

SUSTAINABILITY  
**REPORT**  
OF THE KOMTUR POLSKA  
GROUP FOR 2025



**Komtur**



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## 1. Letter from the President of the Management Board

Dear Sirs and Madams,

I am proud to present to you our first Sustainability Report for 2025. This was a special time for Komtur Polska: we celebrated not only the 20th anniversary of our company's operations in Poland, but also began the evolution of our commitment to sustainable development.

Sustainability has long been an integral part of Komtur Polska's DNA. Over the years, we have incorporated its principles into both our business and social activities. In 2025, recognizing the need for a more systematic approach, we combined these initiatives into a single, comprehensive Sustainable Development Strategy, which covers the 2030 horizon. This strategy forms the foundation of our business decisions and confirms that responsibility and commercial success are inextricably linked.

Dynamic regulatory changes are placing increasing emphasis on responsible and sustainable development. For us, however, this means more than just reporting obligations—we see it as a tool for building long-term value and competitive advantage. Integrating sustainability into our daily operations strengthens our relationships with investors, employees, and partners, while positively impacting our reputation and financial stability. Beyond these tangible benefits, a sound approach to sustainability also supports our image, increases employee engagement, and helps us attract top talent.

We encourage you to read our report which demonstrates how we manage the issues that matter to us and how our initiatives intertwine, creating a coherent approach to sustainable development. We effectively combine our extensive experience and understanding of our industry with aspects of sustainable development, engaging not only our organization but also our value chain.

As a significant player in the healthcare market, we have a responsibility to continue to intensify our efforts and remain an active force in shaping a more responsible and sustainable future. I am proud that Komtur Polska is not only adapting to these changes but also actively supporting them. I greatly appreciate the commitment of both our employees and business partners to incorporating sustainability into everything we do.

This report is just the beginning. True sustainability is an ongoing commitment, and we recognize that real progress requires transparency, accountability, and continuous improvement. We will regularly report on our achievements, challenges, and evolving goals, providing our stakeholders with full visibility into our operations.

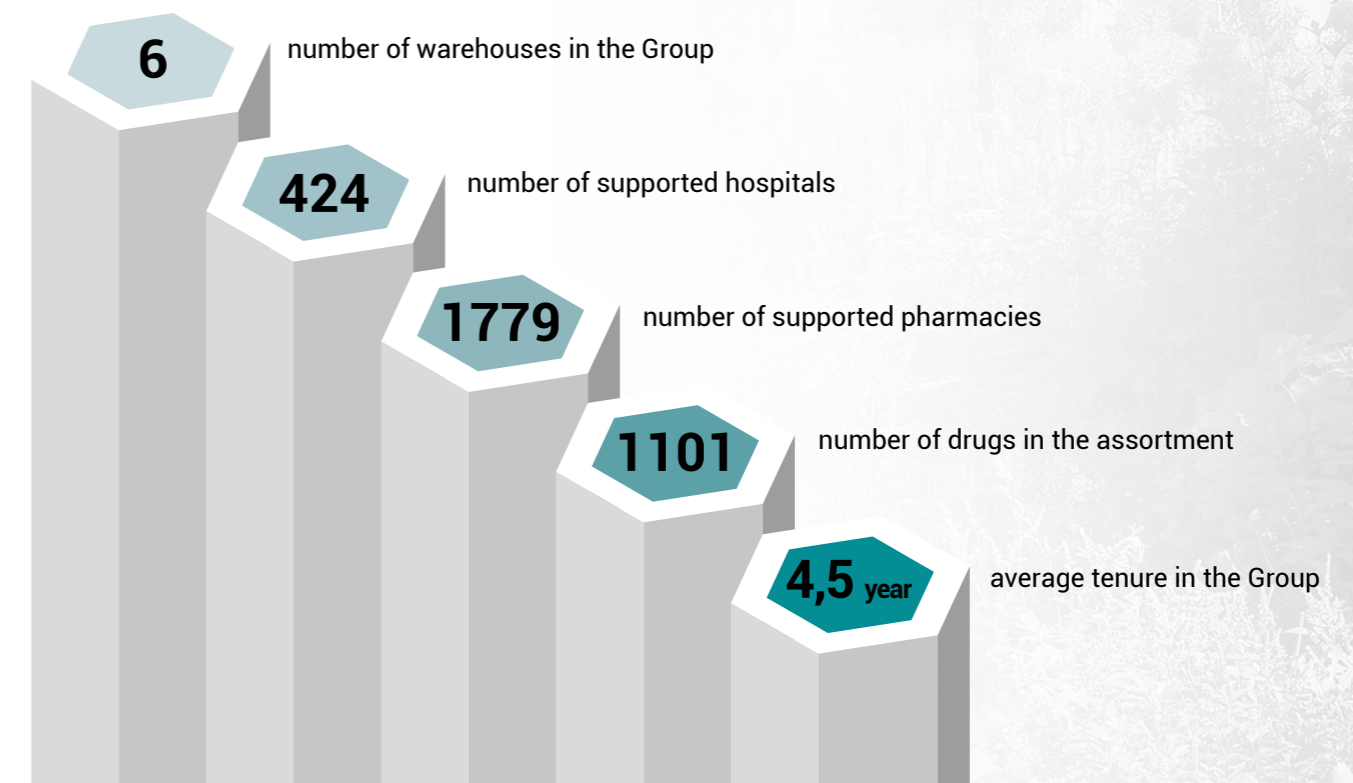
Thank you for being a part of this journey. Together, we are shaping a better future.

With kind regards,  
Paweł Woźnia

## 2. Key information



\* regards Komtur Polska Sp. z o.o.



1. Komtur Polska Sp. z o.o., Manat Sp. z o.o.
2. Komtur Polska Sp. z o.o., Manat Sp. z o.o., Komtur Care Sp. z o.o.
3. Komtur Pharmaceuticals srl, Manat Sp. z o.o.
4. Komtur Polska Sp. z o.o.
5. Komtur Polska Sp. z o.o.

### 3. General information

ESRS 2, BP-1, 5 a, 5 b i, 5 b ii, 5 c, 5 d, 5 e  
BP-2, 13 a, 14c, 15, AR2

#### 3.1 General disclosures

This first sustainability report has been prepared for the Komtur CEE Group in accordance with the provisions of Article 63x of the Accounting Act, applicable for the reporting period ended 31 December 2025. The report was developed accounting for the ESRS standards introduced by Commission Delegated Regulation (EU) 2023/2772. Due to changes in law that entered into force after the end of the reporting period, the obligation to prepare a sustainability report does not apply to the Komtur CEE Group at the time of publication of this report. However, the decision was made to prepare and publish the report to ensure transparency and continuity of non-financial disclosures. All information, data, and indicators presented in the report pertain to the Group's parent company – Komtur Polska Sp. z o.o. – and the entire Capital Group (hereinafter referred to as the Komtur CEE Group), unless otherwise indicated in individual cases. The report covers information and data for the period from 1 January 2025 to 31 December 2025, and the scope of consolidation in this report is the same as in the consolidated financial statements for 2025. Starting from 2025, our non-financial reports will be prepared annually.

#### As at 31 grudnia 2025, the Group consisted of the following entities:



We will not present information regarding intellectual property, know-how, or innovation outcomes in this report, as they do not apply to our Group. Our value chain is included in our double-materiality analysis, and disclosures regarding this are provided in the individual sections. As this is our first sustainability report, there have been no changes to our reporting from previous periods, nor is there any need to correct any errors.

The report has not been subject to third-party verification.

### 3.2 History of Komtur Polska Sp. z o.o.

Our story began twenty years ago – in 2005, in a small office connected to a warehouse at Puławska Street in Warsaw. It was there, amidst boxes and shelves of the first medications, that a team of several people was formed, united by passion, determination, and the belief that something special could be created.



Year after year, the company grew, gaining the trust of partners and customers. During the first decade of our operations, we were joined by additional companies – Manat (2006), Komtur Investments Polska Sp. z o.o. (2010), and Komtur Care Sp. z o.o. (2015), strengthening our position in the pharmaceutical market. As our company grew, the need for more space arose – thus, the idea of opening a new warehouse on Mazura Street in 2015 was born, and a year later, another dream came true: the commencement of construction of a new headquarters at Plac Farmacji 1\* in Warsaw.



\* Both Plac Farmacji and the Hilary Koprowski (a Polish scientist, discoverer, and creator of the first effective vaccine against the polio virus) street leading to it were named on the initiative of Komtur Polska.

In the following years, we began expanding into Central and Eastern European markets, opening branches in the Czech Republic, Slovakia, Hungary, Romania, and Bulgaria. From a small wholesaler, we became a regional leader in pharmaceutical distribution, and our team grew from two people in 2005 to 132 today.

The year 2025, a jubilee year for Komtur Polska Sp. z o.o., brought further breakthrough events - the launch of the manufacturing facility and a new warehouse at 7 Osmańska Street.



Today, after two decades of operation, we look back with pride—and to the future with enthusiasm. The Komtur CEE Group is not just about numbers and business successes. Above all, it's about people, with their commitment, knowledge, and passion, who every day build a company that is responsible, modern, and ready for new challenges.



### 3.3 About us

ESRS 2, SBM-1, 40 a i, 40 a iii, 40 a iii, 40 b

Komtur Polska Sp. z o.o. is a specialized distributor of medicinal products, gene therapies, nutritional supplements, and medical devices, as well as a provider of innovative services for the healthcare and pharmaceutical sectors. As part of the international Komtur Pharmaceuticals group, which boasts over 60 years of experience in the pharmaceutical market, Komtur Polska Sp. z o.o. has two decades of experience in the distribution of medicines and services in Poland.

We are a leader in the distribution of innovative therapies, gene therapies, orphan drugs, and drugs for rare and ultra-rare diseases. We have twenty years of experience

importing drugs not registered in Poland through targeted import and emergency import procedures. Thanks to the Komtur Group's pharmaceutical wholesalers located in Europe, Asia, and North America, we can quickly import drugs to Poland.

We offer a wide range of medicinal products used in oncology, haematology, rare diseases, cardiology, pulmonology, and transplantology. We also supply medical facilities with medical devices and nutritional supplements for special needs.



#### Our services focus on the following main areas:

1

**Orphan and specialty drugs, sales and distribution of medicinal products, gene therapies and nutritional supplements** intended for the treatment of rare and ultra-rare diseases, representation of companies in reimbursement processes, development of marketing strategies, participation in public tenders and promotional activities.

2

**Early Access Programs:** services related to developing concepts for early access programs for medicines, importing medicines not registered in Poland in complex procedures in cooperation with the Ministry of Health and the Office for Registration of Medicinal Products, importing under the Named Patient Supply framework, introducing new medicines to the Polish and international markets, managing the representation of foreign companies as a Representative of the Marketing Authorisation Holder.

3

**Clinical Trials:** Comprehensive support for clinical trials, including sourcing comparators and adjuncts, medical devices, sample delivery, medical device and related supplies, inventory management, project management, temperature-controlled warehousing, and delivery. Based on our own GMP-compliant manufacturing facility, we also offer repackaging, labelling, certification, and release of drugs for clinical trials.

4

**Other services:** support in regulatory, registration, reimbursement, risk management processes, adverse event monitoring services, literature reviews, and comprehensive logistics management operations.

The vast majority of Group companies provide the same range of services as the parent company. The Group also includes a company dedicated strictly to road freight transport (Manat Sp. z o.o.). Komtur Investments Polska Sp. z o.o. is the entity established to handle investment purchases for the Group (e.g., land). Komtur Care Sp. z o.o. manages patient support programs, monitors and manages drug therapy

logistics, and provides educational services for patients and professional training for their caregivers.

In 2025, we launched **Komtur Connect** - a partnership program with pharmacies, based on the provision of hard-to-find, highly specialized products and comprehensive sales and patient care support.

### The Komtur Connect program focuses on access to modern therapies such as:

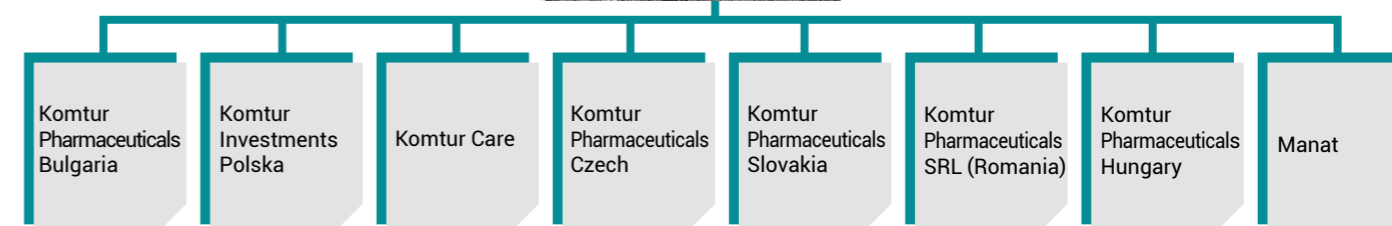


- drugs for rare diseases (orphan drugs),
- imported products, biological and biotechnological products (e.g. immunoglobulins, vaccines),
- advanced medical devices,
- OTC
- foodstuffs for special nutritional purposes.

Patient Support Programs (PSP) are an important element, improving access to therapy, supporting home treatment, and providing education and therapy monitoring. Komtur Connect also includes patient education and prevention through social campaigns and health monitoring activities.

are also provided for pharmacists and patients. Marketing support includes promotional materials and the ability to organize educational events on specific diseases. Each partner pharmacy is assigned a regional representative, provided with personalized telephone and email contact, and provided ongoing support by the Program Office.

The program offers training for pharmacy staff on the use, storage, and advice on specialized products, including training on direct import procedures. Educational materials



Entity name	Address	Subject of operations	% of shares as at 31.12.2025
Komtur Care sp. z o.o.	Plac Farmacji 1, 02-699 Warsaw	wholesale of pharmaceutical and medical products	50%
Komtur Investments Polska sp. z o.o.	Plac Farmacji 1, 02-699 Warsaw	buying and selling of own real-estates	100%
Manat sp. z o.o.	Plac Farmacji 1, 02-699 Warszawa	road transport of goods	100%
Komtur Pharmaceuticals Czech s.r.o.	Za Poříčskou bránou 365/21, Karlín 186 00 Praha 8, Czechia	wholesale of pharmaceutical and medical products	100%
Komtur Pharmaceuticals s.r.l.	Turmelor 1A E Mogosoia, Romania	wholesale of pharmaceutical and medical products	100%
Komtur Pharmaceuticals Slovakia s.r.o.	Karadžičova 16 82108 Bratislava, Slovakia	wholesale of pharmaceutical and medical product	100%
Komtur Pharmaceuticals Hungary Kft.	Szabadföld út 79 1164 Budapest, Węgry	wholesale of pharmaceutical and medical product	100%
Komtur Pharmaceuticals Bulgaria EOOD	Warna, ul. Kapitan I Rang Georgi Kupov 52, m.7, Bulgaria	wholesale of pharmaceutical and medical product	100%

As at 31.12.2025, the Group employed **132 persons.**

### 3.4 Business model and value chain

ESRS 2, SBM-1, 42, 42c

The pharmaceutical wholesaler (Komtur Polska Sp. z o.o.) operates between drug manufacturers (MAH – sourcing raw materials, manufacturing medicinal substances, products themselves, and packaging), other wholesalers/distributors (supplying products for clinical trials), and general contractors for MAH (suppliers of unregistered drugs) – upstream, as well as healthcare providers (hospitals), pharmacies (selling drugs), and patients – downstream. The wholesaler stores and distributes products from manufacturers of both original and generic drugs, and then supplies healthcare providers, hospitals, and pharmacies nationwide. It offers daily drug deliveries nationwide, direct deliveries to pharmacies, and emergency deliveries of life-saving medications. As part of its own

operations, the Komtur CEE Group handles transportation and warehousing, as well as active sales and marketing of its products, and provides customers with an online store. Its upstream value chain also includes regulatory authorities that grant business licenses, as well as service providers ensuring the daily operation of its wholesale operations. The downstream value chain also includes nurses who facilitate care programs for patients requiring home treatment.

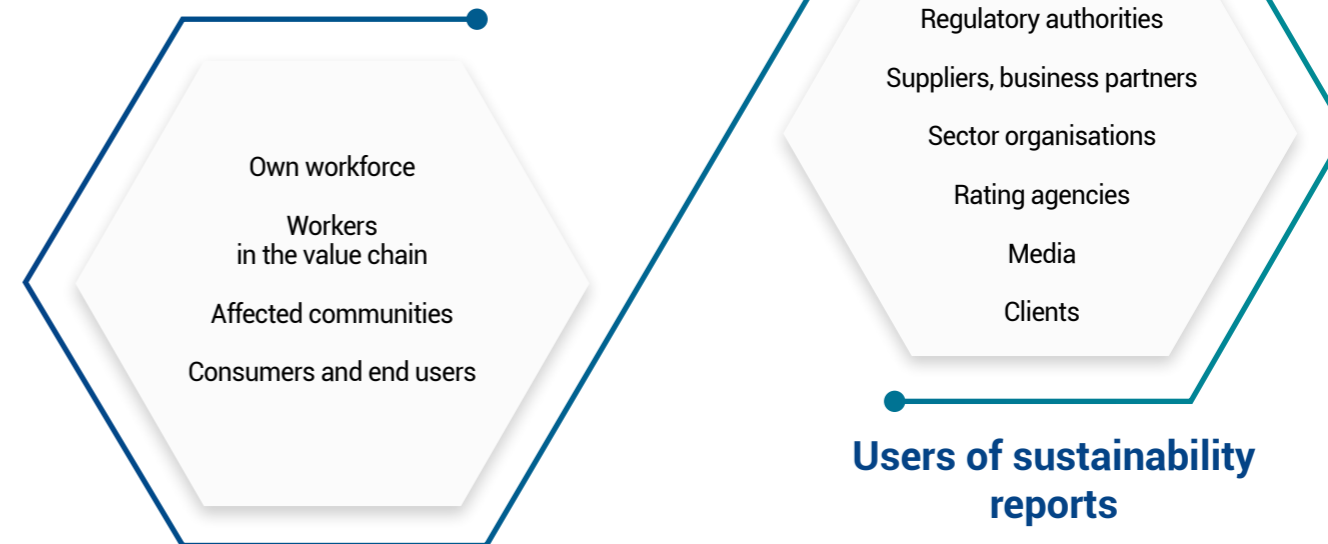


ESRS 2, SBM-2, 45 a, i - v

In accordance with the provisions of the ESRS standards, the Komtur CEE Group divides its key stakeholders into two main categories:

- 1
 persons or groups whose interests are or may be affected – positively or negatively – by the activities of the Komtur CEE Group and its direct and indirect business relationships throughout its value chain and
- 2
 users of sustainability reports – that is, people or entities that use sustainability data to assess company performance, risks and opportunities.

### Stakeholders affected by the Komtur Polska Group



Ongoing engagement with our key stakeholders is part of our due diligence process and sustainability materiality assessment. This allows us to properly identify and assess actual and potential impacts—both positive and negative. The feedback we receive through dialogue with our stakeholders not only forms the basis for our sustainability reporting but also allows us to actively shape our actions.

### Channels of communication with key stakeholders

Stakeholders	Form of dialogue/communication	
Institutional Clients	<ul style="list-style-type: none"> <li>• trade meetings and negotiations</li> <li>• telephone contact (complaints)</li> <li>• e-mail contact (complaints)</li> </ul>	<ul style="list-style-type: none"> <li>• leaflets and brochures</li> <li>• website</li> <li>• whistleblowing channel</li> </ul>
Employees	<ul style="list-style-type: none"> <li>• goal-setting and assessing meetings with superiors</li> <li>• periodical meetings of professional groups</li> <li>• on-the-job trainings</li> </ul>	<ul style="list-style-type: none"> <li>• newsletters</li> <li>• onboarding trainings</li> <li>• satisfaction surveys</li> <li>• whistleblowing channel</li> </ul>
Workers in the value chain	<ul style="list-style-type: none"> <li>• onboarding training</li> <li>• satisfaction surveys</li> <li>• whistleblowing channel</li> </ul>	
Suppliers/contractors	<ul style="list-style-type: none"> <li>• telephone contact (complaints)</li> <li>• e-mail contact (complaints)</li> <li>• whistleblowing channel</li> </ul>	<ul style="list-style-type: none"> <li>• contract negotiation</li> <li>• tender procedures</li> </ul>
Management/Owner	<ul style="list-style-type: none"> <li>• regular meetings/business presentations</li> </ul>	
Sector organisations	<ul style="list-style-type: none"> <li>• involvement in task forces/forums</li> </ul>	<ul style="list-style-type: none"> <li>• participation in events/conferences/seminars</li> </ul>
Regulatory authorities	<ul style="list-style-type: none"> <li>• licence obtaining processes and audits</li> <li>• official correspondence</li> </ul>	<ul style="list-style-type: none"> <li>• inspections</li> </ul>
Media	<ul style="list-style-type: none"> <li>• press releases</li> <li>• social media</li> </ul>	

### 3.5 Risk management

ESRS 2, IRO-1, GOV – 2, 26 a, b, GOV – 5, 36 b, c

Risk management is an integral part of the Komtur CEE Group's business model, which continually develops tools to identify and assess not only business risks but also risks related to sustainable development. Effective risk management principles are implemented with the goal of mitigating threats to both the company's operations and society as a whole.

We ensure that our daily business decisions take into account three key factors: environmental impact, respect for human rights, and fair company management. To this end, we have developed a set of internal sustainability policies that act as a practical guide, helping employees at every level recognize potential risks and make better decisions. This means we treat sustainability issues as seriously as financial or legal matters—they are not an afterthought, but part of the company's normal way of doing business.

Sustainability risk management is a key element of the Komtur CEE Group's business model and the foundation for controlled risk-taking that supports the company's financial stability. The Group identifies, assesses, and manages

environmental, social, and governance factors to achieve better long-term results while mitigating reputational risks. This makes the Komtur CEE Group a reliable partner for its clients and helps realize its vision of building a more resilient organization.

Our risk assessment process incorporates both a top-down and bottom-up approach. To prioritize, we assess the impact and likelihood of each risk, taking into account existing mitigation measures. Komtur CEE Group focuses on risks deemed significant from an environmental and social perspective, as well as those that could lead to economic losses.

#### ESG factors related to sustainability risks:

##### Environment



Factors affecting the quality and functioning of the natural environment and related systems, such as climate change, air, water and soil pollution, and the depletion of natural resources.

##### Society



Factors affecting the rights, well-being and interests of people and communities (including at work).

##### Corporate governance



Factors related to the quality of corporate decision-making and regulation in areas such as transparency, fiscal responsibility, diversity, equality and inclusion, as well as issues related to corruption, bribery and other ethical violations.



