

MOKATE

— *A Family Business* —

2025 SUSTAINABILITY REPORT



Introduction



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Ladies and Gentlemen,

It is my great pleasure to present MOKATE's Sustainability Report for 2025 and to invite you to learn more about the progress we have made, the challenges we continue to address and the commitments that guide our long-term development. This report is particularly important to us. It is not merely a declaration of intent, but a transparent and reliable account of the actions undertaken across the environmental, social and governance dimensions of our business. It demonstrates how ESG considerations are becoming increasingly embedded in MOKATE's day-to-day operational, managerial and strategic decisions. MOKATE is a family-owned business with an international presence spanning more than 80 markets. Our growth is founded on modern production facilities in Poland and the Czech Republic, together with the knowledge, experience and commitment of more than 1,200 employees. Behind the LOYD, MOKATE, NYCoffee, Minutka, Marila, Marizzi, Alpino and Babcia Jagoda brands are people for whom quality, responsibility and long-term thinking constitute a natural and enduring approach to business.

The year 2025 marked an important stage in strengthening the foundations of MOKATE's sustainability approach. We updated our double materiality assessment with reference to the framework established by the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Its findings enabled us to refine our understanding of the ESG matters most relevant to MOKATE and its stakeholders, particularly climate and energy, occupational health and safety, responsible supply chain management and regulatory compliance.

During the reporting year, MOKATE's production facilities used electricity reported as originating entirely from renewable sources under the adopted market-based accounting methodology and on the basis of documentation provided by energy suppliers. We also completed our greenhouse gas emissions inventory across Scopes 1, 2 and 3, establishing a structured management framework for the continued improvement of data quality and for the future planning of emissions-reduction measures. Progress was also achieved in the social dimension. The number of workplace accidents decreased by approximately 35% year on year, the proportion of women in management positions remained above 40% and the gender pay gap continued to remain below the target level established for 2030. These results reflect the commitment of our employees and the consistent efforts undertaken throughout the organisation.

We attach the same importance to the credibility of our reporting as we do to the results themselves. For this reason, the report is grounded in available data and clearly distinguishes between measures already completed, activities currently in progress and matters requiring further decisions or implementation. In areas that remain partly beyond our direct operational control, particularly Scope 3 emissions and certain elements of the value chain, we apply a prudent and responsible approach. We make only those commitments that are supported by reliable information, appropriate monitoring mechanisms and a realistic implementation pathway.

We recognise that sustainability is not a one-off initiative, but a continuous process requiring consistency, cooperation, sound governance and evidence-based decision-making. Our ambition is therefore to build an increasingly responsible, resilient and coherent operating model that supports MOKATE's long-term competitiveness while responding to the expectations of our employees, business partners, customers and other stakeholders. Further work lies ahead. Our priorities include reducing the environmental impact of our operations, strengthening the safety, well-being and development of our employees, deepening cooperation with suppliers and continuously improving the quality of ESG data and management processes. We approach these challenges with determination, but also with the awareness that lasting progress must be achieved responsibly and step by step.

I would like to express my sincere appreciation to all MOKATE employees, business partners and stakeholders for their commitment, trust and daily contribution to the development of our organisation. It is through our collective efforts that we are building a more responsible and sustainable future for MOKATE. I warmly invite you to read this report and to explore both the achievements of the past year and the direction in which we intend to develop in the years ahead.

Yours sincerely,

Adam Mokrysz, PhD

CEO of MOKATE

Table of Contents

Introduction	2
Table of Contents	3
1. General information	4
Basis for the report	4
Scope of the report and consolidation boundaries	4
Methodological basis	4
Nature of data and presentation principles	4
ESG management structure at MOKATE	5
MOKATE's business model	6
MOKATE's value chain	7
ESG Framework	9
Material impacts, risks and opportunities	10
Key stakeholders	11
Key ESG risks	12
Certifications and management systems	13
2. ESG Strategy 2024-2030	14
3. Environment (E)	15
Climate Change (E1)	15
Water resources (E3)	17
Biodiversity (E4)	17
Circular economy (E5)	17
4. Workforce and social matters (S)	18
MOKATE's approach to workforce matters	18
Workplace safety, development and equality (S1)	18
Supply chain and social stakeholders (S2)	19
5. Governance (G)	20
ESG management and oversight (G1)	20
Regulatory compliance and the risk of greenwashing (G1)	20
6. Implementation of the ESG Strategy in 2025	21
Environment (E) – climate and energy, water, packaging	21
Social matters (S) – health and safety, diversity, remuneration, development	23
Governance (G) – supply chain, oversight, compliance	23
7. Conclusions and outlook for 2026	25
Transparency Note (anti-greenwashing)	25

1. General information

Basis for the report

The MOKATE Sustainability Report has been prepared to present the company's approach to environmental, social and governance (ESG) matters, in accordance with the Voluntary Sustainability Reporting Standard (VSME) developed by EFRAG, while adhering to the logic, structure and key principles derived from the ESRS. The report is for information purposes and forms part of our efforts to build transparency with stakeholders. The document does not constitute a formal declaration of climate targets or binding reduction commitments; rather it presents the current state of ESG management and the directions for its further development.

Scope of the report and consolidation boundaries

The report is consolidated and covers companies conducting operations in Poland and abroad: MOKATE S.A., MOKATE Sp. z o.o., FPUH MOKATE Sp. z o.o., Global Coffee Group Sp. z o.o., MOKATE Czech s.r.o., MOKATE Slovakia s.r.o., MOKATE International Hungary Kft. and MOKATE UK Ltd.

The companies' operations are carried out in the following key locations:

- Poland (Żory, Ustroń),
- Czech Republic (Votice),
- Slovakia (Považská Bystrica),
- Hungary (Budapest),
- United Kingdom (Edinburgh).

The scope of the report covers the companies' own operations and – to a selected extent – elements of the value chain, in accordance with the proportionate approach specific to the VSME standard.

Methodological basis

The report has been prepared taking into account the framework described by the following standards:

- the Voluntary Sustainability Reporting Standard (VSME),
- the GHG Protocol methodology for calculating greenhouse gas emissions,
- selected elements of the structure and logic of the ESRS, to the extent appropriate to the scale of the companies' operations,
- best reporting practices applied by European companies (industry benchmark).

The approach adopted supports the proportionality, transparency and usefulness of the information pre-sented, in accordance with the principles of the VSME standard.

Nature of data and presentation principles

For the purposes of this report, the term "MOKATE" refers to the operations of the companies covered by ESG reporting, in accordance with the scope described in the section "Reporting scope and consolidation bo-

undaries". In line with the VSME approach, the report focuses on key and material ESG areas, while ensuring that the scope of disclosures is appropriate to the scale and nature of MOKATE's operations.

The quantitative and qualitative data presented in the report refer to MOKATE companies as a whole, unless otherwise stated. In cases requiring detailed analysis at the level of individual companies, the report may be supplemented with data and documents specific to the entity concerned. The policies, management principles and ESG practices described in the report apply to all MOKATE companies. With regard to companies subject to independent external assessments (e.g. EcoVadis), the report serves as a reference document for the standards and management systems applied.

