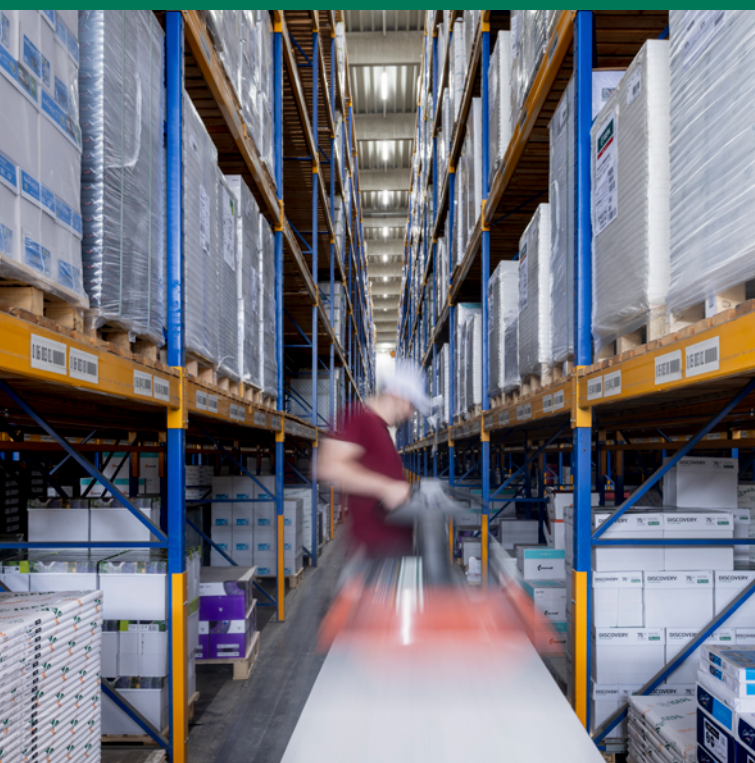
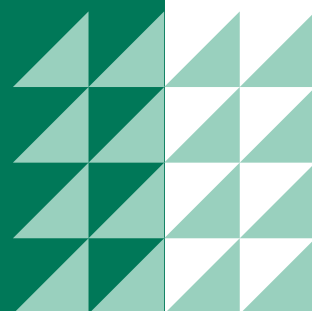


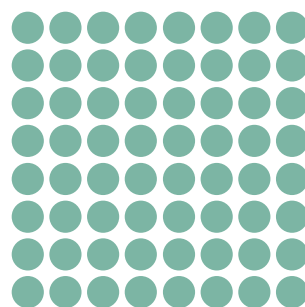
Balance Sheets

Scandraft AS

2024



group



2024 - Scandraft AS		
ESRS Data Points (v1224)		
ESRS 2 - General Disclosures		

<p>Basis for preparation of sustainability statement</p>	<p>The report was prepared both at Group level and on an individual basis. The following companies are included:</p> <ul style="list-style-type: none"> •IGEPA group GmbH & Co. KG, Hamburg, Germany •IGEPA Großhandel GmbH, Landsberg / OT Queis, Germany •IGEPA Business und IT-Services GmbH, Berlin, Germany •PACKS GmbH, Hamburg, Germany •IGEPA group Beteiligungs- und Verwaltungsgesellschaft mbH, Hamburg, Germany •Luerssen Grafische Vertriebs GmbH, Reinbek, Germany •IGEPA CZ s.r.o., Odolena Voda, Czech Republic Paper Back s.r.o., Praha-Suchbátov-Sedlec, Czech Republic •IGEPA Polska Sp. Z o.o., Kraków, Poland •IGEPA Austria GmbH, Brunn am Gebirge, Austria Raumzeit.cc GmbH, Brunn am Gebirge, Austria •IGEPA Hungaria Kft, Nyíregyháza, Hungary •Scandraft AB, Mölnlycke, Sweden •Scandraft AS, Moss, Norway •Rangefabriken AB, Svalöv, Sweden •Signcom OY, Helsinki, Finland •Signcom ApS, Roskilde, Denmark •IGEPA Nederland B.V., Tiel, Netherlands •IGEPA Belux, Aalter, Belgium IGEPA Belux nv, Aalter, Belgium IGEPA Belux s.a.r.l., Niederanven, Luxembourg •Freitag & Petersen, Cologne, Germany Freypeter Verwaltungsgesellschaft H.H. Best mbH, Cologne, Germany Freypeter Grundstücksgesellschaft H.H. Best mbH & Co. KG; Cologne, Germany Freitag & Petersen GmbH & Co. KG, Cologne, Germany •2H, Garching, Germany 2H Holding GmbH & Co. KG, Garching, Germany Ferd. Flinsch Beteiligungs GmbH, Garching, Germany Terra e Muro Bayern GmbH, Garching, Germany 2H GmbH & Co. KG, Garching, Germany P-Center GmbH, Garching, Germany P-Technik GmbH, Garching, Germany •vph GmbH & Co. KG, Hemmingen, Germany •E. Michaelis & Co. Holding (GmbH & Co.) KG, Reinbek, Germany E. Michaelis & Co. (GmbH & Co.) KG, Reinbek, Germany HANSA GmbH & Co. KG, Bremen, Germany IPS Individual Packaging Solutions GmbH, Reinbek, Germany Verpackungswerk West GmbH, Inden-Lamersdorf, Germany IPS Lamersdorf GmbH, Inden Lamersdorf, Germany Ilm-Pack GmbH, Weimar, Germany TTF GmbH, Kiel, Germany •Geiger Holding GmbH & Co. KG, Aalen, Germany 	<p>Reported</p>
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Scope of consolidation of consolidated sustainability statement is same as for financial statements	The scope of consolidation is the same as for the (annual) financial statements.	Reported
Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting	None.	Reported
Disclosure of extent to which sustainability statement covers upstream and downstream value chain	<p>Over 85% of our purchases are made within the EU internal market. These supply chains can be considered low-risk due to the legal requirements.</p> <p>As a rule, we have a fixed supplier for a product and avoid short-term changes.</p> <p>The IGEPA member companies fulfil the classic wholesale functions of storage and distribution in this area. Deliveries are made to printers, specialised trade groups and industrial customers.</p> <p>The fields of action developed by the IGEPA group in the areas of climate protection and emissions reduction, sustainable procurement, resource conservation and social responsibility in the supply chain affect both the upstream and downstream value chain.</p> <p>As an example, the upstream and downstream value chain is taken into account by the company in climate protection and emissions reduction as follows:</p> <p>Upstream value chain (suppliers): Selection of suppliers according to ecological criteria, among others</p> <p>Downstream value chain (customers): Promoting and offering sustainable products that cause less CO₂, among other things.</p>	Reported
Disclosure of definitions of medium- or long-term time horizons	<p>With regard to time horizons, IGEPA group companies uses the definition of short, medium and long term for reporting purposes in accordance with ESRS 1, section 6.4.</p> <p>The short-term time horizon refers to the current reporting year, the medium-term time horizon to more than 1 to 5 years and the long-term time horizon to more than 5 years.</p>	Reported

Disclosure of metrics that include value chain data estimated using indirect sources	The following key figures relate to the upstream and downstream value chain: greenhouse gas emissions in the areas of Scope 1, 2 and 3, energy consumption and material consumption.	Reported
Description of basis for preparation of metrics that include value chain data estimated using indirect sources	The survey of energy consumption is based on consumption data taken from invoices. Material consumption is partly estimated, but mostly measured. Data relating to the consumption of fossil fuels for stationary and mobile systems measured by the company is used to calculate Scope 1 emissions. For Scope 2 emissions, the energy data is taken directly from the invoices. In the area of Scope 3 emissions, emissions from business trips and employee commuting were recorded. The data for emissions from business trips was collected using a query, e.g. with the help of travel expense reports. The data for employee commuting was collected using an employee survey. The data collected from the survey was extrapolated to the total number of all employees. This data was calculated using emission factors from the ecoinvent database (version 3.9) and the DEFRA emission factors (as at 2023).	Reported
Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	As the Scope 1, 2 and 3 emission factors are not company-specific emission factors, this results in uncertainties in the calculation of emissions that affect the upstream and downstream value chain. The calculation of emissions was carried out with the help of an external consultancy, which checked them on the basis of quality criteria. In addition, the use of the selected database ensures that the emission factors it contains are subject to constant quality and plausibility checks by the provider.	Reported
Description of planned actions to improve accuracy in future of metrics that include value chain data estimated using indirect sources	It is planned to continue the quality controls of the data provided as before, and when more accurate data becomes available in the future, efforts will be made to prepare and utilise this data.	Reported
Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty	Measurement uncertainties exist in the preparation of the greenhouse gas balance in the area of Scope 3 emissions in the business travel and commuting category.	Reported

Disclosure of sources of measurement uncertainty	For the preparation of the data on emissions from business trips, the data was partly requested and partly taken from the travel expense reports. The company does not have a centralised data management system for this data. The manual collection of data can lead to high levels of uncertainty. An employee survey was conducted to prepare the data on emissions from employee commuting, in which it cannot be completely ruled out that the participants answered truthfully or understood all the questions correctly. This is another reason why there may be uncertainties in the data.	Reported
Disclosure of assumptions, approximations and judgements made in measurement	When collecting the data for the Scope 3 category of business trips, it was assumed that the responsible departments worked to the best of their knowledge and belief and also carried out a plausibility check, so that it can be assumed that the data is consistent and meaningful. Furthermore, it can be assumed that the employees who responded to the employee survey on emissions from commuter traffic answered truthfully, so that an extrapolation to the total number of employees was possible. As the survey was voluntary, it could not be ensured from the outset that everyone would take part and provide data on commuter behaviour.	Reported
Explanation of changes in preparation and presentation of sustainability information and reasons for them	Corrections or restatements of information have not been made as this is the first report in accordance with ESRS.	Reported
Adjustment of comparative information for one or more prior periods is impracticable	Not applicable.	Reported
Disclosure of difference between figures disclosed in preceding period and revised comparative figures	Not applicable.	Reported
Disclosure of nature of prior period material errors	Not applicable.	Reported

Disclosure of corrections for prior periods included in sustainability statement	Not applicable.	Report ed
Disclosure of why correction of prior period errors is not practicable	Not applicable.	Report ed
Disclosure of extent to which data and processes that are used for sustainability reporting purposes have been verified by external assurance provider and found to conform to corresponding ISO/IEC or CEN/CENELEC standard	As no corresponding ISO standard was applied, the scope of data and the procedures were not externally verified.	Report ed
Number of executive members	3	Report ed
Number of non-executive members	1	Report ed
Information about member's experience relevant to sectors, products and geographic locations of undertaking	The management has the necessary knowledge and experience to properly manage the business of Scandraft AS.	Report ed
Percentage of members of administrative, management and supervisory bodies by gender and other aspects of diversity	The management of Scandraft AS consists of 100 % male members.	Report ed

Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight of impacts, risks and opportunities	Anders Trillkott, CEO	Reported
Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies	<p>Scandraft AS has created suitable organisational structures to achieve the sustainability goals and implement the corresponding measures. Clear responsibilities and structures have been established within the company for this purpose.</p> <p>As described under GOV-2_01, the 'Business Unit Teams Sustainability' (BUT Sustainability) actively shape and are responsible for the sustainability development of the IGEPA group companies. The management of impacts, risks and opportunities is ultimately in the hands of the Executive Board.</p>	Reported
Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities	<p>At Scandraft AS, administrative and supervisory responsibilities are managed directly by the management team. Sustainability matters are integrated into everyday business operations and decision-making processes in a pragmatic manner.</p> <p>The management team ensures that key sustainability factors — including environmental impact, regulatory compliance, and customer expectations — are consistently considered in both operational and strategic decisions.</p> <p>Due to our current size and organizational structure, we have not implemented formal procedures. However, the management maintains close oversight of critical issues and remains ready to adjust our governance framework as the company grows and evolves.</p>	Reported
Description of how oversight is exercised over management-level position or committee to which management's role is delegated to	<p>At Scandraft AS, the management of impacts, risks and opportunities (IROs) is the responsibility of the management team. Relevant sustainability-related topics are discussed and handled directly within management-level decision-making.</p> <p>The management of impacts, risks and opportunities is ultimately in the hands of the IGEPA group's management. Relevant topics are also discussed and decided with the respective IGEPA board.</p>	Reported

Information about reporting lines to administrative, management and supervisory bodies	At Scandraft AS, the management team assumes active responsibility for addressing the impacts, risks, and opportunities (IROs) related to sustainability. Although we have not yet implemented specific procedures or control systems for managing IROs, the management team works collaboratively to continuously assess and act on sustainability considerations within the context of our operations. This informal yet consistent approach allows us to remain agile and responsive to emerging sustainability challenges and opportunities.	Reported
Disclosure of how dedicated controls and procedures are integrated with other internal functions	As a small company, we do not have formalized controls or written procedures specifically dedicated to managing impacts, risks, and opportunities (IROs). However, these considerations are embedded within our general management practices. IROs are integrated into decision-making through regular discussions within the management team—especially when assessing new projects, customer requirements, or operational changes. Our approach is pragmatic: potential risks and opportunities are identified on a case-by-case basis, with coordinated responses across internal functions in a direct and flexible manner.	Reported
Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets related to material impacts, risks and opportunities and how progress towards them is monitored	The material impacts, risks and opportunities are determined by means of a materiality analysis. The identified material topics are part of the sustainability strategy for the entire IGEPA Group, which is harmonised with the IGEPA group companies. Currently, we do not have a formalized process in place for setting targets related to material impacts, risks, and opportunities (IROs), nor for monitoring progress toward their achievement. However, sustainability considerations are actively integrated into our business through regular management meetings. These meetings provide a platform to address key sustainability challenges and opportunities as they emerge.	Reported
Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters	At present, the company has not conducted a formal evaluation of sustainability-related skills within its administrative or management bodies, nor has it established clear processes for assessing or developing such capabilities. Additionally, no targeted sustainability training or education has been provided to board or management members. Nonetheless, sustainability topics are regularly discussed at the management level, helping to keep them visible and integrated into decision-making processes. Although a structured approach to building expertise is not yet in place, the company acknowledges the increasing significance of sustainability and remains committed to enhancing its competencies in this area as business needs evolve.	Reported

Information about sustainability-related expertise that bodies either directly possess or can leverage	The management of Scandraft AS has the necessary expertise or can draw on expertise through ongoing cooperation with a sustainability consultancy. The transfer of knowledge within the framework of this cooperation continuously builds up relevant expertise, and the expertise of the BUT Sustainability can also be utilised. A law firm will also be consulted on issues relating to the implementation of the ESRS standards, or has already been involved.	Reported
Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them	<p>The exchange of information on the topics described takes place at different company levels (regional and group levels). At the IGEPA group level, business unit teams (BUT) have been established that hold monthly coordination meetings. The BUTs actively shape and take responsibility for the sustainability development of the IGEPA group. At this level, strategy and measures are discussed, objectives defined and aligned on the basis of key figures. Guidelines and procedures are also developed (including a supplier code of conduct, a code of conduct for employees, a human rights policy statement, the Global Compact, double materiality, stakeholder surveys). The results of these meetings are communicated to the regional management by the representatives of the BUT. Conversely, concerns of Scandraft AS can be raised at group level. The results of the BUT Group Meetings are also communicated to the management of the IGEPA group in Hamburg. (on a monthly basis) Information on sustainability topics (strategy, guidelines, legislation, etc.) are also communicated at the INC (International Network Conference) meetings of the IGEPA group, which take place twice a year.</p> <p>At the regional level, the management of Scandraft AS is informed by the BUT member on a monthly basis about the implementation of due diligence, results and the effectiveness of adopted guidelines, measures, indicators and targets. The management reviews the information received.</p>	Reported
Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process	The IGEPA group has developed a multi-level risk management system that identifies and analyses sustainability-related risks (e.g. sanction list checks, due diligence checks of the supply chain). As described above (see 26 a), various committees are available to ensure effective communication and ongoing validation of the processes in the individual companies and enterprises. These include regular meetings of managing directors, shareholders and boards, as well as regular support from the units of the Business Unit Team Sustainability, which reports to the respective management of the IGEPA houses. Different perspectives are weighed up against each other, if necessary, in order to include possible effects, risks and opportunities in the decision-making process.	Reported