### TCFD

E1, SBM-3, 18, 19 a, b, c, AR 7b E1, IRO-1, 21

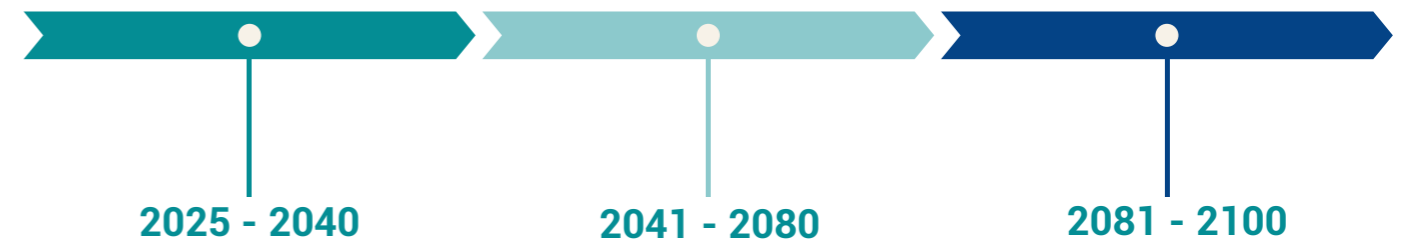
To ensure our approach to sustainability risks is comprehensive, in 2025 we also identified climate change-related risks and opportunities based on the TCFD recommendations. We analysed their financial impact and how we can respond to them.

For analysis and assessment, we selected a 1.5°C temperature increase scenario (RCP2.6, IEA NZE 2050 and IEA SDS), which supports the pursuit of a low-emission economy, and a 4°C increase scenario (RCP8.5), which predicts

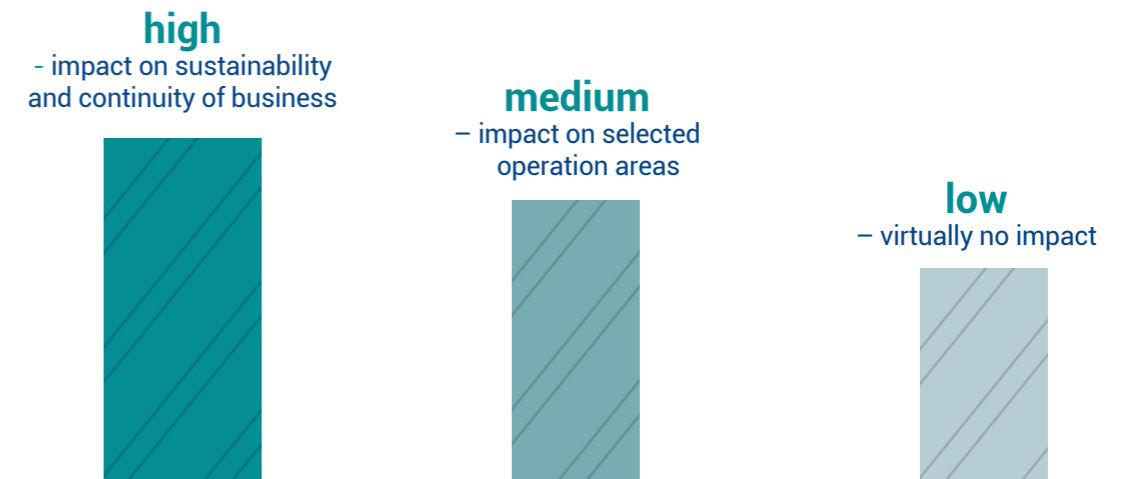
further global warming. In cases of missing data, we also used IEA STEPS scenarios and other available sources.

The scope of the analysis covers all stages of our core business as a pharmaceutical wholesaler, including procurement, transportation, warehousing, and distribution. It encompasses both Group entities and our value chain.

#### The analysis was divided into three time horizons:



#### The impact on operations was assessed on a three-level scale: high, medium and low, taking into account the magnitude of the effects and the probability of their occurrence



The list was developed based on physical risks (acute and chronic), transformational risks (regulatory and legal, market, technology and reputation) and opportunities (resource efficiency, energy, products and services, resilience) that apply to pharmaceutical companies.

## Transformation risks

Category	Description	Risk level	Reference period			Komtur Group's response / resilience
			2025-2040	2041-2080	2081-2100	
Regulatory and legal	<p>Risk: More stringent environmental regulations may require significant investments in cleaner technologies and processes.</p> <p>Potential financial impact: Increased capital expenditures and operating costs to comply with new regulations.</p>	High	X	X	X	Komtur monitors changes in applicable environmental regulations. An emissions reduction plan has been developed, including a transition to cleaner technologies, such as sustainable repackaging solutions and energy-efficient warehouses.
Technology	<p>Risk: Replacing existing products and services with lower-emission options.</p> <p>Potential financial impact: Costs associated with upgrading or replacing outdated technologies to remain competitive.</p>	Medium	X			Komtur actively monitors its emissions and implements measures to reduce them in order to meet sustainable development requirements.
Market	<p>Risk: Growing consumer interest in environmentally friendly products and services.</p> <p>Potential financial impact: Potential loss of key customers/market share if the company fails to adapt to changing consumer demands.</p>	High	X	X		Komtur uses environmentally friendly practices to meet customer expectations.
Reputation	<p>Risk: negative perception resulting from inappropriate environmental practices.</p> <p>Potential financial impact: loss of business opportunities and partnerships, impacting revenue.</p>	Medium	X			Komtur ensures transparency through ESG reporting and involvement in sustainable development initiatives.

## Physical risks

Category	Description	Risk level	Reference period			Komtur Group's response / resilience
			2025-2040	2041-2080	2081-2100	
Acute	<p>Risk: increasingly frequent occurrence of extreme weather events disrupting supply chain operations.</p> <p>Potential financial impact: Financial losses due to operational disruptions and infrastructure damage.</p>	Medium	X	X		Komtur implements risk assessment protocols, diversifies transport routes and supplier portfolio to reduce the risk of disruptions.
Chroniczne	<p>Risk: Rising temperatures lead to increased energy consumption in air-conditioned facilities.</p> <p>Potential financial impact: Increased operating costs due to increased energy consumption.</p>	High	X	X		Komtur is investing in renewable energy systems, such as solar panels, and optimizing cooling systems to reduce dependence on conventional energy sources.

## Chances

Category	Description	Risk level	Reference period			Komtur Group's response / resilience
			2025-2040	2041-2080	2081-2100	
Resource efficiency	<p>Opportunity: Implementing energy- and material-saving technologies in your operations.</p> <p>Potential financial impact: Savings resulting from reduced energy consumption and increased operational efficiency.</p>	High	X			Komtur uses energy-efficient lighting (e.g. LEDs) and intelligent energy management systems in warehouses to optimize resource utilization.
Energy sources	<p>Opportunity: Switching to renewable energy sources for operational purposes.</p> <p>Potential Financial Impact: Longterm cost savings and potential incentives resulting from sustainable energy use.</p>	High	X	X		Komtur is switching to renewable energy sources in its warehouses, and Manat is investing in hybrid vehicles in its transport fleet.
Products and services	<p>Opportunity: Possibility to diversify business activities.</p> <p>Potential financial impact: Access to new markets and increased revenue.</p>	Medium	X	X	X	Komtur will expand the scope of its activities to include manufacturing services.
Resilience	<p>Opportunity: Improving infrastructure to combat the effects of climate change.</p> <p>Potential financial impact: Reduced risk of operational disruptions and associated costs.</p>	High	X			Komtur is investing in infrastructure, such as backup power systems for its warehouses, to ensure operational continuity.



### 3.6 Double materiality assessment

ESRS 2, SBM-3, 48 a

As required by the European Sustainability Reporting Standards (ESRS), we conducted our first double-materiality assessment in January 2025 to determine the thematic areas that are most material to our business both from a financial perspective (i.e., sustainability-related issues that potentially create, preserve, or reduce business value) and to our stakeholders from an impact perspective (i.e., impact on people, communities, and the environment). This two-aspect approach aligns not only with regulation, but also with our efforts to consider all material aspects of our business's impact on society and the planet as well as the impact of society and the planet on our operations. By aligning with these standards,

we strengthen our commitment to complying with international regulations and increasing transparency in ESG reporting. The findings from this assessment shape not only the scope of disclosures in this report but also our strategic priorities in both the short and long term.

In accordance with our Sustainability Reporting Policy, a double materiality assessment is carried out every 3 years, unless there are significant changes to the Company's operations.

Both of these steps allowed for the creation of a long list of impacts (58) and risks and opportunities (76). After internal analysis, 29 impacts and 50 risks and opportunities were subjected to double-materiality analysis according to the following criteria:

- Negative environmental, social and corporate governance impacts were assessed in terms of scale, scope, intensity, reversibility and likelihood

- Positive environmental, social and corporate governance impacts were assessed in terms of scale, scope, intensity, reversibility and likelihood

- Risks and opportunities were assessed in terms of the scale of potential financial impact and likelihood

- Impacts, risks and opportunities were considered in the mid-term as the most predictable

The average of the values from 1 to 5 awarded in each criterion exceeding 3.5 (the agreed materiality threshold) allowed us to establish a list of 39 material impacts, risks and opportunities.

### Double materiality analysis methodology

ESRS 2, IRO-1, BP 17 a, GOV – 2, 26 c

We started the double materiality assessment process by analysing the Group's business model and value chain, taking into account the specificity of the business sector, the countries of operation, and the actors in the entire value chain.

sustainability reports, selected important topics, dialogue with stakeholders and supported Sustainability Goals.

The next step was a benchmarking analysis covering 7 entities, both operating in the pharmaceutical sector and with a business profile as close as possible to the scope of services provided by the Komtur CEE Group. The analysis covered elements such as: sustainable development strategies and established goals, published

External sources were also taken into account, such as the ESRS reporting guidelines, the Global Risk Report 2025, publications on best practices in the area of sustainable development and megatrends, as well as tools such as ENCORE.

We also engaged our stakeholders in the double materiality analysis process.

Stakeholder	Method of involvement in the double materiality analysis
Institutional clients	yes, survey
Employees	yes, survey
Workers in the value chain	yes, survey
Suppliers/contractors	yes, survey
Management/Owner	yes, workshop
Sector organizations	yes, trade conference



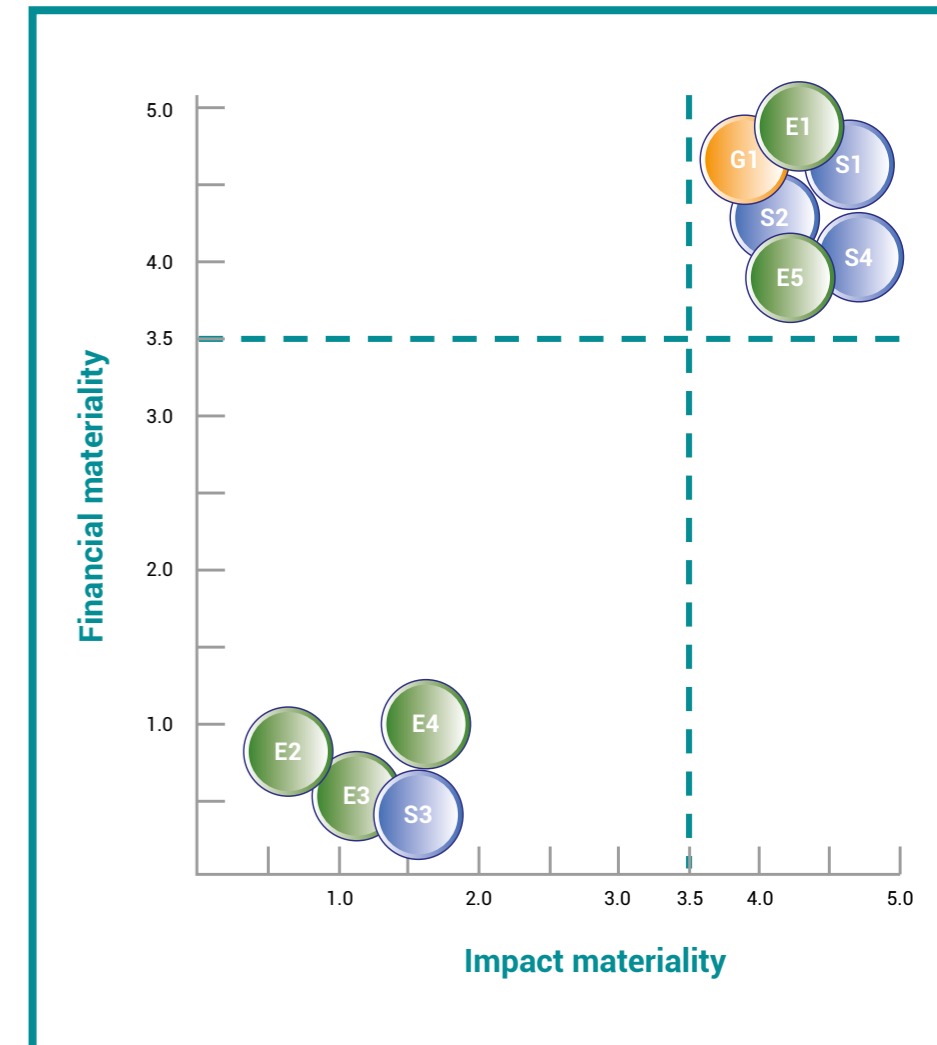
Sustainability area	ESRS topic	Sub-topic	Category	Classification	Description	Time horizon	Upstream	Own operations	Downstream
Environment	E1 Climate change	Energy	Impact	Negative, actual	Energy consumption in infrastructure and operations	Mid-term	Suppliers	Komtur	
Environment	E1 Climate change	Energy	Impact	Negative, actual	High energy consumption in warehouses, especially in the case of cooling and storage under controlled temperature conditions	Mid-term		Komtur	
Environment	E1 Climate change	Energy	Opportunity		Investments in infrastructure to ensure the supply and use of renewable energy in own operations	Mid-term		Manat	
Environment	E1 Climate change	Climate change adaptation	Impact	Negative, actual	Significant emissions from transport logistics, especially in cold chain supply systems	Mid-term		Manat	
Environment	E1 Climate change	Climate change adaptation	Risk		Continued reliance on diesel-powered transport could jeopardise the achievement of decarbonisation targets	Mid-term			
Environment	E1 Climate change	Climate change adaptation	Risk		Exposure to climate-related risks affecting transportation and storage infrastructure	Mid-term	Wholesalers/ Distributors for clinical trials		
Environment	E1 Climate change	Climate change adaptation	Risk		Delays or inefficiencies in the clinical trial process due to environmental disruptions	Mid-term		Komtur	MAHs, contractors
Environment	E1 Climate change	Climate change adaptation	Risk		The development of warehouse space, including energy-intensive refrigeration and lighting systems, carries the risk of failing to achieve the assumed decarbonisation goals	Mid-term		Komtur	
Environment	E1 Climate change	Climate change adaptation	Risk		The development of warehouse space, including energy-intensive refrigeration and lighting systems, carries the risk of failing to achieve the assumed decarbonization goals	Mid-term	Suppliers	Komtur	
Environment	E1 Climate change	Climate change adaptation	Opportunity		Implementing energy-saving technologies and renewable energy systems in warehouses and offices to support the Group's decarbonisation	Mid-term		Komtur	
Environment	E5 Resource use and circular economy	Waste	Impact	Negative, actual	Waste generation due to excessive use or non-recyclable packaging materials	Mid-term		Komtur	
Environment	E5 Resource use and circular economy	Waste	Risk		Repackaging activities that may generate excessive packaging materials or non-recyclable materials that harm the environment	Mid-term		Komtur	
Environment	E5 Resource use and circular economy	Waste	Opportunity		Using biodegradable or recyclable packaging materials to reduce waste	Mid-term		Komtur	

Sustainability area	ESRS topic	Sub-topic	Category	Classification	Description	Time horizon	Upstream	Own operations	Downstream
Environment	E5 Resource use and circular economy	Inflow of resources, including resource utilization	Impact	Negative, actual	Irreversible consumption of non-renewable resources in the operational chain - from packaging to transport fuels	Mid-term		Komtur	
Environment	E5 Resource use and circular economy	Outflow of resources related to products and services	Opportunity		Developing programs for the proper disposal or recycling of expired medicines and packaging materials	Mid-term			
Society	S1 Own workforce	Working conditions - OHS	Impact	Positive, actual	Ensuring safe handling and distribution of medications to avoid harm to employees	Mid-term			
Society	S1 Own workforce	Working conditions - OHS	Impact	Positive, actual	Providing employees with an appropriate working environment and medical care	Mid-term			
Society	S1 Own workforce	Working conditions - job security	Impact	Positive, actual	Ensuring stable employment	Mid-term			
Society	S1 Own workforce	Working conditions - social dialogue	Risk		Lack of employee engagement in sustainability initiatives, such as energy conservation or waste reduction programs, which could undermine the group's sustainability goals	Mid-term			
Society	S1 Own workforce	Equal treatment and opportunities for all – gender equality and equal pay for work of equal value	Impact	Positive, actual	Ensuring there is no pay gap in the organization	Mid-term			
Society	S1 Own workforce	Equal treatment and opportunities for all – measures against violence and harassment in the workplace	Impact	Positive, actual	Ensuring a safe work environment through existing policies/procedures that protect employees	Mid-term			
Society	S1 Own workforce	Equal treatment and opportunities for all – diversity	Impact	Positive, actual	Ensuring a diverse workforce	Mid-term	Suppliers		MAHs, contractors
Society	S1 Own workforce	Equal treatment and opportunities for all – training and skills development	Impact	Negative, potential	Lack of appropriate training and skills development programs	Mid-term	Suppliers		MAHs, contractors
Society	S2 Workers in the value chain	Working conditions - OHS	Risk		Potential exposure to OHS hazards associated with working in an uncontrolled environment	Mid-term			Nurses
Society	S4 Consumers and end-users	Personal safety of consumers and/or end-users – OHS	Impact	Positive, actual	Provision of healthcare services	Mid-term			Hospitals
Society	S4 Consumers and end-users	Personal safety of consumers and/or end-users – OHS	Impact	Positive, actual	Providing relevant information and maintaining educational standards	Mid-term			Nurses

Sustainability area	ESRS topic	Sub-topic	Category	Classification	Description	Time horizon	Upstream	Own operations	Downstream
Society	S4 Consumers and end-users	Personal safety of consumers and/or end-users – OHS	Impact	Positive, actual	Ensuring safe handling and distribution of medicines to avoid harm to end users	Mid-term			
Society	S4 Consumers and end-users	Personal safety of consumers and/or end-users – OHS	Impact	Positive, actual	Providing access to life-saving medicines to support public health through regular deliveries	Mid-term			
Society	S4 Consumers and end-users	Personal safety of consumers and/or end-users – OHS	Risk		Exposure to cybersecurity threats in the context of digital and cloud-based solutions	Mid-term	Suppliers		
Society	S4 Consumers and end-users	Personal safety of consumers and/or end-users – OHS	Risk		Lack of appropriate controls and mechanisms may jeopardize the privacy of consumers and end users	Mid-term			
Society	S4 Consumers and end-users	Impact of information on consumers and/or end-users – access to high-quality information	Opportunity		Participation in initiatives aimed at raising awareness among patients and caregivers about sustainable development in healthcare	Mid-term			Nurses
Society	Entity-specific	Emergency supply of medicines	Impact	Positive, actual	Saving the lives of patients who need fast delivery of medications (rapid deliveries)	Mid-term			
Society	Entity-specific	Access to medicines for patients	Impact	Positive, actual	Closing the gap in access to medicines before they are officially included on the list of reimbursed medicines	Mid-term			
Society	Entity-specific	Support for patients' families	Impact	Positive, actual	Supporting parents of children with rare diseases in leading a normal professional life	Mid-term			
Corporate governance	G1 Business conduct	Corruption and Bribery – Incidents	Impact	Positive, actual	Proper functioning of the ethics committee	Mid-term		Komtur	
Corporate governance	G1 Business conduct	Corruption and bribery – prevention and detection, including training	Impact	Positive, actual	Implementation of appropriate procedures and training	Mid-term	Suppliers	Komtur	MAHs, contractors
Corporate governance	G1 Business conduct	Corporate culture	Risk		Damage to reputation resulting from cooperation with unreliable and unethical suppliers	Mid-term	Suppliers		
Corporate governance	G1 Business conduct	Corporate culture	Risk		Lack of appropriate procedures and controls that may result in fines and loss of reputation	Mid-term		Komtur	
Corporate governance	Entity-specific	Safety of pharmacotherapy	Impact	Positive, actual	Improving the medical knowledge base	Mid-term		Komtur	







## Lista tematów istotnych



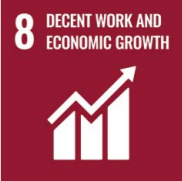

E			S			G		
Environment	E1 Climate change	Climate change adaptation	Society	S1 Own workforce	Working conditions - OHS	Corporate governance	G1 Business conduct	Corporate culture
Environment	E1 Climate change	Energy	Society	S1 Own workforce	Working conditions - job security	Corporate governance	G1 Business conduct	Corruption and Bribery – Incidents
Environment	E5 Resource use and circular economy	Waste	Society	S1 Own workforce	Working conditions - social dialogue	Corporate governance	G1 Business conduct	Corruption and bribery – prevention and detection, including training
Environment	E5 Resource use and circular economy	Inflow of products, including resource utilization	Society	S1 Own workforce	Equal treatment and equal opportunities for all - diversity	Corporate governance	Entity-specific	Safety of pharmacotherapy
Environment	E5 Resource use and circular economy	Outflow of resources related to products and services	Society	S1 Own workforce	Equal treatment and opportunities for all - training and skills development			
			Society	S1 Own workforce	Equal treatment and equal opportunities for all - gender equality and equal pay for work of equal value			
			Society	S1 Own workforce	Equal treatment and equal opportunities for all - measures to prevent violence and harassment in the workplace			
			Society	S2 Workers in the value chain	Working conditions - OHS			
			Society	S4 Consumers and end-users	Impact on consumers or end-users related to information privacy			
			Society	S4 Consumers and end-users	Consumer or end-user influence related to information - access to information (high quality)			
			Society	S4 Consumers and end-users	Personal safety of consumers or end-users - OHS			
			Society	Entity-specific	Emergency supply of medicines			
			Society	Entity-specific	Access to medicines			



The results of the double-materiality analysis not only determined the scope of our reported disclosures and actions in the area of sustainability, but also formed the basis for developing our first Sustainable Development Strategy for 2025-2030.

This strategy is aligned with our business strategy and ensures that our development is conducted with respect for both the planet and people. It supports the achievement of our long-term goals, the objectives of the Paris Agreement, and the Sustainable Development Goals, as we strive to have a real impact on the world around us and drive change for the better.