ESG management structure at MOKATE

Environmental, social and governance (ESG) matters are integrated into MOKATE's management system. Areas of responsibility in this field have been clearly defined at the organisational level and key ESG matters are subject to regular review at management level. ESG data is collected in a standardised and centralised manner, ensuring its consistency, comparability and effective use in management processes. This information is used in particular to:

- prepare reports and disclosures in the area of sustainability,
- identify and monitor ESG risks,
- align operations with regulatory requirements and the expectations of business partners and stakeholders.

This approach enables the systematic management of ESG matters and supports strategic decision-making that takes long-term environmental and social factors into account.

	Management	Management / Operational staff
Who	Management Boards of MOKATE companies	<ul style="list-style-type: none"> • ESG Specialist • MOKATE management • Employees involved in implementing ESG activities
Role	Strategic leadership and oversight	Operational role
Engagement	<ul style="list-style-type: none"> • Setting strategic directions for ESG activities • Making key decisions from a risk and regulatory compliance perspective • Monitoring progress 	<p>ESG Specialist:</p> <ul style="list-style-type: none"> • Coordinating ESG activities at MOKATE • Collecting and organising non-financial data • Reporting results and progress to the Board <p>Management:</p> <ul style="list-style-type: none"> • Participation in the implementation of ESG activities in operational areas • Providing data and information <p>Employees:</p> <ul style="list-style-type: none"> • Participation in health and safety, training and organisational activities • Employee engagement in sustainability development and the improvement of assigned areas of responsibility
Separate committees/ teams	No separate ESG committees	No formally established ESG committees; an ESG Team comprising key MOKATE managers is in place
Performance reviews and frequency	<ul style="list-style-type: none"> • ESG discussed periodically at a strategic level • Progress is monitored on an ongoing basis 	<ul style="list-style-type: none"> • Scope of reporting and frequency depend on the data area • ESG data updated annually

MOKATE's business model

MOKATE's business model encompasses the production and distribution of food products, in particular coffee, tea, instant beverages, confectionery and related products both on the domestic market and on foreign markets. The companies' operations are based on a diverse portfolio of own brands, which are a key element in building competitive advantage. MOKATE's products are sold to both retail and business customers across numerous international markets. Broad distribution and the tailoring of the product range to the diverse needs of consumers enable MOKATE to maintain a stable market position and to develop its business further.

Foundations of operations and operational stability

MOKATE's operations are based on key pillars that ensure consistency of activities and operational stability. A fundamental element is ensuring the high quality and safety of products, which form the foundation of customer trust and the lasting position of MOKATE brands in domestic and international markets. At the same time, operational efficiency plays a significant role, encompassing the optimisation of production, logistics and organisational processes. This is of particular importance given the increasing volatility in energy costs and resource availability, which has a direct bearing on operations. Another pillar of the model is the development of long-term relationships with suppliers and business partners, which helps to ensure the continuity of raw material and other input supplies. In this area, MOKATE is progressively incorporating environmental and social considerations, including climate and regulatory risks, which may indirectly affect operations through the supply chain. An integral part of the business model is risk and compliance management, encompassing the identification, assessment and monitoring of operational, regulatory and reputational risks, including those related to climate change and the legal environment.



This approach ensures consistency between strategy, day-to-day operations and reporting processes. The business model is complemented by the integration of environmental and social considerations into daily operations, particularly in the areas of energy consumption, occupational safety, supplier relations and corporate governance. The business model defined in this way forms the basis for further analysis of the value chain and for the identification of material impacts, risks and opportunities (IROs) as part of the double materiality assessment.

MOKATE's value chain

The MOKATE value chain encompasses all key stages involved in the creation and delivery of products from the sourcing of raw materials, through production processes, to distribution and use of the product by end users. The structure of the value chain is illustrated in the diagram below.



In operational terms, the MOKATE value chain consists of three main areas:

- 1) upstream – procurement of raw materials and packaging, and cooperation with energy and service suppliers,
- 2) in-house operations – production processes, quality control and internal logistics,
- 3) downstream – distribution, sales and the use of products by end customers.

Value chain analysis is a key tool for identifying the areas with the greatest environmental and social impact. For MOKATE Group, the following matters are of key importance:

- energy and fuel consumption in production and logistics processes,
- the procurement of raw materials and packaging, including their environmental impact,
- occupational safety and employment conditions.

Understanding and monitoring these areas forms the basis for setting ESG priorities and targets, as well as for taking action aimed at reducing the negative impact of MOKATE's operations on the environment and society.



MOKATE'S VALUE CHAIN

Identified material stakeholders associated with processes within the value chain

Suppliers of raw materials and supplies, goods and services, and non-commercial goods		Employees, investors, financial institutions, public authorities, local communities, non-governmental organisations		Customers	
UPSTREAM		MOKATE		DOWNSTREAM	
SUPPLIES		COMPANY PROCESSES		PROCESSING	WASTE
Secondary suppliers (Tier 2)	Direct suppliers (Tier 1)	All entities carrying out operational and support processes		After sale, MOKATE products undergo further processing and distribution beyond direct control	
Intermediate suppliers in the supply chain are entities that do not cooperate directly with MOKATE companies. These include, among others, producers of raw materials used in further processing, suppliers of base materials for packaging, transport and logistics subcontractors working for main suppliers (Tier 1), and suppliers of energy and fuels used indirectly throughout the supply chain	Suppliers with whom MOKATE cooperates directly. They provide the goods and services required for day-to-day operations, including raw materials for production, packaging materials, transport and logistics services, as well as technical support (machine maintenance, infrastructure and the implementation of investments)	Production planning and execution, raw materials and warehouse management, quality control and certification, procurement and cooperation with suppliers, management of technical infrastructure and the efficiency of the machinery fleet in production plants	Management and administration, HR and health and safety, finance, accounting and controlling, as well as the identification, analysis and risk management	Customers include entities purchasing MOKATE products – both wholesale and retail. This includes businesses that use the products in their further operations, as well as individual customers who use them directly	Types of waste generated.
Origin of raw materials: The raw materials used in production by MOKATE come from domestic and international sources located in Europe, Asia and Africa.		MOKATE products are distributed both domestically and internationally, using our own and external warehouses. This includes order preparation, transport organisation and handling of logistics formalities. Products are supplied to retail chains, distributors, business partners and end customers, with the entire process supported by wholesale logistics and the e-commerce channel.		Business customers include retail chains, distributors and wholesalers (including export) as well as industrial customers that use MOKATE products as semi-finished goods.	MOKATE's operational activities generate, among other things, packaging waste, food and raw material waste, from production processes, and waste from auxiliary materials used in logistics and production.
The packaging used by MOKATE comes mainly from Poland and other European countries.				Individual customers are private individuals who purchase products directly.	On the end-customer side, packaging waste (both individual and bulk) is generated, as well as waste resulting from unused or wasted food and beverages.
Deliveries to MOKATE's facilities are carried out by suppliers and specialised logistics operators, using road, sea and air transport.		Sales logistics encompasses wholesale deliveries to distributors in domestic and international markets, as well as retail and e-commerce operations, including order processing and fulfilment, product packaging and distribution, and the handling of returns and complaints.			
Stakeholders on whom MOKATE has an impact at a given stage of the value chain					
Suppliers of raw materials and packaging, upstream workers.		Management, MOKATE employees, financial institutions, educational institutions.		Customers (consumers), business partners and distributors.	
COMPETITION					
Competition is not a direct part of the value chain, but it influences its shape by affecting MOKATE's decisions. It constitutes an element of the market environment that influences the activities of both suppliers (upstream) and customers (downstream).					

