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ZWACK



REGISTERED TRADEMARK
UNICUM[®]

BUDAPEST

SUSTAINABILITY REPORT

2024-2025

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The icons indicate those of the 17 Sustainable Development Goals that form the basis of the UN's 2030 Agenda for Sustainable Development, to which Zwack Unicum Plc. contributes. Activities that help achieve the goal can be found in the relevant chapters of the report.



GREETINGS FROM THE BOARD OF DIRECTORS GRI 2-22

Dear Reader,

There are values that are with us, as part of everyday life. It is good, when they are based on solid foundations. Family, fair human and business conduct are among these.

For Zwack unicum Plc., protecting the environment is just like that – a natural thing, part of everyday life. At the same time, we know that just like everything in life, it also requires effort, we must nurture and improve it, so that we can continuously meet not only the expectations imposed on us by ourselves but also the changes in the external environment.

We believe that sustainability and social responsibility can be business principles that help maintain competitiveness. The diverse composition of the Board of Directors and the Supervisory Board, along with their members' long-term commitment and knowledge, which are based on principles, ethics and professionalism, contribute not only to the close monitoring of all aspects of sustainability, but also to expectations of better performance.

As an alcoholic beverage manufacturer, Zwack Unicum Plc. is firmly committed to maintaining a balance between long-term value creation and responsible alcohol consumption. We see the key to this primarily in the production and distribution of high-quality beverages and in serving discerning and conscious adult consumers. At the end of last year, based on a long-standing idea of Peter Zwack, a dream came true: Unicum Trezor XO was launched as a new player among luxury category liqueurs, in a highly limited edition and in numbered bottles. The launch of the product was preceded by long and extensive preparatory work, including development, design and marketing. All the work invested has paid off, and the level of interest exceeded our expectations.

It's good to know that so many people are interested in representing and redefining traditions and values, in developing our products and, at the same time, our Company. Thank you for staying with us on this journey, where we stand for and follow traditional values while creating new values through innovation.

Greetings:

Sándor Zwack
Chairman of the Board of Directors

Dr. Hubertine Underberg-Ruder
Chair of the Supervisory Board



Dr. Hubertine Underberg-Ruder & Sándor Zwack in Dunaharaszti with the factory's new solar-power equipment in the background



A LETTER FROM THE CEO GRI 2-22

Dear Reader,

We are leaving behind a year full of twists and turns. Due to the high inflationary pressure of recent years, our turnover alternated between successful and less successful periods.

We have little influence over the changes of the external environment, be it geopolitics, macroeconomics, or regulatory environment. There is one thing we can do and that is exactly what we are doing: we believe in the company, in our products, in our employees, always adhere to the rules to the maximum extent, and try, to the best of our knowledge, promote responsible and conscious consumer behavior. I firmly believe that the only right direction is a long-term commitment built on these values, and sustainable development has a key role to play in this.

In addition to continuing our diverse sustainability activities, which were deepened in previous years and are based on the commitment of the owners and the management, we also had to comply with new regulatory expectations during the year. In this context, we conducted a double materiality analysis in preparation for the introduction of the CSRD, appointed a manager responsible for ESG issues, developed our Social Responsibility Strategy, renewed our Risk Assessment and Management Policy, and are presently preparing the ESG report in accordance with the ESG law. In the future, alongside maximum compliance with regulations, we aim to place increasing emphasis on a value-chain based approach and the development and continuation of sustainability related programs.

We prioritize our sustainable development goals, which is why we strive to follow our own path, often independently of the market and economic environment. We introduced new products and successfully developed existing products; the introduction of Unicum Orange Bitter was particularly close to my heart. The success of Zwack Unicum Plc. is primarily the success of its employees – we achieve goals together and realize results together. I would like to say thank you to all employees for their dedication and contribution to our successful business performance.

The Company is characterized by both stability and change. I believe that good things are constant and lasting, while change and innovation are necessary. This is the last sustainability report that I am addressing as a General Manager. It has been an honor to serve at Zwack Unicum Plc, and at the same time, I am convinced that the Company and the issue of sustainability will remain in good hands.

Sincerely:
Frank Odzuck
CEO

ABOUT THE REPORT GRI 2-1

The Sustainability Report of Zwack Unicum Plc. of its 2024/2025 business year aims to provide a credible presentation of the Company's sustainability and ESG impacts.

In compiling the report, we prepared for reporting under the CSRD framework and performed a double materiality assessment (DMA). At Zwack Unicum Plc, our aim is to provide information on all material topics, however, we have limited information on the value chain and therefore this report does not cover the value chain.

Meanwhile, in parallel with the Omnibus proposal package of EU, we decided to prepare the report, in line with our reporting practices to date, according to GRI (Global Reporting Initiative), the international sustainability reporting framework, in accordance with the GRI Standards 2021, instead of an early introduction of reporting according to the sustainability reporting standards developed by the European Union.

GRI 2-3, 2-5 The report refers to the 2024/2025 business year, so it covers the period from 01.04.2024 to 31.03.2025 in accordance with the Annual Report. To ensure comparability and to illustrate trends, we also provide relevant information and data beyond the reporting period. Apart from some of the environmental data, where we calculated for the calendar year, all our data relates to the reporting year.

Zwack Unicum Plc. prepares its ESG Report annually and publishes it at the same time as the Annual Report. This year the reports will be published on 25.06.2025.

In drafting the report, we kept professionalism and objectivity in mind in addition to general comprehensibility. Our aim was to prepare a report which gives a complete picture of our Company that can be interpreted on its own and which reveals the correlations. In addition to the information provided here, stakeholders can find more information about our operations on our [@website](#) and in our Annual Report. Comments and questions regarding the report are welcome at the e-mail address fenntarthatosag@zwackunicum.hu.

The report is not certified by an external party; the accuracy of the data is guaranteed by multiple rounds of verification. RTG Corporate Responsibility Ltd. acted as an external professional party in the preparation of the report.

GRI 2-14 The senior management of the Company participated in the preparation of the report, and the relevant managers were involved both in the provision of information and the approval process.

We would like to say thank you to the colleagues involved in drafting the report and collecting the data.

Your opinion is important to us.
Please send us your comments on the sustainability report to fenntarthatosag@zwackunicum.hu.

THE ACTIVITY OF ZWACK UNICUM PLC.

The history of Zwack Unicum Plc. is closely intertwined with its iconic and oldest brand, the Unicum brand, which is also registered as a 'Hungaricum' product. As a key player in the Hungarian alcoholic beverage market, we manufacture and distribute a wide range of premium and high-quality branded beverages. Our most important asset is the brand, which we continuously build and strengthen with the help of our employees.



OUR MARKET SHARE

Our products achieve significant success not only in Hungary but also in the countries that are our focus markets (Italy, Germany, Austria, Slovakia, Romania). In the 2024/25 business year, Zwack Unicum Plc. had a market share of 29.4% in the domestic retail segment of premium and value-for-money (VFM) beverages.

OUR PRODUCTS AND OUR APPROACH TO PRODUCT DEVELOPMENT

GRI 2-6 Unicum has been a symbol of innovation for centuries – and we want this to be reflected in our operations also today. Throughout our existence, we paid special attention to consumer needs and won numerous national and international awards with our premium and high-quality branded alcoholic beverages.

As a responsible company, in addition to maintaining the high quality of our products and promoting innovation, we are increasingly focusing on advocating responsible drinking among our consumers (see chapter on Advocating responsible drinking for more details).

We constantly monitor market trends and consumer habits so we can develop our product range in line with or even ahead of them. We involve all relevant fields in the creation of our new products. We brainstorm openly and boldly, as the expertise of our employees guarantees that we produce high-quality and popular products.

In the spirit of innovation, we enriched our product portfolio over the last few years, as Unicum, manufactured according to the legendary recipe, was joined by Unicum Plum, aged in oak barrels on a plum bed and our super premium Unicum Riserva, aged in barrels from Tokaj wineries, as well as Unicum Barista containing Arabica coffee extract and distillate.



In 2024, we launched Unicum Trezor XO, our limited edition, exclusive herbal liqueur, which allowed us to enter the luxury segment with this first Hungarian herbal liqueur brand. Unicum Trezor XO is a new member of the legendary Unicum herbal liqueur brand, aged for ten years in oak barrels and then for months in French wine barrels. The XO, the „Extra Old” designation commonly used in cognac production, is a reference to the decades-long process that gives it a special character. Its aroma features notes of vanilla and tropical spices, along with woody undertones from the barrel, while its taste is dominated by the complex, spicy flavors of more than 40 different herbs, complemented by mature, oaky, chocolate notes.

Another significant achievement for us in 2024 was inspired by the time when the Zwack family was making Unicum in Italy. That was when they discovered a local custom: Unicum is particularly popular when served on ice cubes with orange slices. This experience led to the creation of Unicum Orange Bitter, which is nothing else than Unicum aged in oak barrels with more than 40 medicinal herbs, orange distillate, and extract.

Our Company produces many well-known Hungarian beverage brands and is also a distributor of international brands.

PRODUCTS AND MARKET TRENDS

GRI 2-6 The brand portfolio of our Company is based on two main pillars: premium and value-for-money products. Apart from the beverages produced by us, we also distribute international premium brands.

We have experienced an increase in demand for premium and super-premium products over the past few years, and we are responding to it with continuous product innovation. We also see that consumers are increasingly favoring quality products and are becoming more conscious of what they buy. We develop our products in strict compliance with national and EU regulations.

OUR FLAGSHIP PRODUCTS*

EXCLUSIVE	Own products <i>Unicum Trezor XO</i>
SUPER PREMIUM	Own products Unicum Riserva, Lánchíd Distributed <i>Don Julio</i> , Singleton, Zacapa, Ciroc, Talisker, Tanqueray 10, Ketel One
PREMIUM	Own products Unicum, Unicum Szilva, Unicum Barista, <i>Unicum Orange Bitter</i> , Füttyölös, Vilmos, Kalumba, Kosher Distributed Johnnie Walker, Baileys, Captain Morgan, Tanqueray, Gordons, Evian
VALUE-FOR-MONEY	Own products St. Hubertus, Kalinka, Óbester, Marine Dry, Trois Tours, Portorico, Casino

*The new products introduced in 2024 are in italics.

A lot of information about the history of the Company and the Zwack family can be found on our websites (<http://www.zwackunicum.hu/hu/cegunk/zwack-tortenet/> and <https://unicum.hu/>). Our website was completely renewed in 2024 and is now available with enhanced content and accessibility.

The websites zwackwebshop.hu, zwack.jegy.eu, and unicumhaz.hu comply with the European Accessibility Directive 2019/882, which covers compatibility, clear language, font, and formats available through multiple sensory channels.

GRI 2-1 Our Company was operating at three locations in Hungary in this business year as well:

• Budapest Main Office and Unicum plant:

Our head office is located in our historic building on Soroksári street, where we produce our Unicum herb liqueur, as well as extracts and distillates for other beverages with a herb base.



• Dunaharaszti plant:

We produce and age our high-scale products here, including Hubertus and Kalinka. 90% of our products are bottled and packaged here, and the products of the Unicum factory also arrive here for bottling.



• Pálinka Distillery in Kecskemét:

One of the most up-to-date distilleries in Europe. Our niche brands requiring manual work, i.e. fruit distillates and gins are produced and bottled here.





UNICUM HOUSE - WHERE HISTORY MEETS THE MODERN ERA

The history of the Zwack family and Unicum is presented in an exciting exhibition, now accompanied by technical solutions such as immersive film screenings, digital totem poles, and selfie booths.

Our visitors can get to know the iconic moments and advertisements related to the brand through a special 270° immersive film screening at the visitor center.

During our tours, visitors under the age of 18 cannot participate in tastings, but we offer them as well a meaningful experience, they are also welcome guests. Guests over 18 can taste the original Unicum and Unicum Plum on standard tours, while on premium programs they can also taste Unicum Barista, Unicum Orange Bitter and Unicum Riserva, drawn from oak barrels.

The Unicum House is open to everyone: our Access4you certified venue is accessible for those arriving with wheelchairs, strollers, for elderly individuals, or guide dogs.

Our environmentally conscious approach is also reflected in the Grass Bar, where we collect waste selectively. Furthermore, we use recycled, eco-friendly materials for the packaging of webshop orders.

ZWACK UNICUM PLC. IN FIGURES

GRI 2-6, 207-4

	2022/23	2023/24	2024/25
Market share of Zwack Unicum Plc. in the premium and mid-price retail market in Hungary	32,8%	31,4%*	29,4%
Quantity produced (million l)	7,0	6,6	7,2
Funding (million HUF)	37 200	42 400	61 600
Total assets (million HUF)	15 433	14 963	15 067
Net sales revenue incl. excise tax and DRS redemption fee	35 364	36 938	38 788
Proportion of exports (in the net sales revenue)	11,61%	10,31%	11,13%
Profit after tax (million HUF)	3 448	2 906	2 989
Total taxes paid (million HUF)	22 785	24 711	24 447
Number of employees (person)	258	255	255
Percentage of fluctuation	14%	9,4%	13,7%
Total direct CO ₂ emission (tons)	1 396	1 062	930

* Research firm Nielsen reviewed the universe of stores, so both the numbers and the base have changed.

Some of the key ESG results in 2024/25:

- ✓ -17% CO₂ emissions per liter of product produced
- ✓ +25% training hours for our employees
- ✓ 0 product recalls
- ✓ 0 workplace accidents during production

ACKNOWLEDGEMENTS:

GRI 2-6

- ✓ The Pro Alimentis Hungariae Award was presented to CEO Frank Odzuck, who was honored for his decades long outstanding work in the food industry and as President of the Hungarian Spirits Association and Product Council by Dr. István Nagy, Minister of Agriculture in March 2025.



- ✓ Trade magazine announced the fifth round of the Symbol of Sustainability competition in 2024, in which our Company was awarded in the CSR (environmental) category. The title of our entry was: Green Company - Zwack Dunaharaszti Factory Renewable Energy Investments - Heat Pump and Solar Park. We replace 85-90% of the Dunaharaszti factory's natural gas consumption with heat pumps and solar parks.



- ✓ Kalinka Vodka was awarded gold certification at the Meininger's International Spirits Award (ISW) in autumn 2024. In addition to recognizing excellence, the award puts the spirit, manufactured by our Company for more than 40 years, among the largest and most recognized vodka brands.





UNICUM ACOUSTIC - THE COLLABORATION WITH TALENTED PERFORMERS CONTINUED

In 2024, Unicum Acoustic continued to provide a special platform for talents of the Hungarian music scene. At Zwack Unicum, we believe in value-creating collaborations, and working together with musicians is one of the most successful examples of this, which we are particularly proud of.

Musicians get to prove their professionalism through live sound mixing and in unique venues, while their creativity and dedication result in unique productions. The music series kicked off in late 2023 with a celebration of the Bagossy Brothers Company and continued in May 2024 with a stunning concert by T. Danny. In October, Blahalouisiana brought a fresh perspective and a new creative approach to the digital stage of Unicum Acoustic.

„This episode is a special moment for us, which brings a new color to the history of the Unicum Acoustics series. Our joint project with Blahalouisiana and the multi-faceted, vibrant result embodies our passion for value creation and tradition, our ever-evolving creativity, all these expressed through the timeless sounds of music,” said Sándor Zwack, Chairman of the Board of Directors of Zwack Unicum Plc.

In the fourth episode, members of the Halott Pénez band performed at a truly unconventional venue, the Fencing Hall of Honvéd.

SUSTAINABILITY FOR ZWACK UNICUM PLC. SUSTAINABILITY STRATEGY

The sustainability strategy of Zwack Unicum Plc. is based on three pillars: on economic performance, commitment to environmental protection and social responsibility. Our goal is to create the proper balance among these, which we aim to achieve by adopting an innovative approach, while respecting our traditions and values, and acting ethically towards all our stakeholders.

OUR VALUES AND COMMITMENT

GRI 2-23, 2-24 One of our Company's core values is ethical business conduct, and we are also committed to carrying on our well-established, well-functioning traditions. The resulting value system is consistently upheld, serving the interests of our employees, partners, and all shareholders. Our Company acts in accordance with its industry and market leadership role and its social weight, aiming to set the norms of its own activities in a guiding manner.

The principles that govern our partnerships and business relations are set out in the Code of Ethics approved by the management of our Company. When joining our Company, employees are required to become familiar with the contents of the Code, and in the event of a change, they are informed about the points that are affected by the change. Compliance with the principles is mandatory for all employees and contracted partners.

We aim to create a working environment where employees feel safe and valued, and where they can raise ethical issues and concerns confidently and in good faith, without fear of retaliation. Leaders will set a personal example by adhering to the principles of the Code of Ethics, with particular attention to appropriate tone, behavior and communication. It is their special responsibility to uphold the culture of ethical operation, as well as to ensure that the employees also fully comply with the rules of the Code. Failure to comply with the Code of Ethics and to behave in a manner contrary to it may result in being held liable at Zwack Unicum Plc, whether it was due to intent and negligence.