Material topic	Objective	Key areas	Goal	KPI	Sustainability goal
Climate change	Minimizing carbon footprint and increasing resilience to climate change	<ul style="list-style-type: none"> <li>Energy efficiency</li> <li>Greenhouse gas emissions</li> <li>Climate change resilience</li> </ul>	Achieving a 42% reduction in greenhouse gas emissions (Scopes 1 and 2) by 2030	<ul style="list-style-type: none"> <li>Annual energy consumption</li> <li>Greenhouse gas emissions [Mg CO<sub>2</sub>e] from diesel fuel</li> <li>Greenhouse gas emissions [Mg CO<sub>2</sub>e] from petrol</li> </ul>	
Resource use and circular economy	Promoting responsible use of resources and minimizing waste	<ul style="list-style-type: none"> <li>Waste management</li> <li>Resource efficiency</li> <li>Sustainable packaging</li> </ul>	Obtaining ISO 14001 certification in 2025. Reducing non-hazardous waste per employee by 10% by 2030. Reducing industrial waste volume by 20% by 2030.	<ul style="list-style-type: none"> <li>Share of recycled materials used</li> <li>Number of suppliers meeting sustainable packaging requirements</li> </ul>	
Own workforce	Providing a safe, inclusive and inspiring work environment	<ul style="list-style-type: none"> <li>OHS</li> <li>Employment Security</li> <li>Diversity</li> <li>Training and Development</li> </ul>	Obtaining ISO 45001 certification in 2025. Achieving 50% female representation in management positions by 2026. Employing 3% of people with disabilities by 2030. Employing 5% of newly hired employees aged 55+ by 2030.	<ul style="list-style-type: none"> <li>Annual number of workplace accidents</li> <li>Employee satisfaction rates</li> <li>Gender representation rates</li> <li>Annual employee turnover</li> </ul>	  
Workers in the value chain	Maintaining high OHS standards throughout the entire value chain	<ul style="list-style-type: none"> <li>OHS</li> <li>Safety protocols</li> </ul>	Increase in satisfaction rate by 5%/year	<ul style="list-style-type: none"> <li>Number of training courses conducted for nurses</li> <li>Number of accidents at work</li> </ul>	

Material topic	Objective	Key areas	Goal	KPI	Sustainability goal
Consumers and end-users	Protecting consumer health and privacy while increasing access to information	<ul style="list-style-type: none"> <li>OHS</li> <li>Privacy</li> <li>Data management</li> </ul>	Increase of NPS by 5%/year Obtain ISO 27001 certification by 2027	<ul style="list-style-type: none"> <li>Number of data breaches per year</li> <li>Net Promoter Score (NPS)</li> <li>Number of network resilience tests per year</li> </ul>	 
Business conduct	Promoting a culture of ethical conduct and transparency	<ul style="list-style-type: none"> <li>Corporate Culture</li> <li>Anti-Corruption Training</li> <li>Whistleblowing</li> </ul>	Anti-corruption training for 100% of employees in 2025. Linking sustainable development goals to management remuneration in 2025. Obtaining SME-TA certification in 2026.	<ul style="list-style-type: none"> <li>Percentage of employees receiving training annually</li> <li>Percentage of „at risk“ functions receiving training twice a year</li> <li>Number of reported corruption incidents</li> <li>Number of suppliers confirming compliance with the Supplier Code of Conduct</li> </ul>	 



In 2025, the Group's Management Board consisted of one member, Paweł Woźniak. The age group of the Management Board members was 30–50.

## The topic of sustainable development is important for both the Group's Management Board and the management staff



Paweł Jan Woźniak is a seasoned manager with over twenty years of experience in the pharmaceutical sector and international sales management. He has a degree in sociology from Adam Mickiewicz University in Poznań and a degree in finance and international management from the Poznań School of Banking. He holds an Executive MBA from

the Warsaw University of Technology and an MBA in Healthcare from the Medical University of Lublin. He was also a scholarship holder at the Berlin School of Economics.

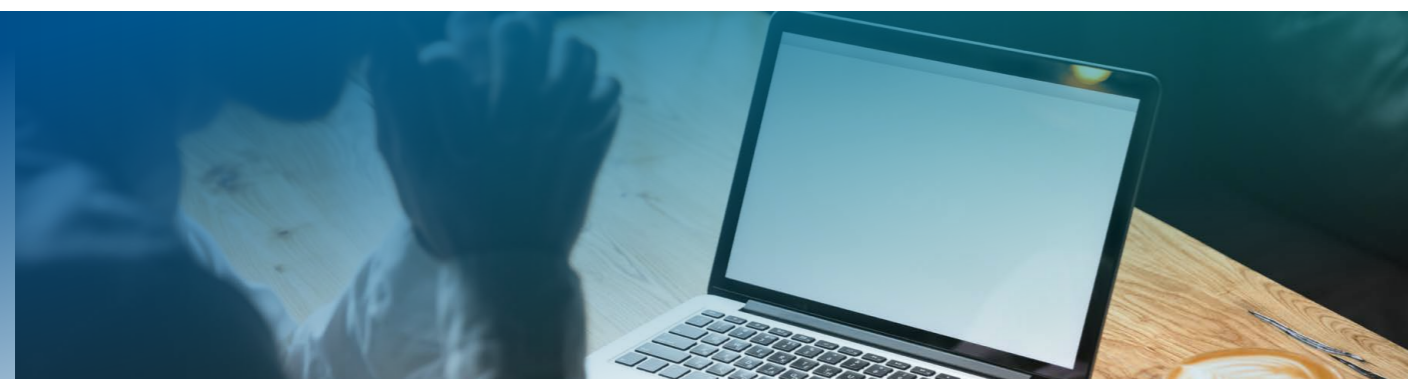
He developed his managerial skills through postgraduate studies in strategic marketing for the pharmaceutical market (Poznań University of Economics), medical pharmacoeconomics (Warsaw University of Technology), and clinical trial management (Gdańsk Foundation for Management Development).

He began his professional career in 2001 at the design firm Bartels Polska. In 2004, he joined Komtur Pharmaceuticals Berlin as Export Manager, responsible for Cen-

tral and Eastern Europe. In February 2005, he took the position of Managing Director of Komtur Polska Sp. z o.o., and in 2015, Regional Director for Central and Eastern Europe. In 2022, he joined the Management Board of Komtur Pharmaceuticals.

Paweł Jan Woźniak serves on the management boards of numerous Komtur Group companies, including: Komtur Investments Polska (since 2015), Manat (since 2013), Komtur Care (since 2015), Komtur Pharmaceuticals Czech Republic (since 2015), Komtur Pharmaceuticals Romania (since 2017), Komtur Pharmaceuticals Slovakia (since 2017), Komtur Pharmaceuticals Bulgaria (since 2020), and Komtur Pharmaceuticals Hungary (since 2020).

He has extensive experience in sustainable development, gained throughout his international career, where he consistently combined business goals with responsibility towards the environment and stakeholders. He is actively involved in sustainable development initiatives and training programs, playing a key role in shaping the strategy, raising awareness, and implementing best practices within the organization. Thanks to his consistency and commitment, he was entrusted with responsibility for sustainable development within the Global Management Board of the Komtur Pharmaceuticals Group.



Sustainable development is a key concern for both the Group's Management Board and the management team. The CEO approves the Group's Sustainable Development Strategy and oversees its implementation, making key decisions in this area. Individual strategic goals are translated into operational actions and assigned to directors and managers in the form of quarterly targets. The level of implementation is systematically assessed during quarterly meetings attended by the directors responsible for specific elements of the ESG strategy and the Management Board. The incentive bonus amount (10% of annual remuneration) for both the Management Board and directors and managers depends on the degree of achievement of the set goals.

The Management Board was actively involved in the process of preparing this report – it approved its structure

and main assumptions, and also participated in the double-materiality analysis.

The CEO and managers actively deepen their knowledge in the field of sustainable development, both during the implementation of projects in cooperation with the sustainability manager and by participating in conferences and training courses offered by industry organizations.



### 3.8 Our commitment to sustainable development

We also actively contribute to the implementation of the Sustainable Development Goals through our involvement in initiatives such as the United Nations Global Compact and the Diversity Charter.

**United Nations Global Compact (UNGC)** is the world's largest initiative for sustainable business development. Created by the United Nations, it brings together businesses, non-governmental organizations, and public institutions to promote a sustainable and inclusive global economy.

The initiative is based on **Ten Principles** covering **human rights, labor standards, environmental protection, and anti-corruption**. These principles provide a universal framework for responsible and ethical business practices and are aligned with the UN Sustainable Development Goals (SDGs). By joining the UNGC, companies commit to integrating these principles into their strategies, policies, and daily operations, and to transparently reporting on progress.

Our membership in the UN Global Compact strengthens our sustainability management system and supports the long-term development of organizations through:

- 1 • **Access to international best practices** in ESG management, risk mitigation and responsible leadership.
- 2 • **Supporting continuous improvement**, including through working groups, tools, and training programs on climate action, human rights due diligence, diversity and inclusion, and responsible supply chain management.
- 3 • **Building stakeholder trust** by confirming compliance with globally recognized standards of ethical conduct and transparency.
- 4 • **Contributing to the achievement of global goals**, including the SDGs, and participating in collective initiatives aimed at combating climate change, social inequalities and supporting responsible corporate governance.

## WE SUPPORT



## Diversity Charter

The Diversity Charter is a voluntary initiative promoting the creation of workplaces based on the principles of equal treatment, respect for diversity, and counteracting discrimination. Signatories commit to implementing policies and practices that support an inclusive work environment in which every person—regardless of gender, age, origin, disability, religion, sexual orientation, or other characteristics—has equal opportunities to develop and fully participate in the life of the organization. The initiative aims to promote diversity and equality in the workplace, increase awareness of diversity management, strengthen organizational cultures based on mutual respect, and disseminate best practices in the area of DEI. Companies that join the Diversity Charter gain a number of benefits, including strengthening the image of a responsible and modern employer, increasing attractiveness in the labour market, and improving the ability to attract talent. Diverse employee perspectives also influence the innovation, efficiency, and engagement of teams. Organisations can also benefit from a rich network of experiences, tools and inspiration, which helps them develop effective diversity management practices and supports their activities in the area of sustainable development.

Moreover, within the sectoral organizations of which we are a member – such as the Chamber of Commerce “Farmacja Polska”, the Association of Entrepreneurs and Employers and the Polish Pharmaceutical Distribution – our representatives engage in activities and dialogue regarding both business issues and the area of sustainability.



Membership in the UNGC reaffirms our long-term commitment to sustainable development and provides us with an important platform to strengthen our impact, expand our knowledge and conduct our business in ways that support a more sustainable future.



### 3.9 Our accomplishments



In 2025, we received many prestigious awards that demonstrate our commitment to responsible business.

In 2025, Komtur Polska Sp. z o.o. was honoured with two prestigious awards, confirming its dynamic growth and commitment to sustainable development. Komtur Polska Sp. z o.o. and Komtur Care received the Forbes Diamonds 2025 award, awarded by Forbes Polska to companies characterized by financial stability, high credibility, and dynamic growth in market value. This distinction is based on key indicators such as profitability, financial liquidity, revenue growth, and payment reliability – confirming the Group’s strong market position and innovativeness.



Additionally, Komtur Polska Sp. z o.o. received the EKO FIRMA 2025 title as part of the Social Responsibility Leaders program for its efforts in promoting responsible business, particularly environmental initiatives. This distinction underscores our commitment to responsible practices and strengthens our position as a reliable, environmentally conscious partner in the pharmaceutical sector.



In 2025, we also became a member of the capital city platform Partnership for the climate - an initiative of the City Hall of the Capital City of Warsaw that brings together institutions, companies, and organizations striving for a common goal: reducing the negative impact on the climate and building a more sustainable future.



In 2025, the Company was awarded the Bronze EcoVadis Medal, placing it among the top 35% of companies. This achievement confirms the Company’s solid approach to managing sustainability issues and social and ethical responsibility.



The EcoVadis rating validates the Company’s implemented actions and policies in the areas of environmental protection, human rights and labour law, business ethics, and responsible supply chain management. Obtaining the Bronze Medal represents an important step in further improving ESG practices and achieving long-term sustainability goals.

## 4. Environment

### 4.1 Climate change

ET. IRO-1, 20 a, AR 9, 20 c, AR 12 a - c

The accelerating pace of climate change, the growing scarcity of natural resources, and increasing environmental pollution constitute some of the greatest global challenges of the 21st century. Rising temperatures, the growing number of regions affected by water shortages, and deteriorating air quality have serious consequences for our core mission – protecting human health. Therefore, caring for the environment and climate is not only our responsibility but also a key element of our Sustainable Development Strategy, consistent with the Paris Agreement.

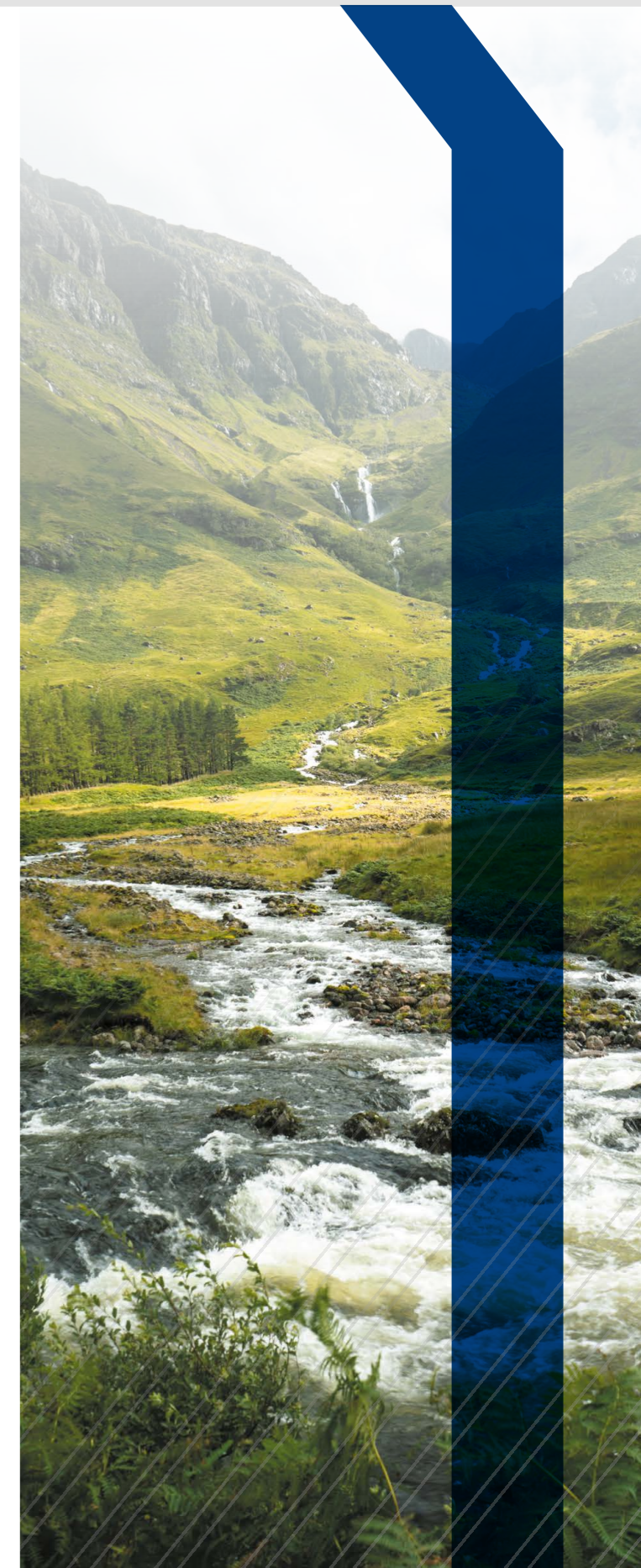
#### 4.1.1 Material impacts, risks and opportunities

The operation of a pharmaceutical wholesaler is closely linked to energy consumption, transport logistics, and climate-controlled warehousing. These elements play a crucial role in ensuring the safe and efficient distribution of pharmaceutical products, but they also contribute to our environmental footprint.

Our primary environmental impacts stem from high energy consumption in warehouses—particularly in refrigeration and air conditioning systems—and significant transport-related emissions, particularly in cold chains. Furthermore, the broader value chain, including infrastructure and supplier operations, also contributes to our overall energy consumption and carbon dioxide emissions.

We understand that climate change poses significant risks to our supply chain and operations. Disruptions caused by extreme weather or regulatory changes can negatively impact transportation efficiency, warehousing infrastructure, and even the timeliness of clinical trials. Our reliance on energy-intensive warehousing and logistics systems underscores the need to implement sustainable solutions. Failure to partner with sustainable suppliers can further complicate our efforts to reduce our environmental impact.

At the same time, these challenges create opportunities to improve our environmental performance. By investing in energy-efficient technologies, renewable energy systems, and infrastructure modernization, we can significantly reduce our carbon footprint. Switching to sustainable energy sources in warehouses and offices, as well as optimizing transportation operations, will play a key role in adapting our operations to a low-carbon economy. Such actions will not only minimize environmental risks but also increase operational resilience and cost-effectiveness.



#### 4.1.2 Policies, strategy and goals

At the Komtur Group, we are committed to responsible environmental management in all aspects of our operations, in accordance with the Komtur CEE Group Environmental Policy. Given the environmental challenges associated with the wholesale distribution of pharmaceuticals—including energy-intensive warehousing, controlled storage conditions, and transport logistics—we strive to minimize our environmental impact while ensuring compliance with applicable regulations.

Our goals for reducing our environmental impact are included in our Sustainable Development Strategy. Our activities focus on reducing carbon dioxide emissions and integrating environmental considerations into decision-making. We actively implement solutions that increase energy efficiency in our facilities, optimize transportation to reduce emissions, and collaborate with stakeholders to promote transparency and sustainability throughout the supply chain. Environmental objectives are embedded not only in our Environmental Policy but also in policies such as our Business Travel Policy and the Code of Conduct for Suppliers and Business Partners.

To effectively achieve our goal of reducing our environmental impact, we have also developed a Decarbonization Plan, which sets the direction for our actions until 2030.



#### 4.1.3 Activities

##### Green office building



Our company's office building is a testament to our commitment to sustainability, energy efficiency, and environmental responsibility. From design to construction, every aspect of the facility reflects our commitment to minimizing environmental impact and promoting a healthier planet.

The building's glass facades not only give it a modern and open character but also maximize the use of natural daylight, reducing the need for artificial lighting. Additionally, the grounds surrounding the building include extensive biologically active areas that support local water retention and enrich the ecosystem.

The heating, cooling, and ventilation systems were designed with innovative and environmentally friendly solutions in mind. The building utilizes a highly efficient brine-to-water heat pump to produce chilled water for the air conditioning system. This system cools the active chilled beams, chilled ceilings, and air handling units, ensuring optimal internal conditions. The heat pump, equipped with a microprocessor-based adaptive control system and refrigerant (R410A), operates with a cooling capacity of 94 kW. To increase energy efficiency, two 1,500-liter buffer tanks store chilled water at different temperatures, enabling passive cooling without the need for the heat pump to operate under specific conditions. This mode significantly reduces energy consumption.

The building is heated using solar collectors, a heat pump, and a supplementary electric boiler. Roof-mounted vacuum tube collectors cover approximately 45% of the annual domestic hot water (DHW) demand. The remaining demand is met by a heat exchanger and an electric heater. The solar collectors are highly efficient – their total absorber area is 24.16 m<sup>2</sup> – and they are designed to prevent overheating and glycol degradation. Interior heating is provided by radiant systems, including underfloor heating, active chilled beams, and ceiling panels. These systems utilize low-temperature heating water, maximizing energy efficiency and occupant comfort.

The ventilation system includes a highly efficient heat recovery unit that significantly reduces energy losses. Fresh air is supplied and conditioned using cooling or heating water generated by the heat pump. The system is divided into zones and equipped with airflow controls, ensuring energy is used only where necessary.

The building management system (BMS) integrates all technical systems, including heating, cooling, and ventilation, on a single platform. This allows for precise monitoring and control, optimizing energy consumption and ensuring maximum efficiency. The BMS supports BACnet protocols, enabling seamless communication and data visualization.



In the event of extreme outdoor temperatures, the building utilizes two inverter-based chillers mounted on the roof, each with a capacity of 62.7 kW. These chillers provide additional cooling for the ground and first floors, ensuring uninterrupted comfort for occupants.

The combination of innovative architecture, renewable energy sources, and advanced technical systems underscores our commitment to sustainability. This building not only minimizes its environmental footprint but also serves as a model for eco-friendly office construction, in line with our core values: transparency, openness, and energy efficiency.

## Our garden



The garden next to our building at Plac Farmacji was designed in a way that not only provides green space for employees and guests of the company, but also supports the local ecosystem. The flowers, shrubs, and trees planted in the garden are all native species, adapted to the soil conditions and sunlight. We have hydrangeas, water lilies in the pond, and calamus by the stream that flows next to our plot. We strive to preserve the natural growth of the plants, especially during the flowering period, when they provide food for the bees in our apiary, which has four hives. We are very proud of our hardworking bees, who provided us with 120 litres of honey last season.

Walking paths have been marked throughout the grounds, which also offer opportunities for strolling along the historic tree avenue, which we systematically manage and maintain in collaboration with

the district's Environmental Protection Department. We also ensured that rainwater is managed in the form of a stream, which serves as the garden's focal point. It serves as a relaxation area for employees, but is also a favourite haunt of the wild birds that visit our garden.

Another unique feature of the garden is the intimate small apple orchard. The trees planted there were specially grown for our company in the arboretum from cuttings of old Polish apple varieties. We are delighted that our trees bear fruit year after year – our employees enjoy using apples from our garden to prepare delicious cakes and desserts.



## Warehouse building



The warehouse building we use is designed with energy efficiency, minimal environmental impact and user comfort in mind, in line with current sustainability guidelines.

- The building is distinguished by increased wall insulation, which significantly reduces heat loss and translates into lower energy consumption for heating and cooling.
- Energy-saving LED lighting was used in the warehouse space – with an intensity of 300 lx in the loading zone and 200 lx in the storage zone, which ensures appropriate working conditions while reducing electricity consumption.
- The facility is connected to the municipal heating network (Veolia Warszawa), which is a significant advantage – power supply from a central heat source reduces greenhouse gas emissions and allows for better control of the building's carbon footprint.

The facility also features solutions that support the sustainable use of resources:

- Electric car chargers have been installed on-site, which helps promote electromobility and reduce exhaust emissions.

- Installed destratifiers support optimal air circulation in high storage spaces, improving thermal comfort and energy efficiency of heating systems.

Proper water management and green areas were also taken care of in the surroundings of the warehouse building:

- A modern system of retention and drainage boxes was used to manage rainwater, allowing water to be retained on the plot and gradually infiltrated into the ground. This solution supports natural retention and relieves the burden on the city's sewer infrastructure.
- Parking lots for passenger cars made of geogrid allow for better drainage of rainwater and reduce the effect of the so-called "concrete desert".
- The land development project includes not only the preservation of existing trees (including a row of poplars along Osmańska Street), but also significant new plantings of over 60 trees, numerous shrubs, and a flower meadow. This greenery not only enhances the aesthetics of the surrounding area but also contributes to improved biodiversity and air quality.