Disclosure of how governance bodies ensure that appropriate mechanism for performance monitoring is in place	This information does not apply to the companies of the IGEPA group. Since the management, as the highest authority, is responsible for the company's objectives and there are no other competent administrative, management or supervisory bodies, no monitoring mechanisms are required.	Reported
Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist	There are currently no sustainability-related benefits in the incentive system of the remuneration policy. The remuneration policy of the IGEPA group companies is regulated individually and independently of each other.	Reported
Description of key characteristics of incentive schemes	The remuneration policies of IGEPA companies are individual and independent of each other. The incentive system of the administrative, management and supervisory bodies does not currently take sustainability factors into account in Scandraft AS.	Reported
Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies	No specific sustainability targets or impacts are used to assess management performance.	Reported
Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies	Currently, no sustainability-related performance parameters are taken into account as performance benchmarks or included in included in the remuneration policy.	Reported

Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts	0 %	Reported
Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	The annual sustainability reporting in accordance with the GRI 2021 standard already complies with important principles ('Reporting Principles'), which ensure the accuracy, completeness and verifiability of reporting, among other things. These principles are also applied to the first-time reporting in accordance with ESRS. The information required for the sustainability report is recorded and, where necessary, consolidated using recognised sustainability software. All reporting units of the IGEPA group work with the same system and according to the same process scheme. The risk of reporting incorrect or inaccurate key figures can be categorised as low thanks to comparisons in the form of benchmarks and comparisons of the previous year's figures within the Group. The IGEPA group's sustainability reporting is also prepared in collaboration with an external consultancy. This ensures objective reporting. The IGEPA group is not required to report for the 2024 reporting period. The experience gained in the 2024 reporting year can be used to further optimise risk management for subsequent years.	Reported
Description of risk assessment approach followed	Risk management is ensured through the fulfilment of the 'Principles of Reporting' (GRI) and the 'Qualitative Characteristics of Information' (ESRS). The IGEPA group follows these principles during the preparation of the content for reporting and thus minimises the risks that could arise from non-compliance. (for detailed presentation see 'GOV 5 Disclosures IGEPA group')	Reported
Description of main risks identified and their mitigation strategies	The greatest risks for IGEPA group in the area of reporting lie in not reporting truthful, relevant, comparable, verifiable or comprehensible information due to incorrect calculations/recording of data. By recording our key figures with the help of software and the expertise of our external consultants, we aim to mitigate these risks	Reported
Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes	Due to the annual reporting in accordance with GRI, the 'Reporting Principles' are observed in the annual preparation of the report content. IGEPA group can minimise the probable risks by using the software and through external consulting. The results of a risk assessment are communicated directly to the reporting organisations of the IGEPA group by the BUT Sustainability and appropriate corrective measures are initiated. Monitoring of the process is also the responsibility of the members of the BUT Sustainability, or ultimately of the relevant company management.	Reported

Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies	The management is involved in the sustainability reporting process, which means that it is also informed about potential risks during the process. The information chain mentioned in the previous point, which is initiated by the BUT Sustainability, also applies.	Report ed
Description of significant groups of products and (or) services offered	<p>The companies in the IGEPA group buy, store, sell and supply consumer and capital goods and supplement their trading activities with services. The product ranges include products such as graphic paper and cardboard, packaging and media for advertising technology, including technical equipment and services.</p> <p>The IGEPA group has largely centralised services such as product management, marketing, master data management, e-commerce and sustainability management.</p> <p>There were no changes compared to the previous reporting year, as the IGEPA group is reporting in accordance with ESRS for the first time.</p> <p>In addition to the product categories within the IGEPA group, Scandraft AS primary buy and sell viscom material, such as print and cutting, sheet material in both aluminum, plastic and cardboard, engraving material and machines.</p> <p>Scandraft AS has services such as sales team and e-commerce.</p>	Report ed
Description of significant markets and (or) customer groups served	<p>The IGEPA group serves around 60,000 customers from industry, trade and commerce in Europe. There were no changes compared to the previous reporting year, as the IGEPA group is reporting in accordance with ESRS for the first time.</p> <p>Scandraft AS 's customers are in industry, signage, trade, state and municipality in Norway.</p>	Report ed
Total number of employees (head count - on the key date Dec.31)	4	Report ed
Number of employees (head count - in average)	4	Report ed
Total revenue	2,367,678.27 €	

<p>Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders</p>	<p>Due to the high administrative and economic burden of introducing the ESRS standard within the IGEPA group, the group-wide targets were not pursued further in 2024 and, in particular, no additional targets were agreed. The IGEPA group and the BUTs will define targets in the categorised areas following the 2024 submissions.</p> <p>In recent years, we have agreed the following goals within the IGEPA group:</p> <p>Sustainability goals in relation to geographical areas: Example: In the area of Scope 1 emissions, the company has set itself the target of electrifying 40% of its car fleet by 2025. In the area of Scope 2 emissions, the company has set itself the target of sourcing green electricity at all German IGEPA companies by 2024. The fuel consumption of the truck fleet is also to be reduced through optimisation measures (training, route planning, etc.).</p> <p>Sustainability goals in relation to stakeholder relationships: The company is in constant dialogue with its most important stakeholders. Stakeholders include the company's own employees, shareholders, customers, banks, suppliers and associations. For example, these stakeholders took part in a materiality survey in which sustainability issues were rated according to their importance and relevance. The results will be incorporated into the company's sustainability strategy.</p> <p>In 2025, the company will define new targets and further develop existing targets in order to better assess the impact, record progress on sustainability issues and evaluate the effectiveness of the targets and measures.</p>	<p>Report ed</p>
<p>Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sustainability-related goals</p>	<p>The targets listed under SBM-1_22 (40 e) are scheduled (exception 2024) and are evaluated by the management level. If the targets are not met, countermeasures are initiated. The company will continue to develop the targets in order to better assess the impact, record progress on sustainability issues and evaluate the effectiveness of the targets and measures.</p>	<p>Report ed</p>

<p>Disclosure of elements of strategy that relate to or impact sustainability matters</p>	<p>Sustainability is an important part of the corporate strategy and focuses on climate protection and emissions reduction, sustainable procurement, resource conservation and social responsibility in the supply chain along the ESG factors. Different challenges arise in the aforementioned areas of action. In the area of climate protection and emissions reduction, the focus is on long-term decarbonisation efforts; in the area of sustainable procurement, the focus is on working with suppliers that comply with environmental and social standards; in the area of resource conservation, the focus is on the internal conservation of resources such as energy; and in the area of social responsibility in the supply chain, the focus is on creating greater transparency and compliance with human rights, which goes hand in hand with compliance with applicable laws (LkSG, EUDR).</p> <p>In the future, IGEPA will work on further developing its sustainability strategy.</p>	<p>Report ed</p>
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<p>Description of business model and value chain</p>	<p>The companies in the IGEPA group operate as wholesalers and offer products and related services in the paper, print, office, packaging and viscom sectors. Our business model is based on the procurement of raw materials, warehousing and inventory management, logistics and distribution. IGEPA group is active in the B2B sector and supplies its products to industrial customers, printers, specialised trade groups as well as advertising technicians, print service providers and screen printers (downstream). The central value creation is based on an efficient combination of a broad product range, logistically optimised distribution, customer-oriented consulting, sustainability initiatives and digital transformation. These factors make it possible to offer customers customised, sustainable solutions while maximising operational efficiency. The products are primarily sourced from European suppliers.</p> <p>Our strategy is orientated towards sustainable value creation and the consideration of key ESG factors:</p> <ul style="list-style-type: none"> • Ecological sustainability: climate protection and emission reduction, sustainable (raw material) procurement and resource conservation. • Social responsibility: fair working conditions, diversity and inclusion, stakeholder engagement. • Governance: Transparent corporate management, compliance with regulatory requirements, risk management. <p>These sustainability aspects are integrated into our long-term business strategy.</p> <p>Our business model is influenced by the following external and internal factors:</p> <ul style="list-style-type: none"> • Regulatory requirements: ESG reporting obligations in accordance with CSRD, the LKSG reporting obligations in accordance with the German Supply Chain Due Diligence Act • Market changes: Changes in customer demand for sustainable or certified products/services. • Climate risks: Impact of physical and transitory climate risks on our supply chain and production. <p>To overcome these challenges, we rely on risk management strategies and cooperation with external partners.</p> <p>These strategic developments are geared towards combining long-term economic success with positive ecological and social effects.</p>	<p>Reported</p>
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<p>Description of inputs and approach to gathering, developing and securing inputs</p>	<p>The inputs relevant to the disclosure of the business model include qualitative and quantitative data from internal and external sources:</p> <ul style="list-style-type: none"> • Internal sources: Corporate strategy, business processes, financial and sustainability data, internal risk analyses, reports from the IGEPA group departments (e.g. Compliance, ESG, Finance). • External sources: Regulatory requirements (e.g. CSRD), industry standards, stakeholder feedback (customers, banks, suppliers), scientific findings and market data. <p>Data is collected using structured data collection processes, including regular reporting cycles and direct stakeholder surveys.</p> <p>The data collected is analysed and further developed to ensure a consistent and comprehensible picture of the business model with regard to sustainability aspects:</p> <ul style="list-style-type: none"> • Data preparation: cleansing, aggregation and validation by internal committees or an external consulting agency. • Methodological assessment: Application of recognised assessment approaches such as materiality analyses, risk and opportunity assessments and life cycle analyses. • Integration in reporting: Harmonisation of the entries with the requirements of the ESRS, particularly with regard to financial and non-financial key figures. <p>Various measures are taken to ensure data quality and security:</p> <ul style="list-style-type: none"> • Data validation: Verification through internal control mechanisms, audits and independent external checks. • IT-supported data management systems: Use of secure, certified software solutions for documentation and traceability. • Governance & compliance: adherence to internal guidelines and external regulatory requirements, clear responsibilities and reporting channels within the company. 	<p>Reported</p>
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<p>Description of outputs and outcomes in terms of current and expected benefits for customers, investors and other stakeholders</p>	<p>At the IGEPA group, we are committed to actively striving for sustainable development by combining entrepreneurial action with both social and ecological responsibility. To this end, the assessment of environmental and social impacts along the upstream value chains is a key component of our commitment to sustainable purchasing.</p> <p>To this end, we draw up rules and agreements with suppliers and other stakeholders that are based on economic, environmental and social sustainability and will be adapted as necessary.</p> <p>Particularly noteworthy in this context are</p> <ul style="list-style-type: none"> • IGEPA Supplier Code of Conduct • IGEPA Code of Conduct for Employees • IGEPA employee training • IGEPA supplier risk management • IGEPA voluntary commitment to the 10 principles as a member of the UN Global Compact • IGEPA sustainability reporting in accordance with ESRS <p>As part of the European Sustainability Reporting Standards (ESRS), we are guided by the current requirements and measures that contribute to promoting sustainability and reducing our environmental footprint.</p> <p>In particular, we have integrated the requirements of ESRS SBM-1_27 (42b) into our business policy. This standard focuses on sustainable procurement and transparent communication of supply chain processes.</p> <ul style="list-style-type: none"> • Sustainable procurement: We, as well as our main suppliers, are forestry-certified. This means that these supply chains are traceable throughout the entire process and are subject to regular audits by external bodies. Certified sourcing accounts for almost 60% of our total procurement. As a rule, we have a constant supplier for a product and avoid short-term changes • Transparent supply chains: We maintain close partnerships with our suppliers. <p>In addition to procedural, economic and technical criteria, we pay attention to social and ecological aspects such as human rights, working conditions, corruption prevention and environmental protection in our procurement activities. We expect the same behaviour from our business partners</p> <ul style="list-style-type: none"> • CO₂ reduction: Projects have been launched that aim to reduce greenhouse gas emissions. • Use of recycled materials: We promote the use of recycled paper and support projects (e.g. CoffeeCup paper) that enable paper waste to be recycled. <p>The company has not identified investors as a stakeholder group.</p>	<p>Reported</p>
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<p>Description of main features of upstream and downstream value chain and undertakings position in value chain</p>	<p>Exemplary supply chains for the Paper, Print, Office and Packaging divisions are organised as follows: Paper is a natural product and is therefore fully integrated into the circular economy. The production of paper requires pulp, which is obtained from the raw material wood. Wood, in turn, is a renewable raw material. The ecological balance in the forests is maintained if the wood is obtained in a responsible manner. The paper industry either uses pulp from specially managed plantations or is a secondary user, as sawmill waste and so-called thinning wood is used for paper production. Paper made from fresh wood fibres is the most important raw material for recycled paper.</p> <p>The member companies of the IGEPA Group fulfil the classic wholesale functions of storage and distribution in this area. Deliveries are made to printers, specialised trade groups and industrial customers, among others.</p> <p>Exemplary supply chains for the "viscom" (visual communication) sector: IGEPA member companies source semi-finished products from various industries (e.g. textiles, adhesive technology and manufacturers that produce composite materials such as aluminium and plastic). The goods are mainly sourced from Europe, America and, to a lesser extent, Asia. Goods from outside Europe are generally supplied by the European branches of the respective manufacturers. The member companies of the IGEPA Group supply these semi-finished products to advertising technicians, print service providers and screen printers. They are used to produce advertising signs and labelling of all kinds as well as permanent printed products for indoor and outdoor use (large format).</p>	<p>Reported</p>
<p>Description of stakeholder engagement</p>	<p>Stakeholders were involved in two ways:</p> <ol style="list-style-type: none"> 1. through ongoing informal dialogue with the stakeholders concerned. This informal involvement also included feedback from stakeholders from ongoing processes as part of general business activities. 2. in addition, the most relevant stakeholder groups were specifically surveyed as part of an internal and external survey (anonymously, in writing, online). 	<p>Reported</p>
<p>Description of key stakeholders</p>	<p>In the context of sustainability reporting, six stakeholder groups were also initially prioritised in order to better take their concerns into account. The IGEPA group member companies decided for the strategic-dialogue stakeholder approach as the form of dialogue. As a first step, the stakeholder groups (customers, suppliers, associations, banks, shareholders, employees) were asked about sustainability-related topics using an online survey in order to obtain direct input. The most important stakeholders were discussed and defined as part of a documented workshop. It is planned to repeat these at irregular intervals and expand them to include specific stakeholder groups.</p>	<p>Reported</p>

