

Sustainability record 2023

IGEPA Nederland B.V.



GRI Index

IGEPA Nederland B.V. has reported in accordance with the GRI Standards for the period 01.01.2023 - 31.12.2023.

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The organization and its reporting practices

2 GRI: General Disclosures (Standard 2021)

2-1 Organizational details

Legal Name

IGEPA Nederland B.V.

Nature of ownership and legal form

The sole shareholder of IGEPA Nederland B.V. is IGEPA Nederland Holding B.V. The shareholders of IGEPA Nederland Holding B.V. are four German “IGEPA group” companies.

IGEPA Nederland operates under the legal form of a Besloten Vennootschap (B.V.).

Location of headquarter

IGEPA Nederland has its headquarters at Biezenwei 16 in Tiel.

Countries of operation

IGEPA Nederland operates in the Netherlands.

2-2 Entities included in the organization’s sustainability reporting

List all its entities included in its sustainability reporting

The following companies are included in our sustainability report:

IGEPA Nederland B.V. (wholesaler activities) and IGEPA Nederland Holding B.V. (participation activities).

If the organization has audited consolidated financial statements or financial information filed on public record, specify the differences between the list of entities included in its financial reporting and the list included in its sustainability reporting

Not applicable.

If the organization consists of multiple entities, explain the approach used for consolidating the information, including

i. whether the approach involves adjustments to information for minority interests

Not applicable.

ii. how the approach takes into account mergers, acquisitions, and disposal of entities or parts of entities

Not applicable.

iii. whether and how the approach differs across the disclosures in this Standard and across material topics

There is no difference across the disclosures in this Standard and across material topics.

2-3 Reporting period, frequency and contact point

Reporting period for, and the frequency of, its sustainability reporting

IGEPA Nederland prepares and publishes an annual financial report in accordance with the applicable legal requirements.

The reporting period is the calendar year and therefore covers the period from 1 January to 31 December of each year. Most of our published key figures in the sustainability report relate to the reporting date of 31 December 2023. If we deviate from the above parameters in individual cases, we will disclose this accordingly.

IGEPA Nederland will prepare a sustainability report for the first time for the 2023 reporting year and annually thereafter.

Reporting period for financial reporting and, if it does not align with the period for the sustainability reporting, explaining the reason for this

The reporting period for financial and sustainability reporting is the same.

Publication date of the report or reported information

The sustainability report is based on data for 2023 as at 31 December 2023. A publication date for the Sustainability Report has not yet been set.

Contact point for questions about the report or reported information

IGEPA Nederland B.V.
Eric den Biesen
Biezenwei 16
4004 MB Tiel
T +31 (0)88 344 57 00
duurzaamheid@igepa.nl

2-4 Restatements of information

Report restatements of information made from previous reporting periods and explain

No changes, as IGEPA Nederland is preparing a sustainability report for the first time for the reporting year 2023.

i. reasons for restatements

No changes, as IGEPA Nederland is preparing a sustainability report for the first time for the reporting year 2023.

ii. effect of restatements

No changes, as IGEPA Nederland is preparing a sustainability report for the first time for the reporting year 2023.

2-5 External assurance

2-5-a. Description of the policy and practice for seeking external assurance, including whether and how the highest governance body and senior executives are involved

The Sustainability Report has not been externally verified. IGEPA Nederland worked with an independent sustainability consultant to prepare the content of the report in accordance with the GRI.

If the organization's sustainability reporting has been externally assured

i. provide a link or reference to the external assurance report(s) or assurance statement(s)

see 2-5-a.

ii. describe what has been assured and on what basis, including the assurance standards used, the level of assurance obtained, and any limitations of the assurance process

see 2-5-a.

iii. describe the relationship between the organization and the assurance provider

see 2-5-a.

2-6 Activities, value chain and other business relationships

Report the sector(s) in which it is active

IGEPA Nederland is a medium-sized wholesale company with several locations (see 2-2). It buys, stores, sells and supplies consumables and capital goods and flanks its trading activities with services in its three business divisions: Paper & Board, Viscom & Packaging.

The company sees itself as a solution provider with a high degree of customisation for its heterogeneous, predominantly trade-oriented customer base.

Today IGEPA Nederland is much more than a wholesaler. We are a wholesaler, producer, service provider and network partner.

Its value chain, including:

i. the organization's activities, products, services, and markets served

We have 3 operating sites (as indicated under 2-2)

The locations at Biezenwei in Tiel functions as main warehouse with integrated administrative tasks (personnel, purchasing, sales and scheduling). The locations at Panovenweg in Tiel and in Beneden-Leeuwen functions as an external warehouse.

Since 2009 we operate as a subsidiary of the IGEPA group, which is one of the leading specialised wholesale groups on the market.

Roughly 2,000 customers from industry, trade and commerce are served.

The customers of IGEPA are supplied with approx. 50,000 different articles. The range includes products such as graphic papers and cardboard, packaging and media for advertising technology, including technical equipment and services.

With its ~160 employees, IGEPA Nederland generated a turnover of ~€ 135 million in the reporting year 2023.

ii. the organization's supply chain

Over 89% of our purchases are processed within the EU single market. These supply chains can be considered low-risk due to the legal requirements.

We, as well as our main suppliers, are forestry-certified. This means that these supply chains are traceable throughout the entire process and are subject to regular audits by external bodies.

Certified sourcing accounts for around 56% of our total procurement.

As a rule, we have a constant supplier for a product and avoid short-term changes.

Example supply chains for the "Paper and Board" and "Packaging" divisions are as follows:

Paper is a natural product and is therefore fully integrated into the circular economy. The production of paper requires pulp, which is obtained from the raw material wood.

Wood, in turn, is a renewable raw material.

The ecological balance is maintained in the forests if wood is extracted in a responsible manner.

The paper industry is usually only a secondary user, as only sawmill waste and so-called thinning wood is used in paper production.

Paper made from fresh wood fibre is the most important raw material for recycled paper.

The IGEPA member companies fulfil the classic wholesale functions of storage and distribution in this area. Deliveries are made to printing offices, signmakers, specialised trade groups and industrial customers.

iii. the entities downstream from the organization and their activities

IGEPA Nederland supplies ~ 2.000 customers from industry, trade and commerce.

Customers include (non-exhaustive list) printing offices, signmakers, manufacturers of packaging, advertising agencies, retailers, public authorities, industrial companies and other SMEs.

Business relationships with our customers are both long-term and contractually agreed (via delivery call-offs to framework agreements), short-term on the basis of orders (event-related) and project-related.

The core geographical markets supplied include the Netherlands (see also 2-1).

Report other relevant business relationships

Not applicable.

Description of significant changes in 2-6-a, 2-6-b, and 2-6-c compared to the previous reporting period.

No changes, as IGEPA Nederland is preparing a sustainability report for the first time for the reporting year 2023.

