

adapting today
for tomorrow.



acapa

Sustainability Report 2025



Table of contents



Foreword CEO statement	4	5. ESRS E5 Circular economy	42
About adapa group	6	5.1. Overview	
Governance		5.2. Strategy and commitment	
adapa Group in numbers		5.3. Actions	
Your partner in flexible packaging solutions		5.4. Targets and metrics	
1. ESRS 2 General	18	6. ESRS S1 Own workforce	52
1.1. Sustainability at adapa		6.1. Overview	
1.2. Adapting today for tomorrow: our sustainability strategy		6.2. Strategy and commitment	
1.3. Group Sustainability Team		6.3. Actions	
1.4. Designed to be the Packaging of the Future		6.4. Local Community Wellbeing and Social Initiatives at Site	
1.5. Impact, risk and opportunity management		6.5. Targets and metrics	
1.5.1. Identifying impact, risk and opportunities (IROS)		7. ESRS S2 Workers in the value chain	60
1.5.2. DMA		7.1. Overview	
1.5.3. Stakeholder engagement		7.2. Strategy and commitment	
2. ESRS E1 Climate change	30	7.3. Actions	
2.1. Overview		7.4. Targets and metrics	
2.2. Strategy and commitment		8. ESRS S4 Consumers and end-users	62
2.3. Actions		8.1. Overview	
2.4. Targets and metrics		8.2. Strategy and commitment	
3. ESRS E2 Pollution	36	8.3. Actions	
3.1. Overview		8.4. Targets and metrics	
3.2. Strategy and commitment		9. ESRS G1 Business conduct	68
3.3. Actions		9.1. Overview	
3.4. Targets and metrics		9.2. Strategy and commitment	
4. ESRS E4 Biodiversity and ecosystems	38	9.3. Actions	
4.1. Overview		9.4. Targets and metrics	
4.2. Strategy and commitment		10. Appendix	72
4.3. Actions			
4.4. Targets and metrics			

Foreword CEO statement

Dear Valued Stakeholders,

At adapa, “adapting today for tomorrow” is more than a slogan – it reflects how we create lasting value for our customers by delivering superior flexible packaging solutions with lower environmental impact.

Sustainability is not a separate agenda. It is embedded in how we think, how we operate, and how we grow. In 2025, we committed to sustainability goals across all functions. We see sustainability not only as a responsibility, but as a source of competitive advantage, a way to attract talented people, and a foundation for resilient growth.

Operationally, we are focused on building a leaner, more agile manufacturing network that allows us to serve customers better and respond faster to changing needs. This goes hand in hand with reducing our environmental impact and increasing the share of renewable energy in our operations. Beyond our own footprint, we are also raising expectations across our supply chain, partnering with suppliers who share our sustainability values and commitment.

Despite a challenging macroeconomic environment, 2025 was a milestone year for adapa. With the full support of our investors, we developed a five-year business plan that sets a clear direction for the company’s future. We are becoming an even more reliable partner for our customers’ success and in their sustainability journey, conscious that our own operational excellence and responsible business practices have a strong impact on their goals as well as ours.

Innovation remains central to this journey. We have a bold ambition for circular packaging and are working closely with our customers to develop solutions that combine high performance with improved recyclability. In 2025, we advanced this ambition through several important innovations, including our fully recyclable PP thermoforming solution combining MonoTop^{re} P-type and C-base, which offers customers a high-performance alternative to conventional PET/PE structures. We also introduced recyclable mono-material PE packaging solutions for coffee applications, including both flowpacks and high-barrier coffee packaging, supporting the transition away from conventional multi-material laminates while maintaining product protection, shelf life, and shelf appeal.

Our people are essential to making this happen. Through our “one adapa” mindset, we are building an engaged, high-performing team with a shared sense of purpose, in a working environment where all employees can feel a sense of belonging and in which health, safety and emotional wellbeing are a priority. We want sustainability to be part of everyday decision-making across the organization, supported by a culture of pragmatism, collaboration, continuous improvement, and can-do mentality.

We are preparing adapa for the road ahead with ambition, discipline, and a clear sense of responsibility. We are convinced that sustainability will continue to shape the future of our industry, and we are determined to help lead that change together with our customers, partners, and people.

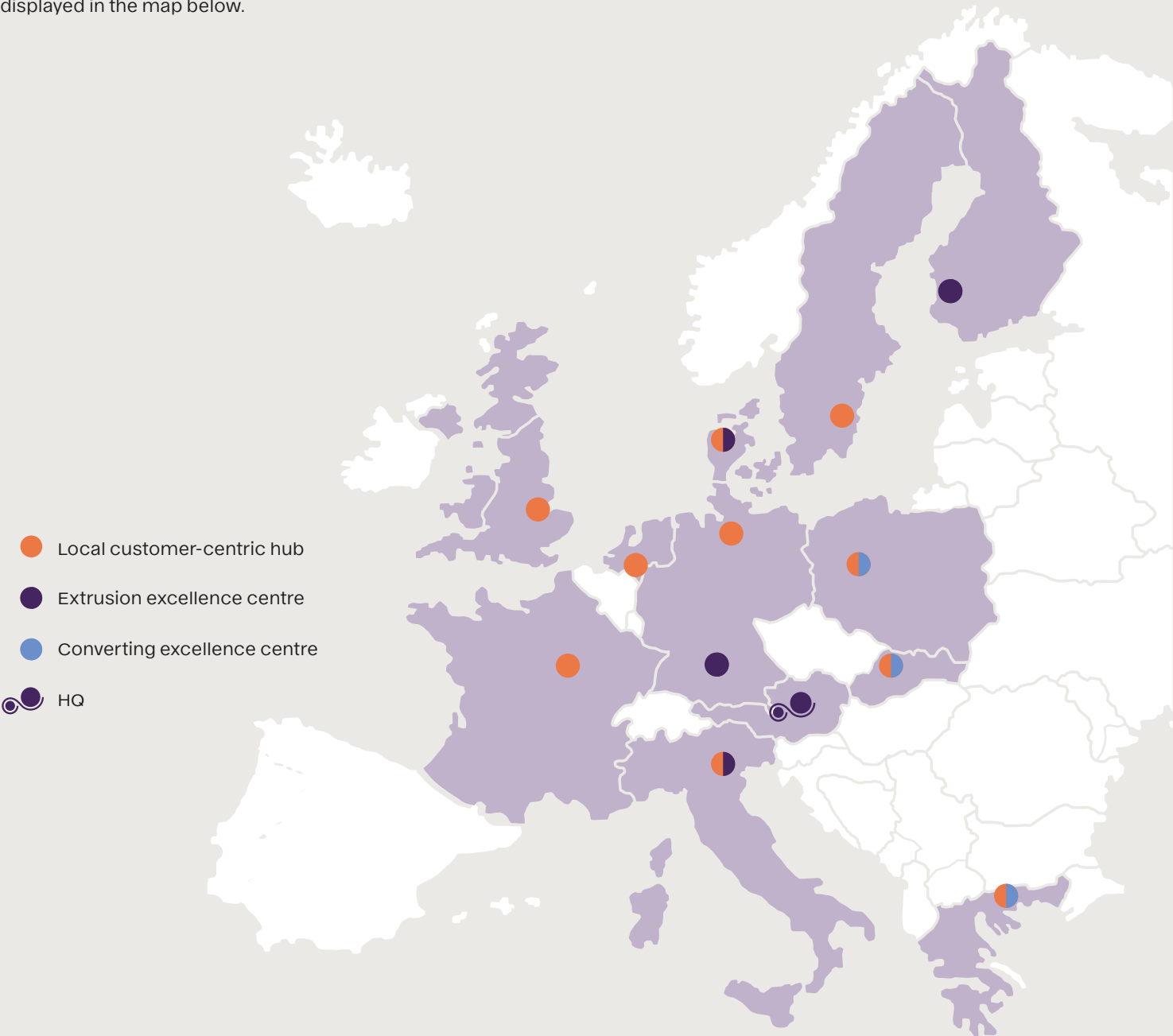


Noël Kasmi
Chief Executive Officer

About adapa Group

adapa Group is the European partner of choice for flexible packaging solutions. Adapting to the evolving needs of customers in food, home- & personal care and healthcare industries, adapa offers efficient solutions that are crafted to perform and designed to be circular. adapa's expertise spans over decades, evolving from a group of family-owned businesses to a leading European supplier of flexible packaging. From extrusion to printing and converting, adapa's knowledge runs deep. With highly experienced centres of excellence across Europe, adapa speaks their customers language - be it Dutch or cheese.

Our current presence as a fully European manufacturer, is displayed in the map below.



We have a long history of polymer extrusion expertise and conversion technologies, thanks to a number of leading historical entities across Europe who successfully merged their know-how to develop a wide array of packaging applications, across all market segments.

Here are some key milestones in the adapa timeline:

Amersfoort site
Netherlands



Slagelse site
Denmark



Holding
foundation



1901



Rotterdam site
Netherlands

1929



Trebišov site
Slovakia

1949

1955

1957



Fontenay-le-Comte
site
France

2012

2025+



Growth &
Efficiencies

Governance

The Executive Board and leadership team set the strategic direction and uphold strong governance to achieve profitable growth while adopting sustainability at the core of our practices, securing long-term value creation

The Sustainability Team drives our sustainability strategy, promoting sustainable practices, monitoring KPIs and steering the effective management in a Group Matrix organisation across all operations. [ESRS 2 GOV-1]

adapa’s Executive Board:

			
Chief Executive Officer Noël Kasmi	Chief Operations Officer Michel Schuetz	Chief Finance Officer Gerald Reichmann	Chief Sales Officer Stefano Manfredi

adapa’s Leadership Team (which includes the Executive Board):

- VP General Counsel – Oliver Herlt
- VP Group HR – Aránzazu Salguero Cruz
- VP Strategy & Transformation – Alena Maran

Our corporate values and strategy



Our strategy

Our best for your goods.

Be the European partner of choice for flexible packaging developing customer-focused solutions



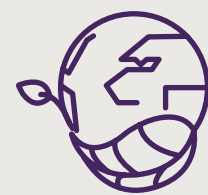
We are customer centric

- Win with high-performing fully recyclable solutions in our target market segments
- Drive excellence with superior customer experience and quality
- Build position in all European regions



We optimize and innovate

- Optimize assets' utilization and productivity
- Serve customers and drive efficiencies from one adapa network
- Build lean and automated manufacturing, optimize supply chain



We place sustainability at core of our practices

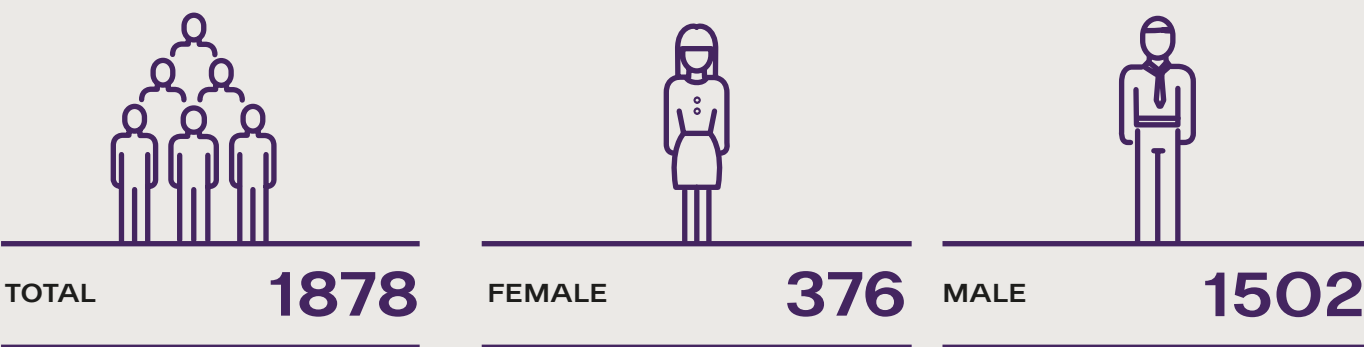
- Develop new solutions to protect goods efficiently
- Reduce GHG emissions with commitment to SBTi
- Be a knowledge hub for sustainability regulation (e.g. CSRD) in our ecosystem

Expertise, pragmatism, can-do spirit, heartfelt

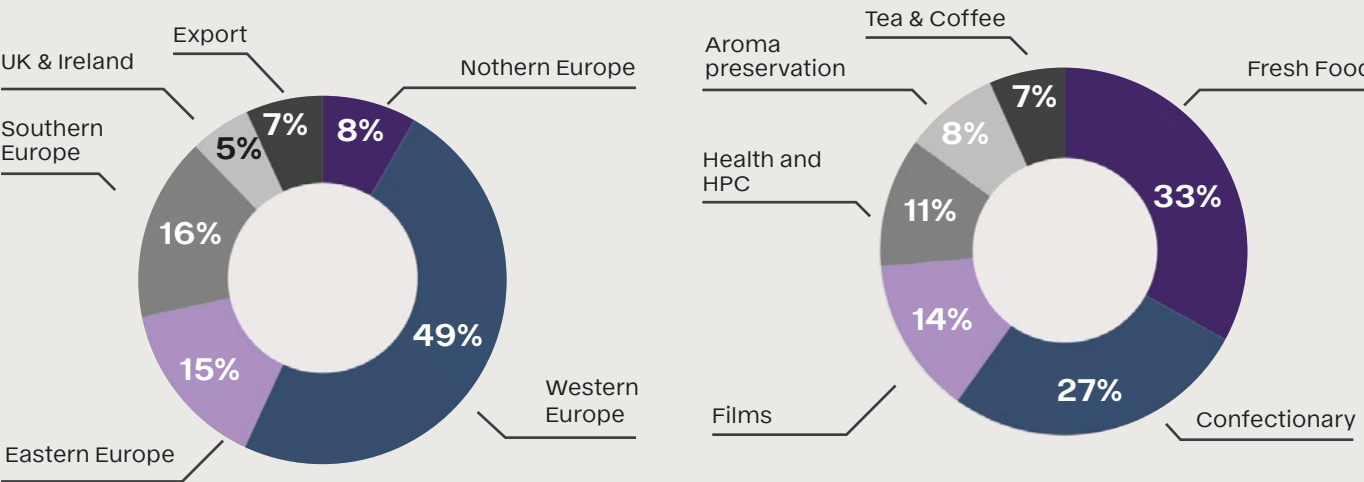
adapa Group in numbers

Employee headcount

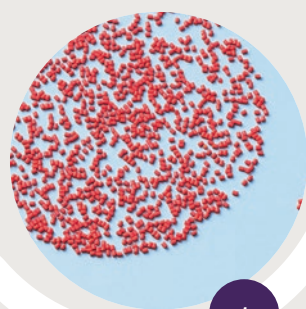
The HR data is based on headcounts.