ESG Framework

MOKATE implements ESG initiatives in a manner that is integrated with its day-to-day business operations. Sustainability matters are incorporated into key operational, procurement and organisational processes, enabling their practical application in everyday activities.

In practice, this means that ESG matters are systematically incorporated into, among other things:

- GHG emissions reporting and monitoring of environmental impact,
- occupational health and safety,
- supply chain management, including cooperation with suppliers,
- ensuring compliance with applicable legal regulations.

This approach enables the gradual integration of environmental, social and governance considerations into MOKATE's day-to-day operations, while supporting the identification of risks and adaptation to growing regulatory requirements and stakeholder expectations.



Material impacts, risks and opportunities

A double materiality assessment was conducted again at MOKATE in 2025 to update the key ESG matters in terms of:


- their impact on the environment and society,
- the impact of ESG risks on MOKATE's performance,
- a review of the continued relevance of the ESG Strategy.

The scope of the assessment covered:

- in-house operations,
- key stages of the value chain,
- emissions data (Scopes 1–3),
- health and safety, employee and procurement matters,
- current and planned regulations.

Based on the assessment, the ESG matters material to MOKATE were identified

Material ESG matters according to the double materiality assessment

ESRS Area	Topic	Impact materiality	Financial materiality	Rationale
 E1 Climate	GHG emissions Scope 1–3	High	Medium	High share of energy use and purchases in the carbon footprint
 E1 Climate	Electricity	High	Medium	Energy costs and regulatory risks
 E3 Water	Water consumption	Medium	Low	Limited direct operational impact
 E5 Circular economy	Packaging	Medium/High	Medium	Regulatory pressure and customer expectations
 S1 Workers	Occupational health and safety	High	Medium	Impact on health and operational continuity
 S1 Workers	Skills availability	Medium	Medium	Operational and organisational risk
 S2 Supply chain	Quality of suppliers' ESG data	Medium	Medium	Limited availability of Tier 1+ data
 G1 Governance	Regulatory compliance	High	High	Risk of sanctions and reputational damage
 G1 Governance	Greenwashing / claims	High	High	Legal and reputational risk

The five reporting priorities – climate, energy, occupational health and safety, the supply chain and regulatory compliance – determine the structure of the ESG report and the selection of annual KPIs linked to ESG Strategy.

Key stakeholders

The following table presents the key stakeholders of MOKATE Group, the ways in which they are engaged and the most important topics addressed in relations with each group. Communication with stakeholders is varied and tailored to the specific nature of each group ranging from day-to-day customer service and marketing activities for customers, through internal communication and development initiatives for employees, to formal reporting in relations with public authorities and financial institutions.

MOKATE's stakeholders – dialogue and key ESG topics

Stakeholders	How we engage	Key topics	What matters to them
 Customers	 Sales, marketing communication, customer service	 Product quality, safety, transparency	Quality, safety, transparency
 Employees	 Internal communication, training, H&S initiatives, employee engagement	 Working conditions, safety, development	Working conditions, safety, development
 Suppliers	 Operational cooperation, purchasing requirements, supplier assessments	 Quality, timeliness, cooperation principles	Quality, timeliness, cooperation principles
 Business partners	 Trade and logistics relations	 Stability, trust, relationships	Stability, trust, relationships
 Public administration	 Reporting, dialogue, regulatory compliance	 Compliance with regulations	Compliance with regulations
 Financial institutions, auditors	 Reports, due diligence	 ESG risks, non-financial data	ESG risks, non-financial data

The most frequently discussed matters focus on quality, safety, transparency and regulatory compliance, reflecting both the organisation's operational and strategic priorities. Stable and fair business relationships also play a significant role, as does the growing importance of ESG matters in stakeholder dialogue.

Key ESG risks

The main ESG risks identified in MOKATE's operations are presented below, together with their nature and potential impact on the organisation. These risks are diverse and may affect costs, business continuity and MOKATE's reputation.

Key ESG risks

ESG AREA	RISK	RISK CATEGORY	POTENTIAL IMPACT
 E1 Climate Change	Increase in energy costs	 Transition	 Higher operating costs
 E1 Climate Change	Regulatory changes (CSRD, Green Claims)	 Regulatory	 Compliance, sanctions
 E5 Resource Use & Circular Economy	Non-compliance with future packaging regulations	 Regulatory	 Adaptation costs
 S1 Own Workforce	Occupational accident risk	 Operational	 Production downtime
 S2 Workers in the Value Chain	Insufficient ESG data from supply chain	 Operational	 Limited reporting capabilities
 G1 Business Conduct	Greenwashing risk	 Reputational	 Loss of trust

Climate risks constitute a significant group, including rising energy and raw material costs and changing regulations, which may affect operating costs and compliance requirements. In the area of the circular economy (CE), adapting to future packaging requirements is key and this may generate additional costs. Operational risks include, among others, matters related to occupational safety (accident rates) and the limited availability of ESG data in the supply chain, which hinders reporting. In the area of corporate governance, the risk of greenwashing is significant, as it may lead to a loss of stakeholder trust. MOKATE has adopted a systematic approach to manage ESG risks and integrate them into its operational and strategic processes.

The results of the double materiality assessment form the basis for determining the scope of disclosures in the report and for identifying priority reporting areas, such as climate, energy, health and safety, the supply chain and compliance. At the same time, it justifies the absence of reduction targets in those areas where MOKATE has no real influence or does not exercise full operational control.

Certifications and management systems

In 2025, MOKATE's operations were conducted in accordance with the management systems in place and were confirmed by recognised certifications and external assessments, including EcoVadis (Bronze medal), ISO 14001, ISO 22000, Rainforest Alliance, RSPO and BRC/IFS (in accordance with the scope of certification and the companies included in the VSME template).