2-7 Employees

Reporting Period (The data was provided by the HR department from the employees recorded in the system as at 31 December 2023)	Male	Female	Total* (FTE)
Employees	131	32	163
Permanent	107	24	131
Temporary	24	8	32
Full-time	122	11	133
Part-time	9	21	30
Non-guaranteed	5	0	5

* Input values are based on the headcount of employees working at IGEPA Nederland at the end of the year. The data for 2-7 was provided by the HR department from the employees recorded in the system as at 31 December 2023. Employees who have already received an employment contract and will start in January 2024 are not included. Full-time employees are those employees with a weekly contractual working time of 40 hours/week. Part-time employees are all those employees who generally work <40 hours per week at their own request (e.g. for family reasons). Employees with non-guaranteed working hours are all those employees who work in the company as part of marginal employment. No seasonal fluctuation compared to other sectors.

2-8 Workers who are not employees

Report of the total number of workers who are not employees and whose work is controlled by the organization and description of

2 A

i. most common types of workers and their contractual relationships with the organization

Employees who are not part of the company are software programmers.

ii. type of work they perform

Employees who are not part of the company are software programmers.

The methodologies and assumptions used to compile the data, including whether the number of workers who are not employees is reported

i. in head count, full-time equivalent (FTE), or using another methodology

Input values are based on the headcount of employees working at IGEPA Nederland at the end of the year.

ii. at the end of the reporting period, as an average across the reporting period, or using another methodology

The following method was used to determine the number of employees: Headcount as at 31 December of the year.

Description of significant fluctuations in the number of workers who are not employees during the reporting period and between reporting periods

During the reporting period 2023 we gained two new external workers. Up to 2023 we didn't have any external workers.

2-9 Governance structure and composition

Description of the governance structure, including committees of the highest governance body

The management reports to the respective shareholders at the shareholders' meetings. Decisions are made in accordance with the respective rules of procedure.

IGEPA Nederland has an MT (Management Team) which is operationally active. The MT is made up to the Managing Director, Finance Manager, Logistics Manager, Operational Manager and 3 Business Unit Managers.

List of committees of the highest governance body that are responsible for decisionmaking on and overseeing the management of the organization's impacts on the economy, environment, and people

The Management Board makes decisions at the highest level and supervises the management team.

In addition, the management regularly informs the shareholders about key sustainability and information security issues.

The shareholders as a whole are regularly informed about relevant developments at the company at shareholder meetings.

describe the composition of the highest governance body and its committees by:

i. executive and non-executive members

Highest governance body is our Managing Director.

The Management Team consists of: Managing Director, Finance Manager, Logistics Manager, Operational Manager and 3 Business Unit Managers.

The Supervisory Board consists of 3 executives with expertise in legal, financial, or industry-specific matters.

ii. independence

There are no conflicts of interest within the Management, the members of the Management Team and Supervisory Board.

iii. tenure of members on the governance body

Indefinite.

iv. number of other significant positions and commitments held by each member, and the nature of the commitments

none.

v. gender

The Supervisory Board consists of 1 female and 2 male members.

Gender is not a selection criterion. If suitable, all applicants will be considered and not excluded.

vi. under represented social groups

Not applicable.

vii. competencies relevant to the impacts of the organization

The highest governance body fulfils all required competences.

The Managing Director has an extensive background in wholesale. The Business Unit managers of the divisions have extensive experience and knowledge of the trade, the product range of the respective division and the markets / customers. The Finance Manager has a background in auditing and a lot of experience in the financial field. The Logistics Manager has extensive experience in the wholesale and logistics environment. The Operational Manager has extensive experience in the wholesale and e- commerce.

All members of the Management Team are committed to continuously improving their teams and themselves through internal and external training programs.

viii. stakeholder representation

Not applicable.

2-10 Nomination and selection of the highest governance body

Description of Nomination and selection processes for the highest governance body and its committees

The Managing Director is determined and appointed by the shareholders' meeting. Members of the Management Team are appointed by the Managing Director.

Members of the Supervisory Board are appointed by the shareholders.

Description of the criteria used for nominating and selecting highest governance body members, including whether and how the following are taken into consideration:

i. views of stakeholders (including shareholders)

The Managing Director is the highest governance body in the company and is responsible for the strategic direction in the areas of business, the environment and society.

The managers reporting to the Managing Director were selected by the Managing Director based on their professional and social skills.

ii. diversity

Gender is not a selection criterion. If suitable, all applicants will be considered and not excluded.

iii. independence

There are no conflicts of interest within the members of the Supervisory Board.

iv. competencies relevant to the impacts of the organization

The relevant competences include industry expertise, leadership and social skills.

2-11 Chair of the highest governance body

Report whether the chair of the highest governance body is also a senior executive in the organization

The Managing Director is the highest management body of IGEPA Nederland.

The Managing Director does not manage any other Group division.

If the chair is also a senior executive, explain their function within the organization's management, the reasons for this arrangement, and how conflicts of interest are prevented and mitigated.

The Managing Director of IGEPA Nederland is not at the same time a manager in a specialized area of the company.

2-12 Role of the highest governance body in overseeing the management of impacts

Description of the role of the highest governance body and of senior executives in developing, approving, and updating the organization's purpose, value or mission statements, strategies, policies, and goals related to sustainable development

Decisions on economic, ecological and social issues are generally made within the management board. In addition, relevant topics are discussed and decided at the shareholders' meeting.

2-12-b. Description of the role of the highest governance body in overseeing the organization's due diligence and other processes to identify and manage the organization's impacts on the economy, environment, and people, including:

i. whether and how the highest governance body engages with stakeholders to support these processes.

The management is aware of its responsibility to prevent potentially negative economic, environmental and social impacts.

One example of the application of the precautionary approach is the company-wide supplier risk management, which will identify external risks at IGEPA Nederland at an early stage from 1 January 2024 so that countermeasures can be taken in good time.

Further measures include

- Framework agreements with suppliers
- Service level agreement
- Analyzing and assessing typical industry indicators (raw and auxiliary materials, market prices, transport)
- Regular communication with suppliers
- Budget quantity monitoring
- Allocation management
- Business contingency management

ii. how the highest governance body considers the outcomes of these processes

Process results in the areas of environment, social affairs, sales & procurement market are monitored in regular management circle meetings, taking into account the entire supply chain with its key economic data, including changes to legal requirements, and all specialist areas (including HR, quality & sustainability management and compliance) are included.

Description of the role of the highest governance body in reviewing the effectiveness of the organization's processes as described in 2-12-b, and report the frequency of this review

The implementation of agreed measures mentioned in 2-12-b is regularly ensured in recurring meetings.

2-13 Delegation of responsibility for managing impacts

Description of how the highest governance body delegates responsibility for managing the organization's impacts on the economy, environment, and people, including:

i. whether it has appointed any senior executives with responsibility for the management of impacts

The management of IGEPA Nederland is responsible for the strategic direction in the areas of economy, environment and society.

