

A large graphic consisting of a yellow rounded rectangle at the top, a dark blue rounded rectangle at the bottom, and a central white shape that resembles a stylized plant or a drop. The words "FRESH" and "IMPACT" are positioned on either side of this central shape.

FRESH IMPACT

REPORT 2025

39 Planet

ENVIRONMENTAL
PERFORMANCE INDICATORS

40
Energy consumption,
emissions and climate
performance (B3)

43
GHG reduction targets and
transition plans for climate
protection (C3)

44
Climate risks (C4)

45
Air, water and soil pollution
(B4)

46
Biodiversity (B5)

49
Water (B6)

50
Resource utilisation, circular
economy and waste
management (B7)

54
Workforce — General
characteristics (B8)

55
Further general information
on the workforce (C5)

55
Workforce — Health and
safety (B9)

56
Workforce — Remuneration,
collective bargaining and
training (B10)

Further information about the
company's own workforce
(C6)

Serious negative incidents
relating to human rights
(C7)

52 People

SOCIAL
PERFORMANCE INDICATORS

57 Promise

GOVERNANCE
PERFORMANCE INDICATORS

58
Convictions and fines
for corruption and bribery
(B11)

03 CEO statement / FRESH IMPACT — Achieving more together

07 Principles for preparing this report

09 Basis of reporting (B1)

14 Strategy: Business model and sustainability-related initiatives (C1)

20 Sustainability in corporate management and control

22 Due diligence declaration

23 Assessment of significant impacts, risks and opportunities

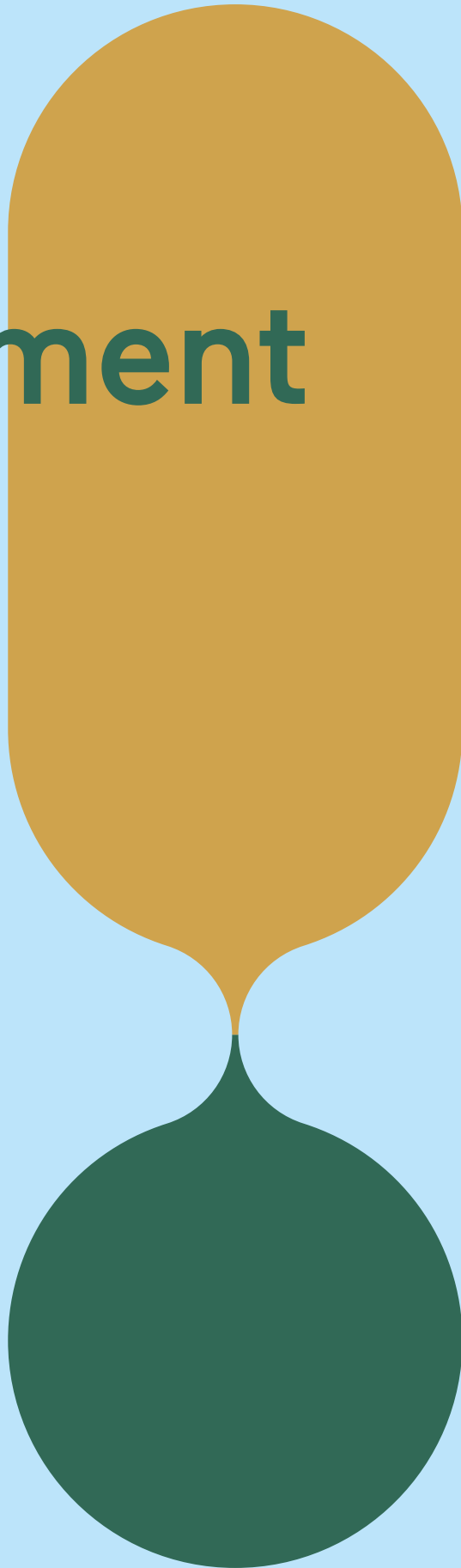
25 Impacts, risks and opportunities in the context of strategy and business model

29 Practices, policies and future initiatives for the transition to a more sustainable economy (B2)

32 Definition of practices, policies and future initiatives for the transition to a more sustainable economy (C2)

59 Appendix: Relevant impacts, risks and opportunities (IROs)

CEO statement



Giving with impact

For some, sustainability is just a trend. For RINGANA, it has been firmly anchored in our corporate DNA for our entire existence. We aspire to develop uncompromisingly fresh and highly effective products that combine both innovation and responsibility. We are convinced that unbeatable effectiveness and true sustainability are not mutually exclusive concepts — on the contrary, each strengthens the other.

RINGANA considers innovation to be the key to both economic success as well as ecological and social sustainability. We therefore continuously invest in research, new technologies and creative solutions that unite impact with quality and sustainability.

But for us, sustainability is more than simply a strategy — it's a mindset. It is reflected in our respectful attitude towards each other, fair working conditions, diversity and equal opportunities. Moreover it's also reflected in our commitment to the society in which we live, which goes far beyond our day-to-day business.

We are convinced that only those who have the courage to take responsibility today and are prepared to break new ground will continue to thrive tomorrow. Together with our outstanding team, our partners and our customers, we want to continue demonstrating that innovation is the key to genuine change.

Step by step.
Day by day. Effectively — and intelligently.

Sincerely,
Andreas Wilfinger
Founder & CEO
RINGANA GmbH



The aim of FRESH IMPACT is to inform, educate and inspire

But above all, it should motivate us to contribute. We want to work together with our employees, partners and customers to actively embody a sense of responsibility, heighten positive impact and facilitate change.

After all, sustainability needs deeds, not words — and begins with a collective commitment to act.

FRESH IMPACT — Achieving more together

WHAT DOES THIS MEAN IN REALITY?

With FRESH IMPACT, RINGANA is creating a visible framework for our long-standing commitment to sustainability as a further development of the previous RE*THINK strategy. It serves as an invitation to us all to act together as one. The aim is not only to practise ecological, social and ethical responsibility, but also to communicate it in a way that is tangible and understandable.

For many years, RINGANA has been pursuing a structured approach to sustainability comprising specific measures, clear objectives and binding timelines. Many of these actions are so firmly integrated into our corporate processes that they're often considered a matter of course and have gone practically under the radar until now – which is exactly what we want to change with FRESH IMPACT. We are opening up our path to sustainability to the outside world, making our progress quantifiable and showing how we take responsibility as a company.

FRESH IMPACT is a comprehensive sustainability programme that combines all the relevant activities under one roof. It shows where challenges exist (for example in conserving biodiversity or reducing emissions) and how we can meet them with targeted solutions. For example, we've actively contributed to the expansion of the Dürrenstein-Lassingtal wilderness reserve and have a fully electric fleet of company vehicles, including electric HGVs. Until now, measures like these have just been considered part of our everyday work. In future, we want to make them even more visible so that their impact is transparent and to encourage others to take action too.

But FRESH IMPACT is more than just a communication framework: it is a principle that guides us every day and a mechanism for generating greater momentum within the company than ever before. At the same time we want to increasingly take external perspectives on board, be it through partnerships, collaborations or open dialogue with stakeholders. Because sustainable development can only succeed if we work together.

The contents of FRESH IMPACT are based on the international ESG principles (Environmental, Social, Governance), although they are organised according to our own concepts at RINGANA and clearly structured under four pillars:

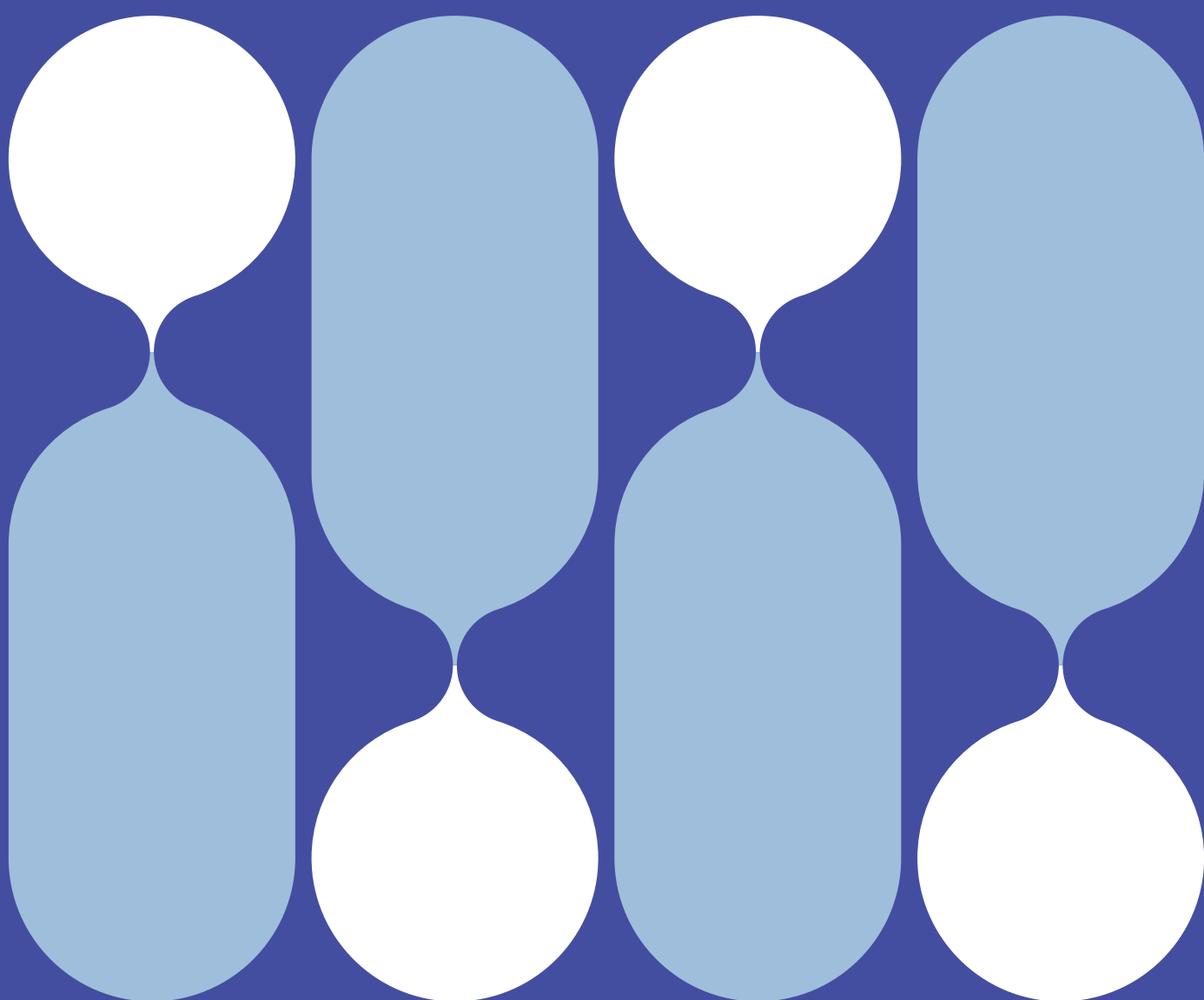
PLANET stands for our commitment to the climate, resources, biodiversity and the circular economy.

PEOPLE puts people at the heart of what we do — focusing on equality, empowerment and global justice.

PROMISE defines our undertaking: to act with transparency, responsibility, innovation and with a willingness to continuously improve.

PRODUCT describes how sustainability is reflected in our products throughout their entire life cycle.

Principles for preparing this report



This sustainability report was prepared on the basis of the voluntary reporting standard for SMEs (VSME) of the European Financial Reporting Advisory Group (EFRAG). Its purpose is to transparently report on the most important environmental, social and governance (ESG) aspects of RINGANA. This will enable us to fulfil the expectations of our customers, business partners and other stakeholders, make our own sustainability performance visible and measurable, and take important steps towards fulfilling future legal requirements.

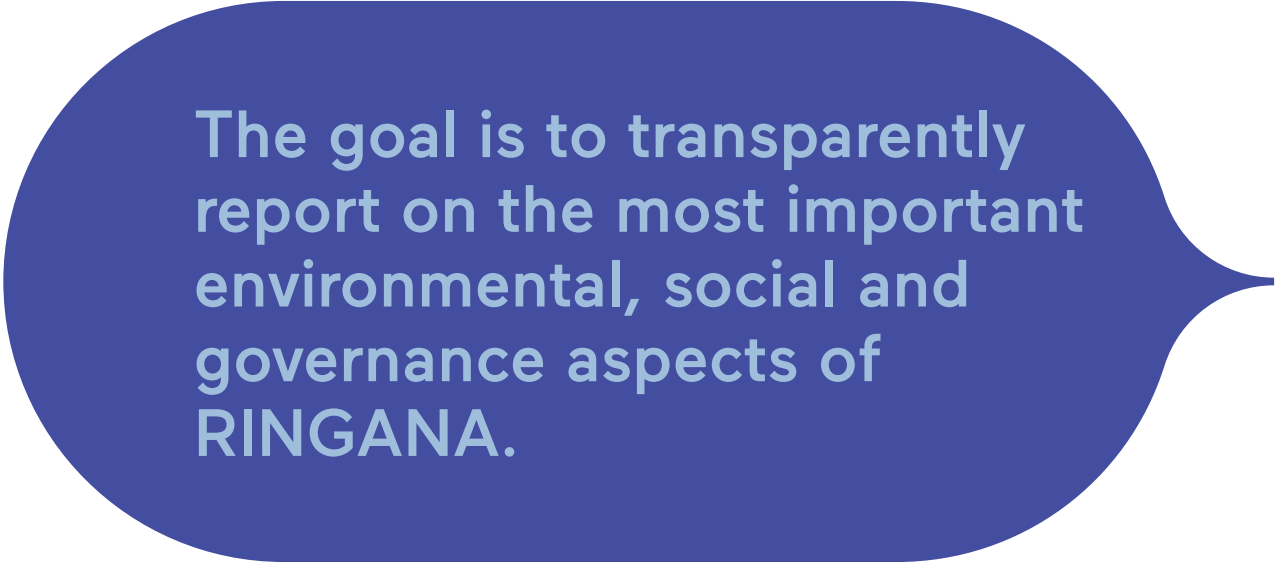
The information contained in this report has been selected and presented in such a way that it is relevant, reliable, comparable, comprehensible and verifiable. Furthermore, we have taken additional key figures and descriptive information into account to provide as complete a picture as possible of our sustainability performance.