Certificate / label	Issuer	Company	Date of assessment / issue	Validity	Result / status
EcoVadis (sustainability rating)	EcoVadis SAS	MOKATE S.A.	06.2025	06.2026	Bronze medal
		MOKATE Sp. z o.o.	06.2025	06.2026	
		MOKATE Czech s.r.o.	06.2025	06.2026	
ISO 14001:2015	Accredited certification bodies (e.g. TÜV / SGS – depending on the company)	MOKATE S.A.	01.2024	01.2027	Compliance with ISO 14001
		MOKATE Sp. z o.o.	09.2023	09.2026	
ISO 22000:2018	Accredited certification bodies (e.g. SGS / TÜV – depending on the site)	MOKATE S.A.	10.2023	10.2026	Positive audit result
		FPUH MOKATE Sp. z o.o.	10.2023	10.2026	
		MOKATE Sp. z o.o.	10.2023	10.2026	
Rainforest Alliance	Rainforest Alliance	MOKATE S.A.	04.2025	06.2026	Compliance with the sustainable farming standard
		MOKATE Sp. z o.o.	11.2023	11.2026	
		MOKATE Czech s.r.o.	09.2023	09.2026	
RSPO	Roundtable on Sustainable Palm Oil (RSPO)	MOKATE Sp. z o.o.	08.2023	08.2028	Compliance with the RSPO standard
		FPUH MOKATE Sp. z o.o.	08.2023	08.2028	
		MOKATE Czech s.r.o.	09.2021	09.2026	
BRC / IFS	Accredited certification bodies (e.g. SGS, TÜV, DNV)	MOKATE S.A.	05.2025	08.2026	Positive audit result
		MOKATE Sp. z o.o.	01.2026	03.2027	
	LRQA Limited	MOKATE Czech s.r.o.	09.2025	09.2026	Positive audit result
BIO	ABCERT AG (CZ-BIO-002)	MOKATE Czech s.r.o.	12.2025	03.2027	Positive audit result
BIO	EKOGWARANCJA PTRE Sp. z o.o.	MOKATE S.A.	11.2025	02.2027	Positive audit result

The scope of certification and the validity dates are consistent with the certification documentation and the data included in the VSME template. The certificates listed confirm the compliance of selected companies, processes or categories of raw materials with the requirements of the relevant standards, within a specified scope and period of validity. ISO certifications are periodic in nature and are subject to regular audits and recertification.

2. ESG Strategy 2024–2030

In 2025, MOKATE continued to implement the measures set out in its ESG Strategy 2024–2030, focusing on areas of greatest relevance to the scale and nature of its operations, as well as to stakeholder expectations. These activities included the monitoring of greenhouse gas emissions across Scopes 1, 2 and 3, the procurement of electricity reported as originating from renewable sources, the identification and preliminary assessment of climate-related risks, the advancement of water management initiatives, the implementation of the Sustainable Procurement Policy and the continued application of the MOKATE ethical governance framework, including its Anti-Corruption Policy and whistleblowing system. Priority is given to initiatives that can be supported by reliable data, assigned to clearly defined areas of responsibility and monitored through appropriate key performance indicators. In areas where MOKATE does not exercise full operational control or where implementation depends on investment capacity, the report presents the factual status of activities, the availability and quality of data, the scope of influence and the risk management measures currently in place. It does not make commitments that are not supported by a realistic implementation pathway and adequate monitoring mechanisms.

MOKATE applies an evidence-based approach to ESG communication. This means giving precedence to specific actions, measurable outcomes and transparent reporting over broad or unsubstantiated declarations. The report clearly distinguishes between measures already completed, activities currently in progress and areas requiring further organisational or investment decisions. Relevant limitations, including those arising from capital requirements, data availability or the complexity of the supply chain, are presented as an integral part of the management context.

MOKATE also avoids oversimplified interpretations, particularly in relation to energy use and greenhouse gas emissions. Where appropriate, the report clearly differentiates between market-based and location-based accounting methodologies, thereby enabling a more accurate and transparent understanding of MOKATE's reported environmental performance.



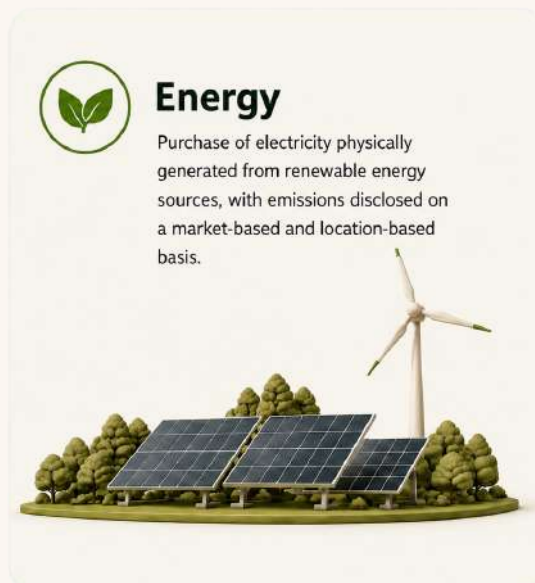
3. Environment (E)

Climate Change (E1)

The scope of the environmental disclosures presented in Section E reflects the priorities identified through the double materiality assessment and the application of the principle of proportionality. MOKATE manages climate- and environment-related matters through a structured, phased and data-driven approach. A central element of this approach is the systematic monitoring of energy consumption and the comprehensive inventory of greenhouse gas emissions across Scopes 1, 2 and 3.

The inventory has been prepared on the basis of the data currently available and in accordance with the GHG Protocol methodology. The information collected supports management decision-making, performance benchmarking and ESG reporting, while also providing a basis for the continued improvement of data quality and the development of future climate-related measures. In the area of energy, MOKATE's activities focus on ensuring continuity of supply and managing exposure to climate-related, regulatory and energy-cost risks. These measures include the procurement of electricity reported as originating from renewable sources.