<p>Description of categories of stakeholders for which engagement occurs</p>	<p>In the context of stakeholder engagement, the categorisation ‘affected stakeholders’ and ‘users of the sustainability statement’ were used as well as other categorisations, e.g. internal/external or degree of affectedness.</p> <p>A stakeholder management process was defined and implemented at the IGEPA group in advance of the planned sustainability reporting. The process consists of four sub-processes: stakeholder identification, stakeholder analysis, stakeholder engagement and stakeholder monitoring. In the first step, potential stakeholders were identified and categorised with the help of an internal workshop. As a result, the stakeholders that are highly relevant to the IGEPA group were identified. The most important stakeholders were then analysed with regard to their expectations and how to interact with each stakeholder group in future.</p>	<p>Reported</p>
<p>Description of how stakeholder engagement is organised</p>	<p>In the context of stakeholder engagement, a strategic dialogue-based stakeholder approach was used as a form of dialogue with the most important stakeholders. Stakeholder groups (customers, suppliers, associations, banks, shareholders, employees) were surveyed on sustainability-related topics using an internal and an external online survey. This was conducted in writing and anonymised. In 2021, the first survey was conducted for the IGEPA group in Germany, in which 81 external and 87 internal stakeholders took part. In preparation for CSRD reporting and the expansion of the IGEPA group's sustainability activities within Europe, the second survey was then conducted at European level in 2024. All reporting IGEPA group companies were included in the survey. A total of 239 external and 712 internal stakeholders took part.</p>	<p>Reported</p>

<p>Description of purpose of stakeholder engagement</p>	<p>The dialogue with stakeholders had various dimensions for the IGEPA group. Involvement in the form of consultations with the most important interest groups aimed to record and understand the views and expectations of stakeholders, including with regard to the relevance of various sustainability issues. This enables the IGEPA group to take the interests and expectations of its stakeholders into account in its strategy and business model in the long term.</p> <p>Specifically, as part of the materiality assessments, it was also checked whether the identification of potential topics based on the list of sub-topics summarised in ESRS 1 paragraph AR 16 is valid. The IGEPA group used this list of topics to support the process and ensure completeness. Furthermore, additional company-specific topics (in addition to the topics in AR 16) could be added where necessary.</p> <p>No further material company-specific topics were identified during these analyses that were not already included in the initial list. This can also be explained by the fact that the IGEPA group companies operate in the same industry environment.</p> <p>Stakeholders also provided support by assessing the relevance of various sustainability topics (materiality survey with a rating scale of 1 to 10) and thus also evaluating the initial results developed internally. They also provided valuable assessments of risks and opportunities for the IGEPA group. In this way, the dialogue with stakeholders supported both the materiality assessment and the development of the impacts, risks and opportunities (IRO: Impacts, Risks, Opportunities).</p> <p>IGEPA member companies regularly monitor and analyse the concerns of their stakeholders through a variety of measures as part of the implemented stakeholder management. This enables IGEPA member companies to monitor and analyse the concerns and demands of their stakeholders. To this end, informal feedback is constantly discussed internally through continuous interaction between employees and the various stakeholder groups. In order to determine the legitimately established social expectations of IGEPA group member companies in the area of sustainability, various published reports and frameworks on the topic of sustainability (e.g. UN SDGs, UN Global Compact) were analysed and conclusions derived that had a decisive influence on the selection of sustainability topics to be considered. This also resulted in the IGEPA group's membership of the Global Compact, to which the reporting companies of the IGEPA group are committed. IGEPA CZ s.r.o. will also become a member in 2025.</p>	<p>Reported</p>
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<p>Description of how outcome of stakeholder engagement is taken into account</p>	<p>The company has various forms of dialogue and contact persons for its stakeholder groups. The following are outlined as examples:</p> <ul style="list-style-type: none"> - For customers: Customer service, management team - for banks: personal discussions with the accounting/controlling department - for suppliers: Customer care/sales, IGEPA group Hamburg divisions, management team - for associations: management - for shareholders: Shareholders' meetings - for employees: Employees can contact their line manager and/or the confidential counsellor in confidence. <p>The issues and concerns raised by stakeholders via the above-mentioned forms of dialogue are dealt with by the respective contact persons and, if necessary, forwarded to the next higher authority or to the management. These are the subject of internal discussions and, in the event of complaints, a solution is worked out as quickly as possible. As part of the materiality process, the opinion of stakeholders on sustainability issues was obtained in the form of a survey. In the survey, stakeholders had the opportunity to specify further concerns in the area of sustainability, particularly with regard to the company's impact, opportunities and risks. This input was incorporated into the further development of the dual materiality.</p>	<p>Report ed</p>
<p>Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model</p>	<p>The internal and external materiality assessments played a key role in enabling the IGEPA group to understand the interests and viewpoints of the most important stakeholders in connection with its strategy and business model. The other steps carried out in this context, such as analysing the environment, competition and industry, together provide a consistent picture that helps to identify potential challenges in the form of impacts and risks as well as significant opportunities (IROs) for the IGEPA group in the context of sustainability.</p>	<p>Report ed</p>
<p>Description of amendments to strategy and (or) business model</p>	<p>The results of stakeholder engagement are taken into account in the IGEPA group's strategy. In the past, the focus of the sustainability strategy was already based on the results of the materiality survey of stakeholders and aimed to reduce the negative impacts of the IGEPA group. As the sustainability strategy is an integral part of the IGEPA group's strategy, the new survey means that the strategy can be aligned even more closely with stakeholder expectations in future.</p>	<p>Report ed</p>
<p>Description of how strategy and (or) business model have been amended or are expected to be amended to address interests and views of stakeholders</p>	<p>In order to give structure to the changes in the strategy, the IGEPA group has already defined sustainability action areas in the past in which it will continue to strive to neutralise/reduce negative effects in the future:</p> <ul style="list-style-type: none"> - Climate protection and emissions reduction - Sustainable procurement - Conservation of resources - Social responsibility in the supply chain 	<p>Report ed</p>

Description of any further steps that are being planned and in what timeline	Due to the currently very high administrative burden in the areas of CSRD and the associated ESRS reporting standards, no further steps are planned for 2025.	Report ed
Further steps that are being planned are likely to modify relationship with and views of stakeholders	The IGEPA group expects that by consistently aligning its strategy with the expectations of its stakeholders, it will be able to positively influence its relationship with them in the long term.	Report ed
Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts	The management is aware of its responsibility to prevent potentially negative economic, environmental and social impacts. The results of stakeholder engagement are presented to and discussed with the Management Board at irregular intervals. The Business Unit Teams (BUT) for Sustainability Germany and Sustainability International play a central role. The BUTs Sustainability actively shape and are responsible for sustainability development within the IGEPA group. They make a decisive contribution to processing and forwarding information and deriving measures. This also took place in the context of the sustainability commitment and associated further steps. Examples of this include coordinating the draft content of the materiality survey, the results of the internal and external stakeholder survey and the presentation of results in the context of sustainability management.	Report ed

	Topic standards		Impacts				
			actual/ negative	actual/ positive	potentially / negative	potentially / positive	
Description of material impacts resulting from materiality assessment	E1	Climate change	x	x	x		Reported
	E2	Environmental pollution	x				
	E5	Circular economy	x	x			
	S1	Workforce in the company's own workforce	x	x	x		
	S2	Workers in the value chain	x	x	x		
	S4	Consumers and end-users			x	x	
	G1	Corporate policy	x	x	x	x	
Description of material risks and opportunities resulting from materiality assessment	Topic standards		Risks		Opportunities		Reported
	E1	Climate change	x		x		
	E5	Circular economy	x		x		
	S1	Workers in the undertaking's own workforce	x		x		
	S4	Consumers and end-users	x		x		
	G1	Corporate policy	x		x		

<p>Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects</p>	<p>The IGEPA group has anchored a large number of strategic measures in its corporate policy in order to actively manage and future-proof the influence of key impact, risk and opportunity factors (IROs) on its business model, value chain and decision-making. These measures include:</p> <ul style="list-style-type: none"> • E1 Climate change: The systematic recording of greenhouse gas emissions in accordance with the Greenhouse Gas Protocol (GHG) and fixed targets for the significant reduction of Scope 1 and Scope 2 emissions. Due to the high administrative and economic burden of introducing the ESRS standard within the IGEPA group, the uniform group targets were not pursued further in 2024 and, above all, no additional targets were agreed. <p>The IGEPA group and the BUTs will define targets in the disaggregated areas following the 2024 submissions (see also SBM-1_21(40e)).</p> <ul style="list-style-type: none"> • E2 Environmental pollution: Strategic approaches to identify environmental risks at an early stage and to minimise environmental pollution by promoting optimised logistics processes. • E5 Circular economy: The promotion of the circular economy is anchored in the IGEPA group product range strategy. Measures to reduce material consumption and waste, supported by employee training, strengthen resource efficiency. • S1 Workers in the undertaking's own workforce: The commitment to high social standards for the employees of the IGEPA group, the guarantee of compliance with the ILO core labour standards and comprehensive protection of occupational health and safety. Training measures raise awareness among the workforce and promote an inclusive working environment. Discrimination, child labour and forced labour are strictly rejected. • S2 Workers in the value chain: Prescribing strict environmental and social standards for suppliers through the Supplier Code of Conduct (SCoC), which are ensured through regular risk analyses and the definition of measures. • S4 Consumers and end users: Protecting consumers by ensuring the safety and quality of products. • G1 Corporate policy: Multi-level risk management and regular management and board meetings to involve key IROs in strategic planning. 	<p>Report ed</p>
<p>Summary SBM-3_04 to 07 according to topic standard</p>		

Summary of topic standard G1 Corporate policy	G1 Corporate policy	Effects	Form of impact		Type of impact		Effect on... (SBM-3_04 § 48 c i)		Type of entanglement (SBM-3_05 § 48 c ii)*	Time horizons (SBM-3_06 § 48)		
		positive	negative	actually	potentially	Human	Environment	caused	short term	Medium-term	long	
		Fair and social corporate culture	X		X		X			X	X	
		Staff turnover		X		X	X		b		X	
		No special promotion of diversity and inclusion		X	X		X		v		X	
		Whistleblower contact points	X		X		X	X		X	X	
		Possible compliance violations		X		X	X	X	v		X	
		Supplier management	X		X		X	X		X	X	
		Possible non-compliance with the EUDR		X		X	X	X	v		X	
		Favouring sustainable suppliers	X			X	X	X	v		X	
		Corruption prevention	X		X		X		v	X	X	
		Possible incidents of corruption		X		X	X		v		X	
		No incidents of corruption	X		X		X		v	X	X	
		*v=cause;b=contribute;u=indirectly connected										
		Risks								Time horizons (SBM-3_06 § 48)		
Compliance risks: Non-compliance with ESG standards by suppliers								short term	Medium-term	long		
									X			
Opportunities								Time horizons (SBM-3_06 § 48)				
Supplier selection and management of relationships with suppliers								short term	Medium-term	long		
								X	X			

Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment	Answer see “Summary SBM-3_04 to 07 according to topic standard”.	Reported
Disclosure of whether and how material impacts originate from or are connected to strategy and business model	Answer see “Summary SBM-3_04 to 07 according to topic standard”.	Reported
Disclosure of reasonably expected time horizons of material impacts	Answer see “Summary SBM-3_04 to 07 according to topic standard”.	Reported
Description of nature of activities or business relationships through which undertaking is involved with material impacts	Answer see “Summary SBM-3_04 to 07 according to topic standard”.	Reported

Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements	No significant financial impacts recorded yet, but rising costs (eg energy, materials) and regulatory risks are monitored.	Reported
Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities	<p>The IGEPA group has carried out a comprehensive and detailed analysis of the main risks and opportunities associated with current and future challenges in the areas of climate protection, materials management, securing skilled labour and safety issues. By taking into account both qualitative and quantitative data, the resilience of the corporate strategy to short-term and long-term changes and uncertainties was ensured. The implementation of a robust and flexible strategy that takes into account both environmental and social requirements strengthens the IGEPA Group's long-term competitiveness. Careful consideration of the defined time horizons for each risk and opportunity enables the company to respond proactively to changing market conditions and regulatory requirements while promoting sustainable business opportunities.</p> <p>Thanks to continuous adaptation of the strategy to the identified risks and opportunities and a clear focus on sustainable development, the IGEPA Group is able to successfully secure and further expand its resilience to future challenges.</p>	Reported
Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period	Not applicable. As this is the first sustainability report in accordance with ESRS, there are no comparative figures for previous years.	Reported

<p>Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities</p>	<p>For the process of identifying significant impacts, risks and opportunities (IROs), a methodical approach was chosen that combines several analytical approaches in order to optimally utilise the respective strengths of individual methods. Firstly, context analyses were used to gain an understanding of the corporate context. To this end, environment, competition and framework analyses were carried out with a focus on the industry. The sustainability sub-themes of ESRS 1 AR 16 (Application Requirement for Identifying and Prioritising Material Sustainability Issues) were considered and it was checked whether there were any other company-specific issues. Both CSR risk check analyses and the existing supplier management software were considered for a better understanding of the value chains.</p> <p>The assumption behind the methodology applied up to this point is that topics that are relevant to competitors and the industry are generally also a good reference point for the company's own organisation. Further elaboration of the company-specific view took place in the next step, in which the results of the analyses were incorporated into an external and internal stakeholder survey in which over 900 participants shared their assessments with IGEPA group.</p>	<p>Reported</p>
<p>Description of process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, informed by due diligence process</p>	<p>The process of identifying potential and actual impacts is based on the procedure described in IRO-1_01 (53 a)). Additional weight was given to the scientific context, which helped the company to consider objective information for the process. The long list of identified impacts was then assessed in internal workshops, with the help of external experts, using the criteria required by ESRS.</p>	<p>Reported</p>
<p>Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts</p>	<p>A combined approach was used. The context analyses helped to identify typical hot spots by analysing the industry and competitors. The subsequent company-specific analysis focussed on the EU, where the company is based and operates, and on the suppliers, >90% of whom also come from the EU.</p>	<p>Reported</p>

Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships	The effects were taken into account through the context analyses carried out in combination with a survey of internal and external stakeholders.	Reported
Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts	In the context of the survey, external and internal stakeholders were able to provide information on the significance of individual sustainability aspects, suggestions for further topics, future goals, assessments of possible financially relevant aspects and opportunities and risks. The entire process was supported by an external sustainability consultancy.	Reported
Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative scale, scope and likelihood and determines which sustainability matters are material for reporting purposes	<p>The required severity assessment process was carried out as part of several workshops with key decision-makers in the company. Scales for the assessment of scale, scope, irremediability and probability were developed for the relevant sub-topics. The final categorisation of the Impacts IROs took place during the workshops, whereby the respective findings from the context analyses and the stakeholder survey were also made available so that the participants could make their decision on the basis of good information.</p> <p>The key impacts were prioritised based on the assessments of the severity criteria.</p>	Reported
Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects	The context analyses listed in IRO-1_01 (53a) were used by deriving possible risks and opportunities from them. Participants were also able to cite opportunities and risks in the stakeholder surveys. The identified opportunities and risks were summarised and then compared with a long list of generic sustainability risks. These were then evaluated in internal workshops.	Reported