The report contains both quantitative key figures and qualitative explanations. Given that this is RINGANA's first standardised sustainability report, this year's report only contains comparative data from the previous year that RINGANA had already gathered in the previous year. Insofar as possible, future reports will contain all comparative data from the previous year where appropriate.

The reporting of certain disclosures observes the „If applicable“ principle; i.e. only those data points that are relevant and applicable to RINGANA are disclosed. Requirements that are not applicable are identified accordingly.

The report is prepared annually, is made publicly accessible and is published independently of the annual financial statements. It covers all subsidiaries (with the exception of Bademeisterei Manufaktur GmbH) and is based on the 2024 reporting period.

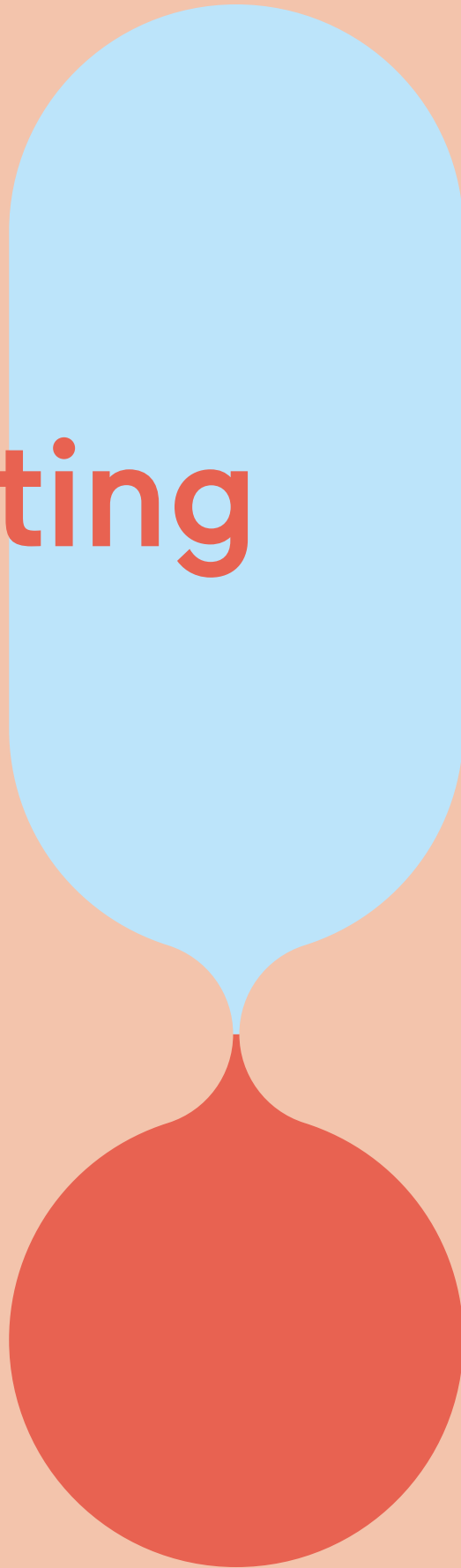
Individual details that fall under the category of confidential or sensitive information have been omitted. Where this applies, it is made clear at the respective point in the report (B1) that data has not been disclosed for confidentiality reasons.



The goal is to transparently report on the most important environmental, social and governance aspects of RINGANA.

Basis of reporting

(B1)



Option B of the VSME standard was selected for this sustainability report, whereby disclosure takes place by combining the Basic Module and the Comprehensive Module.

This is a response by RINGANA to the growing importance of holistic sustainability reporting. Individual disclosures have been omitted as these were categorised as confidential or sensitive (Section 24b). The information that was withheld in order to protect operational and competitive interests has been accordingly documented.

The omitted data points are listed below:

WORKFORCE — General characteristics (B8)

There is currently no disclosure of staff turnover in accordance with Section 40. The possibility of reporting this key figure in future is currently being reviewed internally.

WORKFORCE — Remuneration, collective bargaining and training (B10)

The pay gap between male and female employees is not reported in the current reporting year (Section 42b).

GENDER RATIO IN THE MANAGEMENT BODY (C9)

The gender ratio in the management body has not been disclosed for the reporting year.

This report has been prepared in consolidated form, i.e. it contains information on the RINGANA Group and Group subsidiaries, whereby this does not include Bademeisterei Manufaktur GmbH, whose data is not presented in consolidated form.

Company information according to Section 24e

Legal form	Limited liability company (GmbH)
Balance sheet total	EUR 133.92 million
Turnover	EUR 227.19 million
Number of employees	628 full-time equivalents
Principle country of business	Austria
Location of significant assets	Austria

Geolocalisation of the companies included in the report

including company sites and classification of economic activity Section 24e

RINGANA is an internationally active company with central headquarters in Austria and several subsidiaries as well as sales and logistics sites in Europe and Latin America. In order to establish transparency regarding the global structure of the organisation, all relevant company locations are disclosed below. The overview contains the respective company, address with geolocalisation, the economic activity and the addresses of any other business premises. This enables a structured presentation of the company's presence and a comprehensible allocation of the respective business activities within the group.



RINGANA Campus A1,
8295 St. Johann in der Haide, Austria
47.28051944904004, 16.016072192067913
NACE 68209 – Other renting and leasing of
own leased land, buildings and dwellings

**RINGANA
Holding GmbH**

**RINGANA
Amerika
Holding GmbH**

RINGANA Campus A1,
8295 St. Johann in der Haide, Austria
47.28051944904004, 16.016072192067913
NACE 64200 – Holding company

RINGANA Campus A1,
8295 St. Johann in der Haide, Austria
47.28051944904004, 16.016072192067913
NACE 20420 – Manufacture of toiletries
and perfumes
Angerstrasse 1, 8230 Hartberg
Canettistrasse 5, 1100 Vienna, Austria

**RINGANA
GmbH**

**SoFresh
IT Solutions
GmbH**

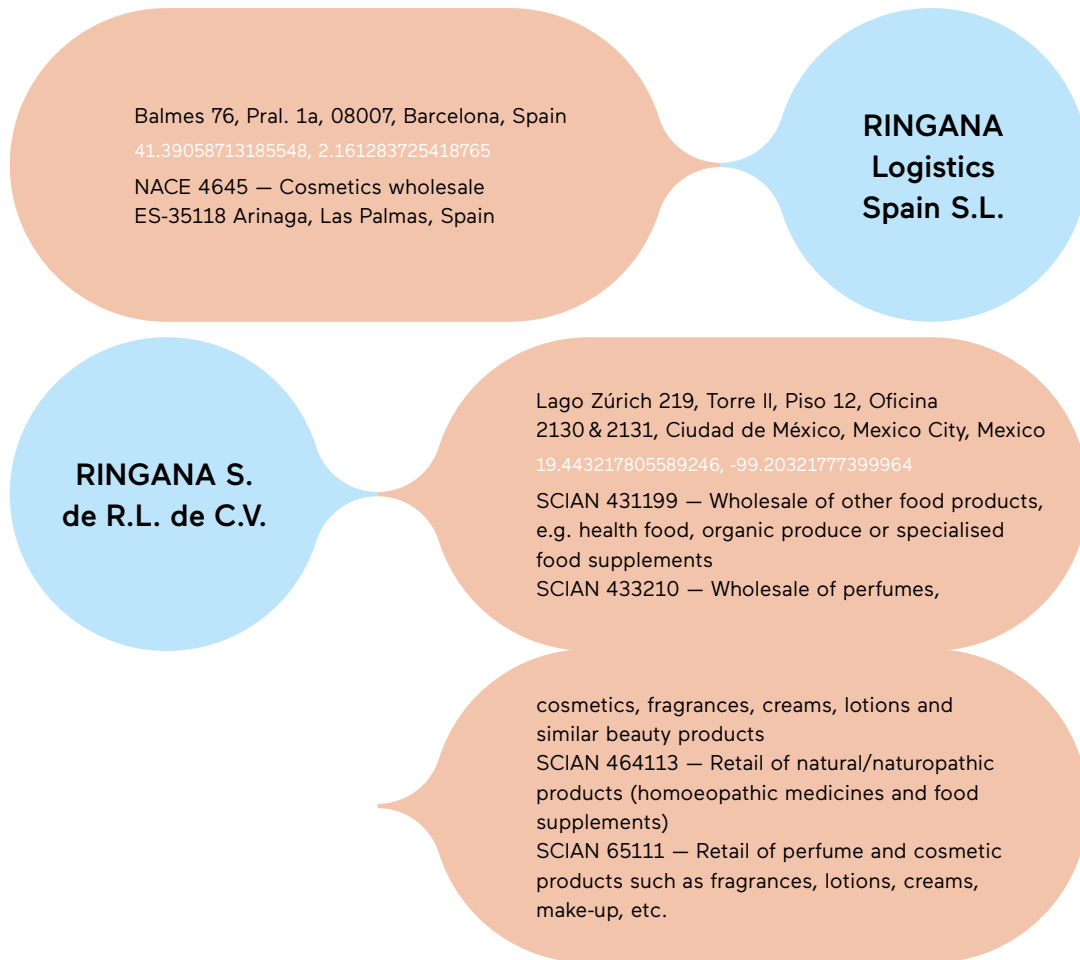
RINGANA Campus A1,
8295 St. Johann in der Haide, Austria
47.28051944904004, 16.016072192067913
NACE 62020 – IT consulting
Canettistrasse 5, 1100 Vienna, Austria

RINGANA Campus A1,
8295 St. Johann in der Haide, Austria
47.28051944904004, 16.016072192067913
NACE 79110 – Travel centre
Canettistrasse 5, 1100 Vienna, Austria

**SoFresh
Touristik
GmbH**

**RINGANA
ITALIA S.R.L.**

Via Max Valier 4, 39040 Ora, Italy
46.35195191203313, 11.308972791669817
ATECO 472730 – Retail of food
supplements and dietetic products



Sustainability certifications Section 25

RINGANA pursues a continuous improvement process in the area of sustainability, which is validated by external certifications and assessments:

ISO 14001 – Environmental management system

Certified by: Quality Austria

Certificate valid: 4 April 2024 to 3 April 2027

Valid for: RINGANA GmbH, 8595 St. Johann i.d.H.,

RINGANA Campus A1; incl. 8230 Hartberg, Angerstrasse 1

ClimatePartner Certified

Certified by: ClimatePartner

Certificate valid: July 2024 to June 2026

Description: Confirmation of the CO₂ balance sheet, reduction and compensation measures as well as transparency

Scope of validity: ClimatePartner certification for RINGANA GmbH

Strategy: Business model and sustainability- related initiatives

(C1)

Major product and service groups



RINGANA offers a high-quality range of innovative fresh cosmetics and herbal food supplements.

This includes:

COSMETIC PRODUCTS

Fresh care for the face, body and hair, supplemented by a separate care line for babies and toddlers. The formulas are based on plant-based ingredients and many products are COSMOS-certified.

Product categories:

FACE, BODY, HAIR, FRESH BABY

FOOD SUPPLEMENTS

Supplements in capsule, powder and liquid form as well as meal replacement products for a balanced diet.

Product categories:

CAPS, DRINKS, COMPLETE, FRESH packs, SPORT



RINGANA also sells selected merchandise and partner products, although the sales of these are not significant compared to the core business. Services are also offered in the areas of tourism and IT, for example as part of events or through the operation of vendor pages (sales pages).

Markets and market structure

RINGANA is currently active in 36 target markets, with around 99% of overall turnover being generated in ten countries.

Germany, Austria, Spain (including the Canary Islands), Switzerland, Italy and Mexico are among the most important sales markets.

France, Portugal, the Netherlands and Luxembourg also make a significant contribution to turnover.

Business relationships and sales channels

RINGANA customers consist of end customers and a large network of sales partners. The latter demonstrate a particularly high degree of interest in sustainable and highly effective product solutions. Sales are primarily conducted via two channels: the online shop and personalised vendor pages of RINGANA partners, including referral marketing.

RINGANA is committed to a quality-orientated and responsible procurement strategy. Raw materials and packaging materials are sourced from carefully selected partners who meet strict requirements for freshness, quality, environmental compatibility and, above all, effectiveness. Particular attention is paid to the impact of the raw materials used — they must satisfy the highest functional requirements and be an integral part of the product philosophy. The raw materials originate from around 35 countries. When selecting suppliers, RINGANA considers not only product standards and social and ecological criteria, but also an efficient and reliable supply chain.

Specific supplier information is not published for competition and confidentiality reasons. The procurement strategy is constantly being developed and is closely linked to the company's own CSER (Corporate Social and Environmental Responsibility) strategy, FRESH IMPACT.

A simplified graphic illustration of the RINGANA value chain can be found in the section that follows.

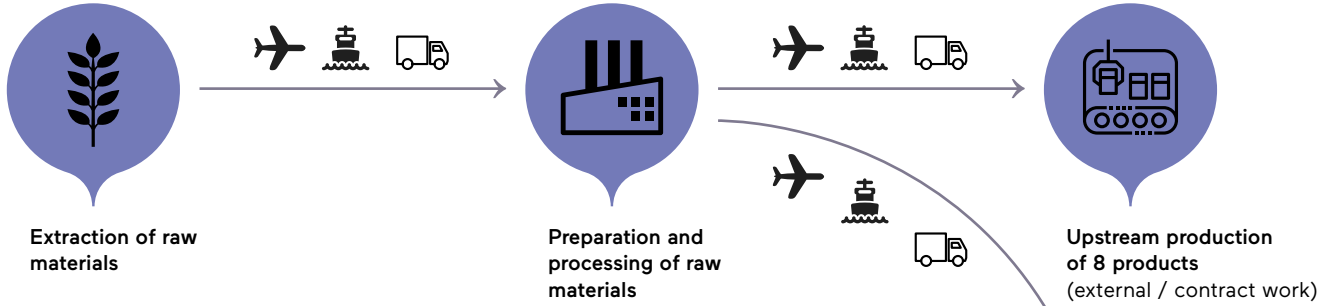
Value chain

The following diagram sets out the key stages along the RINGANA value chain in a simplified form from the upstream processes to the central business unit and the downstream activities. It offers a compact overview of how RINGANA products are created, processed and packaged and finally reach the customer.