Managers reporting to the management are responsible for implementing the sustainability strategy and monitoring compliance with targets and measures.

ii. whether it has delegated responsibility for the management of impacts to other employees

Sustainability issues are coordinated in monthly reporting within the Management Team.

Description of the process and frequency for senior executives or other employees to report back to the highest governance body on the management of the organization's impacts on the economy, environment, and people

In the Supervisory board meetings (3 to 4 times a year), the management reports about:

- economic performance
- market-related opportunities / risks and measures derived from these
- projects/results on the resource-conserving use of energy, raw materials and other topics focusing on sustainability

Further meetings on the topic of sustainability and quality are usually held monthly between the Managing Director and responsible Projectleader Sustainability.

2-14 Role of the highest governance body in sustainability reporting

Report whether the highest governance body is responsible for reviewing and approving the reported information, including the organization's material topics, and if so, description of the process for reviewing and approving the information

The Managing Director is responsible for the final review and approval of the Sustainability Report. The content of the report has been determined using a materiality analysis.

See GRI 3-1 for more information.

A list of material topics by priority is provided in GRI 3-2.

The material topics are part of the sustainability strategy.

If the highest governance body is not responsible for reviewing and approving the reported information, including the organization's material topics, explain the reason for this.

Not applicable.

2-15 Conflicts of interests

Description of the processes for the highest governance body to ensure that conflicts of interest are prevented and mitigated

IGEPA Nederland is committed to conducting all of its business activities in accordance with the highest legal and ethical standards. We expect all business activities and transactions to be conducted honestly, accurately and with integrity.

Report whether conflicts of interest are disclosed to stakeholders, including, at a minimum, conflicts of interest relating to:

i. cross-board membership

Not applicable.

ii. cross-shareholding with suppliers and other stakeholders

Not applicable.

iii. existence of controlling shareholders

No majority (>50%) shareholders.

iv. related parties, their relationships, transactions and outstanding balances

No such conflicts were observed during the reporting period.

2-16 Communication of critical concerns

Description whether and how critical concerns are communicated to the highest governance body

Impacts from IGEPA Nederland that could be critical e.g. for stakeholders (inside-out) or impacts on IGEPA Nederland that could be critical for business development (outside-in) are communicated to top management via:

Internally

- Dialogue rounds
- Meetings with division heads
- Risk management

Externally:

- Specialist committees
- Associations
- Exchange with stakeholders
- Sales events at partner companies and customers

Report the total number and the nature of critical concerns that were communicated to the highest governance body during the reporting period.

Critical topics communicated to the Supervisory Board concerns:

- Rising energy and material prices
- Precautions against supply bottlenecks

2-17 Collective knowledge of the highest governance body

Report measures taken to advance the collective knowledge, skills, and experience of the highest governance body on sustainable development.

IGEPA Nederland works together with an external sustainability consultancy in areas such as the creation and further development of a sustainability strategy, carbon footprint accounting and sustainability reporting. Within the company, there is an exchange on the topic of sustainability in numerous forms of dialogue with various bodies, for example regular meetings in the management circle, staff meetings, employee training in person and online.

IGEPA Nederland is also actively engaged in dialogue with other stakeholders on the topic of sustainability in associations and committees.

A list of our memberships is provided under 2-28.

2-18 Evaluation of the performance of the highest governance body

2-18-a. Description of the processes for evaluating the performance of the highest governance body in overseeing the management of the organization's impacts on the economy, environment, and people

The entire Management Team is involved in the development and shaping of the sustainability strategy. The performance of top management in managing and overseeing the impact on the economy, environment and people is evaluated by the Supervisory Board and the Shareholders' Meeting.

report whether the evaluations are independent or not, and the frequency of the evaluations

Top management's performance in managing and overseeing the impacts on the economy, environment and people is not evaluated. (see 2-18-a).

describe actions taken in response to the evaluations, including changes to the composition of the highest governance body and organizational practices.

See 2-18-a.

2-19 Remuneration policies

Description of the remuneration policies for members of the highest governance body and senior executives, including:

i. fixed pay and variable pay

The members of the Executive Board receive a fixed basic salary and variable remuneration based on the company's results and the achievement of individual targets.

ii. sign-on bonuses or recruitment incentive payments

Sign-on bonuses or recruitment incentive payments bonuses are not granted.

iii. termination payments

Termination payments are regulated by law and contract.

iv. clawbacks

Clawbacks are not regulated by contract.

v. retirement benefits

Individual pension scheme agreements for all employees (pension insurance company).

Description of how the remuneration policies for members of the highest governance body and senior executives relate to their objectives and performance in relation to the management of the organization's impacts on the economy, environment, and people.

There is currently no link between remuneration and the achievement of sustainability targets. As the highest governing body of the company, the Management Board is responsible for the strategic direction in the areas of economy, environment and society. The entire Management Team is involved in developing and shaping the sustainability strategy and implementing the targets set.

2-20 Process to determine remuneration

Description of the process for designing its remuneration policies and for determining remuneration, including:

i. whether independent members of the highest governance body or an independent remuneration committee oversees the process for determining remuneration

The remuneration of employees is based on the applicable collective labour agreements, which the Managing Directors use as a guide. An independent remuneration committee is not appointed.

ii. how the views of stakeholders (including shareholders) regarding remuneration are sought and taken into consideration

The Executive Board consults with the Human Resources and Finance departments when determining employee remuneration.

iii. whether remuneration consultants are involved in determining remuneration and, if so, whether they are independent of the organization, its highest governance body and senior executives

No remuneration consultant was consulted when determining the remuneration.

report the results of votes of stakeholders (including shareholders) on remuneration policies and proposals, if applicable.

Not applicable because we have not appointed a remuneration consultant.

2-21 Annual total compensation ratio

report the ratio of the annual total compensation for the organization's highest-paid individual to the median annual total compensation for all employees (excluding the highest-paid individual)

4,6

report the ratio of the percentage increase in annual total compensation for the organization's highest-paid individual to the median percentage increase in annual total compensation for all employees (excluding the highest-paid individual)

1

report contextual information necessary to understand the data and how the data has been compiled.

No contextual information necessary.

2-22 Statement on sustainable development strategy

Statement from the highest governance body or most senior executive of the organization about the relevance of sustainable development to the organization and its strategy for contributing to sustainable development

In the reporting year 2023, our efforts towards a more sustainable economy were significantly influenced by geopolitical developments and macroeconomic trends.

Additionally, global discussions on ethical standards and social responsibility in supply chains have gained increasing importance, driven by various events and movements worldwide. Reports on misconduct in some global supply chains and initiatives to promote ethically responsible business behaviour have further heightened awareness of these issues.

As one of the leading trade companies in the Netherlands for Paper & Board, Visual Communication Products, and Packaging, it is our firm commitment to assume comprehensive responsibility. At IGEPA Nederland B.V., we have committed to actively pursue sustainable development by intertwining business actions with both social and environmental responsibility.