Zwack Unicum operates a process-oriented, certified **integrated management system**¹ combining the requirements of ISO 9001:2015, ISO 22000:2018, ISO 14000:2015 and ISO 50001:2018 standards. The framework for this is provided by **the Integrated Policy of Zwack Unicum Plc**, which covers all areas of our sustainability strategy, defines clear principles for our operations and reinforces our commitment to their consistent implementation. The General Manager is responsible for the implementation of the policy. The Integrated Policy is publicly available (<https://zwackunicum.hu/fenntarthatosag/>) and all our policies are available to our employees on our internal network.

Zwack Unicum Plc. is committed to supporting the **UN's 2030 Agenda for Global Sustainable Development** and actively contributes to the implementation of the 17 Sustainable Development Goals (SDG). A detailed description of our initiatives to achieve the SDGs can be found in the relevant chapters of this report.

In December 2024, Zwack Unicum Plc. publicly announced its **Corporate Social Responsibility Strategy**, which is available on the Company's website. The document outlines the main areas of social engagement, including employee relations, the entire value chain, and community support. The strategy defines both support guidelines and key focus areas and outlines the Company's commitment to the environment. The latter includes, for example, a commitment to achieve carbon neutrality at company level.

OUR RESPONSIBILITY IN PRACTICE

Our responsibility extends to all our stakeholders, but we are also aware that our impact on society, including our employees, consumers and those working in the value chain, must be a priority for us. Our sustainability strategy was designed with this in mind, including an assessment of potential social responsibility risks. We engage in an ongoing dialogue with our stakeholders (see more on this in the Stakeholders section), during which we receive valuable feedback that reinforces our long-term, value-based, non-political approach. In recent years, we have made significant commitments at strategic level, including strict self-regulation of our marketing activities (see Advocating Responsible Drinking section). In the 2024/25 business year, the Marketing Director was responsible for the ESG (Environmental, Social, Governance) field, working closely with several business units. ESG issues were constantly on the management agenda and were monitored by the Board of Directors and the Supervisory Board.

Zwack Unicum Plc. seeks to contribute to the development of local communities by supporting and encouraging initiatives in line with its values.

¹Quality, Food Safety, Environmental and Energy Management Systems

MAIN ORGANIZATIONS AND EVENTS SUPPORTED IN 2024/25	
Healthcare	Órzók Foundation
	Medicopter Foundation
	National Ambulance Foundation
Education	Molnár Ferenc Primary School
	Vocational Training Foundation for Commerce, Gastronomy and Tourism - BSZC Zwack József Technical and Vocational School
	Bercsényi Foundation for Food Industry and Environmental Education
Social assistance - equal opportunities	The Magic Lamp Foundation
	Horizon Social Foundation
	Learn, Bro! Foundation
	Wojtyla House Nonprofit Ltd.
	The Equalizer Foundation
	The Bács-Kiskun County Association of The Hungarian Federation of the Blind and Partially Sighted
Sustainability	10 Million Trees Foundation
	St. Hubertus Nature Conservation Fishing Association
Cooperation with industry	The Hungarian Spirit Association



„The commitment of the owners of Zwack Unicum Plc. to sustainability guarantees the sustainability of the company’s operations, as it is an integral part of the corporate strategy. They systematically look for ways to optimize their environmental and social impact, also accepting the longer-term returns on investments for such purposes. A good example of this is the conversion of their Dunaharaszti plant to geothermal energy.

Another important proof of their commitment to me is the fact that the company has been an active member of the Business Council for Sustainable Development in Hungary (BCSDH) since 2018, operating fully in line with its Sustainable Corporate Governance Guidelines. Zwack Unicum also hosted several executive roundtable discussions, most recently on the topic of human value, which also defines the success of Zwack. They also provided a venue and valuable professional content for our highly successful ‚Leaders of the Future’ program, which has been running for 12 years.”

Irén Márta

Executive Director, Business Council for Sustainable Development in Hungary (BCSDH)

COMPLIANCE WITH LEGISLATION IN THE FIELD OF ESG

Zwack Unicum Plc. published its first non-financial report in 2008. The focus on the field of ESG brings with it a number of regulatory requirements that the Company aims to meet in every respect. This also entails an administrative burden, however, we can build on a solid foundation, the support of our owners and our internal conviction.

By preparing and pre-auditing the DMA, we are prepared for reporting under the Corporate Sustainability Reporting Directive (CSRD), the introduction of which is expected to be delayed by years due to the EU Omnibus package. Zwack Unicum Plc. will continue to fulfil its commitment to the Budapest Stock Exchange and will publish an annual sustainability report prepared in accordance with international standards.

In addition, in compliance with Act CVIII of 2023, we appointed an ESG officer within the organization, published our Corporate Social Responsibility Strategy in 2024, renewed our Risk Assessment and Management Policy, started the ESG risk-based review of our suppliers closely linked to products and production, and we will complete the ESG report by the deadline.

MATERIALITY ANALYSIS

GRI 3-1, 3-2 To identify the topics to be covered by the Sustainability Report, a double materiality analysis was carried out in a workshop in the fall of 2024. The process was carried out to provide the basis for the preparation of the Sustainability Report as defined in the Corporate Sustainability Reporting Directive (CSRD) and in the Accounting Act (Act C of 2000 on Accounting).

In identifying impacts, we focused on specific affected activities, business relationships, geographical characteristics, and other factors that carry an increased risk of harmful effects. The appointed officer and the expert staff of Zwack Unicum Plc. on ESG became familiar with the expectations of the ESRS (European Sustainability Reporting Standards) regarding double materiality assessment and its implications for reporting under the CSRD. Additionally, it was presented how the topics of the Sustainability Report of the previous year address the criteria set by the ESRS. To identify potential impacts, we assessed the company’s activities and business relationships: as a starting point, we used the 2023/24 Sustainability Report, its material topics - also defined according to the principle of double materiality - and the relevant information we collected to compile the report, in conjunction with the ESRS topics. We reviewed the SASB industry indicators (Alcoholic Beverages industry), as well as the topics of the GRI Standards 2023 and conducted a benchmark analysis for five alcohol companies relevant to Zwack Unicum Plc. In addition, we used information available from stakeholders.

The participants of the workshop got to know the long list of potentially significant topics, and whether they arise in the upstream or downstream value chain of the company.

The impact assessment was conducted according to the criteria of the ESRS. The assessment was carried out with the participation of those present at the workshop, using consensus scoring. In every case, the head/representative of the respective area was the first to propose a scoring, supported by arguments. A sustainability topic is considered essential if at least one associated impact is significant.

Regarding the supply chain, we assessed the impacts arising in connection with direct suppliers, in accordance with ESG Law. The Company mitigates ESG risks in the supply chain by sourcing the necessary raw and packaging materials, as well as the equipment required for manufacturing from domestic suppliers or typically large, reliable suppliers mostly within the EU. No potentially negative impact on human rights was identified for the Company.

Applying the principle of double materiality, we also defined sustainability topics that can have a significant impact on the Company’s financial performance. An assessment of financial materiality was carried out by the finance and accounting staff following the impact materiality workshop, with the support of consultants to ensure that ESRS aspects were properly considered. In identifying risks and opportunities, the Company’s internal risk assessment and SASB indicators were also utilized.

The line managers involved in the double materiality analysis process have an in-depth knowledge of those issues and feedback in their own field which are relevant to external stakeholders.

This was complemented by telephone interviews with external stakeholders following the workshop. The interviews confirmed the topics identified as material by the internal expert team. No new, previously unidentified topics emerged during the interviews.

For Zwack Unicum Plc. 16 material topics were identified for impact materiality and 1 material topic was identified for financial materiality.

GRI 3-2 The list of relevant sustainability topics is summarized in the table below:

ZWACK UNICUM PLC'S KEY SUSTAINABILITY TOPICS						
ESRS topic	Sub-topic	Occurrence of impact			Materiality	
		Zwack	Up-stream	Down-stream	Impact materiality	Financial materiality
Climate change	Adaptation to climate change	x			x	x
	Mitigation of climate change	x	x		x	
	Energy	x	x		x	
Pollution	Water pollution	x			x	
Water and marine resources	Water	x	x		x	
Circular economy	Resource inflows, including resource use	x			x	
	Waste	x	x		x	
Own workforce	Working conditions/Secure employment	x			x	
	Working conditions/Working hours	x			x	
	Working conditions/Health and safety	x			x	
Employees in the value chain	Working conditions		x	x	x	
Consumers and end users	Effects on consumers and/or end users in terms of information/ Access to information/Responsible market practices	x			x	
	Personal safety of consumers and/or end users/Health protection and safety	x			x	
	Personal safety of consumers and/or end users/Protection of children	x		x	x	
Business conduct	Managing relationships with suppliers, including payment practices	x			x	
	Tax payment	x			x	

OUR COMMITMENT TO ENVIRONMENT



GRI 2-12, 2-13 Our long-term environmental protection strategic plan has not changed compared to previous years; we continue to reduce the environmental impact of our operations according to our primary goal. The plan for the 2016-2030 timeframe is accomplished for the 2024/25 business year, and we exceeded our target for the reduction of our carbon dioxide emission.

The annual results of the strategy, as well as the measures and investments necessary for its implementation, are presented at the annual General Assembly. We also report annually to the Supervisory Board on our environmental performance, while the Board of Directors requests an update on the implementation of the strategy several times a year. Regular reporting and ownership commitment helped us so far to achieve our targets set till 2030 and also play a role in ensuring further progress.

Annual internal training on environmental and energy issues is provided to staff, emphasizing the importance of compliance with rules. During the training sessions, we present and analyze the actions taken in the previous year, their results, providing feedback to colleagues on our Company's ability to achieve its environmental objectives. The training program helps us to shape the knowledge of our staff and encourages their commitment to sustainability.

FIGHT AGAINST CLIMATE CHANGE, CONSCIOUS ENERGY USE PRINCIPLES AND IMPACT

GRI 302: 3-3; 305: 3-3 As a manufacturing company, our Company directly or indirectly affects the environment, which is why we actively participate in the fight against climate change and demonstrate commitment. Energy consumption during the manufacturing process is significant, and in our case, work takes place at several sites. Depending on the types of energy carriers used in the production process, steam generation, heating, and vehicle use lead to environmental pollution. Other processes related to the operation also often involve energy consumption, including heating and lighting of office buildings, as well as raw material procurement and the delivery of goods to end users. In previous years, we developed an energy management strategy for the areas we can directly influence, and we are making various investments to implement this strategy.

Our policies regarding energy consumption and the fight against climate change are included in the Integrated Policy of Zwack Plc. In the event of any modifications to the policy, we will inform those involved of the changes via a circular email. Additionally, if requested, we also provide information to suppliers, typically through the completion of questionnaires sent by them.

The Environmental Management Policy is an internal regulation of our Company, last amended in 2023 and available to all employees. It regulates, among other things, our requirements for contractors, as well as activities subject to permit, air quality, noise and vibration protection, the scope of materials subject to internal certification, the handling of hazardous materials, the transport of dangerous goods, waste management, water quality and soil protection, energy management, as well as the management of non-compliances and emergencies. In the field of energy management, the Policy stipulates the documentation of energy consumption, which is the responsibility of the technical office staff. Regarding air quality protection, the Policy sets out the requirements relating to stationary air pollutant point sources and air emissions at our sites that are subject to mandatory reporting. The technological emission limits established by the competent authority and the provision of data necessary to determine the quarterly environmental charge are mandatory and are the responsibility of the KIR-EGIR manager.

To protect the environment, environmental risks are assessed, and measures are implemented to prevent and reduce them. We use energy economically and efficiently, which requires the cooperation of all our staff. We support the procurement of energy efficient products and services. We measure, improve, and develop our energy performance appropriately, and where justified and feasible, carry out energy-saving programs within the framework of conscious energy management. The specific measures taken in this business year are detailed in the Energy Consumption, Carbon Footprint, and Air Pollution subsections.

As a result of the measures implemented, the reduction of our carbon dioxide emission exceeded our targets set for 2027.

The main reason for this is that, thanks to our investment programs in recent years, we increased the use of renewable energy. Long-term investments have a larger volume and involve higher risks due to the required large initial investment and the increasingly expensive purchasing prices of green electricity. To reduce energy use and emissions related to transportation and travel, we optimized the processes and continuously monitor them, similarly to last year.

ACHIEVING OUR TARGETS IN 2024/25

GRI 302: 3-3, 305: 3-3

Target	Realization	Method of realization
Implementing the strategy linked to the medium-term objective of carbon neutrality	✓	Implementation of planned and unplanned investments aimed at reducing energy consumption

Every year, our Company sets targets regarding energy and climate change, which we always consult with the regional directors. We do not involve external parties in defining these targets, as these reflect internal company preferences, especially the sustainability-oriented mindset of the owners.

We actively inform employees about environmental goals, such as visiting the programs of the 10 Million Tree Foundation. After implementing two Miyawaki forests in Budapest, Zwack Unicum assisted in the creation of the Pentagonal Mini Forest in Kecskemét in November 2024. We planted 120 plants, 90 trees and 30 shrubs, on 32 m².

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13, 302: 3-3, 305: 3-3 As in previous years, our Company employs an energy officer and an energy expert. The process of defining proposals and action plans to support the implementation of the environmental and energy management appropriations has not changed and is managed by the Production and Technology Director, in collaboration with the Energy Management Systems Manager and the Energy Management Working Group (EMCS). Energy consumption data is analyzed by EMCS in monthly and annual reports. An annual management review is carried out as part of the integrated management system and reported to the management. The results are also presented annually to the Board of Directors and to the owners.

ENERGY CONSUMPTION

GRI 302: 3-3, 302-1, 302-4, 302-5 Supporting its energy efficiency strategy, Zwack Unicum Plc. has been operating an ISO 50001 energy management system since 2017, certified annually by SGS.

The energy demand of alcoholic beverage manufacture is mainly covered by electricity and natural gas.

In 2024/25, the positive trend towards reducing natural gas usage continued, with 2346 GJ less natural gas consumed compared to the previous year.

0,28 kWh



TOTAL ENERGY USED TO PRODUCE A BOTTLE OF BEVERAGE

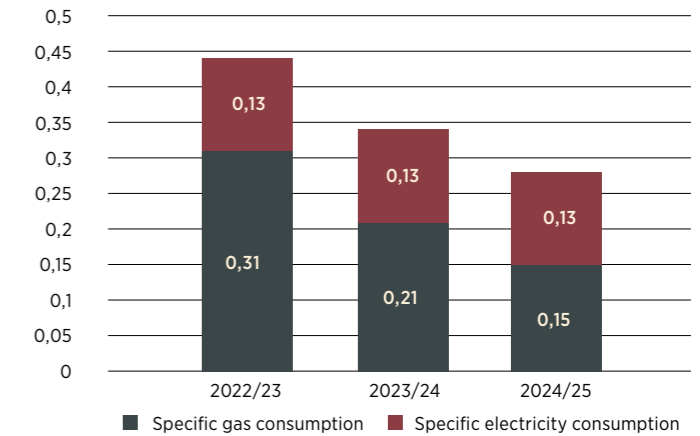
This is mainly due to the heat pump operating at the Dunaharaszti plant and the associated energy efficiency investments. Insulation, air conditioning and window replacements implemented in recent years have also contributed significantly to the reduction in gas consumption.

We consumed more electricity than last year, however, the specific electricity consumption slightly decreased compared to the previous year, and the same can be said for the total specific energy consumption. Our plants in Dunaharaszti and Kecskemét have been operating with constant efficiency for years, and the specific values differ only minimally when broken down by year. The Company's total energy consumption, when examining the past 4 years, was at its lowest in 2024.

Reducing energy consumption and increasing the use of renewable energy are progressing simultaneously at our Company. Energy saving measures are defined for the medium term. All the planned investments to reduce energy consumption were implemented in 2024/25. These include the insulation of the cold treatment pipe and the modernization of the Lennox machinery in Dunaharaszti, the modernization of the air conditioning in Budapest, the replacement of the compressor and oil separator and the air conditioning of the aroma storage in Kecskemét. Additionally, as an extraordinary investment, the replacement of the Copland compressor was carried out in Kecskemét. Furthermore, we started the modernization of lighting in the factory and offices on Soroksári road, which we plan to complete in the next fiscal year, thereby declaring the investment accomplished. To achieve the defined level of Energy Performance Indicators (EPI), we also aim to upgrade the lighting in Dunaharaszti and Kecskemét in the next business year, as well as to upgrade the overhead line of the compressor replaced in Kecskemét this year.

