



ESG
Report
2025

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1 Letter from the *Chairperson*



Mag. Heimo Bresztowanszky
CEO, impress

“ Dear *Stakeholders*,
At impress, we define progress as a holistic concept combining economic *success* with *environmental* and *social responsibility*.

Our corporate strategy is based on sustainability principles and our sustainability reporting is conducted with reference to the internationally recognized GRI Standards.

These standards enable us to create transparency and comparability in our performance and goals.

Our ESG strategy

As part of our materiality analysis, we identified the most important issues to impress: climate protection, energy efficiency, resource conservation, employee well-being, and responsible corporate governance. These priorities guide our actions and are reflected in our goals and measures.



Environmental responsibility

We are committed to consistently reducing our ecological footprint. Through targeted measures, we continuously reduce our CO₂ emissions, optimize the use of resources, and invest in environmentally friendly technologies. Our goal is to not only comply with legal requirements but also to exceed them for the benefit of future generations.



Social responsibility

Creating an inclusive, diverse, and fair work environment is essential to our long-term success. Different perspectives promote innovation and strengthen our company. We support social projects and initiatives that bring about positive change in our regions and beyond. We prioritize promoting the health, safety, and further training of our employees.



Corporate governance

Integrity, transparency, and accountability form the foundation of our governance structures. We adhere to the highest standards to secure the trust of our stakeholders and set industry benchmarks. We always make decisions in the interests of all stakeholders and in accordance with the principles of good corporate governance.



Monitoring and Reporting

We regularly review our progress against clearly defined ESG targets and adjust our strategy based on results and stakeholder feedback. Our annually published sustainability reports are prepared with reference to GRI standards to ensure maximum transparency and traceability.



Outlook and Trends

Global sustainability regulations, resource availability, and changing customer requirements will influence our future actions. For impress, natural resources are key, and we continue to optimize their efficient use. Trends such as the circular economy, digitalization, and regional market dynamics at our international locations will determine our innovative strength and sustainable growth.



Conclusion

Through ecological, social, and ethical sustainable innovations, we create lasting value for all stakeholders and contribute to a successful and sustainable future. Thank you for your trust and support on this journey.

Mag. Heimo Bresztowanszky
CEO, impress

1.1 Non-Financial Information Statement

This Non-Financial Information Statement (NFR) has been prepared in accordance with the requirements set out in Law 11/2018, of 28 December 2018, on Non-Financial Information and Diversity.



In accordance with this law, the management of impress has prepared this non-financial information statement (NFR) for the year 2025 for matters relating to non-financial information and diversity. The name impress is mentioned throughout the NFR representing those companies mentioned in Chapter 2.1.1 that fall within the consolidation framework of this non-financial information statement.

The content has been defined with reference to the GRI Standards set out in the annex and adapted to the table of content required by Law 11/2018, of 28 December.

The company holds a very minor stake in a production unit located in China. This participation is considered immaterial and does not have any financial or non-financial relevance to the operations of the other subsidiaries. Therefore, it is not further included in the scope of this report.

The preparation of the report was overseen by Mr. Andreas Schaumberger, Corporate Sustainability Manager. Furthermore, who also serve as the relevant contact person. The report has been externally verified and approved by UHY Fay & Co Holding Spain.

The information in this statement, which will be included as an appendix to the management report and accompanying the relevant consolidated financial statements, relates to the 2025 financial year between January 1 and December 31. Within this report no restatements were made.

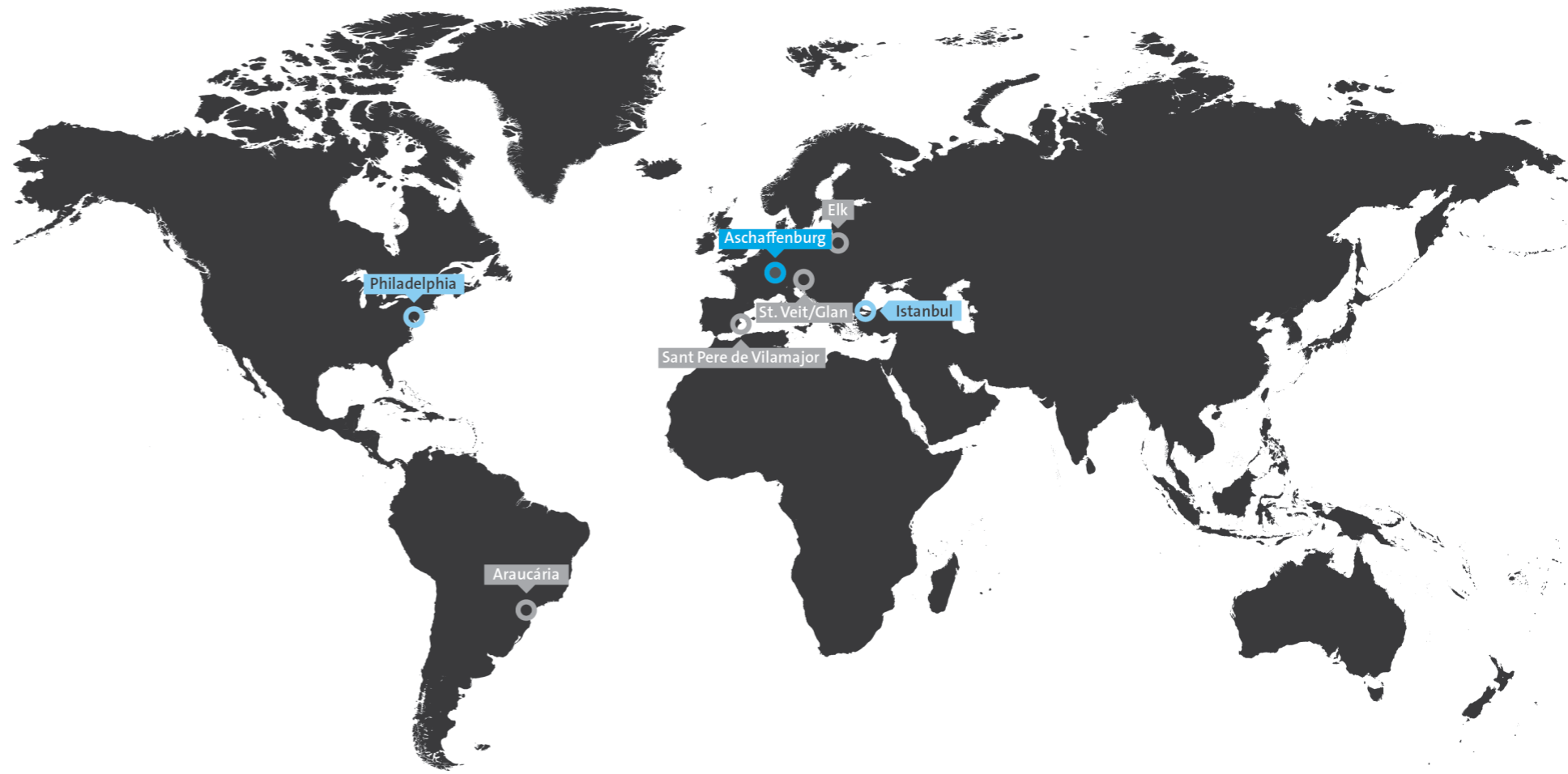
2 General Information

2.1 Business model

Behind the name impress stands an internationally active network of companies, with the headquarters located in Spain, that develops and manufactures trend-oriented wood-based surfaces for the furniture and flooring industry as well as for modern interior design.

impress consists of the following subsidiaries, which are managed by Mr. Heimo Bresztowanszky (CEO) and Mr. Dieter Baumanns (CCO). As the financial consolidation takes place in Spain, the non-financial reporting follows this structure but focuses on the international management approach of impress.

Production Sites, Sales and Services Offices

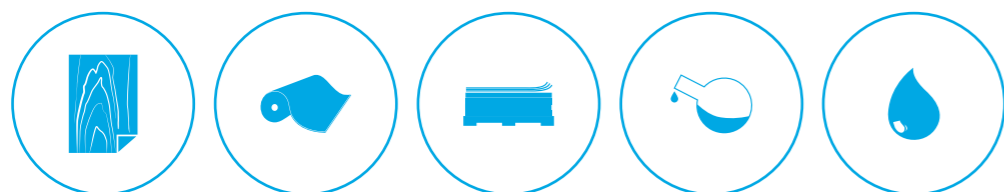


○ production

○ decor development

○ design office

Entity	Business Units	Address	Country
impress diseño Iberia, S. A. U.	Decorative papers Decorative printing inks Development Designoffice Sales office	Crta. San Llorenç de savall a llinars, km. 43,8 08458 Sant Pere de Vilamajor	Spain
impress decor Polska Sp. z o.o.	Decorative papers Finish foils Designoffice Sales office	Ul. Handlowa 1 19-300 Elk	Poland
I 76 Sp. z o.o.	Service office	Ul. Handlowa 1 19-300 Elk	Poland
impress décor Brasil Ltda.	Decorative papers Finish foils Impregnated papers Decorative printing inks Designoffice Sales office	Av. Das araucárias, 3513 83707-067 Araucária	Brazil
impress decor Austria GmbH	Impregnated papers Additives	Zollfeldstraße 90 9300 St. Veit/Glan	Austria
impress Austria Services GmbH	Service office	Zollfeldstraße 90 9300 St. Veit/Glan	Austria
impress surfaces GmbH	Designoffice Development Sales office	Mittelstraße 73 63741 Aschaffenburg	Germany
impress decor USA Inc.	Design office Sales office	161 Leverington ave. Suite 1003 Pa 19127 Philadelphia	United states of america
impress Dekor Atölyesi A.Ş.	Design office Sales office	İkitelli osb mahallesi, keresteciler sitesi, 2. Blok no:12 34490 Başakşehir / Istanbul	Turkey



The product portfolio includes decorative papers, finish foils, impregnated papers, additives, and decorative printing inks, which are used by our customers to manufacture wood-based material surfaces.

Our efforts to tap into new markets and our continuous work to improve our organization are of central importance and form an essential basis for the sustainable, successful development of our company for our employees and our partners.

impress diseño Iberia, S. A. U.



Located in Sant Pere de Vilamajor, this site operates in an established industrial environment on the outskirts of the Barcelona metropolitan area. It serves as a creative and technical hub for design, development, and decorative technologies, with strong international connectivity supporting commercial and design activities.

Founded: 1970

impress decor Polska Sp. z o.o.



Situated in Elk, a developing industrial region in northeastern Poland, this location acts as a key production and service center for decorative surface solutions. It combines manufacturing, design functions, and commercial services within a well established industrial zone.

Founded: 1998

impress décor Brasil Ltda.



Located in Araucária within an established industrial environment, this site combines a broad manufacturing portfolio with an expanded Design Center that enhances local design development capabilities. The strengthened design presence supports closer collaboration with regional customers and enables faster adaptation to market specific aesthetic and material trends.

Founded: 2000

impress decor Austria GmbH



The facility in St. Veit/Glan operates within a well connected industrial region and specializes in impregnated papers and additive solutions. In addition to serving regional markets efficiently, the location benefits from strong international connectivity, supporting collaboration with major global companies and facilitating worldwide supply relationships.

Founded: 1987

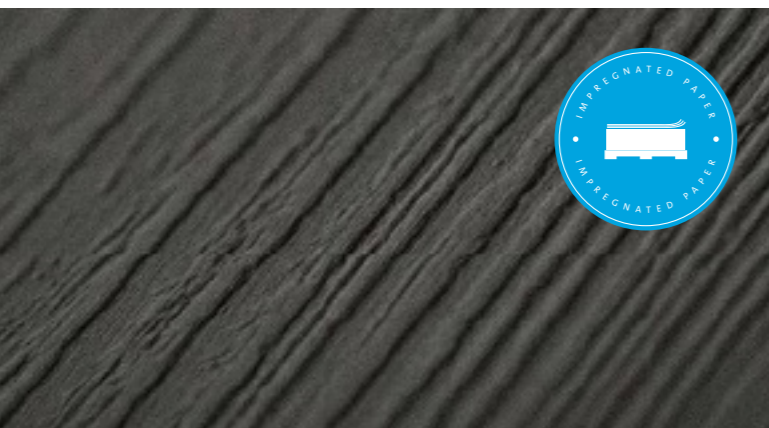
2.2 Product groups

DECORATIVE PAPER



Rooms are brought to life by the colors, materials and fabrics that dress them. Warm wooden tones, striking natural stone elements, fantasy decors, graphic designs and solid colors lend them their personal character. Our high-quality decorative paper – featuring protected designs that we have developed and manufactured using the proven rotogravure printing technique – become the wood-based products that form the “faces” of furniture, flooring and other elements within the room.

IMPREGNATED PAPER



One of the most common uses of impress decorative paper is on wood based products for furniture and floor coverings. Decorative and special paper is pressed onto the substrate under high pressure and at high temperatures. First, the paper must be impregnated with special resin solutions. These resins form the bond between the paper and the substrate, as well as the usable surface. This surface is long-lasting and durable; it can be smooth or incorporate deep structures; and it can be adapted to suit almost any requirement.

FINISH FOIL



Our impress finish foil is a pre-impregnated paper (PRIP) with a surface quality that defines the finished product. With design in mind, we are continuously working intensively to develop both the appearance and feel of the surface while improving the functional properties to create a perfect product for further processing.

ADDITIVES



By adding special additives to the resins used during impregnation, we are able to adapt and optimize products to suit the specific requirements of our customers. Thus, production parameters, transportation characteristics or product properties, such as resistance to heat and water or cut resistance, can be adjusted to create a very durable product.