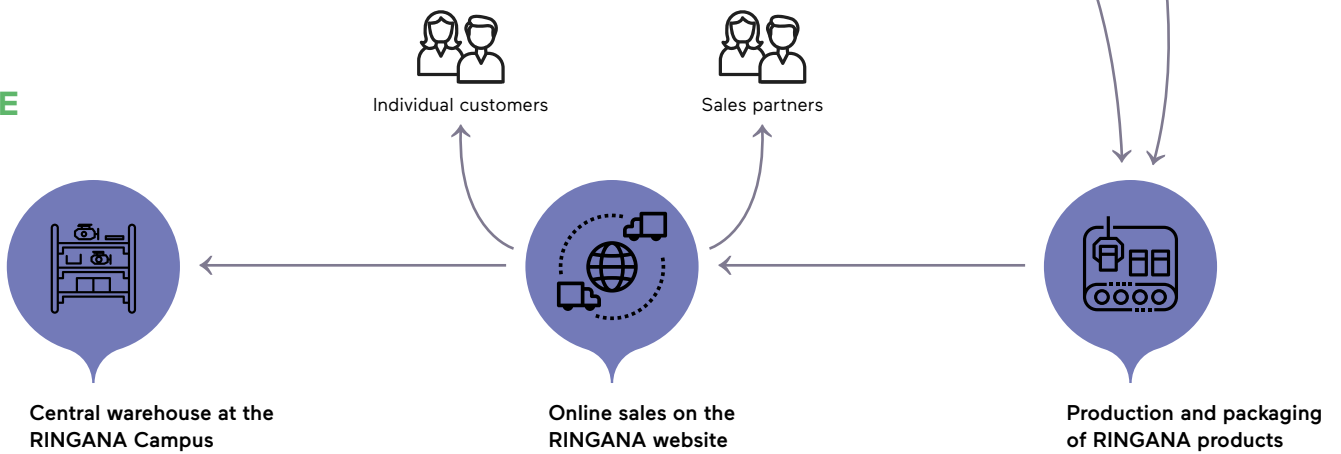
The aim of this illustration is to clearly present key areas of action and create a better understanding of the relevant aspects throughout the product life cycle.

Value chain

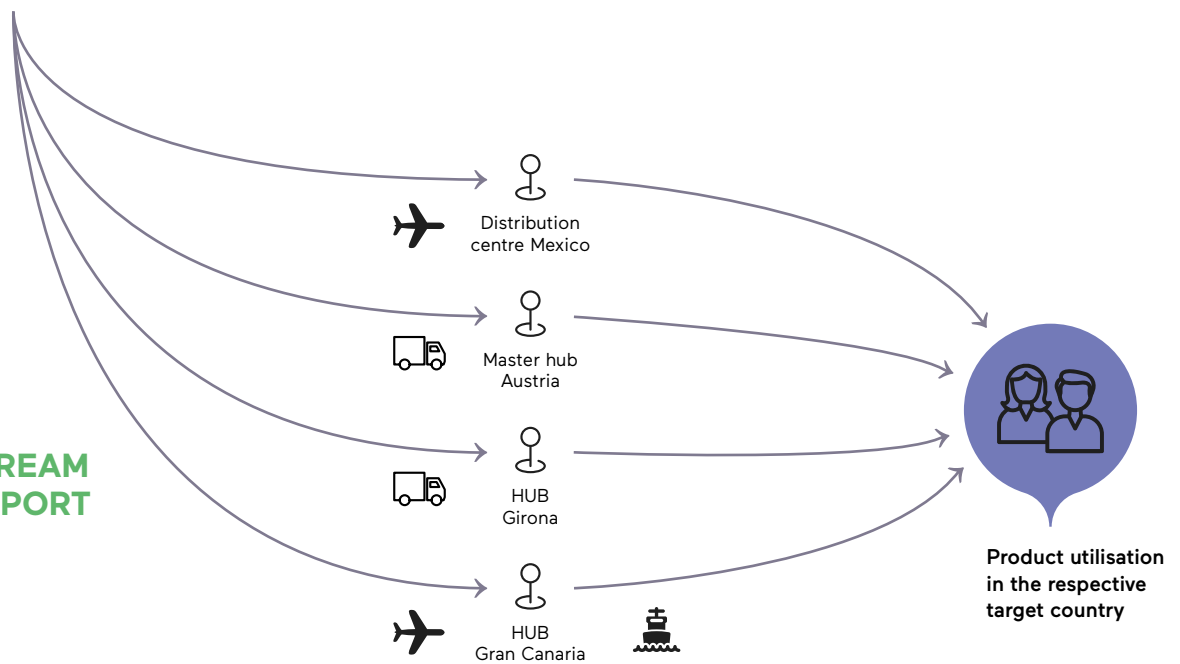
UPSTREAM

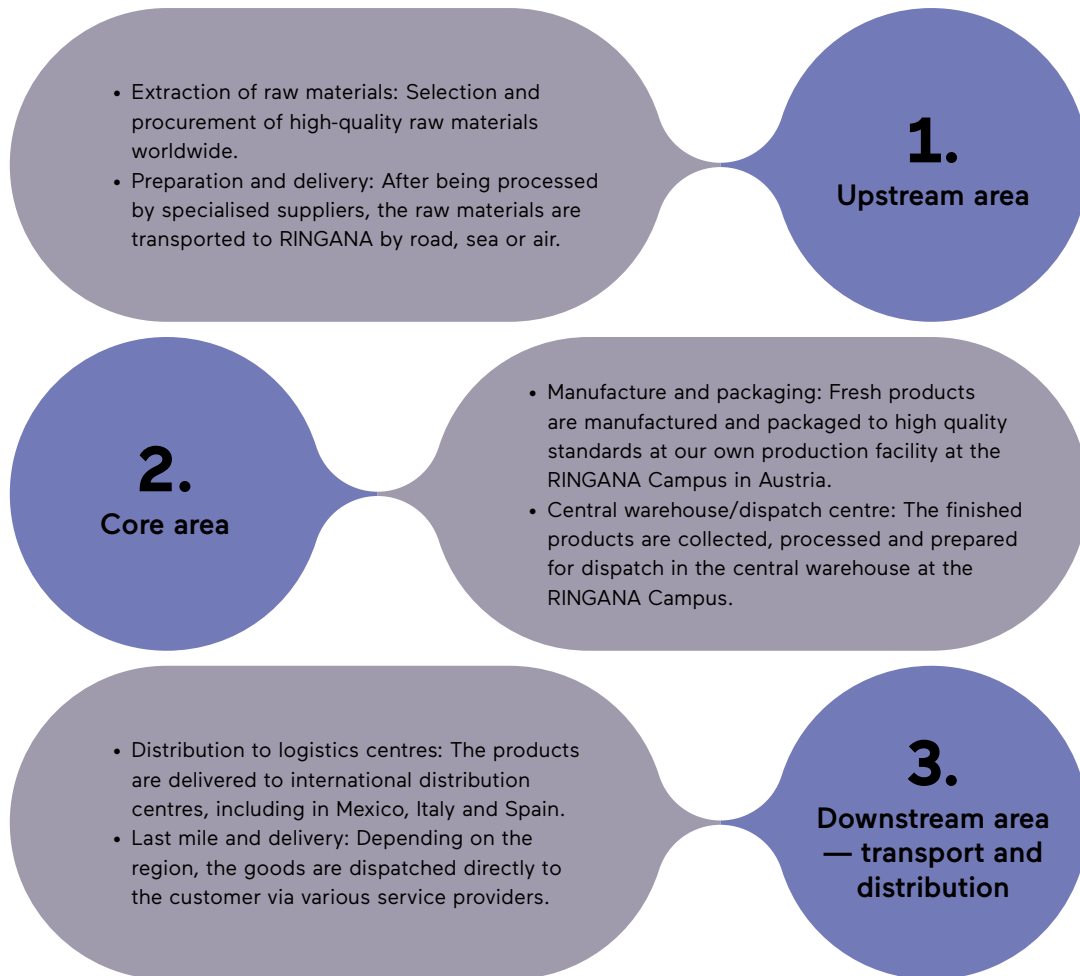


CORE



DOWNSTREAM — TRANSPORT





Sustainability-related strategy elements: FRESH IMPACT

Sustainability is not just an add-on; it is deeply rooted in RINGANA's corporate philosophy. The company-wide FRESH IMPACT strategy serves as the foundation for sustainable action. It is based on the international ESG principles (Environmental, Social, Governance), which have been translated into four strategic fields of action at RINGANA:

Planet (environmental responsibility)

People (social impact and fairness)

Promise (governance and integrity)

Product (overall responsibility tangible in RINGANA products)

FRESH IMPACT STANDS FOR:

- Active responsibility for the planet
- Sustainable action along the entire value chain
- Constantly questioning the status quo
- Continuous development with measurable impact (locally and globally)
- Making sustainability visible, comprehensible and shareable



Vision & Mission: Consciously embodying responsibility

The strategic orientation is based on a clearly defined vision and mission:

VISION

We want to enable all people to consciously live in a better world.

MISSION

We give everyone access to fresh products that have been developed on a sustainable and scientifically sound basis. Anyone can become part of the RINGANA business and contribute to a future worth living for themselves and their environment.

We set sustainability trends and consider the entire supply chain.

Integrated Management System (IMS)

RINGANA pursues the highest standards in the areas of quality and environmental protection (ISO 9001 and ISO 14001). The IMS guidelines provide for undertakings including:

- Ensuring maximum product effectiveness and quality by all employees
- Commitment to compliance with relevant processes, the provision of resources and continuous improvement
- Comprehensive consideration of environmentally relevant aspects in all company processes
- Promotion of personal responsibility and suggestions for improvement by all employees

This integrated approach strengthens our aim of not only strategically anchoring sustainability in our business, but also making it tangible in our daily operations.



Sustainability in corporate management and control

Based on
ESRS 2 GOV-2



RINGANA is a proprietor-managed family business with an open and clearly structured organisation that is geared towards coordination and efficiency. The management board bears overall responsibility for the strategic direction of the company, including the FRESH IMPACT sustainability strategy. By being firmly embedded in the corporate strategy and considered as a central topic at the highest decision-making level, sustainability is not only an operational but also strategic management concern.

Sustainability is a cross-departmental topic that is deeply rooted in all areas of the company. The management board receives regular briefings from the specialist departments (e.g. sustainability, quality & environmental management) regarding the current status of sustainability performance as well as any risks and opportunities. Important key figures and strategic developments are discussed and prioritised at executive level and by the management board.

Key sustainability issues (such as the circular economy, environmental management and questions about the supply chain) are actively incorporated into strategic planning and day-to-day business. Responsibility for implementing the sustainability goals is clearly distributed and experts in the respective organisational units report to the management board. The Corporate Social and Environmental Management unit monitors compliance with the „FRESH IMPACT“ principles and intervenes where necessary.

Thanks to this integrated approach, RINGANA ensures that relevant sustainability issues are considered at the highest level and that decisions are always made with environmental and social aspects in mind.

Due diligence declaration

Based on ESRS 2 GOV-4

CORE ELEMENTS OF DUE DILIGENCE

Integration of due diligence into governance, strategy and business model

Involvement of affected stakeholders

Identification and assessment of negative impacts on people and the environment

Measures to deal with negative impacts on people and the environment

Tracking the effectiveness of these efforts

SECTIONS OF THE SUSTAINABILITY DECLARATION

- Sustainability in corporate management and control (p.20)
 - Impacts, risks and opportunities in the context of strategy and business model (p.25)
-

- Sustainability in corporate management and control (p.20)
 - Impacts, risks and opportunities in the context of strategy and business model (p.25)
 - Assessment of significant impacts, risks and opportunities (p.23)
-

- Assessment of significant impacts, risks and opportunities (p.23)
-

- Practices, policies and future initiatives for the transition to a more sustainable economy (B2) and their definition (C2) (p.29)
-

- Practices, policies and future initiatives for the transition to a more sustainable economy (B2) and their definition (C2) (p.29)



Assessment of significant impacts, risks and opportunities

Based on ESRS 2 IRO-1

A materiality analysis based on the concept of dual materiality was carried out for the first time in the reporting year. This went beyond the requirements of the VSME in order to establish a solid focus for sustainability reporting and strategy. The aim was to systematically identify those sustainability issues that are of importance to RINGANA both in terms of their actual and potential impact on people and the environment and in terms of the associated risks and opportunities (IROs) for the company.

The process took place in close collaboration with internal experts from research and development, packaging and innovation, production, shipping, supply chain management, energy and facility management, human resources, digital, marketing and communications, data protection, legal and compliance, finance and the management board. The analysis was performed in several iterative workshops and supported by the Terra Institute, an external sustainability consultancy. All relevant perspectives were integrated in a structured manner.

The sustainability topics from the ESRS served as a methodological starting point for identifying IROs. Furthermore, internationally recognised standards and tools were used including the SASB Standard for Agricultural Products, the WRI Aqueduct Water Risk Atlas and the WWF Risk Filter for assessing environmental risks. The human rights risk situation was assessed on the basis of initial supplier screening and comparisons with the BAFA risk database, the Global Living Wage, the Global Rights Index, the WEF Gender Pay Gap, the Children's Rights in the Workplace Index and the Global Slavery Index. When analysing climate-related transitory risks and opportunities, RINGANA was guided by the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The impact assessment was based on four criteria: extent, scope, irreversibility and probability. When categorising materiality, thresholds were set such that negative impacts are considered material from 9 out of 15 points and positive contributions from 6 out of 10 points. This deliberately low threshold makes it possible to systematically record relevant topics in order to gain a corporate understanding of responsibility that is geared towards purposeful action.

The company's internal 3x3 risk matrix was used to assess risks and opportunities with the categorisation based on the criteria of „financial impact“ (1-3 points) and „probability of occurrence“ (1-3 points). A risk or opportunity is categorised as significant from an overall rating of 6 points.



Impacts, risks and opportunities in the context of strategy and business model

Based on ESRS 2 SBM-3

As a manufacturer of fresh cosmetics and herbal food supplements, RINGANA sees sustainability not only as part of our corporate responsibility, but also as a central element of our business model. The company's commercial success depends to a large extent on offering herbal products that are manufactured in accordance with ecological and social principles, which brings with it both opportunities and challenges.