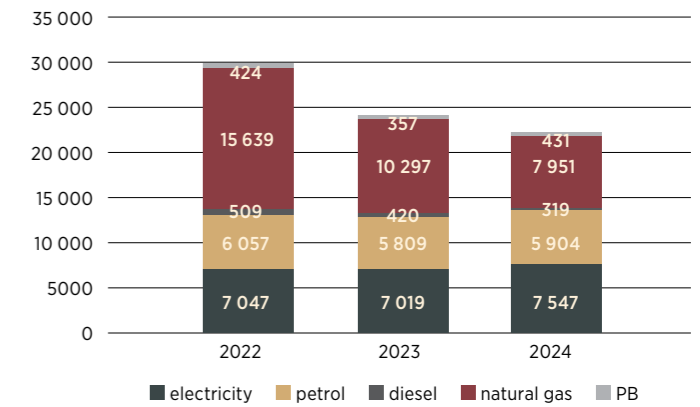
ENERGY CONSUMPTION PER BOTTLE (KWH)

GRI 302-3



ENERGY CONSUMPTION PER TYPE OF ENERGY CARRIER (GJ)

GRI 302-1, 302-2



CARBON FOOTPRINT

GRI 305: 3-3, 305-5 The carbon emissions that can be directly influenced by Zwack Unicum Plc. come from the consumption of natural gas and the use of motor vehicles. With the energy investment in Dunaharaszti in 2023, our direct Scope 1 emissions have decreased significantly over the past two business years, and we are able to offset this with renewable energy. Thanks to the investment, the Company's direct carbon dioxide emissions from natural gas use nearly halved by 2024 compared to the emissions levels of 2022, that is prior to the integration of the heat pump into the energy monitoring system. In Dunaharaszti, we launched a project last year to replace gas-powered forklifts with electric ones. The tender is launched and a decision on whether to purchase or lease the new forklifts will be taken in the 2026/27 business year. To reduce the environmental emissions of our vehicles, we are continuously servicing our fleet, the members of the management continue to use mostly electric

and hybrid cars, and we plan to install an additional car charger on Soroksári street in the next business year.

The mitigation of the environmental burdens of transportation is aided by the fact that employees working at the Dunaharaszti plant have been able to travel to work by bus contracted by the Company for several years. Additionally, we provide a bicycle storage facility at all three sites.

Road transport continues to meet the transport needs of our Company and our partners with the flexibility we expect. In the 2024/25 business year, freight transport was again mainly provided by our external partner Waberer's. Through continuous monitoring, we ensure that transport between the factories, as well as between the central warehouse operated by Waberer's and the factories, is minimized.

GREENHOUSE GAS EMISSIONS

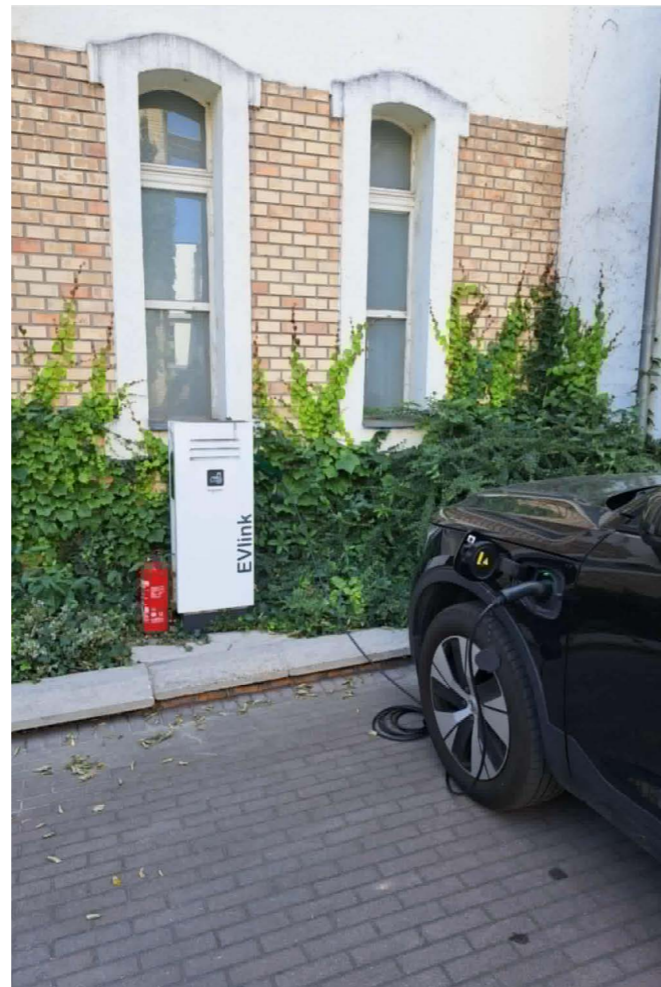
GRI 305-1, 305-2, 305-3, 305-4

QUANTITY (TON) AND BREAKDOWN OF CARBONDIOXIDE EMISSION

	2022	2023	2024
Direct emission (Scope 1)	1 423	1 059	930
gas consumption	889	581	448
petrol	443	425	432
diesel	37	31	23
LPG gas	27	22	27
air conditioners*	27	0	0
Indirect emission (Scope 2 local-based)	n.a.	n.a.	410
electricity	n.a.	n.a.	410
Indirect emission (Scope 2 market-based)	0	0	0
electricity	0	0	0
Indirect emission (Scope 3)**	460	456	460
vehicles (transport)	460	456	460
Total emission (local-based)	n.a.	n.a.	1 800
Total emission (market-based)	1 884	1 515	1 390
CO2 emission per one liter manufactured product (g)	267,49	229,41	189,34

* We started to follow it in 2022. GRI 2-4 was added to the total value afterwards, modifying the data in the table.

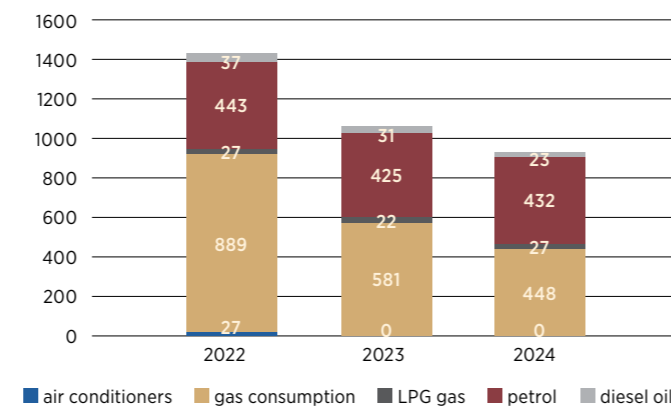
** Our calculations include only road freight transport.



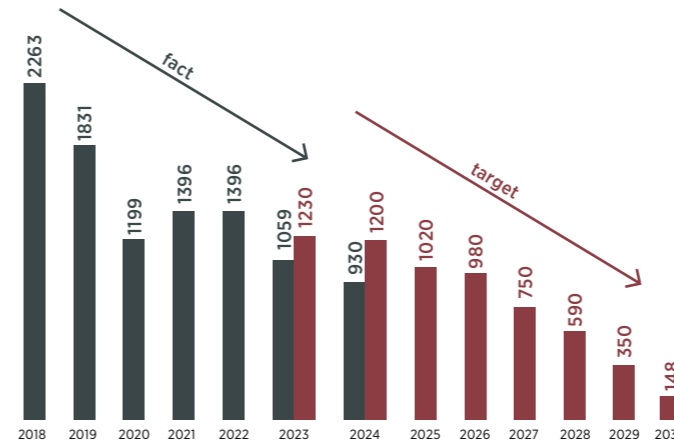
DIRECT AND INDIRECT EMISSIONS

GRI 305-1, 305-2

CARBON DIOXIDE EMISSION OF ZWACK UNICUM PLC.



CARBON DIOXIDE EMISSION TARGETS AND FACTS OF CARBON DIOXIDE EMISSION



The table includes only emissions due to energy consumption of Zwack Unicum Plc.

AIR POLLUTION

The minimal environmental load charges of the boilers operating at our production sites are regularly paid by us in accordance with the legal regulations. Measured emissions are well below the limits.²

GRI 305-7

GRI 305-7 ALL POLLUTION EMISSIONS OF POINT SOURCES (2024 DATA MEASURED BY AN ACCREDITED LABORATORY)

	Number of point source	Average concentrations			
		CO (mg/m ³)	NO ₂ (mg/m ³)	CO ₂ (tf%)	Solid concentration (mg/m ³)
Limit		100	350	Not subject to limit value	150
Dunaharaszti plant	3	23	86	140	-
Zwack Pálinka Distillery in Kecskemét	1	10,5	103	186	-
Unicum plant	2	14,8	120	142	21,1

Our Company does not use ozone deteriorating materials. Materials used in the units of cooling circuits are CFC free. Maintenance of our air conditioners is performed by a subcontractor respecting environmental aspects and requirements.

² According to legal requirements measurement is mandatory in every 5 years. Last measurement took place in 2023.

Our targets for the future:

- Achieving a positive shift in all environmental KPIs
- Raising awareness and recognition of our environmental performance, improving external communication of our commitment
- Improve environmental awareness, organizing eco-breakfasts at least 2 times with the participation of 70% of middle and senior management
- 2% improvement of corporate energy performance indicators (building, bottling, beverage manufacture, vehicle fleet), with investments made by 2026/27
- Achieve the value of 4.5 for energy performance indicators by the end of the 2026/27 business year by lighting modernization at all our sites.





Beyond the mere fact and our shared ESG or environmental goals, I am particularly honored by the successful partnership of several years between the 10 Million Tree Foundation managed by me, and Zwack Unicum Plc. The fact that we can work together for a more livable, healthier, greener Budapest by planting our umpteenth jointly created urban mini forest, the so-called Miyawaki Forest, is truly rewarding.

The Miyawaki mini-forest is a biodiverse habitat consisting of densely planted, native tree species. Its growth potential is about four times that of a traditional afforestation, and its survival rate is over 90% due to replanting and 12-14 waterings per year. This method allows us to create 3-4 times more leaf area in a given area.

In densely built-up urban areas, this method can achieve high biodiversity. It can maximize the ecological services provided by low-functioning green areas: more carbon sequestration, dust sequestration, habitat provision, microclimate regulation, more humidification.

When it comes to 10 Million Trees, it's usually enough to say that it's a tree planting, reforestation organization. This statement is obviously true, yet the people, our volunteers, and even the partners with whom we work to achieve our common goals, are not merely technocratic participants in our joint program. The aim of our initiative is stated in the name of our organization: to plant a tree for every person in Hungary, based on the principle of 1 person - 1 tree, and through the carbon captured this way, to contribute to climate disaster mitigation, and at the same time offering a new perspective and practice for the people living with us. When we work together with Zwack Unicum, it's about even more than that.

Those who stand out with their quality activities, like the Zwack family business, which has demonstrated its rare ability to survive, carry an unmistakable message, as much with their past absence as with every step they take in the present. And with their responsibility. If the problem of the climate catastrophe looms over humanity now, then this Company, which has always played an (economy)historical role and cared for its employees, will also take a role in addressing these concerns.

András Iván Bojár
head of the 10 Million Tree Foundation

SUSTAINABLE WATER CONSUMPTION

PRINCIPLES AND IMPACT

GRI 303: 3-3

As a manufacturer of alcoholic beverages, our Company uses a significant amount of water, much of which is incorporated into our products. As it is a scarce resource, we strive to use water as sparingly as possible in our operations, and we pay particular attention to this in our product innovation decisions and technological developments. We attach great importance to protecting water quality and avoiding its pollution.

One of the main guidelines of the Integrated Policy of Zwack Unicum Ltd. is that the Company should manage water sparingly and efficiently, striving to prevent pollution and monitoring the quality of wastewater.

Further directives related to water are set out in the Environmental Management Policy. The Code provides guidance on water quality and soil protection, requiring proper management of waste, inspection of buildings and maintenance of sewage systems to prevent water pollution. It also covers the required record keeping of water use in sites and factories, as well as wastewater self-monitoring and emergency plans, for which factory managers are responsible.

Regarding the method of collecting wastewater, actions must be taken according to the specification in the water management permit, ensuring that the volume of pollutant remains in the wastewater does not exceed the specified limit values.

In addition to the water incorporated in our products, we use water for irrigation, cleaning, and communal purposes. From the very beginning, we have seen the benefits of continuous accurate measurement and strict control, rather than setting individual targets in water management. In water use processes, we focused on optimization to avoid water wastage. We will continue to pay particular attention to the continuous monitoring of the unavoidable discharges of effluents and pollutants during production to protect our natural waters, our environment and wildlife. If there is a likelihood of surface or groundwater pollution, or if it has already occurred, the observer should, as soon as possible, initiate remediation and notify the unit leader. Records of water use in the manufacturing units will be maintained by taking water balances and identifying various measures.

Our wastewater self-monitoring plan sets out the methods of testing the wastewater that is allowed to be discharged into the sewer, the frequency of measurements, the scopes of responsibility for taking samples and measurements, the parameters of the wastewater and the actions to be taken in the event of non-compliance. The operation and maintenance instructions issued by the plant manager in the plants include potential issues related to wastewater treatment, processes leading to limit overruns and preventive measures to avoid them, as well as immediate

actions to be taken when they occur. In accordance with the approved monitoring plan, a record must be kept of the quantity and quality of the discharged wastewater, the samples taken, tests done and results obtained. At sites where a wastewater pre-treatment system is in place, the person responsible for operations is required to maintain an operating log.

Target	Realization	Method of realization
Constant monitoring of water use	✓	We monitor water consumption at the available measuring points, and we have established additional measuring points.
Replacement of the sewage pump at the Dunaharaszti site	✓	The replacement is carried out, and due to the low amount, we did not treat it as an investment.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

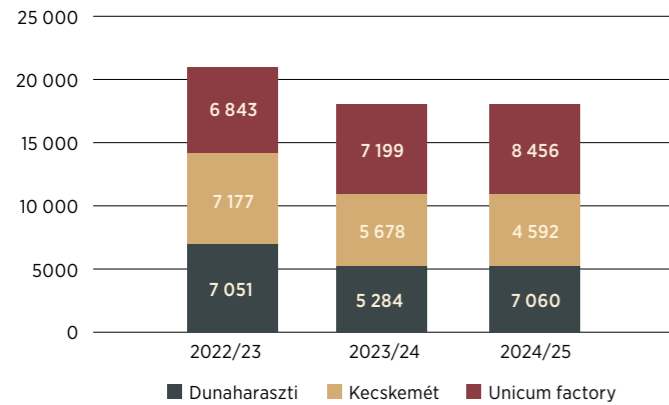
GRI 2-12, 2-13, 303: 3-3 The Environmental and Energy Management Systems Manager is responsible for water management. Water management is also subject to a management review under the integrated management system, followed by annual reporting to the Board of Directors. The results are also presented annually to the Board of Directors and the owners.

WATER USE

GRI 2-12, 2-13, 303: 3-3 The amount of water consumed by Zwack Unicum Plc. in the 2024/25 business year was 10% higher than in the previous business year, but still lower than in 2022/23. Consumption at our sites has been steady for years, thanks to our high technical solutions. We increase the number of water meters and sub-meters every year to ensure accurate monitoring, and we draw up a monthly water balance from the measured results, which we analyze with the plant managers.

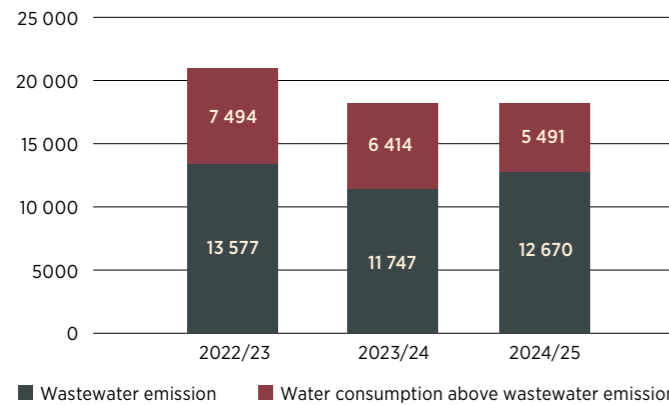
Our herbal extraction technologies are designed to use as little water as possible. We are constantly looking for ways to use the cooling water from our distilleries. In our Kecskemét site, the cooling water used in fruit distillation has been recycled to the floor heating of the bottling plant for many years. Thanks to the water flow reducers installed on the taps in our Main Office on Soroksári street, we became a water-saving institution several years ago. In the factory on Soroksári street, the implementation of cooling water recirculation is currently not possible due to the historic character of the building.

WATER CONSUMPTION PER FACTORY (m³)



Our specific water consumption decreased compared to the previous business year. Assessing all the sites, the amount of water used decreased in Kecskemét, and increased in Dunaharaszti and in the Unicum factory.