The companies within the IGEPA group adhere to the United Nations' Agenda 2030.

In 2023 the IGEPA group in Germany joined the Global Compact. By doing so, they commit to adhering to the ten principles of the UN Global Compact, taking actions to support the Sustainable Development Goals, and submitting an annual progress report. In 2024 IGEPA Nederland will also join the Global Compact.

Sustainability is a crucial component of our corporate strategy, focusing on climate protection and emissions reduction, sustainable procurement, resource conservation, and social responsibility in the supply chain.

The Business Unit Team Sustainability (BUT), established in 2022 in Germany, was supplemented in 2023 by the Business Unit Team International Sustainability (BUT International). This contributes to expanding the sustainability development of the IGEPA group on an international level. In 2023, IGEPA Nederland B.V. and nine more companies from various countries were set to be integrated into sustainability reporting.

In 2022 the decision was made to make a transition to renewable energy. In 2023 solar panels were installed for the generation of electricity for own consumption. Therefor less energy needs to be purchased. This corresponds to a greenhouse gas reduction (Scope 2) of > 50%. The objective for 2025 is to only purchase renewable energy. The transition from heating by electricity instead of natural gas (Scope 1) has been postponed to 2025 due to limitations in the capacity of the public energy network.

Projects have been initiated to reduce greenhouse gas emissions, specifically in the company's truck and car fleets. To make truckdrivers more aware of fuel consumption, an evaluation tool will be implemented. The aim is to reduce fuel consumption by more than 5% in our truck fleet by 2024. We intend to significantly increase our already substantial electrification share of the company car fleet, currently at 30% (as of per 31.12.2023), to 60% by 2025, provided this is economically feasible due to significantly increased procurement costs.

In recent years, divers projects were started to convert waste flows of wood, plastics, metals to recycling.

Starting from January 1, 2024, the companies within the IGEPA group fall under the Supply Chain Due Diligence Act. In 2023, IGEPA group GmbH & Co. KG successfully implemented a software solution to support the risk analysis of the supplier base. To meet our due diligence obligations in the supply chain, IGEPA group already begun reviewing their own business area for risks. Necessary corrective measures have already been initiated and will be implemented by the end of the first quarter of 2024.

We launched the "ESRS-Ready" project in 2023, aiming to report according to the new ESRS standards by the reporting period of 2024.

We hope that this first report provides you with interesting insights into our sustainability

activities. Sincerely,

Hans-Jürgen Caspers
Managing Director

2-23 Policy commitments

Description of policy commitments for responsible business conduct, including:

i. the authoritative intergovernmental instruments that the commitments reference

The Code of Conduct (CoC) developed by IGEPA Nederland was drawn up taking into account the guidelines of the Global Compact and the International Labor Organization (ILO). The CoC lists principles and practices of entrepreneurial activity on the topics of fair competition, anti-corruption, anti-discrimination, labor and environmental protection as well as the protection of company property and trade secrets. The CoC is valid for all employees of IGEPA Nederland. A compliance officer is available to all employees of IGEPA Nederland.

Furthermore, an external hotline at “Het Huis voor Klokkenluiders” is available to all employees, which confidentially receives matters, questions and suggestions. CoC training measures were given to all employees. The IGEPA Nederland’s Code of Conduct is available in Dutch. Furthermore, IGEPA Nederland has a Supplier Code of Conduct. This contains requirements for all suppliers on the topics of compliance with the law and corporate due diligence, corporate responsibility and business integrity, health and safety at work, human and labor rights, environmental protection as well as auditing and contractual protection. The supplier undertakes to comply with the principles and requirements of this SCoC and to encourage its suppliers and/or subcontractors to comply with the standards and regulations stated in this SCoC.

2-23-a-ii. whether the commitments stipulate conducting due diligence

As a global purchasing company, IGEPA Nederland is exposed to various risks, especially in the supply chains. As a member of the IGEPA Group, IGEPA Nederland uses central services from the IGEPA Group Hamburg.

Among other things, supplier risk management for the early detection, assessment, control, monitoring and communication of external risks will be available from January 1, 2024. The aim is to identify significant risks for IGEPA Nederland in a timely manner in order to be able to take countermeasures and carry out controls. Risks are possible future developments or events that could lead to a negative economic forecast or target deviation for IGEPA Nederland. In addition, risks can have a negative impact on the Group's ability to achieve its strategic, operational, reporting and compliance-related goals, as well as its reputation. Significant risks are identified in the business areas. The risks are compared with control measures and control activities. Through GRI reporting, IGEPA Nederland fulfills the obligation to provide annual progress reports. Furthermore, the SCoC requires Supplier to demonstrate its commitment to the requirements of the SCoC or its own equivalent code of conduct and all other applicable laws and regulations through appropriate management systems, policies and principles, effective risk management, training and the allocation of sufficient resources and contains this. Suppliers are also obliged to cooperate and support if remedial and/or preventative measures within the meaning of the German Act on Corporate Due Dilligence Obligations in Supply Chains are to be carried out.

iii. whether the commitments stipulate applying the precautionary principle

See 2-23-a-ii.

iv. whether the commitments stipulate respecting human rights

See 2-23-a-ii.

describe its specific policy commitment to respect human rights, including:

i. the internationally recognized human rights that the commitment covers

IGEPA Nederland is in favor of the United Nations Global Compact and is guided by the 10 principles.

IGEPA Nederland supports the UN Sustainable Development Goals (SDGs) of the United Nations for sustainable development. We prioritized those SDGs that are considered particularly relevant for us.

IGEPA Nederland is committed to the core labour standards of the ILO (International Labour Organization) (via UNGC).

The SCoC is based on national laws and regulations such as the Act on Corporate Due Dilligence Obligations in Supply Chains ("LkSG"), which we proactively implement. It is also based on international conventions such as the United Nations Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business Conduct, the United Nations Guiding Principles on Business and Human Rights, the international labour standards of the International Labour Organisation and the United Nations Global Compact.

ii. the categories of stakeholders, including at-risk or vulnerable groups, that the organization gives particular attention to in the commitment



Provide links to the policy commitments if publicly available, or, if the policy commitments are not publicly available, explain the reason for this

https://igepa.nl/media/gene-cms/c/o/code_of_conduct_igepa_nederland_bv.pdf

Report the level at which each of the policy commitments was approved within the organization, including whether this is the most senior level

Managing Director and Management Team.

Report the extent to which the policy commitments apply to the organization's activities and to its business relationships

The CoC applies to all employees of IGEPA Nederland.

The SCoC applies to all suppliers of IGEPA Nederland.

Description of how the policy commitments are communicated to workers, business partners, and other relevant parties

Each employee receives a copy of the Code of Conduct (CoC).

The Supplier Code of Conduct (SCoC) is an integral part of all contracts between suppliers and IGEPA Nederland.

