, with priority given to new product launches, research and development outcomes, and initiatives demonstrating innovation or sustainability performance, whether in infrastructure and process development or in commercial and community programmes. The Marketing Dpt owns the process end to end. It identifies eligible schemes, prepares and submits applications, and coordinates verification of the technical and performance claims contained in each submission with the responsible R&D, production or sustainability owner.

Where a distinction is received it is collected by the team that led the initiative, communicated internally to all employees and published through the Group's corporate and business unit social media channels.

FY2025 award and recognition register (ESRS G1-1)

During 2025 the Group submitted entries to the Home Improvement Awards, the Greek sector scheme covering the home improvement, construction materials and coatings market. Five entries were submitted, spanning products and commercial initiatives. These were the Total Proof™ PU FIBER 25 SYSTEM, BIOCLIMA Climatop® Elite, Arterra Patiti Varnish PU Aqua, the "Chat in Color" customer engagement service and the Group's trade show programme. Four distinctions were awarded, two in operational and marketing categories and two in product categories. Separately, the Group received recognition for its collaboration with Thrace Plastics under the In The Loop programme, which addresses the recyclability of flexible packaging, an area directly connected to the DF Inks product development agenda.

Awarding body	Year	Recognition / category	Scope (entity, geography, subject)
Home Improvement Awards	2025	Digital & Social Media	KRAFT Paints, Greece; marketing and customer engagement
Home Improvement Awards	2025	Below the Line | Trade Shows	KRAFT Paints, Greece; trade show programme
Home Improvement Awards	2025	Waterproofing	KRAFT Paints, Greece; product entry
Home Improvement Awards	2025	Innovation & Home	KRAFT Paints, Greece; product entry
In The Loop programme, with Thrace Plastics	2025	Recognition for collaboration on recyclable flexible packaging	DF Greece; value chain collaboration

Use of award claims in marketing and commercial communication (ESRS G1-1 / S4-4)

The four Home Improvement Awards 2025 distinctions are used across corporate communications, digital channels and product brochures within explicit boundaries. Communication must keep the marketing and the product categories visibly separate, so that a marketing award is never presented as a statement about product performance.

Three rules govern every use of an award reference on a website, brochure, technical data sheet, point of sale material or pack.

- the year of the award is stated wherever the award logo or reference appears;
- no reference implies that the distinction remains current beyond the period for which it was conferred, and legacy references are date stamped or withdrawn;
- no reference implies regulatory approval, certification or conformity with a product standard. Awards are not evidence of compliance with REACH, CLP, CE marking or the harmonised standards applicable to coatings, mortars and external thermal insulation composite systems, and are not presented as such.

Third-party sustainability rating EcoVadis

The Group is assessed by EcoVadis, which evaluates management systems across four themes, namely environment, labour and human rights, ethics and sustainable procurement.

The Group has been assessed in three successive cycles. The overall score has risen in each cycle, from 60 out of 100 in the 2023 assessment to 71 out of 100 in the assessment published on 26 January 2026, and the Group's percentile rank against all companies rated by EcoVadis in the preceding twelve months stood at the 84th percentile at that date.

Indicator	2023 assessment	2025 assessment	2026 assessment	Target (next assessment)
Scorecard publication date	29 Dec 2023	10 Feb 2025	26 Jan 2026	Feb 2027
Valid until	29 Dec 2024	10 Feb 2026	26 Jan 2027	Feb 2028
Medal	Silver	Bronze (Top 35%)	Bronze (Top 35%)	Silver
Overall score (out of 100)	60	62	71	75
Percentile rank (all rated companies)	75th	73rd	84th	85th or above
Environment	70	64	81	85
Labour and human rights	50	60	67	75
Ethics	60	61	61	70
Sustainable procurement	60	66	66	75

On the 2026 scorecard the Group ranks at the 84th percentile, one percentile below the threshold for a Silver medal. The improvement in that cycle was carried by the environment theme, which rose from 64 to 81, while the ethics and sustainable procurement themes were unchanged at 61 and 66 respectively. Those two themes are consequently the focus of the improvement programme for the next assessment. The instruments concerned already exist within the Group. The gap identified by the assessment is the supporting evidence submitted, not the underlying control.