WATER USE AND WASTEWATER EMISSION (m³)



1,21 liter



WATER CONSUMPTION PER BOTTLE

WASTEWATER MANAGEMENT

GRI 303-1, 303-2, 303-4 There have been no changes in our wastewater management compared to previous years. Our wastewater emissions are considered low. Thanks to the efficient system applied in our wastewater management, we only need to use wastewater pre-treatment in our Kecskemét plant, as the levels of pollutants in the wastewater generated in the other two plants are well below the limits set by the authorities. Thanks to the strict, closed-system technologies, the separate collection of generated technological waters, as well as strict technological discipline and effective operation of the wastewater treatment system, the quality of the discharged wastewater consistently meets the requirements. Wastewater quality is continuously monitored and assessed in accordance with self-monitoring plans. Wastewater from all three sites is transferred to the authorized regional wastewater processing plant for further treatment.

The Water Inspectorate sets emission limits and threshold values for our plants. These values are not always the same for the various sites. Typically, limit values for pH, COD, BOD, 10-minute sediment, organic solvents, mineral oils, total phosphorus, and total salts must be met. Compliance is also verified by quarterly accredited tests and the reports are sent to the wastewater recipient and the Inspectorate.

Our goals for the future:
→ *Continuous monitoring of water use*

CIRCULAR ECONOMY WASTE PRINCIPLES AND IMPACT

GRI 306: 3-3, 306-1, 306-2

Our Company strives to mitigate negative impacts year after year by preventing waste generation and reducing the amount of waste generated. If waste generation cannot be avoided, we aim to ensure the highest possible rate of recycling of the resulting waste.

The main element of the circular economy is waste management, which is a priority of Zwack Unicum Plc. in all production activities.

The main principles related to the development of the circular economy appear in the integrated policy of Zwack Unicum Plc. The guidelines include our commitment to source packaging materials that are made from recycled and recyclable materials, and we also seek to raise consumer awareness to the importance of selective waste collection. Our goal is to minimize waste generation, recycle waste from industrial activities, and monitor the quality of the discharged wastewater.

In addition to the policy, our waste management requirements and measures are detailed in our Environmental Management Rules. Employees are expected to prevent, avoid or reduce the generation of waste in the course of their work. There are designated collection points for workplace waste collection at each site. Further, we set up collection points in Dunaharaszti and Kecskemét, which were officially approved in 2024. In Soroksár, there is no need for a collection point as no hazardous waste is generated. The waste qualification process is carried out in accordance with legal requirements, which are integrated into the Environmental Management Rules. In addition to internal regulations, waste management is carried out in accordance with the environmental legislation in force.

We developed an internal waste billing system within the framework of the adopted and adapted MOHU (MOL Waste Management Plc.) system last year. We integrated the MOHU system with the Company's internal SAP system, allowing us to keep track of our waste streams within the company much more transparently than before. Employees can freely access the records. With the introduction of the new system our waste revenues decreased. Almost 100% of the production waste is recycled, hazardous waste is sent for incineration, and the generated heat is recycled back into the energy supply. Thanks to the cooperation with the Budapest Sewage Works, herb residues from Dunaharaszti and from Unicum factory are transported and used for energy recovery.

GRI 306-1, 306-2 As a company committed to the environment, we support the recycling of packaging (glass). The new system, which was introduced in early 2024, entails significant tasks for us, but our participation in it also brings us closer to our goal of a circular economy. More details on this can be found in the Waste management sub-section.

ACHIEVING OUR TARGETS IN 2024/25

GRI 306: 3-3, 306-2

Target	Realization	Method of realization
Maintaining the recycling rate of industrial waste (min. 95%)	✓	We managed to keep the recovery rate of industrial waste at almost 95%.
Improving the internal waste invoicing system	✓	Internal waste recording was achieved by integrating the MOHU system with the Company's internal SAP system

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13, 306: 3-3 Waste management is the responsibility of the head of the Environmental and Energy Management Systems, including managing contracts with waste management organizations.

Waste management is also subject to a management review under the integrated management system, the results of which are reported annually to senior management. The results are also presented annually to the Board of Directors and to the owners.

WASTE MANAGEMENT

GRI 306-3 In the 2024/25 business year, our waste volume decreased by 17% compared to the previous fiscal year and is only almost two thirds of the 2022/23 volume, and the volume of waste per bottle also decreased compared to the previous period. This is mainly explained by the fact that, although overall production increased compared to the previous business year, we produced less pálinka in Kecskemét, so there was less processed fruit. This effect is significant because fruit has a high specific waste quantity compared to other raw materials used.

0,12 kg

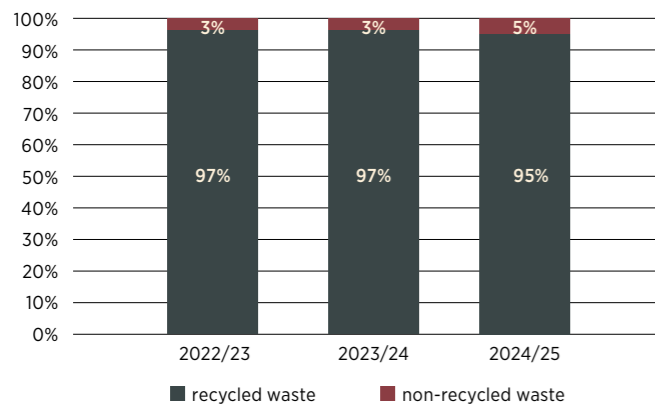


THE AMOUNT OF WASTE PER BOTTLE

Our Company generates predominantly industrial (production) waste, and the proportion of communal and hazardous waste is negligible. The composition of waste types is unchanged compared to the previous business year, i.e. mash residue from palinka production and herb residue from herbal liqueur production can be considered the characteristic and most significant types of waste among total waste generated. Our waste is collected selectively, and we strive to find the best possible way for its recycling from an environmental point of view.

GRI 306-2 The quantitative data on waste is accurate, based on our own weighing as well as on the data measured by the waste management company. We have regular professional consultations with our waste management partners and strive to maintain the annual onsite audit as well.

RATE OF WASTE UTILIZATION AT COMPANY LEVEL (%)

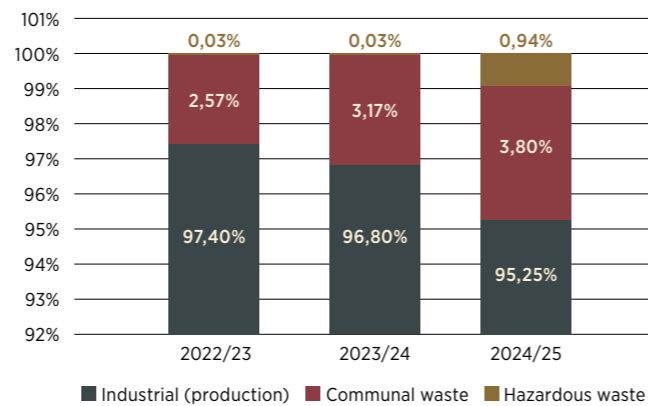


GRI 306-3, 306-4, 306-5 The table below shows the amount of waste generated in the last three years by type and method of treatment.

	2022/2023	2023/2024	2024/2025
Industrial (production) waste (t)	2 885	2 325	1 907
recycling (t)	248	313	215
utilization in a biogas plant (t)	2 637	2 028	1 692
Communal waste (t) - landfill	76	76	76
Hazardous waste (t) - waste incinerator (with energy utilization)	0,96	0,63	18,9
Total	2 962	2 402	2 002

GRI 306-4, 306-5 Our Company has been following the same practice for several years, selectively collecting and handing over for recycling paper, foil, aluminum, wood, glass, cooked mash and herbal residue, fruit seeds from fruit processing, light sources, PET and PP bottles, toner cartridges, used batteries and electronic data carriers. Some of the PET bottles used by the Company are made from 100% recycled material, while in terms of glass, our white bottles produced by Vetropack are made from approximately 60% recycled glass, and our green bottles from 80-85% recycled glass. 60% of Wiegand's glass and 52% of the raw material used for our glasses produced at the O-I Hungary glass factory in Orosháza is recycled glass. Zwack Unicum Plc. does not recycle any waste within its premises. We do, however, internally recycle fruit seed, which our employees take away for burning. The calorific value of fruit seed is very high, so they are happy to take advantage of this opportunity every year during the fruit season.

BREAKDOWN OF WASTE ACCORDING TO WASTE TYPES (%)



Mash and herb residues accounted for 84% of all generated waste in the 2024/2025 business year. Both types of organic waste were utilized in biogas plants. We have been using this pioneering environment protection solution for 16 years now. From the Budapest and Dunaharaszti sites, materials go to the biogas plant of FCSM Zrt., the metropolitan sewerage company, while in Kecskemét, Bácsvíz Zrt. produces energy from organic materials supplied by us. Based on the data for the 2024/25 economic year, from Budapest 594 tons and from Dunaharaszti 436 tons of herb residue, while from Kecskemét 662 tons of mash residue was transported.

GRI 301-3, 306-1 At present, we have no information on what happens to the packaging materials of our products when they become waste, but we use packaging materials that are made of recyclable material, including collection boxes, brown paper, foils.

Our targets for the future:

→ Maintaining the recovery rate of production waste (min. 95%) which can be considered a long-term target (also after 2030)

PROCUREMENT OF RAW MATERIALS AND PACKAGING MATERIALS

In the 2024/25 business year, Zwack Unicum Plc. used 9% more materials than in the previous business year.

Quantity of materials used (t)	2023/24	2024/25	Change (%)
Renewable materials	2 978	3 077	3%
Raw materials (t)	5 172	5 843	13%
of which: fine spirit (t)	2 735	2 955	8%
of which: herb (t)	143	157	10%
of which: fruit (t)	442	483	9%
Packaging materials (t)	5 764	5 935	3%
Renewable materials (e.g. paper)	2 978	3 077	3%
Non-renewable materials (e.g. plastic, glass, metal)	2 786	2 858	3%
Total material use	10 829	11 778	9%

GRI 301-1 Out of our Company's material consumption 49.6% is raw material, which is incorporated into our products. More than half of raw materials and a quarter of all materials used are fine spirits. In the 2024/25 business year, 157 tons of medicinal herbs were used, and a total of 483 tons of fruit were purchased from five suppliers, both indicating an increase of at least 9% compared to the quantities in the previous year. Raw materials for product manufacture can be considered renewable (e.g. herbs, fruit, fine lime, isoglucose, etc.), these account for around 75.7% of total material consumption.

GRI 204: 3-3

Herbs typically come from cultivation and are purchased from distributors with a proven track record of good quality. A significant portion of the fruit used as a base for palinka is sourced directly from producers, and we only use Hungarian-made fine spirits and isoglucose.

Zwack Unicum Plc. aims to buy from Hungarian producers and traders wherever possible, while the sourced plants come from various climate zones across different continents.

When sourcing herbs, we take sustainability into account alongside price and quality. We ask suppliers to declare their practices regarding sustainable farming and organic (bio) production. If the offered products also meet the other stated criteria, we purchase plants from sustainable production. According to our suppliers' declarations, 70% of all herbs sourced come from sustainable (fairtrade) farming. Our largest herb suppliers are involved in both production and trade, are members of audited international sustainability platforms, and meet the criteria of the so-called SMETA³ ethical audit. Our largest foreign trading partner is UTZ / RFA certified, confirming that products are sustainably sourced from farm to store shelf. Our Company provides regular training opportunities to its suppliers on sustainability and safe, efficient plant cultivation.

³ Sedex Members Ethical Trade Audit: a comprehensive and standardised assessment process to evaluate the ethical and social responsibility practices of suppliers and factories in global supply chains.

PURCHASING PACKAGING MATERIALS

GRI 301: 3-3 Packaging and advertising materials accounted for 50.4% of purchased materials in 2024/25. In addition to aesthetic and functional considerations, food safety and environmental requirements play an important role in the selection of our packaging materials. We require our suppliers to provide a declaration of environmental conformity in line with legal requirements.

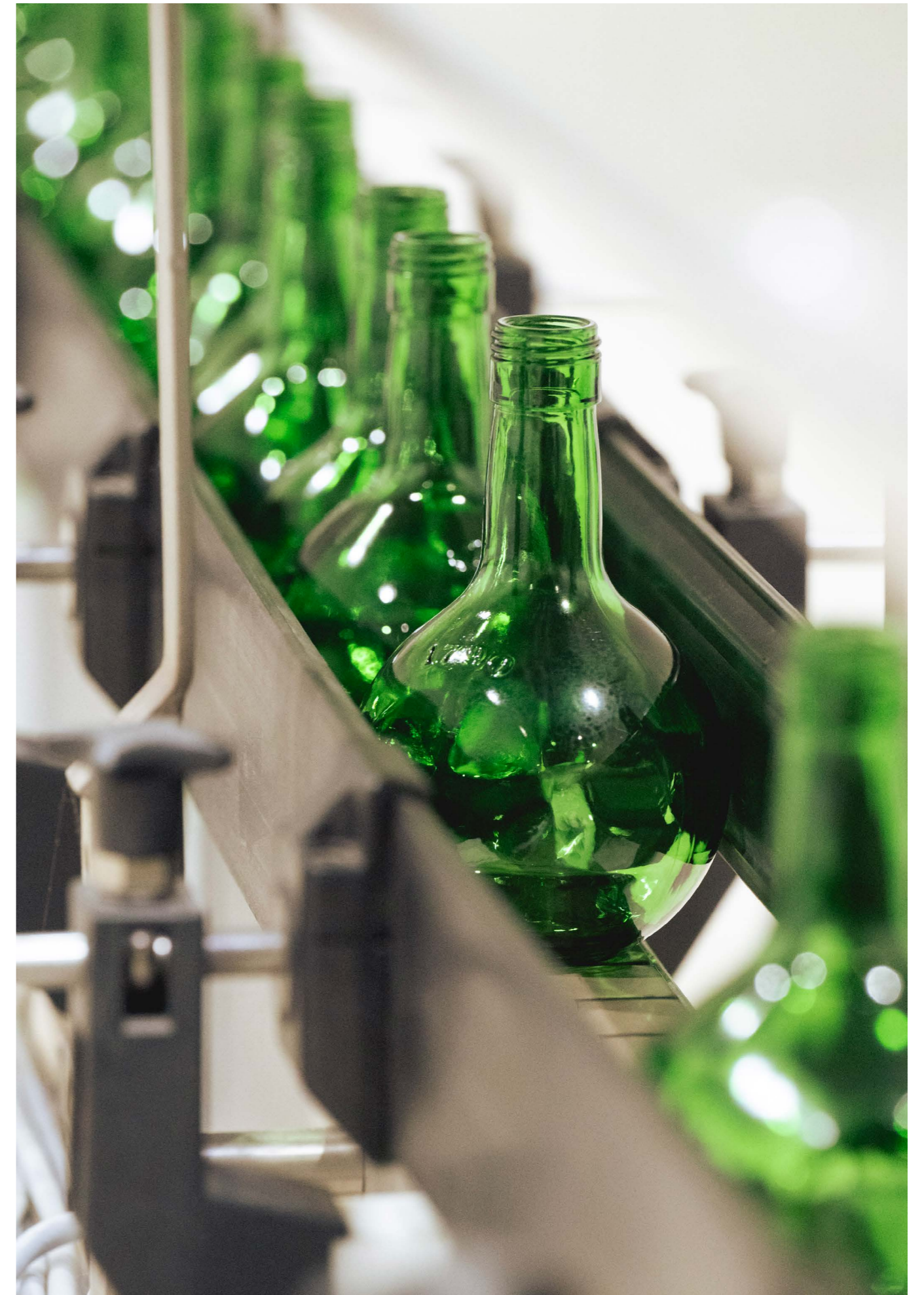
GRI 306-1, 306-2 When selecting our packaging materials, a primary consideration is to ensure that the proportion of recycled raw materials in the product is as high as possible, and the packaging is recyclable. We acquired recyclable packaging film for our bales. We draw the attention of our consumers to recycling on bulk packaging, metal gift boxes and on most of our products.

GRI 301-2 Packaging materials containing recycled material are mainly used for glass and plastic bottles, as well as corrugated board. The percentage of recycled glass in our bottles from Hungarian suppliers is 40%, while for German suppliers it ranges between 60-80%. The share of recycled material usage for plastic bottles is 40%. We are currently working on finding new bottle suppliers to further enhance sustainability considerations.

Two new corrugated board suppliers were added to our supplier network in the last business year. With a gradual switchover, 86% of our products are sold in 100% recycled cartons, and with the other 14% this is minimum 65%. For products exported to the US, we continue to use cellulose for transport security.

In Kecskemét, with the installation of the new labelling machine, we switched to the use of self-adhesive labels, which, in addition to aesthetic aspects, means less direct use of an adhesive. For materials used in the production of food and for packaging materials in direct contact with food, it is a basic requirement that our suppliers apply a food safety system and provide the declarations required by law.