DECOR PRINT INKS

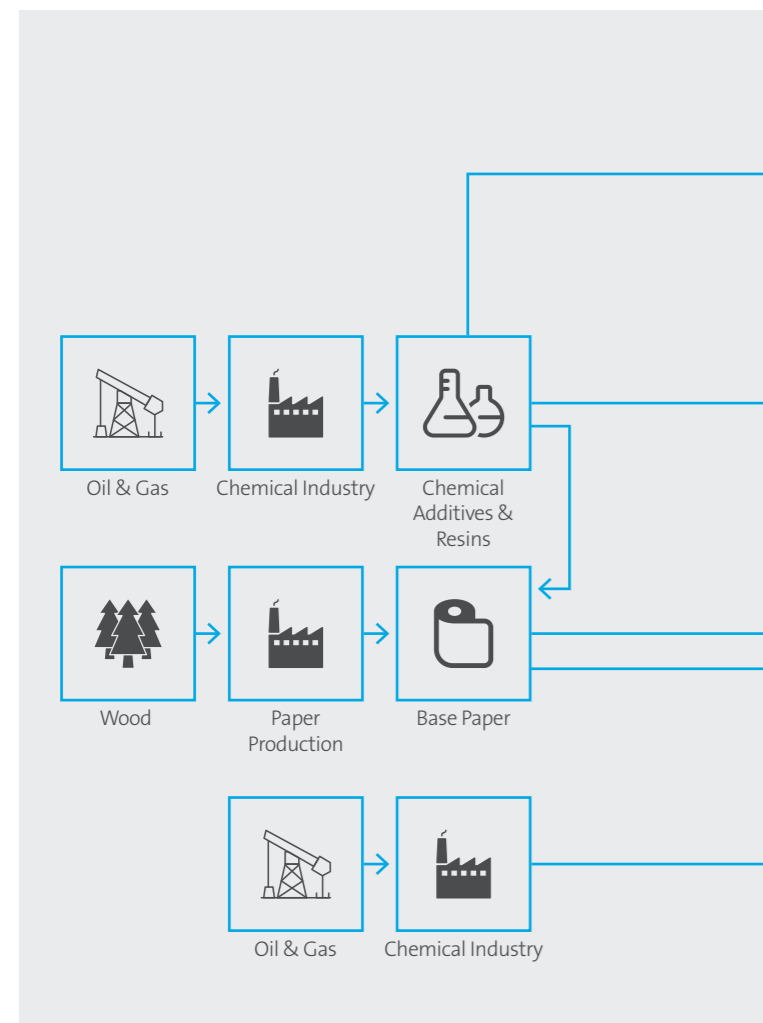


In the realm of decor printing, where papers and inks must meet stringent demands, impress takes pride in introducing its exclusive line of Decor Print Inks. Meticulously crafted, these inks undergo continuous refinement and development, ensuring they consistently meet the ever-evolving technical, economic, and ecological standards of the decor printing industry.

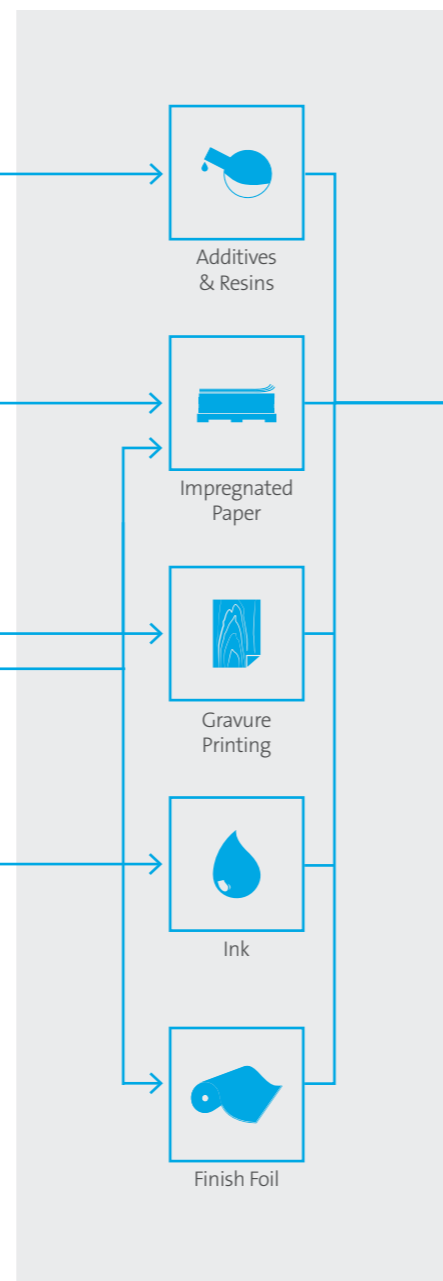
2.3 Value Chain

The company's main activity is the manufacturing of decorative papers in all their variations, including the necessary inks, additives and resins.

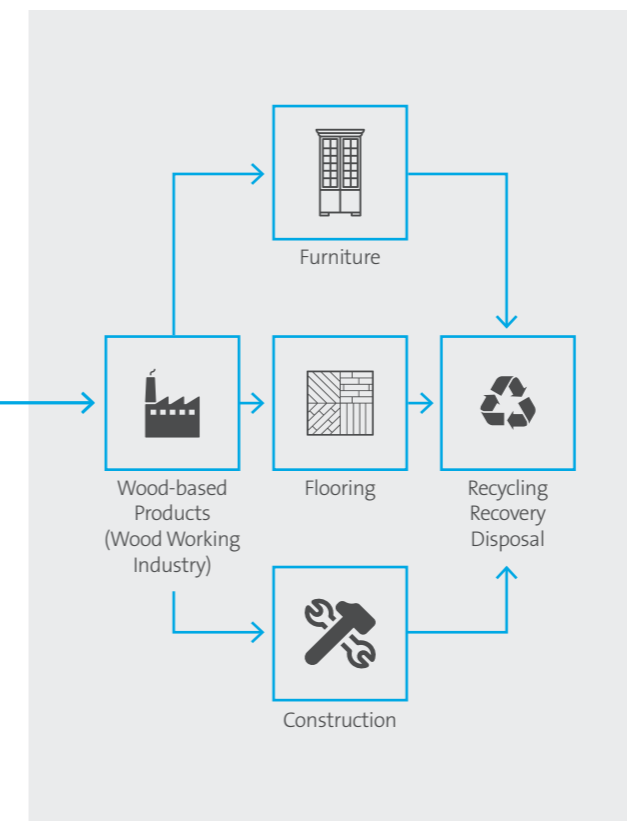
RESOURCES & SUPPLY CHAIN



IMPRESS



FURTHER PROCESSING



The main resource is decorative paper which is manufactured by paper mills specifically for this purpose.

To ensure the essential flow of resources, we work continuously with our suppliers and partners in the supply chains and pursue a sourcing strategy that maximizes supplier qualification for the various products. This largely avoids single sourcing, which is sometimes the main risk.

Although global networking suppliers reduce dependence on individual regions to a minimum. However, this networking also presents a great opportunity for new products, innovations, or markets for impress.

Through our philosophy of impressing our customers in everything we do, being a strong partner all over the world, and focusing on needs, cultures, and markets, we engage in professional trend scouting, relevant decor and product development, and continuous improvement of our portfolio and service quality.

The company has a central value chain and is clearly positioned in the B2B sector.

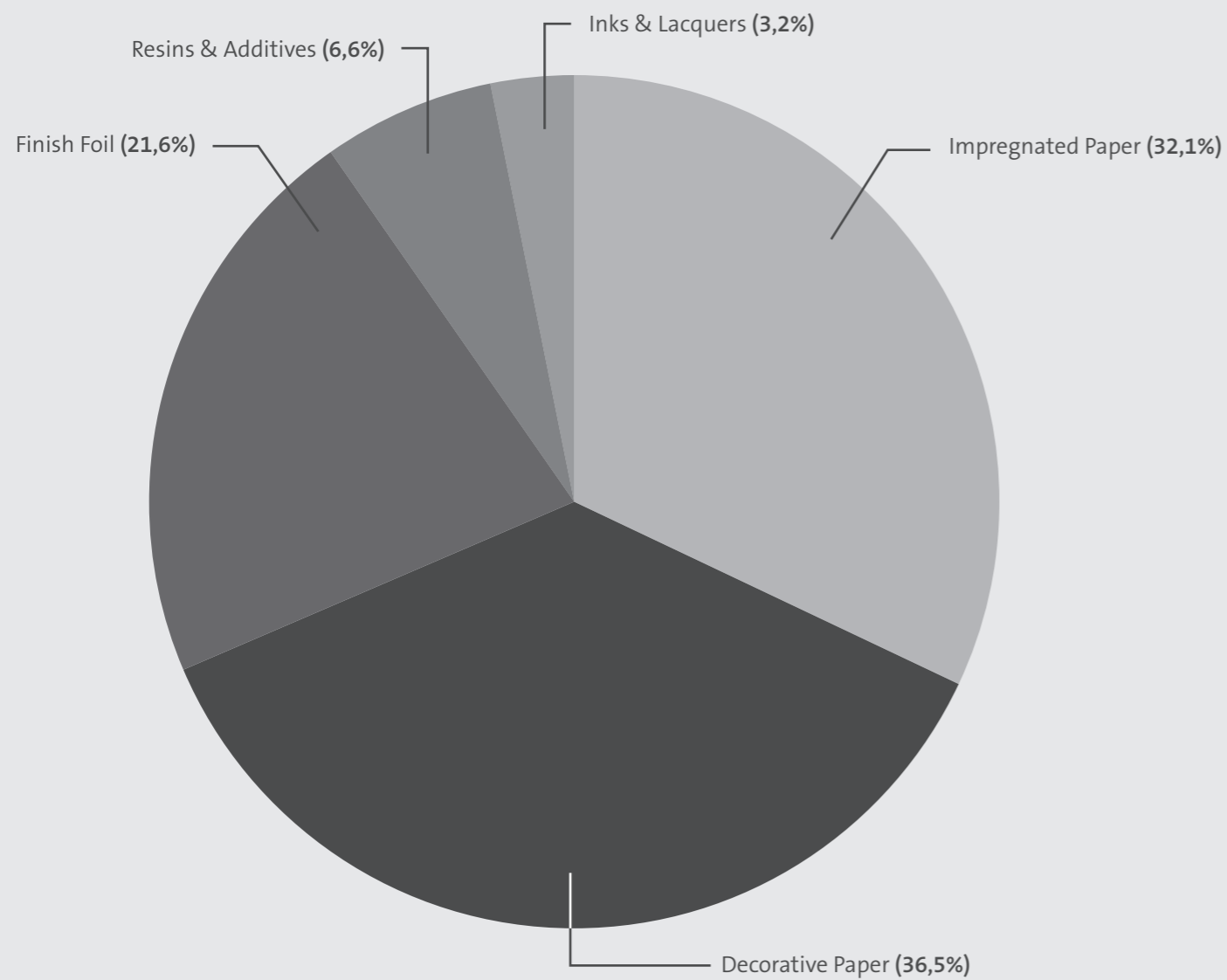
Suppliers are closely involved in product development and are seen as equal partners. This also applies to the customer area, as semi-finished products and auxiliary materials are usually supplied for the subsequent production process.

2.4 Markets where it operates

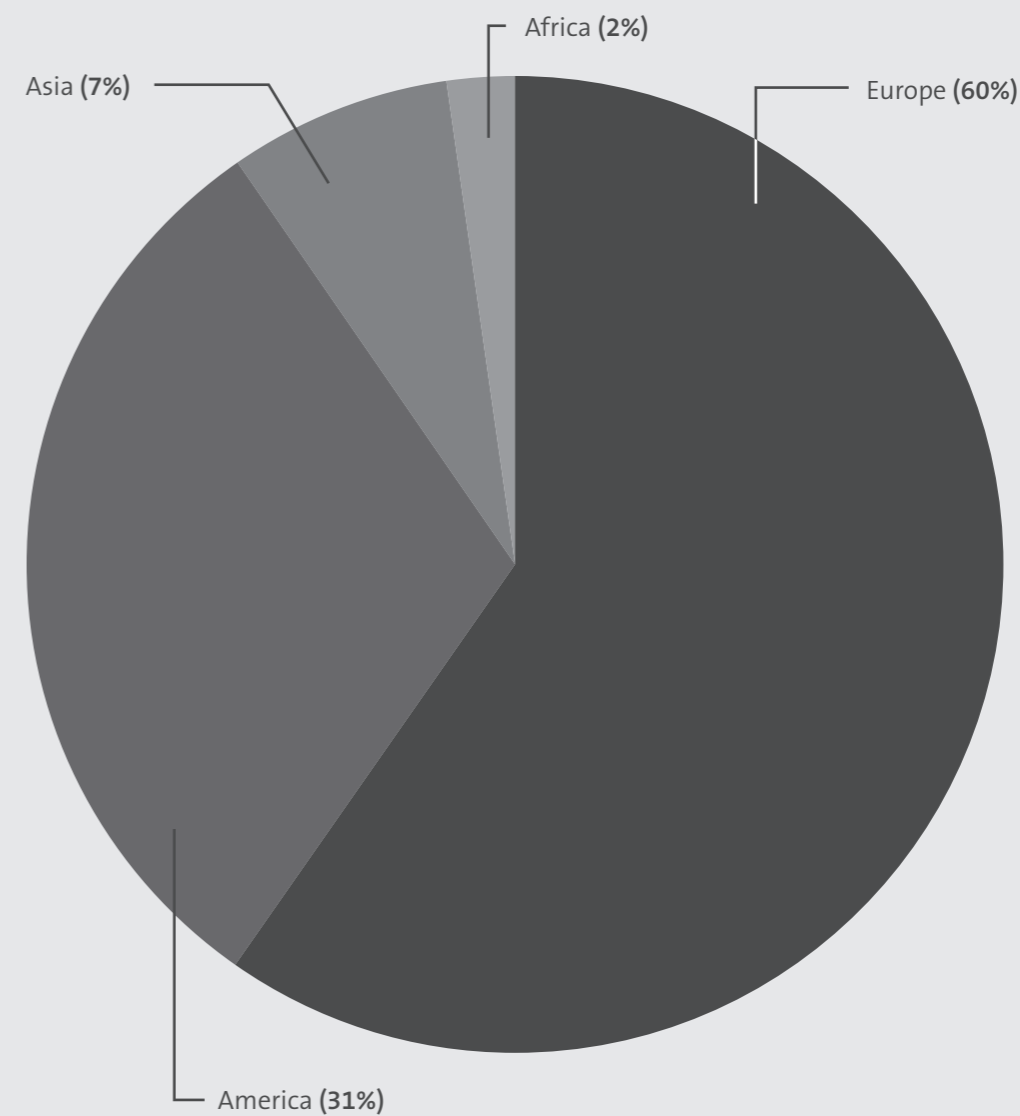
impress develops and produces trend-oriented surfaces (decors) for the furniture industry, the flooring industry and modern interior design. Main product groups as already prior described are decorative papers, finish foils, melamine-impregnated papers, additives and decorative printing inks.

impress thus targets both manufacturers of wood-based panels and furniture components as well as processors in the flooring and interior design sectors and has a global presence with production, design and sales locations in Europe, Asia, North America and South America.