Sales breakdown, 2025



Your partner in flexible packaging solutions



1

Purchasing - Excellent raw materials are the foundation of high-performance packaging solutions.



2

Extrusion – The raw material is melted to form the molten polymer into a shape with a continuous profile.



3

Cylinder engraving – Copper plating, polishing and engraving of rotogravure cylinders.



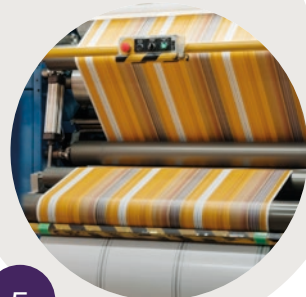
4

Printing – Rotogravure, flexo print as well as UV offset and digital printing, all tailored to individual client needs.



6

Slitting – The large roll of material is cut into narrower rolls suitable for the customer.



5

Laminating – Solvent-free or solvent-based adhesive lamination is used to fuse the individual films into a composite, fulfilling various functionalities.



8

Recycling – Recycling of extrusion production waste.



7

Converting & bag making – Printed and laminated polymer webs are converted directly into bags, sleeves or pouches.

Everything you want, we've got it: our product portfolio, spanning across key market segments, and offering best-in-class capabilities from ultrathin film to fibre-based solutions, can be seen in the graph below. [ESRS 2 SBM-1]

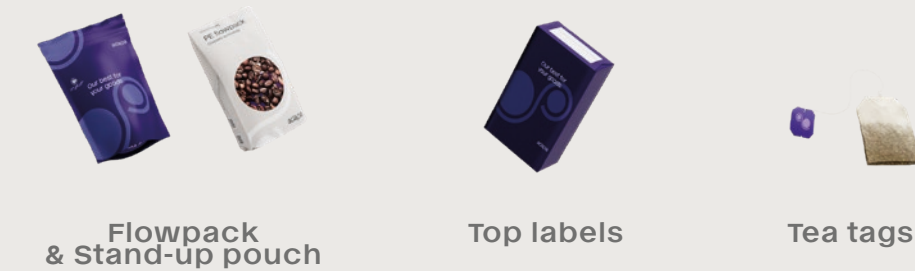
Meat, fish & poultry / Cheese & dairy



Confectionery, cereals & snacks



Tea & coffee



Home & Personal care



Flowpacks

Drawstring bags

Top webs

Health care



Transdermal patches

Aroma preservation



Inner liner

Pouches

Converter films



CPP films

MDO-PE

PE films



ESRS 2 General

1. ESRS 2 General

1.1. Framework

The present sustainability report has been prepared on a consolidated basis and in reference with the European Sustainability Reporting Standard (ESRS). It covers our upstream and downstream value chain.

The information and data presented in this report refer to all production sites manufacturing flexible packaging solutions, as well as the company headquarters located in Wiener Neudorf, Austria. The reporting period extends from 1 January 2025 to 31 December 2025, unless otherwise indicated. [ESRS 2 BP-1].

In preparing this report, we conducted a Double Materiality Assessment (DMA) to identify and prioritize the impacts, risks, and opportunities (IROs) most relevant to our business and stakeholders.

The structure of this report reflects the eight main ESRS topics that were the outcome of our double materiality assessment.

The report is divided into a general, environmental, social and governance part. For each material topic, we provide [ESRS 2 GOV-2]:

- an overview of adapa's management approach to the specific topic,
- our strategy and commitment
- the actions and initiatives implemented,
- our targets and key performance indicators (KPIs)

Given the large amount of data required for sustainability reporting, we put significant effort into minimizing the risk of errors and improving the overall quality of the information disclosed. Sustainability data is collected using standardized reporting templates, and a carbon-accounting tool was implemented to automate the calculation of greenhouse gas emissions. [ESRS 2 GOV-5]

At adapa, sustainability is at the core of how we operate and create value. We are committed to shaping a more sustainable future by actively anticipating challenges, supporting our partners, and driving positive change across our business.

Throughout every step of our integrated value chain, we continuously ask how we can improve our environmental and social impact. This mindset guides our decisions and ensures that sustainability is embedded in our daily operations, rather than treated as a standalone initiative.

We recognize that protecting packaged goods goes hand in hand with taking responsibility for the impact of our activities on people and the environment. Our approach balances product performance with environmental stewardship and social responsibility.

Guided by a holistic perspective across the entire value chain, we collaborate closely with our customers to develop and deliver more sustainable packaging solutions.

Our sustainability efforts are structured around three key pillars: environmental responsibility, social impact, and strong governance.

1.2. Adapting today for tomorrow: our sustainability strategy

Putting a spotlight on sustainability topics in adapa's Group strategy, is essential to adopt sustainability at the core of our Governance and drive transformation towards a more sustainable way of working across all functions. [ESRS 2 SBM-1, ESRS 2 GOV-4]

Adapting today for tomorrow expresses our commitment to shaping a more sustainable future through every decision we make today. As the European partner of choice for flexible packaging solutions, we take responsibility for reducing our environmental footprint, designing circular solutions, strengthening our value chain, and supporting our people. Guided by this ambition, we continuously improve how we operate, innovate and collaborate - ensuring that our packaging not only protects goods, but also contributes to a better tomorrow.



Our best for our climate and environment:

We recognise our responsibility to minimise the environmental impact across our entire value chain. We actively work to reduce emissions, improve energy efficiency and prevent material loss, while continuously advancing technologies that help us operate more responsibly. Our climate and environmental goals guide us toward long-term and measurable progress.



Our best for circularity:

Circularity begins with smart, future-fit product design. We are transforming our portfolio to ensure that our solutions support a circular economy through recyclable structures, responsible material choices and the integration of recycled content wherever feasible. By rethinking the way packaging is created, used and recovered, we aim to keep valuable resources in circulation and minimize waste.



Our best for value chain and consumers:

A sustainable future depends on strong, responsible partnerships. We collaborate closely with our suppliers to ensure high ESG standards and transparent sourcing practices, maintaining a consistent focus on consumer safety and product integrity. By strengthening our value chain, we build trust, reduce risk and support our customers with packaging solutions that meet highest expectations.



Our best for our people:

Our people are at the heart of our success. We are committed to creating a safe, inclusive and empowering workplace where every employee can grow and contribute. Through continuous training, improved safety performance and active support for diversity, we foster a culture built on respect, responsibility and shared purpose across all adapa locations.



1.3. Group Sustainability Team

Our Group Sustainability team is committed to put environmental, social and governance values at the forefront of adapa's ambitions and embedded in our way of working. Having a broad portfolio of high-performing, innovative and recyclable circular solutions, including recycled content where possible, is non-negotiable for the success of adapa. Also, a safe and healthy workplace where every adapa employee can feel appreciated, is equally important. [ESRS 2 GOV-1]

adapa's Sustainability Team:

			
VP Strategy & Transformation	Head of Sustainability	Manager of Corporate Sustainability	Head of Marketing
Alena Maran	Michelle Marrone (joined January 2026)	Joanna Theofilaktopoulou-Filaktos	Klaudia Plazyk

1.4. Designed to be the Packaging of the Future

The packaging industry is in a whirlwind of transformation. National and international regulations are being determined, revised and implemented. At the same time, across the entire value chain, from customer to supplier, internal sustainability goals are set to be fulfilled, Scope 3 emissions reduced, and new packaging formats created.

Our wide portfolio of flexible packaging solutions, including PE-, PP- and paper-based options, features options designed for recycling. Many are already in use with manufacturers across Europe. We support our customers in achieving mandatory PPWR packaging compliance, which demands that all packaging put onto the EU market be recyclable from 2030 and recycled at scale starting 2035.

Monitoring the landscape of evolving recyclability design criteria towards the EU harmonized guidelines expected in 2028, we create packaging that fits into a circular system, making sustainability simple and actionable, in close cooperation with our customers. [ESRS 2 SBM -1]

pe
designed for recycling

PE-based thermoforming solution with barrier

paper
designed for recycling

Certified recyclable paper-based flowpack

pp
designed for recycling

Thermoforming full solution with PP lid and bottom web

paper
designed for recycling

Certified recyclable paper-based twist wrap

pp
designed for recycling

PP-based flowpack with barrier

pe
designed for recycling

PE-based flowpack with high barrier

pcr
designed for recycling

PE drawstring bags with both bag and string made entirely of PE and containing up to 80% of mPCR



1.5. Impact, risk and opportunity management

1.5.1. Identifying impact, risk and opportunities (IROs)

The basis of our DMA are the impacts, risks and opportunities we identify for our business, employees, operations, value chain and environment. We began with a context analysis and mapped our value chain to ensure all relevant aspects were considered, when identifying the IROs.

To gain a comprehensive perspective, we conducted both an outside-in and an inside-out analysis. [ESRS 2 IRO-1, GOV-4]

1.5.2. DMA

The double materiality analysis highlights adapa's material impacts on the environment and society, as well as the financial risks and opportunities that may arise from sustainability issues. The DMA therefore identifies positive material impacts, negative material impacts, material risks, and material opportunities. This insight allows us to prioritize strategic actions, manage risks effectively, and seize opportunities that support long-term sustainable growth.

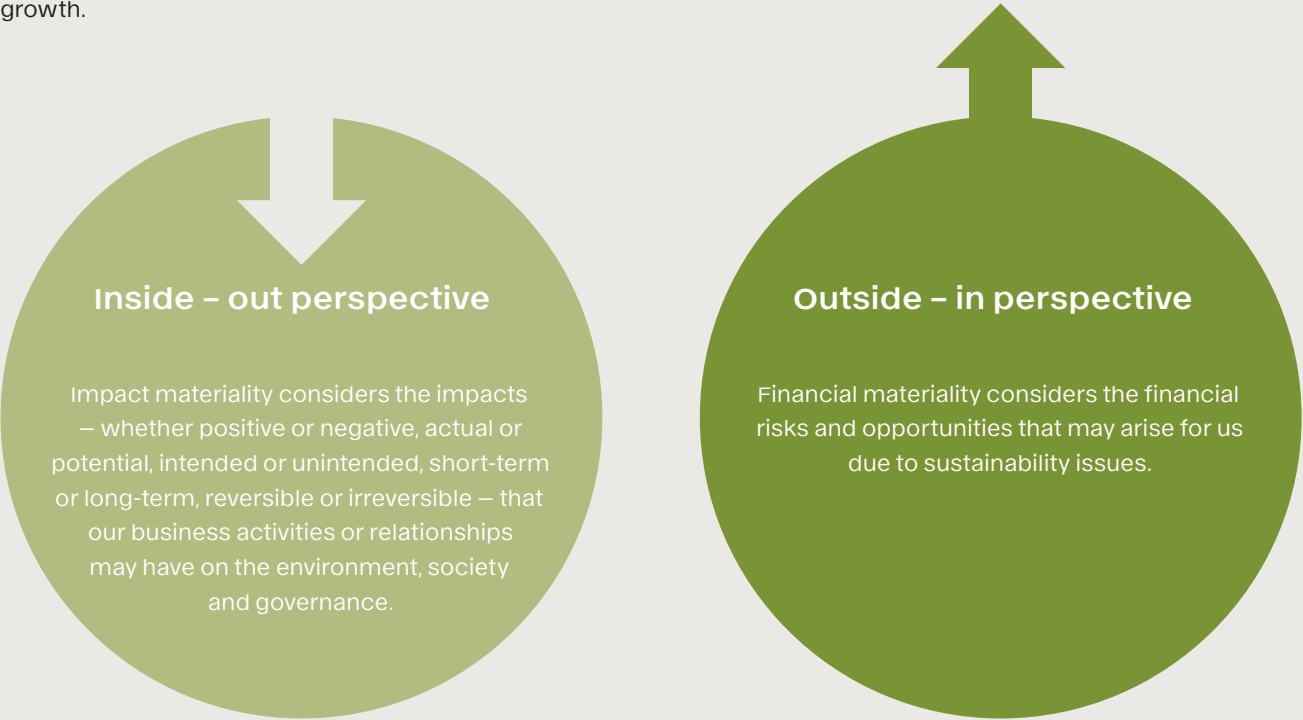
We identified:

- 126 impacts (39 positive / 95 negative)
- 70 risks
- 21 opportunities

Additionally, a competitor analysis was conducted beforehand to benchmark adapa's positioning within the industry.

The DMA in principle means that materiality is seen from two perspectives:

The principle of double materiality in our materiality analysis considers sustainability aspects from two perspectives:



Impacts were evaluated based on their severity, which includes scale, scope, and, for negative impacts, irreversibility. If the impact was potential, we also considered the likelihood of its occurrence. Risks and opportunities were assessed based on the potential magnitude of financial impact and the likelihood of occurrence. [ESRS 2 IRO-1]

The resulting list was evaluated in line with the European Sustainability Reporting Standards (ESRS) and grouped into ESRS material topics. [ESRS 2 IRO-1]

Through this process, we identified eight material topics, which form the core structure of this report.