SIGNIFICANT IMPACTS:

RINGANA's business activities have a direct and indirect impact on the environment and society. The upstream cultivation of agricultural raw materials already has an impact on the environment, be it through the consumption of water, energy or raw materials. Consistently avoiding synthetic preservatives and animal testing while promoting organic farming through certifications has a positive effect. RINGANA needs packaging to transport the fresh products to customers (which generates waste) as well as robust logistics that cause greenhouse gas emissions. People also take centre stage at RINGANA. The company maintains a high level of employee satisfaction through equal opportunities, diversity and inclusion, health protection and promotion, flexible working hours, and more. Further initiatives in this area can be found in the „People“ section.

SIGNIFICANT RISKS:

Relevant sustainability risks include, in particular, climate change, the procurement of raw materials from water-stressed regions (e.g. crop failures for key raw materials), increasingly strict regulatory requirements (e.g. packaging and disposal regulations) and volatility in the availability and price development of plant-based raw materials. These risks may potentially have an impact on costs, product availability and brand perception.

SIGNIFICANT OPPORTUNITIES:

The increasing social and regulatory demand for sustainable and transparently produced cosmetic products brings with it considerable growth opportunities. An early and consistent focus on fresh cosmetics, certifications (e.g. COSMOS, EU Ecolabel, Austrian Ecolabel, Lacon), environmentally friendly packaging solutions and efficient supply chains strengthens our competitiveness, customer loyalty and market position – above all among a young, value-orientated target group.

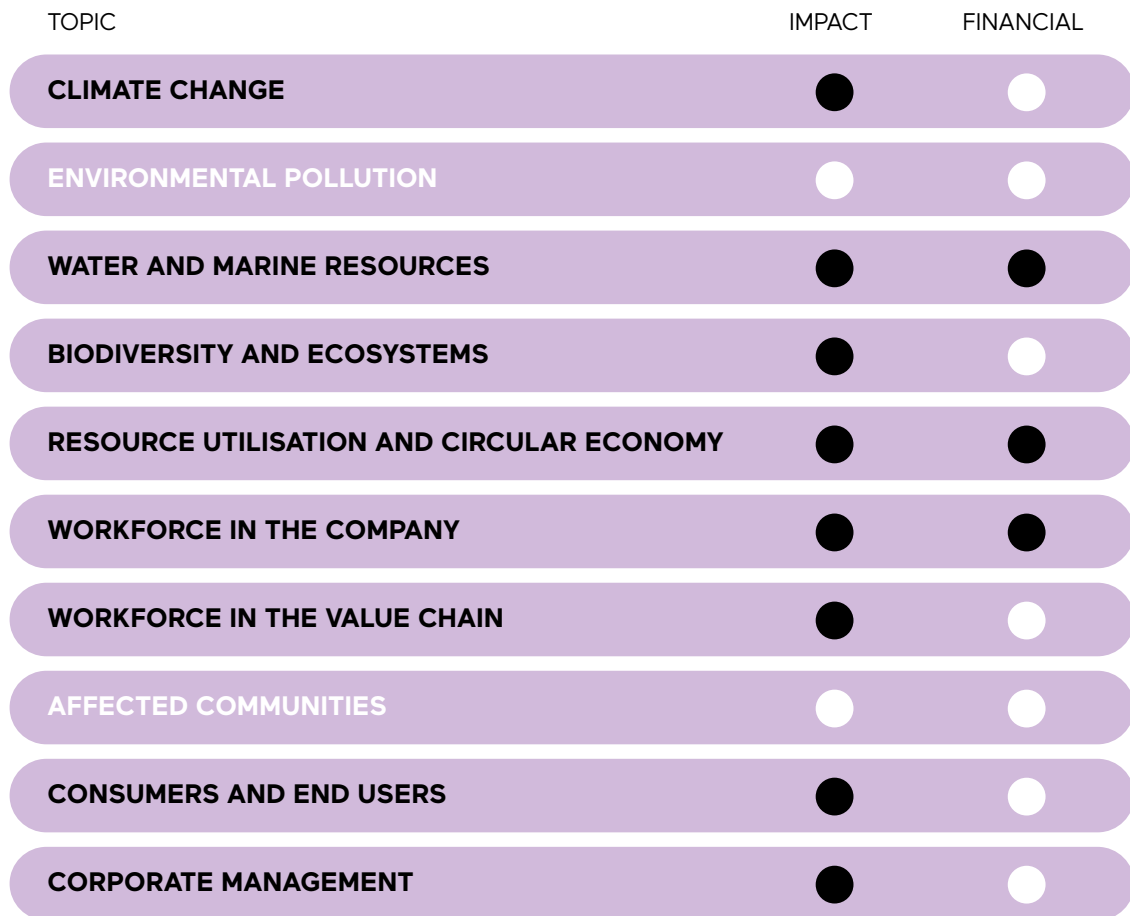
RINGANA also strongly believes that acting in a value-orientated manner strengthens the appeal of the brand and helps to attract and retain talent.

INTEGRATION IN STRATEGY AND BUSINESS MODEL:

Sustainability is an integral part of our corporate strategy. ESG criteria are systematically incorporated into decision-making in all central functions, from product development and purchasing through to production, marketing and governance structures. RINGANA continuously monitors and analyses the effects that possible climatic changes may have on our procurement and raw materials strategy. Risk management has been expanded accordingly and relevant sustainability issues are operationally addressed on an ongoing basis through internal target systems, supplier assessments and dialogue formats with stakeholders. This enables us to safeguard our long-term success while meeting social and ecological expectations.

Materiality profile

The following materiality profile has emerged as a result of double materiality. The figure „Materiality profile“ shows whether sustainability issues are material in terms of impacts and/or opportunities or risks.

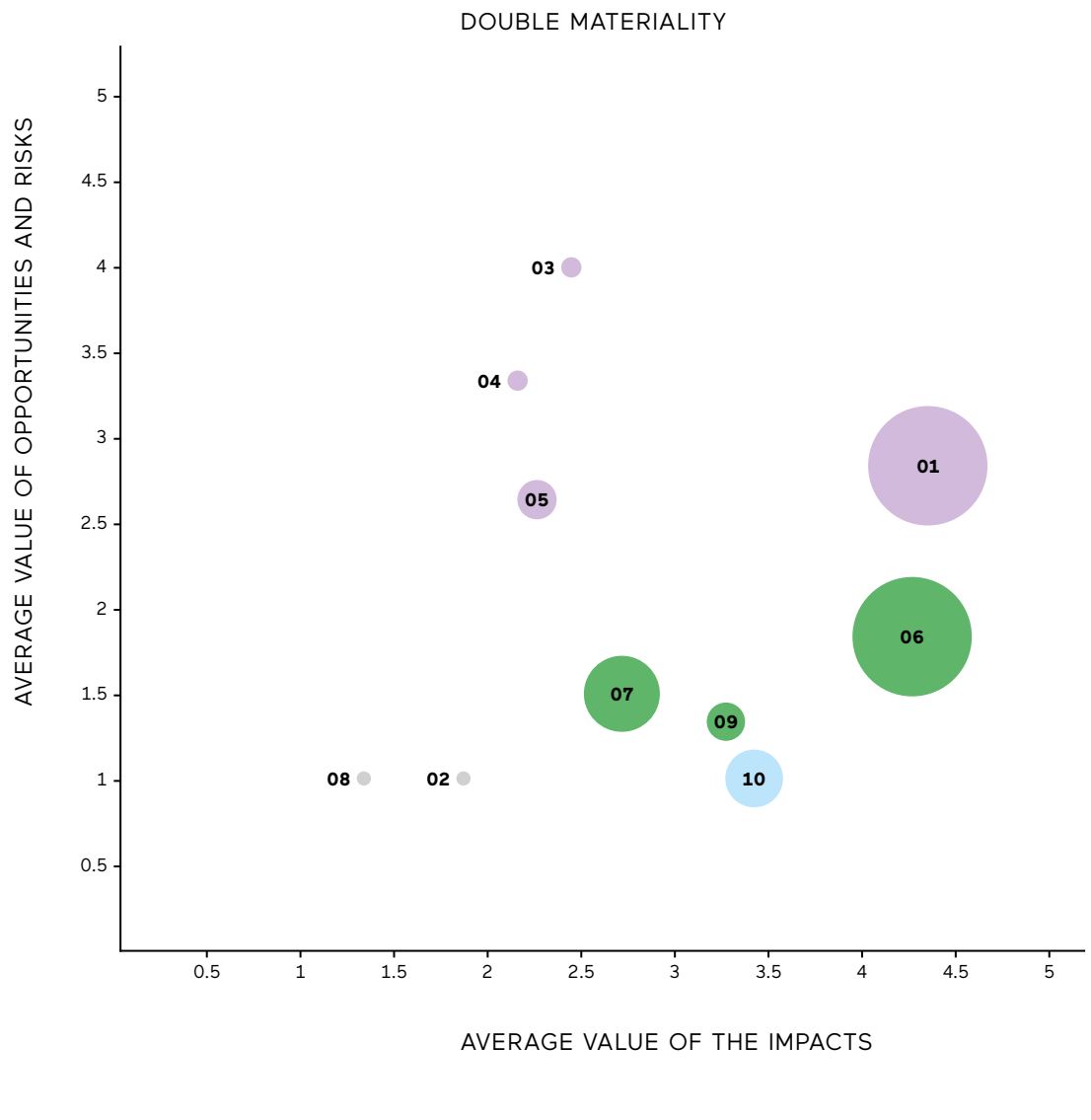


The materiality matrix shown here illustrates the assessment of our sustainability topics. Each circle stands for a specific topic and shows its significance in terms of impact, opportunities and risks (IROs):

- **X-axis:** Average of all assessed impacts of the topic (scale 1-5).
- **Y-axis:** Average of all assessed opportunities and risks of the topic (scale 1-5).
- **Circle diameter:** Number of significant impacts, opportunities and risks.

For better comparability, we use the average value instead of the maximum value. This reduces outliers and creates a more realistic picture of the IROs. Non-essential topics are greyed out.

Materiality matrix



- 01 Climate change
- 02 Environmental pollution
- 03 Water and marine resources
- 04 Biodiversity and ecosystems
- 05 Resource utilisation and circular economy
- 06 Workforce in the company
- 07 Workforce in the value chain
- 08 Affected communities
- 09 Consumers and end users
- 10 Corporate management

The following topics were categorised as non-material:

- **Environmental pollution:** Due to the nature-based raw material strategy and the high standards in production (e.g. no use of problematic chemicals or fossil fuels), no relevant air, soil or water pollution is generated. These are also greatly reduced in upstream agriculture thanks to a high proportion of organically grown raw materials.
- **Affected communities:** Despite its high priority in the corporate philosophy, this topic was not categorised as material because no direct or systematic influence arising from the company’s activities was identified (e.g. no large-scale operations in sensitive regions, no infrastructural interventions in local communities).

A detailed presentation of the impacts, risks and opportunities (IROs) relevant to RINGANA is included in the appendix.



Practices, policies and future initiatives

for the transition to a more sustainable
economy (B2)

RINGANA has been pursuing a consistent sustainability approach for many years, which is reflected in specific practices, policies and targets along the entire value chain. The sustainability strategy is fully integrated into the corporate strategy and is managed by means of a structured target and action plan. Ecological, social and corporate responsibility are central focuses.

Practices Section 26a

RINGANA implements a wide range of measures that make a direct contribution to sustainable transformation. These include:

- **Reducing environmental impact** through ecological product development, reduced packaging, organically certified ingredients and the use of coral reef-friendly sun filters
- **Taking action to conserve resources**, for example through measures to reduce water abstraction
- **Circular economy initiatives** like the REUSE and ECO Packaging concept as well as external tests for recyclability
- **Promoting fair working conditions**, for example through inclusion measures, health programmes and training courses
- **Taking responsibility in the supply chain**, e.g. by logging and developing supplier social standards
- **Raising awareness** through guided tours and transparent communication to stakeholders
- **Data protection, product safety and transparency** towards consumers through targeted information and training tools

The ESG topics to which RINGANA contributes through practices, concepts and future initiatives can be seen in the table „Sustainability practices, policies and future initiatives and their definition“ in C2.

Policies Section 26b

RINGANA has company-wide policies in relation to key sustainability issues, such as environmental management in accordance with ISO 14001, quality management in accordance with ISO 9001, quality assurance (QPB), data protection, product safety and labour law. Some of these policies are publicly accessible (e.g. transparency report) and are regularly updated through internal audits and external audits (e.g. eco-labels or standards).