2-24 Embedding policy commitments

Description of how it embeds each of its policy commitments for responsible business conduct throughout its activities and business relationships, including:

i. how it allocates responsibility to implement the commitments across different levels within the organization

The points described in 2-23 are well established in the organisation. The company has drawn up a Code of Conduct (CoC) and has obliged all employees to comply with it and introduced regular training on its content. Every employee is responsible for complying with and implementing the Code of Conduct of IGEPA Nederland. The Head of the Legal Department monitors compliance as the Compliance Officer.

In accordance with the requirements of the German Act on Corporate Due Dilligence Obligations in Supply Chains (LksG), the position of Human Rights Officer will also be established within the IGEPA group.

The company implements the sustainability requirements in the company's supply chains, particularly in the area of responsibility for the environment and human rights, with further processes to be established.

Suppliers and partners are obliged to apply the IGEPA Nederland's Supplier Code of Conduct (SCoC).

ii. how it integrates the commitments into organizational strategies, operational policies, and operational procedures

The principles of the Code of Conduct (CoC) apply to all employees of IGEPA Nederland and must be taken into account in the performance of their activities within the framework of the corporate philosophy described.

The obligations and expectations set out in the Supplier Code of Conduct (SCoC) apply to all suppliers of IGEPA Nederland and are an integral part of every contract.

iii. how it implements its commitments with and through its business relationships

The implementation of the Supplier Code of Conduct (SCoC) in business relationships is ensured by the Managing Director, the members of the Management Team and the Compliance Officer. Violations are countered with immediate remedial measures, such as the assertion of claims for damages and, in serious cases, the termination of the business relationship. IGEPA Nederland reserves the right to cancel outstanding orders, suspend future orders and/or terminate the business relationship with the supplier in the event of violations of the Supplier Code of Conduct (SCoC).

iv. training that the organization provides on implementing the commitments

Regular repetitive training and explanation programs are held for all employees on all topics relating to the content of the Code of Conduct.

2-25 Process to remediate negative impacts

2-25-a. Description of commitments to provide for or cooperate in the remediation of negative impacts that the organization identifies it has caused or contributed to

In the event of violations of laws and regulations, contractual agreements including the provisions of the Supplier Code of Conduct (SCoC), stakeholders can contact the management and the contact persons at IGEPA Nederland known to them.

Internal and external reporting channels are available to employees for questions, suggestions and the reporting of violations of laws, regulations and the Code of Conduct. In the event of suspected unlawful behaviour, employees can confidentially contact their line manager and/or the Compliance Officer. In addition, employees can contact “Het Huis voor Klokkenluiders” by telephone, e-mail, post or in a personal meeting.

Contact person of IGEPA Nederland

- for customers: sales department, logistics incl. all management functions up to the Management Team
- for credit institutions: personal discussions with the financial management
- for suppliers: purchase department, logistics incl. all management functions up to the executive board
- for associations: Management Team
- for shareholders: Managing Director, Supervisory Board

Description of the approach to identify and address grievances, including the grievance mechanisms that the organization has established or participates in

see 2-25-a.

Description of other processes by which the organization provides for or cooperates in the remediation of negative impacts that it identifies it has caused or contributed to

see 2-25-a.

Description of how the stakeholders who are the intended users of the grievance mechanisms are involved in the design, review, operation, and improvement of these mechanisms

Suggestions for improvements to the organisation and review can be communicated to the Compliance Officer in person or in writing at any time.

Description of how the organization tracks the effectiveness of the grievance mechanisms and other remediation processes, and report examples of their effectiveness, including stakeholder feedback

We take information from our stakeholders about negative impacts and their rectification very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a.

We evaluate the indications of negative impacts and deal with them as part of the usual grievance procedures as described in 2-25-a.

The aim is to identify significant risks in good time so that countermeasures can be taken and controls implemented.

2-26 Mechanism for seeking advice and raising concerns

Description of the mechanisms for individuals to:

2-26-a-i. seek advice on implementing the organization's policies and practices for responsible business conduct

The Compliance Officer of IGEPA Nederland is available as a contact person for questions, suggestions and advice.

ii. raise concerns about the organization's business conduct

A report can be made anonymously and confidentially to the external whistleblower office of IGEPA Nederland, using the following contact details "Het Huis voor Klokkenluiders".

2-27 Compliance with laws and regulations

Report of the total number of significant instances of non-compliance with laws and regulations during the reporting period, and a breakdown of this total by:

i. instances for which fines were incurred

No fines were imposed on IGEPA Nederland during the reporting period. We are committed to conducting our business activities in accordance with the applicable laws and regulations.

ii. Instances for which non-monetary sanctions were incurred

No non-monetary sanctions were imposed on IGEPA Nederland during the reporting period.

Report of the total number and the monetary value of fines for instances of noncompliance with laws and regulations that were paid during the reporting period, and a breakdown of this total by:

i. fines for instances of non-compliance with laws and regulations that occurred in the current reporting period

No fines were imposed on IGEPA Nederland during the reporting period.

ii. fines for instances of non-compliance with laws and regulations that occurred in previous reporting periods

No fines were imposed on IGEPA Nederland in previous reporting periods.

Significant instances of non-compliance

No significant instances of non-compliance occurred during the reporting period.

Description of how the organisation has determined significant instances of non-compliance

No significant instances of non-compliance occurred during the reporting period.

2-28 Membership associations

Report of industry associations, other membership associations, and national or international advocacy organizations in which the organization participates in a significant role

Membership Associations
Officers World
Ondernemers Coöperatie Tiel (OCT)
Coöperatie Medel U.A.

2-29 Approach to stakeholder engagement

Description of the approach to engaging with stakeholders, including:

i. categories of stakeholders the organisation engages with, and how they are identified

IGEPA Nederland takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers).

In the run-up to the planned sustainability reporting, a stakeholder management process was defined and implemented. The process consists of four sub-processes: stakeholder identification, stakeholder analysis, stakeholder engagement and stakeholder monitoring.

In the first step, potential stakeholders were identified and categorised with the help of an internal workshop. As a result, the stakeholders that are highly relevant to IGEPA Nederland were identified. The most important stakeholders were then analysed with regard to their expectations and how to interact with each stakeholder group in future.

ii. purpose of the stakeholder engagement

IGEPA member companies regularly monitor and analyse the concerns of their stakeholders through a variety of measures as part of the implemented stakeholder management. This enables IGEPA member companies to monitor and analyse the concerns and demands of their stakeholders.

To this end, informal feedback is constantly discussed internally through the continuous interaction of our employees with the various stakeholder groups. In order to determine the legitimately established social expectations of IGEPA member companies in the area of sustainability, various published reports and frameworks on the topic of sustainability (e.g. UN SDGs, UN Global Compact) were analysed and conclusions derived that had a decisive influence on the selection of sustainability topics to be considered.

iii. how the organization seeks to ensure meaningful engagement with stakeholders

In the context of sustainability reporting, six stakeholder groups were also initially prioritized in order to better take their concerns into account. The IGEPA member companies opted for the strategic-dialogue approach.