Double Materiality Analysis

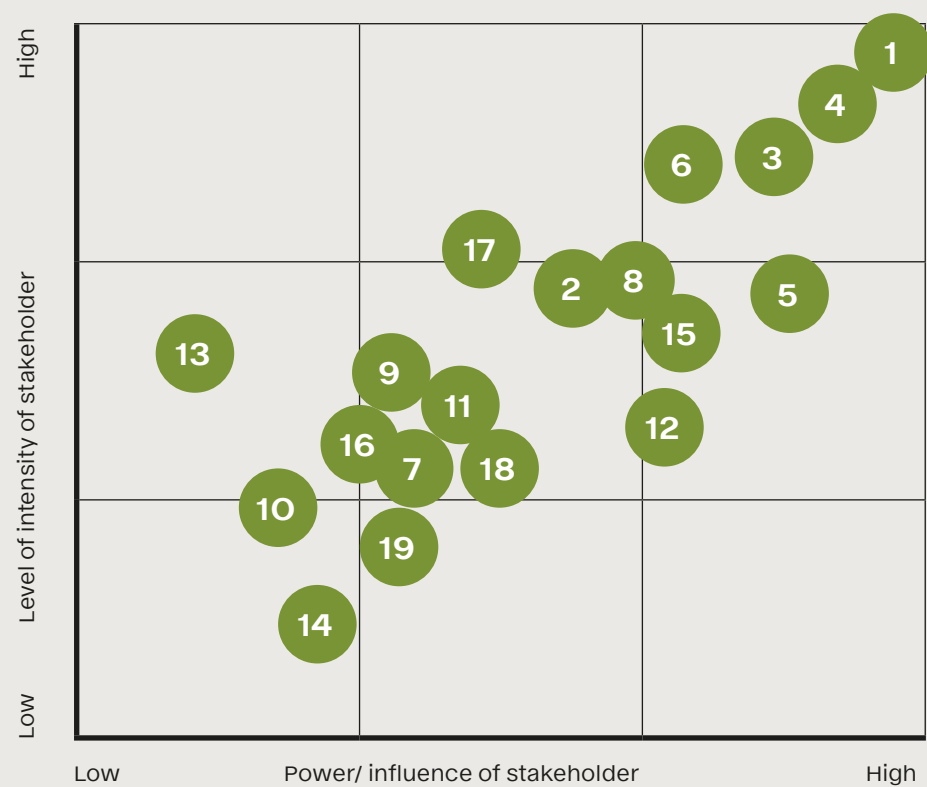
Material topics	Sub-topic	Materiality
E1 Climate Change	Climate change mitigation	
	Energy	
E2 Pollution	Microplastics	
	Substances of very high concern / Substances of concern	
	Pollution of air	
	Pollution of living organisms and food re-sources	
E4 Biodiversity and Ecosystems	Direct impact drivers of biodiversity loss	
E5 Circular Economy	Resources inflows, including resource use	
	Resource outflows related to products and services	
	Waste	
S1 Own Workforce	Working conditions	
	Equal treatment and opportunities for all	
S2 Workers in the Value Chain	Working conditions	
	Other work-related rights	
S4 Consumers and End-users	Information-related impacts for consumers and/or end-users	
	Personal safety of consumers and/or end-users	
G1 Governance	Corporate culture	
	Protection of whistle-blowers	
	Management of relationships with suppliers including payment practices	
	Corruption and bribery	
		minimalinformativeimportantsignificantcritical / effective

A list of the ESRS disclosure requirements and of the data points that derive from other EU legislation is included in the Appendix of this report. [ESRS 2 IRO-2]

1.5.3. Stakeholder engagement

Stakeholders play a central role in shaping our sustainability strategy, as their perspectives help ensure that our priorities reflect both internal and external expectations. As part of the Double Materiality Assessment (DMA) process, we engaged with stakeholders to better understand their views on material topics, validate our internal assessments, identify areas for improvement, and capture any relevant issues that may not have been previously considered.

To support this process, we compiled a comprehensive longlist of stakeholder groups. Each group was then evaluated based on two key criteria: their level of interest in our activities and their degree of influence on our operations. By ranking stakeholders across these dimensions, we identified employees, suppliers, customers, and shareholders as our primary engagement groups. [ESRS 2 SBM-2]



Stakeholder

1. Shareholder/Advisory board

2. Insurances

3. Employees & future employees

4. Clients / Retailer

5. Suppliers

6. Policy makers and legislators

7. NGOs

8. Associations

9. Media

10. Public authorities
11. Society

12. End consumers

13. Competitors

14. Neighbours, local communities

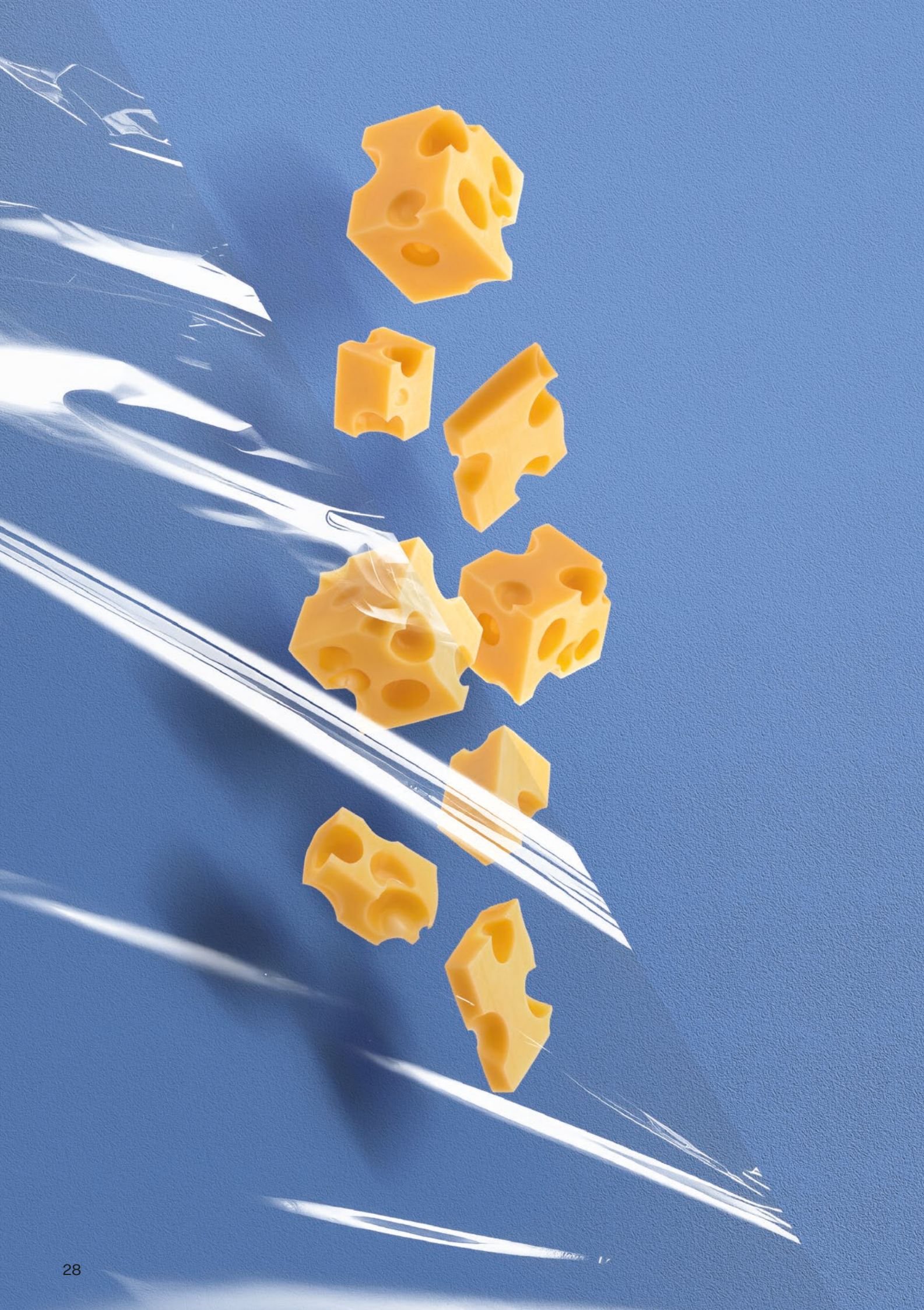
15. Unions

16. Service providers

17. Recyclers and waste disposal rganisations

18. Startups

19. Packaging machine manufacturers



ESRS E1 Climate Change

2. ESRS E1 Climate change

2.1. Overview

Climate Change was identified as a critical material topic for the adapa Group.

.We are therefore committed to reducing our GHG emissions across Scope 1, 2, and 3, as one of our corporate strategy targets, underpinned by robust data and transparent reporting. We continuously enhance our data quality to improve our Corporate Carbon Footprint (CCF) calculation and Product Life Cycle Assessments (LCAs), identify emission hotspots, and drive lower-carbon solutions.

We also initiated sustainable procurement through EcoVadis in 2025, establishing a structured, data-driven approach to supplier engagement and performance monitoring, focusing first on those representing the highest

spend and significant coverage across key raw material categories such as paper, films, chemicals and aluminium. The development of quantitative corporate GHG reductions is part of our transition plan and climate change mitigation strategy. We plan to commit to the Science-Based Targets Initiative (SBTI) in 2026 to set externally validated GHG reduction goals aligned with the Paris Agreement. This structured, data-driven approach strengthens our resilience to climate risks, enhances operational efficiency, and positions us for sustainable growth, creating long-term value for investors and customers alike. [SMB-3, E1-1, GOV-4]

2.2. Strategy and commitment

adapa’s Sustainability Strategy commitment is to [E1-1, SBM-3]:

- Map and reduce GHG emissions, covering Scope 1, 2, 3
- Increase the coverage of our Product Life Cycle Assessments (LCA)
- Continuously improve the accuracy of our Corporate Carbon Footprint (CCF) calculation methods and data base
- Set corporate GHG reduction targets in line with SBTi (commitment in 2026)





2.3. Actions

adapa's actions to manage our IROs [E1-3, MDR-A]:

- GHG-Emission inventory Scope 1,2,3
- Continuous collaboration with external consultants and license to the Greenly platform
- Continued progress in transition to fully renewable electricity through hydro, wind, solar and biomass energy providers.
- Operational Excellence projects for energy savings and energy efficiency, such as new compressors
- Integration of EcoVadis tools—such as carbon scorecards and product carbon footprint capabilities—to collect and manage supplier-level emissions data, supporting both decarbonisation initiatives and regulatory requirements.

Key Action: Comprehensive GHG Emission Inventory (Scope 1, 2, and 3)

In the reporting year, we continued the work done in 2024 to cover Scope 1, Scope 2, and Scope 3 emissions by local entity. We continued to work on the Corporate Carbon Accounting platform from Greenly, enabling a more

systematic and accurate calculation of our Corporate Carbon Footprint (CCF) aligning our reporting with the requirements of the GHG Protocol and ESRS E1 Climate Change standards.

Other Actions 2025 to improve energy efficiency

- Installation of 3 x 30kW new compressors at Dutch site of Amersfoort, each of which are estimated to save approximately 25000kWh per year compared to the previous units.
- Replacement of obsolete air treatment wheel with new zeolite units at Danish site of Slagelse.
- Decision to install ~400 electricity measurement sensors at machine level, across all adapa sites by 2026.

Quality Management Policy

Our Quality Management Policy supports our approach to climate change by integrating sustainable principles into our operations. It emphasizes continuous improvement

and waste reduction, minimizing environmental impact. [E1-2, MDR-P] The policy is outlined in detail under the topic S4-Consumer and end-users.

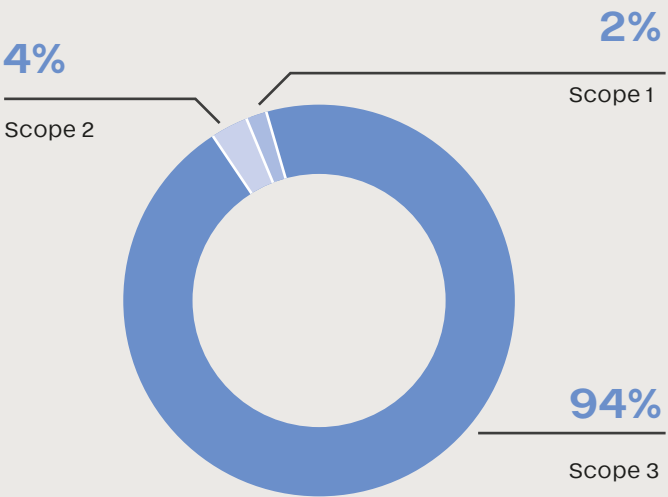
2.4. Targets and metrics

adapa's Sustainability Strategy targets are [E1-4, MDR-T, § 34]:

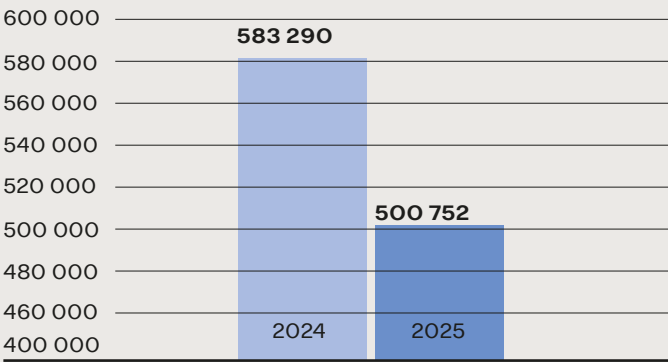
- Use 100% electricity from renewable resources by 2026. In 2025 adapa used 94% renewable energy.
- Submit near term targets to SBTi by 2027, using 2024 as the baseline year
- Have a Life Cycle Analysis (LCA) for at least 10 product families per site, by 2026
- Have a Life Cycle Analysis (LCA) for all our new product developments by 2030

Emissions (tCO2e) by Scope

We are proud to show a reduction in our corporate footprint, from 2024 to 2025.