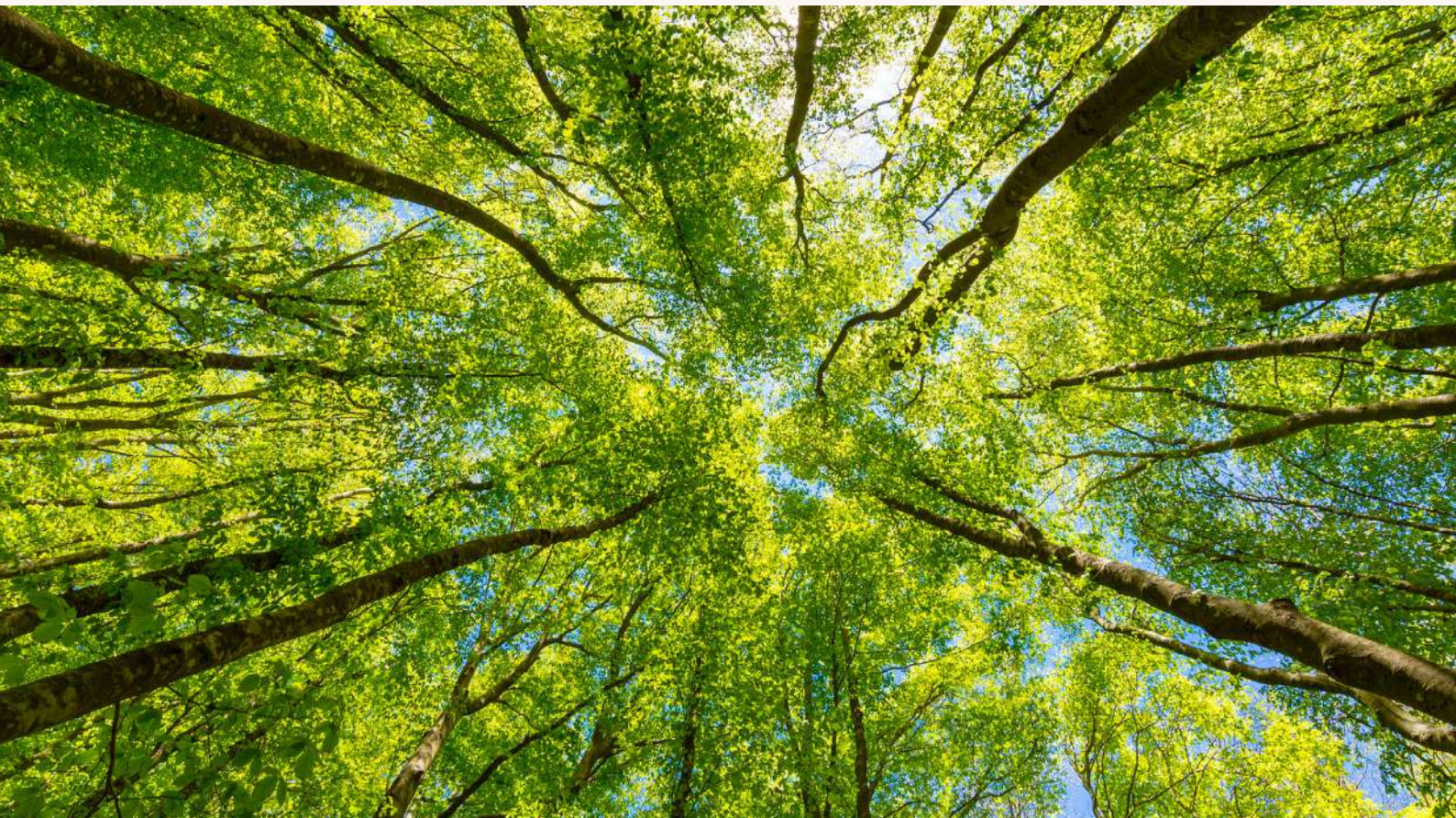
To enhance methodological transparency, Scope 2 greenhouse gas emissions are presented using both the market-based method, which reflects emissions associated with contracted energy sources, and the location-based method, which reflects the average emissions intensity of the electricity grid in the relevant geographical area. In 2025, electricity used by MOKATE's production facilities was reported, for market-based accounting purposes, as originating entirely from renewable sources, on the basis of documentation provided by energy suppliers and within the reporting scope defined in this report.



This forms part of the Company's broader approach to managing risks associated with energy prices, supply security and regulatory developments. At the same time, MOKATE continued to develop its own renewable energy generation capacity. At the production facility in the Czech Republic, part of the electricity demand is met by an on-site photovoltaic installation. In addition, the photovoltaic installation at the MOKATE S.A. plant in Ustroń was commissioned in January 2026. Electricity used by the offices of MOKATE UK Ltd. and MOKATE International Hungary Kft. was also reported as originating from renewable sources, in accordance with the documentation available for the respective locations. Scope 3 emissions arising across the value chain represent a significant component of MOKATE's overall greenhouse gas footprint, as confirmed by the double materiality assessment.

In 2025, the Scope 3 inventory was completed for all categories identified as material under the GHG Protocol, providing the most comprehensive view of value chain emissions currently possible on the basis of available data. Given the indirect nature of Scope 3 emissions and MOKATE's limited operational control over many value chain activities, the current management approach focuses on improving the quality, completeness and granularity of data, identifying the most significant sources of emissions and gradually implementing appropriate targets and performance indicators. Particular attention is being given to supplier engagement and to increasing the proportion of primary data obtained directly from value chain partners.

At the present stage, MOKATE has not established an absolute emissions-reduction target for Scope 3 as a whole. Any future targets will be developed progressively and will take into account data quality, the Company's ability to influence individual emission sources and the availability of realistic implementation pathways. The scope of the disclosures concerning Scope 1, Scope 2 and Scope 3 emissions therefore reflects the priorities identified through the double materiality assessment and provides the basis for the selection of the environmental KPIs presented in the subsequent sections of this report.



Water resources (E3)

At the production plant in Žory, pilot initiatives are being implemented to support the gradual transition towards a more circular approach to water management. At the current stage, these solutions remain partial and require further technological development. This reflects the specific nature of the Žory facility, where water is an essential technological resource used directly in production processes. In 2025, the first phase of the programme was completed. It included the installation of water-consumption metering infrastructure and the introduction of pilot monitoring through the Building Management System (BMS). The system enables the monitoring of water and energy consumption, as well as the operation of selected technical installations. It provides a reliable data foundation for assessing consumption patterns, evaluating the effectiveness of proposed measures and supporting future technological and investment decisions.

Further stages are planned for 2026 and will focus on developing and assessing solutions that may enable a greater degree of water recirculation and support progress towards a closed-loop water management system. The scope and pace of implementation will depend on the results of the pilot phase, technological feasibility and the effectiveness of the solutions tested.

At MOKATE's other production facilities, water consumption is significantly lower and water does not constitute a key input in the principal production processes. Accordingly, water management at these sites focuses primarily on the systematic monitoring, control and responsible use of the resource.

Biodiversity (E4)

Biodiversity- and ecosystem-related matters were considered as part of the double materiality assessment but were not identified as material, either in terms of MOKATE's direct impacts or from the perspective of material financial risks and opportunities. The entities covered by the report do not conduct operations within or in the immediate vicinity of protected areas or sites of particular ecological significance. Accordingly, no significant direct impacts on biodiversity arising from MOKATE's own operations have been identified. At the same time, MOKATE recognises that indirect impacts on biodiversity may occur within its value chain, particularly through the sourcing of agricultural and food related raw materials. These potential impacts may be associated with land use, agricultural practices, deforestation, soil degradation or pressure on natural ecosystems. Biodiversity-related considerations will therefore continue to be monitored as part of the Company's supply chain management and sustainable procurement processes. Given the current materiality assessment results, the availability of data and MOKATE's degree of influence over upstream activities, no separate biodiversity policy or specific biodiversity targets have been established at this stage. This position will be reviewed as data quality improves, supply chain due diligence develops and the understanding of potential value chain impacts becomes more comprehensive.

Circular economy (E5)

Measures undertaken in the area of packaging include gradually increasing the proportion of packaging designed to be recyclable, with the current value of the relevant indicator presented later in this report, and testing mono-material solutions intended to improve packaging recyclability and facilitate more effective material recovery.