As a first step, the stakeholder groups (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers) were surveyed online on topics relating to sustainability in order to obtain direct input.

It is planned to repeat this at irregular intervals and expand it to include specific stakeholder groups.

2-30 Collective bargaining agreements

Report of the percentage of total employees covered by collective bargaining agreements

0 %

For employees not covered by collective bargaining agreements, report of whether the organization determines their working conditions and terms of employment based on collective bargaining agreements that cover its other employees or based on collective bargaining agreements from other organizations

Not any collective labour agreement is applicable at the employment contracts. We offer attractive remuneration in line with industry standards and various additional benefits.

GRI 3: Material Topics (Standard 2021)

3-1 Process to determine material topics

Description of the process the organization has followed to determine its material topics, including:

i. how it has identified actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights, across its activities and business relationships

The content of the report was determined with the help of a materiality analysis. This involved a written dialogue with over 100 stakeholders. This made it possible to prioritise the topics from the perspective of the individual stakeholders. In addition, the topics with the highest impact (positive or negative) were prioritised.

The highest prioritised topics are included in this report. The principles of stakeholder involvement, sustainability context and materiality were weighted more heavily than the principle of completeness when determining the content of the report. In this way, the stakeholders to whom the company feels accountable were determined.

The material topics of the report are strongly based on this sustainability survey. Furthermore, those topics were defined as material in which the organization sees its core competencies in terms of how it can contribute to the development of sustainability.

A list of the material topics by priority is provided under GRI 3-2.

ii. how it has prioritized the impacts for reporting based on their significance

A list of the material topics by priority is provided under GRI 3-2.

Specification of the stakeholders and experts whose views have informed the process of determining its material topics.

IGEPA Nederland takes into account the expectations and interests of the identified stakeholders (in alphabetical order: associations, banks, customers, employees, shareholders, suppliers).

3-2 List of material topics

List of material topics

- Emissions (CO₂, etc.)
- Resources and use of materials
- Energy (energy consumption/renewable energies)
- Respect for human rights (incl. avoidance of child, forced and compulsory labour, freedom of association)
- Honest marketing (no greenwashing)
- Product safety
- Transparency and traceability in the supply chain

Report of changes to the list of material topics compared to the previous reporting period

There were no changes as this is our first sustainability report.

3-3 Management of material topics

3-3-a. Description of the actual and potential, negative and positive impacts on the economy, environment, and people, including impacts on their human rights

Energy, Emissions, and Resources (GRI 3-3 a, b, d, e)

IGEPA Nederland, as a part of the IGEPA group, supports the United Nations goal to limit the global, human-induced temperature increase to well below two degrees Celsius. To achieve this, we take responsibility by incorporating, thinking, and implementing sustainability across our various IGEPA organizational units.

In 2022, the Business Unit Team (BUT) for Sustainability was established for the IGEPA Group in Germany. Comprising competent individuals from IGEPA entities in Germany, BUT Sustainability actively shapes and oversees the sustainability development of the IGEPA Group in Germany. To expand sustainability development internationally within the IGEPA Group, an International Business Unit Team for Sustainability (BUT International) has been established. IGEPA Nederland is a member of the BUT International.

In 2022, we initiated the assessment of our greenhouse gas emissions. Greenhouse gas emissions are categorized into three scopes:

Scope 1 refers to the direct emissions of IGEPA Nederland. To reduce impact, projects have been launched to decrease greenhouse gas emissions in the passenger car sector. By 2025, if economically feasible, 60% of our passenger car fleet will consist of vehicles with alternative drives. We also want to decrease greenhouse gas emissions of our truck fleet, through a targeted driver training and through monitoring the fuel consumption and driving behaviour of each truck driver. With these measures we aim to reduce the fuel consumption with 5%.

Scope 2 includes indirect emissions resulting from purchased energy, calculated and reported based on market data. In 2023 IGEPA Nederland decided to switch as much as possible to renewable energy, resulting in a 50% reduction in Scope 2 emissions by 2025.

Scope 3 refers to indirect emissions in the value chain. Significant categories for potential reduction of greenhouse gas emissions are determined. Commuting employees and business trips were considered in the first reporting year (2023). The results will guide IGEPA Nederland in establishing reduction goals and associated measures. Additionally, IGEPA Nederland aims to contribute to resource conservation, aligning with external stakeholders' concerns, by tracking material usage at each location and implementing measures to reduce it. Evaluating impacts on ecology and society along upstream value chains is a crucial element of our commitment to sustainable procurement. Sustainable products are those certified in origin, recyclable, and supported by a functioning recycling infrastructure.

In 2023, IGEPA Group Germany successfully implemented software complying with the Supply Chain Due Diligence Act. To meet the due diligence obligations in the supply chain, IGEPA group began assessing their own business area in 2023, initiating necessary corrective actions to be implemented by the end of the first quarter of 2024.

The Code of Conduct (CoC) at IGEPA Nederland outlines principles and practices for responsible business conduct, including environmental protection. Employees are encouraged to protect natural resources through workflows that minimize environmental impact. The CoC applies to all employees of IGEPA Nederland. IGEPA Nederland will further develop this management approach, especially in the context of the upcoming EU-CSR, by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach in the long run.

Human Rights (GRI 3-3-a, b, d, e)

With the introduction of the Supplier Code of Conduct in 2023, IGEPA Nederland takes responsibility in the supply chain. Assessing impacts on ecology and society along upstream value chains is a key element of our commitment to sustainable procurement. In 2023, we successfully implemented a software solution to support risk analysis. We have begun assessing our own business area for risks, initiating necessary corrective actions to be implemented by the end of the first quarter of 2024. Transparency is gradually enhanced in collaboration with suppliers to identify and minimize negative impacts.

In this regard, IGEPA Nederland expects suppliers and employees to respect human rights and exercise due diligence in human rights, health protection, and occupational safety. Child and forced labor are strictly rejected by IGEPA Nederland, and explicit prohibitions and obligations are included in the Supplier Code of Conduct, publicly accessible and downloadable on our website.

Human rights are included in the IGEPA Nederland Code of Conduct, a basis for ethical behaviour. In 2022 all our employees are trained about content the IGEPA Nederland Code of Conduct.

Our membership in the Global Compact underscores IGEPA Nederland's commitment to actively assume responsibility for sustainable and responsible corporate governance, meeting the increasing information needs of stakeholders. In the long term, the IGEPA Nederland will further expand this management approach by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach.

Safety and Labeling (GRI 3-3a-e)

Compliance with legal regulations and stringent safety standards is inherent for IGEPA Nederland. As a trading company, IGEPA Nederland is aware of its responsibility to customers and commits to not buying or selling products that are not compliant or properly labeled. Product labeling and safety are strictly regulated within the EU through product labeling requirements and product safety laws. Product or safety data sheets are easily accessible or downloadable in the Igepa online shop or provided to customers upon request. Products posing potential hazards are appropriately labeled (UN number/hazard symbols) and stored and transported according to strict regulations. Personnel dealing with hazardous substances undergo specialized training.