Total GHG Emissions (tCO2e)
Market based



Metrics [E1-5, § 37, § 38, E1-6, § 44, § 53-55, MDR-M]

(E1-6, § 44, § 53-55)

Scope 1 & 2 emissions (tCO2e)		
	2025	2024
Scope 1	11,465	12,577
Scope 2 (location based)	19,522	19,081
Scope 2 (market based)	1,057	7,019
Scope 3 emissions (tCO2e)		
	2025	2024
1 - Purchase goods & services	307,872	396,780
2 - Capital goods	12,218	4,907
3 - Fuel and energy related activities	7,986	7,907
4 - Upstream transportation	6,48	9,769
5 - Waste generated in Operations	2,398	2,181
6 - Business travel	925	1,543
7 - Employee commuting	489	514
8 - Upstream leased assets	151	181
10 - Processing of sold products	48,157	32,374
12 - End-of-life treatment of sold products	107,257	112,725
Total Scope 3	493,933	568,879
Total GHG emissions (tCO2e)		
	2025	2024
Location based	524,921	600,537
Market based	500,752	583,290

Emission intensity (tCO2e / revenue)	2025	2024
Emission intensity (kt / M€)	1	1.1

(E1-5, § 37, § 38, E1-6)

Energy Consumption (kWh)	2025	2024
Electricity	93,089,528	93,201,606
Heating	2,732,407	2,772,650
Total	95,821,935	95,974,256
Energy Intensity (kWh / Kg sold product)		
	2025	2024
Energy Intensity	0.93	0.91

(E1-5, § 37, § 38, E1-6)

	2025	2024
Type	Share	Share
Hydropower	21.1%	38.8%
Solar	22.8%	0.9%
Wind	47.6%	31.1%
Biomass	3.1%	11.2%
Geothermal	0%	0%
Nuclear	3.2%	14.6%
Natural gas	0.6%	2.4%
Coal	0.4%	0.6%
Oil	0.1%	0.4%
Other	1.1%	
Renewable	94.6%	82%
Non-Renewable	5.4%	18%

3. ESRS E2 Pollution

3.1. Overview

Our approach to managing and reducing pollution is to minimize environmental impact of operations and value chain while ensuring responsible resource use and product safety.

The DMA results highlight areas where pollution-related factors are most relevant to our environmental performance and value creation, enabling us to focus on and mitigate most significant environmental risks, ensuring compliance. [SBM-3, GOV-4]

3.2. Strategy and commitment

adapa's Sustainability Strategy commitment is to [E1-1, SBM-3]:

- Minimize air pollution from our operations
- Use only raw materials that we identified as without intentionally added substances of very high concern (SVHC)
- Prevent pollution by recovery where possible, and correct handling of solvents, inks and adhesives, as they may contain substances of concern (SoC)
- Prevent microplastic pollution

3.3. Actions

adapa's actions to manage our IROs [E2-2, MDR-A]:

Closed Loop Solvent Recovery

Closed loop solvent recovery systems are often the environmentally superior choice, albeit with a high capex and a complex site footprint, for processes with high solvent usage, such as printing and lamination. They allow for a circular resource use and therefore avoid both emissions and pollution, as well as being the safest and most controlled option to manage solvents onsite, affording raw material savings and enhanced sustainability.

At adapa there are two examples:

- Komotini: Recent upgrades to the solvent recovery unit have eliminated the need to purchase new solvents.
- Forli: This site is now entirely self-sufficient. It recovers 100% of process-air solvents to virgin-grade quality, even supplying 145 tons of surplus to third parties in 2025

Installation of new Regenerative Thermal Oxidisers (RTOs)

Regenerative Thermal Oxidisers (RTOs) are industrial air pollution control devices that destroy the volatile organic compounds (VOCs) present in our solvent- based inks by oxidizing them into harmless substances at high

temperatures. In 2025 adapa invested in replacement of two zeolite-based RTO rotors, which concentrate VOC streams to enable more efficient combustion in a significantly reduced airflow, for its site in Denmark.

Quality Management Policy

Quality Management Policy supports our commitment to minimise pollution through responsible resource use and

effective operational processes. [E2-1, MDR-P]. The policy is presented in the topic S4-Consumer and end-user.

3.4. Targets and metrics

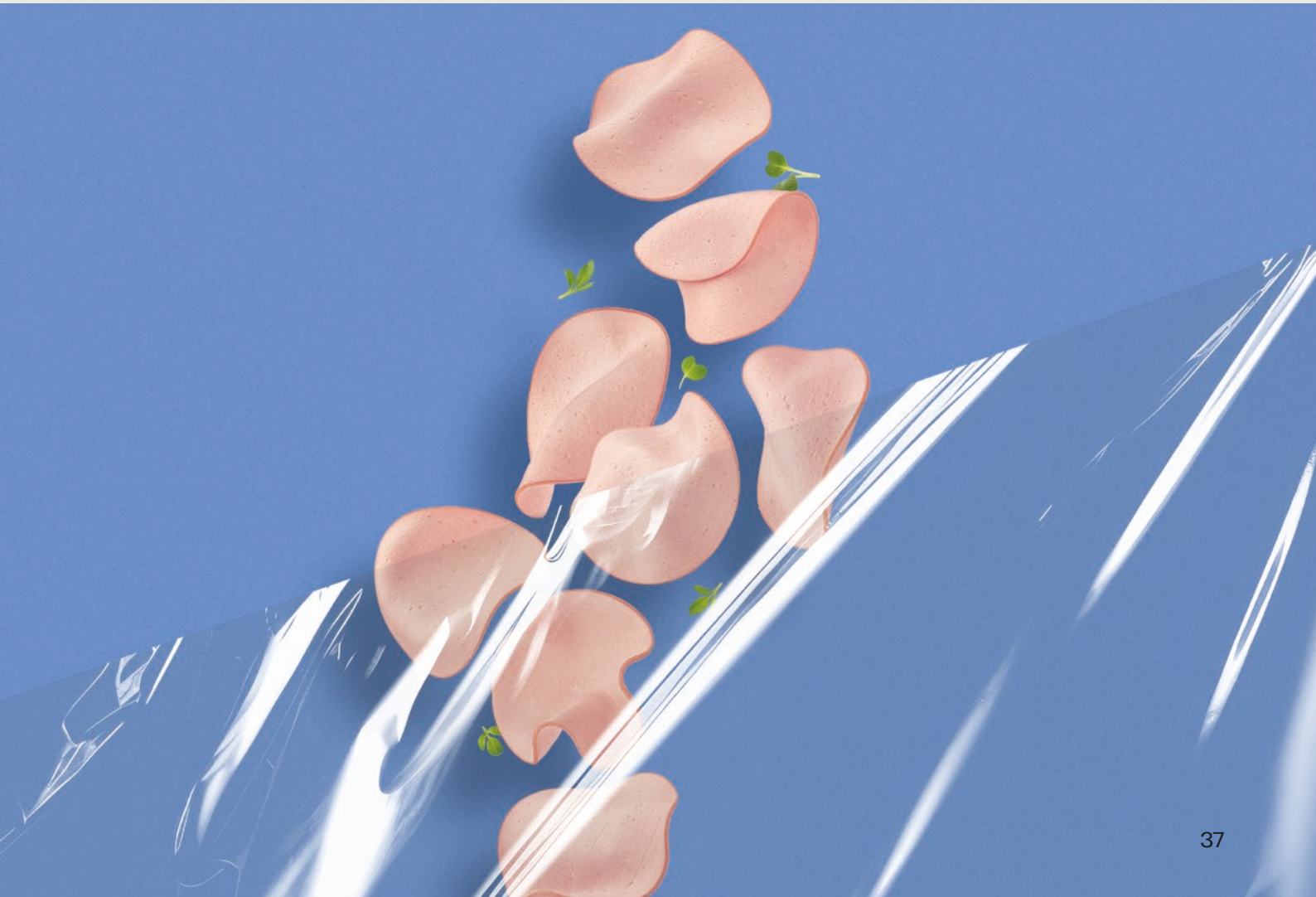
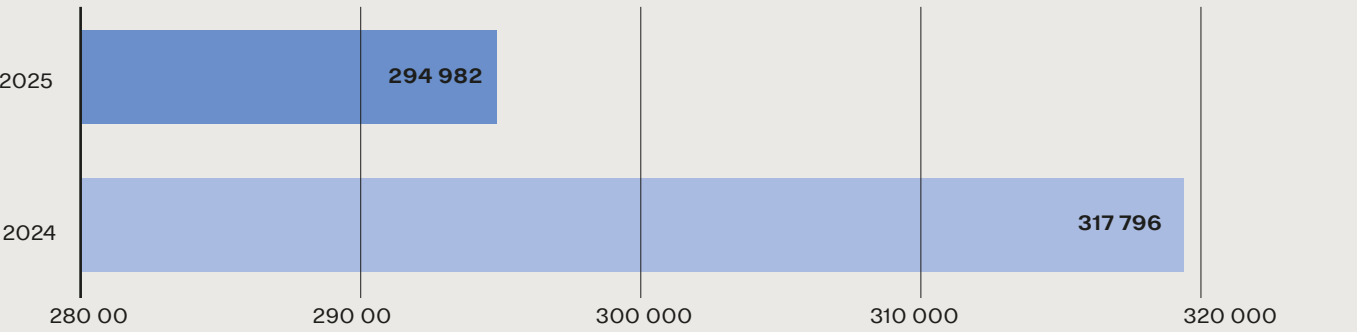
adapa's Sustainability strategy targets are [E2-3,MDR-T] :

- Certify all our production sites with OCS Europe certification scheme (Operation Clean Sweep) for pellet loss prevention by 2030
- Procure solvent-free raw materials where possible, and where it makes sense from an environmental and energy efficiency metric. Reduce VOC intensity by 30% by 2030 and continuously maximize recovery thereof, using 2024 as the baseline year.

Metrics [E2-4, MDR-M] (E2-4)

VOCs intensity (Kg / tonne sold product)	2025	2024
VOCs intensity	2.81	3.01

Volatile Organic Compounds (Kg)



4. ESRS E4 Biodiversity and ecosystems

4.1. Overview

Healthy ecosystems are essential for sustainable supply chains, acceptance of our products and regulatory compliance. Protecting biodiversity and ecosystems is a core element of our sourcing and sustainability strategy and central to safeguarding long-term business resilience.

Furthermore, the water risk assessment conducted in 2024 using the World Resources Institute (WRI) Water Risk Atlas (Aqueduct) indicated that the majority of our sites are located in areas with low to medium water risk. As our water use is mainly related to hygiene purposes and not to production processes, our responsibility towards biodiversity and ecosystems emerges more significantly in our supply chain, hence the need for supplier risk monitoring and assessment.

Responsible sourcing is critical to protect forests, therefore a key commitment of adapa is to source only FSC® or PEFC™ certified paper and recycled cardboard, supporting sustainable forestry and biodiversity conservation. It is our commitment also to assess all paper suppliers for water-related risks and conduct audits where risk is high. [SBM-3, E4-1,GOV-4]

4.2. Strategy and commitment

adapa’s Sustainability Strategy commitment is to [E4-1, SBM-3] :

- Responsible supply chain
- Minimize pollution at our production sites, as described in E2





4.3. Actions

adapa's actions to manage our IROs [E4-3, MDR-A]:

- Since 2025, adapa has sourced 100% FSC® or PEFC™ certified paper and recycled cardboard and will continue to do so
- Monitor suppliers at higher biodiversity, ecosystem and water risk, especially paper suppliers.
- Fight microplastic

4.4. Targets and metrics

adapa's Sustainability Strategy targets are [E4-4, MDR-T]:

- It is our commitment also to assess all paper suppliers for water-related risks by 2027 and conduct audits on paper suppliers in high water risk countries/areas by 2028.
- Certify all our production sites with OCS Europe certification scheme (Operation Clean Sweep) for pellet loss prevention by 2030, 100%
- Procure 100% FSC / PEFC certified paper or recycled cardboard for products or packaging by 2028

Metrics [E4-5, MDR-M]
(E4-5)

Certified paper FSC / PEFC	2025	2024
Percentage of paper purchased from suppliers that are only allowed to provide material from an accredited sustainable source as a control element (FSC or PEFC)	100%	82%

5. ESRS E5 Circular Economy

5.1. Overview

Circular product design and landfill-free waste management are key topics of our corporate and sustainability strategy and are essential to long-term value creation and compliance. [SBM-3, GOV-2]

The strategic transition of our product portfolio and our business model towards a circular economy is a key topic of our sustainability strategy and essential to comply with the upcoming Packaging and Packaging Waste Regulation (PPWR). We aim to strengthen circular use of resources and reduce dependency from fossil fuel by expanding the share of post-consumer recycled (PCR) materials in our products as well as our paper-based solutions. At the same time, we are innovating and commercializing a designed-for-recycling (D4R) portfolio, ensuring that our flexible packaging is conceived for end-of-life recovery and future-proof, while protecting the goods of our customers.

In our operations, we aim to achieve complete landfill-free waste management, promoting material recovery and reuse while ensuring that all residual waste is managed responsibly. We are also equipped with internal PIR extrusion and recycling machinery at our Gambassi facility, which generates a certified PIR that is sold to third parties. Our Operational Excellence and Lean Manufacturing experts strive to optimize production processes to reduce overall scrap generation, as well as avoid losses due to erroneous production runs and minimize waste due to unmet product specifications.