Market Share per Business Unit



Market Share per Region



2.5 Materiality

2.5.1 Materiality Analysis

While this report has been prepared with reference to the Global Reporting Initiative (GRI) Standards, the materiality assessment underlying the content was conducted in 2024 using a double materiality approach. This assessment was performed in line with the European Sustainability Reporting Standards (ESRS). The methodological guidelines set in ESRS 1 were followed, considering both the impacts of the company's activities on people and the environment as well as the financial risks and opportunities arising from sustainability matters. The results of this ESRS-based double materiality assessment form the foundation for the identification and prioritization of the material topics disclosed in this report.

The assessment was based on the company's value chain, which includes both upstream and downstream activities as well as core processes.

The process began with the ESRS topic list, which served as the basis for identifying relevant sustainability matters across the value chain. For each topic, actual and potential impacts were analyzed, followed by the identification of related risks and opportunities (IROs). Topics were primarily assessed at sub-topic level, with a more granular assessment for "Own Workforce" at sub-sub-topic level to reflect its high internal relevance.

Stakeholder engagement played a key role in validating and prioritizing the results. A comprehensive stakeholder survey was carried out, complemented by three in-depth interviews focusing on specific IROs. Insights from these engagements informed both the impact materiality and financial materiality assessments and were considered when defining the materiality threshold. The six most important stakeholder priorities were aligned with the materiality results. For example, "S1 – Workplace Accidents" was classified as material despite scoring below the threshold, as health and safety emerged as the top stakeholder concern.



To evaluate identified impacts, objective criteria were applied. Severity was calculated as the average of scale, scope, and irremediability. For potential impacts, likelihood was additionally considered. Actual negative impacts were assessed based on the average of scale, scope, and irremediability; actual positive impacts were based on scale and scope. For potential impacts, this average was multiplied by likelihood; for human rights impacts, likelihood was set at 100% in accordance with ESRS Section 1, paragraph 45. Potential positive impacts were assessed as the average of scale and scope multiplied by likelihood.

The financial materiality assessment focused on risks and opportunities derived from the value chain analysis and sustainability topics. These were documented in the risk inventory and categorized by short-, medium-, and long-term time horizons, based on when the highest impact is expected. For each risk and opportunity, a "likely to materialize" description was developed, following the structure cause–risk–effect.

A threshold for a company-threatening financial impact was set at approximately one month's turnover. The assessment was conducted via a survey and aggregated into a financial impact score per risk/opportunity using an impact/likelihood matrix. Scenarios were evaluated in an online survey by management and site leaders. Participants assessed only risks and opportunities within their expertise. Standard deviations were calculated for each scenario; those with high variance (>1) were discussed and harmonized in a workshop. All business functions were actively involved in scenario development, identification, and evaluation of risks and opportunities.

2.5.2 Materiality Results

A materiality threshold of ≥ 4.4 was applied for both impact and financial materiality. For impacts, this resulted in 17 material topics, which mirror the current and foreseeable effects of the company's activities in the environment and health and safety. For financial materiality, only five aspects were classified as material, which was deemed appropriate given the business model's relatively low exposure to ESG risks. Financial risks (outside-in) are significantly less pronounced than the impacts of the value chain on people and the environment (inside-out). The threshold was confirmed as appropriate in the context of material IROs; key topics such as "Workers in the Value Chain" and "Business Conduct" are adequately covered from an impact perspective and receive the necessary attention in sustainability reporting and management. The following ESRS topics were therefore considered essential and further processed:

	Topic	Sub-Topic	IRO-Type	Material IRO
Environment	E1	E1 - Climate change mitigation	Impact	E1 - Global Logistics
		E1 - Climate change mitigation	Impact	E1 - Emissions from Raw Material Production
		E1 - Energy	Impact	E1 - Gas Consumption at Own Sites
		E1 - Energy	Impact	E1 - Electricity Consumption at Own Sites
		E1 - Energy	Risk	E1 - Increased Energy Costs
	E2	E2 - Pollution of water	Impact	E2 - Water Pollution from Oil
		E2 - Pollution of soil	Impact	E2 - Soil Contamination from Oil
		E2 - Pollution of air	Risk	E2 - Stricter Emission Regulations
		E2 - Substances of high concern	Risk	E2 - Stricter Regulation of Substances of High Concern (Formaldehyde, Melamine)
	E5	E5 - Resource inflows, including resource use	Impact	E5 - Use of Primary Resources
		E5 - Resource inflows, including resource use	Opportunity	E5 - Optimization of Production Processes

	Topic	Sub-Topic	IRO-Type	Material IRO
Social	S1	S1 - Working conditions	Opportunity	S1 - Employee Development
		S1 - Health and Safety	Impact	S1 - Workplace Accidents
		S1 - Other work-related rights	Impact	S1 - Child Labor
		S1 - Other work-related rights	Impact	S1 - Forced Labor
	S2	S2 - Working conditions	Impact	S2 - Working Conditions in Raw Material Extraction
		S2 - Equal treatment and opportunities for all	Impact	S2 - Equal Opportunity/Discrimination in the Supply Chain
		S2 - Other work-related rights	Impact	S2 - Human and Labor Rights in the Supply Chain
	S3	S3 - Communities' economic, social and cultural rights	Impact	S3 - Restriction of Economic, Social, and Cultural Rights
		S3 - Communities' civil and political rights	Impact	S3 - Restriction of Civil and Political Rights
		S3 - Rights of indigenous peoples	Impact	S3 - Destruction of Habitat

	Topic	Sub-Topic	IRO-Type	Material IRO
Governance	G1	G1 - Business Conduct	Impact	G1 - Business Activities in Countries with Corruption Risk
		G1 - Corruption and bribery	Impact	G1 - Business Activities in Countries with Corruption Risk

These key topics were then mapped with Spanish law, according to which impress must report as a group, and in reference to the GRI standards to generate a clear reporting line for all.

2.5.3 Stakeholder Management

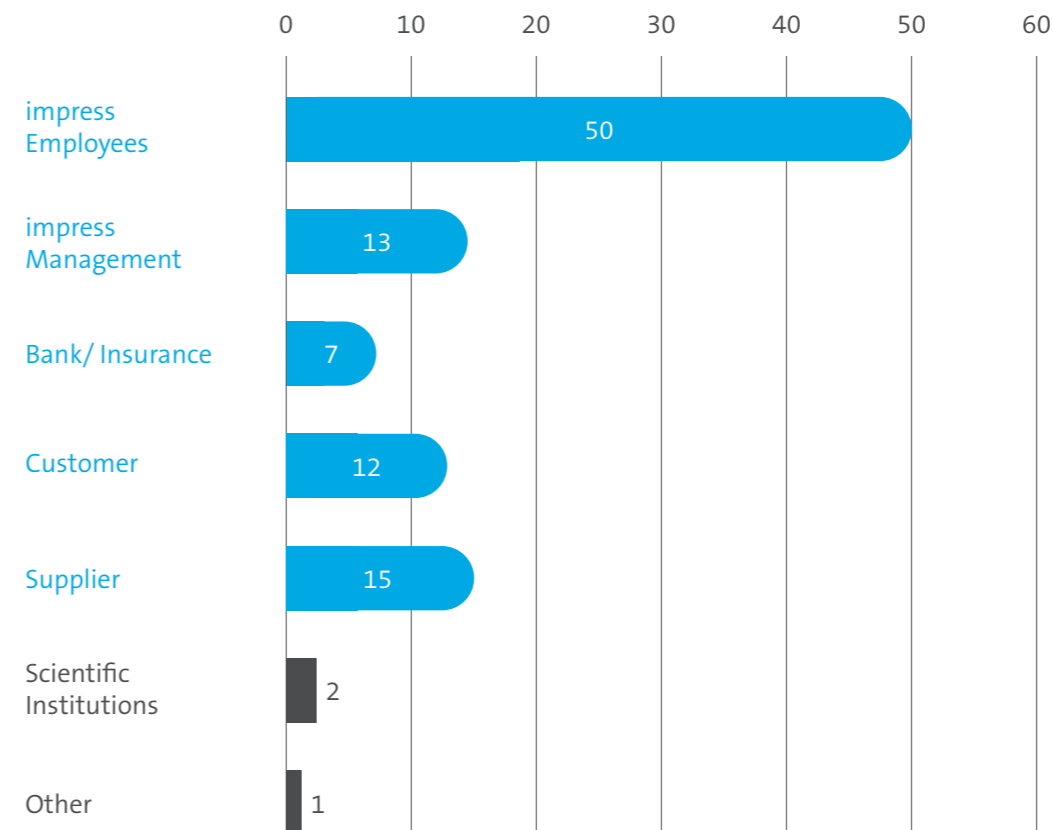
impress identifies relevant stakeholder groups based on their relationship to the business and engages with them through structured formats in general. As part of its materiality analysis, impress surveyed the interests and opinions of its most important stakeholders through a comprehensive questionnaire and in-depth interviews.

The stakeholder groups involved:

STAKEHOLDER GROUP	FORMAT OF INVOLVEMENT (General / Specific (during materiality assessment))
Customers/distributors	General: Sales visits, trade fairs, etc. Specific: Stakeholder survey as part of the double materiality analysis.
Suppliers	General: Annual meetings, direct communication, survey as part of supply chain due diligence, audits. Specific: Stakeholder survey as part of the double materiality analysis.
Employees	General: Managers, works council members, annual meetings. Specific: Stakeholder survey as part of the double materiality analysis.
Banks	General: Regular dialogue, financial reports, annual meetings, etc. Specific: stakeholder survey as part of the double materiality analysis.
Science	Specific: Stakeholder survey as part of the double materiality analysis.

In total 97 participants were evaluated throughout the surveys.

Overview of participants



The results were analyzed equally and integrated into the materiality assessment. Based on stakeholder feedback, the six most important sustainability topics were prioritized and aligned with the strategic orientation and the identified risks and opportunities (IROs).

This ensured that all material stakeholder issues were considered in the final materiality assessment. One example of this is the topic 'S1 – Accidents at work', which was classified as material despite a low impact materiality assessment because it was considered particularly relevant by stakeholders.

Through this process, impress ensures that stakeholder interests are directly incorporated into the corporate strategy and business model.

The Board of Directors is kept informed of the company's sustainability-related developments and the interests of relevant stakeholders at regular meetings with the Corporate Sustainability Manager.

2.6 General

2.6.1 Non-Financial Reporting



impress complies with the non-financial reporting requirements of Spanish law by publishing a separate non-financial report (ESG report), which forms part of the management report.

2.6.2 Financial vs. Non-Financial Consolidation



Financial consolidation combines all monetary data—such as assets, liabilities, revenues, and expenses—from the parent company and its subsidiaries into a single set of financial statements. This process ensures compliance with accounting standards and legal requirements, which is why the financial report must be signed by the management of our Spanish entity as the legal parent. In contrast, non-financial consolidation focuses on sustainability and ESG topics, including environmental impact, social responsibility, and governance practices. It covers all global operations of impress and reflects the commitment to transparency and responsible business conduct. Accordingly, the non-financial report is endorsed by the CEO and CCO of impress at the board level.

2.6.3 European and international reporting framework



At the start of the report preparation project, the focus was clearly on reporting that would comply with the European Sustainability Reporting Standards (ESRS) in accordance with the Corporate Sustainability Reporting Directive (CSRD) of the European Union. This is why this report uses a double materiality analysis as the basis for materiality.

However, due to changes in the CSRD regulations (the Omnibus Regulation Package), the project was amended to comply with Spanish Law 11/2018. For these purposes, all further information and data therefore in were prepared with reference to the International Standard GRI (Global Reporting Initiative Standards). The carbon footprint, reported in the Environment chapter, was calculated in accordance with the GHG Protocol.