4. Workforce and social matters (s)

MOKATE's approach to workforce matters

Employee-related matters constitute a central component of ESG management at MOKATE, as confirmed by the double materiality assessment. They are particularly relevant in the context of occupational health and safety, access to appropriate skills, employee retention and the operational stability of the organisation. MOKATE regards its employees as a key stakeholder group whose knowledge, experience and engagement have a direct impact on the achievement of business objectives and the continuity of operational processes. Management in this area encompasses established occupational health and safety procedures, the systematic monitoring of accident rates, preventive and training activities, and the analysis of selected indicators relating to employment, workforce structure and working conditions. The information collected supports management decision-making and facilitates the identification of operational risks, particularly those associated with workplace safety, skills availability and employee turnover.

Workplace safety, development and equality (S1)

Occupational health and safety was identified through the double materiality assessment as a high-priority area due to its direct impact on employee health and well-being, as well as on the continuity and efficiency of operations. MOKATE has implemented OHS procedures adapted to the specific characteristics and risk profiles of its production facilities. These are supported by systems for reporting, recording and analysing workplace accidents, enabling the ongoing assessment of safety performance and the timely identification of areas requiring corrective or preventive action.

Accident data is reviewed on a regular basis, while preventive measures and training programmes are tailored to local operating conditions, identified risks and the nature of the activities carried out at each facility. This approach supports the continuous improvement of safety standards and the development of a strong culture of prevention and shared responsibility across the organisation.

	 Occupational Safety Reduction in the number of accidents in 2025 by approx. 35% year on year		 Development Training and development activities for employees
	 Diversity Women account for more than 40% of the management team		 Pay Equity Indicators monitored at company level

Data relating to employee matters is reported systematically and incorporated into management processes, supporting the ongoing assessment of workforce-related risks and performance. MOKATE also monitors diversity and pay equity as important elements of responsible human capital management and as factors relevant to the mitigation of organisational and reputational risks. Indicators in these areas are analysed at the level of individual entities and consolidated for annual reporting purposes, enabling the identification of trends and areas requiring further attention. Skills development and employee training have been identified as areas in need of continued organisational strengthening. This is reflected both in the current KPI results and in the priorities established for the coming years. MOKATE therefore intends to further develop a more structured approach to training, competency development and workforce planning, with the aim of supporting employee growth, operational resilience and the long-term needs of the organisation.

Supply chain and social stakeholders (S2)

Social matters within the supply chain were identified as material through the double materiality assessment, particularly in view of the challenges associated with the quality, completeness and availability of ESG data obtained from suppliers. These limitations are especially pronounced at the more distant levels of the supply chain, including Tier 2 suppliers and beyond. In response, MOKATE is progressively structuring its ESG requirements and data-collection processes in cooperation with key business partners. Current activities focus primarily on strengthening the quality and timeliness of information, improving transparency and establishing clear fundamental principles of responsible cooperation. MOKATE applies a phased approach to supply chain management, taking into account the actual extent of its operational influence, the maturity of individual suppliers and the availability of reliable data. The pace and scope of implementation are therefore adjusted to the specific characteristics of individual supplier relationships and supply chain segments. In accordance with MOKATE's evidence-based reporting approach, ESG disclosures reflect the actual status of activities, the quality of the information available and the current degree of supplier engagement. The report does not include commitments or performance claims that cannot be supported by reliable data, appropriate verification mechanisms or a realistic implementation pathway. The quality and availability of suppliers' ESG data are monitored through dedicated performance indicators presented in the corporate governance section of this report. Their inclusion in this area reflects the direct relationship between supply chain data management and the Company's oversight, compliance, due-diligence and reporting responsibilities.



5. Governance (G)

ESG management and oversight (G1)

Corporate governance at MOKATE provides the organisational framework through which environmental and social considerations are incorporated into management processes, risk assessment and business decision-making. Overall responsibility for the oversight of ESG matters rests with the Management Board. Its role includes reviewing material ESG-related risks and opportunities, monitoring progress in the implementation of relevant initiatives and targets, and considering key management information and performance indicators. ESG matters are reviewed regularly at management level to ensure that they remain appropriately reflected in the Company's operational and strategic priorities. This governance model has been deliberately designed in accordance with the principle of proportionality. It reflects the nature and scale of MOKATE's operations, the material risks identified through the double materiality assessment and the organisational resources currently available. The framework is expected to evolve progressively as reporting requirements, data availability and ESG management processes continue to develop.

Regulatory compliance and the risk of greenwashing (G1)

Regulatory compliance was identified through the double materiality assessment as an area of high significance from both an impact and a financial perspective, given the potential legal, operational, financial and reputational consequences of non-compliance. MOKATE operates in a rapidly evolving regulatory environment that includes sustainability reporting obligations, increasing disclosure expectations from business partners and financial institutions, and broader requirements relating to responsible business conduct. In response, MOKATE applies an evidence-based and proportionate approach to ESG management and communication. Disclosures are grounded in the information available, and the scope of reporting, the status of individual activities and any relevant methodological or operational limitations are clearly defined. Commitments and targets are established only where they are supported by reliable data, an appropriate monitoring framework, sufficient operational influence and a realistic implementation pathway. This transparent approach, including the clear distinction between completed measures, activities in progress and areas requiring further decisions, forms an integral part of MOKATE's management of greenwashing risk. It is intended to ensure that ESG communications remain accurate, balanced, substantiated and consistent with the actual stage of implementation.



6. Implementation of the ESG Strategy in 2025

The table below presents the level of implementation of MOKATE's ESG key performance indicators in 2025, structured across the environmental, social and governance dimensions. It includes the annual targets, quantitative results achieved and the corresponding implementation status. The selection of indicators reflects the priorities identified through the double materiality assessment, including climate and energy, occupational health and safety, the supply chain and regulatory compliance. The KPIs focus on areas in which MOKATE has a meaningful degree of influence, access to sufficiently reliable data and the ability to monitor performance and support management decision-making.



Environment (E) – climate and energy, water, packaging

In 2025, MOKATE's environmental activities concentrated on the matters identified as most significant through the double materiality assessment, particularly energy consumption, greenhouse gas emissions and packaging. A key achievement was that electricity used by MOKATE's production facilities was reported, for market-based accounting purposes, as originating entirely from renewable sources, in accordance with the documentation provided by energy suppliers and the reporting scope adopted by MOKATE. At the same time, MOKATE continued to strengthen the quality, completeness and structure of data relating to Scope 3 emissions. Preparatory and pilot activities were also advanced in the area of the circular economy, including measures relating to packaging recyclability, material efficiency and the assessment of mono-material solutions. These activities were implemented in accordance with the phased, proportionate and evidence-based approach established in the ESG Strategy 2024–2030. This approach enables MOKATE to align its ambitions with the availability of reliable data, operational capacity and realistic implementation pathways.