Post-industrial resin recycling, blown film extruder in Gambassi, Italy



We are members of Ceflex, the European industry association for Circular Economy for Flexible Packaging and of FPE (Flexible Packaging Europe) where we sit on the Sustainability, Circular Economy and Recyclability committees. [SBM-3, GOV-2]



We also collaborate with customers on specific design-for-recycling projects to replace traditional packaging solutions with new, recyclable ones that offer a lower environmental impact along with being ready for upcoming PPWR. In so

doing, we drive sustainable innovation for our customers while continuing to offer best-in-class functionality and performance. [ESRS 2 SBM -2]

5.2. Strategy and commitment

Our commitment to embed circularity principles across our operations, product development, and integrated value chain, enables us to improve resource efficiency, mitigate environmental impacts and product compliance risks, to strengthen our business resilience [SBM-3, GOV-4]

adapa's Sustainability Strategy commitment is to [SBM-3]:

- Innovate and commercialise an entirely designed for recycling (D4R) portfolio that meets the PPWR requirements
- Expand the use of post-consumer recycled (PCR) materials in our product portfolio
- Send zero operational waste to landfill by 2027 through certified third-party waste management
- Optimise operations to reduce waste generation, losses, scrap or erroneous runs.



5.3. Actions

adapa's actions to manage our IROs [E5-2, MDR-A]:

Recycled Content Traceability and ISCC PLUS

Post-consumer recycled (PCR) content in packaging has become more popular, especially in hygiene and home & personal care packaging. Moreover, the European PPWR mandates that 10% post-consumer recycled (PCR) content be introduced by 2030 into contact-sensitive plastic (food, pharma, baby, cosmetics) packaging, and 25% by 2040. Other plastic packaging will require 35% PCR content by 2030 and 65% by 2040.

This supports the creation of a market for recycled materials, coherently with the PPWR requirements on recyclability at scale, and lowers the carbon footprint of packaging.

adapa is well ahead in developing products containing PCR. We use up to 80 per cent mechanically recycled grades of PCR polyethylene (PE) in hygiene draw-string bags, for example. To enable our customers to promote PCR content in packaging transparently to consumers, we certified our sites DKB and PLB to trace recycled plastic content by EN15343:2007 in 2024. The PCR content of products is also certified to our customers and can be traced back to the recycler.

However, the major paradigm shift relates to food-contact packaging, for which chemical PCR is required.

This refers to post-consumer plastic waste that is put back to its original state of "quasi-petroleum", usually through pyrolysis, and then added to a standard chemical processing stream, where it is resynthesized to a monomer and polymerized. The resulting PCR-polymer is completely indistinguishable from a virgin polymer; therefore, the producers of such material must certify the quantity of PCR by a mass balance approach. This certified PCR is then sold and traceability is maintained all along the value chain, according to the ISCC PLUS certification scheme, for example.

At adapa, five of our sites are certified ISCC PLUS since 2025. This enables us to support forward-leaning customers who already want to include PCR in food-contact packaging. [ESRS 2 SBM -2]



Recyda License

In 2025 adapa licensed the Recyda online tool to assess design-for-recycling according to all the main existing guidelines and criteria both in Europe (Ceflex, Recyclass) and at national level (Cotrep, etc) and offer this assessment to customers, along with the mapping of expected EPR fees across Europe. Monitoring the landscape of evolving recyclability design criteria towards the EU harmonized guidelines expected in 2028 as part of the PPWR delegated acts, we enable our innovation and R&D to create packaging that is benchmarked against design-for-recycling, making sustainability simple and actionable, in close cooperation with our customers. [ESRS 2 SBM -2]



CO₂ savings ~33% *
*Estimated with Greenly, in comparison to its APET/PE tray+film benchmark

Markets / Applications

- Suitable for cooling, heating, and freezing
- Cheese, meat, sausage, cold cuts
- Ready meals / convenience food
- Fish, seafood

CO₂ savings ~46% *
*Estimated with Greenly, in comparison to its PE/PA tray+film benchmark

MonoTop^{re} P-type & C-base HT

Polypropylene (PP) based mono-material packaging designed for recycling!

- Designed for recycling (D4R) with PP trays & thermoformed bottom webs, heat-treatable up to 121 °C
- Fully aligned PP top and bottom
- Suitable for MAP packaging with peelable, reclose or lock-seal options for convenience and protection
- Optional EVOH barrier layer, depending on application
- Stable performance on standard thermoforming lines
- High clarity ensures an efficient and appealing presentation at the point of sale.
- Combined with C-base HT (≥ 250 µm), a highly transparent and heat-resistant PP semi-rigid thermoformed bottom web developed for reliable processing on standard thermoforming machines
- Bottom web is flexo-printable and available transparent, white, or colour

The solution enables the transition from PET/PE laminate structures to a fully aligned PP mono-material solution, supporting PPWR requirements for recyclable packaging. It also offers a significant carbon footprint reduction.

Materials / Options

- Polypropylene
- Complete packaging has less than 5% EVOH
- Sealing layer: PP peelable or lock seal layer (low S.I.T.)
- Thicknesses:
 - MonoTop^{re} P-type / top film: starting at 65 µm
 - C-base / bottom film: 200 - 1000 µm

VACUflex^{re} MEX-T

Type: Recyclable flexible thermoforming film

Material structure: Mono-PE structure with high barrier

Purpose: Designed to replace conventional PE/PA flexible films

Packaging concept:

- Enables a full mono-PE packaging solution in combination with MONOTop^{re} E-Type top film (suitable for MAP/Vacuum packages)

Applications:

- Fresh food (cheese, vegetables, sausages, meat)
- Ready meals
- Baked goods etc.

Key benefits:

- Significantly improved recyclability compared to PA/PE - structures
- Significant carbon footprint savings
- Designed for existing flexible thermoforming processes



CO₂ savings ~32% *

*Estimated with Greenly in the final user format, in comparison to its PET film benchmark, and with paper solution 30% heavier



CO₂ savings ~21% *

* Estimated with Greenly in its final format in comparison to its PET/ALU benchmark, at same thickness

PaperTwister^{re}

CEPI, CPI, OPRL certified
90% paper content
Low grammage paper, from 37 to 45gsm
Plant-based coating, 90% renewable content
Also available in fully polymer-free plant-based coating

Markets and Application:

- Fold and twist products
- For sticky products within confectionary
- Chocolate products
- Reliable on the twist-machine at the high speed of 2.300 pieces/minute

The solution enables a high-speed, CEPI-certified twist solution in line PPWR requirements for recyclable packaging. It also offers a significant carbon footprint reduction in comparison to PET film.

MonoFlow^{re} E-type

Polyethylene(PE)- based mono-material packaging designed for recycling!

- Designed for recycling (D4R)
- Flowpack film for MAP packaging
- Peelable or lock-seal options for convenience and protection
- Optional EVOH barrier layer, supports product safety and shelf life
- High transparency and clarity, affording great appeal at the point of sale
- Stable performance on standard flowpack lines

Markets / Applications

- Cheese: grated cheese
- Coffee: Pods, grounded coffee, beans.

Materials / Options

- Polyethylene
- Complete packaging has less than 5% EVOH
- Sealing layer: PE peelable or lock seal layer (low S.I.T.)
- Thickness: starting at 65 µm

The solution enables the transition from PET/ALU/ PE laminate to a high-barrier PE mono-material solution, not only supporting PPWR requirements for recyclable packaging, but also offering a significant carbon footprint reduction.

5.4. Targets and metrics

adapa's Sustainability Strategy targets are [E5-3, MDR-T]:

- Proactively include circular-design (D4R or PCR) product recommendations in all our customer offers by 2027, 100%
 - Assess our entire portfolio for design for recycling (D4R) by 2027, 100%
 - Increase our internal recycling rate of operational waste by 15% by 2030, using 2024 as the baseline year
- Reduce operational waste, by 0,3%-points per year, using 2024 as the baseline
 - Send zero operational waste to landfill by 2027
 - Develop and commercialize a circular-product-design portfolio (D4R & PCR) across all categories and applications by 2030, 100%

Metrics [E5-5, § 37d, § 39, E5-4, MDR-M]
(E5-5)

Waste per type		
Type	2025	2024
Hazardous	10.8%	16.4%
Non-hazardous	89.2%	83.6%

(E5-5, § 37d, § 39)

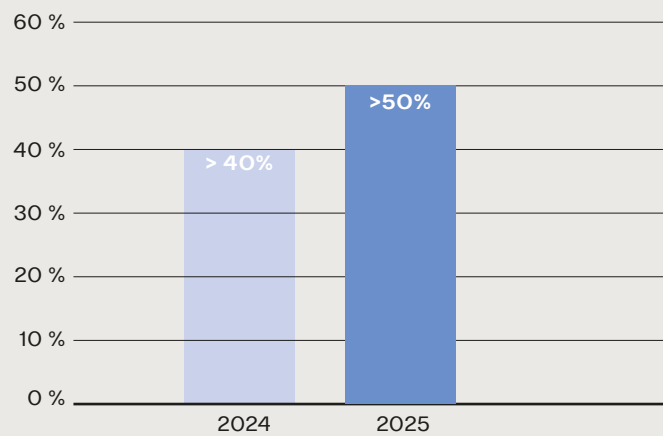
Waste diverted from disposal		
Hazardous	2025	2024
Reuse	42.9%	1.7%
Recycling	7%	81.5%
Other Recovery	50.1%	16.8%
Non-hazardous	2025	2024
Reuse	3%	17.8%
Recycling	72.8%	49.3%
Other Recovery	24.2%	32.9%
Waste directed to disposal		
Hazardous	2025	2024
Incineration	99%	71.8%
Landfill	0%	0%
Other Disposal	1%	28.2%
Non-hazardous	2025	2024
Incineration	81.5%	86.5%
Landfill	18.5%	2.5%
Other Disposal	0%	11%

(E5-4, E5-5)

Material Inflows		
Type	2025	2024
Renewable materials used to produce our products	17%	16.9%
Renewable materials used to package our products	82.6%	74.6%

Material Outflows

Over 50% of our products were already D4R (Designed for Recycling) in 2025, according to existing industry design guidelines and assessment methods.





ESRS S1 Own workforce

6. ESRS S1 Own workforce

6.1. Overview

Our employees are central to long-term success of the Group. Creating “one-adapa” is our strategic approach based on the IROs we identified and focuses on ensuring a safe, diverse and empowering work environment that supports both individual growth and organizational performance.

We have embedded the well-being of our employees as a cornerstone principle across all operations, recognizing that it is fundamental to business resilience and productivity. We continuously strengthen our health and safety management systems, conduct regular risk assessments, and foster a culture of shared responsibility and preventive action.

Creating a “one-adapa” spirit is to foster a sense of belonging and to maintain a motivated, skilled, and diverse workforce, capable of meeting the evolving challenges of our industry, reinforcing our commitment to responsible business conduct. [SBM-3, S1-3, GOV-4]

We promote initiatives for employees wellbeing as well as local engagement within the communities where our sites are located. [S1-2]

6.2. Strategy and commitment

adapa’s Sustainability Strategy commitment is to [SBM-3]:

- Health and safety as a cornerstone principle
- Increase diversity across adapa by balanced nationality, gender, generation
- Foster workplace wellbeing, enable secure whistleblowing, and support charity initiatives
- Empower employees to drive excellence



6.3. Actions

adapa's actions to manage our IROs [S1-4, MDR-A]:

The Golden Rule Program

Golden Rule Program: a company-wide training on safety rules and behaviour principles, tailored to both production and office environments. In 2025 adapa introduced 12 safety "golden rules" to prevent serious, fatal occupational accidents by mandating compliance with critical, non-negotiable safety standards. These simplified "life saving" rules aim to prevent major occupational risk, thanks to correct behaviour. Our 12 Golden rules are:

Establishing Basic Workplace Safety and Access Control



1.
No Unauthorized Access



2.
Respect EX Zones



3.
Respect Traffic Rules

Preventing Immediate Physical Hazards



3.
Equipment is Not for Improvisation



4.
Routine Maintenance Saves Lives



5.
Isolation is Key

Managing Chemical and Fire Safety Risks



7.
7. Chemical Safety First



8.
Maintain Fire Safety

Managing Chemical and Fire Safety Risks



9.
Risk Assessment is Mandatory



10.
Never Assume, Always Verify



11.
Follow Incident Protocols



12.
Comply with Legal Standards

Gemba walks

Besides promoting safety education through the Golden Rule program, all factories across adapa are also required to carry out Gemba walks. "Go see, Ask why, and Show respect" are the three pillars of an effective gemba walk, that helps to gain valuable insights on operations and supply chain. The regular practice of gemba walks fosters a sense of belonging and connects management to the shopfloor, enabling collaboration and identifying opportunities for operational improvement.

Fire Safety

Fire safety prevention and control protects our employees, buildings and equipment. A continuous effort to improve fire preparedness and response standards, combining proactive measures with emergency response capability, applies to all entities. To foster a culture of responsibility and effective compliance, regular fire drills, training sessions and audits are carried out, ensuring continuous alignment with best practices and ongoing improvement in fire safety performance. During 2025, adapa initiated a new Site fire safety audit cycle, which will continue in 2026. Through this initiative, we reduce the risk of fire incidents, enhance emergency response capabilities, and protect the health and safety of our employees.

Near Miss App

The "Near Miss / Observation App" aims to create a proactive reporting culture in our organisation. A mobile application has been implemented allowing all employees to report any unsafe actions or conditions they encounter during their work, mitigating any potential incidents or injuries. It strengthens accountability and fosters a shared responsibility for workplace safety. It encourages all employees to participate in identifying and mitigating potential hazards which could result in incidents, injuries or ill health, ensuring that safety becomes an integral part of daily operations across all departments.

The move from reactive to proactive enables us to gather "free lessons" helping our sites to detect potential risks, driving continuous improvement. By doing this we also embark on the culture change by taking ownership of our work environment by means of empowering our employees to do so.

A follow up tool has been implemented to track the reported incidents / observations, monitor the corrective actions taken, action closure and provide valuable insights into safety performance and areas requiring additional focus.