Future initiatives Section 26c

Numerous forward-looking initiatives have already been implemented or are in preparation, for example:

- Gradual increase in the proportion of organically certified raw materials
- Further expansion of sustainable mobility and energy projects at the RINGANA Campus
- Intensified promotion of biodiversity on the company premises
- Implementation of a system to assess eco-social risks in the supply chain
- Planned measures to expand the health programme and social integration among company personnel



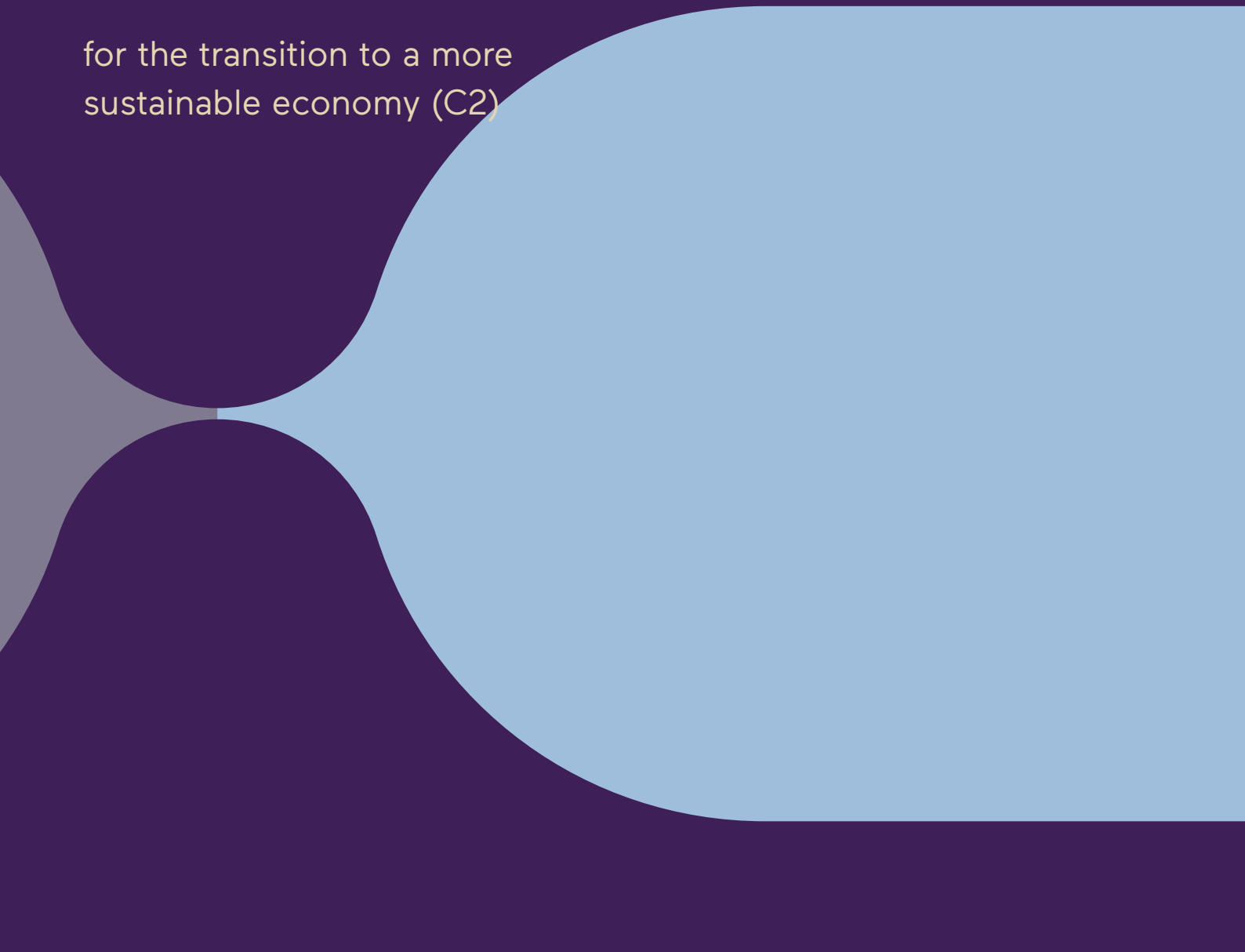
Targets Section 26d

Implementation of the sustainability strategy is monitored by setting specific targets. These include:

- Percentage targets (e.g. 30% PCR plastic (post-consumer recycled plastic by 2030)
- Time-limited measures (e.g. implementation of biodiversity-promoting cooperation since 2022)
- Monitoring indicators such as water intensity, recycling rate or organic food content
- Anchoring the objectives in a central action plan, which is reviewed quarterly during the „FRESH IMPACT“ meeting and in regular dialogue with the management board and all department heads

The definition of practices, policies and future initiatives

for the transition to a more
sustainable economy (C2)

The background features a large, light blue circle on the right side, overlapping with a dark purple circle on the left. The overall design is minimalist and modern.

Planet

CLIMATE CHANGE

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Pursue 100% energy supply from renewable energies at all sites

Own generation of renewable energies (e.g. photovoltaic, geothermal energy)

Ongoing energy and consumption monitoring to increase efficiency

Various measures to reduce the intensity of carbon emissions, e.g. by optimising production, internal processes and logistics

Mobility:

- Electric bikes for employees
- Free charging stations for electric cars
- Fleet of electric pool cars
- Electric trucks

Vegetarian and vegan cuisine and measures to minimise food waste

Annual survey of the corporate carbon footprint (Scope 1, 2, 3)

Calculation of the Product Carbon Footprint (PCF) for all products

Calculation of the Event Carbon Footprint (ECF) for direct sales events

Definition of specific objectives, if available (Section 26d)

→ **100% renewable energy at all sites**

→ **Cover 50% of total energy demand through own production of renewable energy (by 2030)**

→ **Reduce energy intensity (energy consumption in relation to production volume) by 15% by 2030 (baseline year 2022)**

→ **Reduce carbon intensity (carbon emissions in relation to production volume) by 25% by 2034 (baseline year 2024)**

→ **Strengthen climate-friendly mobility**

→ **Ensure sustainable catering for employees**

→ **Reduce Scope 1 & 2 GHG emissions by 42% and Scope 3 by 25% by 2034 (baseline year 2024)**

→ **Complete calculation of the PCF for the entire product range and integration into the climate strategy by 2030**

→ **Complete calculation of the ECF for all event categories and integration into the climate strategy by 2026**

POLLUTION

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Integration of environmental and quality labels such as the EU Ecolabel and the Austrian Ecolabel into product development

Focus on the use of organically grown plant-based raw materials to avoid pesticide inputs

Definition of specific objectives, if available (Section 26d)

→ **Since 2023, ensure low levels of pollutants from RINGANA products in groundwater and surface water**

→ **Increase the percentage of organically grown raw materials to over 50% by 2030 in order to reduce the input of pollutants into the soil**

BIODIVERSITY AND ECOSYSTEMS

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Implement the natural cosmetics standard as a guideline for developing cosmetic products in the product design process

Prioritise procurement of organically grown raw materials and integrating them into development processes and corporate strategy

Preserve and utilise biodiversity-promoting areas on the RINGANA Campus (green roofs, orchards, flower meadows on unused open spaces)

Cooperate with the Dürrenstein-Lassingtal wilderness area to promote biodiversity and primeval forest protection

Definition of specific objectives, if available (Section 26d)

→ **Natural cosmetics standard as a guideline for developing cosmetic products since 2023**

→ **Increase the proportion of organically grown raw materials to over 50% by 2030 in order to ensure a high level of biodiversity**

→ **Ensure that a high proportion of the land accommodating the RINGANA Campus actively contributes to biodiversity**

→ **Actively support biodiversity projects away from company facilities**

WATER AND MARINE RESOURCES

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Develop sun protection products with coral reef-friendly light protection filters

Optimise production processes and formulas to reduce water consumption (e.g. by using rainwater, cleaning optimised for production and creating water cycles)

Definition of specific objectives, if available (Section 26d)

- **Since 2021, ensure that all standard sun protection products are free from coral-damaging ingredients**
- **Reduce water intensity (water consumption in relation to production volume) by 15% by 2030 compared to 2021**

CIRCULAR ECONOMY

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Develop and optimise packaging with a focus on materials from the recycling loop

Develop and implement a binding material hierarchy for packaging that prioritises recycled plastics (e.g. PCR materials) over virgin plastics – taking into account product safety, availability and technical requirements

Create infrastructure and raise awareness to ensure a high internal recycling rate

Have packaging of all RINGANA products checked by external institutes for recyclability and implement optimisation measures

Definition of specific objectives, if available (Section 26d)

- **Increase the proportion of PCR in RINGANA's packaging to at least 25% by 2030**
- **Increase the proportion of PCR plastic in packaging to at least 30% by 2030**
- **Maintain or improve RINGANA's recycling rate by 2030 against the 2021 baseline year**
- **Review and improve the recyclability of all packaging by 2030, taking product protection into account**



People

COMPANY WORKFORCE

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Promote inclusion and the employment of people with disabilities through a concept to encourage job applications

Promote organically grown food in company catering

Implement a comprehensive health programme for employees

Definition of specific objectives, if available (Section 26d)

→ From 2025, maintain or increase the number of employees with disabilities by 2030

→ Ensure at least 20% organic food in vegetarian and vegan lunches by 2030

→ Reach 55% of employees annually with measures to enhance health from 2026 and maintain this until at least 2030

WORKFORCE IN THE VALUE CHAIN

Establish an assessment system for suppliers to evaluate social and ecological policies

→ From 2026, systematically include the eco-social standards of suppliers in the supplier evaluation

AFFECTED COMMUNITIES

From 2022, raise awareness of sustainable business practices through structured company tours at the RINGANA Campus site

→ Since 2022, implementation of a structure to create greater awareness of the possibilities of sustainable business practices beyond the company's boundaries

CONSUMERS AND END USERS

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Ensure comprehensive consumer information through the Care Facts tool with visual representation of ingredients and efficacy; translation and explanation of ingredients; expert advice from product service and sales partners as well as training, online academy, workshops and printed materials to increase product expertise

Provide highly effective, vegan fresh products without synthetic preservatives, nanoparticles and microplastics

Comply with the highest data protection standards through the appointment of an external data protection officer and an internal data protection coordinator, regular training and information for employees, implementation of clear data protection and confidentiality policies as well as proactive support for data subjects in the event of data misuse through a task force

Transparency through a dedicated research page including study results, sustainability reports, sales reports and a dedicated sustainability page

Definition of specific objectives, if available (Section 26d)

→ Ensure transparent communication of product information

→ Promote the well-being of consumers

→ Safeguard a high level of data protection

→ Ensure a high level of company and process transparency



CORPORATE MANAGEMENT

Sustainability practices and policies and future initiatives (Section 26a-c) and their definition (Section 48)

Quarterly meetings of the FRESH IMPACT team (all relevant internal stakeholders) to discuss current measures, projects and strategies relating to sustainability

Regular dialogue between directors, the management board and the sustainability team to discuss progress and set priorities

Regular reviews and audits per ISO 14001 as well as ongoing optimisation of risk and quality management in all areas of the company

Implement the „Sustainability strategy and targets“ process in the IMS

Definition of specific objectives, if available (Section 26d)

→ **Maintain a communication process to strengthen sustainability issues at all levels of the organisation**

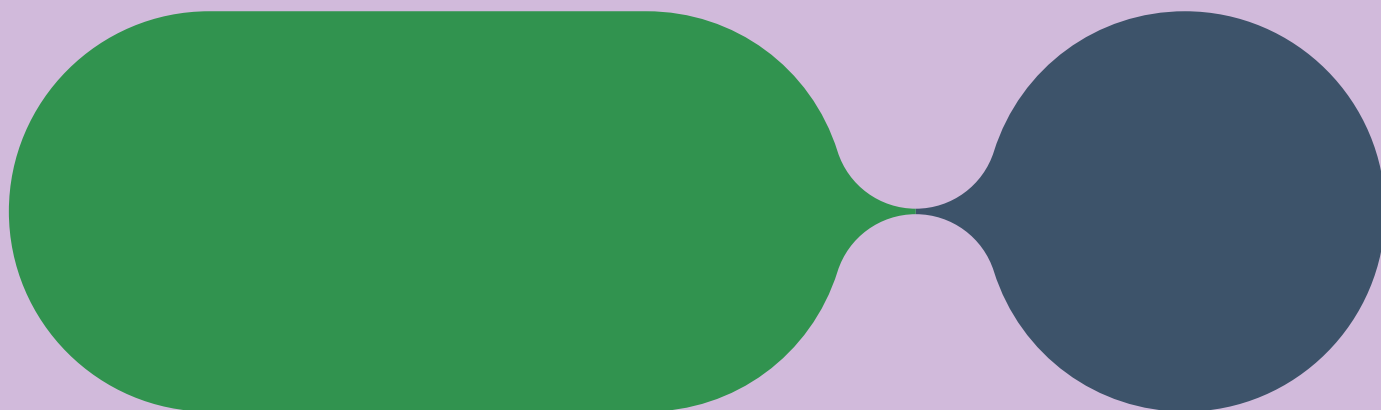
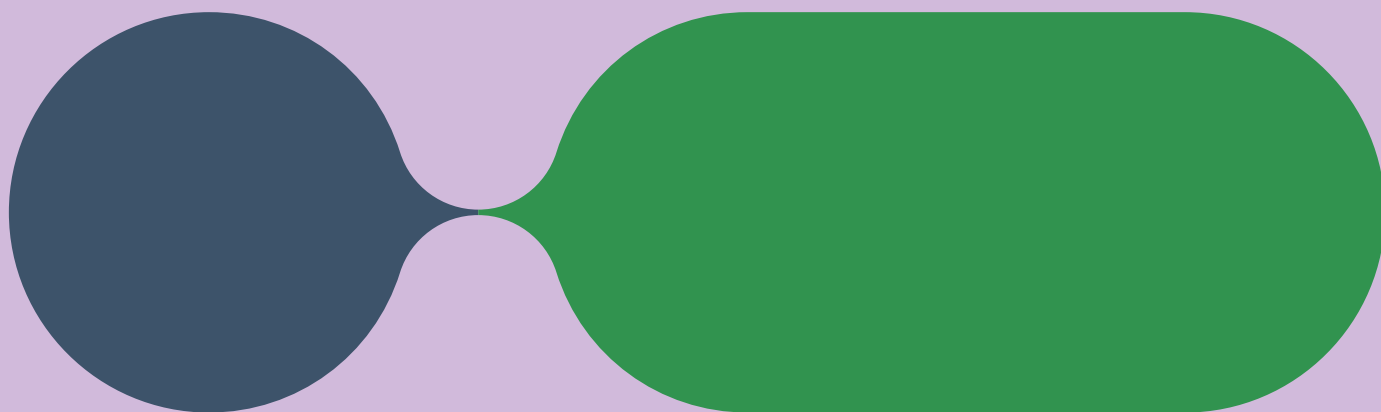
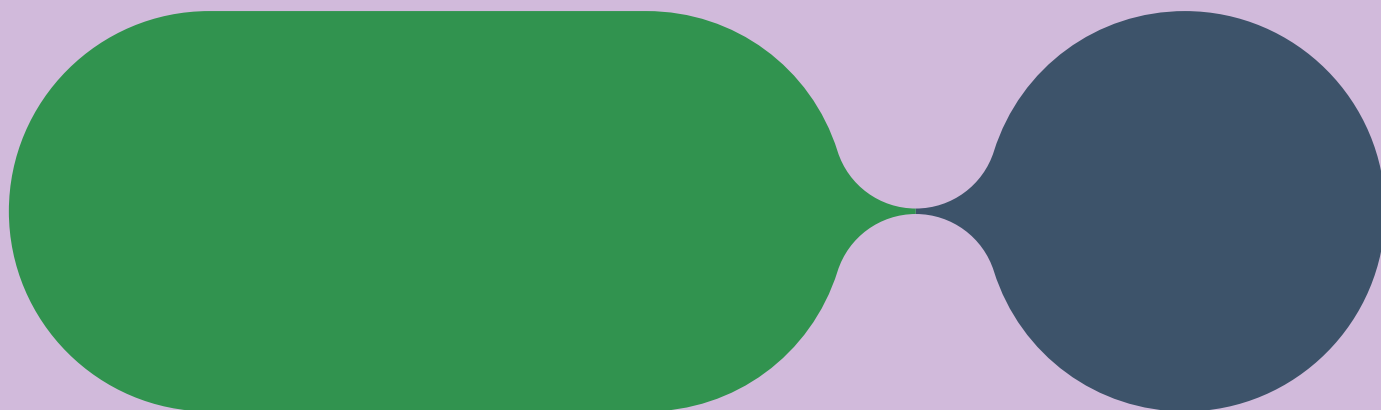
→ **Involve the management board in sustainability management**