In the period covered by this report, there was one food safety issue relating to our products, attributable to the material sourced. Due to effective quality control practices, defects are detected in a timely manner, and substandard raw and packaging materials are either detected on receipt and rejected/replaced, as in the case when we refused to accept a delivery of fine alcohol containing foreign material, so we returned the consignment to the manufacturer. If a problem arises during use, we will not allow to place the non-conforming batch on the market, we voluntarily replace it and change manufacturing practices as necessary.



„Sustainability and the circular economy are just as important to Dunapack Packaging as they are to Zwack Unicum Plc.

It has been an honorable challenge to meet the purchasing requirements of Zwack Unicum Plc. for many years. Dunapack has to serve customer needs according to a triple objective system that seems difficult to reconcile:

- quality, durability,
- the environmental footprint of the product,
- competitiveness of the offer.

The high demands of Zwack Unicum Plc. is demonstrated by the conscious, complex expectations they articulate and expect, while the professionalism of Dunapack is reflected in our ability to meet these with innovative material and manufacturing technologies.”

Zoltán Szőnyi

Sales Director, Dunapack Ltd.

OUR RESPONSIBILITY TO SOCIETY

Zwack Unicum Plc. is proud to have been able to maintain the open, direct corporate culture that characterizes family businesses, while constantly evolving. Our operations are still guided by our core values - as set out in our Code of Ethics - of openness, authenticity, valuing our employees and providing a family-friendly and inclusive working environment.

APPRECIATION OF OUR EMPLOYEES

PRINCIPLES AND IMPACT

GRI 401: 3-3 To ensure that the Company continues to be a good place to work and a place where employees envision their future in the long-term, we are taking continuous steps: we are in constant dialogue with the trade union, take into account employee feedback and needs (we report on the current employee satisfaction survey in the Employee-management relations and communication section), and we are continuously improving the working environment. In Kecskemét, we plan to renovate the changing rooms and the dining area; the Budapest site will also be renewed in the coming years, aiming to achieve a higher level in terms of energy efficiency and interior design. Preparations started in 2024/25, and we will involve our staff in this process - we will co-design the new interiors to promote a creative environment and encourage collaboration.

Among our goals, ensuring fair compensation and providing adequate working conditions in all respects (with a focus on health and safety issues) remain to have a prominent place, as well as keeping company turnover at low levels.

Our Company has a positive impact on the labor market through the value chain, as we have a direct influence on the quality of life of 255 employees – and therefore of their families – as a reliable employer. Our aim is to create a safe and inclusive working environment for our colleagues by going beyond legal requirements in all areas, whether it is about wages or health and safety conditions.

Our commitment to an open, non-discriminatory corporate culture is enshrined in the Code of Ethics and internal regulations, which are integrated into our day-to-day operations. Managers believe in the principle of 'open doors', meaning they are always available to employees and strive to understand their needs and innovative ideas. In addition to the Code of Ethics, the principles and practices relating to employees are summarized in the Collective Agreement.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13, 401: 3-3 The Director of Human Resources is responsible for human policy matters related to employees. Occupational health and safety issues are partly the responsibility of the Director of Human Resources and of the Occupational Safety and Hygiene manager. The Board of Directors is informed about human resources activities by annual oral reports.

ACHIEVING OUR TARGETS IN 2024/25

GRI 401: 3-3

Target	Realization	Method of realization
Successful implementation of management succession	✓	Changes in a number of key positions will take effect in 2025/26, with the preparatory phase successfully completed in 2024. Proper information of employees was a priority throughout the process.
Continued health screening, expanding it to include more tumor marker screening	✓	Tumor marker screening, dermatological and ultrasound examinations were continued.
Deepening the ESG approach in corporate culture	⊖	Progress in this area was not as intensive as set by the targets. The focus was shifted to preparing for the management succession process and providing information on it.

EMPLOYMENT CHARACTERISTICS, MAIN RESULTS

GRI 2-7, 2-8, 2-30

The number of employees at Zwack Unicum Plc. remained unchanged compared to the previous year.

EMPLOYMENT CHARACTERISTICS BY GENDER (31 MARCH 2025, PERSONS)

	2022/23			2023/24			2024/25		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Full-time employees	139	110	249	138	107	245	141	104	245
Part-time employees	0	9	9	0	10	10	0	10	10
Total headcount	139	119	258	138	117	255	141	114	255
Employees with a fix-term employment contract	6	3	9	2	2	4	1	1	2
Employees with an open-ended employment contract	133	116	249	136	115	251	140	113	253
Number and percentage of employees covered by the collective agreement	253 (98%)			255 (100%)			255 (100%)		

Employment characteristics by region (31 March 2025, persons)

	Budapest	Dunaharaszti	Kecskemét
Full-time employees	149	67	29
Part-time employees	9	1	0
Total headcount	158	68	29
Employees with a fix-term employment contract	2	0	0
Employees with an open-ended employment contract	156	68	29

Our Company also employs a small number of seasonal workers during the summer season on the northern and southern shores of Lake Balaton. In addition, we regularly employ students through a student union to work in the Visitor Centre, typically guiding individual and group visitors.

STAFF TURNOVER

GRI 401-1 We continue to focus on keeping our staff turnover below 15%. However, the persistent inflationary environment of recent years has posed a significant challenge to both economic players and employees. While our Company's goal remains to preserve competitiveness in the labor market, maintaining the purchasing power of wages has become a major challenge in this

economic environment. The result of this apparently reflected in an increasing willingness of employees to change jobs, typically affecting the Budapest team. Following last year's positive change, turnover has increased this year in the over-30 age group (both in age groups 30-49 and above 50), while it has stagnated for the under-30 age group.

Uncertainty related to management succession could also contribute to the increase in turnover in the 2024/25 business year.

NUMBER (PERSONS) AND PERCENTAGE OF EMPLOYEES HAVING LEFT THE COMPANY

	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
By location						
Budapest	22	18	29	14,00%	11,6%	18,4%
Dunaharaszti	8	5	4	13,0%	7,1%	5,9%
Kecskemét	6	2	2	18,8%	6,7%	6,9%
By gender						
Female	16	13	19	13,4%	11,1%	16,6%
Male	20	12	16	15,1%	8,7%	11,3%
By age group						
Under 30	14	13	13	35,0%	32,5%	32,5%
Between 30-49	16	9	14	12,5%	7,6%	12,8%
Above 50	6	3	8	6,7%	3,1%	7,5%
Total	36	25	35	14,3%	9,8%	13,7%

NUMBER (PERSONS) AND PERCENTAGE OF NEW EMPLOYEES						
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
By location						
Budapest	20	17	32	12,7%	10,9%	20,3%
Dunaharaszti	10	5	9	14,5%	7,1%	13,2%
Kecskemét	8	2	2	25,0%	6,7%	6,9%
By gender						
Female	17	10	17	14,3%*	8,5%	14,9%
Male	21	14	26	15,1%*	10,1%	18,4%
By age group						
Under 30	16	15	21	40,0%	37,5%	55%
Between 30-49	14	7	21	10,9%	5,9%	19,3%
Above 50	8	2	1	8,9%	2,1%	0,9%
Total	38	24	43	14,7%	9,4%	16,9%

GRI 2-21 In 2024/2025, the annual remuneration ratio – the remuneration of the highest paid person relative to the median employee, taking into account the total annual remuneration) was 20.76. Compared to the previous year, the increase in the highest paid person’s remuneration as a percentage of the increase in median remuneration was 1.02.

The vast majority of managers and a proportion of non-manual workers receive regular performance evaluations.

NUMBER OF PEOPLE RECEIVING PERFORMANCE EVALUATIONS AND CARRIER DEVELOPMENT REVIEWS IN 2024/25 (PERSONS)				
	Male		Female	
	person	rate	person	rate
Top managers	4	66,7%	1	100%
Mid-level managers	18	94,7%	13	100%
Non-manual workers	20	40,0%	33	38,4%
Manual workers	0	0,0%	0	0,00%
Total	42	30,2%	47	40,5%

The remuneration policy and the process for determining remuneration is unchanged at our Company, with the base salary being at the center over other forms of remuneration. A certain part of manager income (bonus) is dependent on the achievement of pre-defined targets. The evaluation takes place monthly, quarterly, and annually. The base salary represents at least 70% of all monetary compensation. Our Company uses a traditional remuneration system for Board members and other senior employees, as well as the share-based incentive scheme introduced earlier. In the future, we plan to include ESG targets

in our bonus scheme, underlining the importance of this topic for our Company.

TRAINING OF EMPLOYEES

Our organization is committed to supporting the personal and professional development of employees in all areas that can ensure value-creating activities for the Company. To achieve our high-level goals, we provide essential training and further education, along with the necessary conditions, including dedicated work time and tools for our employees. The training of our staff is based on an annual training plan, which takes individual needs into account.

In 2024/25, our employees received a total of 7 484 hours of training. This represents an increase of 25% compared to the previous year. The number of training hours per person increased overall at company level, with female middle managers, as well as managers and non-manual workers (both men and women) receiving significantly more training. Our training programs included management training, “objections and rebuttals” training to develop sales representatives, Excel training at various levels, presentations on a range of current issues and English language courses.

NUMBER OF TRAINING PROGRAMS (HOURS PER CAPITA)						
	2022/23		2023/24		2024/25	
	Male	Female	Male	Female	Male	Female
Top managers	9,33	40,00	13,33	120,00	8,00	84,00
Mid-level managers	41,33	47,08	52,89	62,15	46,05	70,15
Non-manual workers	29,22	28,30	21,40	20,75	42,68	29,29
Manual workers	10,98	25,60	9,90	27,53	10,75	14,00
Average	21,64	29,95	20,13	26,69	26,94	32,23

EMPLOYEE-MANAGEMENT RELATIONSHIPS, COMMUNICATION

We believe that transparent and appropriate information of employees pays off. Our goal for both our managers and other employees is that they clearly and naturally communicate along these values. There is a continuous and regular flow of information between management and employees.

GRI 2-30 We maintain a constructive, partnership-based relationship with the trade union over the long term. Formal consultations take place on a quarterly basis, but more frequent meetings are held when necessary. Discussions tend to focus on financial issues, but catering and recreational activities (e.g. excursions) were also on the agenda this year. We strive to consider individual employee needs and make decisions that best serve the interests of our employees.

Our Collective Agreement applies to all our employees, except for senior managers. Reports to the Works Council are made on a quarterly basis. According to the Labor Code, the employer must consult the works council at least fifteen days before taking a decision on draft measures and regulations affecting a large group of employees - this practice is not specifically regulated in the Collective Agreement, however it is applied in accordance with the law.

One of the key tasks for the 2024/25 business year was the preparation of the forthcoming management succession, which required significant resources and increased attention. We paid particular attention to communicating the changes, as they affect all employees. Our primary objective was to ensure that the change in strategic positions should cause as little uncertainty as possible within the organization.

We believe it is important to keep our colleagues informed, not only in connection with major events. This is also the purpose of the HR newsletter introduced in 2024, which provides regular information on current vacancies, available training opportunities and introduces new recruits. The Zwapp internal communication app continues to support a fast, efficient and extensive flow of information within the Company.

Our employee satisfaction survey, which we repeat every three years, became due in the fall of 2024. The response rate was 75%. The results likely reflected uncertainty due to the changes in management and the demand for competitive salaries, for which we have been continuously taking steps for years.

The responses show that our colleagues appreciate, among other things:

- our Company’s commitment to environmental protection and its responsible relationship with the environment;
 - that we operate according to high food safety standards;
 - that Unicum is considered a market-leading brand in Hungary.
- We have identified areas for future improvement:
- wages and benefits;
 - involvement in decision-making processes;
 - the importance and recognition of our employees’ work;
 - a clear vision from managers on the operation of their respective areas.

We are developing our objectives for the future along the same lines: we are organizing strategy workshops and, to directly involve colleagues, we are setting up an influencer team, which means that we invite non-managerial staff, who are opinion leaders, to regularly share their views. This will open up a new channel for continuous employee feedback and engagement.

WHY DO COLLEAGUES LIKE WORKING FOR THE COMPANY?

According to the free-answer responses, this is why our employees like working at Zwack Unicum Plc.:

- it has high prestige
- stable workplace, long-term planning is possible
- recognition of employees and a humane approach
- opportunity to work from home
- good team atmosphere, friendly relationships between colleagues
- the attitude of the owners, the Zwack family, is exemplary.

Some of the areas where our colleagues suggest changes according to the survey:

- restructuring the salary and bonus system
- modernizing offices
- more open communication, better information flow
- integration of the younger generation
- providing career opportunities
- improving the IT system.



FAMILY FRIENDLY WORKPLACE

We provide activities for the children of our employees, depending on their age, in the form of summer camps or internships. In 2024, five young people joined us as summer interns.

GRI 401-3 Our Company employs many parents with young children, which is why, in cooperation with the Molnár Ferenc Primary School in the IX district, we have been organizing a summer camp for our employees' children for several years. In 2024, 17 children participated in the camp in the first week and 11 in the second week.

We especially support the return of mothers to work. As many changes can occur in the Company during parental leave, we plan to develop a special onboarding process that makes gradual integration possible and allows sufficient time to acquire new knowledge and adjust to the work environment.

We also offer part-time opportunities for our employees returning from long-term parental leave, which can be flexibly adapted to their family situation over the years.

EMPLOYEES RETURNING FROM LONG-TERM PARENTAL LEAVE

	2022/23			2023/24			2024/25		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Employees returning from parental leave	0	1	1	0	4	4	0	4	4
Employees not returning from parental leave	0	1	1	0	1	1	0	1	1
Employees still employed 12 months after their return to work in the previous year	0	1	1	0	1	1	0	2	2
Return rate	-	50%	50%	-	80%	80%	-	80%	80%
Retention rate	-	100%	100%	-	100%	100%	-	50%	50%

COMMUNITY PROGRAMS

Our Company is committed to social responsibility and environmental awareness, and we regularly organize a variety of awareness-raising and community programs. In 2024/25, we contributed to environmental sustainability, among other things, by planting trees, in which our employees actively participated.

We also organized a charity bake sale, the proceeds of which were donated to a local civil organization. It is important for us to provide not only financial, but also community support to value-creating initiatives in our environment.

In the interest of the personal development of employees, we regularly provide opportunities for them to attend interesting and inspiring lectures during working hours given by recognized motivational speakers from various fields. These programs not only provide knowledge but also contribute to the establishment of an even more open corporate culture.



SAFE AND HEALTHY WORK ENVIRONMENT

GRI 403: 3-3

We provide a healthy and safe working environment for all our employees. Our practices go beyond the legal requirements, both in terms of occupational health and safety and in safeguarding the health of our employees. Our goal is to maintain this, for which we continue to tie employment in all positions to medical fitness.

Our Company has a Personal Insurance policy which we have developed to enhance the sense of security of our employees and their families. Accordingly, we provide aid in the event of illness or accidents, as well as in the event of death. The package includes group life insurance, accident and health insurance.

GRI 403-6 As part of our health program, we offer numerous screening tests free of charge, and we actively support our colleagues in maintaining their health. In response to employee feedback, we enriched the services offered with several tumor marker tests. Additionally, there was a high demand for dermatological screenings and ultrasound examinations. We strive to tailor the program to the specific characteristics of the given location, offices, and manufacturing units, in each case.

In Budapest, special massage chairs are available for those who do sedentary work, as well as yoga classes, along with discounted fitness passes for employees.

GRI 403-2, 403-3 We provide workplace health-related services beyond legal requirements, with occupational health services being conducted by an external partner.

GRI 403-2, 403-4, 403-5 At our Company, occupational safety and health risks are identified, risk assessments are carried out and any incidents are investigated in accordance with the relevant legislation, in accordance with our Occupational Safety and Health Policy, on a regular basis. The risk assessment covers all our sites, activities and employees concerned and is the basis for an action plan. The implementation of the tasks set out in this action plan contributed to maintaining or reducing risks to acceptable levels. The resources required are taken into account in our business planning. Our Company has a joint health and safety committee which meets at least once a year. We ensure employee participation in the risk assessment process, and actively involve our employees in risk assessment, policy development and the design of a safe working environment.

We provide our employees with the appropriate work clothing and personal protective equipment required for their work. We also provide our colleagues with regular yearly training, in accordance with the relevant legal requirements, covering both general knowledge and specific information on workplace ha-

zards. In factories, this is done in person at a session in January, while for office workers the training is in the form of e-learning.

Each employee can primarily report to his/her line manager if he/she observes a dangerous situation from an occupational safety point of view or if he/she sees the possibility of such a situation arising. In all cases, such reports should be forwarded to the safety officer, who is responsible for investigating them. During the investigation, the officer should map the situation, analyze the possible causes and, if necessary, take appropriate action. All steps in the process are documented. It is a fundamental right of all the employees to refuse performing work if it involves a direct risk of an accident, therefore, no one should face discrimination or retaliation due to this. To date, such a situation has not occurred in our Company.