Anti-harassment Policy

Our anti- harassment policy establishes the principles and procedures we follow to prevent, identify, and address any form of harassment within the organisation. The policy is outlined in the topic G1- Business Conduct. [S1-1, MDR-P]

Code of Conduct (CoC)

Our Code of Conduct provides the foundation for responsible and ethical business behaviour and is presented in the topic G1- Business Conduct [S1-1, MDR-P]

Whistleblowing channel

The adapa "integrity line" online alert system encourages a transparent and safe corporate culture and is described in the topic G1- Business Conduct. [S1-1, MDR-P]

6.4. Local community wellbeing and social initiatives at site

Across our sites, numerous initiatives are organized during the year, with the purpose of fostering a sense of belonging and pride to be not only part of adapa but also to support the local community, with fund raising and personal time commitment. These initiatives reflect sustainability in a broader sense and are aligned with several of the United Nations Sustainable Development Goals (UN SDGs). Here are a few examples that took place across adapa in 2025:

- **Family Open Day & Factory Tour**, allowing employees' families to experience our production and workplace culture (Greece)

- **Local Community Support:**
 - Multiple fund-raisers and donations to Charities for the poor and vulnerable, support to cancer patients and elderly care (Greece and Italy).
 - Financial support to schools, including sponsorship to a student racing team, creation of a school library including furniture and digital equipment (Greece)
 - Sponsorship of sports clubs, cultural heritage societies and community runs (Greece)
- **Employee Health & Well-Being**
 - Mental health, financial and general counselling platforms enrollment by adapa (Netherlands and UK)

1 NO POVERTY

2 ZERO HUNGER

3 GOOD HEALTH AND WELL-BEING

4 QUALITY EDUCATION

5 GENDER EQUALITY

6 CLEAN WATER AND SANITATION

7 AFFORDABLE AND CLEAN ENERGY

8 DECENT WORK AND ECONOMIC GROWTH

9 INDUSTRY, INNOVATION AND INFRASTRUCTURE

10 REDUCED INEQUALITIES

11 SUSTAINABLE CITIES AND COMMUNITIES

12 RESPONSIBLE CONSUMPTION AND PRODUCTION

13 CLIMATE ACTION

14 LIFE BELOW WATER

15 LIFE ON LAND

16 PEACE, JUSTICE AND STRONG INSTITUTIONS

17 PARTNERSHIPS FOR THE GOALS

SUSTAINABLE DEVELOPMENT GOALS



6.5. Targets and metrics

adapa’s Sustainability Strategy targets are [S1-5, MDR-T]:

- Reduce our Total Recordable Injury Rate (TRIR) by 10% YOY to 0.5 by 2030
 - Year End 2025 RIR; 1.65
 - Target 2026 RIR; <1.5
 - Reduce our Severity Rate (SR) by 10 % YOY to 15, by 2030
 - Year End 2025 SR; 33.2
 - Target 2026 SR; <30
 - Reduce our employee turnover below <5% by 2030, using 2025 as a baseline year
 - Increase diversity across the group by balanced nationality, gender, generation by 2030, using 2024 as a baseline year
- Ensure all adapa job openings are advertised internally by 2027, %
 - Conduct an all-employee engagement survey every 2 years from 2026, achieving over 80% participation and overall score >4 by 2030
 - Establish a standardized job-onboarding program for all new employees by 2026
 - Increase annual training for all employees across the group, to a minimum of 16 hours per employee from 2030 across different ESG and EHS topics.
 - Establish succession planning across mission critical roles, by MCR coverage 1:08 by 2030

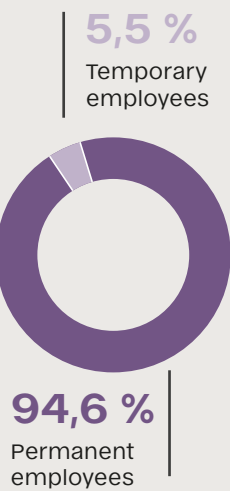
Metrics [S1-6, S1-8, S1-9, S1-12, S1-13, S1-14, § 88 b, c, e, S1-15, S1-17, § 103 a MDR-M]

(S1-6)

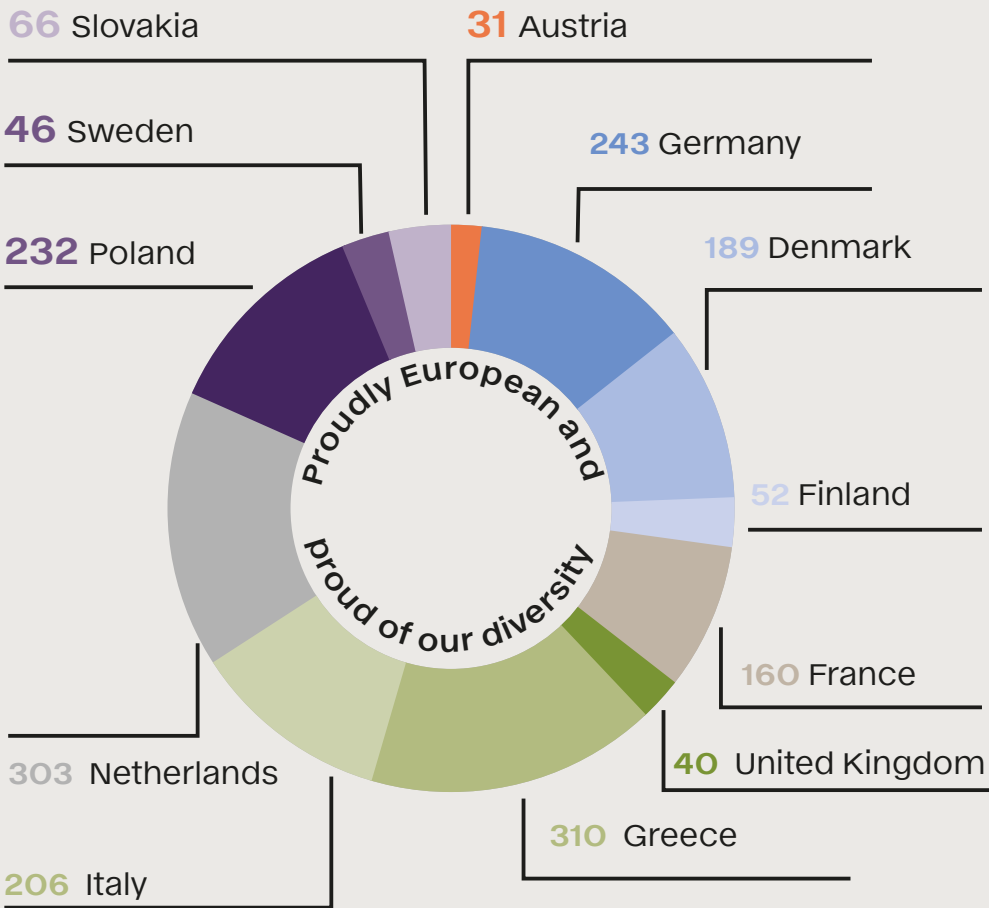
Number of employees by gender (Headcount)		
Gender	2025	2024
Female	376	380
Male	1,502	1,534
Total	1,878	1,914

(S1-6)

2025 Employees by contract type



Employees per country



(S1-9)

Gender Distribution at top management level			
	Female	Male	Total
Number of employees at top management level (Headcount)	27	69	96
Percentage of employees at top management level	28.1%	71.9%	100%

Our company defines "top management" according to ESRS guidelines which includes up to two levels below the administrative and supervisory bodies (B, B-1, B-2).

(S1-9)

Employee Distribution by age group			
	<30 years	30-50 years	>50 years
Number of employees (Headcount)	239	955	684
Percentage of employees	12.7%	50.9%	36.4%

(S1-12)

Inclusion of persons with disabilities	
Percentage of employees with disabilities	1.4%

(S1-14, § 88 b, c, e)

Health and Safety in the workforce	
Percentage of employees covered by a Health and Safety Management System which follows legal requirements or recognised standards.	100%
Number of employees covered by a legally compliant or recognized health and safety management system	1878
Percentage of employees covered by a health and safety management system that has been audited internally or externally, or certified by an external party.	30.4%
Number of employees covered by a legally compliant or recognized health and safety management system that has been audited internally or externally, or certified by an external party	570
Number of employee fatalities caused by work-related injuries or illnesses	0
Number of fatalities caused by work-related injuries or illnesses among other workers working on the company's sites.	0
Number of work-related accidents	31
Number of cases of recordable work-related ill health	0
Number of employee work days lost due to work-related injuries, illnesses, and fatalities	624
Rate of recordable work-related accidents	1.65
Total number of hours worked	3,756,000

(S1-13)

Training and Skills Development		
	2025	2024
Average number of training hours per employee	9.2	13.7

(S1-17, § 103 a)

Discrimination and harassment in the workforce	
Number of discrimination and harassment incidents	0
Number of complaints filed by employees through grievance mechanisms	0
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
Total amount of fines, penalties, and compensation related to incidents of discrimination, harassment, and complaints filed	0

7. ESRS S2 Workers in the value chain

7.1. Overview

We are committed to upholding internationally recognised human rights and labour standards throughout our value chain and prefer working with suppliers who share our values.

Our key business partners comply with our Supplier Code of Conduct which is based on the United Nations Global Compact (UNGC) and the International Labour Organisation (ILO) Core Labour Standards. These policies explicitly prohibit forced, compulsory, and child labour and ensure ethical working conditions across the supply chain. To enhance supply chain transparency and compliance we engage systematically with our suppliers to address identified risks, and support continuous improvement throughout our value chain. [S2-3]

Our strategic approach is to systematically integrate environmental, social, and governance (ESG) risks into supplier evaluations and purchasing decisions. We conduct audits for suppliers identified as having high ESG risks, ensuring compliance and promoting improvement. [SBM-3, S2-3, GOV-4]

7.2. Strategy and commitment

adapa’s Sustainability Strategy commitment is to [SBM-3]:

- Systematically incorporate environmental, social and governance (ESG) risks into supplier evaluations and purchasing decisions, and gradually bring all suppliers onto the Ecovadis platform

- Conduct audits for high ESG-risk suppliers



7.3. Actions

adapa’s actions to manage our IROs [S2-4, MDR-A]:

Supplier Code of Conduct (SCoC)

The objectives of our Supplier Code of Conduct are to promote integrity, transparency, and sustainability across the supply chain. It ensures that all suppliers act responsibly, respecting human rights, environmental protection, and ethical business standards. The Code is a key factor in our supplier evaluation and selection process and serves as a framework for maintaining fair practices and building long-term, trust-based relationships.

The scope of the Code applies to all suppliers, contractors, agents, service providers, and subcontractors working with adapa. It covers key areas such as compliance with laws, labor standards, environmental protection, and health and safety. It is based on standards such as the United Nations Global Compact (UNGC) and the International Labour Organization (ILO) Core Labour Standards and reflects our commitment to upholding human rights, ethical conduct, and sustainable business practices. [S2-1, MDR-P, §18]

ECOVADIS Supplier ESG Assessment

adapa has made strong progress in embedding sustainable procurement through its EcoVadis journey, establishing a structured, data-driven approach to supplier engagement and performance monitoring since 2025. We have prioritised our most strategic suppliers, focusing first on those representing the highest spend and significant coverage across key raw material categories such as paper, films, chemicals and aluminium. Today, approximately 70% of direct spend is covered by EcoVadis ratings, enabled by clear governance within Group Procurement, allowing adapa to assess suppliers according to environment, labour & human rights, ethics and sustainable procurement criteria.

In parallel, we continue to complement EcoVadis insights with targeted supplier audits and category-specific actions. These audits focus on assessing adherence to human rights, working conditions, social and labour standards, workers health & safety, environmental protection and ethical business practices, but also quality, hazards and risk management and manufacturing standards. [S2-2]

There are between 15 and 20 supplier audits taking place each year, with specific focus on paper suppliers (see E4).



7.4. Targets and metrics

adapa’s Sustainability Strategy targets are [S2-5, MDR-T] :

- Exceed 85% of our strategic procurement spend from ESG-rated suppliers by Q2 2026
- Onboard only ESG-rated group strategic suppliers from 2027, 100%

8. ESRS S4 Consumers and end-users

8.1. Overview

Our strategy is centered on protecting consumer health and safety while fostering transparency and trust throughout the value chain.

Building on our robust Quality Management System (QMS) and related policy, we continuously improve our processes, controls and culture, to ensure that all products meet the highest standards of quality and safety. Through systematic risk assessment, process optimization, and employee engagement, we proactively identify and mitigate potential risks that could impact consumers or end-users. This ongoing improvement enables us to maintain the integrity of our products and uphold consumer confidence in our products.

Our strategy is also focused on keeping up to date with the evolving legislative landscape and making sure that our experts remain knowledgeable and constantly prepared on latest regulatory compliance topics. By staying ahead of change, we enable our customers to safeguard consumers and end-users, improving their experience, and reinforce trust in our customers' products. [S4-2]

We align consumer protection with sustainability and support our customers in future-proofing their packaging, ensuring that our products are not only safe and compliant but also contribute to a healthier, more responsible, marketplace. [SBM-3, S4-3, GOV-4]

8.2. Strategy and commitment

adapa’s Sustainability Strategy commitment is to [SBM-3]:

- Continuously improving our Quality Management System (QMS) to proactively safeguard consumer health and safety
- Provide qualitative information to customers to support transparent communication with end consumers
- All adapa sites are BRCGS “Global Standard Packaging Materials” regularly certified and audited.