→ **Continuously improve quality and environmental management**

→ **Ensure sustainability as a strategic element of corporate management**

Planet

Environmental performance indicators



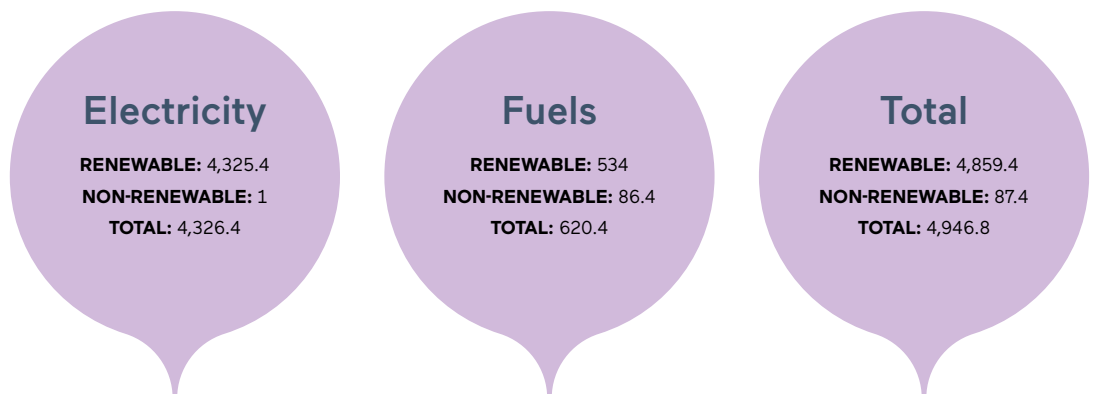
Energy consumption, emissions and climate performance (B3)

Our environmental indicators provide a quantifiable insight into the environmental impact of our business activities, supplementing the qualitative information with transparent, comprehensible data and serving as a basis for the continuous improvement of our environmental performance.

As part of RINGANA's sustainability reporting, we disclose the key environmental indicators on an annual basis, which include, in particular, energy consumption, greenhouse gas emissions (GHG) and their intensity in relation to the company's success. These key figures are collected and analysed on the basis of the internationally recognised GHG Protocol Corporate Standard with the aim of making key environmental impacts transparent, identifying reduction potential and implementing effective measures to minimise emissions.

Energy consumption Section 29

RINGANA records total energy consumption in megawatt hours (MWh), broken down into renewable and non-renewable energy sources. Most of the energy consumed comes from renewable sources.



In the reporting year we generated 1,339.7 MWh at our sites using PV systems, of which 989.8 MWh was consumed by the company itself and 349.9 MWh was fed into the grid.



RINGANA pursues ambitious climate targets in line with European requirements for reducing emissions.

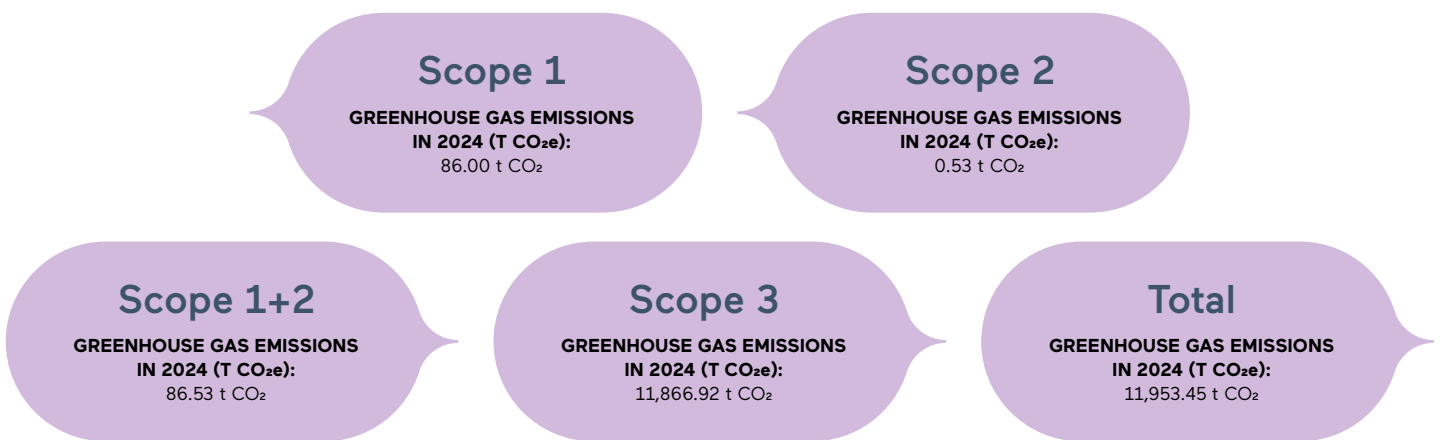
Greenhouse gas emissions Section 30

In accordance with the GHG Protocol, RINGANA distinguishes between the following emission categories:

- **Scope 1:** Direct emissions from company-owned or controlled sources (e.g. vehicle fleet, heating systems)
- **Scope 2:** Indirect emissions from the generation of purchased energy (electricity or heat-related, location-based)
- **Scope 3:** Other indirect emissions from the value chain (e.g. transport of raw materials, packaging, use and disposal of products)

The calculation of our Corporate Carbon Footprint (CCF) was carried out together with ClimatePartner and observes the requirements of the GHG Protocol Corporate Standard and the GHG Protocol Corporate Value Chain (Scope 3) Accounting and Reporting Standard. For Scope 3, all 15 emission categories defined there were examined.

The results show that 99% of the total CCF is attributable to Scope 3 emissions and can therefore be attributed to upstream and downstream activities outside of direct control. This emphasises the central importance of collaboration with suppliers, partners and customers in reducing RINGANA's climate impact.



Greenhouse gas intensity Section 31

In the interests of better comparability, the emissions intensity is also calculated in relation to both turnover and the quantity of products manufactured. These key figures are calculated from the ratio of total GHG emissions (Scope 1, 2 & 3) to annual turnover (t CO_{2e}/€) or quantity produced (t CO_{2e}/kg) and show the climate impact in relation to economic performance and product quantity. The emissions intensity for the reporting year is 0.05 kg CO_{2e} per euro of sales. Based on the total production volume in 2024, this gives an emission intensity of 14.19 kg CO_{2e} per kilo of product. These key figures enable a transparent categorisation of the company's climate impact in both financial and product-related terms.

GHG reduction targets and transition plans for climate protection (C3)

RINGANA pursues ambitious climate targets in line with European requirements for reducing emissions. The focus is on binding reduction targets for Scope 1, Scope 2 and Scope 3 emissions, which are underpinned by specific measures and are reviewed on an ongoing basis. The climate targets are part of the company-wide sustainability strategy and are incorporated directly into the action plan and the environmental management system.

Emission reduction targets

Section 54 (emission values in t CO₂e)

Scope 1 & 2

Baseline year 2024:
86.53 t CO₂

Target year 2034: 50.19 t CO₂

Percentage of emission areas in the overall target:
1%

Scope 3

Baseline year 2024:
11,866.92 t CO₂

Target year 2034: 8,900.19 t CO₂

Percentage of emission areas in the overall target:
99%

Total

Baseline year 2024:
11,953.45 t CO₂

Target year 2034: 8,950.38 t CO₂

Percentage of emission areas in the overall target:
100%

RINGANA has balanced the carbon footprint at the level of RINGANA GmbH until 2023. This action of balancing has formed the basis for the reduction targets to date. Since 2021, RINGANA GmbH has been pursuing an emissions reduction plan based on the requirements of the Science Based Targets initiative (SBTi), which can be found in the Transparency Reports from previous years.

In 2025, this plan was further developed and extended to the entire RINGANA Group. With the announcement of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS), we have expanded the system boundaries of our carbon balancing in accordance with the new standards. The purpose of this is to set standardised climate targets across the Group and strategically consolidate our reduction measures:

- Inclusion of the entire **RINGANA Holding GmbH (see Section 24e; p.11)**
- Expanded **categories according to the GHG Protocol**

This broader perspective has led to a significant increase in total emissions, whereby this rise is due to **more comprehensive data collection in line with the ESRS.**

As the methodological basis has fundamentally changed, a comparison with the previous reduction targets is no longer possible. We are therefore defining 2024 as the new baseline year and accordingly developing new targets up to the target year 2034 (near-term targets) in line with the international standards applied to date (science-based targets).

In addition, RINGANA has set itself the goal of achieving at least 70% of the overall reduction target by 2030. Specifically, this means a reduction in Scope 1 and Scope 2 emissions of around 29% and a reduction in Scope 3 emissions of around 18% compared to 2024.

Measures for target attainment Section 54e

The most important measures for reducing greenhouse gas emissions are:

- **Increasing energy efficiency** by investing in energy-optimised technology (e.g. LED lighting, heat recovery, refrigeration systems)
- **Using 100% green electricity** at the RINGANA Campus
- **Expansion of photovoltaic systems** on company sites
- **Promotion of sustainable mobility** (e.g. electric vehicles, electric bikes, charging infrastructure)
- **Optimisation of delivery and transport routes** including consolidated shipping and use of CO₂-efficient logistics solutions
- **Reducing Scope 3 emissions**, e.g. by selecting low-emission raw materials or reducing packaging consumption
- **Recycling initiatives** and the use of recycled materials (e.g. PCR plastic)

Transition plans for climate protection

Section 55-56

RINGANA does not belong to a sector with a classified high climate impact, but has defined its own action plan to promote sustainable business practices. Alongside clear measures and targets for reducing emissions, this also includes monitoring for strategic control.

CLIMATE RISKS (C4)

A complete, tool-supported analysis of physical climate risks has not yet been carried out, but is planned in the coming years with the aim of systematically evaluating the vulnerability of our assets to acute and chronic climate-related hazards. Various RCP (Representative Concentration Pathways) climate scenarios and timelines will be taken into account.

When analysing climate-related transitory risks and opportunities, RINGANA was guided by the content and recommendations of the Task Force on Climate-related Financial Disclosures (TCFD).

The analysis was carried out in several iterative workshops and includes all transitory changes, for example those in connection with:

- Availability of raw materials
- Energy generation, energy prices and energy efficiency regulatory developments for reporting
- Regulations on waste prevention and producer responsibility, environmental and production-related investments, potential changes in customer behaviour and reputation-related issues

The assessment to date indicates a low to medium risk level, particularly with regard to possible transition risks in areas subject to regulations. Adaptation measures (such as investments in energy-efficient technologies and the expansion of on-site renewable energy systems) are already being implemented.

Air, water and soil pollution (B4)

RINGANA does not generate significant air, water or soil emissions during the course of our business activities. As specified in ISO 14001, our production processes are carried out to the highest environmental standards, with a focus on resource efficiency and the consistent exclusion of substances of very high concern (SVHC).

Special attention is paid to waste water management. We only use high-quality, environmentally friendly ingredients and use no problematic chemicals. Furthermore, we do not release environmentally harmful substances into waste water during the production process. A neutralisation system also balances the pH value of the process waste water before it is discharged into the municipal waste water treatment plant in a controlled manner, where comprehensive purification takes place in accordance with legal requirements. Regular internal and external checks ensure compliance with all limit values and avoid potential risks to water and soil quality.

Our environmental management system also includes regular monitoring of all potential environmental impacts, including air emissions (e.g. from power plants), water-related discharge and any soil contamination. No relevant emissions have been identified to date, meaning that no emissions-related reporting by type of pollutant was required.

If this should change in the future (e.g. due to new production lines or regulatory requirements), we plan to adapt the corresponding measurement and reporting systems at an early stage.



Biodiversity (B5)

RINGANA operates several sites and production facilities in Europe. In the course of preparing this report, the sites were analysed with regard to their proximity to biodiversity-sensitive areas. The Natura 2000 map service, which maps a Europe-wide network of protected areas in accordance with the directives governing habitats and birds, is employed as a reference framework for the European sites. The UNESCO World Heritage List was applied as the basis for the site in Mexico. The distance threshold is a radius of 5 kilometres from the outer boundary of a biodiversity-sensitive area.

AREA	Company locations and other operating sites	Biodiversity-sensitive areas	Located in or near biodiversity-sensitive areas
10.8567 ha	RINGANA Campus A1 8295 St. Johann i.d.H.	<ul style="list-style-type: none"> Hartberger Gmoos (Natura 2000) 	YES
0.6908 ha	Angerstrasse 1 8230 Hartberg	<ul style="list-style-type: none"> Hartberger Gmoos (Natura 2000) 	YES
0.012 ha	Bolzano, Italy	<ul style="list-style-type: none"> Biotopo Castelfeder (Natura 2000) Parco Naturale Monte Corno (Natura 2000) Biotopo Lago di Caldaro (Natura 2000) 	YES

AREA	Company locations and other operating sites	Biodiversity-sensitive areas	Located in or near biodiversity-sensitive areas
0.11 ha	HUB Girona, Barcelona, Spain	<ul style="list-style-type: none"> • Serra de Collserola (Natura 2000) 	YES
0.0534 ha	HUB Gran Canaria, Arinaga, Las Palmas, Spain	<ul style="list-style-type: none"> • Arinaga (Natura 2000) • Punta de la Sal (Natura 2000) • Playa del Cabrón (Natura 2000) 	YES
0.0869 ha	Canetti Tower, 16th floor, Vienna		NO
0.0140 ha	Lago Zúrich, Mexico		NO

Land use Section 34

RINGANA endeavours to create outdoor spaces that are as close to natural conditions as possible at its main site in St. Johann i.d.H. and at other production sites. Preserving and promoting biodiversity at the site in St. Johann i.d.H. is achieved through green roofs and a meadow orchard, for example.