GRI 403-9 Thanks to our careful operations, the discipline and safety awareness of our employees, we have a low accident rate. In the 2024/25 business year, there were 2 reportable minor injuries in pedestrian traffic, which resulted in two colleagues missing a week of work each. There was 1 workplace accident in the last business year. The work injury rate per 1 million hours worked is 4.38. The number of hours worked was 456,758 in 2024/25. There have been no serious injuries at our Company for several years, and our risk assessments have not identified any factors that would increase the risk of such an event.

We hold regular first aid training, and the names of trained staff are prominently displayed in the corridors of our production areas. Of our total workforce, 4.71% are trained first aiders. We also have an automatic defibrillator (AED) available in the reception area of our office building and in our factories in case of emergency.

Our targets for the future:

→ increase employee satisfaction

→ building a more collaborative, dynamic workplace community based on existing values

→ improving working conditions through renovations (in Kecskemét: changing rooms, canteen; in Budapest: complete modernization of the office building)

→ involving colleagues in the strategy planning process through workshops

ADVOCATING RESPONSIBLE DRINKING

PRINCIPLES AND IMPACT

GRI 3-3, 2-23; 2-24

Zwack Unicum Plc. is a committed advocate of moderate and responsible alcohol consumption.

Beyond legal and regulatory expectations, we are increasingly focusing on emphasizing responsible consumption of alcoholic products, whether it concerns our marketing communications, industry collaborations, or responsible sales. Instead of short-term profit goals, we believe in discerning and conscious adult consumers and long-term value creation.

The production and consumption of alcohol is an activity that is almost as old as mankind. Alcoholic beverages are consumed occasionally in adult society – particularly when celebrating milestones of life or at gatherings with friends. It is important to emphasize, however, that alcohol consumption should at most be a moderate contribution to recreation, due to health and public safety risks.



As an alcoholic beverage manufacturer, our Company primarily sees the key to achieving balance in emphasizing high-quality and affordable quality beverages – „Zwack quality; but in moderation.”

Our marketing activities are based on the principles of responsible conduct outlined in the Marketing Codex. The Codex is based, in addition to our own guidelines, on the common standards of responsible marketing developed by the European Forum for Responsible Drinking (EFRD) industry organization.

In addition to the requirements of our Marketing Codex, Zwack Unicum Plc. fully complies with the principles of the Hungarian Advertising Codex (www.ort.hu/kodex) developed by the Self-Regulatory Advertising Board (ÖRT), with particular attention to the rules on the advertising of alcoholic beverages.

Our work on responsible drinking is based on three pillars:

I. Marketing Communication Responsibility - it matters to whom and what message we convey. We promote responsible and moderate drinking in our marketing communications and product information.

II. Preventive campaigns, research - responsible drinking is a choice. We are actively involved in campaigns to raise knowledge and self-awareness about alcohol consumption through industry cooperation.

III. Responsible sales - compliance with regulations and knowledge sharing are our core values. Our aim is to broaden and deepen knowledge of responsible drinking by relying on our sales colleagues and to spread this approach to more and more professionals through our gastronomy partners.

ACHIEVING OUR TARGETS IN 2024/25

Target	Realization	Method of realization
Enactment of the new Marketing Codex	→	Enactment of the new codex is expected in the 2025/26 business year by the new management.
Continue to elaborate a policy to promote responsible drinking	→	Responsible drinking issues have become part of ESG management monitoring, but corporate codes have not yet been updated.
Participation in the 2024-year campaigns of the Spirits Association and Product Council	✓	Zwack is a key supporter of the Hungarian Spirits Association's awareness-raising campaigns.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13 The Marketing Director is responsible for activities concerning responsible drinking and marketing communications, while the Marketing Director and the staff of Quality Management and Package Development are jointly responsible for the content of product labels. The Director of Trade and Exports is responsible for the implementation of the principle of responsible drinking through sales. We participate in campaigns related to responsible alcohol consumption through the Hungarian Spirits Association and Product Council.

MARKETING COMMUNICATION PRACTICES AND TRAINING

GRI 417: 3-3; 416: 3-3 To protect minors, all models and influencers who appear in our advertising are at least and visibly over 25 years old. Alcoholic beverage advertising should not emphasize the level of alcohol content, nor the less harmful effects of products with lower alcohol content. We do not imply that the consumption of alcoholic products contributes to any performance gains, and we explicitly focus on groups with a high health risk (e.g. pregnant women), and on the incompatibility of driving or work with alcohol consumption, and the avoidance of excessive alcohol consumption.

Our new advertisement produced during the 2024/25 business year was submitted to the ÖRT for prior review and was only made public after it was found compatible with the principles of responsible drinking by the independent professional body. In our increasingly prominent digital communication, we also consider it essential to curb irresponsible consumption habits and to display content that increases consumers awareness regarding alcohol. Our social media pages fully comply with the expectations of the Self-Regulatory Advertising Board. We have prepared guidelines for our agency partners that include the principles of digital advertising and influencer marketing.

GRI 417-1 Our slogan „Zwack quality, but in moderation!” is used in all our communication channels and on the labels of all our products, reinforcing the message of responsible drinking. The information on our products fully complies with the current legal requirements. On the labels of our bottles, we indicate the category of the drink, its alcohol content and any allergenic ingredients in it. (For alcoholic beverages, giving the list of ingredients and nutritional information is optional; the Unicum bottle typically has a limited space available for text communication).

Mentoring programs and professional training courses held for our own employees include the presentation of the principles and practical implementation of responsible and moderate drinking.

We aim is to ensure that all our marketing staff are qualified to Level 2 of the Spirit Module of Wine and Spirit Education Trust, so that they have a full understanding of the characteristics

of alcohol. With this knowledge, our colleagues will be better equipped to promote our Company's principles on responsible drinking.

PREVENTIVE CAMPAIGNS

The awareness raising campaigns of our Company are accomplished in cooperation with other organizations. We place particular emphasis on preventing underage drinking, prohibiting drinking and driving and promoting moderate drinking.

Zwack Unicum Plc. continues to be a committed member of the Hungarian Spirit Association and Product Council (MSzSZT). The central program of the Association is the “Italmérték”, which provides a range of useful and important information on responsible and moderate alcohol consumption on its website, www.italmertek.hu. Summer campaigns are also being run to promote this message as widely as possible. Every year, the campaign to promote responsible drinking is developed after thorough consideration and, for the sake of efficiency, run online. We constantly monitor trends, consumption habits and opinion leaders on social media, as this knowledge, along with lessons learned from previous campaigns and experiences, allows us to create effective new campaigns that help us achieve our goals.

The focus of the 2024 summer campaign was on cheering at sporting events, hence the name: *Fair play, responsible drinking*. The campaign, timed to coincide with two major international sporting events, the European Football Championship and the Olympics, targeted young adults aged 18-29, in collaboration with content creators. The aim was to have a significant and lasting impact on establishing responsible drinking habits within the target group.

Zwack Unicum also displays “Italmérték” website address and icons on its communication channels and outdoor advertising surfaces.

The campaign was financed by several sources, the MSZSZT applied to spiritsEUROPE for funding, and the costs were also covered by association membership fees and additional voluntary contributions from some members. In addition to the membership fees, our Company made additional financial contributions to the campaign and was actively involved in its development.



KEY INDICATORS FOR THE SUMMER 2024 FAIR PLAY, RESPONSIBLE DRINKING CAMPAIGN		
Channel		Result
Facebook page of Italmérték	commitment, activity	5.266
	appearance	950.937
	reaches	912.878
Website of Italmérték	number of downloads	3.933
	number of visitors	2.125
	new visitors	2.116
Channels of 3 content creators	total number of reaches	142.522
Media releases	number of releases	27
	number of reaches	2.492.980

RESPONSIBLE SALES

GRI 416: 3-3 In Hungary, the sale of alcoholic beverages to those under 18 is prohibited, a principle which is also enshrined in legislation. In recent years, alcohol consumption in Hungary shifted more and more towards home consumption. In terms of overall sales, we continue to see the future in our premium and quality branded products.

It is our responsibility and our aim to ensure that our sales staff have a thorough understanding of the nature and effects of alcohol in general and our own products in particular. To this end, they receive special training and pass this knowledge on to our retail partners, thus promoting responsible alcohol consumption practices.

Zwack Unicum Plc. attaches great importance to working with and training our gastronomy partners. Interestingly, Unicum Orange Bitter, launched in the 2024/25 business year, was first available only in catering outlets, followed by retail sales from April 2025. We are focusing increasingly on offering our products as long drinks, which allows the specific volume of alcohol consumed (for example, the amount consumed over an average unit of time) to decrease while the enjoyment value of our beverages remains unchanged.

In the 2024/25 business year, our Company again supported the local implementation of Diageo's international DrinkIQ program in Hungary. The availability details and awareness icons of the DrinkIQ program can be found on the Diageo products we distribute, and we also assist Diageo in building local relationships. In the renewed Unicum House, we regularly organize professional workshops and presentations for our partners. From the 2025/26 business year onwards, we will also share useful information, our commitment and key achievements on sustainability, including responsible drinking, with our partners as a separate content unit with a special focus. At the same time, we will also seek to confirm our commitment to promoting responsible alcohol consumption and sustainability at an organizational policy level in the future.

DRINKIQ.com Fogyaszd felelősséggel!

Our targets for the future:

→ *Continuing the development of policies to promote responsible drinking and advocate for it across the entire value chain*

→ *Creating and sharing dedicated information related to sustainability (and responsible alcohol consumption, as part of it) through training sessions and workshops held at the Unicum House*

→ *Implementing the new Marketing Code*

→ *Conducting a representative sociological survey on the present state of moderate alcohol consumption, in cooperation with the Hungarian Spirit Association, to lay the groundwork for a campaign on responsible drinking*

→ *Participation in the 2025-year campaigns of the Hungarian Spirit Association and Product Council.*



„Zwack Unicum Plc. is a committed partner and key supporter of our organization's campaigns for responsible alcohol consumption. Every year we try to renew the campaign and tailor it to our goals. Based on the results made public by the spiritsEUROPE international association and, in consultation with them, we continue our awareness-raising communication, which influences drinking habits. However, we always do it taking into account the characteristics of the local environment, relying on our industry and market experiences. Accordingly, our organization does not prioritize working with universities, as we see, among other things, that young people of Generation Z are more aware of alcohol consumption. They typically consume it in moderation – therefore we are increasingly expanding our focus towards young adults.”

András Nagy
Director of MSZSZT
(Hungarian Spirit Association and Product Council)

CORPORATE GOVERNANCE AND STAKEHOLDERS

RESPONSIBLE PROCUREMENT

PRINCIPLES AND IMPACT

GRI 204: 3-3, 301: 3-3

Zwack Unicum strives for partnership and a balanced business relationship with its suppliers. Our main priorities are quality and timely delivery. In the spirit of social responsibility, we strive to order as many products as possible from domestic suppliers or suppliers close to our sites. From the point of view of the quality of our products, the sourcing of fruits and medicinal herbs is of strategic importance.

ACHIEVING OUR TARGETS IN 2024/2025

GRI 204: 3-3, 301: 3-3

Target	Realization	Method of realization
Finding new suppliers	✓	The smooth supply of raw and packaging materials for production was achieved despite tight production capacities in the supplier markets. We brought in a new corrugated supplier.
Extended use of a supplier questionnaire enriched with ESG aspects	→	All suppliers for the products were pre-screened for ESG risk; in accordance with the legislation, we will use the supplier questionnaire based on this.
At least 95% of purchases in terms of value must come from within 1 000 km	✓	More than 95% of purchases in terms of value to arrive from within 1 000 km.

of the production and technology directorate. The purchase of technological intermediates and sanitary materials is the competency of the factories. Depending on their professional content, the order of the various services is the responsibility of the respective departments.

The Regulation on the process of requesting orders, signing contracts, placing orders and documenting invoices outlines what is expected of our colleagues regarding all purchases and this document is available on the intranet (number 7/2014).

Our procurement is also determined by the annual production plan as well as by full compliance with the continuously changing international standards, regulations, and food safety considerations. The procurement of raw materials also aligns with the Integrated Policy of Zwack Unicum Plc.



ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13, 401: 3-3, 301: 3-3 Continuing the practices of previous years, we apply centralized and specialized - decentralized - procurement depending on the product and service to be purchased. We centrally source the basic, additive, packaging, and auxiliary materials necessary for product manufacture, as well as marketing tools and POS⁴ materials.

Due to the secret recipe of Unicum, as well as the special expertise needed, the purchase of herbs is exclusively in the hands of Sándor Zwack and our herb experts. The purchase of fruit, as it also requires special expertise, is the responsibility of the manager of our distillery in Kecskemét.

The purchase of technical materials, machinery, equipment and their components, as well as other technical items is the task

⁴ Point of Sale – point of sale advertising material

MAIN CHALLENGES OF PURCHASING IN THE 2024/25 BUSINESS YEAR

In connection with the launch of the Deposit Return System (DRS), we had to design new labels for hundreds of products to meet the requirements of the concessionaire and register the bottles with MOHU. This preparation required considerable resources on our part, but we are confident of the success of the program.

The other major challenge of the year was to provide service for the market introduction of the two new products, particularly the unique and exclusive solutions of Unicum Trezor XO – be it the glass made with a burned logo and sourced from the French glass manufacturer or the protective packaging.

The search for new suppliers is a project in which we look for new opportunities and, never compromising on quality, we strive to choose suppliers with better terms and to establish new partnerships. The geographical distance from our sites remains a key consideration in the selection of suppliers, due to the emphasis on carbon footprint and the preference for potential local suppliers. Partly for this reason, and partly because of the more favorable conditions, we have switched from our previous partner in Turkey to the Italian company for the supply of glasses. However, the change in sourcing channels is not a one-way street: we changed from an Italian metal can manufacturer to a Turkish one.

We also switched our corrugated board supplier in the 2024/25 business year, while continuing to buy products manufactured

in Hungary. To optimize costs, we have reduced the size of our purchasing series: as a result, we are buying raw materials at a higher unit price, but this is offset by lower storage costs.

At the beginning of 2025, a new self-adhesive labelling machine was installed in Kecskemét, so we no longer need to use a separate adhesive. The new machine required new carrier materials, which were agreed upon with suppliers in cooperation with Quality Assurance and Packaging Development.

PROPORTION OF LOCAL SOURCING

GRI 204-1

We pay particular attention to local sourcing, and while its share is already dominant, we aim to expand the pool of Hungarian suppliers wherever possible.

Among our suppliers, the share of Hungarian suppliers and suppliers/service providers with production sites in Hungary is almost 86%, representing more than half of our total purchases in terms of value. In the 2024/25 business year, more than 95% of our purchases in terms of value came from a distance of 1,000 kilometers or less, meeting our commitment for the year.

It should be noted, however, that our targets to source from Hungary or from the shortest possible distance are hindered by limited sourcing opportunities in Hungary.



„Druk-ker Nyomda Ltd. started as a family business, just like Zwack Unicum did back in the day.

We have no secret recipe, but our commitment to quality work and Hungarian employees is certainly present in the life of our company.

We are flexible and do our best to meet the customer requirements of Zwack Unicum Plc., including the combined demands for sustainability aspects and special design.

Zwack Unicum Plc. is a consistent customer on the one hand, and a predictable and fair partner on the other.”

Péter Markó
Managing Director, Druk-ker Ltd.

SUPPLIER RELATIONS, TERMS AND CONDITIONS

We consciously seek direct contact with suppliers. Our Company acts in a manner worthy of a Hungarian market leader, in compliance with the principles of business ethics in procurement, offering fair conditions to our partners. Compliance with and acceptance of our Code of Ethics is a prerequisite. The anti-bribery clause is an essential part of every contract. Based on the turnover value, we agree on a 30-day payment deadline with the majority of our suppliers.

In 2024, our goal was to achieve price reductions compared to the previously increased price level, which resulted in limited success in the case of glass and screw cap manufacturers. When purchasing agricultural products, we may deal with vulnerable suppliers, and here we have a specific commitment to pay a fair price for their products.

INSPECTIONS, SUPPLIER AUDITS

The cost-effectiveness of procurement is measured multiple times a year by the controlling department, while the accuracy and quality of product availability is assessed by analyses prepared for the four-monthly assessment of factory and quality performance indicators.

In 2024, we again carried out on-site visits to four suppliers and conducted questionnaire evaluations. During the visits, we inspected the production conditions and addressed sustainability aspects. Three quarters of the suppliers audited by the quality assurance and purchasing manager based on a preliminary audit plan were Hungarian partners, while one quarter were foreign factories.

ESG SCREENING OF SUPPLIERS

GRI 2-24 Our Company, with the involvement of an advisor, evaluated the potential ESG risks related to suppliers associated with our products as required by law, and according to the regulations, we request further detailed information from our partners during the selection process. In addition to legal compliance, our goal is to have as many and as accurate information as possible regarding the ESG indicators of our key partners in the value chain.