<p>Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered</p>	<p>In an additional analysis, the interactions between the effects and the opportunities and risks were analysed in more detail.</p>	<p>Reported</p>
<p>Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed</p>	<p>The initial (financial) assessment of the extent of the risks was carried out with the help of AI, which created ranges for the risks based on industry benchmarks, expert knowledge and historical data. These were weighted using the results of the stakeholder survey. The probabilities for the time horizons were initially estimated by experts and both were then discussed in internal workshops and adjusted where changes were seen to be necessary.</p>	<p>Reported</p>
<p>Description of how sustainability-related risks relative to other types of risks have been prioritised</p>	<p>As the sustainability risks were also calculated internally in monetary terms, they are directly comparable with other corporate risks that were assessed in monetary terms.</p>	<p>Reported</p>
<p>Description of decision-making process and related internal control procedures</p>	<p>Sustainability risks and opportunities have been assessed by top management in accordance with the criteria required by ESRS so that they can take the results into account in their decisions.</p>	<p>Reported</p>
<p>Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes</p>	<p>The IGEPA group utilises a data-based, stakeholder-oriented and dynamic process to identify material sustainability risks and opportunities. This will enable early identification of relevant developments and strategic integration into business processes. The risks and opportunities identified are incorporated into strategic decision-making processes, e.g. employee development, supply chain management, IT and product range development. At the IGEPA group, sustainability aspects become an integral part of corporate risk management by making new risk aspects visible, reassessing existing risks or opening up strategic opportunities. The management teams and BUT's Sustainability 2025 will continue to develop this process and coordinate it with their companies. New IT solutions are already being used to review the supply chains within the Group's suppliers and, if necessary, initiate measures to minimize any risks.</p>	<p>Reported</p>

Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management process	The opportunities were discussed and evaluated by the top management. The main opportunities have been defined and will be made available to BUT Sustainability. There are currently no specific responsibilities.	Reported
Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities	The analyses include qualitative and quantitative data and information that was used and considered as part of the context analyses (secondary data) and stakeholder surveys (primary data) carried out above.	Reported
Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period	While in the past the company consolidated the importance of sustainability issues or considered them according to defined sustainability action areas, in the current process the required criteria/severity assessment is supplemented at IRO level.	Reported

Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined	<p>If a sustainability topic (e.g. 'E1 Climate protection') was classified as material (as a result of the materiality analysis - see also SBM-3), the next step was to assess which data points (KPIs) of the respective sustainability topic are material for IGEPA group.</p> <p>Data points were categorized as material if they were significant for the presentation or explanation of a certain aspect and relevant for the understanding of the facts.</p> <p>In addition, information was material if it could assist the primary users of general-purpose financial reporting, as described in ESRS 1 paragraph 48, in their decision-making. Information that meets the information needs of users who focus on the impact of the entity was also considered material.</p> <p>With regard to financial materiality under ESRS 1(48), information is considered material if an omission, misstatement or obscuration of that information could reasonably be expected to influence the decisions of the primary users of general-purpose financial reporting. Therefore, information that could significantly influence users' decision-making is considered material.</p> <p>In addition, the information had to fulfil the qualitative characteristics of information published in ESRS 1 Appendix B. These characteristics include the relevance, truthfulness, comparability, verifiability and comprehensibility of the information. This ensures that the information disclosed is not only material, but also of high quality and accessible and understandable for the users of the report.</p>	Reported
E1 - Climate Change		
Scope 1+2+3 Emissions		
General input data for calculating the energy and CO2 indicators		
Number of employees at the site in full-time equivalents	4 VZÄ	Reported
Utilised production area/storage area in m ²	0 m ²	
Utilised office space in m ²	0 m ²	
Scope 1 - Input Indicators		

Trucks - Input Indicators Scope 1		
Number of company-owned lorries	0 A	
Cars - Input Indicators Scope 1		
Number of company-owned cars (internal combustion vehicles)	1 A	
Number of company-owned cars (hybrid)	0 A	
Number of company-owned cars entirely electric	1 A	
Amount of electricity in kWh (company-owned charging stations)	0 kWh	
Amount of electricity in kWh (public charging stations)	7,997.51 kWh	
Amount of electricity in kWh (wallboxes at home)	2,157.75 kWh	
Specification of petrol consumption in litres for mobile systems / company cars	'Liter (l)': 1	

Specified in litres (petrol consumption)	0 l	
Specification of diesel consumption in litres for mobile systems / company passenger cars	'Liter (l)': 1	
Specification in litres (diesel consumption of mobile systems etc.)	1,750.18 l	
Scope 1 - f(x)		
Gross direct (Scope 1) GHG emissions in metric tons of CO ₂ equivalent.	4.32 tCO ₂ e	
Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent.	0.32 tCO ₂ e	
Energy consumption of company-owned lorries (Scope 1)		
Total number of all company-owned lorries	0 A	
Total diesel consumption of company-owned lorries in litres	-	

Energy consumption by company cars (Scope 1)		
Total number of company cars	2 A	
Electricity consumption of company cars	10,155.26 kWh	
Energy indirect (Scope 2) GHG emissions		
Gross location-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.	0 tCO2e	
If applicable, gross market-based energy indirect (Scope 2) GHG emissions in metric tons of CO2 equivalent.	0 tCO2	
Scope 3 Input Indicators		
Other indirect GHG emissions - business trips (Scope 3)		
Gross volume of other indirect GHG emissions (Scope 3) in tonnes of CO2 equivalent - (business travel)	8.1 tCO2e	Report ed

Other indirect GHG emissions - commuters (Scope 3)		
Total kilometres travelled by bus	-	
Average passenger kilometres per person surveyed - bus	-	Report ed
Total kilometres travelled by tram/underground	-	
Average passenger kilometres per person surveyed - tram/underground	-	Report ed
Total kilometres travelled - long-distance train	-	
Average passenger kilometres per person surveyed - Long-distance train	-	Report ed
Total kilometres travelled, short distance train	-	

Average passenger kilometres per person surveyed - short distance train	-	Report ed
Total kilometres travelled by car, electric car	-	
Average passenger kilometres per person surveyed - electric car	-	Report ed
Total kilometres travelled by car, hybrid car	-	
Average passenger kilometres per person surveyed - hybrid car	-	Report ed
Total kilometres travelled by car, petrol car	-	
Average passenger kilometres per person surveyed - petrol car	-	Report ed
Total kilometres travelled by car, diesel car	-	
Average passenger kilometres per person surveyed - diesel car	-	Report ed

Other indirect (Scope 3) GHG emissions		
Gross other indirect (Scope 3) GHG emissions in metric tons of CO ₂ equivalent.	8.1 tCO ₂ e	
Biogenic CO ₂ emissions in metric tons of CO ₂ equivalent.	-	
Energy Consumption		
Energy consumption Organisation - f(x)		
Total fuel consumption within the organization from non-renewable sources, in joules or multiples.	58,221,662,898 J	
The total electricity consumption in joules, watt hours or multiples of the units. (mega joule)	0 MJ	
In joules, watt-hours or multiples, the total heating consumption.	0 MJ	
In joules, watt-hours or multiples, the total electricity sold.	0 J	

In joules, watt-hours or multiples, the total heating sold.	0 J	
Total energy consumption within the organization, in joules or multiples.	58,222,775,041.05 J	
Energy consumption Organisation - f(x)		
Energy consumption proportion of bioethanol in company cars for business trips (mega joules)	0 MJ	
Energy consumption of biodiesel in company cars for business trips (mega joules)	4,003.71 MJ	

Disclosure of transition plan for climate change mitigation	<p>In principle, Scandraft AS has set strategic reduction targets for greenhouse gas emissions in the areas of Scope 1 and 2 in order to help mitigate climate change.</p> <p>We introduced the ESRS standards within the IGEPA group in the current reporting year 2024 under the project name "ESRS-Ready". This meant a considerable administrative effort within the entire Group. The targets were therefore not pursued or continued in the reporting year. We will therefore review the targets in the 2025 reporting year and adjust them accordingly if necessary.</p> <p>In general, Scandraft AS has set itself measurable and ambitious reduction targets for reducing its carbon footprint:</p> <p>We support the United Nations' goal of limiting the global, man-made rise in temperature to well below two degrees Celsius. We are therefore endeavouring to reduce our CO2 emissions by around 40% by 2030.</p> <p>In the area of Scope 1 emissions, we have set ourselves the target of electrifying 40% of our car fleet by 2025, provided that purchases are economically viable. It should be noted that not all European countries have sufficient charging infrastructure, which means that it is not possible to purchase purely electric cars.</p> <p>Another goal is to reduce the fuel consumption of our lorry fleet by 5%. Optimisation measures (e.g. through training, driver feedback systems, route planning, etc.), but also by adapting the truck fleet to actual business development, are intended to reduce the fuel consumption of the truck fleet.</p> <p>In the area of Scope 2 emissions, the company has set itself the goal of procuring green electricity at all German IGEPA companies by 2024. We are currently working on reviewing and further developing the targets for the IGEPA group.</p>	Reported
Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement	<p>The IGEPA group is committed to the 1.5-degree target of the Paris Climate Agreement and recognises the global challenges of the climate crisis as a central responsibility of our time. As a wholesaler for paper, advertising technology and packaging, we endeavour to actively manage and reduce climate-relevant impacts along our value chain.</p> <p>For us, climate protection is not just a legal requirement, but an integral part of our corporate strategy. Together with the management, which actively supports and shares this approach, we have defined specific reduction targets for our greenhouse gas emissions (for more information, see E1-1_01).</p>	Reported
Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning	<p>We take a strategic approach to sustainability within the company. In order to realise our sustainability goals, the IGEPA group established the 'Sustainability Business Unit Team' (BUT Sustainability), which is actively involved in and responsible for the further development and implementation of the goals and measures. With the BUT Sustainability, we are pooling expertise across the individual business units of the IGEPA group.</p>	Reported

Explanation of progress in implementing transition plan	Due to the high administrative and economic burden of introducing the ESRS standard within the IGEPA group, the group-wide targets were not pursued further in 2024 and, in particular, no additional targets were agreed and reviewed. The IGEPA group and BUT Sustainability will continue to develop targets for the next reporting year and define and communicate progress in the categorised areas.	Reported
Date of adoption of transition plan for undertakings not having adopted transition plan yet	The transition plan already explained in E1-1_01 was adopted in 2022.	Reported

	Risks	Time horizons			Characteristic	
		short-term	medium-term	long-term		
Type of climate-related risk	Extreme weather events		x	x	physical risk	Reported
	Governments tighten climate protection legislation		x	x	transition risk	
	Loss of reputation for companies that do not take responsibility for climate change		x	x	transition risk	
	High costs for adaptation to climate change		x	x	transition risk	
	Increase in costs through carbon pricing and investments in emission reduction			x	transition risk	
	Stronger requirements for environmental sustainability in the supply chain	x	x	x	transition risk	
	Adaptation of the product portfolio to standards and customer preferences for climate protection (GHG emissions)	x	x	x	transition risk	
	Cost increase for energy (fossil fuels)	x	x	x	transition risk	
	Price volatility in fossil fuels	x	x	x	transition risk	

<p>Climate-related hazards have been identified over short-, medium- and long-term time horizons</p>	<p>The IGEPA group's assets and operations are exposed to climate-related risks. With reference to the table in E1-1 AR11, the following climate risks have been identified for the company:</p> <p>Short-term climate hazards (period 0-1 years):</p> <p>In the short term, acute extreme weather events are particularly relevant. These include heat waves, heavy rainfall events, storms and short-term cold spells, which are increasing in frequency and intensity according to the German Weather Service and the European Environmental Report.</p> <p>Heatwaves can worsen working conditions in warehouses and logistics centres and affect temperature-sensitive packaging materials (e.g. adhesives or certain paper coatings). The risk of forest and wildfires - especially in more southerly parts of Europe - can also hinder the transport of goods or interrupt supply chains.</p> <p>Heavy rainfall and flooding pose a real threat to warehouse locations and logistics hubs. Even minor flooding can render production and storage areas temporarily unusable or cause massive damage to stocks.</p> <p>Storms and tornadoes can damage roofs, delay deliveries and also cause supply disruptions, which in turn leads to economic losses.</p> <p>Medium-term climate hazards (period >1-5 years):</p> <p>In the medium term, chronic climate-related changes are increasingly coming to the fore. These include, above all, the increasing temperature variability in Europe, which could make it necessary to adapt existing storage and transport infrastructures to different climatic conditions (e.g. through cooling, insulation or other climate-regulating measures). A change in precipitation patterns is also to be expected: Regions in southern Europe could dry out, while central Europe could experience more frequent heavy rainfall. This would also have an indirect impact on the availability of raw materials for paper production. For example, pulp from certain regions could become scarcer and therefore more expensive.</p> <p>Soil degradation and erosion, particularly in Eastern Europe and parts of Southern Europe, pose a long-term threat to forestry and agricultural areas that are needed for raw material production. This could result in fluctuations in the quality and availability of wood and other plant-based raw materials.</p> <p>Long-term climate hazards (period from 5 years):</p> <p>In the long-term perspective, chronic risks become more dominant. Rising sea levels jeopardise locations close to the coast, e.g. warehouses in the Netherlands, northern Germany or Belgium. Here, investments in structural protection measures or long-term relocation to higher regions are conceivable.</p> <p>Increasing water scarcity primarily affects production processes that rely on large quantities of fresh water, such as paper production. There are already seasonal conflicts over water utilisation in southern Europe today, which the EU Commission predicts will intensify significantly in the coming decades.</p> <p>The long-term warming of the climate (+2 °C to +4.5 °C by 2100, depending on the scenario, according to the IPCC) also has an impact on energy requirements, building technology and the design of climate-proof supply chains. Risks include rising energy costs, stricter environmental regulations and the need to integrate climate adaptation</p>	<p>Report ed</p>
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Disclosures to be reported in case the undertaking has not adopted policies		
Disclosure of reasons for not having adopted policies	<p>We recognise the importance of reducing greenhouse gas emissions from our business activities. Nevertheless, no formal guideline on this topic has yet been adopted. The reason for this is the high administrative and economic burden that is already associated with the introduction of the ESRS requirements.</p> <p>We are currently focussing on the implementation of the ESRS requirements and the established emissions accounting. On this basis, we will examine further measures in the future, including the possibility of developing a corresponding guideline.</p>	Reported
Disclosure of timeframe in which the undertakings aims to adopt policies	<p>The development of guidelines on climate protection is currently being examined.</p>	Reported
Actions and Resources related to climate change mitigation and adaptation [see ESRS 2 MDR-A]		
Disclosure of key action	<p>Greenhouse gas emissions have been calculated annually since 2023. This has provided us with a sound data basis that helps us to work on reduction targets. In the area of Scope 1 emissions, the company has set itself the target of 70% vehicles with alternative fuels of its car fleet by 2025, provided that purchases are economically viable. It should be noted that the charging infrastructure is not sufficiently available in all European countries and that it is therefore not possible to purchase purely electric cars.</p> <p>At group level, the fuel consumption of the lorry fleet is to be reduced by 5 %. This target is to be achieved through optimisation measures (e.g. through training, driver feedback systems, route planning, etc.), but also by adapting the truck fleet to actual business development.</p>	Reported
Description of scope of key action	<p>The measures contribute to the reduction of greenhouse gas emissions in Scope 1 and 2.</p>	Reported
Time horizon under which key action is to be completed	<p>The targets for Scope 1 are to be achieved by 2025. Some of the targets for Scope 2 have already been achieved and some are still in progress, for which no target year has yet been set.</p>	Reported

Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts	The IGEPA group is aware of its responsibility for climate protection and makes an active contribution to combating climate crises through targeted measures. A central component of our commitment is the systematic recording of our greenhouse gas emissions, which we have been carrying out annually since 2021. Based on this data, we develop specific reduction targets and measures aimed at continuously reducing our climate-relevant impact (see also E1.MDR-A_01). We work with our stakeholders - suppliers, customers, employees and other partners - along our value chain. We work together to find solutions that combine both environmental and economic requirements and make a sustainable contribution to achieving the climate targets we have set.	Reported
Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods	see E1-3_03	Reported
Decarbonisation lever type	The greatest levers for decarbonisation in Scope 1 lie in the company's own car and lorry fleet. The plan is to electrify the car fleet where this is economically feasible. Scandraft AS does not own any lorries. On a group level the plan is to reduce the fuel consumption of the lorry fleet. In the area of Scope 2, it is the electricity consumption that has already been partially converted to renewable energies at the IGEPA group.	Reported
Adaptation solution type	The measures are technological solutions.	Reported
Achieved GHG emission reductions	12.42 tCO ₂ e	
Expected GHG emission reductions	-	Reported
Disclosure of whether and how GHG emissions reduction targets and (or) any other targets have been set to manage material climate-related impacts, risks and opportunities	see E1-1_01	Reported