Thanks to well-thought-out design and technological solutions, the warehouse on Osmańska Street is an example of a modern industrial facility that responds to the challenges of modern construction in the spirit of sustainable development.

## Fleet – Manat Sp. z o.o.



As part of its efforts to reduce its environmental impact, a delivery logistics company from the Komtur CEE Group has implemented a comprehensive fleet management system, a key element of which is the Ecodriving System. This program covers all company cars used for freight transport and aims to promote efficient, economical, and environmentally friendly vehicle operation. By using advanced technologies that monitor driving style, the system helps reduce fuel consumption and exhaust emissions, thus reducing the company's carbon footprint.

Each vehicle use requires logging in using an individual RFID identifier assigned to the employee, enabling precise tracking of driving parameters. The system monitors, among other things, speeding (with an alarm limit set at 135 km/h), rapid acceleration, harsh braking, and aggressive manoeuvres. These behaviours influence the Ecodriving score, which is the basis of the motivational system – drivers achieving scores of 85% or higher receive a financial bonus, while scores below 65% may result in disciplinary discussions. Additionally, quality errors, such as inadequate transport conditions or leaving packages in a warehouse, are included in the score.

The bonus system varies depending on the type of work performed: domestic drivers receive a bonus based on kilometres travelled, while local drivers receive a bonus based on days worked. Each employee receives an individual performance report once a month. The program is supplemented by regular training in fuel-efficient driving techniques, such as speed optimization, smooth driving, and efficient engine management. This allows for systematic reductions in CO<sub>2</sub> emissions and operating costs.

A key element of the company's environmental policy is its fleet replacement strategy. Vans used for pharmaceutical transport are used for a maximum period of

three years, maintaining high technical and environmental standards. These vehicles are equipped with modern diesel engines that meet the highest emission standards. The main brand used in this segment is Toyota, due to its reputation, reliability, and favourable warranty terms. The passenger car fleet also consists primarily of Toyota vehicles, including hybrid models. Their low emissions and high energy efficiency perfectly align with the company's sustainable development strategy.

Manat also places great importance on responsible waste management generated during vehicle operation. All service and repair work is performed exclusively at authorized service centres, ensuring the proper disposal of lubricants, tires, and spare parts in accordance with applicable regulations and environmental standards. The company collaborates with a network of authorized Toyota service centres located throughout Poland.

When it comes to tire selection, the company is guided not only by safety and technical performance criteria but also by ESG principles. Preference is given to tires manufactured using technologies that reduce raw material consumption and CO<sub>2</sub> emissions throughout the product lifecycle. Suppliers selected are companies investing in solutions that improve tire durability and reduce rolling resistance, further supporting reduced fuel consumption and greenhouse gas emissions.

Thanks to these integrated activities in the field of operation, replacement, servicing and selection of fleet components, the Komtur CEE Group actively contributes to minimizing the negative impact of its transport on the environment, while increasing operational efficiency.

## 4.1.4 Energy

E1-5, 37 a, b, c i – ii, AR 35, AR 32, AR 33, AR 34, AR 35, 38 a – e, 40

We recognize the crucial role of energy efficiency in reducing our environmental impact and ensuring sustainable operations. The storage and distribution of pharmaceutical products require controlled environments, advanced logistics, and continuous operational efficiency, which in turn impacts energy consumption.

As part of our commitment to sustainability, we continually analyse and optimize energy consumption in warehouses, transportation, and administrative facilities. Through investments in renewable energy sources, energy-saving technologies, and process improvements, we strive to reduce overall energy consumption while maintaining the highest standards of service and product quality.

### Total energy consumption in the Komtur CEE Group by main sources in 2025

Item	Unit	Value
Consumption of fuel derived from coal and coal products	MWh	0.00
Consumption of fuel derived from crude oil and petroleum products	MWh	2 364.37
Consumption of fuel from natural gas	MWh	0.84
Consumption of fuel from other fossil sources	MWh	0.00
Consumption of purchased or obtained electricity, heat, steam and cooling from fossil fuels	MWh	283.66
Total energy consumption from fossil sources	MWh	2 648.88
Share of fossil fuels in total energy consumption	%	75.07
Consumption of energy from nuclear sources	MWh	0.00
Share of consumption of energy from nuclear sources in total energy consumption	%	0.00
Consumption of fuel from renewable sources, including biomass (also including industrial and municipal waste of biological origin, biogas, renewable hydrogen, etc.)	MWh	0.00
Consumption of purchased or obtained electricity, heating and cooling from renewable sources	MWh	879.49
Consumption of renewable energy produced independently without the use of fuel	MWh	0.00
Total renewable and low-emission energy consumption	MWh	879.49
Share of renewable sources in total energy consumption	%	24.93
Total energy consumption	MWh	3 528.37

### Energy intensity per net revenue in the Komtur CEE Group in 2025

Item	Unit	Value
Total energy consumption per net income*	MWh/ 1 mln PLN	0.66

\* regards Komtur Polska Sp. z o.o.



#### 4.1.5 GHG emissions

E1-3, 28, 29 a, E1-4, 33, AR 27 – AR 29, 34 e, f, 16 a, 8, AR 26, AR 30, E1-6, 39 b, AR 46 i

In line with our Sustainability Strategy, we strive to reduce greenhouse gas (GHG) emissions from our own operations. We achieve this through improved energy efficiency, the use of renewable energy sources, and sustainable supply chain practices.

In 2024, we conducted the first calculations of the Komtur CEE Group's carbon footprint in Scopes 1, 2, and 3, in accordance with The Greenhouse Gas Protocol Corporate Accounting and Reporting Standard (Revised Edition, 2004). We selected 2024 as the base year. The analysis covered all Group companies operating in Poland, the Czech Republic, Romania, Slovakia, Hungary, and Bulgaria (operational control boundaries).

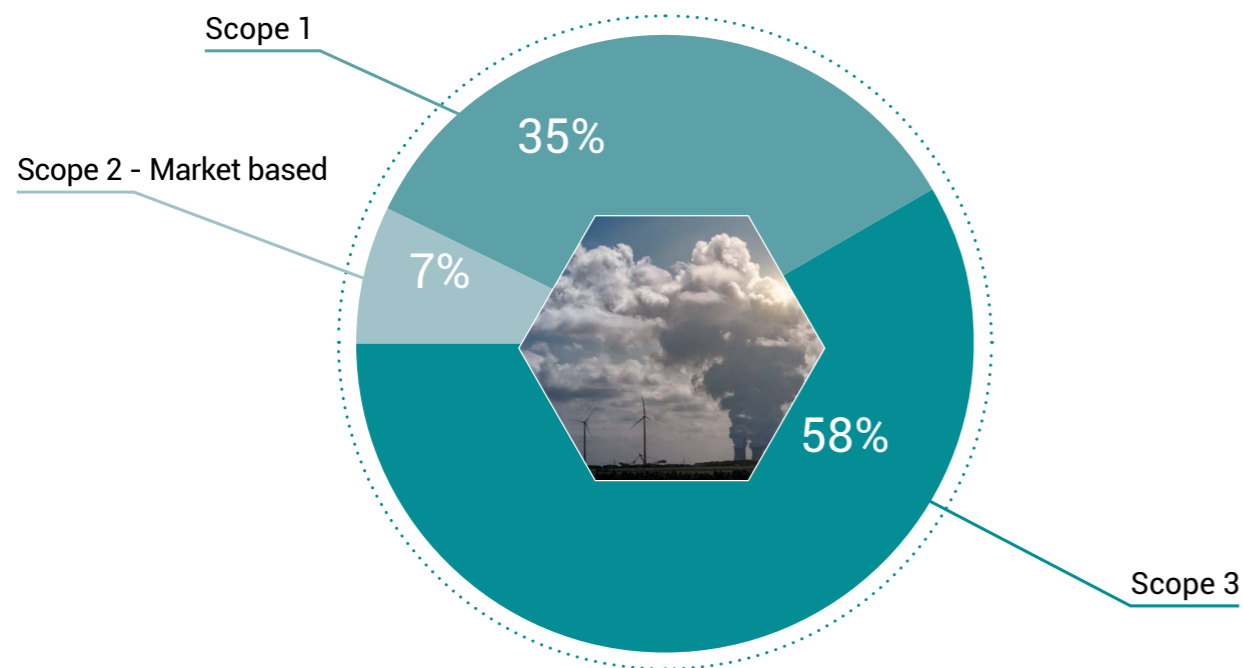
For the calculations for 2025, the following emission factors were used: DEFRA 2025 for fuels, KOBiZE, AIB for electricity (supplier mix and residual mix), factors from the supplier – if available, factors from the heat supplier for thermal energy, and EXIOBASE v3.8.2 and Ecoinvent 3.12 for Scope 3.

The greenhouse gas emission calculations include seven gases included in the Kyoto Protocol: carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>), nitrogen trifluoride (NF<sub>3</sub>).

The GHG emissions inventory included entities within the consolidated capital group. There are no other associates, joint ventures, unconsolidated subsidiaries (investors), or contractual arrangements constituting joint arrangements that are not implemented through KOMTUR.

Total market-based greenhouse gas emissions amounted to 1,852.65 Mg CO<sub>2</sub>e, of which 601.43 Mg CO<sub>2</sub>e were direct emissions (Scope 1), 135.95 Mg CO<sub>2</sub>e were indirect emissions related to electricity and heat consumption (Scope 2), and the largest part – 1,078.90 Mg CO<sub>2</sub>e – other indirect emissions in the value chain (Scope 3).

#### Emissions share by scope (Mg CO<sub>2</sub>e) market based



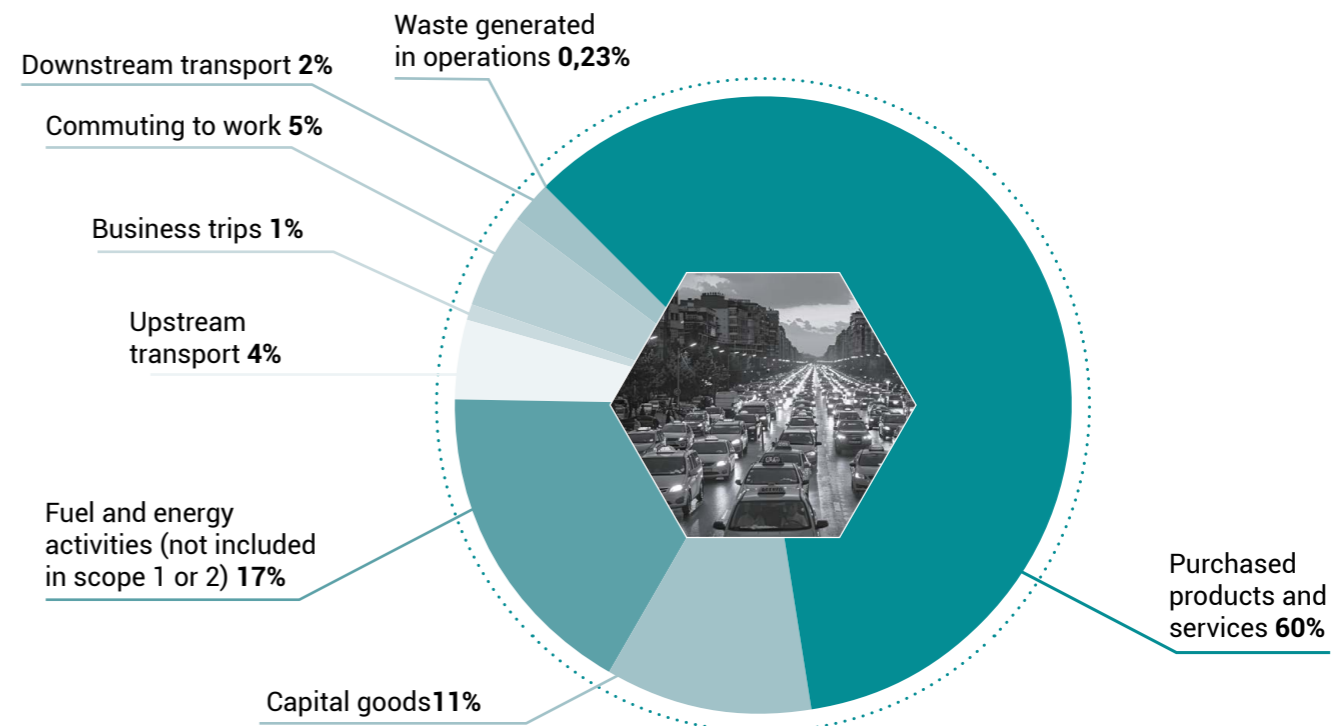
Within Scope 1, the dominant source of emissions was the operation of the company vehicle fleet, accounting for 601.43 Mg CO<sub>2</sub>e, with a small share from refrigerant emissions. Within Scope 2, emissions calculated using the location-based method were 601.46 Mg CO<sub>2</sub>e, and using the market-based method were 135.95 Mg CO<sub>2</sub>e.

Scope 3 emissions analysis showed that purchased products and services (excluding pharmaceuticals, which are trans-

ported) were the key source of emissions (660.13 Mg CO<sub>2</sub>e). Capital goods accounted for significantly lower emissions compared to the previous year (120 Mg CO<sub>2</sub>e), as a major capital investment was completed. Other upstream emissions associated with fuels and energy (167.78 Mg CO<sub>2</sub>e) and upstream transport in the supply chain (45.02 Mg CO<sub>2</sub>e) were the next significant categories.

Carbon footprint calculations have not been subjected to third-party verification.

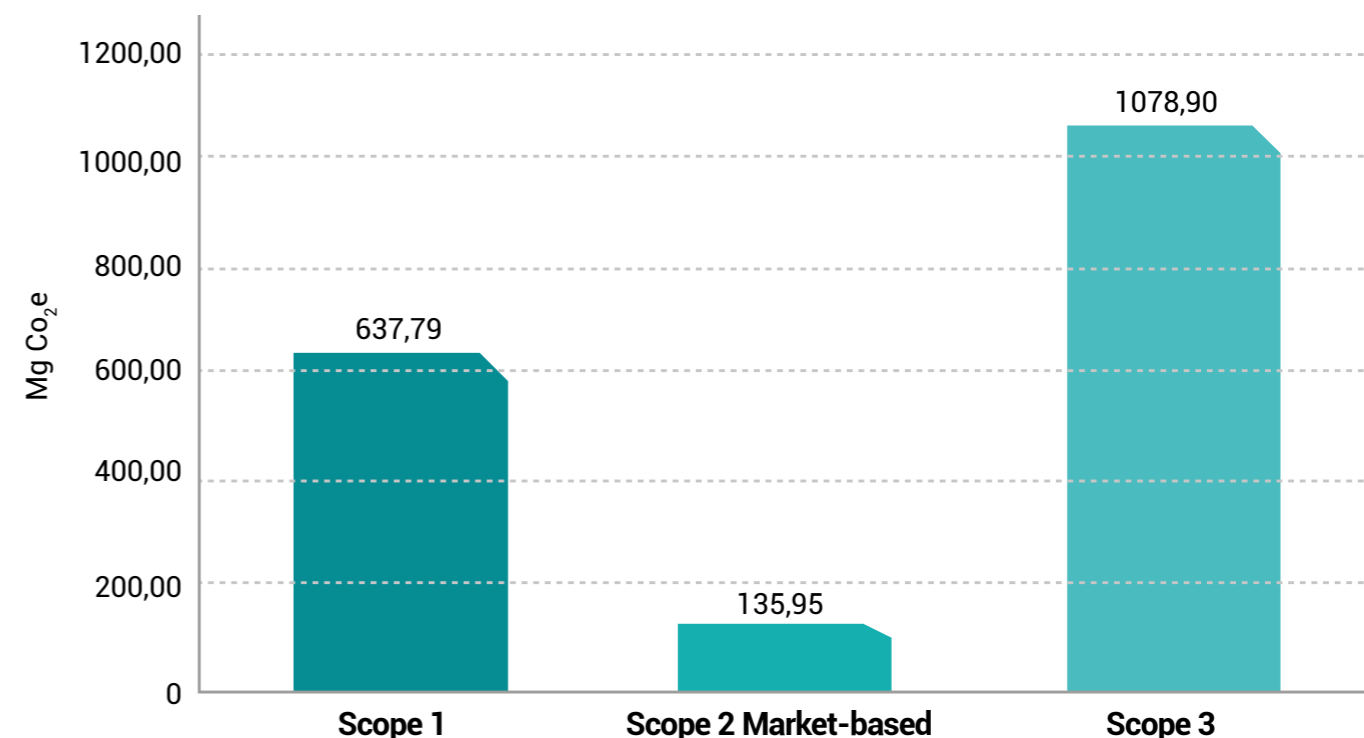
#### Emissions structure - Scope 3 (Mg CO<sub>2</sub>e) Komtur Polska Group



Employees' commuting to work was characterized by emission intensity of 51.96 Mg CO<sub>2</sub>e, business trips were responsible for emissions of 6.30 Mg CO<sub>2</sub>e, downstream transport 25.19 Mg CO<sub>2</sub>e, while emissions related to waste management amounted to 2.48 Mg CO<sub>2</sub>e.

Total Scope 1 and 2 emissions amounted to 773.74 Mg CO<sub>2</sub>e (market-based), and their share in the total carbon footprint is lower compared to Scope 3 emissions, which account for 58% of the Group's total GHG emissions.

#### Emissions by scope KOMTUR POLSKA GROUP market-based 2025



## Decarbonization plan



The results of our carbon footprint calculations in scopes 1, 2 and 3 became the basis for developing a decarbonisation plan, the aim of which is to significantly reduce greenhouse gas emissions by 2030.



## Climate change goals

For Scopes 1 and 2, the Group has adopted a target of reducing absolute emissions by 42% by 2030 compared to the 2024 baseline. This target is consistent with the ambition level for the 1.5°C scenario (the Group is analysing the possibility of validating the target in the SBTi).

In Scope 3, actions are planned to reduce emissions in key categories, such as capital goods, purchased goods, transport, and energy and fuel consumption across the entire value chain.



Our goal is to gradually implement actions in key areas of our operations and closely monitor progress. These solutions are designed not only to reduce emissions but also to strengthen the organization's resilience in light of future climate regulations and support innovation in logistics and infrastructure.

## Scopes 1 and 2 – main actions planned

01

**Vehicle fleet transformation** – gradual replacement of diesel and petrol cars with hybrid and electric models.

02

**Logistics optimization** – use of AI-based route planning and development of logistics centres to shorten transport distances.

03

**Improving energy efficiency** – eco-driving programmes, electrification of last mile transport and reduction of fossil fuel heating.

04

**Refrigerant management** – continuous monitoring, regular leak detection, use of low GWP refrigerants and incorporation of refrigeration efficiency criteria into purchasing policy.

05

**Transition to renewable energy sources** – installing photovoltaic systems, concluding agreements with renewable energy suppliers and achieving 100% purchases of electricity from renewable energy sources in all locations by 2030 (through the purchase of guarantees of origin, green tariffs).

## Scope 3 – Main actions planned

01

**Reducing emissions in the supply chain** – introducing low-emission standards for suppliers and using recycled materials in packaging.

02

**Optimizing packaging and transport processes** – reducing unnecessary packaging, using returnable packaging, promoting bulk deliveries and choosing lighter materials.

03

**Efficient purchasing and investments** – preferred suppliers with environmental product declarations (EPDs) that meet ESG criteria, including the use of CO<sub>2</sub> emission indicators per tonne-kilometre in logistics services.

04

**Infrastructure modernization** – replacing equipment with high energy efficiency devices.

05

**Changes to business travel policy** – promoting videoconferencing and preferring rail and shared transport for domestic and regional travel.

	Past information			Intermediate goals and years covered by the goal		
	Base year 2024	2025	% 2025/2024	2030	2050	Annual target in %/ base year
<b>Greenhouse gas emissions of scope 1</b>						
Gross Scope 1 greenhouse gas emissions (tCO <sub>2</sub> e)	597.14	601.43	7%	346	Goal not determined	-7%
Percentage of Scope 1 greenhouse gas emissions from regulated emissions trading systems (%)	Komtur is not an operator of installations covered by the EU Emissions Trading Scheme (EU ETS).					
<b>Greenhouse gas emissions of scope 2</b>						
Gross Scope 2 GHG emissions by location-based method (tCO <sub>2</sub> e)	407,63	601.46	48%	Not applicable	Goal not determined	Not applicable
Gross Scope 2 GHG emissions by market-based approach (tCO <sub>2</sub> e)	397,85	135.95	-66%	231	Goal not determined	-7%
<b>Material greenhouse gas emissions of scope 3</b>						
Total gross indirect (Scope 3) greenhouse gas emissions (tCO <sub>2</sub> e)	3234.77	1 078.90	-67%	Goal not determined	Goal not determined	Not applicable
1 Purchased goods and services	422.17	660.13	56%	Goal not determined	Goal not determined	Not applicable
2 Investment goods	2 409.18	120.05	-95%	Goal not determined	Goal not determined	Not applicable
3 Fuel and energy activities (not included in scope 1 or 2)	215.92	167.78	-22%	Goal not determined	Goal not determined	Not applicable
4 Upstream transport and distribution	69.49	45.02	-35%	Goal not determined	Goal not determined	Not applicable
5 Waste generated during operation	5.49	2.48	-55%	Goal not determined	Goal not determined	Not applicable
6 Business trips	35.57	6.30	-82%	Goal not determined	Goal not determined	Not applicable
7 Employees' commute to work	49.96	51.96	4%	Goal not determined	Goal not determined	Not applicable

8 Leased upstream assets	-	-	-	Goal not determined	Goal not determined	Not applicable
9 Downstream assets	26.99	25.19	-7%	Goal not determined	Goal not determined	Not applicable
10 Processing of sold products	-	-	-	Goal not determined	Goal not determined	Not applicable
11 Use of sold products	-	-	-	Goal not determined	Goal not determined	Not applicable
12 Processing of sold products at the end of their shelf life	-	-	-	Goal not determined	Goal not determined	Not applicable
13 Leased upstream assets	-	-	-	Goal not determined	Goal not determined	Not applicable
14 Franchises	-	-	-	Goal not determined	Goal not determined	Not applicable
15 Investments	-	-	-	Goal not determined	Goal not determined	Not applicable
<b>Total greenhouse gas emissions</b>						
Total greenhouse gas emissions (location-based method) (tCO <sub>2</sub> e)	4 239.54	2 318.16	-45%	Goal not determined	Goal not determined	Not applicable
Total greenhouse gas emissions (market-based method) (tCO <sub>2</sub> e)	4 229.76	1 852.65	-56%	Goal not determined	Goal not determined	Not applicable

## 4.2 Use of resources and circular economy – input and output resources and waste

At Komtur CEE Group, we are committed to minimizing our environmental impact by optimizing resource use and implementing the principles of a circular economy. As a pharmaceutical wholesaler, we recognize the crucial role of responsible material management, waste reduction, and closing the loop. Therefore, we focus on sustainable

sourcing of raw materials and implementing innovative recycling initiatives to reduce waste and maximize the life cycle of valuable resources.