Restoring Silver is treated as a governance objective with commercial consequences, and progress is reported to the Managing Director.

Workplace certification (cross-reference to ESRS S1-1)

The Group's Great Place to Work certification is disclosed in full in the Own Workforce (S1) section of this Statement, covering the certified legal entity, the survey year, the employee response rate, the Trust Index score, the comparison against the national benchmark and the geographic scope of the certification.

Strategic significance of external recognition (ESRS 2 SBM-1)

External recognition is reported as evidence for the strategy described under ESRS 2 SBM-1, not as an end in itself. The FY2025 set maps to three strategic pillars.

- **Sustainable product innovation.** The product distinctions in Waterproofing and Innovation & Home, and the In The Loop collaboration with Plastika Thraki on recyclable flexible packaging, evidence the shift of the portfolio towards durable building envelope solutions and towards ink systems compatible with mono-material recyclable structures.
- **Customer experience and market presence.** The Digital & Social Media and Below the Line | Trade Shows distinctions, together with the "Chat in Color" service, reflect investment in the professional applicator and end consumer support channels through which KRAFT Paints competes.

Employer brand and workplace culture. The workplace certification referenced above supports the human capital strategy set out in the S1 section.

The EcoVadis score is disclosed on the same basis. Rising in each of the three assessment cycles, it is reported as evidence for the trajectory on responsible business conduct, together with the actions still open on the ethics and sustainable procurement themes.

Management of relationships with suppliers (G1-2)

Supplier relationships are governed by the Supplier Code of Conduct and the Group's Supplier Management and Evaluation Procedure, which establishes a structured process for the initial approval and periodic re-evaluation of material and service suppliers, logistics partners and providers subject to dangerous-goods transport requirements. Supplier assessments consider certifications (ISO 9001, ISO 14001, ISO 45001, ISO 50001), responses to detailed questionnaires and on-site inspections, legal and environmental compliance, product quality and the ability to meet climate-related and sustainability expectations. All imported raw materials are screened against REACH obligations, and the EuPIA criteria applicable to food-contact packaging inks, with safety data validated through the ECHA portal.

The Group prioritises local sourcing where feasible, supporting regional economies around its Greek and Romanian operations, and views long-term, fair supplier relationships as integral to supply-chain resilience in the chemical sector. The percentage of suppliers screened using social and environmental criteria in the current period, and the treatment of payment terms for small and medium-sized enterprises, are being consolidated for disclosure.

Procurement governance and policy

The Procurement Policy is issued by the Procurement function and approved by the Board of Directors / Managing Director. It embeds the protection of human and labour rights, environmental protection and climate action, health and safety, and the fight against corruption into the Group's procurement practices, alongside operational efficiency and the achievement of strategic objectives. The Policy applies to all employees involved in procurement and asks suppliers to align with its principles.

The procurement vision is to secure goods and services at the best total cost of ownership while safeguarding impartiality, sustainable development, health and safety, the environment, climate action, social responsibility and respect for human rights. In every procurement activity, employees and third parties acting on the Group's behalf are required to:

- comply with all applicable laws, regulations and relevant social practices governing domestic and international business;
- avoid conflicts of interest and uphold integrity and ethical conduct in line with the Group Code of Conduct;
- treat procurement records as confidential;
- **limit environmental impact** — preferring products with certifications such as ecolabel, and selecting qualified suppliers at the nearest possible geographic distance to reduce transport-related emissions;
- give suppliers equal opportunity and promote fair competition;
- evaluate and select suppliers impartially through a certification process using criteria such as reliability, price, quality, delivery time, service, technological capability, business continuity and sustainability.

Acceptance of the **Supplier Code of Conduct** and cooperation in evaluation and control processes is a fundamental requirement for establishing and maintaining supplier relationships. the Supplier Code of Conduct was developed in 2025, with the goal of having over 80% of key suppliers sign it in 2026.