TYPE OF LAND USE	AREA		
	Previous year	Reporting year	% change
TOTAL SEALED GROUND	5.29 ha	5.15 ha	-2.5%
TOTAL NEAR-NATURAL GROUND ON THE COMPANY SITE	Not determined separately		
TOTAL NEAR-NATURAL GROUND OUTSIDE THE COMPANY SITE	Not determined separately		
TOTAL NON-SEALED GROUND	6.97 ha	6.97 ha	0%
TOTAL AREA SUBJECT TO LAND USE	12.26 ha	12.13 ha	-1.1%

WATER (B6)

RINGANA pursues the twofold goal of using water responsibly as a valuable resource and continuously identifying potential savings. Water is supplied via public networks on all sites; wells and alternative extraction systems are not used. Furthermore, rainwater is used to irrigate green spaces at selected locations in order to reduce the consumption of drinking water.

Water abstraction Section 35

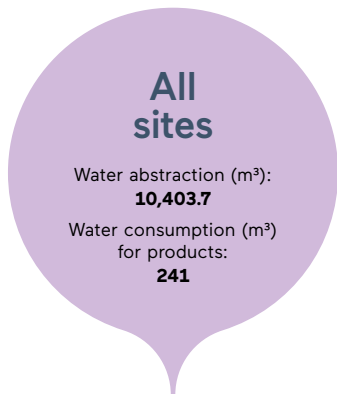
In the reporting year, overall water abstraction across all sites totalled 10,403.7 m³. Abstraction mainly took place for production, cleaning, cooling and building services (sanitary facilities, catering, etc.). Of this, 54.33 m³ was attributable to sites located in areas with increased water scarcity according to international indices (e.g. Aqueduct Water Risk Atlas).

Water consumption Section 36

OVERVIEW

Water abstraction and water stress Section 155

Given that a large proportion of the water abstracted (particularly from cleaning and sanitary processes) is returned to the water cycle via the sewerage system, effective water consumption is not currently reported separately. The quantity used to produce distilled water or process water that does not flow back into the water cycle is relatively small and negligible. The specific water consumption figures for production were documented and amounted to around 241 m³ in 2024, as shown on the left.



WATER RISK INDEX (WRI) — AFFECTED SITES

According to the Aqueduct Water Risk Atlas, the following sites are located in regions with increased water stress:

- **HUB Girona, Barcelona, Spain:** WRI 2-3 (Medium — High)
- **Lago Zúrich, Mexico:** WRI 3-4 (High)

The analysis of water utilisation at RINGANA shows that we are already able to guarantee highly efficient and resource-saving use of water today. There is currently no further significant potential for reducing consumption. However, we continue to aim to keep the demand for water as low as possible in the long term with a particular focus on sites in areas with high water scarcity.

Resource utilisation, circular economy and waste management

(B7)

Application and implementation of circular economy principles Section 37

As part of the FRESH IMPACT strategy, RINGANA pursues a holistic, cycle-orientated approach in order to conserve resources and avoid waste. The principles of the circular economy are firmly anchored in all areas of the company from product development to packaging and logistics. We focus on environmental compatibility right from the outset when developing our fresh products: microplastics, silicone and other environmentally harmful substances are consciously avoided. We design packaging according to the principle of „as much as necessary, as little as possible“. Where possible and safe, for example, we use recycled materials such as PCR plastics or cardboard packaging made from recycled materials when shipping our products.

The REuse concept is at the heart of our circular economy approach, whereby customers can return certain glass bottles, which are hygienically reprocessed and reused at RINGANA. This keeps valuable packaging material in circulation in line with the aim of operating in a resource-conserving circular economy. Production at RINGANA is based on the on-demand principle: we only produce what is actually needed. This avoids overproduction, reduces warehousing and lowers energy consumption, meaning resources used are utilised more efficiently and there is less waste to dispose of. Furthermore, we are increasingly focussing on second-stream raw materials — plant-based active ingredients that are obtained as byproducts from other industries, such as grape seed extracts or orange fruit water. Our goal is not just to understand the circular economy as a concept, but to implement it actively and effectively along the entire product life cycle. This enables us to make a measurable contribution to conserving resources and reducing our environmental footprint.

37%

REuse
quota

76%

Internal
recycling quota

90%

Recycled materials in
shipping packaging

20%

Percentage PCR
in packaging

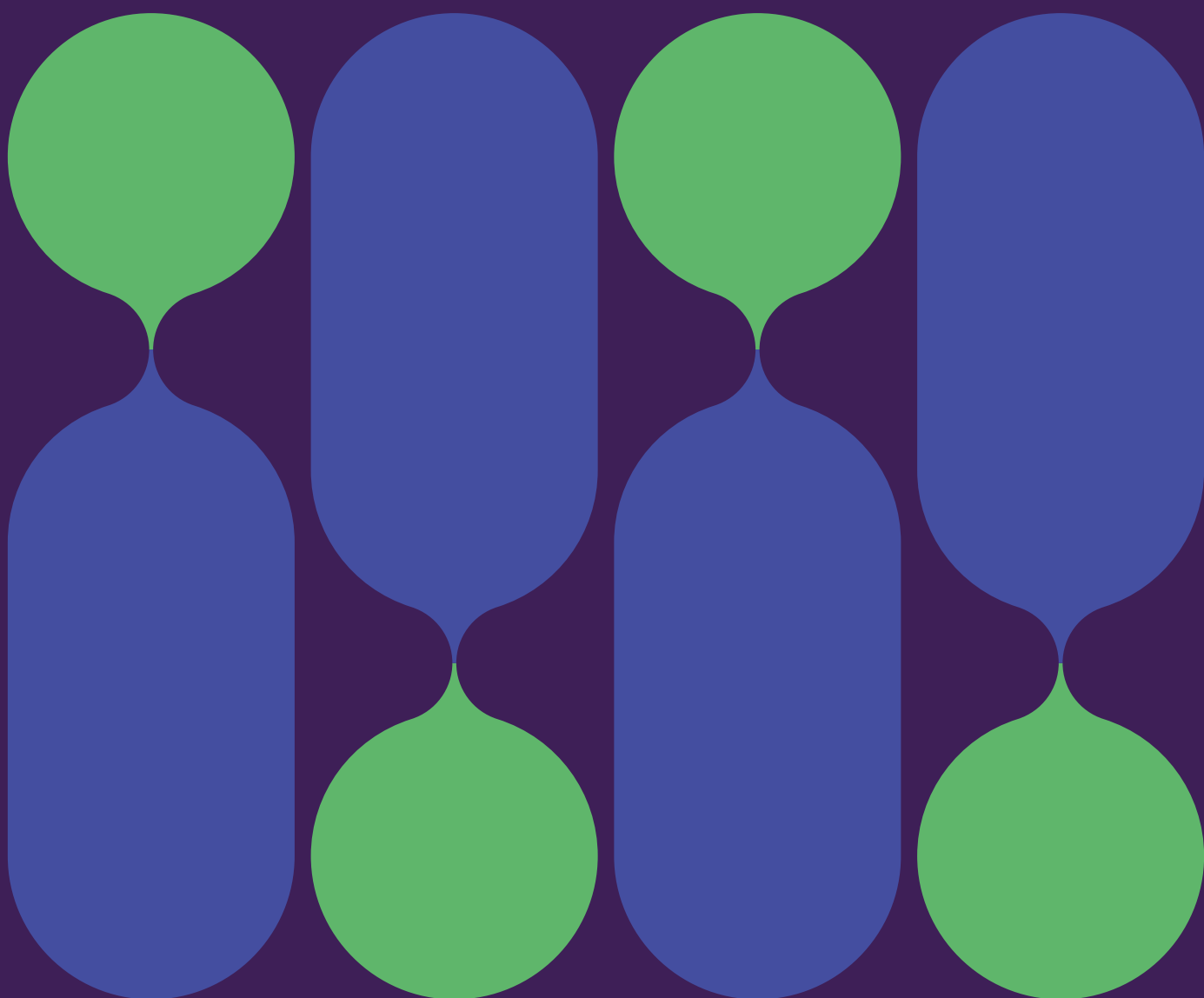
Key waste figures and material usage

We record key quantitative indicators annually in order to guarantee transparency in our waste management and resource consumption. The table below shows the quantities of hazardous and non-hazardous waste we produce as well as the proportion that is reused (Section 38a, Section 38b).

NON-HAZARDOUS WASTE		Waste for recycling or reuse	Waste for disposal
CONSTRUCTION AND DEMOLITION WASTE	Landfill		0.38 t
WOOD WASTE	Incinerated		2.36 t
MUNICIPAL WASTE	Incinerated		18.88 t
INCINERATION WASTE	Incinerated		66,267 t
ORGANIC AND PLANT WASTE	Recycled	31,894 t	
DROP-IN BIOPLASTIC WASTE	Recycled	1,372 t	
ELECTRONIC DEVICES	Recycled	0.54 t	
GLASS WASTE	Recycled	3,797 t	
METAL WASTE	Recycled	12,739 t	
PAPER AND CARDBOARD WASTE	Recycled	183,866 t	
PLASTIC AND RUBBER WASTE	Recycled	47,481 t	
HAZARDOUS WASTE			
CHEMICAL WASTE	Incinerated		0.221 t
HAZARDOUS WASTE	Incinerated		0.24 t
INCINERATION WASTE	Incinerated		0.3 t
TOTAL		281,689 t	88,648 t
TOTAL WASTE GENERATED:			370.337 t

People

Social performance indicators



At RINGANA, we see ourselves as a responsible employer offering our employees a safe, healthy and respectful working environment. Our corporate culture is characterised by long-term job security and a high degree of flexibility in the organisation of working hours, including the possibility of working from home for suitable roles.

Active social dialogue is pivotal to our corporate culture. Regular employee appraisals, the quarterly management breakfast, transparent company information via the intranet and an active suggestion scheme give all employees the opportunity to get involved and help shape the company's development.

Health and safety in the workplace is a top priority for RINGANA. In addition to complying with all legal requirements, we rely on additional measures such as ergonomic workplace design, psychological risk assessments, free vaccination programmes and consultations with the occupational physician during working hours. High-quality protective clothing where required and strict safety standards ensure a high level of physical well-being.

The Competence Development Programme (CDP) is available for personal and professional development. It offers a wide range of specialised training courses and soft skills training. There is also the opportunity to attend trade fairs and conferences. Career talks are a standard feature on the yearly calendar and involve planning personal development steps.

Equal opportunities and inclusion are firmly anchored in our corporate culture. Remuneration is performance-related and is reviewed annually. Our internal Code of Ethics and our Code of Conduct for suppliers and business partners set clear standards for respectful interaction and a zero-tolerance policy towards discrimination, harassment or violence.

Data protection one of our top priorities. In addition to an internal data protection coordinator, we have also voluntarily appointed an additional external data protection officer. Regular training and binding internal policies guarantee the protection and confidentiality of personal data.



Workforce

General characteristics (B8)

In our report in accordance with the VSME, we transparently present the key characteristics of our workforce. The following information is based on the reporting date 31 December 2024 and complies with the requirements of data points Section 39a to 39c.

Form of employment Section 39a

Contract type	Number of employees (full-time equivalents)
FIXED-TERM CONTRACT	→ 0
OPEN-ENDED CONTRACT	→ 628
TOTAL NUMBER OF EMPLOYEES	→ 628

Gender Section 39b

Gender	Number of employees (full-time equivalents)
MALE	→ 204
FEMALE	→ 424
DIVERSE	→ 0
NOT GIVEN	→ 0
TOTAL NUMBER OF EMPLOYEES	→ 628

Country of employment Section 39c

Country (of employment contract)	Number of employees (full-time equivalents)
AUSTRIA	→ 602
SPAIN	→ 11
MEXICO	→ 10
ITALY	→ 3
GERMANY	→ 2
TOTAL NUMBER OF EMPLOYEES	→ 628

Further general information on the workforce (C5)

In addition to the general key figures, further information regarding the employee structure, health and safety, remuneration and training is presented below. In the reporting period, a total of 78 people were employed in management positions (including team leaders), whereby 45 were women and 33 were men (ratio 1.36:1). As such, there was a balanced ratio of women to men in management positions (Section 59).

In December 2024, 47 temporary workers were employed through temping agencies. The temporary deployment of these workers was due to seasonally high order volumes and was necessary in order to efficiently and reliably cover demand in the year-end business. There were no self-employed individuals without their own staff working exclusively for RINGANA (Section 60).

Workforce

Health and safety (B9)

The rate of work-related accidents was 2.54 in the reporting period. This calculation is based on the hours worked and 14 relevant incidents, including non-reportable but significant cases (Section 41a). No deaths due to work-related causes were recorded (Section 41b).

Workforce

Remuneration, collective bargaining and training (B10)

As a minimum, all RINGANA employees receive the statutory or collectively agreed minimum wage in the respective country of employment (Section 42a); 100% of employees are covered by collective agreements (Section 42c). A total of 4,943.68 training hours were documented in 2024. This corresponds to an average of around 7.87 hours per employee; 7.99 hours for male employees and 7.81 hours for female employees. The figures show a balanced ratio of training time undertaken (Section 42d).

Other information about our workforce

— Human rights policies and processes (C6)

RINGANA has a binding Code of Ethics, which applies as a company-wide code of conduct for its own employees (Section 61a). This contains regulations on equality, honesty, transparency, ecological and social responsibility as well as protection against harassment and discrimination (Section 61b/iv, vi). Topics such as child labour, forced labour, human trafficking or accident prevention are currently not explicitly included (Section 61b/i-iii, v).