2.6.4 Definition of production unit

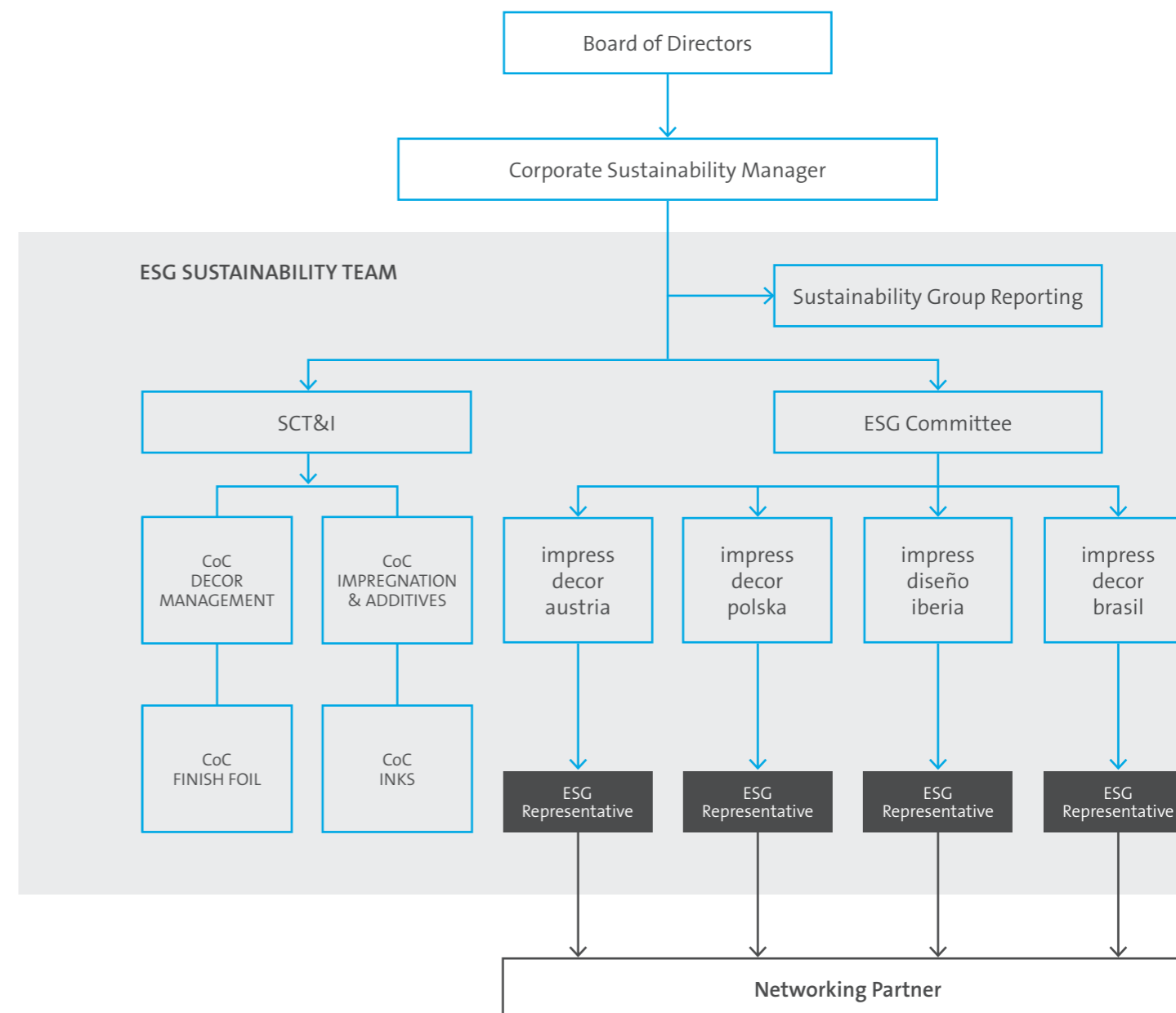


impress defines the indicator 'production unit' as the sum of all produced square meters and kilograms. This indicator is used exclusively for internal performance tracking and does not represent a standardized physical unit. In line with GRI requirements, all absolute environmental data—such as total waste generated, water consumption, and emissions—are disclosed separately to ensure full transparency and comparability.

2.7 Management approach

2.7.1 Governance

While implementing ESG management in 2025, a separate, overarching ESG organization was developed:



2.7.2 Board of Directors

Heimo Bresztowanszky (CEO)

After completing his studies at the University of Klagenfurt (Mag. Rer. soec. Oec.) Mr. Bresztowansky worked in the wood-based materials industry. Until 2004, he was managing director of Finnforest Vienna. From 2005 to 2006, he was managing director of Letron, before founding impress in 2006, where he remained managing director until 2010. From 2010 to 2013, he was a member of the board of Constantia Industries. He has been managing director of impress since 2013.

Dieter Baumanns (CCO)

After studying economics at RWTH Aachen University, Mr. Baumanns worked in other industries before moving to the wood-based materials industry in 2001 as managing director of several well-known manufacturers. There, he was responsible for the introduction and implementation of corporate governance as managing director and chairman of the management board, and as CEO in 2018/2019. Projects such as 'Best in Practice' and 'TQM' were rolled out company-wide and across the group under his responsibility. Since 1 January 2021, he has been CCO of impress as head of sales for impress and a member of the Board of Directors.

The Board of Directors at impress has both *administrative* and *strategic responsibility* for corporate governance.

At the strategic level, key elements include developing the long-term direction of the company, taking into account its philosophy, vision and values, its fundamental purpose and function, and defining valid principles of conduct towards our stakeholders. In particular, the ongoing commitment to ethical, social and environmental principles and conduct has proven to be valuable and forward-looking in terms of corporate responsibility.

In addition to the strategic development and management of overall corporate governance, one of the central tasks is the development of related measures and objectives with the departments responsible for operations.

2.7.3 Corporate Sustainability Manager

The Corporate Sustainability Manager reports directly to the CEO and coordinates all ESG-related meetings and information for internal and external stakeholders.

He is responsible for impacts, risks and opportunities related to ESG and as well, being the link between the ESG committee and the Board of Directors.

2.7.4 ESG committee

impress has established a special committee (ESG Committee) that deals with sustainability, environmental, social and governance issues (ESG) to ensure the necessary skills and expertise.

This committee comprises members with a wide range of expertise in areas such as sustainable management, social responsibility, legal issues and ethical standards, ensuring robust oversight.

The ESG representatives in all entities collect and prepare the relevant data and report to the Corporate Sustainability Manager.

Corporate management plays a central role in designing governance processes to ensure compliance with our sustainability goals and actively monitors the associated risks and opportunities with the support of the Corporate Sustainability Manager and local ESG representatives.

In addition, external consultants and expert panels work with internal sustainability experts to contribute additional expertise and strengthen the monitoring of sustainability aspects. These consultants often contribute knowledge of current developments, regulatory requirements and best practices in the field of sustainability.

2.7.5 Communication and Meeting structure

The Corporate Sustainability Manager and the ESG Committee are required to keep the Board of Directors informed through regular and detailed reports on existing and potential risks and the effectiveness of the measures taken to mitigate risks, thereby ensuring informed and transparent decision-making at all levels of corporate management.

The following procedures and mechanisms are used to control and manage the effects, risks and opportunities:

- Risk assessment software: Use of special software tools to identify, assess and prioritize risks.
- Internal audits: Regular reviews by internal audit teams to ensure compliance with guidelines and the effectiveness of risk management practices.
- Compliance programs: Programs that ensure the company complies with all relevant laws, regulations and internal guidelines.
- Risk management training: Training for employees to raise awareness and understanding of risks and how they should be managed.
- Contingency and recovery plans: Detailed plans for dealing with crises and unforeseen events to minimize their impact and enable rapid recovery.
- Key performance indicators (KPIs): Measurement and monitoring of specific performance indicators associated with risks and opportunities.
- Stakeholder engagement: Systematic involvement of stakeholders to incorporate external perspectives into risk and opportunity assessment.

The meetings are initiated and coordinated by the Corporate Sustainability Manager, and the results are reported to the Board of Directors.

The frequency of the meetings is as follows:

- Monthly meeting of ESG representatives
- Quarterly meeting of the ESG Committee
- Management review, once a year at the International Management Meeting (iMT)

In addition, a reporting system has been established: Monthly reporting of ESG-relevant data, which is monitored and validated by the Corporate Sustainability Manager, to all stakeholders, including the status of measures and the roadmap.

2.7.6 ESG Trainings

Sustainability is and will increasingly be integrated into all departments, for example in product development, purchasing, marketing and finance.

Managers in these areas will receive targeted training to integrate sustainable principles into their daily work. The company's governing bodies ensure that appropriate skills and expertise are in place to monitor sustainability aspects by continuously assessing the necessary competencies and adapting them to the material impacts, risks and opportunities. This is achieved through a combination of internal competence building, external expertise, training programs and the integration of sustainability into the corporate strategy. In this way, the bodies ensure monitoring and control of the company's sustainable development.

To ensure that all relevant managers and members of the ESG committee have the necessary skills and knowledge to monitor sustainability aspects, impress offers regular training and development programs.

These programs focus on topics such as the global climate crisis, social responsibility, ESG guidelines, sustainable supply chains and ethical investment.

Managers and members of the ESG committee also keep abreast of new legal requirements, social developments and market changes in sustainability to be able to make informed decisions.

2.7.7 Policies

At impress, our sustainability guidelines set out clear expectations for all sites and employees, as defined in our ESG framework. All production sites and divisions must implement our corporate guidelines to ensure compliance with legal standards, the efficient use of resources, and continuous improvement in performance and quality.

Each plant must integrate these policies into its management system, defining roles and responsibilities, setting measurable targets (e.g. energy, waste and emissions) and conducting regular internal audits to review implementation and progress. In line with our corporate strategy, these audits cover sustainability criteria, responsible procurement, and operational indicators, as well as social and ethical conduct in our operations and throughout our supply chain. The results are reported to management, who then track any corrective measures.

All employees and partners are expected to act in accordance with these guidelines, from participating in training courses and complying with site-specific instructions, to supporting the audit process and contributing suggestions for improvement. These guidelines are communicated transparently and implemented by designated representatives at each site.

By establishing these binding guidelines and continuously measuring performance and compliance, we are strengthening our ESG management approach and reinforcing our commitment to a sustainable and responsible future.



2.7.8 Management of Risks and Opportunities

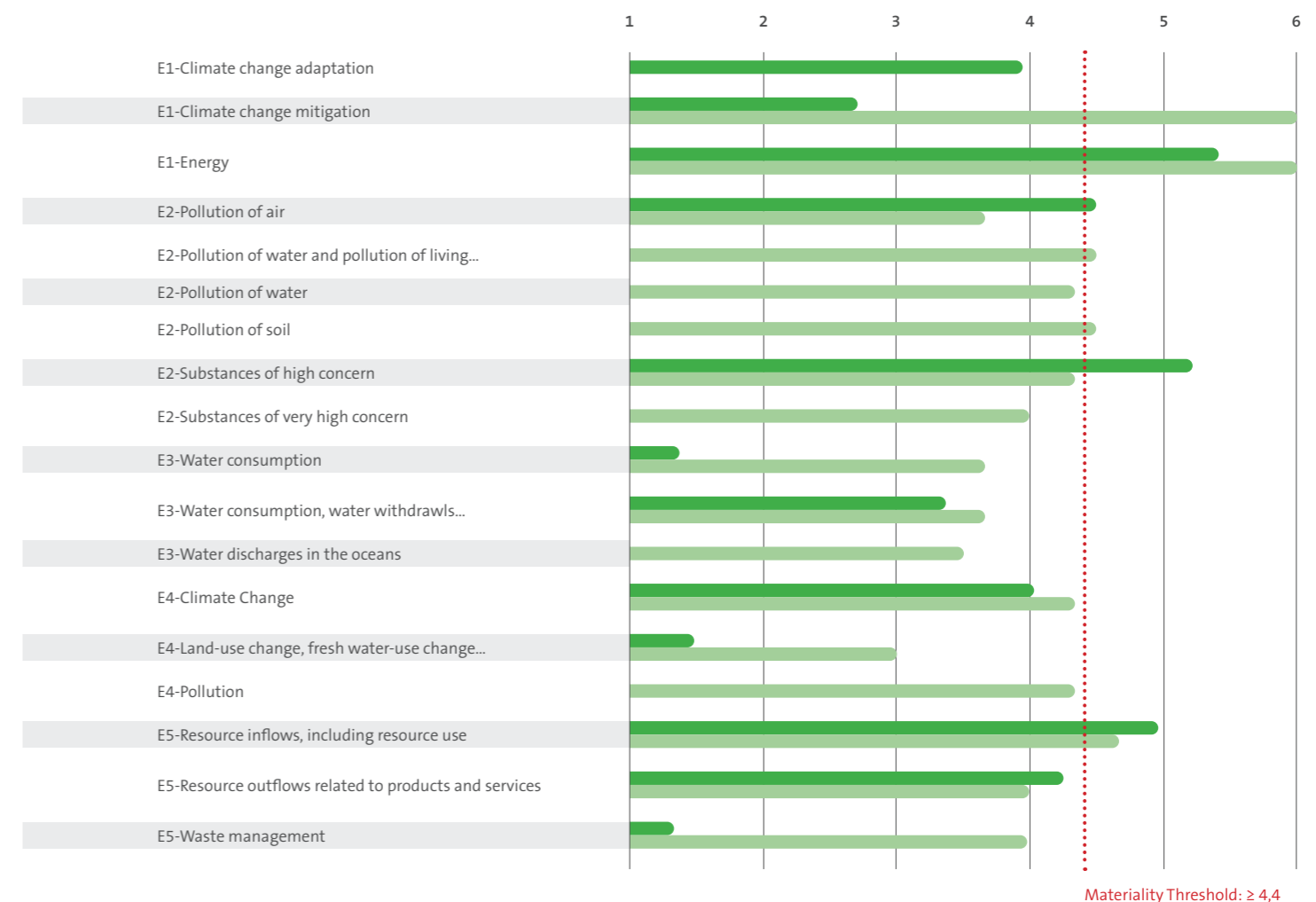
The management of risks and opportunities is an integral part of the impress sustainability strategy and management system, which follows the model of ISO 9001, ISO 14001, ISO 45001 and ISO 50001. In reference to GRI standards, we take a structured and proactive approach to identifying, assessing and addressing actual and potential impacts related to our activities, products and value chain.