Deliveries follow the regulations of “Besluit vervoer gevaarlijke stoffen (BVGS)” and “Regeling Vervoer over land van gevaarlijke stoffen (VLG)”. When procuring products, IGEPA Nederland ensures they are safe for customers and the environment, posing no health risks. This is stipulated in the Supplier Code of Conduct, requiring suppliers to follow all applicable regulations and requirements regarding product safety, as well as quality and due diligence obligations for all delivered goods. External certifications (including environmental certifications from FSC and PEFC) highlight our company's emphasis on transparency, continuous improvement, and reliability towards customers. In the long term, IGEPA Nederland will further expand this management approach by developing goals, measures, and indicators to better assess and evaluate the impacts, progress, and effectiveness of sustainability in the value chain, optimizing our management approach.

Report of whether the organization is involved with the negative impacts through its activities or as a result of its business relationships, and describe the activities or business relationships

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3-a.

Description of policies or commitments regarding the material topic

Energy, Emissions, and Resources

IGEPA Nederland supports the UN Sustainable Development Goals (SDGs) for sustainable development. IGEPA Nederland has prioritized SDGs considered particularly relevant. The United Nations has defined 17 goals, the Sustainable Development Goals (SDGs), to promote sustainable development globally on economic, environmental, and social levels. Our strategic focus is on reducing CO2 emissions along the entire value chain and establishing sustainable procurement, contributing specifically to two sustainability goals: SDG 12 "Responsible Consumption and Production" and SDG 13 "Climate Action".

Human Rights

IGEPA Nederland endorses the following initiatives and their objectives: IGEPA Nederland supports the UN Sustainable Development Goals (SDGs) for sustainable development. IGEPA Nederland has prioritized SDGs considered particularly relevant. IGEPA Nederland adheres to the core labor standards of the International Labour Organization (ILO) (via UNGC). The Supplier Code of Conduct is based on national laws and regulations, such as the Supply Chain Due Diligence Act ("LkSG"), and international agreements like the Universal Declaration of Human Rights, the Guidelines on the Rights of the Child and Business, the UN Guiding Principles on Business and Human Rights, the international labor standards of the International Labour Organization, and the United Nations Global Compact.

Safety and labeling

Refer to GRI 3-3-a. Compliance with legal regulations.

Description of actions taken to manage the topic and related impacts, including:

i. actions to prevent or mitigate potential negative impacts

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3-a.

ii. actions to address actual negative impacts, including actions to provide for or cooperate in their remediation

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3-a.

Report of tracking the effectiveness of the actions taken according the following information:

i. processes used to track the effectiveness of the actions

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3-a.

ii. goals, targets, and indicators used to evaluate progress

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3-a.

iii. the effectiveness of the actions, including progress toward the goals and targets

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3-a.

iv. lessons learned and how these have been incorporated into the organization's operational policies and procedures

For material topics Energy, emissions and resources/ human rights/ safety and labelling see GRI 3-3-a.

Description of how engagement with stakeholders has informed the actions taken (3-3-d) and how it has informed whether the actions have been effective (3-3-e)

For material topics Energy, emissions and resources/ human rights/ safety and labelling
We take information from our stakeholders about negative impacts and their rectification very seriously. We resolve these as quickly as possible using the grievance procedures listed under 2-25-a.

We evaluate the indications of negative impacts and deal with them as part of the standard grievance procedures as described in 2-25-a. The aim is to identify material risks for IGEPA Nederland early so that countermeasures can be taken and controls implemented.

301 Materials

301-1 Materials used by weight or volume

Description of KPI	Product	Amount	Unit
non-renewable materials used	Plastics	38.750	kg
	Packaging film	373	kg
	Strapping bands	1.134	kg
	Metal	0	kg
	Total Amount	40.257	kg
renewable materials used	Paper	20.863	kg
	thereof certified paper	20.863	kg
	thereof recycled paper	0	kg
	thereof other paper	0	kg
	Paper for packaging	261.199	kg
	Wood for packaging	0	kg
	Wood	6.027	kg
	Total Amount	288.089	kg
Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period		328.346	kg

302 Energy

302-1 Energy consumption within the organization

Description of KPI	Measured variable	Amount	Unit
Total fuel consumption within the organization from non-renewable sources	in joules or multiples, and including fuel types used	22.412,69	GJ
Total fuel consumption within the organization from renewable sources	in joules or multiples, and including fuel types used	1.402,73	GJ
Fuel types used from renewable sources	Biodiesel, bioethanol		
Total consumption of	In joules, watt-hours or multiples, the total electricity consumption	2.407,17	GJ
	In joules, watt-hours or multiples, the total heating consumption	0,1	MJ
Total sale of	In joules, watt-hours or multiples, the total electricity sold	104.986	GJ
	In joules, watt-hours or multiples, the total heating sold	0	J
Total energy consumption within the organization	in joules or multiples	26.222,69	GJ
Standards, methodologies, assumptions, and/or calculation tools used	Compliant with the GHG Protocol Corporate Standard;		
Source of the conversion factors used	ecoinvent, DEFRA		

302-3 Energy intensity

Energy intensity ratio for the organization

171.389.461.330,63 J/FTE

305 Emissions

305-1 Direct (Scope 1) GHG emissions

Description of KPI	Measured variable	Amount	Unit
Gross direct (Scope 1) GHG emissions		1.653,62	tCO ₂ e
Gases included in the calculation	CO ₂	X	
	CH ₄	X	
	N ₂ O	X	
	respective HFCs from coolants	X	
Biogenic CO ₂ emissions	Biogenic CO ₂ emissions	114,87	tCO ₂ e
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	The IGEPA group has sufficient information for this year to offer an initial meaningful database. The aim was also to set a base year in which the IGEPA group's product range is well represented.	
	Emissions in the base year	Since the base year corresponds to the reporting year, the emissions are identical.	
	Context for any significant changes in emissions that triggered recalculations of base year emissions	There have been no significant changes as the base year for IGEPA Nederland is 2023.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	Compliant with the GHG Protocol Corporate Standard	

When compiling the information specified in Disclosure 305-1, the reporting organization shall:

exclude any GHG trades from the calculation of gross direct (Scope 1) GHG emissions.

Each type of GHG trade was excluded from the calculation of the gross volume of direct GHG emissions. (Scope 1).

report biogenic emissions of CO₂ from the combustion or biodegradation of biomass separately from the gross direct (Scope 1) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH₄ and N₂O), and biogenic emissions of CO₂ that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass).

Yes.