### 4.2.1 Material impacts, risks and opportunities

E5 IRO-1, 11 a

The nature of a pharmaceutical wholesale operation means the Group is involved in the purchase, storage, and distribution of large quantities of medical products, which generates packaging waste. Excessive or non-recyclable packaging materials increase landfill waste and resource consumption. Inefficient resource utilization in warehousing, logistics, and repackaging processes leads to unnecessary material consumption, increasing our environmental footprint. Furthermore, expired medications are a significant component of our waste stream, and their disposal must be handled by specialized specialized entities.

packaging solutions can also lead to increased costs, reputational risk, and the loss of customers who prioritize maintaining environmental standards.

To mitigate these risks and reduce our environmental impact, we actively seek sustainable alternatives and undertake waste reduction initiatives. Key opportunities include selecting eco-friendly packaging options (e.g., biodegradable materials), collaborating with industry partners, and raising stakeholder awareness to ensure responsible waste management and promote circular economy principles.

One of the key environmental risks associated with our operations is the potential generation of excessive or non-recyclable waste from repackaging operations. If not properly managed, this waste can contribute to environmental pollution and increased waste volumes, contradicting sustainable development goals and regulatory requirements. Failure to implement more sustainable



### 4.2.2 Policies, strategy and goals

E5-1, 14, AR 9 a  
E5-3, 24 c, AR 17

At Komtur CEE Group, we implement a sustainable waste management system that minimizes environmental impact and increases resource efficiency in our warehousing and repackaging operations. Our approach, described in our Waste Management Policy, is based on waste prevention, reduction, reuse, and recycling, ensuring responsible management of materials throughout every stage of their life cycle. A sustainable approach to waste and resource conservation are also included in our Environmental Policy.

committed to achieving landfill-free status, ensuring that less than 1% of waste ends up in landfills. All subsidiaries are required to align with this policy, while adapting implementation strategies to local regulations and infrastructure. Through continuous improvement, transparent reporting, and the use of best practices, we aim to increase sustainability in pharmaceutical distribution and support the circular economy.

In line with our Sustainability Strategy, we aim to reduce hazardous waste per employee by 10% and achieve an 80% recycling rate for general waste by 2030. We are also

### 4.2.3 Activities

E5-2, 19, 20 d, f, AR 12a

#### Warehouse

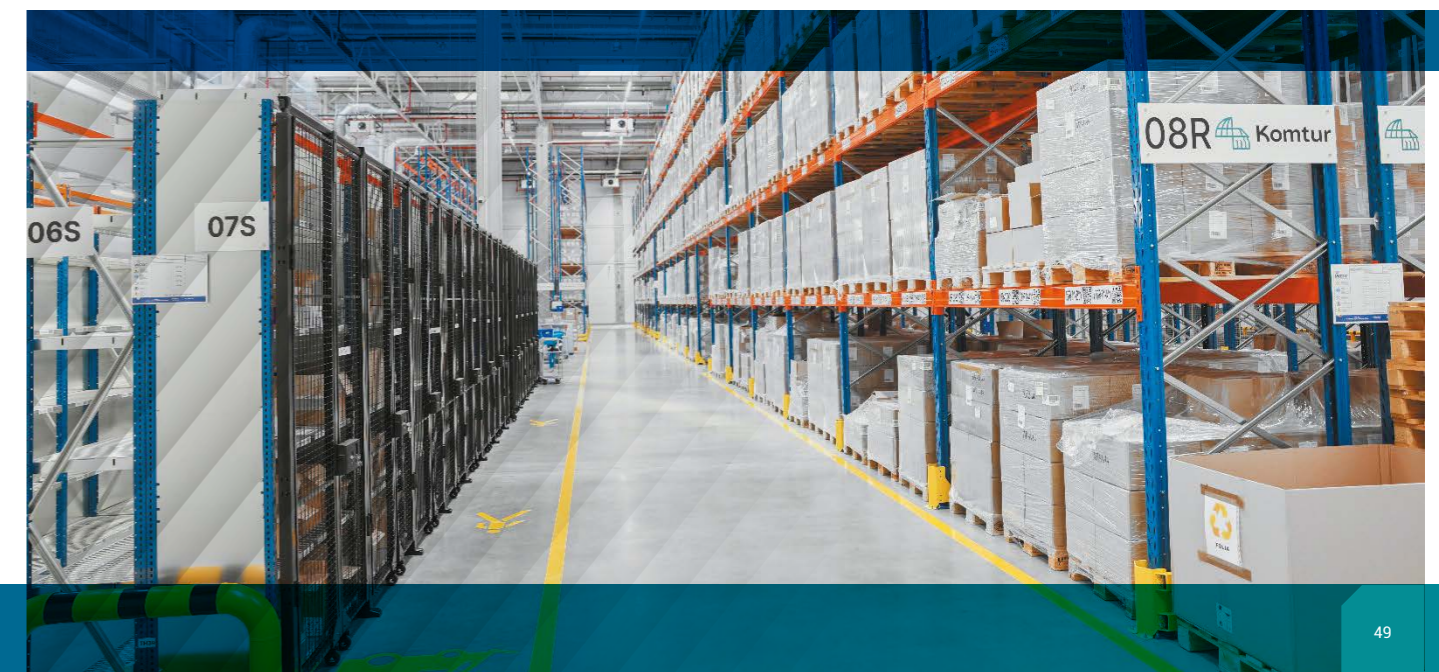


To reduce waste at source, we optimize operational processes, minimize raw material consumption, and eliminate environmentally harmful materials. Where possible, we explore opportunities to reuse materials throughout the supply chain, and recyclable waste, such as plastic and cardboard, is reintroduced into the production cycle. Landfill disposal is a last resort and applies only to inert materials that cannot be reused, recycled, or recovered.

implemented a waste segregation system at source to facilitate recycling and safe disposal. We work with suppliers to reduce packaging waste and promote the use of reusable materials. Regular training raises employee awareness of best practices and ongoing monitoring ensures compliance with environmental regulations and industry standards. We systematically track the amount of waste generated and set specific goals for its reduction and recycling.

We also implement sustainable solutions, for example, by reusing shipping boxes. Instead of investing in new thermal packaging, the company opted for a reusable system, which brings numerous ecological and economic benefits.

Furthermore, expired pharmaceutical products are properly secured and disposed of through return-to-manufacturer programs or delivered to certified disposal companies to prevent contamination and ensure regulatory compliance. Effective waste management requires appropriate implementation mechanisms. We have



One of the most important aspects of this approach is the significant reduction in waste. The use of reusable boxes eliminates the need for frequent disposal and reduces the amount of waste requiring landfill and processing. This system helps reduce the global problem of excessive waste production, especially plastic and paper.

Another significant advantage is the conservation of natural resources. The production of single-use packaging requires a large amount of materials, including plastics and cellulose. Reusing shipping boxes reduces the need for new raw materials, which translates into lower resource consumption and a reduced negative environmental impact.

One key factor in reducing carbon footprint is also the reduction of greenhouse gas emissions. The production process of new packaging is associated with high energy consumption and CO<sub>2</sub> emissions, especially in the case of plastic. Reusing shipping boxes over multiple cycles significantly reduces the total emissions of these gases because it eliminates the need to frequently produce and transport new packaging.

Additionally, reusing boxes saves energy. The production of packaging materials, especially plastic, is energy-intensive. By choosing a recycling and reuse solution, Komtur Polska Sp. z o.o. reduces the energy consumption needed to produce and process new packaging, further reducing its carbon footprint.

Implementing such a system requires appropriate logistics management, including quality control of the boxes in circulation and procedures for cleaning and reuse. Despite these challenges, the environmental benefits are invaluable – reduced waste, resource savings, lower CO<sub>2</sub> emissions, and more efficient energy use make our business model more sustainable. Through such initiatives, the company not only contributes to environmental protection but also promotes a responsible approach to supply chain management.



To reduce raw material consumption and transport-related emissions, we've changed the structure of the packaging used to ship medications. The thickness of the cardboard in which the products are shipped has been reduced from **5 to 3 layers**. This change not only reduced material consumption but also reduced shipment weight, which translates into a reduction in transport-related CO<sub>2</sub> emissions.

In 2025, a cutting machine became a supporting element of the circular economy in our warehouse.

It transforms the bulk boxes in which our products arrive into eco-friendly filler for our shipments. Pallets, both wooden and plastic, also function in the closed loop.

When purchasing materials and equipment necessary for our logistics operations, we also pay attention to their origin and carbon footprint – examples include packaging foil without cardboard rolls or electricity-free paper feeders.

## Manufacturing facility



Our manufacturing facility operates a reusable workwear system for production workers, including cotton aprons, hats, and jackets. This solution replaces disposable protective clothing with durable garments that are professionally laundered, quality-controlled and, if need be, repaired, before being recycled.

The implemented system helps reduce textile waste and the need for raw materials and disposables, while maintaining applicable hygiene and regulatory requirements specific to the pharmaceutical industry. This initiative exemplifies the practical application of circular economy principles by extending product lifecycles, preventing waste at source, and promoting reuse and repair. This model allows for a shift from a linear „make-use-dispose“ approach to more efficient and responsible resource management.



## ISO 14001 Certification



ISO 14001 is a recognized international standard for environmental management systems, providing a systematic framework for organizations to effectively manage their environmental obligations. Its implementation (at Komtur Polska Sp. z o.o. and Manat Sp. z o.o.) was one of our Group's goals for 2025, as it reaffirms our commitment to sustainable development, ensures compliance with legal and regulatory requirements, and

increases overall operational efficiency. This standard has helped us define a clear environmental policy with measurable goals, as well as systematically assess and minimize the environmental impact of our activities, products, and services. Integrating ISO 14001 into our business operations allows us not only to meet our environmental commitments but also to strengthen our market position, build stakeholder trust, and contribute to long-term sustainable development.



The resources brought into our Group include products purchased and used in operations, those intended for resale, and materials used for packaging and shipping services. These include IT equipment, warehouse equipment, warehousing and logistics equipment, as well as pharmaceuticals and medical devices. We also purchase packaging materials, including paper, cardboard, and foil.

The weight of individual material groups may change in subsequent reporting periods due to the variability of the product mix and the scope of logistics services provided. Data for 2025 only includes Komtur Polska Sp. z o.o. The methodology and scope of data collected in this area will be improved in subsequent years.



Input resources at Komtur Polska Sp. z o.o. in 2025

Item	Unit	Value
Total weight of input resources	kg	401 478
Total weight of technical materials introduced into the organization**	kg	2 100
Percentage of recycled materials***	%	15

Output resources related to products and services



Output resources are products we have purchased and delivered to our customers. Our Group's product portfolio includes medications, dietary supplements, and medical devices.

As with input resources, the data collected here also relates solely to Komtur Polska. We plan to collect this type of data from other Group companies and will report on it in the coming years.

Output resources at Komtur Polska Sp. z o.o. in 2025

item	unit	Value
Total weight of output resources *	kg	349 037

\*medicines, supplements and medical devices  
 \*\*packaging materials  
 \*\*\*bulk packaging processed into filler/reused fillers



The specific nature of the Group's operations means that waste management is a significant aspect of our environmental impact. Waste is generated both during our logistics and warehousing operations and in our offices.

provide data regarding the expected useful life of products, their reparability, or the recyclability of packaging.

Waste such as medicinal products and packaging materials (cardboard boxes, leaflets, etc.) are collected and disposed of exclusively by a specialized company with the appropriate qualifications for this type of operation. Packaging materials are transported by a qualified waste management service provider because we must ensure that printed packaging materials do not fall into the wrong hands, enabling the creation of an illegal supply chain.

All waste, except municipal waste, is recorded in the BDO system. Detailed quantitative monitoring is conducted according to waste codes, allowing for tracking progress in reducing waste volume and increasing waste sorting.

Due to the nature of our business, we do not provide data regarding the recyclability of products -medicines and medical devices are fully recyclable. We also do not

The types of waste generated by us are:



• **Municipal waste** - waste that is related to nonindustrial human activity and whose nature and composition is similar to waste generated by households. Waste generated in offices and warehouse staff rooms.

• **Packaging waste** – paper, foil, and plastics generated in warehouses and during repacking. Recyclable waste is collected in appropriate containers and transferred to a waste collector. Waste generated in warehouses.



• **Medical waste** – these are medications and medical devices that have expired, are damaged, or have been withdrawn from circulation. According to the procedure, they are placed in special containers and transferred to specialized entities for proper disposal.

• **Other waste, including electronic waste** – this includes used computer equipment, telephones, toner cartridges, furniture, household appliances, fluorescent lamps, and other equipment. This waste is collected in designated containers and sent for proper disposal.

## Waste generated in the Komtur CEE Group and its disposal method

Item	Unit	Value
Total weight of waste generated	kg	20 561.60
Total weight of waste avoided from disposal	kg	3 482.00
Hazardous waste		
- preparation for reuse	kg	0.00
- recycling	kg	0.00
- other recovery processes	kg	0.00
Non-hazardous waste		
- preparation for reuse	kg	0.00
- recycling	kg	2 804.00
- other recovery processes	kg	678.00
Total amount of waste sent for recovery	kg	3 482.00
Waste sent for disposal	kg	17 079.60
Hazardous waste		
- incineration	kg	4 816.80
- landfilling	kg	0.00
- other disposal processes	kg	0.00
Non-hazardous waste		
- incineration	kg	8 095.30
- landfilling	kg	4 167.50
- other disposal processes	kg	0.00
Total amount of waste sent for disposal	kg	17 079.60
Total amount of radioactive waste	kg	0.00
Total amount of non-recycled waste	kg	17 757.60
Total amount of non-recycled waste	%	86

## Ecological education



We focus on raising the environmental awareness of our employees and engage them in both educational events and campaigns supporting sustainable development.

One example of such activities was celebrating World Recycling Day on March 18, 2025, with a photo competition called „Recycling in Action.” Employees were invited to share photos of their recycling or upcycling activities at home or at work, demonstrating ways to reduce waste and reuse materials. The competition demonstrated that sustainability begins with individual actions, built a sense of shared responsibility, and allowed the most creative entries to be rewarded with attractive prizes.

In April 2025, on Earth Day, we organized a Zero Waste webinar, during which participants learned practical ways to reduce waste in everyday life, both at home and at work.

Employees also participated in biodiversity initiatives by sowing a flower meadow in the company garden – an additional source of nectar for the bees inhabiting the

company hives. This initiative not only supported these beneficial insects but also built a sense of community and responsibility for the environment. We invited our youngest neighbours – children from a nearby preschool – to participate in the event, as it's important to raise awareness of environmental issues from an early age.

To promote sustainable ways to commute to work, we organized a Car-Free Day in September 2025, during which employees were encouraged to come to the office without using their cars. Participants were rewarded with eco-friendly gadgets in recognition of their commitment to reducing their carbon footprint.

In October, we organized an e-waste collection campaign with the “Uwolnij Złomka” Foundation. The collected equipment, including old laptops, was repaired by the foundation and donated to children in need, supporting the circular economy and levelling up educational opportunities.



## 5. Social

### 5.1 Own workforce and workers in the value chain

At Komtur CEE Group, people are the foundation of all our operations, and the company's success depends not only on the quality and reliability of the medicines we deliver, but above all on the commitment, knowledge, and well-being of our employees. They are the driving force behind innovation, ensuring operational reliability, and daily fulfilling the company's mission: the efficient and responsible distribution of life-saving products.

As we are aware that a strong and engaged team is crucial to our growth and long-term success, we invest in creating

a supportive and inclusive work environment. Employee safety, encompassing both working conditions and employment stability, is a priority for us, as is diversity, which helps us build a culture where every team member feels valued and has room to grow. By continually improving our human resources practices, we strengthen the company's ability to adapt to a rapidly changing industry and effectively respond to the needs of our partners, health-care professionals, and patients.



#### 5.1.1 Material impacts, risks and opportunities

S1. SMB-3, 14d, AR 44  
S2. SBM-3, 11, AR 6 - 7

Our employees play a key role in the safe storage, handling, and distribution of medicinal products and medical devices. Their well-being is our priority, which is why we actively strive to ensure a safe and inclusive work environment. One of the most important aspects of our operations is adhering to rigorous safety procedures that protect both Komtur CEE Group employees and medical staff (nurses) in the value chain from the risks associated with pharmaceutical logistics, such as handling sensitive substances, working with storage equipment, and managing warehouses requiring temperature control.

Beyond physical safety, creating a positive and supportive organizational culture is equally important. This includes ensuring employee access to appropriate healthcare, maintaining fair compensation structures, and eliminating pay inequalities regardless of gender or other factors. We understand how important job stability and career development are to employee well-being, which is why we offer safe working conditions and equal opportunities for development. Our diversity efforts in the workplace foster inclusivity, building an environment where everyone feels valued and respected.

Despite these efforts, we see areas for improvement, particularly in employee training and development. The lack of structured training programs can limit professional development and reduce operational efficiency. Therefore, it is essential to implement a more comprehensive approach to continuous learning that will improve both employee competencies and the overall effectiveness of the organization.

One of the main risks we face is the lack of employee engagement in sustainable development initiatives. With-

out their active participation, achieving our sustainability goals can be difficult. A lack of awareness, motivation, or understanding of the impact of individual actions can hinder our efforts to reduce our environmental footprint and improve resource efficiency.

To mitigate these risks and enhance employee participation in implementing our sustainability strategy, we are committed to expanding employee engagement activities. Implementing structured training programs will equip them with the knowledge and tools necessary to improve resource efficiency and reduce waste. By incorporating sustainability into professional development programs, we can shape a culture of environmental responsibility and strengthen employee engagement in achieving our environmental goals.

Improving health, safety, diversity, and fair compensation policies will positively impact employee satisfaction and loyalty. Continuously improving working conditions, promoting an inclusive culture, and providing clear career paths will contribute to building a committed team that supports both operational success and long-term sustainability goals.

Komtur CEE Group is committed to creating a fair, inclusive, and safe working environment for all employees. Our employment policies align with both legal requirements and our broader sustainability strategy. In line with labour law, our Employment Regulations set out clear rules regarding employee rights and obligations, working hours, leave entitlements, and disciplinary measures, while our Remuneration Regulations define a structured and transparent approach to remuneration, ensuring fair and equitable remuneration practices that reflect industry standards and employee input.

Beyond legal compliance, we actively support diversity, equity, and inclusion through the implementation of appropriate policies. Our DEI Policy promotes equal opportunities for all employees, eliminating bias in recruitment, promotion, and daily company operations, so that everyone who works with us feels valued and has access to professional development and leadership opportunities. This is complemented by our Inclusive Communications Policy, which ensures that all internal and external communications are respectful and free from discriminatory language, fostering a culture of open and equal dialogue throughout the organization. Furthermore, our Occupational Health and Safety Policy outlines measures to ensure a safe work environment, including risk assessment procedures, emergency preparedness, and occupational health initiatives, while continuously monitoring safety standards to prevent accidents and promote overall employee well-being.

To achieve significant progress in gender equality and diversity, we have set ambitious sustainability goals. By 2027, we aim to have 50% women represented in management positions, and by 2030, we plan to have 5% of new employees aged 55+ and 3% of people with disabilities. These goals reflect our commitment to promoting gender diversity and ensuring equal opportunities for career development. To support these goals, we actively implement leadership development programs and equitable recruitment practices, reinforcing our commitment to creating an inclusive work environment that ensures long-term business success.

In line with its Sustainable Development strategy, the company pays special attention to its employees across its value chain, striving to maintain high standards of occupational health and safety. A key objective is to ensure safe work environments and strengthen a culture of prevention through the use of consistent safety protocols. The company aims to increase employee satisfaction across its value chain by 5% annually and maintain a zero-accident rate.

By 2027, we want to achieve a **50% representation of women** in managerial positions, and by 2050, we plan on achieving **the level of 5% of new employees aged 55+** and **3% of persons with disabilities.**

S1-14, 88 a, c, AR 80, AR 89 – 91, S1-4, AR 33 b

**OHS (own workforce and workers in the value chain)**

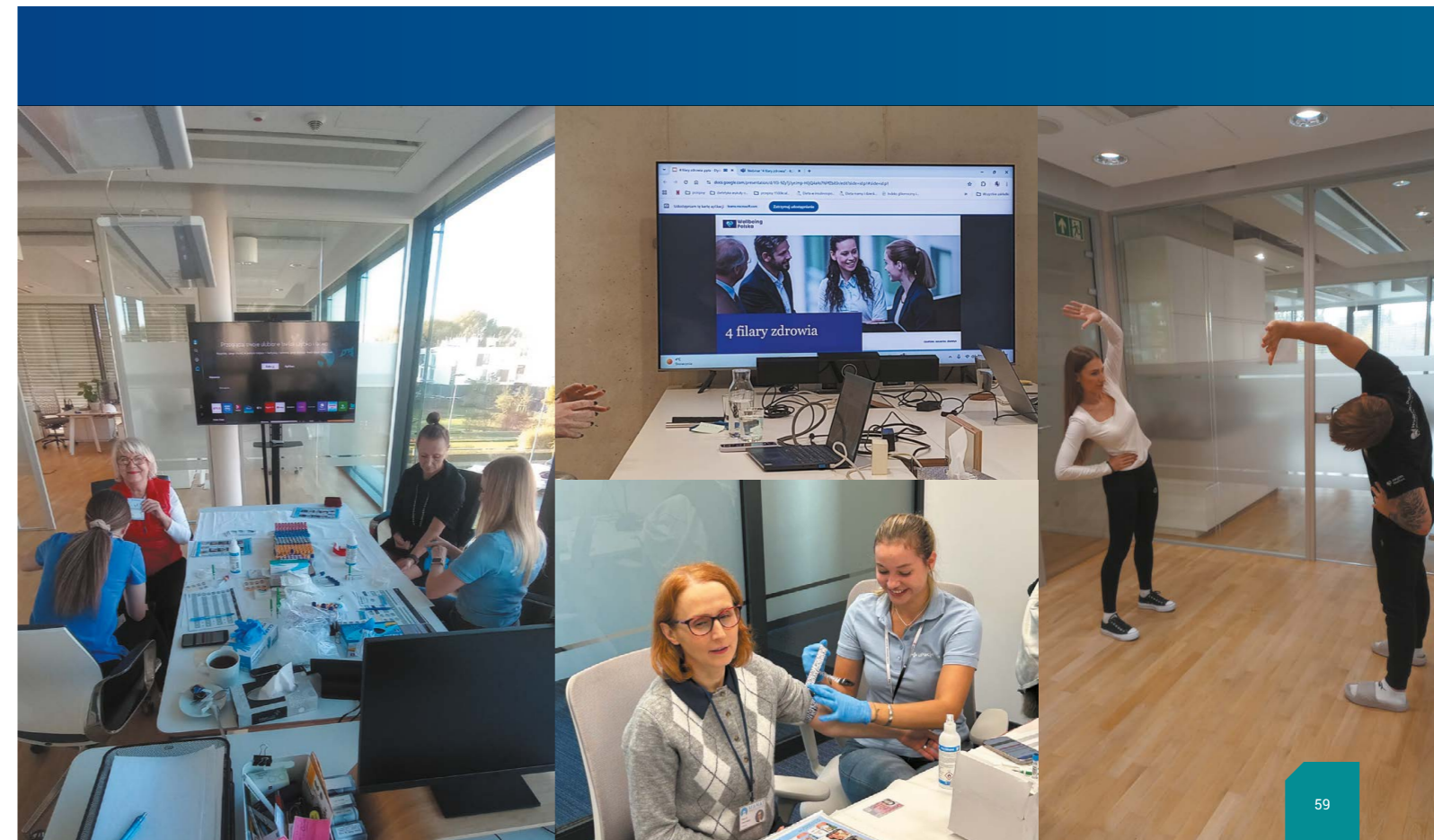


In addition to fulfilling the employer's statutory obligations under Article 207 of the Labor Code, including ensuring appropriate work conditions, training, and the provision of personal protective equipment, our employees have the opportunity to participate in first aid training courses held twice a year. In 2025, 76 people participated in these courses.