Risks and opportunities are systematically analyzed at consolidated level and site level, considering environmental, social and governance (ESG) aspects as well as business continuity and compliance requirements. Each site maintains a risk and opportunity register, which is regularly updated and reviewed as part of management reviews. The process includes stakeholder feedback, regulatory compliance assessments and performance evaluations in the areas of quality, environment, occupational safety and energy management.

The identified risks and opportunities are prioritized according to their significance and potential impact. Risk mitigation and improvement measures are integrated into operational planning, with clear responsibilities, defined targets and measurable performance indicators. Internal and external audits are conducted to verify effectiveness, and the results are discussed in regular management reviews to ensure continuous improvement.

This systematic management of risks and opportunities supports impress in achieving its strategic goals, improving resilience and operational excellence, and strengthening long-term value creation in line with our commitment to sustainable and responsible business practices.

The following impacts, risks and opportunities were identified during the double materiality analysis and will be addressed in this report:



Scale 1 = low 6 = high

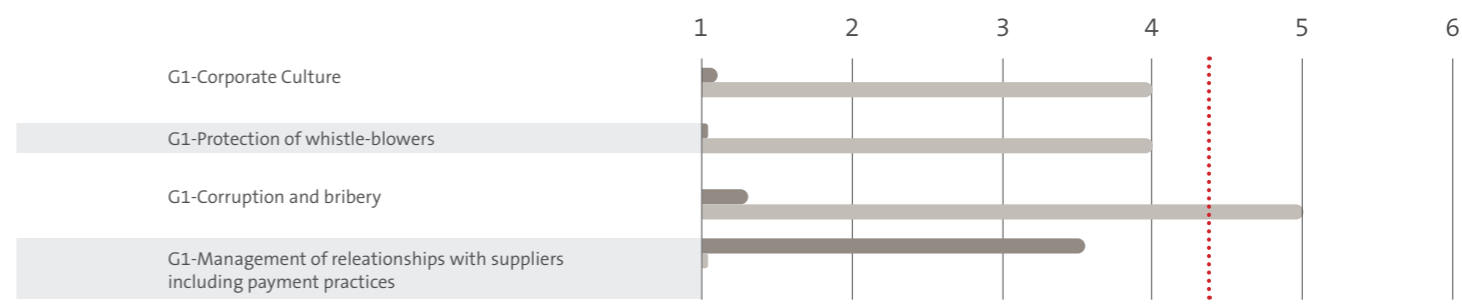
Environment - Financial materiality
Environment - Impact materiality



Scale 1 = low 6 = high

■ Social - Financial materiality
■ Social - Impact materiality

Materiality Threshold: ≥ 4,4



Scale 1 = low 6 = high

■ Environment - Financial materiality
■ Environment - Impact materiality

Materiality Threshold: ≥ 4,4



2.8 Our commitment

2.8.1 Our Commitment to the UN Sustainable Development Goals

At impress, we strongly believe that sustainability is not just a responsibility — it is an opportunity to shape a better future for people, the planet, and the industries we serve. Our commitment to the United Nations Sustainable Development Goals (SDGs) reflects our dedication to creating long-term value through innovation, responsible resource use, and collaboration across the value chain.

The SDGs provide a global framework for addressing the world’s most pressing social, environmental, and economic challenges. As a company operating in the surface and decor industry, we have identified specific goals where we can make the greatest positive impact. These goals guide our sustainability strategy and the continuous improvement of our operations, products, and partnerships.

Our Focus Areas



SDG 3 – Good Health and Well-Being

We are committed to ensuring safe, healthy, and inclusive working conditions for all employees. By promoting occupational health, safety, and well-being, we foster a culture of care and responsibility across all our sites worldwide.



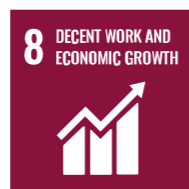
SDG 4 – Quality Education

We invest in the continuous learning and professional development of our employees. Through training, apprenticeships, and knowledge-sharing initiatives, we empower our teams to grow and to contribute to the advancement of our industry.



SDG 7 – Affordable and Clean Energy

impress is actively increasing energy efficiency and transitioning toward renewable energy sources in production. Our goal is to reduce carbon emissions and to make our manufacturing processes cleaner and more sustainable.



SDG 8 – Decent Work and Economic Growth

We promote fair labor practices, respect human rights, and drive sustainable economic growth by creating long-term employment opportunities and fostering innovation throughout our organization and supply chain.



SDG 9 – Industry, Innovation and Infrastructure

Innovation is at the heart of impress. We continuously invest in advanced technologies and sustainable production methods to strengthen our industrial infrastructure and to develop products that combine design, performance, and responsibility.



SDG 12 – Responsible Consumption and Production

We are committed to circularity and resource efficiency. By optimizing material use, reducing waste, and designing products with sustainability in mind, we are committed to minimizing our environmental footprint and contributing to a more circular economy.



SDG 13 – Climate Action

We recognize the urgency of climate change and are taking action to mitigate our impact. Through decarbonization initiatives, energy optimization, and emission reduction targets, impress is contributing to a more climate-resilient future.



SDG 16 – Peace, Justice and Strong Institutions

Transparency, integrity, and ethical conduct form the foundation of our business. We uphold fair and compliant business practices and foster trustful relationships with our stakeholders.

2.8.2 Our Commitment to the UN Global Compact

WE SUPPORT



In February 2025, impress proudly joined the United Nations Global Compact, the world's largest corporate sustainability initiative. This step underscores our commitment to responsible business practices and to contributing to a sustainable global economy that benefits people, the planet, and prosperity alike.

The UN Global Compact provides a universal framework built on **Ten Principles** in the areas of **Human Rights, Labour, Environment, and Anti-Corruption**. These principles are aligned with the **UN Sustainable Development Goals (SDGs)** and serve as a foundation for how we operate, make decisions, and engage with our stakeholders.

At impress, we see the Global Compact as both a responsibility and an opportunity — to continually improve, to act transparently, and to collaborate across industries toward shared global progress.

The Ten Principles of the UN Global Compact at Impress impress

Human rights

- Principle 1** Support and respect the protection of internationally proclaimed human rights. We are committed to upholding human rights throughout our value chain, ensuring dignity, equality, and respect in all our business relationships.
- Principle 2** Make sure that we are not complicit in human rights abuses. We actively assess and mitigate risks in our supply chain, fostering ethical partnerships and transparent sourcing practices.

- Labour**
 - Principle 3** Uphold the freedom of association and the effective recognition of the right to collective bargaining. We respect and support the rights of employees to freely organize and to engage in open dialogue, promoting fair and constructive collaboration.
 - Principle 4** Eliminate all forms of forced and compulsory labour. impress maintains strict standards to ensure that all work is freely chosen and that labour rights are protected at every level of our operations.
 - Principle 5** Effectively abolish child labour. We are firmly committed to preventing child labor and require the same ethical standards from all our business partners.
 - Principle 6** Eliminate discrimination in respect of employment and occupation. Diversity, inclusion, and equal opportunity are essential to our culture. We value the unique perspectives and talents of every individual.

- Environment**
 - Principle 7** Support a precautionary approach to environmental challenges. Our sustainability strategy is grounded in foresight and prevention — aiming to reduce risks and protect natural resources for future generations.
 - Principle 8** Undertake initiatives to promote greater environmental responsibility. We continuously improve our environmental performance by optimizing material use, minimizing emissions, and advancing energy efficiency.
 - Principle 9** Encourage the development and diffusion of environmentally friendly technologies. Through innovation and collaboration, impress develops products and processes that combine performance with environmental responsibility.

- Anti-Corruption**
 - Principle 10** Work against corruption in all its forms, including extortion and bribery. Integrity is at the core of our corporate conduct. We maintain strict compliance standards, transparent governance, and zero tolerance for corruption in any form.

2.8.3 Our Commitment to FSC™

For our paper-based products, we use FSC™-certified materials and Controlled Wood in accordance with FSC™ requirements. This guarantees traceability throughout our supply chain and provides our customers with the assurance that our products come from sources that respect forests, biodiversity, and human rights.



At impress, responsible sourcing and sustainable forest management are key pillars of our commitment to environmental stewardship. Since 2011, impress has been continuously certified under the FSC™ (Forest Stewardship Council™) system — reflecting our long-term dedication to a safe, fair, and transparent approach to using wood-based resources.

The FSC™ certification ensures that materials originate from responsibly managed forests that provide environmental, social, and economic benefits. This standard aligns perfectly with our sustainability strategy and our contribution to global initiatives such as the UN Sustainable Development Goals and the UN Global Compact.

Through continuous improvement and active engagement in the FSC™ system, impress remains committed to advancing sustainable forestry practices and contributing to the preservation of our planet's natural resources for future generations.

2.9 ESG Strategy and Targets

As already mentioned in the statement, the development of the strategy is in the hands of the ESG governance structure. Long-term, medium-term and short-term goals are jointly developed, implemented and reviewed for effectiveness. Our objectives are clearly defined and will be disclosed transparently to all in future reports. This first report is intended to serve as a starting point and therefore only contains long-term targets that are directly derived from the necessary and essential issues.

Divided into the three pillars of our ESG management, there are strategies for each sub-area (E, S, G) which, above all through their interaction, can develop the full potential for sustainability. In addition, it is important for us to take a broad view of all issues through the active management of our stakeholder groups, and particularly our supply chain. Therefore, in addition to the three pillars, there is an overarching strategy on the topic of partnership and corresponding goals.




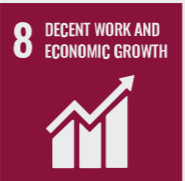
2.9.1 ESG Strategy and Targets Overview

<p>Combat climate-change and foster circular economy</p>	<p>We are committed to cost-efficient production that minimizes environmental harm. Our efforts focus on limiting our impact on soil, water, and air. We actively work to protect the environment and conserve resources by consistently upgrading to more efficient equipment and technology. This investment helps us reduce the environmental footprint of our products and processes.</p>
<p>Continuous improvement for the protection of nature</p>	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>7 AFFORDABLE AND CLEAN ENERGY</p> </div> <div style="text-align: center;">  <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p> </div> <div style="text-align: center;">  <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p> </div> <div style="text-align: center;">  <p>13 CLIMATE ACTION</p> </div> </div>

- Achieve net-zero CO² emissions by 2050
- Reduce waste and promote reuse and the circular economy
- Reduce single-use plastics in packaging

<p>Sustainability governance and responsible business</p>	<p>Ethical and responsible business practices are central to our sustainability efforts. By fostering a culture of responsibility and transparency, we ensure that every decision is aligned with our ethical principles. Clearly defined roles and responsibilities allow us to integrate sustainability across all levels of the organization, ensuring that our commitment is reflected throughout the impress structure.</p>
<p>Ethical governance as the foundation for sustainability</p>	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>3 GOOD HEALTH AND WELL-BEING</p> </div> <div style="text-align: center;">  <p>4 QUALITY EDUCATION</p> </div> <div style="text-align: center;">  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> </div> </div>

- We integrate ESG governance into all policies and training programs.

<p>Empower our employees</p>	<p>Our employees are our most valuable resource and the heart of impress. Our top priority is to create secure jobs and a work environment where everyone feels comfortable. At impress, we place great importance on fostering a company culture of growth and learning, enabling our employees to grow personally and deliver innovative solutions for our clients.</p>
<p>A place where employees are valued and supported</p>	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="text-align: center;">  <p>3 GOOD HEALTH AND WELL-BEING</p> </div> <div style="text-align: center;">  <p>4 QUALITY EDUCATION</p> </div> <div style="text-align: center;">  <p>8 DECENT WORK AND ECONOMIC GROWTH</p> </div> </div>

- Zero workplace accidents
- Expanding a healthy work environment

<p>Partnerships for progress</p>	<p>Sustainability is a shared journey. That's why we collaborate closely with our suppliers and customers to craft the best solutions for all. By aligning our efforts, we promote sustainable innovation and progress, ensuring that our success goes hand in hand with the success of our partners.</p>
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- Extending risk analysis of suppliers, employees, workplaces and even customers.
- Supplier code of conduct signed by 80% of suppliers in the value chain until 2026.

3 Environment



We pursue the clear goal of continuously reducing our ecological footprint. Through targeted measures, we are reducing our CO2 emissions, optimizing the use of resources, and focusing on environmentally friendly technologies. Our aim is not only to meet legal requirements, but to exceed them – for the benefit of our planet and future generations.

3.1 Environmental management

3.1.1 Management of Climate-Related Matters

Our growth strategy presents a significant challenge to achieving our ambitious climate targets. While decarbonization of direct energy consumption remains feasible, the automatic increase in Scope 3 emissions driven by revenue growth requires strong engagement and collaboration with our suppliers. Since Scope 3 emissions are critical to meeting our long-term sustainability objectives, we address them through our supplier engagement, as describes below.

How we manage the topic

We pursue a dual approach:

- 01
Direct Emissions Reduction: We continue to implement measures to decarbonize our own operations, focusing on energy efficiency and renewable energy sourcing.
- 02
Supplier Engagement: Recognizing that Scope 3 emissions are largely outside our direct control, we actively work with suppliers to encourage and support their climate initiatives. This includes setting expectations for low-carbon practices and integrating sustainability criteria into procurement processes.

3.1.2 Environmental Assessment or Certification Procedures

We conduct regular environmental impact assessments for our operations and new projects, ensuring compliance with legal requirements and alignment with common industrial and ISO standards (e.g., ISO 14001), even if formal certification is not always pursued. Our Supplier Code of Conduct requires all suppliers to comply with local, regional, and international environmental laws and to actively promote sustainable business management. Suppliers are expected to implement appropriate management systems, conduct regular risk assessments, and provide documentation to demonstrate compliance with these principles.