KPI (Strategy)	Strategic goal 2030	Result / status 2025
GHG emissions – Scopes 1–2 (reduction)	30% reduction by 2030 (base year 2023)	Disclosed: Scope 1 = 16,907.34 tCO ₂ e; Scope 2 (location-based) = 14,567.85 tCO ₂ e; Scope 2 (market-based) = 0 tCO ₂ e
Electricity from renewable sources (RES)	Purchase of electricity from RES and generation from own photovoltaic installations.	In 2025, a level significantly above the target was achieved (100% share of electricity from RES in selected locations (in accordance with the supplier's statement) vs 25% planned), which translated into a reduction in Scope 2 (market-based) emissions. This action significantly supports the achievement of the strategic goal of reducing GHG emissions (Scopes 1-2) by 30% by 2030.
GHG emissions – Scope 3 at suppliers (supplier engagement)	25% reduction by 2030 among suppliers.	In progress: 50 key suppliers identified; partial data; structuring and standardisation of supplier data.
Water – closed-loop system; optimisation of consumption	Implementation of a closed-loop system for spray towers.	In progress: in 2025, the first phase of activities was completed, covering water consumption metering and the implementation of monitoring in the BMS on a pilot basis. Further stages, including the development of closed-loop solutions, are planned for 2026.
Packaging – recyclable	100% recyclable packaging by 2030; a target in line with the requirements of the EU Packaging and Packaging Waste Regulation (PPWR)	In progress: measures aimed at increasing the proportion of recyclable packaging, including testing of mono-material solutions and the gradual adaptation of the packaging portfolio, in line with the 2030 strategic target

The 2030 target for recyclable packaging has been incorporated into MOKATE's ESG Strategy as part of the Company's early preparation for evolving circular-economy requirements. Its implementation is being pursued progressively, in parallel with the adaptation of production technologies, packaging formats and the product portfolio.

The results for 2025 demonstrate measurable progress towards MOKATE's environmental objectives, with the most significant advances achieved in the area of energy and a phased approach applied to more complex environmental matters. Energy remains the most advanced area. Electricity used at MOKATE's production facilities was reported, for market-based accounting purposes, as originating entirely from renewable sources, in accordance with the documentation provided by energy suppliers and the adopted reporting methodology. This has resulted in a reduction in reported Scope 2 market-based emissions and has contributed to the management of regulatory, energy-cost and supply-related risks. At the same time, Scope 1 emissions and Scope 2 location-based emissions have been inventoried, providing a reliable baseline for the planning, implementation and monitoring of future emissions-reduction measures in line with MOKATE's objectives through 2030. In other environmental areas, activities remain focused primarily on establishing the foundations required for future progress. In relation to Scope 3 emissions, MOKATE has initiated cooperation with key suppliers and continues to improve the quality, completeness and structure of value chain data. In the area of water management, the metering and monitoring phase has been completed at the Žory plant, creating a data basis for the assessment and gradual development of solutions supporting greater water recirculation and progress towards a closed-loop system. Packaging-related activities are transformative in nature and include the gradual increase in the proportion of packaging designed to be recyclable, together with the testing of mono-material and other alternative material solutions. Their implementation requires coordination across technology, procurement, product development and supplier relationships.

Overall, the 2025 results reflect a consistent and proportionate approach. MOKATE gives priority to areas in which it has the greatest operational control and access to reliable data, while progressively developing more complex areas that depend on value chain cooperation, technological feasibility and further investment.

Social matters (S) – health and safety, diversity, remuneration, development

In the social dimension, MOKATE maintained a strong level of management across key employee-related matters, particularly occupational health and safety, diversity and pay equity. At the same time, the results identified areas requiring further organisational strengthening. The priorities presented in the table below will therefore be addressed progressively in 2026, supporting continued alignment with the long-term objectives of the ESG Strategy 2024–2030.

KPI (Strategy)	Strategic Goal 2030	Result / status 2025
Staff turnover	Reduction in turnover by 2030 (path to achieving the objective as set out in the Strategy)	In progress: employee turnover remains an area requiring further organisational action; this matter has been identified as a priority for strengthening in 2026
Training and development	+1.5% training days y/y	In progress: access to mandatory and development training is provided.
Proportion of women in management positions	>30%	Achieved: 40.38%
Pay gap	<20% by 2030	Achieved: 15%
Health and safety (towards zero accidents)	Minimising the number of accidents and fostering a safety culture focused on preventing near-miss incidents.	In progress: current result (2025): a reduction in the number of accidents of approx. 35% y/y has been recorded (based on internally monitored data). The target has not yet been achieved.

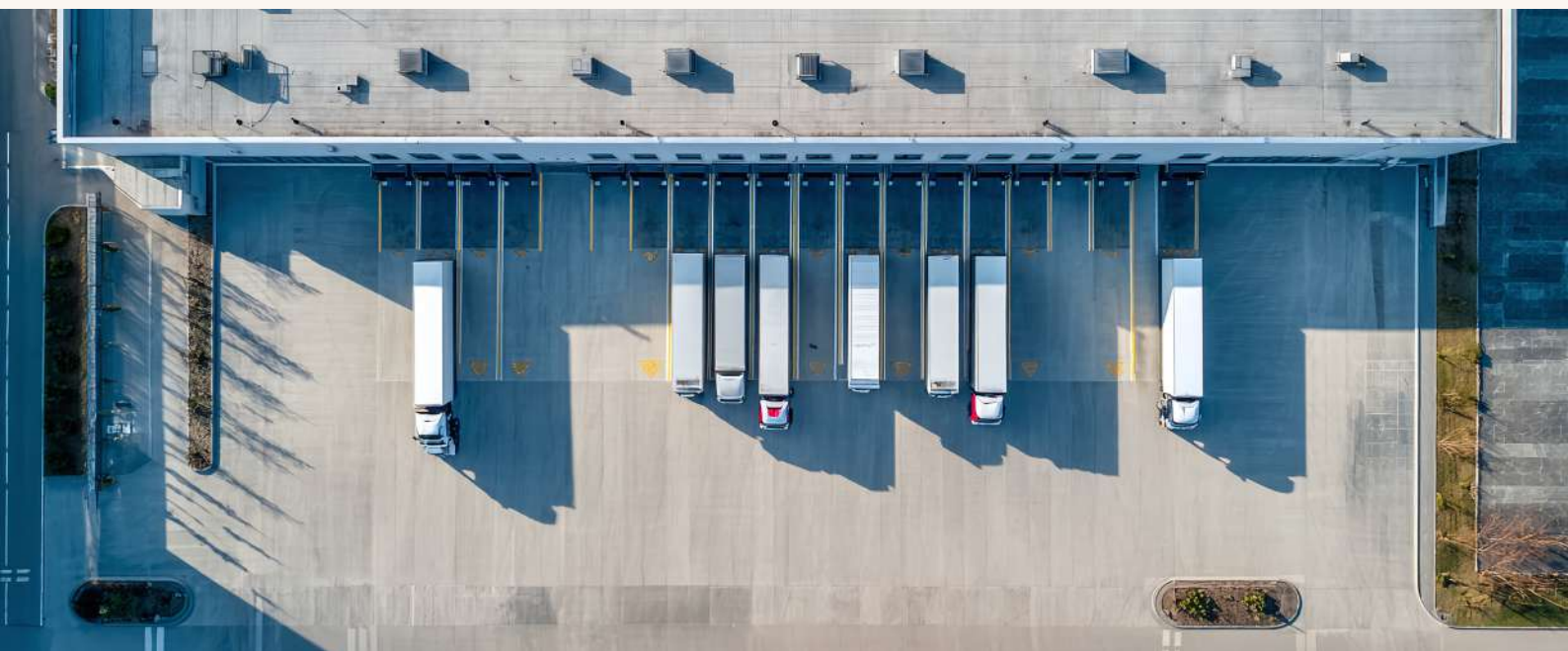
The 2025 results in the social dimension indicate stable management of key employee-related matters and tangible progress towards the objectives set out in MOKATE's ESG Strategy. Targets relating to diversity and pay equity were achieved: the proportion of women in management positions exceeded the target level, while the gender pay gap remained below the threshold established for 2030. Positive developments were also recorded in occupational health and safety, with a significant year-on-year reduction in the number of workplace accidents. This improvement was accompanied by continued preventive measures, safety procedures and ongoing monitoring across the organisation. At the same time, certain areas require continued organisational development, particularly employee turnover management and the more systematic planning, monitoring and evaluation of training and development activities. Overall, the results demonstrate phased and balanced progress, combining measurable achievements in established areas with the continued strengthening of management processes in more complex fields.