In October 2025, we organized a Health Week for our employees, during which daily events related to health education and health protection took place.

Employees had the opportunity to participate in a webinar titled „Four Pillars of Health,” which addressed the issue of comprehensive care for one's well-being, including diet, physical activity, regeneration, and mental balance. Other activities included an event organized in cooperation with the uPacjenta organisation, which conducted preventive cancer screenings for women and men. Those interested could also take advantage of vaccinations, advice from an ergonomist on proper workstation arrangement, and advice from a dietitian.

In total  
**71%**  
of our staff  
**got involved in  
our Health Week**



## Number of accidents among employees and non-employees in Komtur CEE Group in 2025.

Accident type	Number of accidents of employees
Minor accident	0
Major accident	0
Fatal accident	1
Collective accident	0
Total accidents	1

Accident type	Number of accidents of non-employees
Minor accident	0
Major accident	0
Fatal accident	0
Collective accident	0
Total accidents	0

### Definitions of accidents:

Fatal – an accident resulting in death within a period not exceeding 6 months from the date of the accident.

Major – an accident resulting in serious bodily injury, such as loss of sight, hearing, speech, reproductive capacity, or other bodily injury or health disorder that disrupts basic bodily functions, as well as an incurable or life-threatening illness, permanent mental illness, total or partial incapacity for work, or permanent, significant bodily disfigurement or deformation.

Collective – an accident that affected at least two people as a result of the same event.

Minor - health impairment as a result of which the employee suffered an injury and was unable to work for a period longer than 3 calendar days.

Following the tragic fatal accident involving a driver at Manat Sp. z o.o., the Group has taken a number of corrective and preventive measures, prioritizing employee safety and well-being. A thorough internal investigation was immediately conducted in cooperation with the relevant authorities to carefully investigate the causes of the incident and identify areas requiring strengthening in the safety management system.

At the same time, comprehensive support was provided to the deceased employee's family, providing organizational, financial, and psychological assistance. Special attention was also given to co-workers, enabling them to cope with the emotional consequences of the incident.

To reduce the risk of similar incidents in the future, additional, mandatory safe driving training was implemented for drivers. The training program included practical exercises in emergency braking, recovering from a skid, and responding to crisis situations on the road. These actions are part of the Group's long-term approach to building a culture of safety and responsibility in the ESG area.

## Other OHS area data regarding employees in Komtur CEE Group in 2025

	Data for 2025
Rate of accidents at work*	7.57
Number of days of incapacity for work due to accidents at work and/or ill health as a result of work	0

\* calculated rate: number of accidents/number of employees \*1000

For employees in the value chain (nurses collaborating with Komtur Care on patient programs), the company plans to provide accident insurance and OHS training

starting in 2026. It also plans to conduct annual satisfaction surveys to identify areas for further improvement.



## ISO 45001 certification

S1-6, 50 c, AR 59; S1-11, AR 75



The health, safety, and well-being of our employees, contractors, and stakeholders are of paramount importance to us. Therefore, to underscore our commitment to creating a safe and healthy work environment, we have implemented ISO 45001 - an internationally recognized standard for occupational health and safety (OHS) management systems. This standard covers the activities, processes and facilities under our operational control at Komtur Polska Sp. z o.o., Komtur Care Sp. z o.o., and Manat Sp. z o.o. and provides a structured approach to identifying, assessing, and mitigating occupational health and safety risks.

Adopting ISO 45001 enables us to proactively detect and reduce risks, ensure compliance with occupational health and safety regulations, engage employees at all levels in safety decision-making, improve operational efficiency by minimizing disruptions caused by accidents or sickness absence, and enhance our reputation as a responsible employer and business partner. By integrating ISO 45001 into our approach to sustainability, we ensure that occupational health and safety is not a stand-alone initiative but an integral part of our long-term strategy, reflecting our belief that protecting people is inextricably linked to achieving sustainable growth.



## Job security

S1-6, 50 c, AR 59



Under the current employment model, employees are first offered a three-month contract for a trial period, then a one-year contract, and only after that – a contract for an indefinite period. It was noted that such a system could be perceived as limiting employment stability.

The Group currently does not have a dedicated solution that directly addresses this issue, but Group companies maintain transparent communication to clearly communicate the nature and terms of the employment offered during the recruitment process. All employees are covered by social security through the Social Insurance Institution (ZUS).

## Number of employees in the Komtur CEE Group who left the Group in 2025 and turnover rate

Number of employees who left the Group	13
Turnover rate*	9,85%

\*turnover rate calculated as the number of dismissed employees/average number of employees in a year \*100%

# WORK ATMOSPHERE AND MUTUAL COOPERATION ARE THE GREATEST ASSETS OF THE ORGANISATION

## Social dialogue

S1-2, 27, a, b, AR 19, AR 21, AR 23 - 24



Social dialogue is an important element of our human capital management and supports the identification of important social issues from an employee perspective. One of the key tools of this dialogue was the 2025 employee satisfaction survey\*, which covered topics related to working conditions, relationships, communication, professional development, and motivational systems. **67% of employees** participated in the survey, indicating a relatively high level of participation and engagement in the internal consultation process.

The survey results confirm that **employee relationships and daily collaboration** are among the organization's greatest strengths. **Approximately 80% of respondents** positively assessed team relationships, mutual respect, and the availability of support from colleagues and supervisors. Employees point to the organization's openness to submitting ideas and the absence of excessive micromanagement, which fosters a sense of influence and responsibility. At the same time, the low percentage of negative responses (approximately 5%) indicates that potential tensions are limited and do not systematically impact employee relationships.

**Working conditions** were rated positively by approximately **65% of employees**, particularly in terms of employment stability, compliance with labor law, and work-life balance. An important element of social dialogue is also feedback on areas requiring improvement – approximately 15% of respondents indicated challenges related to technical working conditions and IT infrastructure. This information forms the basis for further actions to improve the work environment.

The survey revealed that **internal communication** is one of the key topics important from an employee perspective. Only approximately **40% of respondents** rated it positively, while **45% of responses** were negative. Employees indicated a need for more regular and transparent information about decisions, company development direc-

tions, and goals for specific areas. These results indicate the need to further strengthen internal dialogue as a key element in building trust and organizational cohesion.

In the area of **professional development and promotion**, **approximately 50% of employees** positively assess the available opportunities to gain knowledge and experience, particularly through participation in various projects. At the same time, **35% of negative responses** indicate the need to increase the transparency of career paths, advancement policies, and access to training. From a sustainable development perspective, this area was identified as an important topic requiring further dialogue and the development of systemic solutions, including in the dual relevance study.

Relationships with **direct superiors** were rated positive by approximately **70% of respondents**, confirming that employee-manager dialogue functions well in many teams. At the same time, indications of inconsistencies in feedback and managerial competencies indicate the need for further strengthening of management standards and management development.

The most significant challenges identified during the social dialogue concern **remuneration and the bonus system**. In the area of remuneration, **60% of responses were negative**, while in the case of the bonus system, **50% of respondents** cited a lack of transparency and consistency of rules. These results clearly indicate the importance of continued dialogue with employees regarding remuneration policy and the fairness and transparency of incentive systems.

Despite the challenges identified, **approximately 60% of employees declare their willingness to recommend Komtur as an employer**, demonstrating a relatively high level of trust in the organization. However, these recommendations are partially conditional and dependent on further actions in the areas of communication, development, and remuneration.

\* regards Komtur Polska Sp. z o.o., Komtur Care Sp. z o.o., Komtur Investments Polska Sp. z o.o.

## Employee satisfaction survey



S2-2, 22, a, AR 20

As part of the Komtur Group's commitment to social dialogue and employee well-being, we conducted a satisfaction survey among nurses—our value chain employees. The aim of the survey was to assess the level of understanding of job expectations, the adequacy of available resources, the alignment of assigned duties with qualifications, and the overall level of support and job satisfaction.

The survey covered key areas such as clarity of individual goals and tasks, understanding of company expectations, matching assigned responsibilities to professional experience, and access to necessary tools and resources. Participants also assessed whether they had sufficient knowledge

of the standards of care for patients with pulmonary arterial hypertension.

The next questions focused on overall job satisfaction, availability of support (including technical, HR, and payroll), and awareness of who to contact if a problem arose. Finally, respondents were able to identify areas of collaboration they felt needed improvement.

The survey results were used to improve internal processes and ensure a work environment that meets the needs and expectations of our healthcare professionals.

### From P.M. to Educators

Dear Ladies,

I would like to thank all of you, who have already completed the satisfaction survey. At the same time, I would like to remind those, who have not done it yet that there is an option to participate in the survey assessing your satisfaction from co-operation with Komtur. The link to the survey can be found in the email of 16.04.2025, or alternatively you can just copy the below link and paste it in a browser:

The survey is open until May 5.

CLOSE

## Diversity



At Komtur CEE Group, we strive to create a diverse, equitable, and inclusive work environment where every employee feels valued and respected. As part of our efforts to strengthen diversity within the organization, we have taken a number of significant steps to incorporate the principles of inclusion into our corporate culture. By joining the Diversity Charter in 2025, we publicly reaffirmed our commitment to promoting diversity and implementing inclusive practices at all levels of the organization. Furthermore, we have implemented a Diversity Inclusion Policy (DEI), which ensures equal treatment, fair opportunities, and non-discrimination in all areas of our operations. These efforts are complemented by an Inclusive Communication Policy, which outlines the principles of open and accessible communication, ensuring that every voice can be heard.

As we are aware of the crucial role of education in shaping a culture of inclusivity, we organized a special webinar in 2025

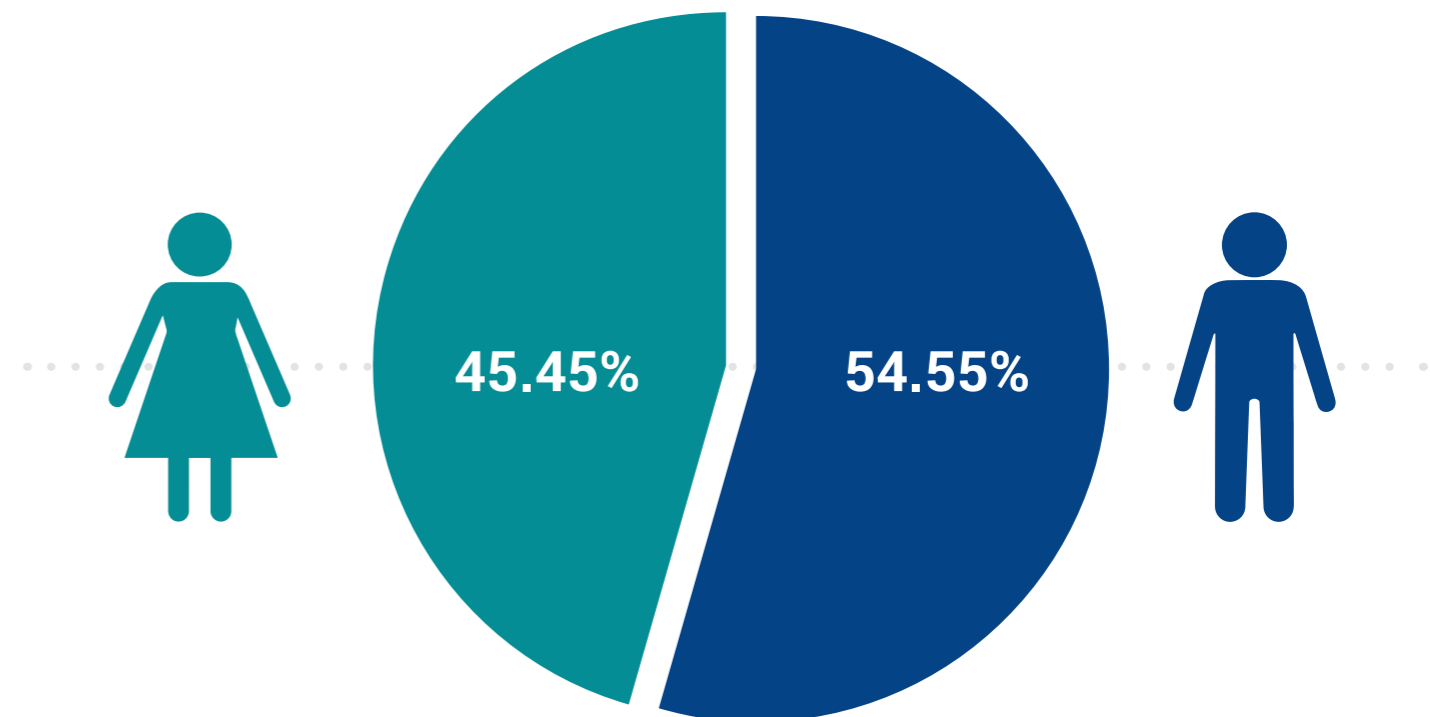
S1-1, 24 a, AR 17 c, S1-6, 50 a, b, d i  
S1-7, 55 a, S1 - 9, 66 b, S1 - 17, 103 a, AR 103 - 106

dedicated to diversity issues. We focused on unconscious bias, intercultural competence, and inclusive leadership, providing our employees with the knowledge and tools necessary to build a more open and supportive work environment. We also joined the official Diversity Month celebrations by participating in webinars in 2025 on psychological safety in the workplace.

Through these initiatives, we are creating an organization where diversity is valued and every employee has the opportunity to develop. Our commitment to strengthening the principles of diversity, equality, and inclusion remains a key element of our sustainable development strategy, as we continually strive to build a workplace based on respect, openness, and equal opportunities for all.

## Number of employees of Komtur CEE Group by gender in 2025

Gender	Number of employees
Female	60
Male	72
Other	0
Undisclosed	0
Total	132



### Number of non-employees in Komtur CEE Group by gender in 2025

Gender	Number of non-employees
Female	5
Male	8
Other	0
Undisclosed	0
Total	13

### Number of employees in Komtur CEE Group by country of employment in 2025

Country	Number of employees
Poland	114
Czech Republic	2
Slovakia	1
Hungary	5
Bulgaria	3
Romania	7
Total	132

### Number of employees in Komtur CEE Group by type of contract, working time and gender in 2025

	Female	Male	Other	Undisclosed	Total
Number of employees (total)	60	72	0	0	132
Number of employees employed under permanent contracts (total)	45	44	0	0	89
Number of employees employed under fixed-term contracts (total)	25	18	0	0	43
Number of employees whose working hours are not guaranteed (total)	0	0	0	0	0
Number of full-time employees (total)	60	71	0	0	131
Number of part-time employees (total)	0	1	0	0	1

### Number of employees iKnomtur CEE Group by type of contract, working time and country of employment in 2025

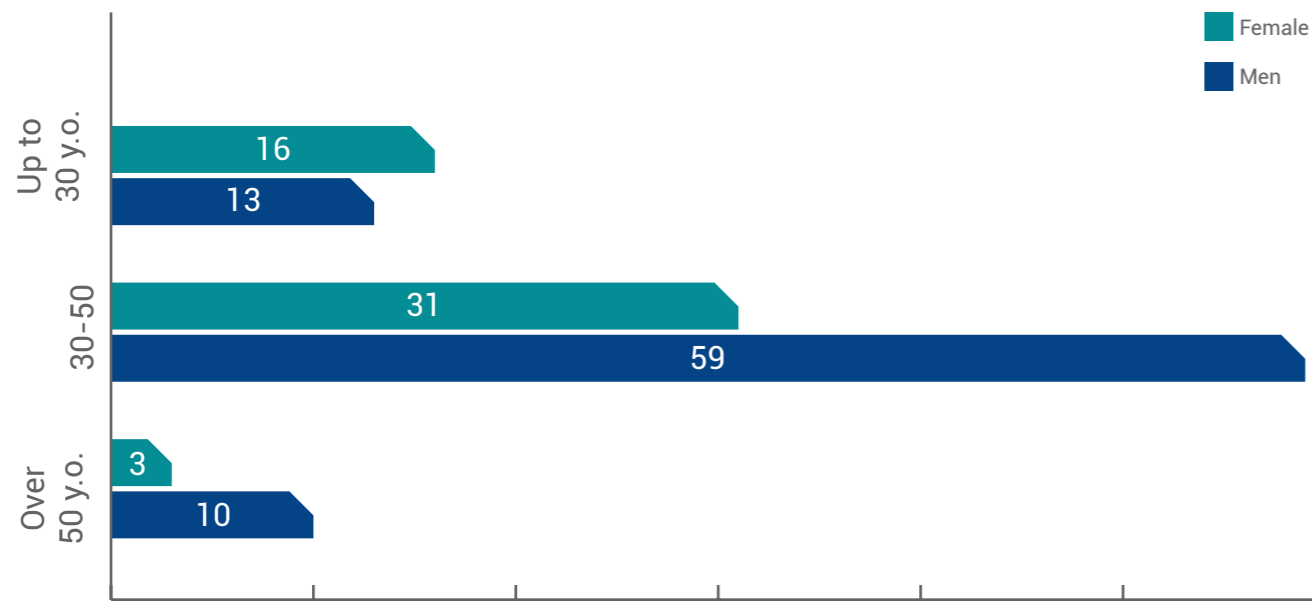
	Poland	Czechia	Slovakia	Hungary	Bulgaria	Romania
Number of employees (total)	132	2	1	5	3	7
Number of employees employed under permanent contracts (total)	89	2	1	3	2	4
Number of employees employed under fixed-term contracts (total)	43	0	0	2	1	3
Number of employees whose working hours are not guaranteed (total)	0	0	0	0	0	0
Number of full-time employees (total)	131	0	0	0	0	0
Number of part-time employees (total)	1	0	0	0	0	0

### Number of non-employees in Komtur CEE Group by type of contract, working time and gender in 2025

	Female	Male	Other	Undisclosed	Total
Number of persons working under civil law contracts (contracts of mandate and specific work)	4	4	0	0	6
Number of persons working under a cooperation agreement (B2B) and management contract	4	4	0	0	12

## Number of employees of Komtur CEE Group by age groups in 2025

	Up to 30 y.o.	30 – 50 y.o.	Over 50 y.o.
Female	16	31	3
Male	13	59	10



## Employment of persons with disabilities

S1-12, 79, AR 76



At the Komtur CEE Group, we see that despite the current very low level of employment of people with disabilities (the number of people in 2025 was 1), this is an area of significant importance for building a responsible and inclusive organization.

We understand that active efforts in this area benefit not only employees but also the entire organization. Including people with disabilities fosters a greater diversity of perspectives, strengthens a culture of collaboration, and enhances team creativity. Achieving our goal will require a consistent approach, including actions aimed at adapting recruitment practices, creating an accessible work environment, and developing awareness and competencies in the area of inclusion.

Increasing the share of this group in our workforce is an important element of our sustainable development strategy, which is why we have set a goal of achieving 3% employment of people with disabilities by 2030.



## Training and skill development

S1-13, 83 b



In the Komtur CEE Group, training and development of employee competencies are key elements of improving professional qualifications, hence in 2025 a program was introduced that aims to prepare employees for current and future tasks, improve technical and interpersonal skills, promote a culture of continuous learning and ensure equal career opportunities.

training, tailored to business needs and the specific responsibilities of a given position.

Employees who complete training are encouraged to share their acquired knowledge with other team members, supporting the development of competencies within the organization and promoting a culture of learning.

By investing in employee development, the Komtur CEE Group strengthens its workforce, contributing to the company's long-term growth and innovation.

All internal training sessions are available to employees as recordings on the Parlo training platform.

Requests for employee training can come from both department managers and employees themselves. Training needs are assessed annually, taking into account company requirements and individual employee needs. The HR department coordinates training plans, prioritizing employees whose positions require continuous skill development. Training options offered include both group and individual



## Average number of training hours per employee by job level and gender in the Komtur CEE Group in 2025

	Female	Male	Other	Undisclosed
Directors	108	48	0	0
Managers	366	480	0	0
Other employees	462	348	0	0
Average training hours per employee*	15,6	12,16	0	0

\*average number of hours calculated as the denominator: number of training days in the category x 6 hours (average number of training hours per day) / number of people in the category.