2025 procurement spend profile

In 2025, raw materials accounted for roughly 90% of total Group procurement spend, with trading goods, consumables and packaging making up the balance. This reflects the Group's nature as a chemical manufacturer and concentrates both the commercial and the ESG risk in the chemical-inputs supply base. To protect commercial confidentiality, the profile is presented as shares of total spend rather than monetary values.

2025 procurement spend by category (%)



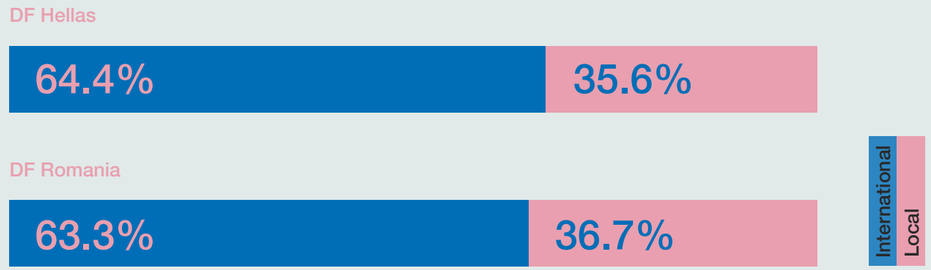
By legal entity and category, as a share of total 2025 procurement spend:

Company	Raw materials	Trading goods	Consumables	Total
DF Hellas	83.7%	3.4%	3.6%	90.7%
DF Romania	6.8%	1.5%	0.4%	8.7%
DFP Druckfarben	0.3%	0.3%	0.0%	0.6%
Group total	90.8%	5.2%	4.1%	100%

Each figure is that category and entity's share of total 2025 procurement spend; figures may not sum exactly due to rounding.

The Group balances security of supply with local economic contribution. In 2025, international sourcing represented the majority of spend at the two main producing entities, while a substantial share remained with local suppliers:

International vs local sourcing - 2025 (% of each entity's spend)



Shares of each entity's own procurement spend.

Company	International	Local
DF Hellas	64.4%	35.6%
DF Romania	63.3%	36.7%

The raw-material supply base for the inks business is broad but concentrated at the top: in 2025 ink raw-material spend was distributed across 124 suppliers, with the top ten accounting for 44.9% and the top twenty for 66.2% of the total. The five largest suppliers represented the following shares (supplier names withheld):

Supplier (ranked by spend)	Share of ink raw-material spend
Supplier 1 (largest)	7.9%
Supplier 2	7.7%
Supplier 3	6.2%
Supplier 4	4.1%
Supplier 5	3.5%

Sustainable procurement management system

The Group applies a structured, documented and risk-based approach to managing ESG risks in its supply chain, comprising:

- **Risk segmentation.** Suppliers are classified by country/geographic exposure, material or service category (in particular chemical raw materials), annual spend and business criticality, yielding Low / Medium / High risk tiers that set the required assessment level (basic / standard / enhanced).

- **Mandatory Supplier Code of Conduct.** Acceptance of, and compliance with, the Supplier Code of Conduct is fundamental for approval and continued cooperation, embedded in procurement terms and purchase orders where applicable.

- **Supplier due diligence.** Depending on the supplier's risk profile and the nature of the goods or services provided, the Group may request relevant information and supporting documentation, such as certifications, policies, licences, Safety Data Sheets (SDS), or regulatory compliance evidence. For chemical suppliers, particular attention is given to product stewardship, chemicals management and applicable regulatory requirements, including REACH and CLP where relevant.

- **Review and improvement.** The Group periodically reviews supplier performance and compliance, considering factors such as supplier risk, strategic importance, audit findings, incidents and customer feedback, with higher-risk suppliers generally receiving greater attention. Where improvement opportunities or compliance gaps are identified, the Group engages with suppliers to agree corrective actions and monitors progress; in cases of significant or persistent non-compliance, the commercial relationship may be reassessed in accordance with contractual obligations and the severity of the issue.