3.1.3 Resources Dedicated to Prevention of Environmental Risks

We dedicate resources to environmental risk prevention through a structured sustainability program, including a cross-functional team, budget for energy efficiency and low-carbon technologies, and training for employees and suppliers. Our approach follows common industrial best practices and internationally recognized standards, such as those outlined in ISO frameworks (e.g., ISO 14001). The Supplier Code of Conduct reinforces this by requiring suppliers to allocate appropriate resources, maintain management systems, and integrate environmental responsibility throughout their operations and supply chains.



3.1.4 Application of the Precautionary Principle

We apply the precautionary principle by proactively evaluating potential environmental impacts before implementing new processes or products, favoring sustainability even in cases of scientific uncertainty. Our Supplier Code of Conduct requires suppliers to act in an environmentally conscious and efficient manner, minimize negative impacts, and consider the entire supply chain when handling critical materials. Early prevention, such as using renewable energies and minimizing pollution, is emphasized for both our operations and those of our suppliers.

3.1.5 Number of Provisions and Guarantees for Environmental Risks

We maintain financial provisions and guarantee to cover potential environmental liabilities, reviewed annually as part of our risk management framework. The Supplier Code of Conduct obliges suppliers to comply with all relevant environmental standards and laws, conduct regular risk assessments, and support transparency and cooperation throughout the supply chain to ensure responsible management of environmental risks.

3.2 Pollution

3.2.1 Measurement to prevent, reduce or repair emissions that seriously affect the environment

We systematically measure and manage our environmental impacts, focusing on carbon emissions.

Our approach includes

Carbon Emissions:

We calculate our carbon footprint according to the Greenhouse Gas Protocol, covering Scope 1 (direct), Scope 2 (indirect) emissions. The calculation of Scope 3 emissions (value chain) will be implemented in 2026 and reported in subsequent sustainability reports. This stepwise approach enables us to build a robust data foundation and set meaningful reduction targets. Measures to prevent and reduce emissions include improving energy efficiency, transitioning to renewable energy, and developing low-carbon products. We also engage suppliers through our Supplier Code of Conduct, which requires them to minimize greenhouse gas emissions and adopt sustainable practices throughout their operations and supply chains. In addition to CO2 emissions, relevant VOC emissions will be calculated using annual extrapolations based on measurements taken by external experts.

Continuous Improvement:

All measures are regularly reviewed and updated based on monitoring results, stakeholder feedback, and advances in technology. We require our suppliers to conduct regular risk assessments and to document their environmental performance, supporting our shared commitment to environmental protection and continuous improvement.

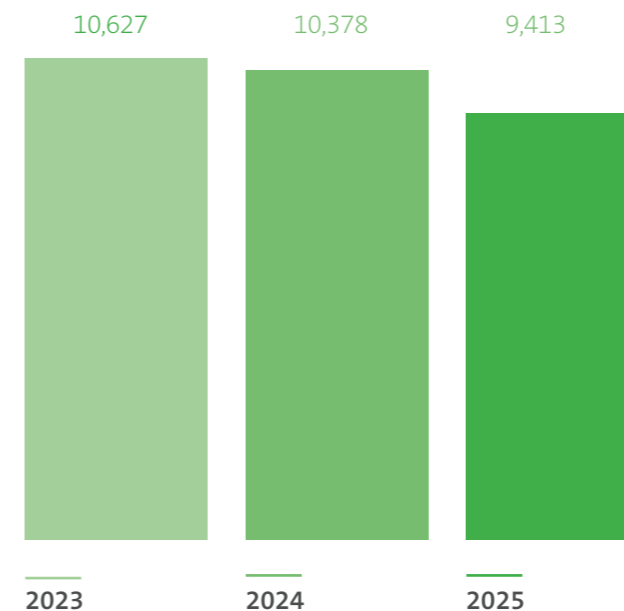
3.3 Circular economy and waste prevention and management

3.3.1 Measurement for Prevention, Recycling, Reuse, and Waste Disposal

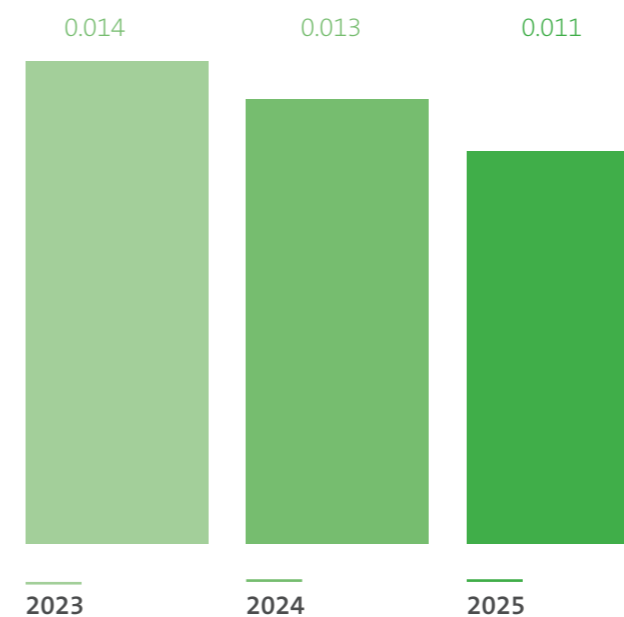
Resource efficiency and waste minimization are central to our ESG policy. We actively promote the reuse of materials within our processes, with a particular focus on reusing resources wherever possible. Additionally, we have implemented a closed-loop system for mixed colors, enabling us to recover and reuse materials that would otherwise become waste.

Waste prevention remains our top priority; All waste that cannot be prevented or reused is handed over exclusively to certified waste management partners, ensuring legal and environmentally sound processing. This approach guarantees that our waste is disposed of responsibly and in compliance with all regulations.

Waste [to]



kg Waste/ Produced unit





3.4 Sustainable use of resources

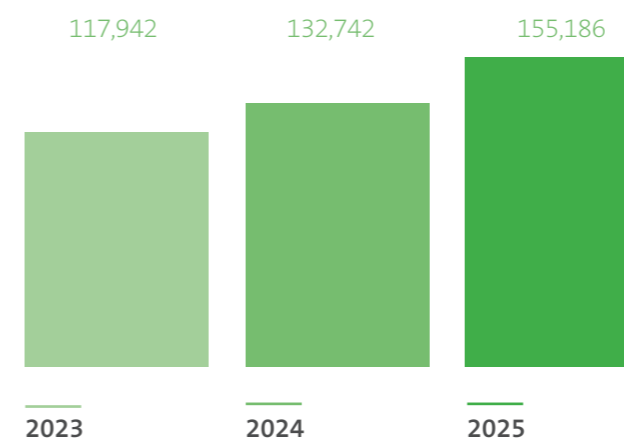
3.4.1 Water usage and water supply

impress recognizes water as a critical resource and is committed to managing it responsibly. Our approach focuses on minimizing freshwater consumption, maximizing water reuse, and ensuring sustainable supply for all operations.

Between 2023 and 2025, we have made significant progress in increasing the share of non-potable water used in our processes. In 2023, non-potable water accounted for 9% of total consumption; in 2024, this share rose to 25%, and in 2025 it reached 52%. This steady shift toward non-drinking-water sources reflects our commitment to conserving natural resources and reducing environmental impact.

Total water withdrawal has evolved as follows:

Water [m³]



We have initiated a range of measures to continuously reduce waste volumes, and these efforts are already showing results.

Our total waste decreased from 10,627 tons in 2023 to 9,413 tons in 2025, reflecting our ongoing commitment to waste minimization. While waste cannot be entirely avoided in production, our focus remains on prevention, recycling, and the correct, certified disposal of unavoidable waste. These actions are central to our ESG policy and will be further emphasized in upcoming sustainability reports as we continue to drive improvements across all locations.

Our strategy prioritizes:

- **Reuse and Recycling:** Increasing internal water recirculation to minimize freshwater intake
- **Reduction of Potable Water:** Limiting drinking water to essential applications only
- **Sustainable Supply:** Ensuring compliance with local regulations and safeguarding community water resources

In addition, all impress sites ensure legal and sustainable wastewater disposal, either through on-site treatment facilities or direct connection to municipal wastewater treatment plants. This guarantees that discharged water meets regulatory standards and minimizes environmental impact.

Furthermore, chemical procurement practices are aligned with our sustainability goals, focusing on reducing substances hazardous to water. By selecting less water-endangering chemicals, we are committed to protect aquatic ecosystems and improve overall water quality.

impress will continue to invest in innovative technologies and process improvements to further reduce water consumption, enhance reuse, and maintain responsible wastewater management, supporting our long-term sustainability objectives.

3.4.2 Consumption of raw materials

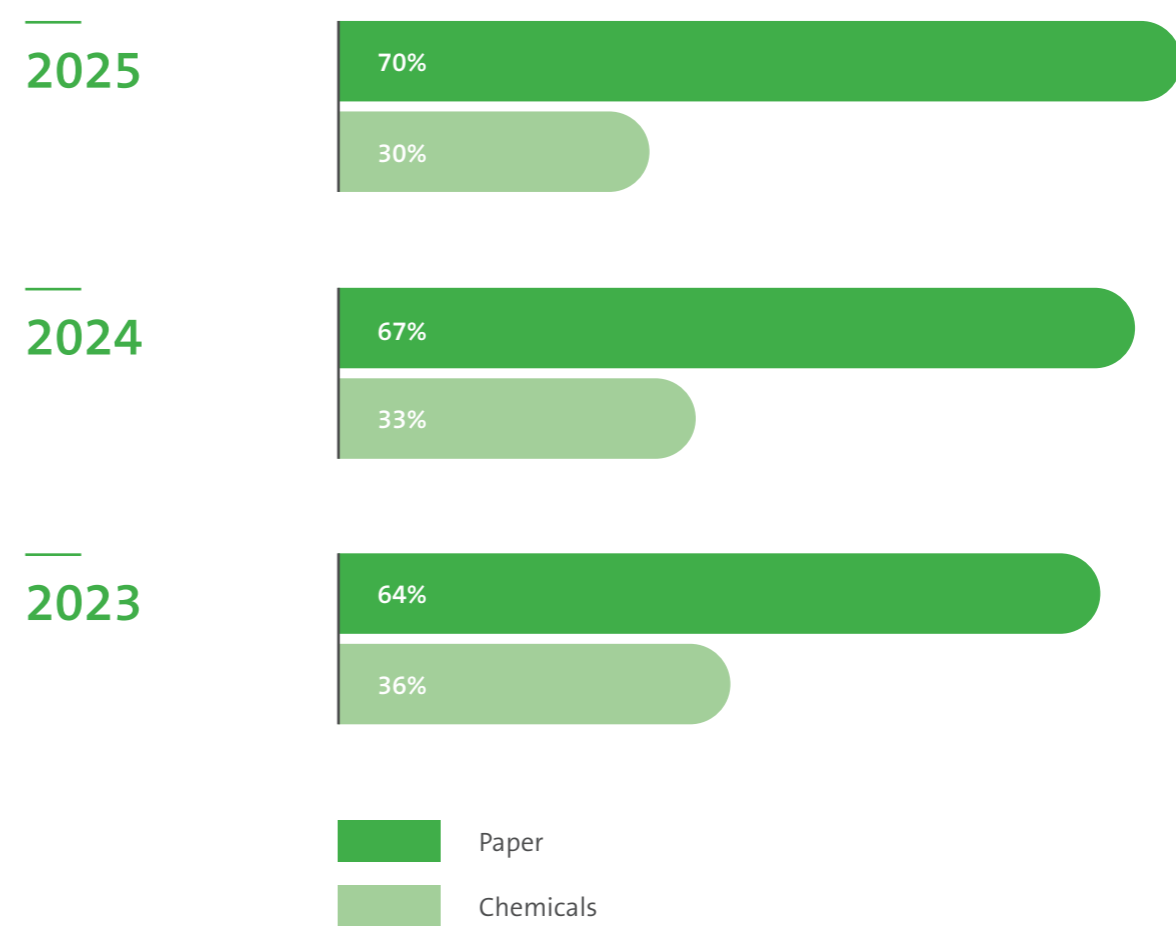
In accordance with the disclosure requirements under **Spanish Law 11/2018 (USR2_Materials)** and in reference to **GRI 301: Materials**, our reporting covers the material composition of our value chain, which represents an average of **85% of our total purchasing volume**.

The primary material in our value chain is **paper**, accounting for **70% of the total material input in 2025**. For our paper-based products, we use FSC™-certified materials and FSC™ Controlled Wood in accordance with FSC™ requirements. This guarantees traceability throughout our supply chain and provides our customers with the assurance that our products come from sources that respect forests, biodiversity, and human rights.

Alongside paper, chemical products constitute the remaining share of material inputs, supporting our production processes.