Governance (G) – supply chain, oversight, compliance

In the area of corporate governance, MOKATE focused in 2025 on reinforcing the systemic foundations of ESG management. Key activities included active oversight by the Management Board, the formal integration of ESG-related risks into the enterprise risk management framework and the progressive structuring of supplier relationships through the implementation of the Sustainable Procurement Policy. The selected governance KPIs reflect MOKATE's actual sphere of influence, access to reliable data and capacity to monitor performance. This evidence-based and proportionate approach supports transparent decision-making, strengthens accountability and contributes to the effective management of greenwashing risk.

KPI (Strategy)	Strategic goal 2030	Result / status 2025
Sustainable procurement – supplier relationships	Implementation of the Sustainable Procurement Policy and coverage of 100% of suppliers by 2030	In progress: The policy covered 100% of new suppliers in 2025
ESG oversight at Board level	Regular oversight and engagement by the Management Board in the implementation of the ESG Strategy	Achieved: ESG discussed regularly at Board level.
ESG risk management	Integration of ESG risks into the risk management system.	Achieved: ESG risks have been identified and assessed as part of the double materiality assessment (DMA) and incorporated into the risk management process at MOKATE (ERM).
Transparency and compliance with regulations	Strengthening transparency and compliance with applicable regulations.	Ongoing process.
Prevention of corruption and phishing	Preventive measures, training and tests (target: 100% of employees by 2030)	In progress: in 2025, MOKATE began implementing preventive measures to combat phishing, including the roll-out of phishing tests for employees. These measures are being continued and expanded in 2026 as part of the implementation of the ESG Strategy's objectives.

In 2025, MOKATE achieved important progress in strengthening the systemic foundations of corporate governance and ESG management. Regular oversight of ESG matters was established at Management Board level, while ESG-related risks were formally incorporated into the Company's risk management processes, reinforcing accountability and supporting more informed decision-making. At the same time, MOKATE continued to develop the operational dimension of its governance framework. The Sustainable Procurement Policy was implemented, and the process of extending its requirements to suppliers was initiated. Further work is also underway to enhance transparency, compliance and the consistency of management practices across the organisation and its value chain. Measures aimed at strengthening resilience to phishing and other cyber-related threats were also launched in 2025. These activities will be expanded progressively in the coming years through further preventive, organisational and awareness-building initiatives. Overall, the results demonstrate the phased implementation of MOKATE's ESG Strategy. A solid governance and risk-management foundation has been established, while operational measures continue to be developed and embedded across the organisation. This approach enables MOKATE to strengthen its governance framework in a proportionate, structured and evidence-based manner.



7. Conclusions and outlook for 2026

Throughout 2025, MOKATE advanced the implementation of its structured, phased and data-driven ESG approach, in accordance with the ESG Strategy 2024–2030 and the findings of the double materiality assessment (DMA). The most significant progress was achieved in the area of electricity. In 2025, MOKATE's production plants used electricity reported as originating from renewable sources, in accordance with the documentation provided by the energy supplier and the adopted market-based reporting methodology. Positive developments were also recorded in occupational health and safety and in the gradual adaptation of packaging to recycling requirements. At the same time, the KPI results highlighted areas requiring further organisational development, particularly in relation to employee turnover management, the systematic development of workforce skills and the structuring of ESG data across the supply chain. These areas have been identified as priorities for the next periods and will be strengthened progressively, in line with the long-term trajectory of MOKATE's targets through 2030. The set of KPIs presented in this report is derived directly from the ESG Strategy and focuses on areas in which MOKATE has a realistic capacity to monitor performance, support management decision-making and ensure reliable reporting. Building on the results achieved in 2025, activities planned for 2026 will concentrate on further strengthening these key areas. A central priority will remain the continued monitoring of greenhouse gas emissions across Scopes 1, 2 and 3, together with further improvements in the quality, accuracy and granularity of Scope 3 data. Particular emphasis will be placed on increasing the share of primary data obtained directly from suppliers.

In parallel, MOKATE will continue its approach based on the use of electricity reported as originating from renewable sources, while further developing infrastructure supporting effective energy management, including renewable power production. Another important priority will be the completion of the technological phase of the water management project at the Żory plant, supported by the BMS metering and monitoring system, which enables the monitoring of water and energy consumption as well as the operation of technical installations. In the area of human resources, MOKATE plans to strengthen measures aimed at reducing employee turnover and to intensify training and development activities. These initiatives represent a further step in building employee capabilities and supporting the long-term development of MOKATE's workforce.

Transparency Note (anti-greenwashing)

The report presents ESG results and actions based on data and clearly distinguishes between the statuses 'achieved', 'in progress' and 'disclosed'. It presents ESG information to the best of MOKATE's knowledge as at the date of its preparation. Quantitative data, in particular regarding Scope 3 emissions and the value chain, may be based on source data, estimates, emission factors and methodological assumptions specific to the GHG Protocol. Information regarding electricity from renewable sources relates to the scope specified in the report and the accounting methodology adopted. Methodological differences are explained in particular in the areas of energy and emissions (e.g. market-based and location-based accounting in Scope 2), so as to avoid oversimplified interpretations. In areas where MOKATE does not have full operational control or faces investment constraints or a lack of data of sufficient quality (e.g. Scope 3, certain activities in the supply chain), reporting is limited to the actual status of activities and the available information, without making reduction claims or commitments that are not supported by an implementation plan. The report does not constitute a declaration of climate neutrality, net-zero status, carbon neutrality or a commitment to achieve reduction targets other than those formally adopted and identified by MOKATE and covered by the monitoring system.

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