Absolute value of total Greenhouse gas emissions reduction (base year 21)	12.42 tCO ₂ e	
Absolute value of total Greenhouse gas emissions reduction (base year 23)	12.42 tCO ₂ e	
Percentage of total Greenhouse gas emissions reduction (base year 21)	-	
Percentage of total Greenhouse gas emissions reduction (base year 23)	-	
Absolute value of Scope 1 Greenhouse gas emissions reduction (base year 21)	4.32 tCO ₂ e	
Absolute value of Scope 1 Greenhouse gas emissions reduction (base year 23)	4.32 tCO ₂ e	
Percentage of Scope 1 Greenhouse gas emissions reduction (base year 21)	-	
Percentage of Scope 1 Greenhouse gas emissions reduction (base year 23)	-	

Absolute value of location-based Scope 2 Greenhouse gas emissions reduction (base year 21)	0 tCO ₂ e	
Absolute value of location-based Scope 2 Greenhouse gas emissions reduction (base year 23)	0 tCO ₂ e	
Percentage of location-based Scope 2 Greenhouse gas emissions reduction (base year 21)	-	
Percentage of location-based Scope 2 Greenhouse gas emissions reduction (base year 23)	-	
Absolute value of market-based Scope 2 Greenhouse gas emissions reduction (base year 21)	0 tCO ₂ e	
Absolute value of market-based Scope 2 Greenhouse gas emissions reduction (base year 23)	0 tCO ₂ e	
Percentage of market-based Scope 2 Greenhouse gas emissions reduction (base year 21)	-	

Percentage of market-based Scope 2 Greenhouse gas emissions reduction (base year 23)	-	
Absolute value of Scope 3 Greenhouse gas emissions reduction (base year 21)	8.1 tCO ₂ e	
Absolute value of Scope 3 Greenhouse gas emissions reduction (base year 23)	8.1 tCO ₂ e	
Percentage of Scope 3 Greenhouse gas emissions reduction (base year 21)	-	
Percentage of Scope 3 Greenhouse gas emissions reduction (base year 23)	-	
Total energy consumption related to own operations	17.28 MWh	
Total energy consumption from fossil sources	16.17 MWh	
Total energy consumption from nuclear sources	0 MWh	

Percentage of energy consumption from nuclear sources in total energy consumption	0 %	
Total energy consumption from renewable sources	1.11 MWh	
Fuel consumption from renewable sources	1.11 MWh	
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	0 MWh	
Consumption of self-generated non-fuel renewable energy	0 MWh	
Percentage of renewable sources in total energy consumption	6.43 %	
Fuel consumption from crude oil and petroleum products	16.17 MWh	
Fuel consumption from natural gas	0 MWh	
Fuel consumption from other fossil sources	0 MWh	
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	0	

Percentage of fossil sources in total energy consumption	93.57 %	
Non-renewable energy production	0 MWh	
Renewable energy production	0 MWh	
Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)	-	
Total energy consumption from activities in high climate impact sectors	17.28 MWh	
High climate impact sectors used to determine energy intensity	The IGEPA group belongs to the climate-intensive sector G - Trade.	Reported
Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors	N/A	Reported
Net revenue from activities in high climate impact sectors	0 €	Reported
Gross Scopes 1, 2, 3 and Total GHG emissions - GHG emissions per scope [table]	12.42 tCO ₂ e	

Gross Scopes 1, 2, 3 and Total GHG emissions - financial and operational control [table]	The figures for Scope 1, 2 and 3 relate exclusively to operational control. We have not yet taken financial control into account.	Reported
Disaggregation of GHG emissions - by country, operating segments, economic activity, subsidiary, GHG category or source type	Norway, 12.42 tCO ₂ e	Reported
Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (GHG Protocol) [table]	<p>The IGEPA group has a direct influence on the emissions caused by business trips and employee commuting. These sources of emissions are relatively easy to record, as they can be tracked through internal processes such as travel expense reports and employees' choice of means of transport. The company has clear opportunities for control and improvement here (e.g. by promoting rail travel, working from home or introducing company bicycles). In contrast, many other Scope 3 emissions, particularly those from the upstream supply chain (e.g. production of paper and printed products), are more difficult to quantify as the company does not have complete control over its suppliers' processes. Comprehensive recording of all Scope 3 emissions, particularly from the manufacture of products in the supply chain, would require considerable resources and investment in complex analysis methods and IT solutions. As the IGEPA group primarily acts as an intermediary for products and does not engage in direct production, the focus should be on the areas that it can influence directly and manage efficiently.</p> <p>As a wholesaler, the company is not primarily responsible for the production of the paper and print products it sells, but acts as an intermediary between producers and end customers.</p>	Reported
Gross Scopes 1, 2, 3 and Total GHG emissions - Scope 3 GHG emissions (ISO 14064-1) [table]	The IGEPA group calculates its greenhouse gas emissions in accordance with the GHG Protocol.	Reported
Gross Scopes 1, 2, 3 and Total GHG emissions - total GHG emissions - value chain [table]	Scope 1, 2 and 3 emissions are presented as values and not in tabular form.	Reported

Gross Scope 1 greenhouse gas emissions	4.32 tCO ₂ e	
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	The company does not participate in an emissions trading scheme, therefore no portion of Scope 1 GHG gross emissions is regulated under such schemes. The company's direct impact on climate change is based solely on Scope 1 GHG emissions that occur outside of any emissions trading mechanisms.	Reported
Gross location-based Scope 2 greenhouse gas emissions	0 tCO ₂ e	
Gross market-based Scope 2 greenhouse gas emissions	0 tCO ₂ e	
Gross Scope 3 greenhouse gas emissions	8.1 tCO ₂ e	
Total GHG emissions location based	12.42 tCO ₂ e	
Total GHG emissions market based	12.42 tCO ₂ e	
Disclosure of significant changes in definition of what constitutes reporting undertaking and its value chain and explanation of their effect on year-to-year comparability of reported GHG emissions	In the reporting year, there were no changes to the definition of what constitutes the company and its upstream and downstream value chain.	Reported

Disclosure of methodologies, significant assumptions and emissions factors used to calculate or measure GHG emissions	<p>The IGEPA group uses the Operational Control Approach in accordance with the GHG Protocol. This means that the company balances the GHG emissions from the respective emission sources that are subject to its operational control.</p> <p>The emission factors from DEFRA (Department for Environment, Food & Rural Affairs) and the ecoinvent database are used for the accounting. Both emission factor sources are regularly updated and subjected to quality control by the providers. This ensures that up-to-date and high-quality emission factors are used.</p>	Reported
Disclosure of the effects of significant events and changes in circumstances (relevant to its GHG emissions) that occur between the reporting dates of the entities in its value chain and the date of the undertaking's general purpose financial statements	<p>The reporting period is 01.01.-31.12.24. There is no deviating reporting period.</p>	Reported
biogenic emissions of CO ₂ from the combustion or bio-degradation of biomass not included in Scope 1 GHG emissions	0.32 tCO ₂ e	
Percentage of contractual instruments, Scope 2 GHG emissions	-	
Percentage of market-based Scope 2 GHG emissions linked to purchased electricity bundled with instruments	-	

Percentage of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation in relation to Scope 2 GHG emissions	-	
Percentage of contractual instruments used for sale and purchase of unbundled energy attribute claims in relation to Scope 2 GHG emissions	-	
Disclosure of types of contractual instruments used for sale and purchase of energy bundled with attributes about energy generation or for unbundled energy attribute claims	Contract instrument for the purchase of energy bundled with attributes about energy generation.	Reported
Biogenic emissions of CO2 from combustion or bio-degradation of biomass not included in Scope 2 GHG emissions	Biogenic CO2 emissions in Scope 2 are not reported separately by the IGEPA group.	Reported

<p>Percentage of GHG Scope 3 calculated using primary data</p>	<p>The IGEPA group determines the emissions from category 6 business travel in Scope 3. This category includes emissions caused by employees travelling on business trips in means of transport that do not belong to the company. This includes air, rail, bus, car journeys and hotel stays. The distance-based method was used for the calculation. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected using a data query on business trips in the reporting year in question.</p> <p>The emissions from category 7, employee commuting, were also determined. This category includes emissions caused by employees commuting between their place of residence and their workplace. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected using an employee survey. It is therefore largely primary data.</p>	<p>Reported</p>
<p>Disclosure of why Scope 3 GHG emissions category has been excluded</p>	<p>The IGEPA group has a direct influence on the emissions caused by business trips and employee commuting. These sources of emissions are relatively easy to record, as they can be tracked through internal processes such as travel expense reports and employees' choice of means of transport. The company has clear opportunities for control and improvement here (e.g. by promoting rail travel, working from home or introducing company bicycles). In contrast, many other Scope 3 emissions, particularly those from the upstream supply chain (e.g. production of paper and printed products), are more difficult to quantify as the company does not have complete control over its suppliers' processes. Comprehensive recording of all Scope 3 emissions, particularly from the manufacture of products in the supply chain, would require considerable resources and investment in complex analysis methods and IT solutions. As the IGEPA group primarily acts as an intermediary for products and does not engage in direct production, the focus should be on the areas that it can influence directly and manage efficiently.</p> <p>As a wholesaler, the company is not primarily responsible for the production of the paper and print products it sells, but acts as an intermediary between producers and end customers.</p>	<p>Reported</p>

<p>List of Scope 3 GHG emissions categories included in inventory</p>	<p>The IGEPA group has a direct influence on the emissions caused by business trips and employee commuting. These sources of emissions are relatively easy to record, as they can be tracked through internal processes such as travel expense reports and employees' choice of means of transport. The company has clear opportunities for control and improvement here (e.g. by promoting rail travel, working from home or introducing company bicycles). In contrast, many other Scope 3 emissions, particularly those from the upstream supply chain (e.g. production of paper and printed products), are more difficult to quantify as the company does not have complete control over its suppliers' processes. Comprehensive recording of all Scope 3 emissions, particularly from the manufacture of products in the supply chain, would require considerable resources and investment in complex analysis methods and IT solutions. As the IGEPA group primarily acts as an intermediary for products and does not engage in direct production, the focus should be on the areas that it can influence directly and manage efficiently.</p> <p>As a wholesaler, the company is not primarily responsible for the production of the paper and print products it sells, but acts as an intermediary between producers and end customers.</p>	<p>Reported</p>
<p>Biogenic emissions of CO₂ from combustion or bio-degradation of biomass that occur in value chain not included in Scope 3 GHG emissions</p>	<p>-</p>	
<p>Disclosure of reporting boundaries considered and calculation methods for estimating Scope 3 GHG emissions</p>	<p>The IGEPA group determines the emissions from category 6 business travel in Scope 3. This category includes emissions caused by employees travelling on business trips in means of transport that do not belong to the company. This includes air, rail, bus, car journeys and hotel stays. The distance-based method was used for the calculation. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected using a data query on business trips in the reporting year in question.</p> <p>The emissions from category 7, employee commuting, were also determined. This category includes emissions caused by employees commuting between their place of residence and their workplace. To determine the emissions using the distance-based method, the distance travelled by the respective means of transport for the business trip is taken as the basis and a corresponding emission factor is assigned. The data was collected with the help of an employee survey.</p>	<p>Reported</p>

GHG emissions intensity, location-based (total GHG emissions per net revenue)	0.000005	
GHG emissions intensity, market-based (total GHG emissions per net revenue)	0.000005	
Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity	N/A	Report ed
Net revenue	2,367,678.27 €	Report ed
Net revenue used to calculate GHG intensity	2,367,678.27	
Net revenue other than used to calculate GHG intensity	0 €	Report ed
E2 - Pollution		
Disclosure of results of materiality assessment (pollution)	<p>As part of the materiality assessment, transport emissions in particular were identified as a relevant issue for the IGEPA group in the area of air pollution. These emissions occur along various stages of our value chain and are significant both upstream and downstream.</p> <p>In the upstream value chain, they primarily affect logistics and distribution. Business travel by our employees also contributes to transport emissions.</p> <p>In the downstream value chain, further emissions are generated during the transport of our products to the end customer. Our focus here is on our own transport services.</p>	Report ed
Disclosures to be reported in case the undertaking has not adopted policies		

Disclosure of reasons for not having adopted policies	<p>We recognise the importance of reducing air pollution from traffic-related emissions. Nevertheless, no formal directive has yet been adopted on this topic. The reason for this is the high administrative and economic burden that is already associated with the introduction of the ESRS requirements.</p> <p>We are currently focussing on the implementation of the ESRS requirements and the established emissions accounting. On this basis, we will examine further air pollution control measures in future, including the possibility of developing a corresponding directive.</p>	Reported
Actions and resources in relation to pollution [see ESRS 2 MDR-A]		
Disclosure of key action	<p>Our measures to reduce greenhouse gases contribute to the reduction of air pollutants. Pollutants such as carbon dioxide, particulate matter and nitrogen oxides are reduced by saving fossil fuels in logistics and company vehicles and by switching to electrified vehicles. The quantities of air pollutants emitted have not yet been recorded for the IGEPA group and are currently being planned. Further measures in this area are listed under E1.MDR-A_01.</p>	Reported
Description of scope of key action	<p>The measures focus on the areas of logistics and distribution as well as mobility, which also includes employees travelling on business.</p>	Reported
Time horizon under which key action is to be completed	<p>The target years for the corresponding measures are described in more detail in E1.MDR-A_03.</p>	Reported
Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods	<p>The progress already made is described in more detail in E1-3_03.</p>	Reported
Action related to pollution extends to upstream/downstream value chain engagements	<p>The measures are implemented both upstream and downstream in the value chain.</p>	Reported

Pollution-related target is mandatory (required by legislation)/voluntary	Our targets and measures to reduce greenhouse gases contribute to the reduction of air pollutants. Pollutants such as carbon dioxide, particulate matter and nitrogen oxides are reduced by saving fossil fuels in logistics and company vehicles and by switching to electrified vehicles. The quantities of air pollutants emitted have not yet been recorded for the IGEPA group and are currently being planned. The target agreements are voluntary.	Reported
Disclosures to be reported if the undertaking has not adopted targets		
Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	The effectiveness of our air pollution control measures in the area of transport-related emissions is indirectly assessed positively by our progress to date in reducing greenhouse gases.	Reported
Description of processes through which effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	<p>The IGEPA group has created suitable organisational structures to achieve its sustainability goals and implement the corresponding measures. Clear responsibilities and structures have been established within the company for this purpose.</p> <p>The 'Business Unit Team Sustainability' (BUT Sustainability) actively shapes and is responsible for the sustainability development of the IGEPA group companies.</p> <p>The management is responsible for managing the impacts, risks and opportunities.</p>	Reported
Base year from which progress is measured	Scandraft AS has been calculating the greenhouse gas emissions of its business activities since 2023, which is also the base year.	Reported
E5 - Resource Use and Circular Economy		
Materials		
2. Topic-specific disclosures		
Materials used by weight or volume		

Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:	0 kg	
Disclosures to be reported in case the undertaking has not adopted policies		
Disclosure of reasons for not having adopted policies	<p>We expressly recognise the central importance of the responsible use of resources and the promotion of a circular economy. However, no specific guidelines on this topic have yet been adopted.</p> <p>The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding guidelines on resource utilisation and the circular economy in future in order to structurally anchor and further develop our commitment in this area.</p>	Reported
Disclosures to be reported if the undertaking has not adopted actions		
Disclosure of reasons for not having adopted actions	<p>We expressly recognise the importance of the responsible use of resources and the promotion of a circular economy. However, no specific targets or measures on this topic have yet been adopted. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. In future, we will examine and develop further measures to promote resource conservation and the circular economy in order to gradually expand our commitment in this area.</p>	Reported
Disclosures to be reported if the undertaking has not adopted targets		

<p>Description of reasons why there are no plans to set measurable outcome-oriented targets</p>	<p>We expressly recognise the importance of the responsible use of resources and the promotion of a circular economy. However, no specific targets or measures on this topic have yet been adopted. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of the ESRS requirements. In future, we will examine and develop further-reaching targets to promote resource conservation and the circular economy in order to gradually expand our commitment in this area.</p>	<p>Reported</p>
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<p>Disclosure of information on material resource inflows</p>	<p>As part of its business activities, the IGEPA Group primarily procures paper, cardboard and packaging materials as well as products from the Viscom (Visual Communication) and Print divisions from a large number of European and international suppliers. These materials represent the company's main resource inflows.</p> <p>Description of the main resource inflows:</p> <p><u>Paper and cardboard</u> Main product group in the range, in various grammages, qualities and application areas (e.g. graphic papers, office papers, packaging board).</p> <p><u>Packaging</u> includes all materials for packaging, goods protection and shipping preparation (e.g. cartons and boxes, shipping packaging, filling and padding materials, goods protection and transport solutions).</p> <p><u>Viscom materials</u> Materials for visual communication, e.g. large-format digital print media, sheet materials (such as PVC, aluminium composite materials, acrylic), textiles, films and display solutions.</p> <p><u>Print materials</u> Products for professional printing applications, in particular printing plates, inks/toners, coatings and colours used in offset, digital and screen printing processes.</p> <p>Origin of resources:</p> <ul style="list-style-type: none"> • Paper and cardboard originate predominantly from European production sites (e.g. Germany, Finland, Sweden, Austria). • Materials from the Packaging division come primarily from the European Union. • Materials from the Viscom area are mainly sourced from Europe, America and, to a lesser extent, Asia. Goods from outside Europe are generally supplied by the European subsidiaries of the respective manufacturers. • For all product groups, attention is paid to high quality, product safety and the most sustainable production and certifications possible (e.g. FSC®, PEFC™). <p>Criticality and risks:</p> <ul style="list-style-type: none"> • Paper products are affected by price volatility, sustainability requirements and regulatory developments. • Packaging materials are subject to increasing pressure from legal requirements (e.g. Packaging Act, Paper and Paper Waste Regulation PPWR) and market requirements in terms of recyclability and carbon footprint. • Viscom materials sometimes contain plastics or composite materials that are difficult to recycle (e.g. aluminium composite materials). • Print products (in particular inks, toners and coatings) may contain chemically sensitive substances that are regulated under environmental and chemical directives (e.g. REACH). <p>Measures and strategies:</p> <ul style="list-style-type: none"> • Continuous expansion of the sustainable product range: e.g. 	<p>Reported</p>
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Description of the key products and materials that come out of the undertaking's production process	<p>As a wholesaler for paper, advertising technology and packaging, we do not develop any products or materials ourselves, but purchase them from our suppliers. We therefore have no direct influence on the design of the production processes.</p> <p>However, we take care to offer products that have sustainable and cycle-orientated properties - for example, recyclability, reusability or the use of renewable raw materials. However, the full implementation of all cycle-orientated principles such as dismantling, reprocessing or return to biological cycles is beyond our direct sphere of influence and depends on the product design of our suppliers.</p>	Reported
The rates of recyclable content in products	-	Reported
The rates of recyclable content in products packaging	98 %	Reported
Description of methodologies used to calculate data (resource outflows)	Data preparation is carried out in close cooperation with Purchasing. Purchasing has detailed knowledge and insight into the products ordered, their material composition and product-related information provided by our suppliers.	Reported
S1 - Own Workforce		
Disclosure of whether and how understanding of people in its own workforce with particular characteristics, working in particular contexts, or undertaking particular activities may be at greater risk of harm has been developed	<p>Scandraft AS recognises that certain groups of employees can potentially be exposed to a higher risk of negative effects in the working environment. Therefore, as part of the HR strategy and occupational health and safety management, systematic consideration is given to whether specific groups of employees are subject to particular risks. Particular attention is paid to older employees, who may be exposed to greater health risks due to physical strain in the warehouse or logistics area. Here, we focus on ergonomic workplace design, regular risk assessments and preventative health measures.</p> <p>In addition, potential discrimination against part-time employees, fixed-term employees or employees with a migration background is regularly reflected upon in employee appraisals, feedback formats and by managers. Protection against discrimination is an integral part of the Code of Conduct.</p> <p>A culture of open communication give employees the opportunity to draw attention to unfair treatment or structural discrimination. Scandraft AS thus aims to protect all employees equally, regardless of their personal characteristics or employment conditions, and to identify and minimise potential negative effects at an early stage.</p>	Reported

Disclosures to be reported in case the undertaking has not adopted policies		
Disclosure of reasons for not having adopted policies	The company does not currently have any specific concepts in connection with its own labour force. The analysis of the main effects, risks and opportunities in this area was only recently completed. We are therefore still in the phase of analysing and prioritising the content. The next step will be to develop targeted concepts based on these findings.	Report ed
Engagement occurs with own workforce or their representatives	<p>Involving your own employees in decision-making processes to avoid or minimise negative effects takes place both directly with the employees themselves and via their elected representatives, in particular the works council.</p> <p>Direct involvement takes place, for example, through</p> <ul style="list-style-type: none"> - Employee surveys, - Feedback discussions with managers, - participation in workshops or focus groups as part of change processes. <p>Involvement via employee representatives includes</p> <ul style="list-style-type: none"> - Regular consultations with the works council, particularly in the case of planned organisational changes or the introduction of new work processes, - Joint working groups with representatives of company management and the works council to develop measures relevant to the workplace, - Participation in the development and review of company regulations (e.g. service agreements, working time regulations, health and safety measures). <p>This combined involvement ensures that both individual perspectives and the collective interests of the workforce are taken into account.</p>	Report ed

<p>Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement</p>	<p>The company pursues both a top-down and a bottom-up approach to ensure that decisions are made effectively and that employees are actively involved at the same time. The top-down approach ensures that strategic decisions are made and clearly communicated by company management. When important company decisions are made, all relevant information is passed on to employees in a transparent manner. This not only promotes understanding of the decisions, but also ensures that employees are aware of the impact on their departments and activities. In addition, feedback is actively sought from employees in order to incorporate their perspectives and concerns into the decision-making process.</p> <p>At the same time, the bottom-up approach enables employees to actively contribute their own ideas, suggestions and observations to the decision-making process. Various dialogue formats, such as regular meetings, workshops or employee surveys, are available for this purpose. Employees also have the opportunity to raise important issues in direct discussions with their line manager. These contributions are not only heard, but also taken seriously and passed on to the relevant departments. In this way, employees can play an active role in the further development of the company.</p>	<p>Report ed</p>
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<p>Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has caused or contributed to a material negative impact on people in its own workforce</p>	<p>Scandraft AS takes a proactive approach to identifying and resolving significant negative impacts on your employees. Our approach is based on established procedures and clearly defined responsibilities.</p> <p>1. Recognising and reporting negative impacts</p> <ul style="list-style-type: none"> Employee Code of Conduct: <ul style="list-style-type: none"> The Code of Conduct defines clear behavioural guidelines that are based on ethical principles, corporate values and legal requirements. It is trained once a year to raise awareness of compliance, fair behaviour, the prevention of discrimination and respectful interaction within the company. The training ensures that employees recognise potential grievances and know how to report concerns. Possibility of dialogue with superiors: Employees can contact their line manager at any time if they perceive negative effects or grievances. Line managers are responsible for recording these issues appropriately and forwarding them to the relevant departments. Compliance Officers: These serve as a central point of contact for employees and ensure that complaints are taken seriously and investigated. Reporting centres in accordance with the Whistleblower Protection Act: Employees can report concerns or grievances via anonymous and confidential channels without fear of reprisals. <p>2. Provision of remedial measures</p> <p>If a material negative impact is identified, the IGEPA Group initiates targeted measures, including</p> <ul style="list-style-type: none"> Investigation and clarification: compliance officers review reports and coordinate necessary steps for remediation. Corrective actions: This includes adjustments to working conditions, compensation or structural changes to prevent future incidents. Mediation and support: Internal conflicts are accompanied by mediation procedures or external counselling centres in order to find fair solutions. Safety training: Regular training courses on accident prevention regulations (UVV) and occupational safety are held for warehouse employees in particular to minimise risks and prevent accidents. <p>3. Evaluation of the effectiveness of the remedial measures</p> <ul style="list-style-type: none"> Feedback mechanisms: Employees who have submitted a complaint are included in the evaluation process. Monitoring and reporting: The number and type of reports, processing times and measures taken are analysed to ensure continuous improvement. Regular training courses: The contents of the Code of 	<p>Reported</p>
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Disclosure of specific channels in place for its own workforce to raise concerns or needs directly with undertaking and have them addressed	Employees of Scandraft AS have one channel at their disposal (see also S1-3_01, or 32a): Reporting to the direct superior	Reported
Third-party mechanisms are accessible to all own workforce	-	Reported
Disclosure of whether and how own workforce and their workers' representatives are able to access channels at level of undertaking they are employed by or contracted to work for	-	Reported
Grievance or complaints handling mechanisms related to employee matters exist	Scandraft AS has not an established complaints mechanism that gives employees the opportunity to raise concerns and complaints about work-related issues. See S1-3_01 to 02 (32a+b).	Reported
Disclosure of processes through which undertaking supports or requires availability of channels	See S1-3_01 to 05 (32a to 32c)	Reported
Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	Scandraft AS has implemented systematic procedures to monitor, evaluate and adjust the corrective actions taken. See S1-3_01 to 05 (32a to c).	Reported

Disclosure of whether and how it is assessed that its own workforce is aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	Employees are made aware of the reporting channels in the Code of Conduct.	Reported
Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	Scandraft AS ensures that employees who report violations or grievances or exercise their rights do not have to fear any negative consequences. The basis for this is the protection of the anonymity of the reporting person and the provision of secure reporting channels.	Reported
Statement in case the undertaking has not adopted a channel for raising concerns	If employees need to raise concerns, they can do so by reporting to the direct superior.	Reported
Disclosure of timeframe for channel for raising concerns to be in place	-	Reported
Disclosures to be reported if the undertaking has not adopted actions		
Disclosure of reasons for not having adopted actions	The company does not currently have any specific measures in place relating to its own labour force. The analysis of the main effects, risks and opportunities in this area was only recently completed. We are therefore still in the phase of analysing and prioritising the content. The next step will be to develop targeted measures based on these findings.	Reported
Disclosures to be reported if the undertaking has not adopted targets		

Effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	In future, the company will review the effectiveness of the targets set when setting targets for dealing with IROs within its own workforce.	Reported
Description of processes through which effectiveness of policies and actions is tracked in relation to material sustainability-related impact, risk and opportunity	The procedures for measuring the effectiveness of the objectives and measures are still to be defined.	Reported
Description of defined level of ambition to be achieved and of any qualitative or quantitative indicators used to evaluate progress	Targets and any qualitative or quantitative indicators against which progress will be assessed are yet to be defined.	Reported
Base year from which progress is measured	Targets, including the reference period from which progress will be measured, are still to be defined.	Reported
Number of employees by gender [table]		Reported
Number of employees 'total'	4 A	
Number of employees 'male'	3 A	
Number of employees 'female'	1 A	

Number of employees 'other'	0 A	
Number of employees (head count)	4 A	
Characteristics of undertaking's employees - information on employees by contract type and gender [table]		Report ed
Total employees with permanent employment contracts	4 A	
Number of employees permanent 'male'	3 A	
Number of employees permanent 'female'	1 A	
Number of employees permanent 'other'	0 A	
Total employees with fixed-term contracts	0 A	
Number of employees with fixed-term contracts 'male'	0 A	
Number of employees with fixed-term contracts 'female'	0 A	

Number of employees with fixed-term contracts 'other'	0 A	
Total employees with non-guaranteed working hours (zero-hour contract)	0 A	
Number of employees non-guaranteed working time 'male'	0 A	
Number of employees non-guaranteed working time 'female'	0 A	
Number of employees non-guaranteed working time 'other'	0 A	
Number of employee who have left undertaking	0 A	Report ed
Percentage of employee turnover	0 %	
Number of non-employees in own workforce	0 A	Report ed
Number of non-employees in own workforce - self-employed people	0 A	Report ed

Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities	0	Reported
Non-employees numbers are reported in head count/full time equivalent	Non-employees numbers are reported in head count.	Reported
Non-employees numbers are reported at end of reporting period/average/other methodology	The figures were obtained at December 31st.	Reported
Disclosure of contextual information necessary to understand data (non-employee workers)	N/A	Reported
Description of basis of preparation of non-employees estimated number	N/A	Reported
Percentage of total employees covered by collective bargaining agreements	0 %	Reported
Gender distribution in number of employees (head count) at top management level		Reported
Anzahl Top Management gesamt	1 A	

Top Management amount "male"	1 A	
Top Management amount "female"	0 A	
Top Management amount "other"	0 A	
Gender distribution in percentage of employees at top management level		
Share of 'male' in top management	100 %	
Share of 'female' in top management	0 %	
Share of 'other' in top management	0 %	
Distribution of employees (head count) under 30 years old	0 A	Report ed
Distribution of employees (head count) between 30 and 50 years old	0 A	Report ed
Distribution of employees (head count) over 50 years old	4 A	Report ed
Disclosure of own definition of top management used	The management is the executive body responsible for planning, managing and controlling operational activities in order to achieve the company's objectives. It makes key decisions, manages employees, draws up the corporate strategy and ensures its implementation.	Report ed
Training and skills development indicators gender [table]		Report ed

Number of 'male' employees who have participated in a performance or career development reviews	3 A	
Number of 'female' employees who have participated in a performance or career development reviews	1 A	
Number of 'other' employees who have participated in a performance or career development reviews	0 A	
Total Employees who have participated in a performance or career development review	4 A	
Percentage of employees that participated in regular performance and career development reviews		
Percentage of 'male' who participated in a performance and career development review	100 %	

Percentage of 'female' who participated in a performance and career development review	100 %	
Percentage of 'other' who participated in a performance and career development review	-	
Percentage of 'TOTAL' who participated in a performance and career development review	100 %	
Average number of training hours by gender [table]		Report ed
Average number of training sessions per employee 'male'	6 Hour	
Average number of training sessions per employee 'female'	5 Hour	
Average number of training sessions per employee 'other'	0 Hour	

Percentage of people in its own workforce who are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines		Report ed
Percentage of own workforce	100 %	
Percentage of temporary workers (external labour)	100 %	
Number of fatalities in own workforce as result of work-related injuries and work-related ill health		Report ed
Number of deaths within own workforce from work-related injuries	0 A	
Number of deaths within own workforce from work-related diseases	0 A	
Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites		Report ed