Material Breakdown by Year

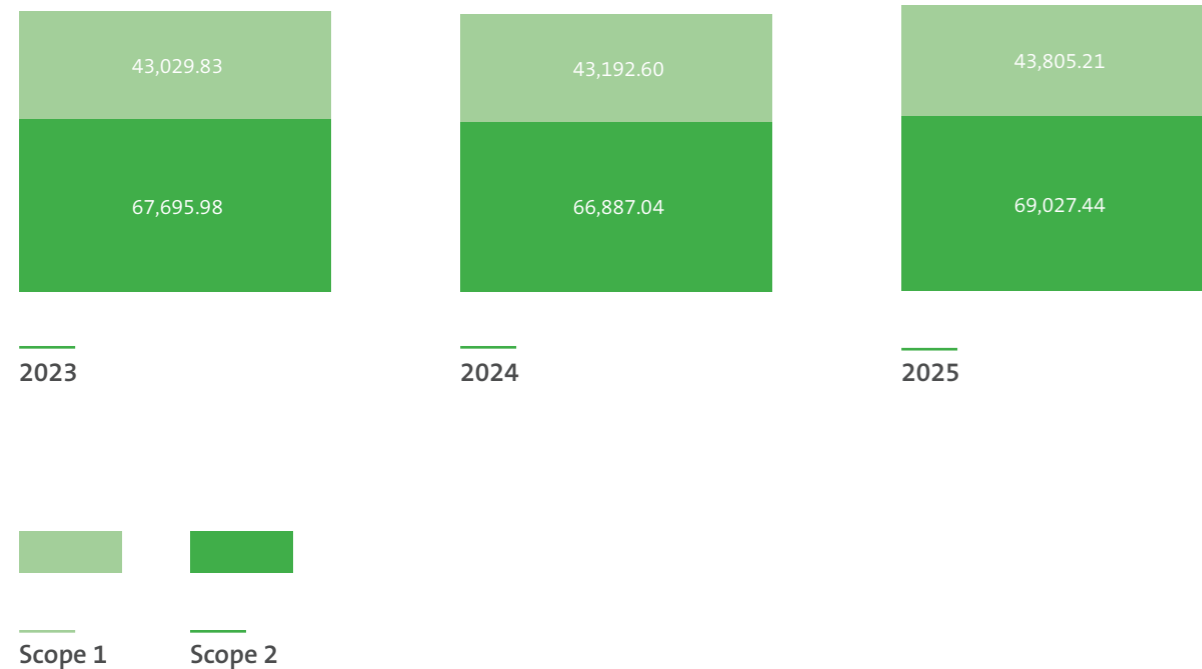
Materials used in Value Chain



3.4.3 Direct and indirect energy consumption

Between 2023 and 2025, both direct (Scope 1) and indirect (Scope 2) energy consumption show slight year-to-year fluctuations, with a moderate overall increase in total energy use. Despite this rise, energy consumption per unit produced has remained stable, even with a **slight decrease indicating** improved operational efficiency.

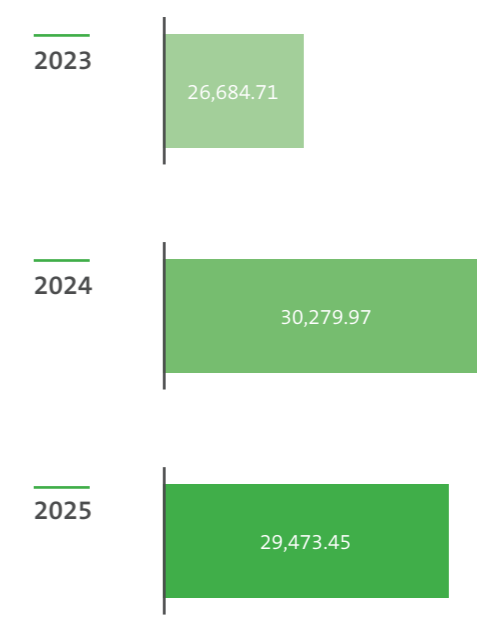
Direct and Indirect Energy Consumption



Breakdown by Category

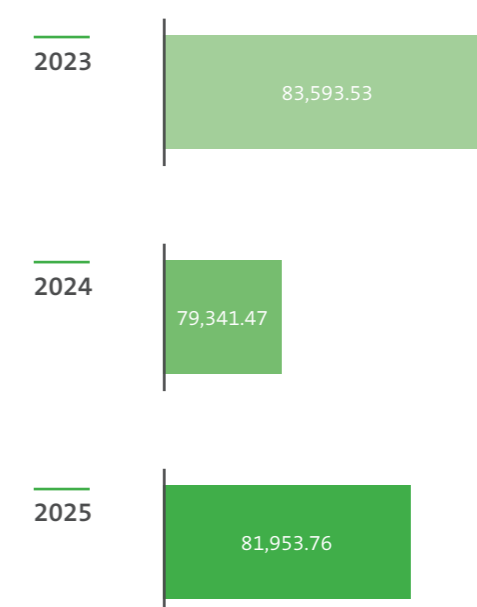
Electrical Power

Between 2024 and 2025, overall electricity consumption decreased slightly despite a 2.7% increase in production output, demonstrating improved energy efficiency. In 2025, the company also began generating its own renewable electricity, producing 1,226.95 MWh, which covered 4.2% of total electricity demand. This marks an important step toward reducing dependency on external energy sources and strengthening long term sustainability performance.



Thermal Energy Consumption (Gas and Steam)

Total consumption of thermal energy carriers decreased from approximately 83,594 MWh in 2023 to around 81,954 MWh in 2025 while at the same time the amount of units produced increased by 8.6%.



3.5 Climate change

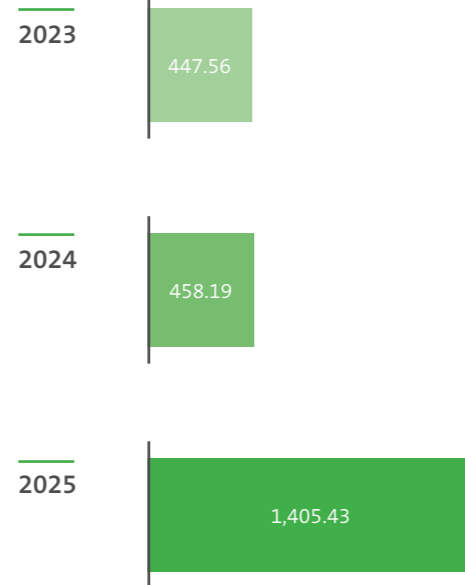
3.5.1 Key Elements of Greenhouse Gas Emissions from Company Activities and Product Use

As part of our sustainability strategy, we have made significant progress in market-based electricity procurement and reducing Scope 2 emissions. By using certified green electricity and integrating renewable energies — such as commissioning a photovoltaic system in St. Veit and switching to LED lighting and energy-efficient technologies — we have substantially reduced our carbon footprint and advanced decarbonization.



Fuel

Relatively stable in 2023 and 2024 (around 450 MWh), fuel use surged to 1 400 MWh in 2025 due to the inclusion of company vehicles.



Key Insights

- Our overall energy consumption per unit produced has remained stable, even as total consumption increased. We recognize that further measures are necessary, and this stability demonstrates our ongoing progress in strengthening energy efficiency and advancing our sustainability efforts.
- The apparent increase in fuel consumption between 2024 and 2025 is connected to a significant improvement of tracking kilometers driven by company vehicles.

Based on the figures presented above, the corresponding emission in CO² equivalents (chapter 3.5.1) have been calculated in accordance with the Greenhouse Gas (GHG) Protocol, covering both Scope 1 (direct emissions from fuel and gas/steam consumption) and Scope 2 (indirect emissions from purchased electricity). The calculations reflect the reported values for 2023, 2024 and 2025 as full-year data and incorporates company vehicle fuel consumption for the first time in 2025.

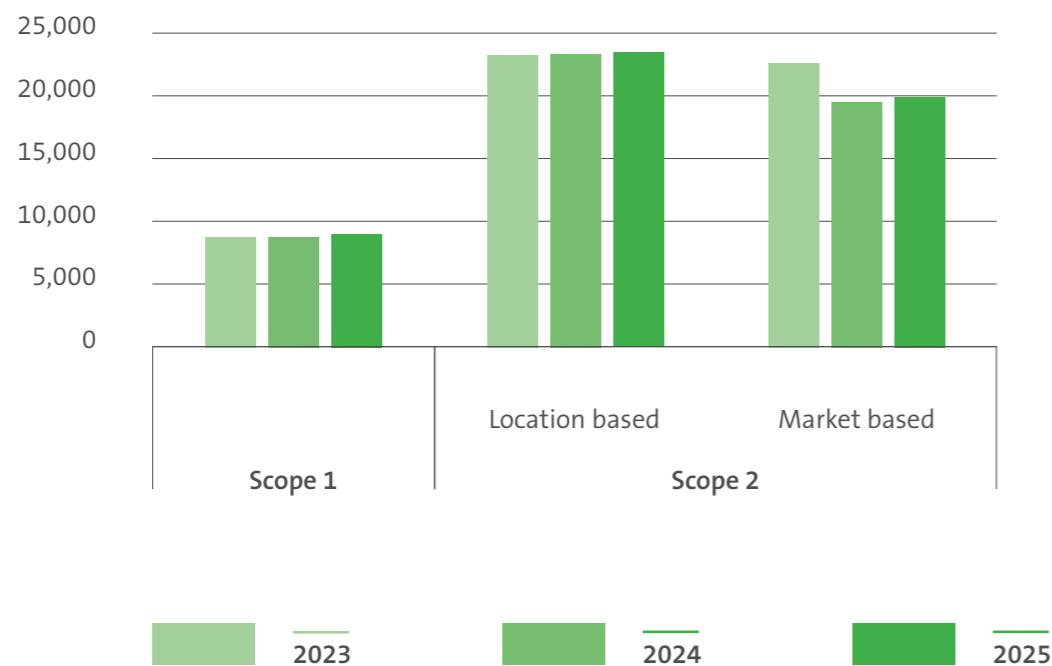
Location-Based Carbon Footprint (CCF)

The chart illustrates the development of greenhouse gas emissions across all impress sites, calculated in accordance with the GHG Protocol using location-based factors.

Market-Based Electricity Procurement and Scope 2 Reduction

Across all impress locations, substantial progress has been achieved in shifting from location-based electricity accounting to market-based sourcing. By increasingly securing renewable energy contracts and certified green power, the company has significantly lowered its indirect Scope 2 emissions associated with purchased electricity. This transition results in reported emissions that more accurately reflect the real environmental performance of the sites.

Overall, the move to market-based electricity sourcing has led to an approximate 15% reduction compared to the location-based approach, underscoring the effectiveness of impress’s strategy and reinforcing its commitment to long-term sustainability goals.



One of the largest contributors to our overall carbon footprint is our Polish entity, primarily due to its scale and energy demand. In 2025, we initiated the shift toward purchasing renewable electricity for this site—an improvement not yet reflected in the current reporting period. Nevertheless, this transition aligns with our broader renewable energy integration strategy and will significantly reduce the entity’s market based Scope 2 emissions in the coming years, thereby dramatically lowering our consolidated CCF.

3.5.2 Measures adopted to adapt to the consequences of climate change

impress is implementing a broad set of strategic initiatives aimed at reducing emissions, improving energy efficiency, and strengthening long term climate resilience. These include:

Expansion of On Site Renewable Energy Generation
e.g., new photovoltaic installations to increase self produced green electricity

Modernization and Upgrade of Production Facilities
e.g., new or upgraded energy efficient production lines, equipment, and infrastructure designed to reduce energy demand

Company Wide Transition to Energy Efficient Lighting Systems
comprehensive rollout of LED lighting across all facilities to cut electricity consumption

Broader Integration of Renewable Energy in Procurement
including market based sourcing strategies to increase the share of certified renewable electricity

Further Reduction of Scope 2 Emissions
enhanced use of green energy contracts contributing to continued decarbonization

Continuous Strengthening of Sustainable Procurement Practices
focus on responsible sourcing standards such as FSC™ certified raw materials

These measures form part of a broader, ongoing energy efficiency and sustainability strategy aimed at mitigating climate change and adapting to its consequences, with further improvements planned.

3.5.3 Voluntary medium and long-term reduction targets to reduce greenhouse gas emissions and the measures implemented for this purpose.

As part of our long-term commitment to combat climate change, we have set ourselves the ambitious goal of achieving carbon neutrality by 2050. This target underpins our ongoing efforts to reduce emissions, enhance sustainability, and implement innovative solutions across all areas of our operations. By taking decisive action today, we are paving the way towards a greener, more sustainable future for generations to come.

In addition, we are currently working on a detailed definition of our mid- and short-term targets. These will be finalized and communicated in the follow-up report for the year 2026.

4. Social and Employee-related matters



An inclusive, diverse, and fair working environment is a key factor for our long-term success. Different perspectives and experiences make us stronger and more innovative. In addition, we are involved in social projects and support initiatives that bring about concrete improvements in our region and beyond.

4.1 Employment

4.1.1 The central role of our employees in ensuring a sustainable future

At impress, our employees are the foundation of our success, the driving force behind our innovation, quality, and sustainability. Our corporate mission statement emphasizes our commitment to our products and organization, and our dedication to finding new solutions with curiosity and creativity. We have the right people in the right positions, and trust, openness, and integrity are the cornerstones of our actions, which enables us to pursue excellence.

Our Code of Conduct emphasizes the responsibility of everyone to comply with laws and ethical standards, as well as contribute to a culture of fairness and transparency. We see ourselves as reliable partners to customers, society, and the environment. Adherence to these principles is an expression of our shared values, not just a duty.