Our targets for the future:

→ supporting new product developments in 2025

→ have the ESG supplier questionnaire completed by selected suppliers

→ maintaining the level of at least 95% of purchases arriving from within 1 000 km in terms of purchase value

RESPONSIBLE AND TIMELY TAX PAYMENT

PRINCIPLES AND IMPACT

GRI 207: 3-3

Economic performance is one of the foundations of our contribution to sustainable development. Our Company is considered a significant taxpayer both in absolute terms and in terms of revenue. Through our activities and timely payment of taxes, we contribute to the realization of community objectives.

GRI 207-1, 207-2, 207-3, 207-4 Our Company is a major taxpayer at both local and national level. We aim to comply with the law also in relation to tax payments, i.e. to meet our tax obligations on time, and we do not have a separate tax policy. Regular mandatory training and external and internal audits ensure that legal requirements are monitored. Tax risks are also identified, managed and monitored through audits and by engaging external tax experts.

According to the publicly available certification of the NAV (National Tax and Customs Administration), Zwack Unicum Plc. has been a reliable taxpayer for many years, which demonstrates its law-abiding behavior and exemplary corporate thinking in this area. This requires compliance with a number of conditions:

- the company has been operating continuously for at least 3 years
- positive tax performance for the year under review
- no enforcement proceedings for a period of 4 years
- for the last 5 years, no outstanding or pending
- bankruptcy, liquidation or compulsory winding-up proceedings
- tax number suspension for non-payment of tax
- enhanced administrative supervision
- the company does not have a net tax debt exceeding HUF 500 000
- the company is not considered an unreliable taxpayer.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13 The economic goals of Zwack Unicum Plc. in terms of profit and market share are approved by the Board of Directors and the Supervisory Board. The realization of these goals is the responsibility of the General Manager of the Company. The Financial Director is responsible for tax compliance.

MAINTAINING CONTACTS

Our Company maintains contacts with the tax authorities through tax experts and participates in interest representation activities on taxation issues through industry organizations (the Hungarian Spirit Association and Product Council, the Hungarian Branded Goods Association). Consultations in these associations also provide an opportunity to explore views on taxation issues.

TAXES PAID

The amount of tax paid by a company depends on the volume sold and the rate of tax. Zwack Unicum Plc. paid almost HUF 17 billion in taxes in the 2024/25 business year, even excluding VAT. Local taxes paid represent 2.6% of total tax payments.

	AMOUNT PAID IN TAXES (HUF MILLION)		
	2022/23	2023/24	2024/25
Local tax	423	396	447
Government tax*	15 841	17 114	16 532
Total*	16 264	17 510	16 979

* without VAT

GRI 207-4

TAX PAYMENT INFORMATION CONCERNING ZWACK UNICUM PLC. (million HUF)	2024/25
Revenue from sales to third parties	24 057
Revenue from intra-group transactions between countries	0
Profit before tax (+) gain / (-) loss	3 761
Tangible assets and stocks	7 611
Corporate tax paid on a cash flow basis	340
Corporate tax liability	304
Statutory corporate tax rate	9%
Effective tax rate without deferred tax	9%
Justification for the difference between the effective tax rate and the statutory corporate tax rate	-

Our Company has not received any state support in the last two business years.

Our indirect economic effects due to the production and sales of alcoholic beverages primarily affect Hungary, considering that the production takes place entirely here, and over half of the purchases are made in Hungary in terms of value. Sales in domestic markets remain dominant.

Our target for the future:

→ Ensure that Zwack Unicum Plc. remains on the list of reliable taxpayers.

ORGANIZATIONAL FRAMEWORK

Zwack Unicum Plc. is characterized by a stable and unchanged ownership structure. The Company's operations are based on a transparent organizational framework and clearly defined spheres of responsibility.

GRI 2-9, 2-18 The Company's governing bodies, in line with legal requirements, are the General Assembly, the Supervisory Board, the Audit Committee, the Board of Directors and the management of the Company (the CEO and the Directors). Their operation is outlined on the „[Investor relations - Bodies and management](#)” page of our website at www.zwackunicum.hu. The report on responsible corporate governance practices includes an evaluation of the work of the Board of Directors, the Supervisory Board, the management and their individual members ([Investor Relations - Responsible Corporate Governance](#)).

GRI 2-16 The forums for communication between the management, the Board of Directors and the Supervisory Board are the board meetings (7 times a year), the supervisory board meetings (3 times a year), the audit committee meetings (3 times a year), and the General Assembly. Critical concerns regarding the operation of the Company could be communicated here. No such complaints or concerns arose in the 2024/25 business year.

GRI 2-15 We fully comply with the legal requirements on conflicts of interest. The principles for avoiding conflicts of interest are also set out in our Code of Ethics, and there is a separate internal policy (Instruction No 13/2006) on the subject. The CVs of members of the governing bodies, information on their other functions and independence, as well as information on their dealings with related parties, are also publicly available on our website.

GRI 2-19, 2-20 The Remuneration Policy and the Remuneration Guidelines provide information regarding the remuneration of the management bodies and directors (@our website Investor Relations – Corporate Governance Principles). The resolutions of the General Assembly regarding remuneration can also be found on our website (Investor Relations - General Assemblies)

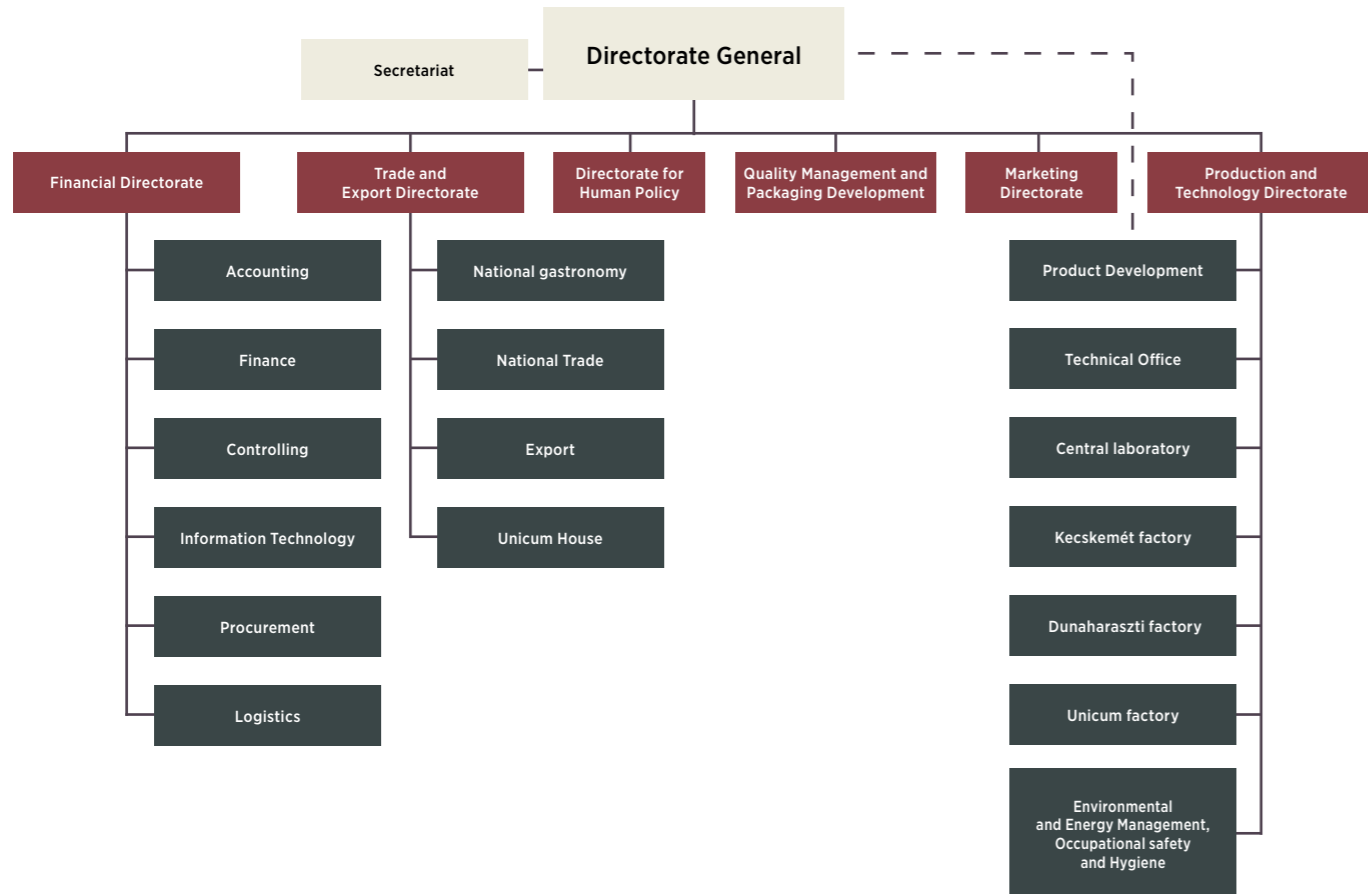
GRI 2-10, 2-17 The proportion of locals (Hungarian citizens) in the Company management remained 100%. The professional background and experience of the members is extremely heterogeneous and diverse, which ensures a complex approach to sustainability. The members of the management bodies are nominated and elected according to the rules of procedure of the Board of Directors and the Supervisory Board. The members of the leading bodies expand their knowledge regarding sustainable development through self-education and there are plans to organize an ESG training course for executives during the 2025/26 business year.

GRI 2-12, 2-18 The Company's governing bodies play a key role in the development, approval and oversight of the sustainable development goals, values, strategies and policies of the organization. Sustainability performance indicators are

assessed once a quarter based on an ESG scorecard. In addition to reviewing the results, the governing bodies also encourage the adoption of European and Anglo-Saxon good practices. The Supervisory Board and the Board of Directors do not assess their own performance in monitoring sustainability impacts.

External and internal risk factors affecting the Company's operation are assessed by the senior management on an annual basis. In case of extraordinary factors and events (e.g. Russian-Ukrainian war, pandemic situation), we assess the impacts of new risks and identify measures to prevent or manage them. Risk management measures are determined by the senior management. The Board of Directors is obliged to report to the Audit Committee. The organizational framework of Zwack Unicum Plc. has remained unchanged in the past business year, and reflecting the Company's basic operations, marketing and sales have a major influence on it. Marketing is essentially organized by brands and categories, while sales is organized by customer groups.

GRI 2-13 The activities of the plants, technological fields, quality control and product development are coordinated by the Production and Technology Director.



The organizational chart of Zwack Unicum Plc.

STAKEHOLDERS

GRI 2-1, 2-6, 2-15, 2-29 Considering and managing stakeholder expectations is a key priority for our organization. These expectations are regularly identified and assessed at management level to ensure that our activities are aligned with the needs and expectations of our partners, customers, employees and other internal and external stakeholders. In all these areas, we place a high priority on effective and collaborative communication with stakeholders. Zwack Unicum Plc considers transparency as a core value and is committed to maintaining it.

Within the framework of our integrated management system, we have clearly defined all key processes that directly contribute to the quality and reliability of our products and services, as well as to the satisfaction of our stakeholders. We assigned responsibilities and scopes of authority to these processes, facilitating transparent, efficient and accountable operations.

Zwack Unicum Plc. has an extensive network of stakeholders, the structure of which is presented in our summary table.

In identifying our stakeholders, we take a comprehensive approach that includes consideration of our Company's activities, process systems and actual and potential impacts. Through

this complex analysis, we identify the stakeholders who may be affected by our operations or who have an influence on the functioning of our organization.

- Of the stakeholder expectations identified, we pay particular attention to those that are consistent with the principles of business ethics and which we seek to meet as part of our corporate responsibility, in effect, as a compliance obligation.
- Details of the dialogue and stakeholder engagement that support the fulfilment of our compliance obligations are set out in the table below.
- The range of stakeholders and the expectations associated with them are reviewed regularly on an annual basis and updated as necessary to reflect changing environmental, social and economic expectations.
- ESG aspects are becoming increasingly prominent and specific in relation to stakeholders, so their integration is also strategically essential for our Company.

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
Owners	Peter Zwack & Consorten H.AG. – the Zwack and the Underberg families (50%+1 share) Diageo Holdings Netherlands B.V. (26%) Collective ownership (24%-1 share) – owned by small shareholders and municipalities”	Yearly performance assessment, target setting Decision on the main strategic direction of the Company including sustainability Determine the elements of responsible corporate management and its daily operation Management of internal control Presentation of indicators for environmental, energy, food safety and occupational safety performance	Yearly and quarterly financial reports Responsible corporate governance report, Sustainability Report General Assembly and Shareholder Office Board and Supervisory Board meetings with defined agenda Written requests are answered by the management or the governing body according to the Basic Rules	Lawful operation Economic efficiency Innovativeness Preservation and respect of values HAVARIA-free and HS (food safety) risk managed operations Continuous improvement in energy management performance EglR (energy management information system) risk managed operation
Customers	Retail customers Wholesalers, gastronomy partners In case of export one distribution partner per country	SContractual requirements - Marketing and cooperation for sales promotion Influencing consumer habits in order to encourage proper service and diverse consumption – beverages with less alcohol content Product information Handling of comments and complaints Product recall (follow-up tests)	Customer service, corporate (domestic and export) and brand websites, Buyer-KA Manager contact Visits by regional representatives, customer meetings, discussions Joint market visits to export sales countries with key partners, Quarterly Business Review, product knowledge course, information shared on OwnCloud, export newsletter Joint development and implementation of promotions and actions Customer satisfaction survey, Handling customer complaints, Letter, e-mail, media coverage as required”	Correct partner relationship Sales promotion cooperation Safe products of good quality at reasonable prices Safe products and communicating appropriate information about products Operation of a tracking system, smooth product recall” Identify corrective-preventive measures where necessary

Consumers	Consumers of our products, participants of our market activities	Understanding consumer opinions on our products, getting to know market trends and expectations	Consumer queries, satisfaction surveys Sales promotion activities, presence on festivals Handling of consumer complaints Online corporate and brand webpages, interactive communication via social media Zwack Unicum Museum and Visitors' Centre Labels of our products, various marketing communication materials, information on interfaces, Letter, e-mail, personal consultations, Handling consumer complaints	Safe products of good quality at reasonable prices Providing information via online platforms Correct food labelling and product information Safe products and user instructions
		Important information about our products, taking into account labelling requirements Communication of responsible alcohol consumption to a wide range of consumers Complaints/complaint handling		
Employees	Employees of our Company and the trade union representing them	Understanding and raising awareness of the company's strategy and values, integrated policy, raising awareness of objectives, social responsibility activities Information flow, communication about major events, changes, achievements Suggestions for continuous improvement, problem solving Quality, environmental, energy - and food safety awareness Responsibilities and powers laid down in regulations Operational risks, their management, the obligation to comply with stakeholders The impact of the activity on quality, human health and the environment; environmental, energy and occupational safety performance Emergency procedures Occupational health and safety issues; health and safety protection and environmental risks of work Collective agreement and topics covered by it Description and operation of the system of social and funeral allowances	Employee satisfaction survey Intranet, ZWAPP and electronic mail system, meeting system, HR newsletter Managers are available through an „Open Doors Policy” or „Welcome Hours” Common company events, holidays Works Council announcements - participation in extended monthly management meetings and quarterly written information on company affairs Cooperation with the local branch of the Food Workers' Union Education, training programs, volunteering Regulations, job descriptions Sustainability report Joint risk assessment Management review Participation in risk assessment visits	Proper flow of information Performance-related pay, remuneration Safe work environment Education, training and development programs Taking into account comments from councils representing the employees Food safety and EglR related training, Knowledge of the food safety system and person-related responsibilities (hygiene, emergency management) Knowledge of the continuous improvement of EglR
Suppliers	Suppliers of our company	Flexible, open, fair, effective cooperation Performance feedback Involvement in innovation activity Getting to know the values and commitment of the Company and making them known by others In outsourced processes, the clear presentation of requirements and the provision of supervisory activities Product recall, follow-up Food safety related information for products and services.	Contract – based on our quality, food and energy safety and environmental protection principles Promoting the Code of Conduct Evaluation of suppliers, audits Cooperation with fruit suppliers in the frames of the fruit qualification system Specifications Acceptance inspection, technical inspection, supplier evaluation, audits Negotiations, consultations	Fair partnership Fulfillment of additional commitments included in agreements Safe materials, communicating appropriate information about the products Operation of a tracking system, smooth product recall