8.3. Actions

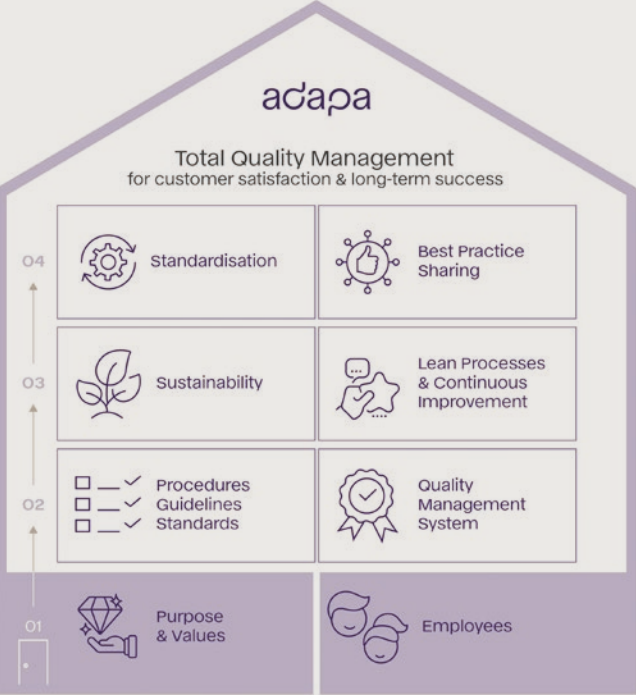
adapa's actions to manage our IROs [S4-4, MDR-A]:

Quality Management Policy and House of Quality

Our Quality Management System (QMS) applies to all adapa entities and activities, ensuring that both food and non-food products meet the highest safety and quality standards. It aligns our operations with industry standards, legal and regulatory requirements, and customer-specific expectations. Guided by our Leadership Team, we follow a Total Quality approach that combines process control and standardization, best practices, and continuous improvement to safeguard consumer health and enhance

customer satisfaction. This proactive approach positively impacts health, safety and consumer experience.

Our quality objectives are built around the "House of Quality" which links our procedures and quality management system to lean manufacturing, sustainability and our corporate values. Compliance with globally recognized standards, such as BRCGS, reinforces Customer confidence in all our products. [S4-1, MDR-P, § 16]



Strengthening Regulatory Expertise and Compliance Awareness

We conduct targeted training sessions, share updates on new and amended regulations, and maintain structured surveillance plans on specific chemical substances. In 2025 adapa started to prepare for the upcoming PPWR, and in particular on Article 5 - Requirements for substances in packaging (Heavy Metals, PFAS and Substances of Concern), among which PFAS are especially restricted within food-contact packaging.

Due diligence within operations and supply chain, as well as preparation for regulatory compliance, by carrying out necessary tests or finding alternative solutions, was addressed by a cross-functional team of experts within adapa.

8.4. Targets and metrics

- Maintain zero customer complaints on incidents that could potentially endanger the consumer's health and safety from 2025
- Maintain zero major regulatory non-conformities in BRCGS certification from 2025

Metrics [MDR-M]

Consumers and end-users	
Number of customer complaints on incidents that could potentially endanger the consumer's Health & Safety	0
Number of major BRCGS non-conformities on regulatory matters	0





ESRS G1 Business Conduct

9. ESRS G1 Business conduct

9.1. Overview

Strong governance is the enabler of our sustainability strategy. Our fundamental goal is to unite and harmonize our way of working into “one adapa”, where local governance in each group site reflects common values and one company culture.

We aim to engage all employees with a shared purpose and provide guidance by strong corporate values, fostering a culture of belonging, accountability, and collaboration that drives responsible business conduct.

By formalizing our principles in our Code of Conduct (COC) and our Anti-Harassment Policy, we ensure that ethics, integrity and transparency guide every aspect of decision-making.

Misconduct can be reported through established channels, including an independent online alert system, ensuring transparency and ethical business conduct.

We promote awareness and understanding of ESG topics across the organization, ensuring sustainability considerations are embedded in everyday decisions.

To ensure accountability and measurable progress, we conduct regular ESG performance reviews across all business units. This systematic review process enables transparency and alignment with stakeholder expectations, regulatory standards, and long-term sustainability targets. We aim to do this through external ratings as well, such as Ecovadis and Sedex, which enable our sites to score objectively on ESG performance.

Through this approach we show leadership to our Customers, foster integrity and harmonize sustainable value creation across sites, building a strong and cohesive organization. [G1-1, GOV-4]

9.2. Strategy and commitment

adapa's Sustainability Strategy commitment is to [G1-1]:

- Unite all employees into “one adapa” with a strong sense of belonging, shared purpose and collaboration that translates to a harmonized way of working
- Promote awareness of environmental, social and governance (ESG) topics and strengthen a shared understanding and transparent communication
- Carry out regular local ESG performance reviews to drive continuous improvement and meet stakeholder reporting requirements
- Ensure and upkeep ESG rating for all adapa sites.



9.3. Actions

adapa’s actions to manage our IROs [MDR-A]:

Code of Conduct (CoC)

The Code of Conduct is aligned with recognized international and national standards It is committed to compliance with applicable laws and the protection of human rights, ensuring zero tolerance for discrimination, harassment, corruption, or unfair competition, while promoting environmental protection and occupational safety. It upholds the principles of the United Nations Convention Against Corruption (UNCAC) and adheres to all relevant national, European, and international laws and regulations, including those governing labour practices, environmental protection, antitrust, and data protection.

Anti-corruption and bribery principles are an integral part of our Code of Conduct, and we comply with all national and international requirements, including the United Nations Convention Against Corruption (UNCAC). We apply a zero-tolerance policy against corruption, bribery, and any form of undue influence. Employees must base all business decisions solely on objective criteria such as price, quality, and service. [G1-1, MDR-P, G1-3]

Anti-harassment Policy

We are committed to providing a safe and positive work environment for everyone. Bullying and harassment harm both individuals and the organization by creating unsafe conditions, damaging relationships, reducing productivity, and negatively affecting well-being and self-confidence. Our anti-harassment policy applies to all employees, as

well as contractors, interns, temporary staff, and third-party vendors working with or on behalf of adapa. Concerns can be reported to the Compliance Department, to managers, or submitted anonymously via the adapa whistleblowing channel. [G1-1, MDR-P]

adapa “Integrity Line” whistleblowing channel

“Integrity Line” is the adapa online whistleblowing channel, available in 12 languages, which enables declared or anonymous reporting of Concerns, such as violations of applicable laws, Code of Conduct, harassment or unethical behaviour. This confidential alert system is compliant with the applicable data protection laws, including the GDPR. Once a whistleblower has submitted a Concern,

an unbiased, impartial and independent designated team within adapa reviews and investigates the reported Concern and notifies the whistleblower no later than three months after submission. Appropriate action to address the Concern may include disciplinary action, changes to policies or procedures, or other corrective measures. [G1-1, MDR-P]

Supplier Code of Conduct (SCoC)

The Supplier Code of Conduct serves as our policy framework for maintaining fair business practices and fostering long-term, trust-based supplier relationships. It is outlined in topic S2 – Workers in the Value Chain. [G1-2, MDR-P]

Ecovadis or Sedex ESG ratings

Since 2025 Ecovadis ESG monitoring and rating framework supports a more efficient tracking of supplier and product information related to ESG aspects. This ESG governance is applied also to our sites. Currently 10 adapa sites are already rated and certified by Sedex (including SMETA audits) and/or by Ecovadis Our ambition is to gradually encompass all adapa sites under the Ecovadis rating system, to achieve harmonized ESG governance and sustainable value creation.

9.4. Targets and metrics

adapa’s Sustainability Strategy targets are [MDR-T]:

- Conduct annual training & information on the code of conduct for all employees across the group from 2026, 100%
- Conduct training on anti-corruption and anti-money laundering for all sales and procurement managers across the group every 2 years from 2026
- Conduct regular reviews of our code of conduct and group policies every 2 years from 2026
- Have all sites ESG-rated on the Ecovadis and / or Sedex platforms

Metrics (G1-4, MDR-M) (G1-4)

Corruption and Bribery	
Number of corruption or bribery incidents	0
Number of incidents where employees were dismissed or disciplined for corruption or bribery.	0
Number of incidents where contracts with business partners were terminated or not renewed due to corruption or bribery	0

(S1-17, § 103 a)

Discrimination and harassment in the workforce	
Number of discrimination and harassment incidents	0
Number of complaints filed by employees through grievance mechanisms	0
Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
Total amount of fines, penalties, and compensation related to incidents of discrimination, harassment, and complaints filed	0



ECOVADIS | SEDEX



SEDEX



ECOVADIS | SEDEX



ECOVADIS | SEDEX



ECOVADIS



SEDEX



ECOVADIS | SEDEX



SEDEX



ECOVADIS



ECOVADIS

10. Appendix

Full list of consolidated adapa subsidiaries

Current as of 8.4.2026

Austria

adapa Holding GesmbH, Austria

Denmark

Adapa Flexibles Denmark Bjert A/S, Denmark

adapa Flexibles Denmark Slagelse A/S, Denmark

Finland

adapa Finland Jakobstad Oy, Finland

France

adapa France SAS, France

adapa France Averdoingt SAS, France

adapa France Fontenay le Comte SAS, France

Germany

adapa GmbH, Germany

adapa DACH GmbH, Germany

adapa Germany Kempten GmbH, Germany

adapa Germany Freital GmbH, Germany

United Kingdom

adapa UK Edinburgh Ltd, United Kingdom

adapa UK St Helens Ltd, United Kingdom

Greece

adapa Greece, Komotini, Greece

Prisma Cylinders Engraving SA, Greece

Italy

adapa Italy Forlì S.p.A., Italy

adapa Italy Florence S.r.l., Italy

Netherlands

adapa the Netherlands Leek B.V., Netherlands

adapa the Netherlands Rotterdam B.V., Netherlands

adapa the Netherlands Amersfoort B.V., Netherlands

Poland

adapa Poland Bogucin sp.z.o.o., Poland

Slovakia

adapa Slovakia Trebisov s.r.o., Slovakia

Sweden

adapa Sweden Landskrona AB, Sweden

Group companies included in the reporting boundaries

Administrative sites

adapa Holding GesmbH,, Austria

adapa GmbH, Germany

adapa DACH GmbH, Germany

adapa France SAS, France

adapa UK Edinburgh Ltd, United Kingdom

Production sites

adapa Germany Freital GmbH, Germany

adapa Germany Kempten GmbH, Germany

adapa Flexibles Denmark Bjert A/S, Denmark

adapa Flexibles Denmark Slagelse A/S, Denmark

adapa Finland Jakobstad Oy, Finland

adapa France Averdoingt SAS, France

adapa France Fontenay le Comte SAS, France

adapa UK St Helens Ltd, United Kingdom

Prisma Cylinders Engraving SA, Greece

adapa Greece, Komotini, Greece

adapa Italy Forlì S.p.A., Italy

adapa Italy Florence S.r.l., Italy

adapa the Netherlands Leek B.V., Netherlands

adapa the Netherlands Rotterdam B.V., Netherlands

adapa the Netherlands Amersfoort B.V., Netherlands

adapa Poland Bogucin sp.z.o.o., Poland

adapa Sweden Landskrona AB, Sweden

adapa Slovakia Trebisov s.r.o., Slovakia

ESRS Disclosures

ESRS 2 General Disclosures			
ESRS 2	Disclosure	Page Ref.	Comment
Basis for preparation			
ESRS 2 BP-1	Basis for preparation of sustainability statement	23	
ESRS 2 BP-2	Disclosures related to specific circumstances		For the preparation of our sustainability report no other sustainability reporting standards and frameworks have been used and there is no reliance on other European standards approved by bodies such as ISO/IEC or CEN/ CENELEC.
Governance			
ESRS 2 GOV-1	Role of administrative, management and supervisory bodies	8, 21	
ESRS 2 GOV-2	Oversight of IROs in governance bodies	23, 42	
ESRS 2 GOV-3	Incentive schemes linked to sustainability matters		No intensive schemes are linked to sustainability matters
ESRS 2 GOV-4	Due Dilligence process	19, 24, 30 ,36, 38, 43, 52, 60, 62	
ESRS 2 GOV-5	Risks related to sustainability reporting	23	
Strategy			
ESRS 2 SBM-1	Strategy, business model and value chain	14, 15, 19, 22	
ESRS 2 SBM-2	Stakeholder engagement	26, 42, 44	
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	30, 36, 38, 42, 43, 52, 60, 62,	
Impact, risk and opportunity management			
ESRS 2 IRO -1	Description of the methodology to identify and assess material impacts, risks and opportunities	24	
ESRS 2 IRO-2	ESRS Disclosure requirements in the sustainability statement	25	
ESRS 2 MDR-P	Policies related to material sustainability topics	33, 36, 55, 61, 64, 68, 70	
ESRS 2 MDR-A	Actions related to material sustainability topics	33, 36, 41, 44, 45, 47, 54, 55, 61, 64, 70	
Metrics and Targets			
ESRS 2 MDR-M	Metrics related to material sustainability topics	34, 35, 37, 41, 48 , 54, 55, 58, 59, 65, 71	
ESRS 2 MDR-T		34, 37, 41, 48, 58, 61, 65, 71	

ESRS E1 Climate change			
ESRS E1	Disclosure	Page Ref.	Comment
Governance			
E1- GOV-3	Climate related considerations in remuneration		No consideration of climate related factors in remuneration
Strategy			
E1 -1	Transition plan for climate change mitigation	30	
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	30	
Impact, risk and opportunity management			
ESRS 2 IRO -1	Description of the methodology to identify and assess climate-related material impacts, risks and opportunities	24	
E1-2	Policies related to climate change	33	
E1-3	Actions related to climate change	33	
Metrics and Targets			
E1-4	Targets related to climate change	34	
E1-5	Energy consumption and energy from renewable sources	35	
E1-6	GHG emissions, scope 1, 2, 3 and total	34	
E1-7	Carbon removals or carbon credits		Our company has not used carbon removals or carbon credits
E1-8	Internal carbon pricing schemes		Our company has not used internal carbon pricing schemes
E1-9	Anticipated financial effects from material physical and transition risks and potential climate related opportunities. Expected cost savings from climate strategy		Confidentiality constraints