## Employee evaluation system

S1-13, 84



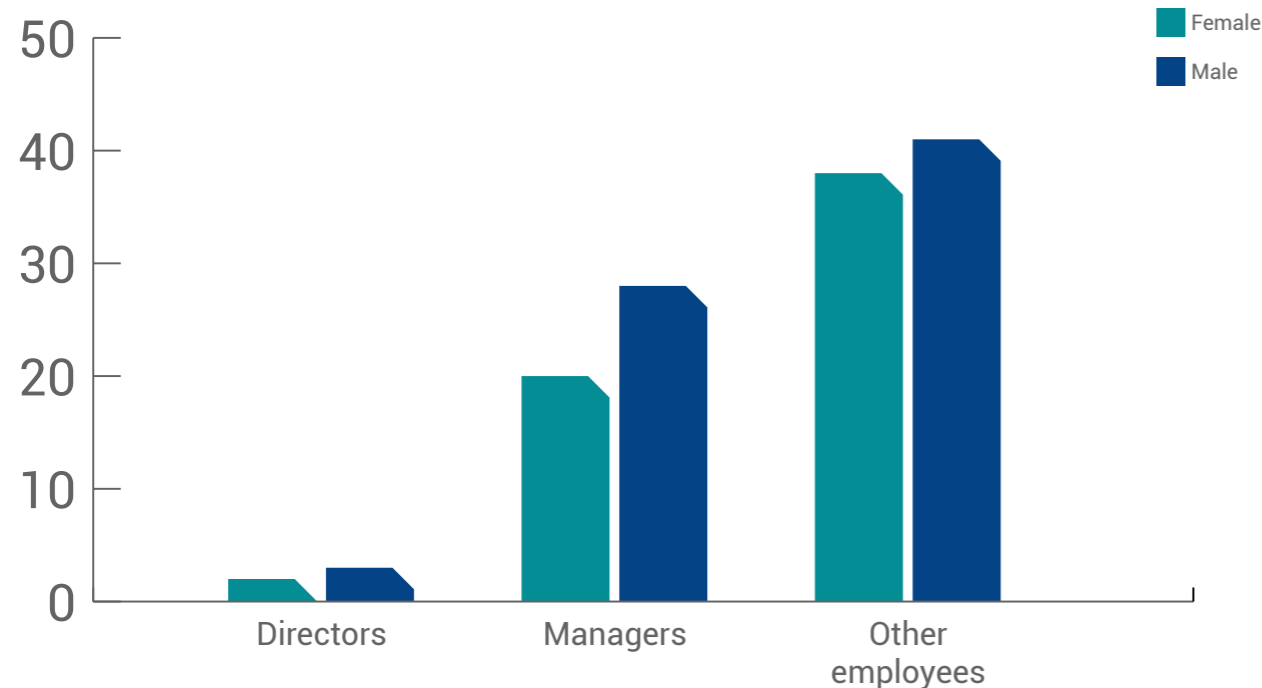
To better support the development of our people, we have implemented a goals-based management system that links individual and team performance to our broader business goals. This system, introduced in 2025, fosters a results-driven culture while promoting equity, motivation, and professional development at all levels of the organization.

This system establishes quarterly goals for all employees, providing clarity of expectations and a structured approach to performance evaluation. These goals are designed to balance business priorities with social and environmental responsibility commitments, reinforcing our sustainability strategy.

The system also incorporates a performance-based bonus structure that increases engagement, encourages innovation, and strengthens a sense of accountability. Furthermore, this system fosters transparency and inclusion, as employees receive regular feedback and support in achieving their goals. This feedback is not only used for short-term improvements but also serves as a key element in year-end decisions regarding promotions, career development paths, and other career opportunities.

## Number and percentage of employees covered by the management by objectives system and regular assessment in the Komtur CEE Group in 2025

	Female	Male	Other	Undisclosed
Directors	2	3	0	0
Managers	20	28	0	0
Other employees	38	41	0	0
Percentage of employees covered by the management by objectives system and regular assessment	100%	100%	0	0



## Gender equality and equal pay for work of equal value

S1-16, 97 a, c, AR 98 – AR 100  
S1-10, 69, 70, AR 72 – AR 74



We care about our employees and strive to provide the best possible working conditions. We offer remuneration that not only meets market standards but always exceeds the national average. Recruitment and promotions are based on clear objective criteria.

At Komtur CEE Group, we systematically analyse wage levels across the economy and adjust our rates to remain competitive and attractive to employees. Our goal is to provide decent pay that reflects the value of our teams' work. Salary levels at our company depend on the role,

experience, skills, and performance, always remaining above the national average.

We regularly monitor our employment structure and salary levels. The unadjusted gender pay gap currently stands at **6%**, and we review this annually as part of our salary reviews\*\* to ensure that all salaries are based on clear, objective criteria – competencies, experience, and performance.

\* Description of the formula for calculating the pay gap - average gross salary of men in the year - average gross salary of women in the year / average gross salary of men in a year 100%  
\*\* regards Komtur Polska Sp. z o.o., Komtur Care Sp. z o.o., Komtur Investments Polska Sp. z o.o.

The unadjusted **pay gap**  
**between women and men**  
is currently **6%**

S1-4, 38 c, AR 42

Since 2025, Komtur Polska Sp. z o.o. has had a Company Social Benefits Fund, whose goal is to improve the quality of life for employees and their families by subsidizing recreation, financial support, educational support, and

cultural activities. The allocation of funds from the Fund is co-decided by the Management Board and the Employee Representative, elected in a direct vote by the staff themselves.



## Parental leaves

S1-15, 93 a, AR 96 – AR 97



At Komtur CEE Group, we create a workplace that promotes equality, inclusion, and work-life balance. One element of this strategy is ensuring equal access to parental leave for all employees, regardless of gender.

We recognize that supporting both mothers and fathers in their caregiving roles is essential to building a balanced and equitable organizational culture. We encourage both women and men to fully utilize the benefits they are entitled to, without fear of stigma or negative impact on their career path.



### Percentage of Komtur CEE Group employees entitled to parental leaves and percentage of entitled employees who took parental leave in 2025.

	Female	Male	Other	Undisclosed
% of employees entitled to parental leave	100%	100%	0	0
% of entitled employees who took parental leave	8.11%	8.11%	0	0

## Measures to prevent violence and harassment in the workplace

S1-1, 24 a, AR 17 c, AR 17 g, S1-3, 32 a, b, 33, AR 27 - 28, S2-3, 27 a, b, AR 21 - 22, G1 - 1, 11



Providing a safe and respectful work environment is a key element of our corporate culture. We are committed to combating workplace violence and harassment by fostering a culture of ethics, transparency, and accountability. Our approach is based on clear ethical principles, effective management structures, and tailored employee training programs.

The company's Code of Ethics is the foundation for maintaining integrity and respect in the workplace. It defines expected behaviours and provides guidelines for professional conduct, ensuring that all employees understand their role in maintaining a positive work environment. To reinforce these principles, we have established a Compliance Committee that oversees adherence to ethical standards, investigates reported incidents, and takes necessary action to prevent misconduct.

We have a robust reporting mechanism (Ethics Line) that provides employees with a safe and confidential channel for reporting incidents of harassment, violence, or other unethical behaviour.

Employees can report their concerns anonymously, and all reports are treated with the utmost seriousness and

discretion. The procedure guarantees protection from retaliation, allowing them to speak openly without fear of negative consequences. The Ethics Line is also available to our employees in the value chain and business partners. In 2025, the number of reports was 2.

To effectively combat workplace mobbing and violence, continuous education and training for all employees is a priority. In 2025, employees participated in a special webinar that covered topics related to compliance, ethical conduct, the whistleblowing mechanism, and methods for recognizing and preventing mobbing. Thanks to this training, employees gained the knowledge and tools necessary to build a work environment based on respect and inclusion.

Through these initiatives, we confirm our commitment to creating a workplace where all employees feel safe, appreciated and motivated to co-create a culture of mutual respect and responsibility.



## CSR activity



At Komtur Polska Sp. z o.o., our mission is clear: to save lives and support patients by providing access to modern and lifesaving therapies. This mission transcends operational activities in the pharmaceutical supply chain and directly influences our approach to corporate social responsibility (CSR). In 2025, we proudly continued our community involvement by supporting four exceptional foundations: the Humanosh Foundation, Rare Disease Foundation "Pomóżmy Jasiowi i Małgosi", the Cystic Fibrosis Foundation, and Ars Vivendi, the Polish Association for the Support of Patients with Phenylketonuria and Rare Diseases. Each of these organizations makes a significant contribution to society and reflects our mission to save lives and support patients.

### Polish Foundation for the Fight against Cystic Fibrosis



FUNDACJA POMOCY  
RODZINOM I CHORYM  
NA MUKOWISCYDOZĘ

The Foundation supports people with cystic fibrosis and their families by providing access to medications, medical equipment, psychological support, and conducting educational and advocacy activities. Cystic fibrosis is a serious, chronic disease that requires intensive and constant care. Komtur's collaboration with the Foundation is a natural extension of our mission – providing patients with access to therapies that save and prolong lives.

### Polish Association for the Support of Patients with Phenylketonuria and Rare Diseases „Ars Vivendi”



Polish Association for the Support of Patients with Phenylketonuria and Rare Diseases „Ars Vivendi”

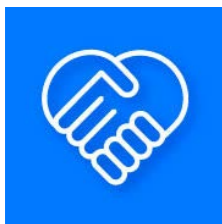
is a public benefit organization that has been providing comprehensive assistance to people suffering from phenylketonuria (PKU) and other rare metabolic diseases, as well as their families, since 2000. The Association's activities include financial and material support, the organization of rehabilitation programs, educational activities such as dietary and psychological consultations, guides, and training aimed at increasing awareness of rare diseases and their treatments, as well as international cooperation with treatment centres abroad to disseminate the latest treatment methods and dietary management, and to facilitate the treatment of children in these centres.



We are also a sponsor of the **National Forum for Rare Disease Treatment ORPHAN** – an umbrella organization of associations and foundations

working to support patients with rare diseases in Poland. By supporting the Forum, we actively contribute to its mission, which is to improve the quality of life for over 3 million people affected by rare diseases. The Forum's activities include educational campaigns, supporting diagnostics, research on innovative therapies, and promoting equal access to treatment and social support. Joint initiatives emphasize the importance of cooperation between the medical sector and patient organizations in the fight for the rights of patients. Every year, we actively participate in the celebration of World Rare Disease Day – in 2025, we invited our employees to participate in webinars on rare diseases and the role of Komtur in ensuring the supply of unique therapies, and we illuminated the façade of our building in the colours of the rare disease campaign.

### Rare Disease Foundation „Pomóżmy Jasiowi i Małgosi”



Foundation „Pomóżmy Jasiowi i Małgosi” focuses on supporting patients suffering from phenylketonuria, cystic fibrosis and other metabolic and rare diseases. Its activities include both financial and material assistance for patients and their families, as well as collaboration with medical institutions and research centres in research and health promotion. The Foundation also supports access to specialized food, medicines, and medical equipment, and organizes recreational camps for children with rare diseases.

Continued financial support is crucial to the functioning of such organizations. Their ability to provide assistance, finance treatment, rehabilitation, and psychological and social support depends on the commitment of responsible partners.

By supporting these foundations, Komtur Polska Sp. z o.o. not only fulfils its CSR commitments but also strengthens

the social safety net for those most in need, confirming that our role – beyond business – is to be a partner in health, hope, and human dignity. The Group operates a volunteer program, through which employees implement projects aligned with the company's mission and vision.

# In 2025, our support for these organizations amounted to PLN 827,434.25.

## Volunteers



In 2025, our volunteers took part in charity runs (Nocny Bieg Firmowy, Onkobieg), organized by foundations providing care for sick children (Everest Foundation) or supporting cancer patients. Together with the Plants for Humans organization, they participated in planting workshops. Furthermore, Group employees supported the Noble Gift campaign by organizing assistance for a selected family from Warsaw, and

the Komtur Romania team organized a Christmas decoration and gifts for children who were patients in the oncology ward of a Bucharest hospital. In 2025, 53 employees engaged in various forms of volunteering.





## 5.2 Consumers and end-users

S4.SBM-3, 10, a i – iv, AR 5 – AR 6

The responsibility of a pharmaceutical wholesaler extends beyond the logistics of sourcing and delivering medications—the primary goal is the well-being of patients who rely on the services provided. The Group’s primary clients—hospitals and pharmacies— play a key role in ensuring access to essential medications. However, the core of the company’s mission remains the end users: hospitalized patients and those seeking early access to rare disease therapies before they become eligible for reimbursement.

This chapter outlines how the Komtur CEE Group collaborates with healthcare providers to deliver medicines safely, timely, and equitably. It also describes its efforts to increase access to innovative therapies, particularly for those who face challenges in obtaining reimbursed treatment. By working closely with stakeholders across the healthcare ecosystem, the Group strives to positively impact public health while fulfilling its sustainability commitments.

Patients participating in clinical trials constitute a special group of consumers and end users, including those with serious or rare conditions who often have limited access to standard treatment options. These patients rely on the availability of investigational medicines, comparators,

and supportive therapies to enable the safe and effective conduct of clinical trials. Their needs are unique – clinical trial participants require a consistent, timely supply of medicinal products to avoid interruptions that could impact their health or the integrity of the trial .

This group also includes clinical investigators, research nurses, and study coordinators at clinical sites, responsible for administering therapy, monitoring participant safety, and adhering to the study protocol. Their ability to provide appropriate care depends on reliable access to essential medicinal products and appropriately coordinated processes for their management.

By supporting this unique group – patients seeking access to innovative therapies under investigation and the medical staff conducting these trials – we contribute to the advancement of medical knowledge while ensuring that vulnerable end-users receive the highest standard of care throughout the research process.



### 5.2.1 Materials impacts, risks and opportunities

As a pharmaceutical wholesaler, we play a key role in ensuring the health and safety of patients and healthcare staff by delivering high-quality medical products in a timely and safe manner. Our actions directly impact end users, including nurses and hospital patients, by ensuring the proper storage, transport, and handling of pharmaceuticals. Adherence to rigorous procedures minimizes the risk of contamination, degradation, or errors that could endanger patient health, underscoring our commitment to patient safety.

A key element of our work is facilitating access to life-saving medications, especially in emergencies. Through emergency logistics and on-call deliveries, we support medical facilities in delivering essential medications precisely when needed. We also provide early access to medications before they are officially included on the list of state-reimbursed drugs, allowing patients to quickly receive necessary treatment.

Our Komtur Care services further improve the quality of life for patients and their families by providing specialized care for children with rare diseases. Thanks to professional nursing care, parents can lead more stable and regular lives, confident that their children are receiving the best possible care. This individualized support model, tailored to patient needs, is a significant and positive element of our impact on the healthcare system.

One of the key risks associated with our relationships with customers and end users is data protection. Ensuring the security of sensitive information, both in interactions with suppliers and within our own operations,

is crucial. Processing patient data and the medicines we provide requires strict compliance with data protection regulations and the use of advanced IT security measures to prevent unauthorized access or misuse of information. A data breach could not only result in legal and reputational consequences but also undermine the trust of medical facilities and patients who use our services.

A significant opportunity lies in leveraging our company’s direct contact with both healthcare facilities and patients and their families. Medical staff are a reliable source of information for patients and their caregivers and can play a key role in raising awareness of sustainable development in the healthcare sector. By educating them on responsible medical waste disposal, efficient resource use, and environmentally friendly practices in healthcare, nurses can contribute to achieving broad environmental and social goals.

By continuously improving logistics processes, ensuring data security, and engaging medical staff in sustainable development initiatives, we can increase our positive impact on patients, their caregivers, and the entire healthcare ecosystem.



We operate in a strictly regulated environment, ensuring that the storage, transportation, and distribution of medicinal products are conducted in accordance with the highest standards of safety and quality. Our operations are conducted under the required licenses and in full compliance with Good Distribution Practice (GDP) and Good Manufacturing Practice (GMP). These standards establish stringent requirements that ensure that medicines are stored, transported, and delivered in a manner that ensures their integrity, effectiveness, and safety for end users, including healthcare personnel and patients.

Our Quality Department plays a key role in ensuring compliance with applicable regulations and implementing industry best practices. The organization operates a Quality Management System (QMS), covering all aspects of pharmaceutical sales—from receipt of goods to distribution. This ensures that every stage of the supply chain meets legal, regulatory, and ethical requirements, ensuring access to safe and effective medicines for patients and healthcare facilities.

**To ensure the highest standards, we have implemented a comprehensive set of policies and procedures including, i.a.:**

-  • **Receiving goods and storing** – processes that ensure proper control, inspection and storage of pharmaceuticals in the required conditions.
-  • **Disposal of medicinal products** – strict rules for the safe disposal of expired or damaged products in accordance with environmental regulations.
-  • **Monitoring of storage conditions** – constant monitoring of temperature, humidity, and other environmental parameters to ensure product safety.
-  • **Picking, packaging and shipping of goods** – strict controls to prevent errors and ensure the highest quality of products delivered to customers.
-  • **Handling of suspected counterfeit products** – special procedures for detecting, testing and reporting potentially counterfeit drugs.
-  • **Quality documentation management** – a strict record-keeping system ensuring full traceability and regulatory compliance.
-  • **Management of drugs requiring controlled distribution** and import of drugs for specific patient needs.



• **Complaints, returns and product recalls** – procedures enabling a rapid response to reports regarding product quality and safety.



• **Emergency orders and deliveries** – effective procedures enabling the rapid delivery of medications in emergencies.



• **Deviation and change management** – a structured approach to monitoring deviations from procedures and implementing changes in a controlled manner.



• **Pharmacovigilance and adverse event reporting** – monitoring and reporting systems to ensure the safe use of medications.



• **Corrective and preventive actions (CAPA)** – mechanisms for identifying the causes of problems and implementing measures to prevent their recurrence.



• **IT systems management and business continuity procedures** – ensuring data security, IT system integrity, and operational stability.



• **Pest control and cleaning procedures** – maintaining high hygiene standards to protect product safety.

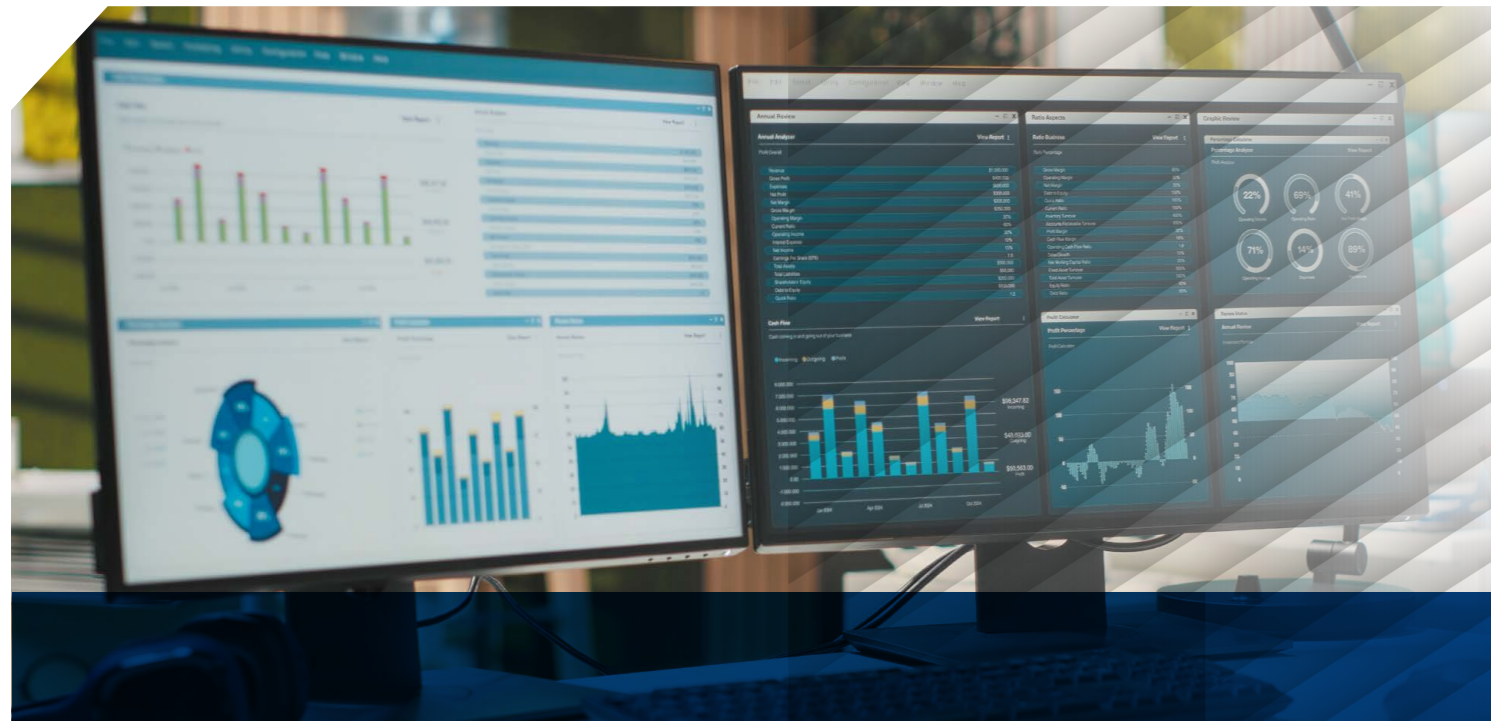
One of the goals of our **Sustainability Strategy** is ensuring **compliance with ISO 27001 standard** for **data security** by 2027.

Data integrity is crucial to pharmaceutical wholesale operations, ensuring that all recorded information is complete, consistent, accurate, and reliable. In an industry where patient safety and regulatory compliance are paramount, maintaining data integrity is essential to ensuring the quality and efficacy of distributed medications. Reliable data enables traceability throughout the supply chain, supports informed decision-making, and protects a company's reputation in the marketplace.

Failure to adhere to data integrity principles can lead to serious consequences, including regulatory sanctions, financial losses, reputational damage, and, most importantly, threats to patient health. By implementing robust data management practices, the company ensures compliance with Good Distribution Practices (GDP) and

Good Manufacturing Practices (GMP), while building trust among stakeholders, including healthcare providers, regulators, and consumers.

To maintain high standards of data integrity, the company employs rigorous procedures and controls based on the ALCOA (Attributable, Legible, Contemporaneous, Original, Accurate) and extended ALCOA++ (Complete, Consistent, Enduring, Available) principles. These principles ensure that all data generated, recorded, and stored remains valid and secure throughout its lifecycle.



**1 Data management and compliance**  
The company complies with international regulations, such as the guidelines of the European Medicines Agency (EMA) and the US Food and Drug Administration (FDA). Compliance with these regulations requires the implementation of robust data management policies that ensure proper documentation, secure storage, and availability during audits and inspections.

**2 Traceability and audit paths**  
Ensuring accurate and comprehensive audit trails is a key element of data integrity. The company ensures that all modifications, additions, or deletions of records are fully documented and include detailed metadata such as user identification, timestamps, and reasons for changes. Such traceability increases transparency and accountability throughout the entire process—from procurement to final distribution.

**3 Risk management and error prevention**  
The company employs proactive risk management strategies to identify potential threats to data integrity. Key activities include:

- Implementing access controls and authorisation procedures to prevent unauthorised data changes.
- Regularly conducting security audits and vulnerability analyses.
- Training employees on best practices for data recording and storage to minimise human error.
- Utilizing automated validation systems to ensure the accuracy of data entered and processed.

**4 Data security and backup systems**  
To prevent data loss or corruption, the company use:

- Secure cloud storage solutions with access restricted to authorised users.
- Regular backups to protect against accidental deletions or cyberattacks.
- Encryption protocols to protect sensitive information from unauthorised access.
- Contingency and recovery plans to ensure operational continuity in the event of a security breach.

**5 The company uses a structured approach to data lifecycle management:**

- 01 Generation:** ensuring that data is captured accurately and concurrently in approved formats.
- 02 Use:** implementing rigorous validation processes before using data for decision-making.
- 03 Storage:** applying appropriate security measures to protect against data loss or corruption.
- 04 Archiving:** secure storage of inactive data in accordance with regulatory retention requirements.
- 05 Removal:** deleting data in accordance with regulations after the retention period expires, with procedures in place to ensure the permanent and secure removal of information.