- **Audits and external verification.** For high-risk suppliers, the Group may perform remote or on-site audits and/or request external assessment or ratings to verify critical requirements.

- **Performance indicators.** KPIs monitored include the share of spend covered by a signed Code of Conduct, the share of spend/suppliers assessed (SAQ/ratings), the share of high-risk suppliers, the CAP closure rate, the number of audits, and year-on-year improvement trends.

- **Digital support and records.** The process is supported by the SAP ERP and other digital tools for Code-of-Conduct/ESG status flags, spend and coverage tracking, evidence archiving and action history, with records retained in line with compliance requirements.

Standards required of suppliers (Supplier Code of Conduct)

- **Legal compliance and anti-bribery** — including competition, data-protection/privacy and intellectual-property law, and a prohibition on bribery and corrupt practices.

- **Human and labour rights and health & safety** — no forced or child labour, human trafficking, inhumane treatment or discrimination; fair wages and working hours; freedom of association; and a safe, healthy workplace.

- **Environmental protection and climate action** — preferably ISO 14001 and ISO 50001 systems; elimination of hazardous substances; reduction of air emissions, greenhouse gases and landfill; protection of biodiversity in areas of operation; and environmental awareness and training.

- **Technology, quality and delivery** — continuous improvement of technological capability, a quality-assurance system (preferably ISO 9001), and a reliable, flexible delivery system.

Local and responsible sourcing

Consistent with the Policy, the Group prioritises local and regional suppliers where they meet the other selection criteria, both to support the economies around its operations and to reduce transport-related emissions by favouring the nearest qualified source. In 2025, local suppliers accounted for 35.6% of **DF Hellas procurement spend** and 36.7% at DF Romania — alongside a preference for ecolabel and other green products where available.

Building procurement capability

The Group invests in the professional development of its procurement and supply-chain team as part of responsible sourcing and continuous improvement. In 2024, two members of the procurement function completed a strategic-procurement seminar; in 2025, the entire procurement and supply-chain team participated in training on the use of AI in procurement.

To strengthen commercial capabilities and promote responsible procurement practices, employees in procurement and supply-chain functions participated in training on effective procurement negotiation. The programme focused on strategic negotiation planning, supplier relationship management, ethical and collaborative negotiation techniques, conflict resolution, active listening, communication skills, and achieving mutually beneficial, long-term supplier partnerships. Participants also enhanced their ability to prepare structured negotiations, assess supplier needs, manage objections constructively, and apply disciplined decision-making while maintaining integrity and professional business conduct. The training supports the Group's commitment to responsible sourcing, supplier engagement and continuous professional development.

Competency-to-ESRS mapping (internal reference):

Competency area	ESRS relevance
Procurement & negotiation	S1 – Training and skills development
Supplier relationship management	G1 – Business conduct
Ethical negotiation practices	G1 – Responsible business conduct
Communication & active listening	S1 – Employee development
Conflict resolution	S1 – Professional skills
Strategic planning & decision-making	S1 – Workforce capability
Responsible sourcing mindset	G1 – Supply-chain governance

Prevention and detection of corruption and bribery (G1-3)

DRUCKFARBEN Group applies a zero-tolerance approach to corruption and bribery, as set out in its Code of Conduct and Business Ethics and the Internal Work Regulation. The framework prohibits bribery in any form, restricts gifts and hospitality to customary business courtesies, requires the disclosure of conflicts of interest and external employment, and addresses facilitation payments, money laundering, terrorist financing, and the misuse of inside information. Where local legislation is more stringent than Group policy, the stricter requirements apply.

The framework is supported by mandatory Code of Conduct training for employees during their onboarding and contractual anti-corruption commitments for business partners. Potential breaches are identified through the Group's whistleblowing channels, internal controls embedded in procurement and sales processes, and the disciplinary procedures set out in the Internal Work Regulation. Allegations are investigated by an independent Report Evaluation Committee, with significant cases reported to the Managing Director and, where appropriate, the Board of Directors.