Competitors	Competitors of our company	Exchange of expertise and efficient promotion of our interests – while respecting the principles of competition law Leading by example in responsible operations and quality beverage production	Cooperation with professional organizations, like for example the Hungarian Spirit Association, the Advertising Self-Regulatory Board (ÖRT) and the Branded Goods Association. Continuous monitoring of market processes and events	Compliance with business ethics Compliance with competition law requirements
Social, local communities	Municipalities Membership in the European Integration and Business Development Association of Ferencváros	Commitment to the company's values, presentation of its environmental and energy performance, and social responsibility activities In addition to managing official affairs, we strive for close cooperation through our donations, which can benefit the organisations of local communities and the events they organize. Information on observations received Information on products to supports conscious consumer behavior	Sustainability report Maintaining a cooperative relationship with local governments our company is represented at the 9th District Municipality, at the Climate Platform meeting of its Climate Strategy Planning. Support of programs, events Support of local cultural institutions, sport clubs	Supporting local communities, good citizenship. Conscious search for cooperation opportunities in climate strategy planning within the district. Compliance with municipal regulations In case of product support, product safety is essential
Civil organizations	Memberships in professional associations, bodies (e.g. the Hungarian Spirit Association, the Advertising Self-Regulatory Board ((ÖRT)), the Branded Goods Association, the BCSDH and the ISO 9000 Fórum) Supported organizations	Declaration of Zwack Unicum Nyrt.'s commitment to sustainability through the support of programs; in addition to the grants, also joint work which enables us to develop Information required for company advocacy Commitment to company values, activities for social responsibility	Active memberships and participation on conferences Occasional / regular personal and written contact Providing supports and sponsorships in accordance with the values and sponsorship guidelines of the Company Our company became a member of the Hungarian association of the World Business Council for Sustainable Development (BCSDH)	We are open for communication Maintaining continuity of support Conscious customer groups, adequate information about products, transparency in terms of food safety.
State, governmental organizations	National Tax and excise authority National Food Chain Safety Office National Trade and Consumer Protection Authority National Chamber of Agriculture Hungarian Food Book and Spirits Committee National Authorities for Environment and Nature Protection National Authority for Climate Change Waste Management Directorate of the National Authority for Environment and Nature Protection National Authority for Labor and Occupational Safety National Authority for Catastrophe Management MOHU (MOL Waste Management Ltd) MEKH (Hungarian Energy and Public Utility Regulatory Office) SZTFH (Supervisory Authority for Regulated Activities)	Our company strives to develop a fair and cooperative relationship with the authorities, and our operations are based on ensuring compliance with legal requirements. The work of authorities is supported by professional comments on the drafts of legal regulations Legal compliance External communication of environmental and energy-related data/information prescribed as public by the domestic and EU regulatory environment (e.g. the provisions of the EHAT law and executive orders). National standardisation of waste management, development of concessions.	By fulfilling legal obligations: • mutual data and information supply • permission requests • decisions • official inspections providing documents/data in connection with inspections Conferences, information events Professional viewpoints are mostly coordinated indirectly through the Hungarian Spirits Association and Product Council, representing the whole industry on the following issues: taxes, health regulations, advertising regulations and logistics-type regulations. Provide energy and environmental information on a website, in the sustainability report. Regular and occasional data provision, Payment of fees	Compliance with legal and other requirements Active, information-sharing cooperation on EBIR issues, payment of fees

ÉBCS/EMCS*	members of ÉBCS (Food Safety Group) members of EMCS (Energy Management and Control Working Group)	Review of issues related to food safety and energy management as defined in internal regulations	Information on performance trends, changes, compliance obligations, emergencies, incidents, risks, non-compliances and planned events.	Availability of information needed for decision-making
Experts	Energy specialist	Performing tasks laid down by law Preparing monthly and yearly reports Declarations and notifications to the authorities Expert activity	Ongoing data provision by contract. Member of EMCS. Issuance of ad hoc tasks	Provision of information necessary to carry out the activity
	Consumer Friend	Expert activity	Ensuring the conditions specified in the legislation regarding the General Terms and Conditions.	Compliance with legislation

*EMCS: Energy Management Working Group, ÉBCS: Food Safety Working Group

COMPLIANCE AND COMPLAINT HANDLING

COMPLIANCE

Our Company operates in compliance with the laws in force at any given time and expects its employees to know and comply with them. We fully reject unfair business practices and aim to encourage other market players to do the same by setting an example. We also set out in our integrated policy that our operations are based on compliance with legal and other requirements and obligations.

Our Company is usually subject to on-site inspections by several authorities each year, typically covering our activities and products. In the last business year, we did not have any food safety inspections by public authorities.

In addition to this, we carry out our own audits based on our annual internal audit plan. These are the responsibility of the Chief Accountant, who appoints a team of six people who, in addition to him, are directly involved in the process. This area is organised under the direct authority of the CEO and the annual internal audit plan is approved by the Audit Committee.

GRI 2-27 A significant proportion of inspections are carried out by the National Tax and Customs Administration (NAV), primarily in relation to compliance with excise regulations, product tax obligations, tax returns and payment requirements. No significant fines have been imposed on our Company in the last three business years.

The number and level of regulatory proceedings and the potential fines associated with them are low, even when looking back over several years. As in previous years, Zwack Unicum Plc was not involved in any legal proceedings in 2024/25. Two official proceedings were initiated, of which one was closed during the year without any fines.

GRI 2-27, 417-2 We apply specific KPIs (key performance indicators) to measure regulatory compliance in certain areas. For the food authority fine, we set a target of 0 HUF, which was successfully met.

GRI 2-27 AMOUNT OF PENALTIES PAID BY ZWACK UNICUM PLC. (THOUSAND HUF)

	2022/23	2023/24	2024/25
NAV (National Tax and Customs Administration), Excise Dept.	80*	135	-
Vas County Government Office	50	-	-
Other (in relation to marketing communication)	-	100	-

*GRI 2-4 Correction of previous data reporting. The amount of discrepancy is minor.

GRI 416: 3-3, 416-1, 416-2 The National Food Chain Safety Office (NÉBIH) and the Food Chain Safety Departments of the County Government Offices regularly take samples of our products on the market. The primary objective of these checks is to verify compliance with legal requirements, including laboratory testing, product labelling and traceability. During on-site visits, the authorities also check compliance with food hygiene and manufacturing requirements.

In the last three years, apart from the small fines indicated in the table above, our Company did not receive any warnings for non-compliance with the law, or any fines for non-compliance with food quality or food safety requirements.

GRI 417-2, 417-3 No proceedings were brought against Zwack Unicum Plc. in the field of marketing communications in the 2024/25 business year. We are subject to a data reporting obligation in connection with a case investigating the advertising activities of influencers. There were no cases of non-compliance regarding product and service information and labelling during the year.

Our Company remained fully compliant with environmental regulations during 2024/25. No complaints or formal enquiries were received during this period regarding our environmental performance.

The regulations for the management of food safety emergencies, with a focus on the safety of our products and the actions to be taken in the event of a breach (e.g. alerts, product recall), are set out in a CEO Instruction and its annexes, updated on 01/04/2025.

We had 1 product recall in relation to our finished products on the market, which concerned the Evian Sport 0,75 PET DRS, 24 0,75 l product and was due to a labelling error. The foreign manufacturer omitted the mandatory markings in Hungarian from its product without prior notice. Though the discrepancy did not endanger consumer health, we acted in accordance with our normal recall procedures: we blocked the quantities shipped and returned the products. Re-deliveries were only made after the markings had been corrected.

Our recall procedure is tested annually to ensure that the necessary actions and responsibilities are clearly defined, and that internal and external communication is effective.

We are constantly monitoring information released in the European Union's Common Alert System for Food (RASFF). During the period under review, there were no alerts involving our Company.

MIR-EBIR targets are set annually, which also identify areas for improvement. To improve food safety, a new tank was purchased in 2024/25 and the labelling machine in Kecskemét was replaced by a more modern one. In the 2025/26 business year, we plan to replace the filling machine in Kecskemét, to replace the gangway bridge between the herb warehouse and the tower in the Unicum

factory, and to resin the floor of the temporary herb warehouse in the Unicum factory.

COMPLAINT HANDLING

GRI 2-25, 2-26 The way we receive and handle customer and consumer complaints is in accordance with our policy for handling complaints about finished products, which is based on the legislation in force. Our policy deals with customer/consumer complaints and grievances regarding our finished products. We strive to ensure that our complainants receive a timely and substantive response. We will continue to receive complaints through a variety of channels. They can be sent to us directly, in person, by telephone, in writing, by letter, by posting a message on our corporate website. We also have a dedicated email address for complaints handling, which is designed to handle customer feedback quickly and efficiently: panaszkezeles@zwackunicum.hu. In addition, complaints may be received indirectly, for example through our regional representatives or our delivery partners.

Consumer complaints about products are handled by the central laboratory manager. In the case of promotional products, the brand manager is responsible for handling customer or consumer complaints about defects or shortages in the promotion, responding to the complaint and compensating the customer or consumer. Customer complaints relating to deliveries will be dealt with and answered directly and promptly by the Customer Service Department, in consultation with the relevant staff of the logistics service provider when necessary.

Complaints are investigated and handled in accordance with internal company policies and according to their type. Consumer complaints may be received by several departments: our Customer Service, the Brand Manager, the Quality Management Department, the Shop, and the Export Manager or Export Coordinator. They are also received by the staff members who manage the dedicated email inboxes published on the company website.

During the 2024/25 business year, a total of 1 substantiated consumer complaint was received regarding the color fading of a bottle of beverage, presumably due to inappropriate storage conditions. Our Company also operates a whistleblowing system, which is managed by the Director of Human Resources. In the 2023/2024 business year, no whistleblowing reports were received at yisszaelesbejelentes@zwackunicum.hu. Our employees can seek advice from their line managers or from the Director of Human Resources on the expectations of responsible business conduct.

Our targets for the future:

→ *Renew our Code of Ethics*

→ *Operate in a lawful manner with minimum fines and observations from authorities*

→ *Reflect ESG targets in the bonus system for managers*

→ *Regular review of compliance obligations*

GRI INDEX

Statement of use		Zwack Unicum Plc has reported in accordance with the GRI Standards for the period 01.04.2024. – 31.03.2025.	
GRI 1 used		GRI 1: Foundation 2021	
Applicable GRI Sector Standard(s)		-	
Indicator number	Indicator name	Place of information	Comment / Reason for omission
GRI 2: General Disclosures 2021			
The organization and its reporting practices			
2-1	Organizational details	p. 7., 52.	
2-2	Entities included in the organization's sustainability reporting	GRI Index	Zwack Unicum Plc., in the same way as the Annual Report.
2-3	Reporting period, frequency and contact point	p. 5.	
2-4	Restatements of information	GRI Index	
2-5	External assurance	p. 5.	
Activities and workers			
2-6	Activities, value chain and other business relationships	p. 6-7., 9., 43.	
2-7	Employees	p. 29.	
2-8	Workers who are not employees	p. 29.	
Governance			
2-9	Governance structure and composition	p. 41.	
2-10	Nomination and selection of the highest governance body	p. 42.	
2-11	Chair of the highest governance body	GRI Index	The chairman of the Supervisory Board is not the same as the General Manager.
2-12	Role of the highest governance body in overseeing the management of impacts	p. 15., 16., 21., 23., 28., 35., 38., 41., 42.	
2-13	Delegation of responsibility for managing impacts	p. 15., 16., 21., 23., 28., 35., 38., 41., 42.	
2-14	Role of the highest governance body in sustainability reporting	p. 5.	
2-15	Conflicts of interest	p. 41., 43.	
2-16	Communication of critical concerns	p. 41.	
2-17	Collective knowledge of the highest governance body	p. 42.	
2-18	Evaluation of the performance of the highest governance body	p. 41., 42.	
2-19	Remuneration policies	p. 42., website	
2-20	Process to determine remuneration	p. 42., website	
2-21	Annual total compensation ratio	p. 30.	
Strategy, policies and practices			
2-22	Statement on sustainable development strategy	p. 3., 4.	
2-23	Policy commitments	p. 11., 34., website	We do not have any specific commitment regarding human rights.
2-24	Embedding policy commitments	p. 11., 34., 40.	
2-25	Processes to remediate negative impacts	p. 48.	
2-26	Mechanisms for seeking advice and raising concerns	p. 48.	
2-27	Compliance with laws and regulations	p. 47.	
2-28	Membership associations	GRI Index	We consider our membership in the following organizations important: the Hungarian Spirit Association, the Advertising Self-Regulatory Board, the Business Council for Sustainable Development in Hungary (BCSDH), the Branded Goods Association.
Stakeholder engagement			
2-29	Approach to stakeholder engagement	p. 43-46.	
2-30	Collective bargaining agreements	p. 29-31.	

GRI 3: Disclosures on material topics 2021			
3-1	Process to determine material topics	p. 13-14.	
3-2	List of material topics	p. 13-14.	
Material topics			
The brackets after the GRI topic names contain the topic names according to the materiality analysis.			
GRI 204 Procurement Practices 2016 (Managing relationships with suppliers, including payment practices)			
3-3	Management of material topics	p. 25., 38.	
204-1	Proportion of spending on local suppliers	p. 39.	
GRI 207 Tax 2019 (Tax payment)			
3-3	Management of material topics	p. 40.	
207-1	Approach to tax	p. 40.	
207-2	Tax governance, control, and risk management	p. 40.	
207-3	Stakeholder engagement and management of concerns related to tax	p. 40.	
207-4	Country-by-country reporting	p. 9., 40., 41.	
GRI 301 Materials 2016 (Resource inflows, including resource use)			
3-3	Management of material topics	p. 38.	
301-1	Materials used by weight or volume	p. 25.	
301-2	Recycled input materials used	p. 26.	
301-3	Reclaimed products and their packaging materials	p. 25.	Regarding our products, the indicator is relevant for packaging materials, for which we do not have information, and it is currently not possible to obtain it with, reasonable effort.
GRI 302 Energy 2016 (Energy)			
3-3	Management of material topics	p. 15-16.	
302-1	Energy consumption within the organization	p. 16-17.	
302-2	Energy consumption outside of the organization	p. 17.	
302-3	Energy intensity	p. 17.	
302-4	Reduction of energy consumption	p. 16-17.	
302-5	Reductions in energy requirements of products and services	p. 16-17.	
GRI 303 Water and Effluents 2018 (Water, Water pollution)			
3-3	Management of material topics	p. 21.	
303-1	Interactions with water as a shared resource	p. 21-22.	
303-2	Management of water discharge-related impacts	p. 22.	
303-3	Water withdrawal	p. 21-22.	
303-4	Water discharge	p. 22.	
303-5	Water consumption	p. 21-22.	
GRI 305 Emissions 2016 (Adaptation to climate change; Mitigation of climate change)			
3-3	Management of material topics	p. 15-16., 17.	
305-1	Direct (Scope 1) GHG emissions	p. 18.	
305-2	Energy indirect (Scope 2) GHG emissions	p. 18.	
305-3	Other indirect (Scope 3) GHG emissions	p. 18.	
305-4	GHG emissions intensity	p. 18.	
305-5	Reduction of GHG emissions	p. 17-18.	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 19.	
GRI 306 Waste 2020 (Waste)			
3-3	Management of material topics	p. 23.	
306-1	Waste generation and significant waste-related impacts	p. 23., 25., 26.	
306-2	Management of significant waste related impacts	p. 23., 24., 26.	
306-3	Waste generated	p. 24.	
306-4	Waste diverted from disposal	p. 24-25., 26.	
306-5	Waste directed to disposal	p. 24-25., 26.	

GRI 401 Employment 2016 (Secure employment; Working hours)			
3-3	Management of material topics	p. 28.	
401-1	New employee hires and employee turnover	p. 29-30.	
401-3	Parental leave	p. 32.	
GRI 403 Occupational Health and Safety 2018 (Health and safety)			
3-3	Management of material topics	p. 33.	
403-1	Occupational health and safety management system	GRI Index	Our company does not operate a standardized occupational health and safety management system.
403-2	Hazard identification, risk assessment, and incident investigation	p. 33.	
403-3	Occupational health services	p. 33.	
403-4	Worker participation, consultation, and communication on occupational health and safety	p. 33.	
403-5	Worker training on occupational health and safety	p. 33.	
403-6	Promotion of worker health	p. 33.	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	GRI Index	No such negative effects were identified.
403-9	Work-related injuries	p. 33.	
GRI 416 Customer Health and Safety 2016 (Health and safety; Protection of children)			
3-3	Management of material topics	p. 35-37., 47.	
416-1	Assessment of the health and safety impacts of product and service categories	p. 47.	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 47.	
GRI 417 Marketing and Labeling 2016 (Access to – quality – information; Responsible market practices)			
3-3	Management of material topics	p. 34., 35.	
417-1	Requirements for product and service information and labeling	p. 47.	
417-2	Incidents of non-compliance concerning product and service information and labeling	p. 47.	
417-3	Incidents of non-compliance concerning marketing communications	p. 47.	

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