Number of fatalities of other employees due to work-related injuries	0 A	
Number of fatalities of other employees due to work-related disease	0 A	
Number of recordable work-related accidents for own workforce	0	Report ed
Rate of recordable work-related accidents for own workforce		Report ed
Total number of hours worked by own employees	6,560 Hour	
Rate of reportable accidents at work	0	
Number of cases of recordable work-related ill health of employees	0 A	Report ed
Number of days lost to work-related injuries and fatalities from work-related accidents, work-related ill health and fatalities from ill health related to employees	0	Report ed
Number of incidents of discrimination	0	Report ed

Number of complaints filed through channels for people in own workforce to raise concerns	0 A	Reported
No severe human rights issues and incidents connected to own workforce have occurred	No incidents of serious human rights violations were reported during the reporting period.	Reported
S2 - Workers in the Value Chain		
Policies to manage material impacts, risks and opportunities related to value chain workers [see ESRS 2 MDR-P]		
Description of key contents of policy	In 2024, a declaration of principles on respect for human rights was adopted as part of the Supply Chain Duty of Care Act. The IGEPA group strives to conduct and further develop business responsibly and sustainably throughout the entire value chain. In this policy statement, we explain how the IGEPA group ensures that human rights and environmental due diligence obligations are complied with. It also presents the company's risk management and risk analysis and explains the conclusions drawn from them.	Reported
Description of scope of policy or of its exclusions	The Declaration of Principles on Respect for Human Rights in accordance with the Supply Chain Due Diligence Act applies to the companies of the IGEPA group. Norway has incorporated key international human rights conventions into its domestic law through the Human Rights Act of 1999.	Reported
Description of most senior level in organisation that is accountable for implementation of policy	The management of the member companies of the IGEPA group is responsible for compliance with and implementation of the guidelines.	Reported

Disclosure of third-party standards or initiatives that are respected through implementation of policy	The IGEPA group is committed to respecting human rights along the entire value chain. In doing so, we are guided by internationally recognized frameworks such as the Guidelines on the Rights of the Child and Business Conduct, the UN Guiding Principles on Business and Human Rights, the ILO Core Labor Standards and the ten principles of the UN Global Compact. We also support the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development.	Reported
Description of consideration given to interests of key stakeholders in setting policy	<p>The perspectives of our stakeholders are a central component of our understanding of corporate responsibility. In 2024, we conducted a comprehensive stakeholder survey as part of our preparations for the requirements of the Corporate Sustainability Reporting Directive (CSRD). This gave important stakeholder groups the opportunity to contribute their expectations, opinions and concerns relevant to human rights.</p> <p>The results of this survey were then incorporated into the materiality analysis. The analysis is currently being used to prioritize key topics and derive strategic goals and measures. The findings from the survey were taken into account when drawing up our declaration of principles on respect for human rights. We ensure that our human rights obligations not only comply with international standards, but also reflect the concerns of our stakeholders.</p>	Reported
Explanation of whether and how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it	The declaration of principles on respect for human rights is freely accessible to all on the IGEPA group website.	Reported
Description of relevant human rights policy commitments relevant to value chain workers	Reference to S2-1_02 to S2-1_04	Reported
Disclosure of general approach in relation to respect for human rights relevant to value chain workers	The IGEPA group is committed to respecting human rights along the entire value chain. In doing so, we are guided by internationally recognized frameworks. In addition to our Supplier Code of Conduct, we adopted a declaration of principles on respecting human rights in 2024. This underlines our duty of care in the area of human rights.	Reported

Disclosure of general approach in relation to engagement with value chain workers	The inclusion of workers in the value chain is described in detail under S2.MDR-P_05.	Reported
Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts	As part of the Supply Chain Due Diligence Act, we adopted a declaration of principles on respect for human rights in 2024 and will set up a whistleblower system or complaints procedure in which people can report human rights and environmental risks and violations of human rights or environmental obligations. If there are reasonable grounds for suspicion, appropriate follow-up measures must be initiated. The person responsible at the company affected by the report decides on the choice and implementation of the follow-up measures. The measures include, for example, conducting internal investigations and handing the case over to a work unit responsible for internal investigations or a competent authority for further investigation.	Reported
Policies explicitly address trafficking in human beings, forced labour or compulsory labour and child labour	<p>Our declaration of principles on respect for human rights is based on national and international initiatives, including the ten principles of the UN Global Compact and the core labor standards of the ILO. We have defined our principles for our business partners in the IGEPA Supplier Code of Conduct (SCoC). The content of the SCoC includes, among other things</p> <ul style="list-style-type: none"> - the prohibition of child labor (ILO Convention 138) - the prohibition of forced labor - the prohibition of slavery, slavery-like practices, servitude or oppression - the right to equal opportunities - the right to freedom of association and collective bargaining - the right to fair remuneration - the recognition of international human rights <p>compliance with valid and applicable occupational health and safety regulations</p> <ul style="list-style-type: none"> - the prohibition of unlawful forced evictions - the prohibition of unlawful deprivation of land, forests and waters in the acquisition, development or other use of land, forests and waters whose use secures the livelihood of a person. - a ban on corruption - compliance with environmental protection laws and regulations 	Reported
Undertaking has supplier code of conduct	The IGEPA group has a Supplier Code of Conduct, which is firmly integrated into supply contracts.	Reported

Provisions in supplier codes of conduct are fully in line with applicable ILO standards	The Supplier Code of Conduct is based on national laws and regulations as well as international conventions such as the ILO core labor standards.	Reported
Disclosure of whether and how policies are aligned with relevant internationally recognised instruments	The Declaration of Principles on Respect for Human Rights is based on the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights and the International Labor Standards of the International Labor Organization. Business and Human Rights and the International Labor Standards of the International Labor Organization. We also support the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development.	Reported
Engagement occurs with value chain workers or their legitimate representatives directly, or with credible proxies	There is an intensive exchange between the IGEPA group and its suppliers. First and foremost, an exchange takes place with the management or employee managers of our suppliers.	Reported
Disclosure of stage at which engagement occurs, type of engagement and frequency of engagement	S2.MDR-P_05 explains in detail how employees, represented by executives and management, were integrated into our stakeholder survey. This serves to take into account the concerns and interests of these groups. This information was integrated into our materiality analysis, from which both positive and negative impacts on workers in the value chain were derived. The stakeholder survey was conducted online and is followed up by us at irregular intervals.	Reported
Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	The involvement of the most important stakeholders, including suppliers and their employees, is the responsibility of the management of the IGEPA group companies.	Reported
Disclosure of Global Framework Agreement or other agreements related to respect of human rights of workers	The IGEPA group has no global framework agreements or other agreements that the company has concluded with international trade union confederations in connection with respect for the human rights of workers in the value chain.	Reported

Disclosure of how effectiveness of engagement with value chain workers is assessed	We consider the involvement of employees in the value chain to be effective.	Reported
Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on value chain workers	We immediately initiate preventive and corrective measures as soon as we become aware of a violation that could have a negative impact on employees in the value chain. Implementation is the responsibility of the relevant specialist departments and managers. If necessary, we naturally involve the persons concerned in the remedial measures.	Reported
Disclosure of specific channels in place for value chain workers to raise concerns or needs directly with undertaking and have them addressed	The IGEPA group's whistleblower system offers employees in the value chain the opportunity to report violations of applicable human rights and environmental standards. Detailed information on the whistleblower system is described under G1-1_02.	Reported
Disclosure of processes through which undertaking supports or requires availability of channels	In principle, our whistleblower system is open to everyone and can be accessed via the IGEPA group website. There is no explicit reference to the whistleblower system for employees in the value chain.	Reported
Disclosure of how issues raised and addressed are tracked and monitored and how effectiveness of channels is ensured	We take concerns raised by our stakeholders very seriously. Once a report has been received by our whistleblower system, it is recorded and processed by an external law firm. Under certain circumstances, follow-up measures are initiated after the report has been reviewed. If there are grounds for suspicion within the meaning of the Whistleblower Protection Act or with regard to comparable misconduct, appropriate follow-up measures must be initiated. The person responsible at the IGEPA group company affected by the report decides on the choice and implementation of the follow-up measures. Whistleblowers will receive feedback no later than three months after confirmation of receipt of the whistleblower report as to what follow-up measures are planned or have been taken with regard to their report and the reasons for this decision. Further detailed information is described under G1-1_02.	Reported

Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	<p>We attach great importance to protecting workers in the value chain from possible retaliation for raising concerns.</p> <p>At present, no specific guidelines have been adopted on this topic. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding guidelines in future in order to structurally anchor and further develop our commitment in this area.</p>	Reported
Action plans and resources to manage its material impacts, risks, and opportunities related to value chain workers [see ESRS 2 - MDR-A]		
Disclosure of key action	<p>The IGEPA group has introduced key measures to protect workers in the upstream and downstream value chain. These include, in particular, the binding Supplier Code of Conduct (SCoC) and the Declaration of Principles on Respect for Human Rights, which is based on international standards. This reaffirms our company's commitment to complying with human rights and environmental due diligence obligations. The SCoC obliges suppliers and their subcontractors to comply with fundamental rights. These include the prohibition of child and forced labour, the right to fair working conditions and the non-discrimination of individuals. In addition, a company-wide whistleblower system has been set up, which is also open to employees in the supply chain. This enables the confidential reporting of violations of human rights or environmental standards. The implementation of the ESRS requirements was recently completed. Additional measures are currently being examined in order to be able to address potential negative effects on labour in the supply chain in an even more targeted manner in future.</p>	Reported
Description of scope of key action	<p>The IGEPA group is currently implementing measures that extend to direct suppliers along the entire value chain. The Supplier Code of Conduct is part of all new supply contracts and is binding for all suppliers and their subcontractors. The declaration of principles on respect for human rights is publicly accessible and can be viewed by all business partners. The whistleblower system enables employees at supplier companies to report violations anonymously and confidentially.</p>	Reported

Description of action planned or underway to prevent, mitigate or remediate material negative impacts on value chain workers	Our measures were described in more detail in S2.MDR-A_01 and S2.MDR-A_02. Additional measures are currently being examined in order to be able to address potential negative effects on labour in the supply chain in an even more targeted manner in future.	Reported
Description of whether and how action to provide or enable remedy in relation to an actual material impact	Our measures were described in more detail in S2.MDR-A_01 and S2.MDR-A_02. Additional measures are currently being examined in order to be able to address potential negative effects on labour in the supply chain in an even more targeted manner in future.	Reported
Description of additional initiatives or processes with primary purpose of delivering positive impacts for value chain workers	With the guidelines and measures we have adopted, we are pursuing the goal of minimising the potential negative impact of employees in the value chain. Our actions are always based on national law and international initiatives and guidelines.	Reported
Description of how effectiveness of actions or initiatives in delivering outcomes for value chain workers is tracked and assessed	The management teams of the IGEPA group companies are responsible for implementing measures in the area of sustainability and human rights due diligence. They work closely with the relevant specialist departments, managers and the Sustainability Business Unit Team (BUT). The effectiveness of existing measures is reviewed in regular consultations. If gaps or new requirements are identified, additional measures are discussed and decided on as required.	Reported
Description of approach to taking action in relation to specific material negative impacts on value chain workers	The IGEPA group pursues a preventative and partnership-based approach to counteract significant negative effects on labour in the value chain. This is based on the company-wide Supplier Code of Conduct and the Declaration of Principles on Respect for Human Rights, which set binding standards for decent working conditions, fair pay and occupational health and safety, among other things. To implement these standards, we already take human rights aspects into account as part of our purchasing practices, for example by contractually anchoring requirements and prioritising cooperation with certified suppliers. We also maintain a regular dialogue with suppliers in order to raise awareness and provide information materials where necessary. We also promote internal sensitisation within the IGEPA group through training and close cooperation between Purchasing and Sustainability Management and the Sustainability business unit team.	Reported

Description of approach to ensuring that processes to provide or enable remedy in event of material negative impacts on value chain workers are available and effective in their implementation and outcomes	<p>The IGEPA group has established a Group-wide whistleblower system to ensure that significant negative impacts on labour in the value chain are dealt with effectively. This system is open not only to employees, but also explicitly to employees at suppliers and other stakeholders. Reports can be submitted anonymously and confidentially via an external, independent reporting centre or via a central email address. All reports are systematically checked, documented and, if necessary, responded to with preventive or corrective measures. The effectiveness of the process is regularly monitored by the Management Board, the Sustainability business unit team and the relevant committees.</p>	Report ed
Disclosure of whether and how it is ensured that own practices do not cause or contribute to material negative impacts on value chain workers	<p>The IGEPA group uses internal control mechanisms to ensure that its own business practices do not cause or favour any significant negative effects on workers in the value chain. In the area of purchasing, we attach particular importance to compliance with fair payment terms, appropriate delivery deadlines and transparent contract design. This enables us to avoid indirect pressure on suppliers, for example through unfair conditions. In addition, human rights requirements are firmly anchored in our purchasing processes and regulated by the Supplier Code of Conduct. Potential risks from internal processes are reviewed as part of regular risk analyses.</p>	Report ed
Disclosures to be reported if the undertaking has not adopted actions		
Disclosure of reasons for not having adopted actions	<p>Our measures are described in detail under S2.MDR-A_01 and S2.MDR-A_02. In future, we will focus on reviewing and developing further measures. Our aim is to gradually expand our commitment in this area.</p>	Report ed
Disclosures to be reported if the undertaking has not adopted targets		
Description of reasons why there are no plans to set measurable outcome-oriented targets	<p>There are currently no specific targets on this topic. The reason for this is the high administrative and economic burden that is already associated with the introduction and implementation of ESRS requirements. In future, we will concentrate on examining and developing further targets. Our aim is to gradually expand our commitment in this area.</p>	Report ed
S4 - Consumers and End-users		

<p>Disclosure of general approach in relation to measures to provide and (or) enable remedy for human rights impacts</p>	<p>The IGEPA group is committed to respecting human rights along the entire value chain. In doing so, we are guided by internationally recognized frameworks. Our human rights principles apply to internal processes as well as to our relationships with suppliers and customers, whose rights we want to protect in particular.</p> <p>With our publicly accessible Supplier Code of Conduct (SCoC), we oblige our business partners - including their subcontractors - to comply with basic human rights standards. These include the prohibition of child and forced labor, the right to freedom of association, equal treatment, appropriate remuneration and occupational health and safety. The SCoC also contains requirements that specifically support the protection of consumer rights. These include ensuring product safety and quality. In this way, our due diligence obligations help to ensure that customers and end users do not suffer any adverse human rights consequences from product use or supply chain practices.</p> <p>A human rights officer at Group level and a decentralized Sustainability Business Unit team monitor compliance with these obligations. The risk analysis is carried out using a multi-stage methodology and is supported by a digital software solution that identifies and assesses human rights and environmental risks - also with regard to potential impacts on customers.</p>	<p>Report ed</p>
<p>Description of whether and how policies are aligned with relevant internationally recognised instruments</p>	<p>Our human rights declaration is based on internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights and the ILO core labour standards. Our actions are also based on the ten principles of the UN Global Compact, of which we are a signatory, as well as the United Nations Sustainable Development Goals (SDGs).</p>	<p>Report ed</p>
<p>Disclosure of explanations of significant changes to policies adopted during reporting year</p>	<p>In the year under review, there were no significant changes to adopted guidelines.</p>	<p>Report ed</p>