Incidents of corruption or bribery (G1-4)

No incidents of corruption or bribery were confirmed during the reporting period, no convictions were recorded, and no fines, penalties or sanctions for violations of anti-corruption or anti-bribery laws were imposed on the Group or its subsidiaries. More broadly, no incidents of non-compliance, fines or significant legal cases relating to the sustainability of the Company were identified in the period. This performance is monitored continuously through the compliance function and the whistleblowing mechanism.

Indicator	2024	2025	2026 Target
Confirmed incidents of corruption or bribery	0	0	0
Convictions for violation of anti-corruption / anti-bribery laws	0	0	0
Fines for violation of anti-corruption / anti-bribery laws (€)	0	0	0
Confirmed incidents leading to dismissal or contract termination with business partners	0	0	0

Political influence and lobbying activities (G1-5)

The Internal Work Regulation establishes a principle of political neutrality: employees are required to avoid any conflict between their personal political, philosophical or religious convictions and the interests of the Company in dealings with suppliers, customers and other counterparties. The Group made no financial or in-kind political contributions during the reporting period. The Group does not engage in direct lobbying activities and is not registered in any transparency register. Its engagement with policy-makers is exclusively indirect, through the industry and voluntary associations disclosed below, which are joined for technical, regulatory standard-setting and sector-representation purposes.

Memberships in industry and voluntary associations

The Group participates actively in European and Greek industry associations, sector consortia and multi-stakeholder sustainability initiatives. Memberships are managed at Business Unit level to reflect the distinct technical, regulatory and market context of each activity, and at Group level for cross-cutting sustainability programmes. Through these memberships the Group monitors regulatory developments, contributes to sector-wide sustainability standards and shares best practice with peers. The Group applies the EuPIA exclusion list in its ink formulations and endorses the Diversity Charter in Greece, Romania and Bulgaria.

Level	Association	Scope / purpose
DF Inks	EuPIA	European Printing Ink Association; safety, migration and sustainability standards for packaging inks.
DF Inks	CEPE	European Council of the Paint, Printing Ink and Artists' Colours Industry.
DF Inks	CEFLEX	Circular Economy for Flexible Packaging — pan-European consortium on collection, sorting and recycling infrastructure.
DF Inks	Flexible Packaging Europe (FPE)	European trade association for the flexible packaging value chain.
DF Inks	GRA	Global Rotogravure Association.
DF Inks	HPPA	Hellenic Paper Packaging Association.
DF Inks	FTA	Flexographic Technical Association.
DF Inks	ΣΥΒΙΠΥΣ	Greek Association of Industries Producing Materials and Packaging.
KRAFT Paints	ΣΕΒ (SEV)	Hellenic Federation of Enterprises — principal cross-sector employer and industry federation in Greece.
KRAFT Paints	SETE	Greek Tourism Confederation — reflecting KRAFT's presence in hospitality and professional-projects segments.
KRAFT Paints	Hellenic Coatings Association	Greek Association of Paint, Varnish and Coatings Manufacturers — national sector body for the coatings industry.
KRAFT Paints	CSR Hellas	Hellenic Network for Corporate Social Responsibility.
KRAFT Paints	EIEP	Hellenic Institute of Customer Service (Ελληνικό Ινστιτούτο Εξυπηρέτησης Πελατών).
KRAFT Paints	Nova Paint Club	International paint-industry technical and commercial community.
KRAFT Paints	EPS sector subscription	Expanded polystyrene sector subscription, relevant to EPS-based insulation materials.
Group	EcoVadis	Internationally recognised third-party sustainability ratings platform (environment, labour & human rights, ethics, sustainable procurement).
Group	Diversity Charter	Signatory of the Diversity Charter in Greece, Romania and Bulgaria.
Group	"We Prethink Ink"	DF Inks proprietary sustainability & innovation initiative, framing product development around circular-economy principles.
Group	EPCA (European petrochemical association)	Europe's leading business network and knowledge exchange hub for the global petrochemical community.