305-2 Energy indirect (Scope 2) GHG emissions

Description of KPI	Measured Variable	Amount	Unit
Gross location-based energy indirect (Scope 2)		154,64	tCO ₂ e
Where applicable, the gross volume of market-based indirect energy-related GHG emissions (Scope 2)		83,66	tCO ₂ e
If available, the gases included in the calculation	CO ₂	X	
	CH ₄	X	
	N ₂ O	X	
	respective HFCs from coolants		
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	For this year, the IGEPA group has sufficient information to offer an initial meaningful database. The aim was also to set a base year in which the IGEPA group's product range is well represented.	
	Emissions in the base year	As the base year corresponds to the reporting year, the emissions are identical.	tCO ₂ e
	Context for any significant changes in emissions that triggered recalculations of base year emissions	As the base year corresponds to the reporting year, the emissions are identical. There were no changes.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Standard.	

305-3 Other indirect (Scope 3) GHG emissions

Description of KPI	Measured Variable	Amount	Unit
Gross other indirect (Scope 3) GHG emissions		178,2	tCO ₂ e
If available, the gases included in the calculation	CO ₂	X	
	CH ₄	X	
	N ₂ O	X	
	respective HFCs from coolants		
Biogenic CO ₂ emissions	Biogenic CO ₂ emissions	7,66	tCO ₂ e
Other indirect (Scope 3) GHG emissions categories and activities included in the calculation		In the reporting year, the emissions for commuter traffic and business travel were taken into account in accordance with the GHG Corporate Value Chain Standard.	
Base year for the calculation, if applicable, including	Base Year	2023	
	Reasons for the selection	The IGEPA group has sufficient information for this year (2023) to provide an initial meaningful database. The aim was also to establish a base year in which the IGEPA group's product range is well represented.	
	Emissions in the base year	As the base year corresponds to the reporting year, the emissions are identical.	tCO ₂ e
	Context for any significant changes in emissions that triggered recalculations of base year emissions	As the base year corresponds to the reporting year, the emissions are identical. There were no changes.	

Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source	Source of the emission factors	ecoinvent, DEFRA	
	Source of the global warming potential (GWP) rates	IPCC	
Consolidation approach for emissions; whether equity share, financial control, or operational control	Equity share approach		
	Financial control		
	Operational control	X	
Standards, methodologies, assumptions, and/or calculation tools used	Standards	The calculation is carried out in accordance with the GHG Corporate Standard.	

When compiling the information specified in Disclosure 305-3, the reporting organization shall: exclude energy indirect (Scope 2) GHG emissions from this disclosure. Energy indirect (Scope 2) GHG emissions are disclosed as specified in Disclosure 305-2

It is excluded.

exclude any GHG trades from the calculation of gross other indirect (Scope 3) GHG emissions

It is excluded.

report biogenic emissions of CO from the combustion or biodegradation of biomass that occur in its value chain separately from the gross other indirect (Scope 3) GHG emissions. Exclude biogenic emissions of other types of GHG (such as CH and N O), and biogenic emissions of CO that occur in the life cycle of biomass other than from combustion or biodegradation (such as GHG emissions from processing or transporting biomass)

Fulfilled.

305-4 GHG emissions intensity

GHG emissions intensity ratio for the organization

11,35 kg CO₂-eq./FTE

308 Supplier Environmental Assessment

308-1 New suppliers that were screened using environmental criteria

Percentage of new suppliers that were screened using environmental criteria

0%

308-2 Negative environmental impacts in the supply chain and actions taken

Number of suppliers assessed for environmental impacts

0

Number of suppliers identified as having significant actual and potential negative environmental impacts

0

Significant actual and potential negative environmental impacts identified in the supply chain

Not measured in 2023.

Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment

0%

Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and why

Not measured in 2023.

408 Child Labor

None.

408-1 Operations and suppliers at significant risk for incidents of child labor

Operations and suppliers considered to have significant risk for incidents of:

i. child labor

None.

ii. young workers exposed to hazardous work

None.

Operations and suppliers considered to have significant risk for incidents of child labor either in terms of:

i. type of operation (such as manufacturing plant) and supplier

None.

ii. countries or geographic areas with operations and suppliers considered at risk

None.

Measures taken by the organization in the reporting period intended to contribute to the effective abolition of child labor

Each supplier is asked to comply to the Supplier Code of Conduct.

409 Forced or Compulsory Labor

409-1 Operations and suppliers considered to have significant risk for incidents of forced or compulsory labor either in terms of

i. type of operation (such as manufacturing plant) and supplier

None.

ii. countries or geographic areas with operations and suppliers considered at risk

None.

Measures taken by the organization in the reporting period intended to contribute to the elimination of all forms of forced or compulsory labor

Each supplier is asked to comply to the Supplier Code of Conduct.

414 Supplier Social Assessment

414-1 New suppliers that were screened using social criteria

Percentage of new suppliers that were screened using social criteria.

0%

416 Customer Health and Safety

416-1 Assessment of the health and safety impacts of product and service categories

Percentage of significant product and service categories for which health and safety impacts are assessed for improvement

0%

416-2 Incidents of non-compliance concerning the health and safety impacts of products and services

Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period, by:

0

i. incidents of non-compliance with regulations resulting in a fine or penalty

0

ii. incidents of non-compliance with regulations resulting in a warning

0

iii. incidents of non-compliance with voluntary codes

0

If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient

No non-compliance situations were identified over the reporting year.

417 Marketing und Labeling

417-1 Requirements for product and service information and labeling

Whether each of the following types of information is required by the organization's procedures for product and service information and labeling:

i. sourcing of components of the product or service

see GRI 3-3-a.

ii. content, particularly with regard to substances that might produce an environmental or social impact

see GRI 3-3-a.

iii. safe use of the product or service

see GRI 3-3-a.

iv. disposal of the product and environmental or social impacts

see GRI 3-3-a.

v. other (for explanation)

see GRI 3-3-a.

Percentage of significant product or service categories covered by and assessed for compliance with such procedures

0%

417-2 Incidents of non-compliance concerning product and service information and labeling

Total number of incidents of non-compliance with regulations and/or voluntary codes concerning product and service information and labeling, by:

0

i. incidents of non-compliance with regulations resulting in a fine or penalty

0

ii. incidents of non-compliance with regulations resulting in a warning

0

iii. incidents of non-compliance with voluntary codes

0

If the organization has not identified any non-compliance with regulations and/or voluntary codes, a brief statement of this fact is sufficient

No non-compliance situations were identified over the reporting year.

When compiling the information specified in Disclosure 417-2, the reporting organization shall:

exclude incidents of non-compliance in which the organization was determined not to be at fault

No incidents of non-compliance were determined.

if applicable, identify any incidents of non-compliance that relate to events in periods prior to

the reporting period

No non-compliance situations were identified prior to the reporting year.

***IF YOU
WANT TO
CHANGE
THE WORLD,
YOU HAVE
TO ACT!***

**SUSTAINABILITY
RECORD
/ 2023**