Because cybersecurity is crucial to our operations, we conduct regular campaigns to raise employee awareness of threats and appropriate behaviours through mailings, as well as training sessions for all employees and those managing key business processes.

We have also begun preparations for ISO 27001 certification, which we aim to achieve in 2026.

### Certyfikacja 9001:2015



**ISO 9001**  
LL-C (Certification)

In 2025, two companies from the Komtur CEE Group—Manat Sp. z o.o. and Komtur Pharmaceuticals Romania - obtained the ISO 9001 quality management system certification, which supports the maintenance of high quality of services provided and processes implemented.

### Product recalls and drug safety surveillance

S4-4, 31 a, AR 35



Ensuring the safety, well-being, and trust of patients and healthcare professionals is a fundamental part of our responsibility as a pharmaceutical wholesaler. Our approach to product recalls and safety alerts is based on a company-wide process that prioritizes prompt action, transparency, and strict compliance with regulatory requirements.

international recall databases and direct monitoring of supplier notifications, enabling early detection of potential quality issues or safety concerns that could expose end users.

This vigilance reflects our commitment to preventing the distribution or administration of products with any potential quality deficiencies or newly identified risks, ensuring that consumers are protected from harm long before the product reaches them.

The Group conducts comprehensive and proactive recall monitoring, based on routine and standardized verification procedures for all medicinal products sold or supplied by the Group. This includes weekly checks of national and

### Immediate and transparent communication with customers



In the event of a product recall, we take action within one business day, including: blocking further sales, quarantining affected batches, and notifying all relevant customers in writing on the same day, with supplementary verbal communication where appropriate. This ensures rapid containment of affected products and minimizes potential risk to end users.

Our recall communications follow a structured format: continuity of subject lines, a request for confirmation of receipt, and archiving are essential to ensure that no information is missed and that healthcare providers can immediately take protective measures for their patients.

### Shared responsibility and ethical data processing



We maintain strict confidentiality when processing customer data related to recalls. This data is never shared with suppliers in any form other than anonymized—unless legal obligations apply, for example, in the case of counterfeit products.

This ensures shared accountability throughout the supply chain.

All recall-related documentation—including communications, system extracts, and quarantine records—is archived for ten years, ensuring full traceability and transparency. Regular evaluation of the recall system, including a review of the annual recall frequency, ensures that the system remains effective and aligned with evolving regulatory expectations.

This approach affirms our ethical responsibility to protect customer privacy while fully cooperating with regulatory authorities when required. Furthermore, all suppliers are contractually obligated to immediately inform us of any recalls or warnings regarding the products they supply.

### Our commitment to patient safety



Through a structured recall process, rigorous monitoring practices, supplier commitments, and transparent communication, our company demonstrates a high level of responsibility to consumers and end users. This system reflects our belief that ensuring product safety is not only a regulatory obligation, but also

a key ethical commitment to patients whose health depends on the quality and reliability of the products we sell.

In 2025, the Komtur CEE Group recorded 18 product recalls announced by manufacturers—including 9 actual recalls and 9 test recalls.



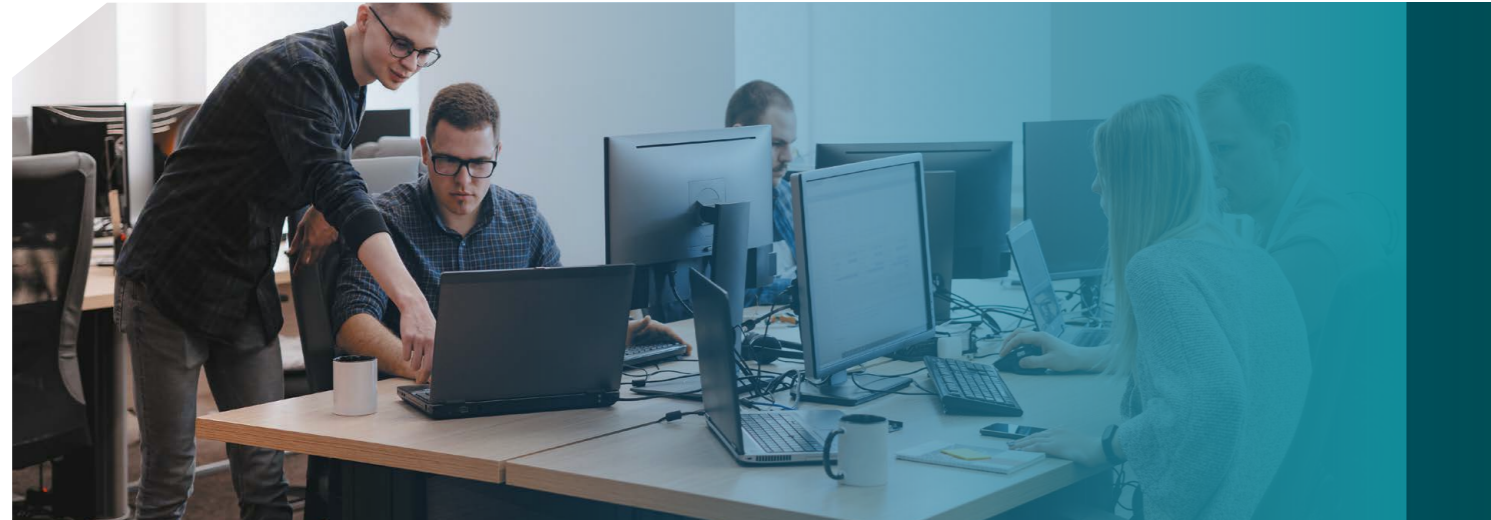
## Customer complaints and returns handling process

S4 – 3, 25 a, b, d, AR 23



Customer complaints and returns are accepted in writing at a designated email address and registered in the internal records system. Each complaint is reviewed by a dedicated team, which initiates corrective and preventive actions as needed. A response to the complaint is provided to the customer no later than **3 days** for quality complaints and **10 days** for distribution complaints, from the time of submission. Complaints, excluding quality

complaints, are resolved within **1 month**, with the possibility of extension in justified cases. This process aims to ensure high-quality service, transparency, and continuous improvement of the services provided, which is an important element of responsible and sustainable business operations. The number of customer complaints received in 2025 was 277.



## Customer satisfaction survey

S4-2, 20, a, b, AR 14, AR 16, AR 17

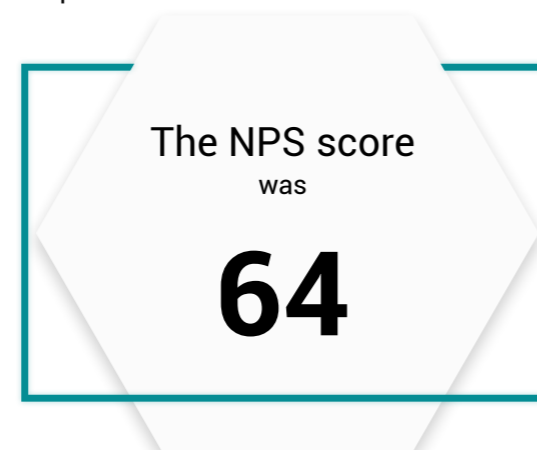


In 2025, for the first time, we conducted a comprehensive customer satisfaction survey covering all key groups of recipients of our services: public pharmacies, hospital pharmacies, wholesalers, suppliers, and clinical trial sponsors. The aim of the survey was to obtain a comprehensive picture of our business partners' experiences with the company and to identify areas requiring further improvement. The first study focused on customers of Komtur Polska Sp. z o.o. – in subsequent years, we plan to also include customers of other companies in the Group.

The survey results showed that customers highly valued, above all, the timeliness and quality of deliveries, the competence and courtesy of our staff, as well as flexibility in fulfilling unusual orders and support in critical situations, such as market shortages. The quality of complaint handling and the company's ethics were also appreciated.

This first edition of the survey is an important benchmark for us. The results will serve as a basis for further actions and for monitoring progress in the coming years, supporting our commitment to continuously improving the quality of customer service and building lasting, partnership-based relationships.

The questionnaire was designed to reflect the specific characteristics of each customer group. Questions covered topics such as timeliness and completeness of deliveries, packaging quality and compliance with transportation conditions, ease of ordering, product availability, speed of information transfer, quality of communication in crisis situations, and cooperation in settlements and formalities. All respondents also assessed the ethicality and transparency of the company's operations, the sense of stable cooperation, and the likelihood of recommendation, which formed the basis for calculating the NPS score, which was 64.



## 6. Corporate governance

### 6.1. Business conduct

At Komtur CEE Group, corporate governance is the foundation of our commitment to responsible business conduct. As a pharmaceutical wholesaler, we recognize the crucial role played by integrity, full compliance with external regulations, and adherence to internal Codes. Our organizational culture is based on ethics, transparency, and accountability, which builds trust with all stakeholders—both internal and external. Through robust corporate governance structures and clearly defined ethical standards, we create a responsible and sustainable business environment, guided by the highest principles of integrity in all aspects of our operations.

#### 6.1.1 Material impacts, risks and opportunities

Our dual-materiality assessment revealed that robust anti-corruption practices have a significant positive impact on both our organization and our stakeholders. Actively implementing compliance strengthens our risk management system, reducing the number of corporate governance incidents. The assessment confirmed that a structured approach to business ethics training delivers tangible benefits, reducing operational disruptions and improving relationships with customers and suppliers, a direct result of increased awareness of the importance of a culture of compliance.

Our Group's pharmacovigilance services establish a key security infrastructure in the pharmaceutical supply chain, providing significant benefits to healthcare facilities, patients and public health systems, while enriching our pharmaceutical database.

The foundation of our positive impact is the continuous improvement of our comprehensive pharmaceutical database, which has evolved into a valuable industry tool through the systematic collection and integration of pharmacovigilance data. The database now serves as a centralized repository of safety information, supporting informed decision-making across the healthcare ecosystem.

Our pharmacovigilance program directly contributes to improving patient safety through systematic monitoring and analysis. Early identification of potential safety signals enables timely interventions that prevent adverse events in patients. Our proactive approach to safety monitoring provides healthcare professionals with critical information necessary to optimize treatment decisions. Furthermore, aggregation of safety data across our distribution network generates valuable population-level insights for public health managers. The comprehensive database to which we contribute information provides significant statistical benefits in detecting rare adverse events and patterns of drug interactions.

The double materiality analysis highlighted two key business risks requiring strategic management: the integrity of the corporate culture and proper value chain management. Potential reputational damage resulting from misconduct, both within the Group's own operations and by selected suppliers, further underscores the importance of proper corporate governance management.



The Komtur CEE Group is committed to adhering to the highest standards of ethics, integrity, and compliance through clearly defined management policies. The company has implemented two key documents regulating the ethical conduct of its employees. The Code of Conduct serves as a fundamental guide for all employees, ensuring integrity in decision-making, promoting ethical business practices, and fostering a culture of accountability. It outlines principles regarding fair treatment, confidentiality, conflicts of interest, and compliance with legal regulations. Furthermore, the Code establishes mechanisms for reporting violations and provides protection against retaliation. In response to risks, associated with pharmaceutical distribution, the Komtur CEE Group has also developed a robust Anti-Corruption Code. This document defines corruption, identifies the most vulnerable positions, and establishes rigorous procedures for interactions with healthcare professionals, patient organizations, and public officials. It includes guidelines on accepting gifts, sponsorship, whistleblowing mechanisms and compliance committee oversight to effectively mitigate risk.

The Komtur CEE Group strives to incorporate ethical management principles into its operations. To strengthen its management system, the company adopted a strategic approach focused on two key goals. The first was comprehensive anti-corruption training, ensuring that 100% of employees would receive structured anti-corruption training by 2025. This initiative aims to increase awareness, improve risk identification, and equip employees with the knowledge necessary to navigate the ethical challenges of the pharmaceutical industry.

The training program will be mandatory and integrated into the company's professional development system. A second goal is to incorporate key sustainability indicators (KPIs) into the executive compensation system in 2025. This step aims to align the management incentive system with sustainability goals, ensuring that top-level decisions reflect ethical business practices and long-term responsibility.

To monitor progress and ensure the effectiveness of management actions, Komtur CEE Group has established clear goals and control mechanisms. The company will strive to achieve a 100% employee completion rate for anti-corruption training by the end of 2025. The implementation of sustainability goals will be systematically incorporated into the executive performance appraisal system throughout 2025, and annual reviews will assess their impact and alignment with the company's ESG goals in subsequent years. In addition, the company is strengthening its reporting and compliance mechanisms by increasing awareness campaigns and ensuring a transparent process for handling reports by the Ethics Committee.

By implementing these policies, strategies and goals, Komtur CEE Group reaffirms its commitment to ethical management, building trust among employees, stakeholders and the entire healthcare community.



**Corporate culture**

Our organizational culture is based on strong ethical foundations and a commitment to sustainable and inclusive development. For 20 years, we have been

operating responsibly and honestly, adhering to the principles of equality and respect – towards patients, our employees, partners and the environment.



**Our Code of Conduct defines the values shared by all employees:**

- **Patient-orientation:** patient well-being is our top priority. We ensure equitable access to medicines, maintain the highest standards of safety and quality, and conduct dialogue with healthcare professionals in a transparent and ethical manner. We place particular emphasis on protecting the privacy and integrity of patient data.
- **Environmental responsibility:** we are committed to reducing our carbon footprint by reducing emissions, optimizing resource consumption, and implementing sustainable practices through collaboration and innovation.
- **Relationships built on trust:** we conduct business with integrity and transparency, in compliance with human rights principles and applicable regulations. We build ethical and long-term relationships with clients and partners, ensuring data protection and responsible risk management.
- **People first:** We build a culture based on dignity, inclusion, and equality. We promote human rights, support diversity, create a welcoming environment for people with disabilities, ensure decent working conditions, and ensure health and safety throughout the supply chain.

These principles shape the development of our organisational culture, ensuring it aligns with the Sustainable Development Goals and our broader social responsibility.

## Corruption and bribery, including incidents and prevention and detection through training

G1. GOV – 1, 5 a, G1-1, 10 a, g, h, G1-3, 18 a, c, 20, AR 5 – AR 6, G1-4, 24 a, b



At Komtur CEE Group, maintaining the highest ethical standards is one of the pillars of our operations. The company considers honesty and transparency not only fundamental values but also key elements of responsible business conduct.

In this spirit, we have implemented a comprehensive Anti-Corruption Code, which reflects a zero-tolerance approach to all forms of corruption and bribery. This Code not only ensures compliance with applicable law but also supports a long-term strategy for building a resilient, ethical organization.

Within the Komtur CEE Group's operational structure, special attention is paid to identifying areas and positions that, due to the nature of their responsibilities, are more vulnerable to corruption. A detailed risk analysis conducted by the company allowed us to identify functions particularly susceptible to such threats, enabling the implementation of targeted preventive and control measures.

High-risk areas include purchasing, sales and marketing, logistics, and tendering departments, as well as all units where employees have direct contact with external stakeholders—suppliers, customers, and public administration bodies. Employees in these departments may encounter situations involving the offering or receiving of improper benefits—such as gifts, hospitality, or facilitation payments—which are expressly prohibited.

For example, purchasing department employees may influence supplier selection or contract terms, which in some cases creates a risk of preferential treatment in exchange for favours. Sales and marketing representatives who interact with clients or public officials may be exposed to pressure to provide benefits in exchange for favourable decisions. Furthermore, functions related to logistics and international trade may involve the risk of requests for facilitation payments that are inconsistent with company policy.

To mitigate these risks, the Komtur CEE Group has implemented detailed internal procedures and policies, including a clear prohibition of all forms of bribery, both direct and indirect. Every employee is required to report suspected irregularities, and the company ensures full protection for whistleblowers, thus fostering an atmosphere of transparency and trust.

A key element of the Komtur CEE Group's anticorruption system is regular training for all employees. These training courses are an integral part of the ethics and compliance program, tailored to the specific nature of the position and risk level.

## Preventing and detecting corruption or bribery – data for Komtur CEE Group for 2025

	Number
Total number of people taking part in training	87
People taking part in training – roles at risk	24
People taking part in training - managers	20
People taking part in training – Management Board members	1

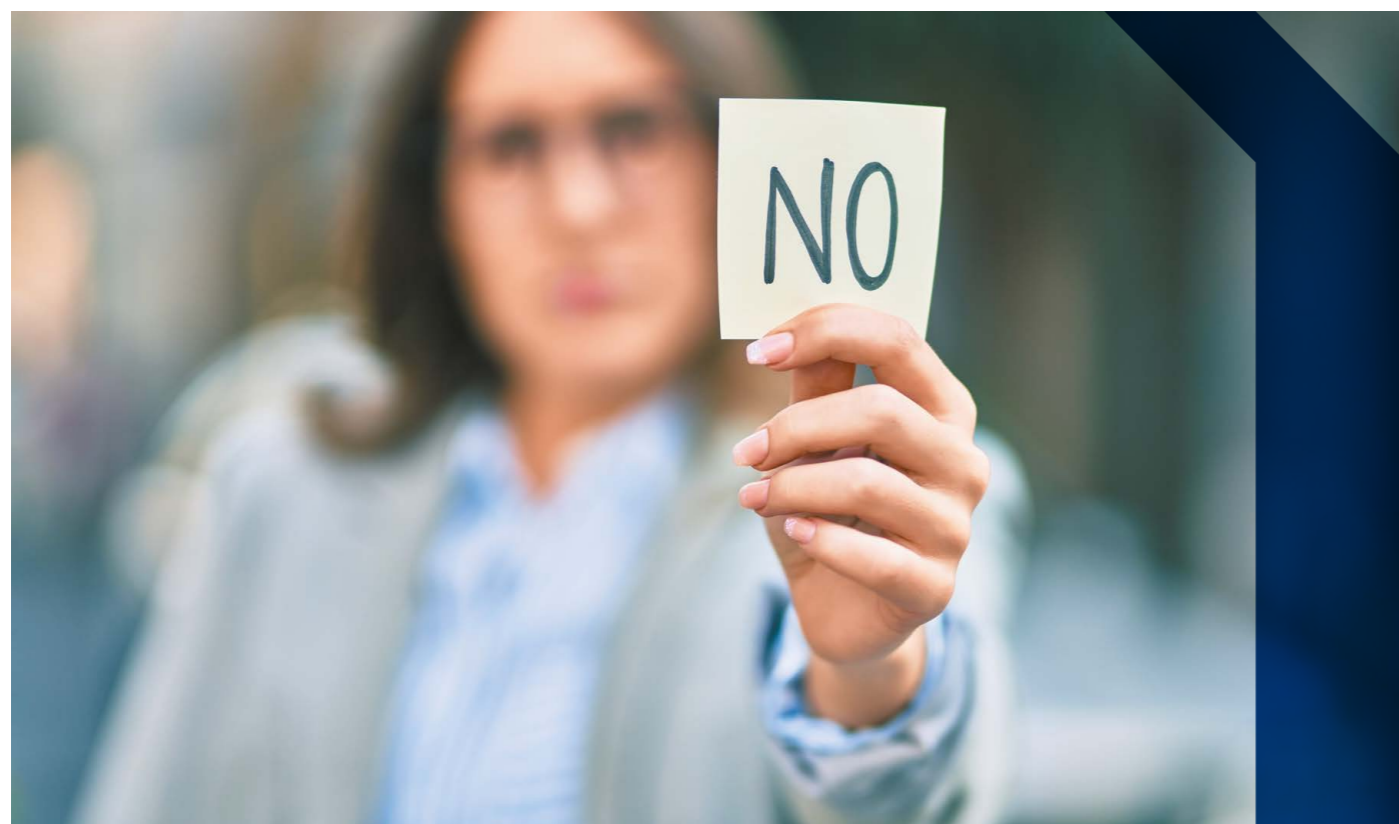


New employees undergo comprehensive onboarding training, including anti-corruption principles. Regular refresher training is organized for existing employees, covering both theoretical topics and practical examples of problematic situations. Particular emphasis is placed on the ability to identify risky situations, properly document contacts with stakeholders, and respond to inappropriate behaviour boldly and in accordance with the principles. This ensures that employees feel responsible for adhering to the principles and can effectively counteract unethical conduct.

Management plays a key role in promoting a culture of ethics, setting standards through their conduct and clear communication. The HR department monitors training participation and ensures its current status, taking into account changes in legal regulations and internal policies. The training program also includes reminders on the rules for giving gifts, sponsorship, contacts with patient and public organizations, and disclosure obligations.

Anti-corruption measures are a key element of the Komtur CEE Group's sustainable development strategy. By identifying areas at risk of corruption, introducing control mechanisms, and implementing periodic training, the company effectively mitigates legal and reputational threats. Simultaneously, it strengthens the trust of customers, partners, and regulators, supporting fair competition and a responsible supply chain in the pharmaceutical industry.

Ethical conduct has a direct impact on the long-term value of the company and is consistent with international standards such as the OECD Guidelines for Multinational Enterprises and the UN Global Compact Principles. The company consciously combines high ethical standards with environmental and social objectives, creating a coherent operating model that addresses contemporary ESG challenges.



## Ethics data for Komtur CEE Group in 2025

	Number
Number of convictions for violating anti- corruption laws	0
Amount of fines for violations of anticorruption laws	0 PLN
Number of confirmed cases of corruption or bribery	0
Number of confirmed cases in which own employees were dismissed or punished for corruption or bribery	0
Number of confirmed incidents involving business partner contracts that were terminated or not renewed due to corruption or bribery violations	0

### Responsible procurement

G1-2, 15 a, AR 2 – AR 3



Responsible procurement is a key element of our sustainable development strategy and the starting point for building a robust, transparent system for selecting suppliers and business partners. We are gradually integrating environmental, social, and governance (ESG) criteria into the supplier lifecycle—from their selection and onboarding to ongoing relationship management.

and collaborate with suppliers to support continuous improvement throughout the value chain. To this end, we have invited selected partners to undergo a free EcoVadis assessment as part of our platform membership. Komtur CEE Group has a formal Sustainable Procurement Policy, approved in January 2025. This document requires the integration of environmental, social, and governance (ESG) criteria into purchasing processes and supply chain management.

All new suppliers are required to adhere to the Code of Conduct for Suppliers and Business Partners, which sets clear requirements for labour standards, occupational health and safety, and environmental compliance. In 2025, we began incorporating sustainability into our supplier selection criteria, with priority given to partners who exceed minimum legal requirements and actively reduce the environmental impact of their operations.

We recognize that developing a comprehensive sustainable procurement program is a gradual process and presents challenges such as data availability, supplier engagement, and the complexity of global supply chains. At the same time, these efforts create opportunities to strengthen relationships with partners, manage risk more effectively, foster innovation, and build long-term shared value.

We also encourage the implementation of effective health, safety, and environmental (HSE) management systems



## 7. Contact details

If you have any questions about this Sustainability Report, please contact us:

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