ESRS E2 Pollution			
ESRS E2	Disclosure	Page Ref.	Comment
Impact, risk and opportunity management			
ESRS 2 IRO -1	Description of the methodology to identify and assess pollution-related material impacts, risks and opportunities	24	
E2-1	Policies related to pollution	36	
E2-2	Actions related to pollution	36	
Metrics and Targets			
E2-3	Targets related to pollution	37	
E2-4	Pollution of air, water and soil	37	
E2-5	Substances of concern and substances of very high concern		Substances of concern and substances of very high concern are not intentionally used in our production
E2-6	Anticipated financial effects from pollution-related risks and opportunities		Deemed not material based on our Double materiality Analysis

ESRS E4 Biodiversity and Ecosystems			
ESRS E4	Disclosure	Page Ref.	Comment
Strategy			
E4 -1	Transition plan and resilience analysis for biodiversity and ecosystems	38	
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	38	
Impact, risk and opportunity management			
ESRS 2 IRO -1	Description of the methodology to identify and assess biodiversity and ecosystems-related material impacts, risks and opportunities	24	
E4-2	Policies related to biodiversity and ecosystems		We plan to have a specific policy in place
E4-3	Actions related to biodiversity and ecosystems	41	
Metrics and Targets			
E4-4	Targets related to biodiversity and ecosystems	41	
E4-5	Metrics related to biodiversity and ecosystems	41	
E4-6	Anticipated financial effects from biodiversity and ecosystems-related risks and opportunities		Deemed not material based on our Double materiality Analysis

ESRS E5 Circular Economy			
ESRS E5	Disclosure	Page Ref.	Comment
Impact, risk and opportunity management			
ESRS 2 IRO -1	Description of the methodology to identify and assess circular economy-related material impacts, risks and opportunities	24	
E5-1	Policies related to circular economy		We plan to have a policy in place
E5-2	Actions related to circular economy	44, 45, 47	
Metrics and Targets			
E5-3	Targets related to circular economy	48	
E5-4	Resource inflows	48	
E5-5	Resource outflows and Waste	48	
E5-6	Anticipated financial effects from circular economy-related risks and opportunities		Confidentiality constraints

ESRS S1 Own Workforce			
ESRS S1	Disclosure	Page Ref.	Comment
Strategy			
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	52	
Impact, risk and opportunity management			
S1-1	Policies related to own workforce	55	
S1-2	Worker engagement in impact management		
S1-3	Remediation of negative impacts on workers and complaint reporting channels	52	
S1-4	Actions related to own workforce	54, 55	
Metrics and Targets			
S1-5	Targets related to own workforce	58	
SI-6	Workforce characteristics	58	
S1-7	Non-employees in workforce		Information unavailable/incomplete
S1-8	Collective bargaining agreements and social dialogue		Information is not included
S1-9	Top-management demographics	59	
S1-10	Adequate wages		All employees are paid adequate wages in each country where the company operates
S1-11	Social Protection		All company employees are covered by social protection that ensures income security in the event of sickness, unemployment after joining the company, work-related injuries and disabilities, parental leave, and retirement
S1-12	Persons with disabilities	59	
S1-13	Worker training and skills development	59	
S1-14	Health and safety in the workforce	59	
S1-15	Family-related leave		All employees are entitled to receive family-related leave
S1-16	Remuneration metrics		Confidentiality constraints
S1-17	Severe human rights issues and incidents. Discrimination and harrassment in the workforce	59	

ESRS S2 Workers in the value chain			
ESRS S2	Disclosure	Page Ref.	Comment
Strategy			
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	60	
Impact, risk and opportunity management			
S2-1	Policies related to workers in the value chain	61	
S2-2	Engagement with value chain workers	61	
S2-3	Remediation of negative impacts on workers in the value chain and complaint reporting channels	60	
S2-4	Actions related to workers in the value chain	61	
Metrics and Targets			
S2-5	Targets related to own workforce	61	

ESRS S4 Consumers and end-users			
ESRS S4	Disclosure	Page Ref.	Comment
Strategy			
ESRS 2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	62	
Impact, risk and opportunity management			
S4-1	Policies related to consumers and end-users	64	
S4-2	Engagement with consumers and end-users	62	
S4-3	Remediation of negative impacts on consumers and end-users and complaint reporting channels	62	
S4-4	Actions related to affected communities	64	
Metrics and Targets			
S4-5	Targets related to affected communities	65	

ESRS G1 Business Conduct			
ESRS G1	Disclosure	Page Ref.	Comment
Governance			
ESRS 2 GOV-1	Role of administrative, management and supervisory bodies	8, 21	
Impact, risk and opportunity management			
ESRS 2 IRO -1	Description of the methodology to identify and assess business conduct-related material impacts, risks and opportunities	24	
G1-1	Corporate culture and policies related to business conduct	68, 70	
G1-2	Policies on supplier relationship management	70	
G1-3	Prevention and detection of corruption and bribery	68	
Metrics and Targets			
GI-4	Incidents of corruption and bribery	71	
GI-5	Political contributions (financial and in-kind)		Deemed not material based on our Double materiality Analysis
G1-6	Supplier payment practices		Confidentiality constraints

List of datapoints in cross-cutting and topical standards
that derive from other EU legislation

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1			
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816,Annex II	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816,Annex II	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-1 Undertakings excluded from Paris-aligned Benchmarks paragraph 16 (g)		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g) and Article 12.2	
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Template 3: Banking book Climate Change transition risk:alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6	

Disclosure Requirement and related datapoint	SFDR reference		Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				
ESRS E1-5 Energy consumption and mix paragraph 37	Indicator number 5 Table #1 of Annex 1				
ESRS E1-5 Energy intensity associated with activities in high climate impact sectors paragraphs 40 to 43	Indicator number 6 Table #1 of Annex 1		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Template 1: Banking book- Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)	
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6) Template 3: Banking book- Climate Change transition risk:alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8(1)	
ESRS E1-6 Gross GHG emissions intensity paragraphs 53 to 55	Indicators number 3 Table #1 of Annex 1				Regulation (EU) 2021/1119, Article 2(1)
ESRS E1-7 GHG removals and carbon credits paragraph 56					
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.	Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816,Annex II	
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)			Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraph 34 Template 2: Banking book-Climate Change transition risk:Loans collateralised by immovable property -Energy efficiency of the collateral		
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes paragraph 67 (c).					
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities paragraph 69				Delegated Regulation (EU) 2020/1818, Annex II	

Disclosure Requirement and related datapoint	SFDR reference		Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil,paragraph 28	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				
ESRS E3-1 Water and marine resources paragraph 9	Indicator number 7 Table #2 of Annex 1				
ESRS E3-1 Dedicated policy paragraph 13	Indicator number 8 Table 2 of Annex 1				
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator number 12 Table #2 of Annex 1				
ESRS E3-4 Total water recycled and reused paragraph 28 (c)	Indicator number 6.2 Table #2 of Annex 1				
ESRS E3-4 Total water consumption in m3 per net revenue on own operations paragraph 29	Indicator number 6.1 Table #2 of Annex 1				

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2- IRO 1 - E4 paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1			
ESRS 2- IRO 1 - E4 paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1			
ESRS E4-2 Sustainable land / agriculture practices or policies paragraph 24 (b)	Indicator number 11 Table #2 of Annex 1			
ESRS E4-2 Sustainable oceans / seas practices or policies paragraph 24 (c)	Indicator number 12 Table #2 of Annex 1			
ESRS E4-2 Policies to address deforestation paragraph 24 (d)	Indicator number 15 Table #2 of Annex 1			
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1			
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1			

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2- SBM3 - S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I			
ESRS 2- SBM3 - S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex 1			
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I			
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex 1			
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I			
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I			
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I			
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I			
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12-1	

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS 2- SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I			
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1			
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicator number 11 and n. 4 Table #3 of Annex 1			
ESRS S2-1Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II	
ESRS S2-4 Human rights issues and incidents connected to its upstream and downstream value chain paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 of Annex 1 and Indicator number 11 Table #1 of Annex 1			
ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator number 14 Table #3 of Annex 1			
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex 1			
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)	
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator number 14 Table #3 of Annex 1			

Disclosure Requirement and related datapoint	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference
ESRS G1-1 United Nations Convention against Corruption paragraph 10 (b)	Indicator number 15 Table #3 of Annex 1			
ESRS G1-1 Protection of whistle-blowers paragraph 10 (d)	Indicator number 6 Table #3 of Annex 1			
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex		Delegated Regulation (EU) 2020/1816, Annex II	
ESRS G1-4 Standards of anti-corruption and anti- bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1			

Abbreviations

Abbreviation	Description
BRCGS	BRC Global Standard
CCF	Corporate Carbon Footprint
CEFLEX	Circular Economy for Flexible Packaging
CEPI	Confederation of European Paper Industries
CoC	Code of Conduct
CO2e	Carbon dioxide equivalents
D4R	Design for recycling
DMA	Double Materiality Analysis
EPR	Extended Producer Responsibility
ESG	Environmental, Social and Governance
ESRS	European Sustainability Reporting Standards
EVOH	Ethylene Vinyl Alcohol
FPE	Flexible Packaging Europe
FSC	Forest Stewardship Council
GDPR	General Data Protection Regulation
GHG	Greenhouse Gas
ILO	International Labour Organization
IROs	Impacts, Risks and Opportunities
ISCC	International Sustainability and Carbon Certification
KPI	Key Performance Indicator
LCA	Life Cycle Assessment
LTIR	Lost Time Injury Rate
MCR	Mission Critical Roles
OCS	Operation Clean Sweep
PA	Polyamide
PCR	Post-consumer recycled
PE	Polyethylene
PEFC	Programme for the Endorsement of Forest Certification
PET	Polyethylene Terephthalate
PFAS	Per- and Polyfluoroalkyl Substances.
PP	Polypropylene
PPWR	Packaging and Packaging Waste Regulation
QMS	Quality Management System
R&D	Research and development
RIR	Recordable Injury Rate
RTO	Regenerative thermal oxidiser
SBTi	Science Based Target Initiative
SCoC	Supplier Code of Conduct
SDGs	Sustainable Development Goals
SEDEX	Supplier Ethical Data Exchange
SMETA	Sedex Members Ethical Trade Audit
SoC	Substances of Concern
SV	Severity Rate
SVHC	Substances of Very High Concern
UN	United Nations
UNCAC	United Nations Convention Against Corruption
UNGC	United Nations Global Compact
VOC	Volatile organic compounds
WRI	World Resources Institute

Glossary

Term	Definition
Affected Communities	Persons or groups (e.g., local communities, indigenous peoples) whose economic, social, cultural, civil or political rights may be materially affected by the reporting entity's operations, its value chain, or business relationships.
CEFLEX	The Circular Economy for Flexible Packaging initiative is a collaboration of over 180 European companies, associations and organisations representing the entire value chain of flexible packaging.
Consumers	Individuals who acquire, consume, or use goods or services for personal use (for themselves or for others), and not for resale, commercial, trade, business, craft, or professional purposes.
EcoVadis	A globally recognized assessment platform that rates businesses' sustainability based on four key categories: environmental impact, labor, and human rights standards, ethics, and procurement practices.
End-users	Individuals who ultimately use, or are intended to ultimately use, a particular product or service
General Data Protection Regulation	A comprehensive European Union (EU) law, aiming to harmonize data privacy laws across Europe, strengthen individual rights, and protect personal data for EU residents.
Greenhouse gas emissions	Releases of greenhouse gases into the atmosphere that contribute to climate change, measured as CO ₂ equivalents and categorised into Scope 1, Scope 2, and Scope 3.
Operation Clean Sweep	A free voluntary programme aimed at improving awareness, promoting best practices and providing guidance and tools to support companies from the plastics value chain in the implementation of the necessary pellet loss prevention measures.
Packaging and Packaging Waste Regulation	Introduces a comprehensive framework to make all packaging in the EU market recyclable, reusable, and increasingly circular.
Permanent employment contract	A permanent employment contract is a contract with an employee, for full-time or part-time work, for an indeterminate period.
Renewable material	Materials from naturally regenerating biological resources, such as bio-based plastics from plant-derived feedstocks (e.g., sugarcane, corn, starch, cellulose) and paper from sustainably managed forests.
Science Based Target Initiative	A global body enabling businesses to set ambitious emissions reduction targets in line with the latest climate science. It provides companies with a credible and standardized framework to align their decarbonization strategy with the goals of the Paris Agreement.
Scope 1 emissions	Greenhouse gas emissions from sources that are owned or controlled by an organisation.
Scope 2 emissions	Greenhouse gas emissions that result from the generation of purchased or acquired electricity.
Scope 3 emissions	Greenhouse gas emissions that result from the upstream and downstream value chain.
SEDEX	A non-profit, global membership organization dedicated to improving ethical and responsible business practices within global supply chains.
SMETA	A comprehensive audit methodology created by Sedex and designed to evaluate and improve working conditions, labor standards, health and safety, environmental performance, and business ethics within supply chains.
Stakeholder	A stakeholder can be any individual, group or party that has an interest in a company and can either affect or be affected by the business.
Temporary employment contract	A temporary employment contract is of limited duration, and is terminated by a specific event, including the end of a project or work phase or return of replaced employees.
Volatile organic compounds	VOCs are released into the atmosphere by evaporation when solvent-based products are used.
Workers in the value chain	Individuals performing work in the upstream and downstream value chain of the reporting entity, who may be materially impacted by the company (through its operations, products/ services, or business relationships), regardless of the nature of their contractual relationship with the reporting entity.

adapa

IMPRINT

Editor: adapa Holding GesmbH

Legal form: Limited liability company

Company headquarters:

IZ NÖ-Süd Straße 1, Obj. 50C,

2351 Wiener Neudorf, Austria

E-Mail: sustainability@adapa-group.com

www.adapa-group.com

Graphic Design: Studio A

Text: adapa

Photo credits: © adapa

Marion Luttenberger