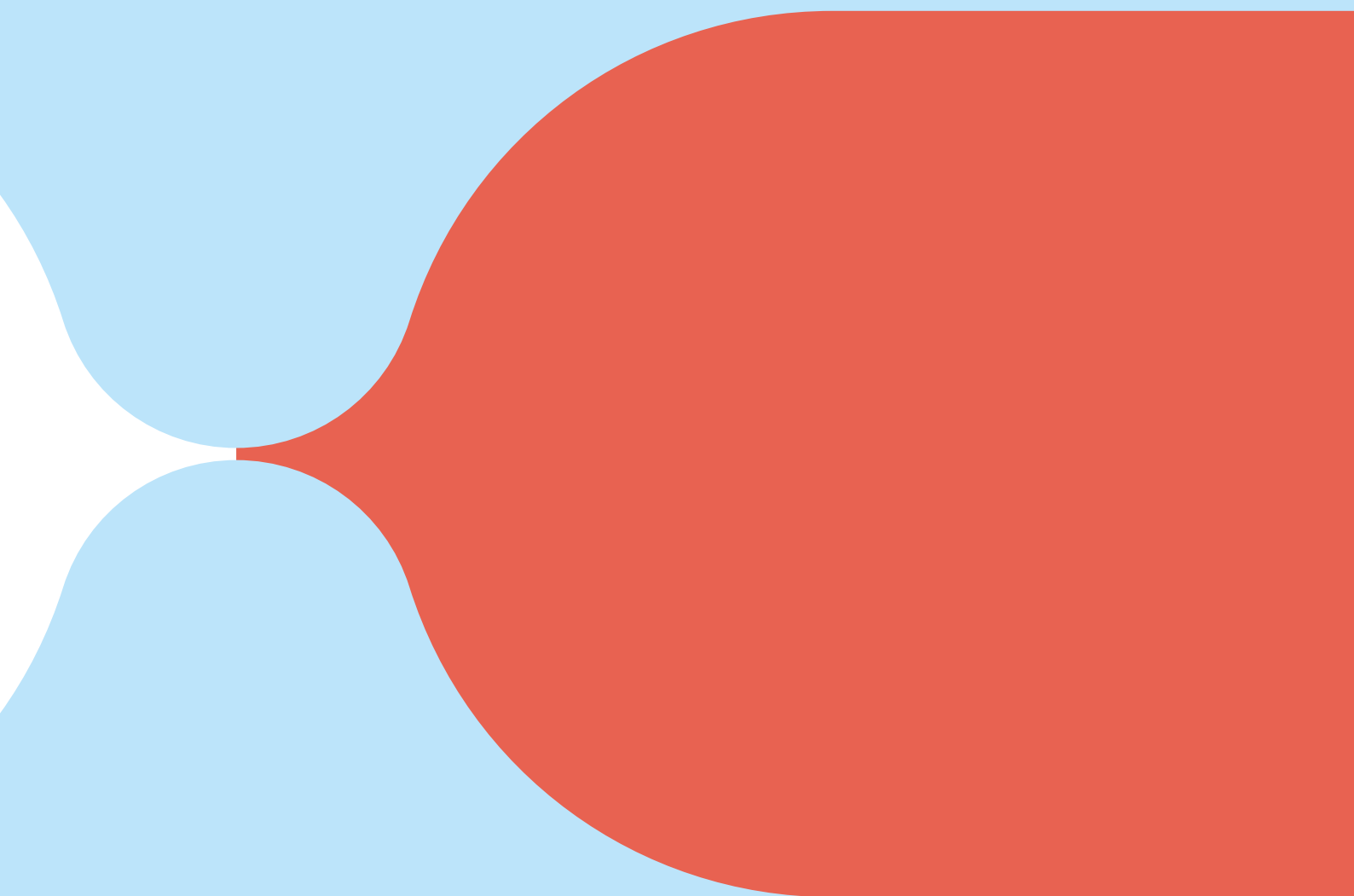
A reporting channel for reports of misconduct is available in the form of the company-wide whistleblower tool (Section 61c). This is based on the requirements of Austrian law and also allows submissions by third parties. Although human rights are not explicitly mentioned, it is always possible to report such violations.

Serious negative incidents relating to human rights (C7)

In the 2024 reporting year, no confirmed incidents of child labour, forced labour, human trafficking, discrimination or comparable circumstances were recorded within the company's own workforce (Section 62a). Similarly, there was no solid information regarding incidents in the value chain, affected communities or end users (Section 62c), even if such incidents cannot be completely ruled out.

Promise

Governance performance indicators



Key information relating to governance is disclosed in the following, whereby RINGANA is committed to a corporate culture based on integrity, transparency and ethical behaviour and is focused on risk awareness and transparent communication.

Three binding policies form the central basis for this:

- Code of Ethics for all employees
- Code of Conduct for suppliers and business partners
- Compliance Guideline as a policy in the context of conflicts of interest, the prevention of corruption, money laundering, terrorist financing, economic sanctions and embargoes, as well as dealing with breaches of regulations

They all define high standards, including those relating to integrity, responsibility, corruption, fairness, as well as compliance with environmental and social standards. They are firmly embedded in the management system, are reinforced through regular training and play a key role in shaping the corporate culture.

A comprehensive risk and crisis management system ensures the early identification and assessment of opportunities and risks in all business areas. Clear processes are defined for implementation in a crisis, and are regularly tested – also under external supervision. The management board participates annually in the risk assessment to ensure that solid decisions are made. As mentioned previously, a legally regulated whistleblowing platform is available to protect against misconduct and possible retaliation; this ensures anonymity and confidentiality and is accessible to employees, suppliers and external stakeholders.

Convictions and fines for corruption and bribery (B11)

RINGANA practices zero tolerance in relation to corruption and bribery. There were no convictions or fines imposed on RINGANA for violations of anti-corruption or anti-bribery laws in the reporting period.



Appendix: Relevant impacts, risk and opportunities

(IROs)

CLIMATE CHANGE

SIGNIFICANT IMPACTS		UPSTREAM	RINGANA	DOWN-STREAM
NEGATIVE	Contribution to climate change — direct greenhouse gas emissions (Scope 1) through direct emissions from heat (own generation), refrigerant leaks and the vehicle fleet		●	
NEGATIVE	Contribution to climate change — indirect greenhouse gas emissions (Scope 2) through (1) purchased heat, steam and cooling for own use and (2) purchased electricity for own use	●		
NEGATIVE	Contribution to climate change — indirect greenhouse gas emissions (Scope 3) in connection with purchased goods and services, employee travel, upstream and downstream transport and the distribution of products, waste, etc.	●		●
POSITIVE	Contribution to climate protection in connection with the reduction of carbon emissions through (1) an exclusively vegetarian and partly vegan canteen, (2) a high level of regionality (85%), which shortens transport routes, and (3) the reduction of waste such as individual packaging and avoidance of food waste		●	

WATER AND MARINE RESOURCES

SIGNIFICANT IMPACTS		UPSTREAM	RINGANA	DOWN-STREAM
NEGATIVE	Water scarcity due to water abstraction in connection with agricultural activities (irrigation) for plant-based raw materials			●
SIGNIFICANT OPPORTUNITIES AND RISKS		UPSTREAM	RINGANA	DOWN-STREAM
RISK	The sourcing of agricultural products from regions with high water stress, possibly in combination with climate change and drought, could in future lead to important raw materials no longer being available in adequate quantities, at reasonable prices or with sufficient reliability/ stability.			●

BIODIVERSITY AND ECOSYSTEMS

SIGNIFICANT IMPACTS		UPSTREAM	RINGANA	DOWN-STREAM
POSITIVE	Promotion of ecosystems and ecosystem performance, as well as the extent and condition of ecosystems through the corporate philosophy of (partial but preferential) organic and COSMOS-certified procurement and as such a reduction in pesticides and herbicides and their effects			●

RESOURCE UTILISATION AND CIRCULAR ECONOMY


SIGNIFICANT IMPACTS		UPSTREAM	RINGANA	DOWN-STREAM
NEGATIVE	Resource consumption — non-critical raw materials through their extraction and production in connection with the containers and (shipping) packaging of the products	●		
POSITIVE	Promoting the circular economy by integrating the principles of the European circular economy into product and packaging design		●	
NEGATIVE	Waste generation and resource consumption in relation to product containers and (shipping) packaging		●	●
SIGNIFICANT OPPORTUNITIES AND RISKS		UPSTREAM	RINGANA	DOWN-STREAM
RISK	Rising disposal costs and fees for landfill or waste incineration plants, stricter regulations on waste avoidance and producer responsibility as well as take-back obligations for packaging could lead to additional costs (including more logistics).		●	●

**OWN
WORKFORCE**

SIGNIFICANT IMPACTS	UPSTREAM	RINGANA	DOWN- STREAM
<p>POSITIVE</p>	<p>High job security. We only conclude permanent contracts. There have been no major reorganisation processes or extensive staff cuts</p>	<p>●</p>	
<p>POSITIVE</p>	<p>Quality of life and work for employees through a high degree of flexibility and compatibility of work with professional and private life, as well as attractive remuneration with additional accident insurance</p>	<p>●</p>	
<p>POSITIVE</p>	<p>Promotion of consultation, co-determination and social dialogue in the company through (1) active coordination between employees and the management board, (2) suggestion scheme, (3) regular employee meetings, (4) management board breakfast and information about company performance, (5) information distribution and employee queries via the intranet, (6) freedom of association</p>	<p>●</p>	
<p>POSITIVE</p>	<p>Health protection and promotion of employees beyond the legal requirements, e.g. evaluation of employees' mental health, initiatives in relation to ergonomics in the workplace including in the workers' area, through various free vaccination campaigns, medical consultations during working hours, high safety standards, as well as protective clothing that offers the wearer a high degree of comfort and quality</p>	<p>●</p>	
<p>POSITIVE</p>	<p>Equal opportunities, diversity, inclusion and gender equality through (1) strong ethical principles and values in the Code of Ethics and Code of Conduct, (2) remuneration based purely on performance and reviewed annually</p>	<p>●</p>	

<p>POSITIVE</p>	<p>Quality of life and work for employees — personal and professional development through (1) a dedicated Competence Development Programme including specialist training, specialist conferences, trade fair visits and soft skills training, (2) annual and needs-oriented career talks, (3) continuous improvement of training content</p>	
<p>POSITIVE</p>	<p>Safety, protection against violence and harassment of employees through (1) clear zero tolerance of such incidents, (2) a direct request to report such cases via the whistleblowing platform, (3) clear processes with responsibilities and explicit protection against negative consequences, (4) very strong ethical principles and values in the Code of Ethics and Code of Conduct</p>	
<p>POSITIVE</p>	<p>High priority placed on data protection through (1) data protection officer, (2) regular communication of data protection policies via internal training, (3) clear internal data protection and confidentiality policies</p>	

SIGNIFICANT OPPORTUNITIES AND RISKS	UPSTREAM	RINGANA	DOWN-STREAM
-------------------------------------	----------	---------	-------------

<p>OPPOR-TUNITY</p>	<p>RINGANA companies as highly attractive employers in conjunction with good working conditions. Further expansion of this strong employer brand can lead to greater employee satisfaction and loyalty.</p>	
---------------------	--	---

WORKFORCE IN THE VALUE CHAIN

SIGNIFICANT IMPACTS	UPSTREAM	RINGANA	DOWN-STREAM
NEGATIVE	Potential – Agriculture: Poor job security, restrictions on freedom of association, unfair working conditions and gender equality in high-risk countries		
POSITIVE	Promoting the safety of contract manufacturing partners’ employees through on-site safety audits of contract manufacturing partners		
POSITIVE	●	●	●

CONSUMERS AND END USERS

SIGNIFICANT IMPACTS	UPSTREAM	RINGANA	DOWN-STREAM
<p>POSITIVE</p>	<p>High priority given to data protection through (1) data protection officer, (2) regular communication of data protection guidelines via internal training, (3) clear internal data protection and confidentiality policies, (4) in the event of data misuse by third parties, a task force informs those affected and offers support</p>		●
<p>POSITIVE</p>	<p>High process and company transparency with „Transparency“ as a central element of the communication strategy, made possible by a transparency section on the website including transparency reports on the topics of sustainability performance and measures in sales, Care Facts about the products and a dedicated sustainability page</p>		●
<p>POSITIVE</p>	<p>Clear information about the content, impact and use of the products in conjunction with (1) the Care Facts tool, (2) the translation and further explanation of the ingredients, (3) the detailed advice on our products, (4) the product expertise of the sales partners</p>		●
<p>POSITIVE</p>	<p>Potential: The well-being of consumers of cosmetic products and food supplements through highly effective, plant-based, vegan and fresh ingredients without synthetic preservatives and maximum avoidance of fillers and microbead certification</p>		●

CORPORATE MANAGEMENT

SIGNIFICANT IMPACTS	UPSTREAM	RINGANA	DOWN-STREAM
<p>POSITIVE</p>	<p>Clearly defined and practised corporate culture and identity – for example through (1) a clearly defined vision and mission, including a high level of environmental awareness and the integration of environmental and social responsibility into corporate objectives, corporate and quality policy, (2) strong ethical principles and practised values, (3) openness in communication, (4) clear mechanisms for identifying, reporting and investigating concerns about unlawful behaviour, etc.</p>		●
<p>POSITIVE</p>	<p>Protection against retaliation for whistleblowers through a legally regulated whistleblowing platform with the highest level of confidentiality and anonymity</p>		●
<p>POSITIVE</p>	<p>Avoidance of animal suffering – RINGANA companies produce purely vegan products and avoid any animal suffering associated with testing.</p>		●
<p>POSITIVE</p>	<p>Multiplier for ethical and environmentally conscious behaviour among suppliers including through (1) a code of conduct that encompasses sustainability and environmental protection in addition to compliance with laws, labour conditions, human rights and supply chain responsibility, (2) supplier audits, (3) fair and transparent procurement and prompt payment of suppliers</p>		●
<p>POSITIVE</p>	<p>Prevention of corruption and bribery through a comprehensive compliance policy, compliance training, the Code of Conduct for suppliers and service providers, as well as independent and objective investigations</p>		●
<p>POSITIVE</p>	<p>Early identification of risks and opportunities, improved decision-making through structured risk and opportunity management and a crisis management system</p>		●



Responsible for the content:
RINGANA GmbH
RINGANA Campus A 1
8295 St. Johann in der Haide
Tel: +43 (0) 3332 61550
Email: office@ringana.com

Photos on pages 4, 19, 21, 31, 53: David Payr
Photos on pages 41,48: Andrea Thiel Lhotáková
Photo on page 45: alexkrischner.com

Subject to typographical and printing errors.