Disclosure on an illustration of the types of communication of its policies to those individuals, group of individuals or entities for whom they are relevant	<p>The IGEPA group ensures that its human rights principles and guidelines are communicated to its most important stakeholders in a transparent and appropriate manner. The company's stakeholders include banks, customers, suppliers, employees, shareholders and associations. Key content such as the policy statement on respect for human rights, the Supplier Code of Conduct and further information on complaints procedures and human rights obligations are available on the publicly accessible company website. The information is presented in an understandable way and is available in several languages (including German and English) to ensure low-threshold accessibility for all interested stakeholders.</p> <p>The website offers stakeholders the opportunity to find out about the company's own guidelines in relation to human rights and thus gain an insight into the corporate stance on topics such as product safety, ethical supply chains and environmental responsibility.</p> <p>In addition, a whistleblower system is provided where people can report human rights concerns or violations.</p> <p>These communication channels enable both our stakeholders and the interested public to actively engage with our human rights positions and commitments.</p>	Reported
Disclosures to be reported in case the undertaking has not adopted policies		
Disclosure of reasons for not having adopted policies	In 2024, we adopted a declaration of principles on respect for human rights. At present, we have not issued any further guidelines on this topic. We currently see no acute need for action to adopt further guidelines in this area.	Reported
Disclosure of timeframe in which the undertakings aims to adopt policies	We currently see no acute need for action to adopt further guidelines in this area. We regularly review the need for additional guidelines.	Reported
Disclosure of function and most senior role within undertaking that has operational responsibility for ensuring that engagement happens and that results inform undertakings approach	We have defined responsibilities at the IGEPA group in Germany for compliance with the Declaration of Principles on Respect for Human Rights. The IGEPA group GmbH & Co. KG, as the central organizational unit, also has its own compliance officer. In addition, the IGEPA group GmbH & Co. KG has also appointed a Human Rights Officer. At Scandraft AS, the CEO is the most senior role who has operational responsibility.	Reported

Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users	<p>The interests of our customers are our top priority. As part of our stakeholder management and in preparation for the requirements of the Corporate Sustainability Reporting Directive (CSRD), we systematically identified key stakeholder groups - including our customers - and involved them in the process. The aim was to identify and specifically address key issues from the stakeholders' perspective.</p> <p>This involvement took place on two levels: On the one hand, through continuous, informal dialog as part of our ongoing business relationships, which provided valuable feedback on expectations, challenges and potential for improvement. Secondly, a structured stakeholder survey was conducted both internally and externally. The survey was conducted anonymously, in writing and online. This enabled an objective and differentiated assessment of relevant sustainability issues. The results of both formats flow directly into our materiality analysis and the strategic development of our sustainability measures. We ensure that our corporate responsibility is closely aligned with the expectations and needs of our customers and other stakeholders.</p>	Reported
Disclosure of general approach to and processes for providing or contributing to remedy where undertaking has identified that it connected with a material negative impact on consumers and end-users	<p>We immediately initiate preventive and corrective measures as soon as we become aware of a breach that could have a negative impact on our customers. Implementation is the responsibility of the relevant specialist departments and managers. If necessary, we naturally involve customers in the remedial measures.</p>	Reported
Disclosure of whether and how it is assessed that consumers and end-users are aware of and trust structures or processes as way to raise their concerns or needs and have them addressed	<p>It is a key concern of ours to involve our stakeholders in the process and to deal with and eliminate any negative effects. Our customer service and sales, our logistics, all management functions and the Executive Board are responsible for our customers' concerns, which customers can turn to in confidence. We always endeavor to process and resolve customer concerns with the highest priority.</p>	Reported
Policies regarding protection against retaliation for individuals that use channels to raise concerns or needs are in place	<p>The channels available to our customers can be used with confidence. There is no disadvantage for customers if they use them. We consider it valuable when customers share their concerns with us and we work closely together to find a solution. Our whistleblower system is also available to our customers. More information on this can be found under G1-1_02.</p>	Reported

Statement in case the undertaking has not adopted a general process to engage with consumers and/or end-users	A general procedure for involving customers is in place. Further information can be found under S4-3_01.	Reported
Number of complaints received from consumers and/or end users during the reporting period	0 A	Reported
Disclosure of severe human rights issues and incidents connected to consumers and/or end-users	No human rights violations were identified during the reporting period.	Reported
Disclosures to be reported if the undertaking has not adopted actions		
Disclosure of reasons for not having adopted actions	<p>We take the expectations and needs of our customers very seriously. At present, however, no specific measures have been adopted for the involvement and protection of customers.</p> <p>The reason for this is the high administrative and economic effort that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding measures in future in order to structurally anchor and further develop our commitment in this area.</p>	Reported
Disclosures to be reported if the undertaking has not adopted targets		
Disclosure of timeframe for setting of measurable outcome-oriented targets	<p>We take the expectations and needs of our customers very seriously. At present, however, no specific targets have been adopted for the integration and protection of customers.</p> <p>The reason for this is the high administrative and economic effort that is already associated with the introduction and implementation of ESRS requirements. On this basis, we will examine the development and adoption of corresponding targets in future in order to structurally anchor and further develop our commitment in this area.</p>	Reported

Description of reasons why there are no plans to set measurable outcome-oriented targets	For more detailed information, see S4.MDR-T_14.	Reported
G1 - Business Conduct		
Disclosure of role of administrative, management and supervisory bodies related to business conduct	The management of Scandraft AS is responsible for decision-making in economic, ecological and social matters. In doing so, it ensures that business behaviour is conducted with integrity and in accordance with the rules. It ensures the implementation of company-wide standards of behaviour such as the Employee Code of Conduct and the Supplier Code of Conduct and monitors compliance with them.	Reported
Disclosure of expertise of administrative, management and supervisory bodies on business conduct matters	The members of the Management Board have extensive management and professional expertise, which is complemented by relevant experience in the areas of personnel management and strategic corporate management. They also have extensive industry knowledge, analytical skills and entrepreneurial vision. All of this enables them to make well-founded assessments of complex challenges and make sustainable decisions. Strong leadership and social skills enable responsible, team-orientated action. The management combines strategic thinking with operational expertise and promotes a value-based corporate culture. It makes a significant contribution to the further development of corporate governance and sustainable business practices.	Reported
Policies in place to manage its material impacts, risks and opportunities related to business conduct and corporate culture [see ESRs 2 MDR-P]		

<p>Description of key contents of policy</p>	<p>All employees at Scandraft AS are subject to a binding code of conduct. This sets out clear rules for legally impeccable, ethical and socially responsible behaviour in everyday working life. The aim is to promote a respectful and integrity-based working environment.</p> <p>The following content is covered in the Code of Conduct: fair competition, anti-corruption, anti-discrimination, diversity, fairness and inclusion, occupational health and safety, environmental protection, protection of company property and trade secrets, data protection, implementation of the Code of Conduct, monitoring and contact persons as well as consequences in the event of violations.</p> <p>Furthermore, the Supplier Code of Conduct (SCoC), which sets minimum standards for our suppliers and is an integral part of all contracts between suppliers and IGEPA, applies to all our suppliers. The SCoC is based on national laws and regulations and international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the international labour standards of the International Labour Organization and the United Nations Global Compact. The following topics are set out in the SCoC: Compliance with the law and corporate due diligence, corporate responsibility and business integrity, health and safety in the workplace, human and labour rights, environmental protection, auditing and contractual safeguards.</p>	<p>Report ed</p>
<p>Description of scope of policy or of its exclusions</p>	<p>Scandraft AB will under 2025 implement the Employee Code of Conduct that already is applied to all employees of the IGEPA group Germany. The Supplier Code of Conduct applies to all suppliers of the IGEPA group. The Declaration of Principles on Respect for Human Rights in accordance with the Supply Chain Duty of Care Act applies to all companies of the IGEPA group Germany.</p>	<p>Report ed</p>
<p>Description of most senior level in organisation that is accountable for implementation of policy</p>	<p>The management of the member companies of the IGEPA group is responsible for compliance with and implementation of the guidelines.</p>	<p>Report ed</p>

<p>Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules</p>	<p>Employees can report violations of our Code of Conduct at a low threshold. Employees have the option of contacting their line manager in confidence. If there is any suspicion of unlawful behaviour in our company, we will clarify this as quickly as possible and initiate measures to remedy the violation.</p> <p>Under the Whistleblower Protection Act, persons who have obtained information about violations in a company and wish to report them are protected. The management of IGEPA group GmbH & Co. KG has set up a reporting centre in accordance with the requirements of the Whistleblower Protection Act. Reports can be submitted via an electronic reporting form in German or English. In addition, individuals can contact a contact person at a law firm. As an 'outsourced internal reporting centre', the appointed law firm receives incoming reports, confirms receipt of a report to the whistleblower (if the latter provides their contact details), checks the validity of the report received with the whistleblower on request using publicly available sources and information available from the internal reporting centre and requests further information from the whistleblower on request. The law firm will inform Mr Gunnar Fecken of every incoming report concerning IGEPA group GmbH & Co. KG and its legal categorisation in a legally compliant, in particular data protection compliant manner. If the notification concerns another company of the IGEPA group, the law firm will report the incoming notification to the responsible person(s) of the company concerned.</p> <p>IGEPA group GmbH & Co. KG or the IGEPA group company affected by the report, in consultation with the outsourced internal reporting centre if necessary, will review the report it has received to determine whether follow-up measures need to be taken. Follow-up measures may include conducting internal investigations and contacting the persons concerned.</p> <p>If the report concerns human rights or environmental risks or violations of human rights or environmental obligations caused by the business activities of an IGEPA group company in its own business area or by a supplier, the commissioned law firm shall report to the IGEPA group Human Rights Officer on the report and its legal classification. If necessary, the IGEPA group will initiate the necessary preventive and remedial measures.</p>	<p>Reported</p>
<p>No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are in place</p>	<p>At present, no independent guideline on corruption prevention has been adopted that explicitly complies with the United Nations Convention against Corruption. However, as the topic is of central importance to us, corresponding principles and rules of conduct are anchored in the company-wide Code of Conduct for employees. The Code contains clear guidelines on how to deal with conflicts of interest, gifts, invitations and other potential corruption risks. All employees are obliged to comply with these guidelines and to report any suspicious incidents immediately.</p>	<p>Reported</p>

Timetable for implementation of policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption	It must be examined whether a separate anti-corruption guideline should be introduced.	Reported
Disclosure of safeguards for reporting irregularities including whistleblowing protection	The IGEPA group has set up an internal reporting office for reporting incidents and violations of laws and codes of conduct. All employees of the IGEPA group can make use of this via an electronic form or a contact person at an external law firm. Further information can be found under G1-1_02.	Reported
No policies on protection of whistle-blowers are in place	At present, no separate directive has been adopted to protect whistleblowers. Under the Whistleblower Protection Act, persons who have obtained information about violations in a company and wish to report them are protected. The member companies of IGEPA group Germany have set up a reporting office in accordance with the requirements of the Whistleblower Protection Act. Reports can be submitted via an electronic reporting form in German or English.	Reported
Timetable for implementation of policies on protection of whistle-blowers	It must be examined whether a separate whistleblower directive should be introduced.	Reported
Undertaking is committed to investigate business conduct incidents promptly, independently and objectively	Further information is described under G1-1_02.	Reported
Information about policy for training within organisation on business conduct	At present, no separate compliance training policy has been adopted.	Reported
Disclosure of the functions that are most at risk in respect of corruption and bribery	Functions with decision-making powers, access to financial resources or close relationships with external parties are particularly at risk. Corruption and bribery are prevented through our whistleblower system and the obligations arising from the Code of Conduct for employees.	Reported

Entity is subject to legal requirements with regard to protection of whistleblowers	The IGEPA Group is subject to the Whistleblower Protection Act, which applies to persons who, in the course of their professional duties or due to a professional activity, receive information about a criminal offense or the suspicion of a criminal offense and pass on this information.	Reported
Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters	<p>All member companies of the IGEPA group have a binding Supplier Code of Conduct (SCoC), which sets out requirements for compliance with the law, corporate due diligence, integrity and anti-corruption, occupational health and safety, human rights, environmental standards, auditing and contractual safeguards. Suppliers undertake not only to comply with these requirements themselves, but also to pass them on to their own suppliers. The SCoC is an integral part of all supply contracts.</p> <p>To identify and manage human rights and environmental risks, we have established a multi-level risk management system in Germany that covers both our direct suppliers and our own business division. Since 2023, a software solution has supported risk analysis, monitoring and the derivation of measures. Risks are assessed on the basis of defined criteria according to industry and country risks and specified in a structured assessment process. This is supported and validated by questionnaires and flanked by preventive measures that are to be implemented within a defined period of time.</p> <p>Particularly serious human rights risks include child and forced labor, violations of working time regulations, discrimination and inadequate occupational safety. The assessment is risk-based and takes into account the potential influence that we can exert on our suppliers - particularly in the case of higher purchasing volumes. The implementation and effectiveness of the measures are subject to regular review.</p> <p>A central committee, the Sustainability business unit team, coordinates the evaluation and management of risk analyses together with the specialist departments. To further develop our understanding of material risks, we conducted an international stakeholder survey in 2024, which was designed in accordance with the requirements of the European Sustainability Reporting Standards (ESRS). Relevant negative risks and impacts were derived on this basis. Highly prioritized topics are included in sustainability reporting. Confidential reporting channels are also available for employees, business partners and third parties. These can be used to address human rights or environmental grievances in a transparent and low-threshold manner.</p>	Reported
Disclosures to be reported in case the undertaking has not adopted policies		

Disclosure of reasons for not having adopted policies	At present, no separate directive has been adopted to prevent late payments, particularly to SMEs. There is currently no acute need for a separate directive.	Reported
Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	The Code of Conduct contains binding regulations on the topics of corruption and bribery, which all employees must adhere to. To ensure that everyone internalizes and implements the Code, training and education measures will be carried out on the subject of compliance. Our managers have a special role model function and their actions are particularly measured against the Code of Conduct. As part of their management role, they prevent unacceptable behavior and take appropriate measures to prevent breaches of the rules in their area of responsibility. Trusting and good cooperation between employees and managers is demonstrated by honest and open communication and mutual support.	Reported
Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	Employees have the option of reporting compliance violations to an external body. Further information can be found under G1-1_02.	Reported
Information about process to report outcomes to administrative, management and supervisory bodies	In the event of compliance violations, employees have the option of contacting their line manager, the Compliance Officer or the Compliance Officer or an external body. Further information can be found under G1-1_02.	Reported
Disclosure of plans to adopt procedures to prevent, detect, and address allegations or incidents of corruption or bribery in case of no procedure	More information on our procedures for detecting and preventing corruption and bribery is described under G1-1_02 and G1-3_01.	Reported

Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)	Our employees are informed about the Code of Conduct. They also have access to the Code of Conduct at all times via our Teams.	Report ed
Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	Education regarding the Code of Conduct is a part of the induction for new hires at Scandraft AS. This also includes the topic of corruption and bribery.	Report ed
Number of convictions for violation of anti-corruption and anti-bribery laws	0 A	Report ed
Amount of fines for violation of anti-corruption and anti-bribery laws	0 €	Report ed
Disclosures to be reported if the undertaking has not adopted actions		
Disclosure of reasons for not having adopted actions	The measures in the area of compliance are described under G1-1_02 and G1-3_01.	Report ed
Average number of days to pay invoice from date when contractual or statutory term of payment starts to be calculated	30 A	Report ed
Percentage of payments aligned with standard payment terms	100 %	Report ed

Number of outstanding legal proceedings for late payments	0 A	Report ed
Disclosure of contextual information regarding payment practices	We ensure that payments are made efficiently and transparently. Our suppliers can contact us via email in the event of queries or delays.	Report ed

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