Payment practices (G1-6)

The Group is committed to fair and timely payment practices and complies with contractually agreed payment terms, recognising their importance for maintaining sustainable relationships with suppliers, particularly small and medium-sized enterprises. The quantitative indicators required under ESRS G1-6—including average payment period, standard payment terms by supplier category, the percentage of payments made within agreed terms, and the number of legal proceedings related to late payments are not yet centrally monitored across the Group. A Group wide methodology based on SAP accounts payable data is currently being implemented to enable disclosure of these metrics from the next reporting cycle.

Targets and 2026 outlook

Target	Baseline	2026 milestone	Owner
100% of employees receive Code of Conduct awareness training	100% (2023–2024)	Maintain 100%, all countries	Group HR / Compliance
Annual revision of all existing conduct policies	Cycle formalised 2026	8/8 policies reviewed within the year	Group HR / Legal
Adoption of CSR Request Policy and application to all sponsorship decisions	New 2026	Policy adopted; 100% of approvals via workflow	Marketing / MD
GDPR, cookie and terms-of-use refresh across all digital assets	Programme launched 2026	100% of Group websites and apps updated	IT / DPO / Marketing
EU Pay Transparency Directive readiness	Gap analysis 2026	Readiness by transposition (June 2026)	Group HR / Legal
Supplier Code of Conduct	Prepared in 2025	Signed by over 50% of suppliers	Procurement / Legal
ESRS workshop delivered to Senior Leadership Team	New 2026	100% SLT participation	Sustainability / HR
≥50% of quarterly Board meetings with sustainability / CSR as core agenda item	Target set 2024	Achieved and maintained in 2026	Board / MD
Payment-practices measurement methodology (G1-6)	Not measured	Methodology live in SAP, full disclosure next cycle	Group CFO
EcoVadis rating restored to Silver	Bronze, 84th percentile (2026)	Silver medal in the next assessment	Sustainability

Reporting cycle,

contact and feedback

How this statement was made, who to speak to about it, and what changes in the next one.

This statement covers the financial year from 1 January to 31 December 2025 and the entities consolidated in the Group financial statements. It is prepared voluntarily, with reference to the European Sustainability Reporting Standards and to the GRI Standards, and it is not externally assured. Where a datapoint is not yet available the statement says so at the place it would appear and gives the reason.

Contact point

Questions about this statement, requests for the underlying data, and corrections are welcome. The Senior Leadership Team is the owner of the statement and of the reporting calendar.

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Reporting cycle

The Group reports annually. The FY2026 statement is expected in the second half of 2027 and will differ from this one in five respects.

Drafted on the revised European Sustainability Reporting Standards adopted on 3 July 2026.

Carrying a register of impacts, risks and opportunities validated by the Board.

Extending the environmental reporting boundary beyond the three Greek production sites.

Reporting against quantified targets with a defined base year, not operational objectives alone.

Accompanied by a Voluntary Standard dataset for answering customer information requests.

Tell us what is missing

The stakeholder survey behind this statement found that 37 of 70 respondents had only moderate awareness of what the Group does on sustainability, and the proportion was higher among suppliers and customers than among employees. The Group treats that as a finding about its own communication. If something you needed is not here, or is here but not in a usable form, please contact our team.

Where to find the underlying information

EMAS statements and certification register	Verified environmental data for the three Greek production sites since 2006, and the ISO 9001, 14001, 45001, 50001, 14064-1 and SA 8000 certificates with their scopes
EcoVadis scorecard	Independent assessment across environment, labour and human rights, ethics and procurement
Framework	GRI content index, mapping this statement to the GRI Standards used in the 2023 and 2024 report

Notes on this statement

Forward looking statements	Targets, commitments and expected dates reflect the Group's intentions at the date of publication and depend on conditions that may change. They are not guarantees of future performance
Figures and rounding	Figures may not sum exactly due to rounding. Every intensity ratio states its own denominator
Language and publication	Published in English by DRUCKFARBEN Group.