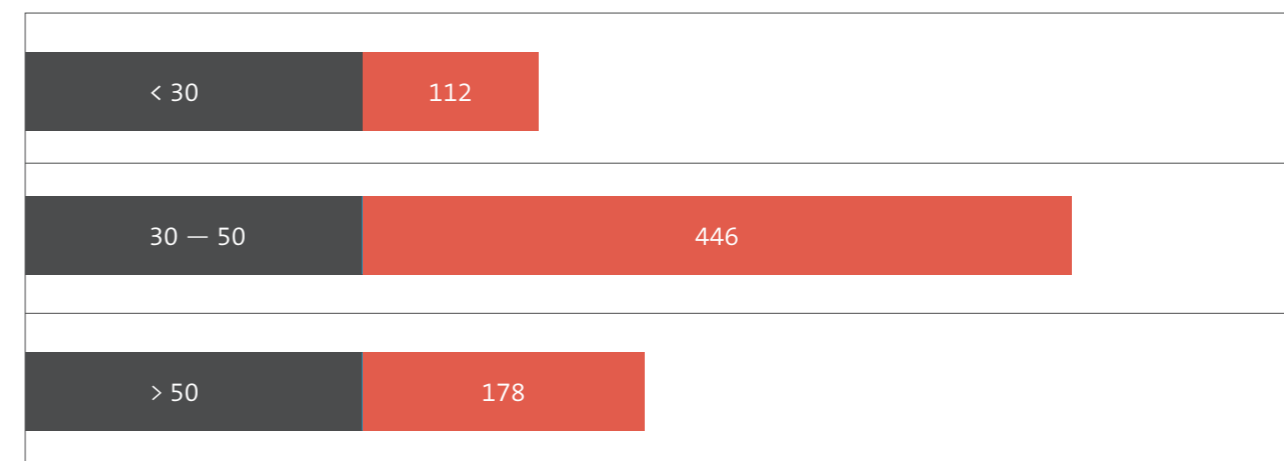
Furthermore, sustainability is not an isolated goal for us, but an integral part of our daily work. We are dedicated to using resources efficiently, minimizing our environmental footprint, and embracing the principles of the circular economy. Every employee plays a role in this responsibility, whether through developing innovative products, optimizing processes, or promoting safe and healthy working conditions. Our approach is based on three pillars: safety and health, performance, and quality management.

The strength of our company lies in the diversity and commitment of our international teams. They facilitate quick decision-making, promote personal development, and establish the foundation for shared success. We firmly believe that sustainable growth and social responsibility can only be achieved through the active participation of our employees.

4.1.2 Employee numbers and distribution

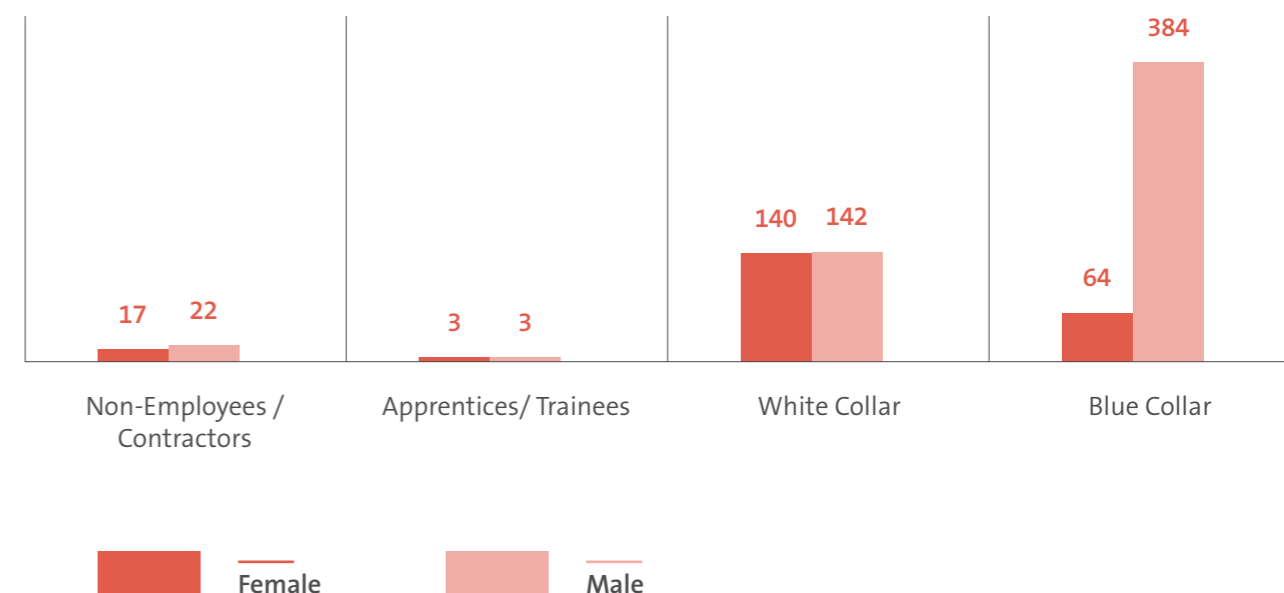
Our employees are the foundation of our success and the driving force behind innovation, quality, and sustainability. The data presented here show the diversity and structure of our workforce across different locations and age groups.

Age distribution Most of our employees are in the 30–50 age group, indicating an experienced yet dynamic workforce.



The distribution of our 736 employees shows a balanced mix of young talent and experienced professionals who work together to advance our corporate goals.

Gender distribution and type of employment



The gender distribution across the core workforce shows distinct patterns between operational and administrative functions. Blue Collar roles remain predominantly male, with **384 men** and **64 women**, reflecting the traditionally male dominated nature of industrial and production related activities.

In contrast, White Collar positions present a nearly equal gender balance, with **142 male** and **140 female** employees. This indicates strong representation of women in professional, administrative, and managerial functions.

The group of apprentices and trainees (3male, 3 female) is evenly split, highlighting a balanced gender approach in early career development and training programs.



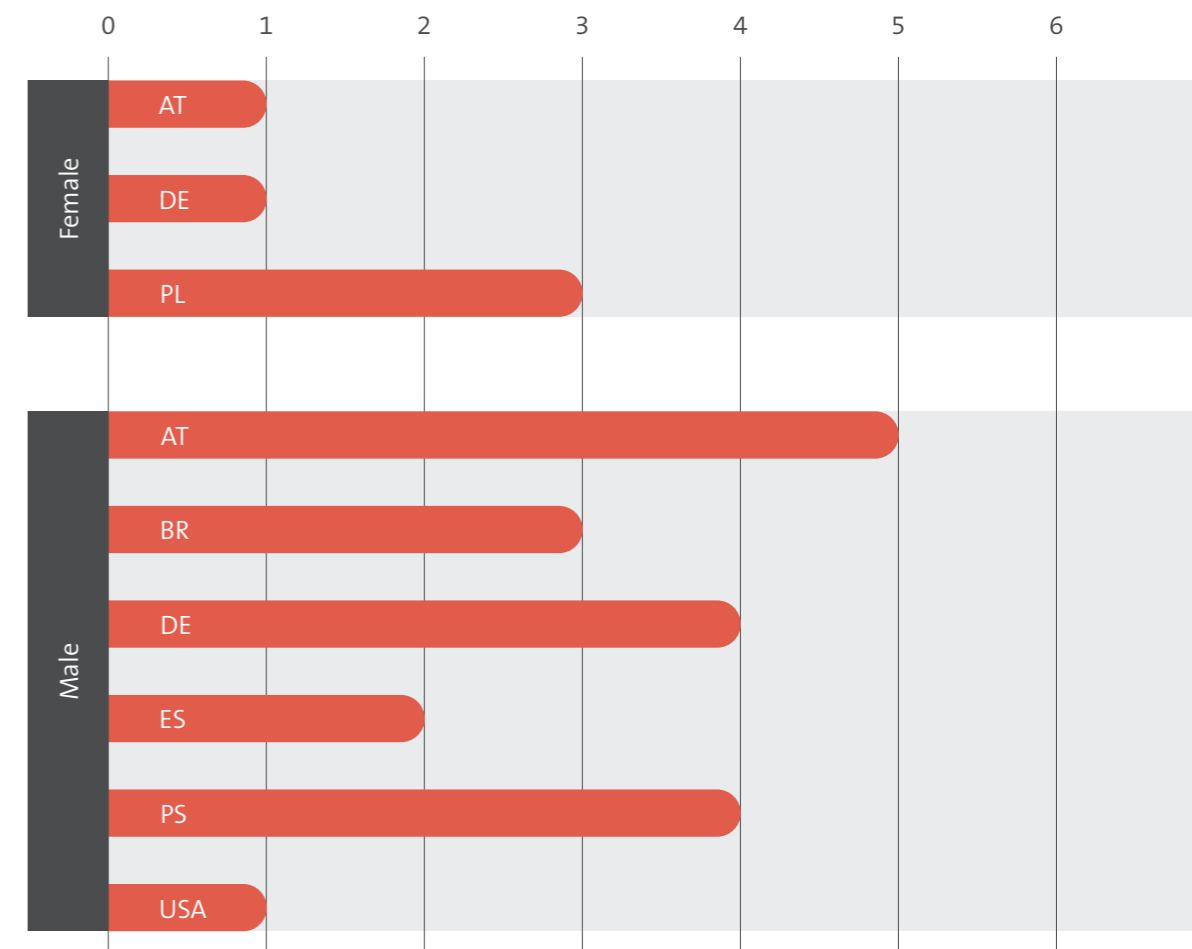
Overall, the data demonstrates significant gender diversity in White Collar and training categories, while Blue Collar functions continue to show a male dominant structure. The company remains committed to monitoring these trends and fostering equal opportunities throughout its workforce.

4.1.3 Diversity in our Management Team (iMT)

Our management team, known as iMT in the ESG Governance section of our report, is a vibrant group composed of individuals from a wide range of nationalities, genders, and professional backgrounds. This diversity is a key strength, enabling us to approach challenges from multiple perspectives and drive innovation across our organization.

The iMT consists of 24 members, representing seven different countries: Austria (6), Brazil (3), Germany (5), Spain (2), Poland (7), and the United States (1). The team includes both male and female leaders, with 5 women and 19 men. At the highest local level, the Managing Directors oversee operations in their respective regions, while the remaining team members contribute their expertise in various specialized roles.

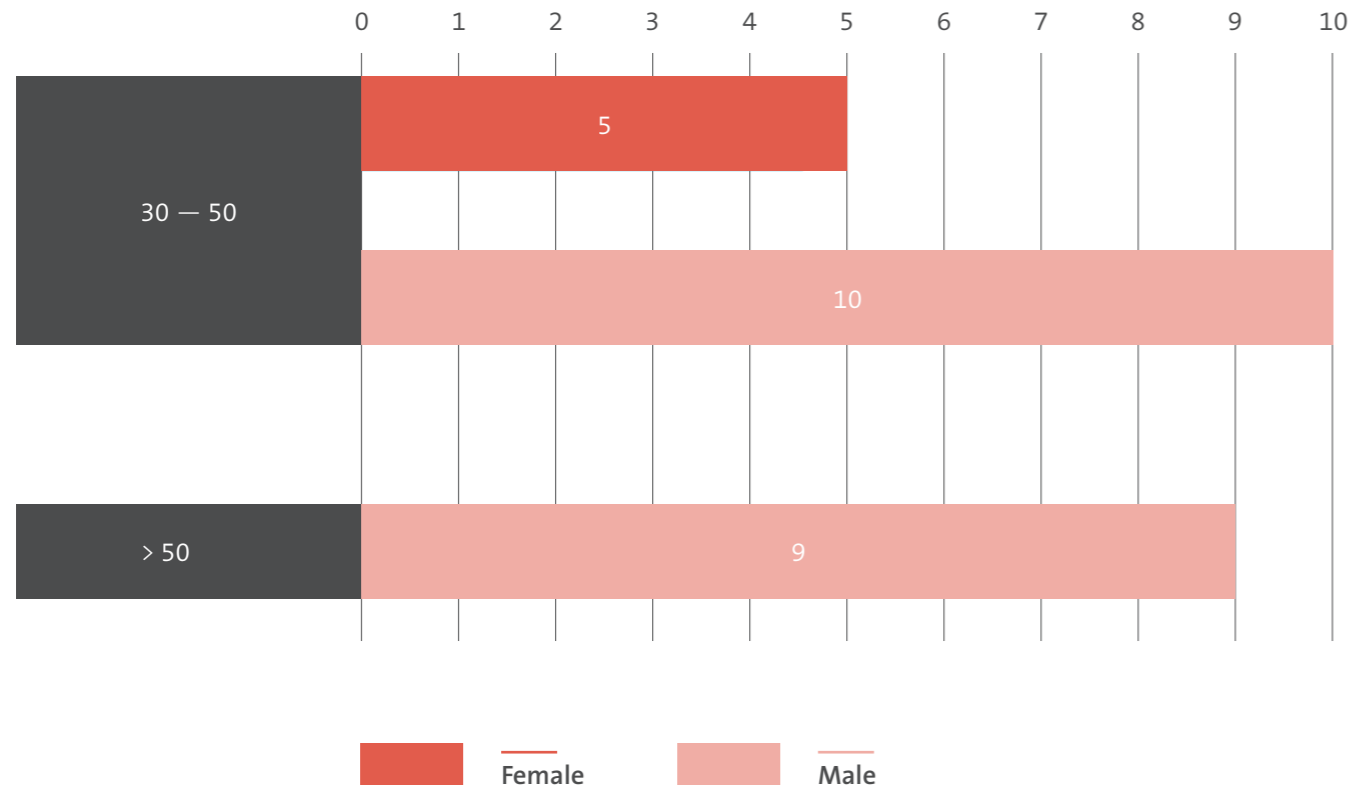
Diversity in numbers



Age diversity in our Management Team

Our management team demonstrates a healthy balance of age groups, contributing to dynamic and experienced leadership. Most members are between 30 and 50 years old, with both male and female representation in this range. Additionally, there is a significant number of male leaders over the age of 50, ensuring a strong foundation of experience and continuity. This mix of younger and more seasoned professionals supports both innovation and stability within our organization.

The accompanying chart illustrates the distribution of age and gender within the team, highlighting our commitment to diversity across multiple dimensions.



4.2 Working hours and flexible working models

In addition to clear guidelines, impress offers its employees numerous flexible working time models that enable a better work-life balance.

Organisation of Working Hours (Spain)

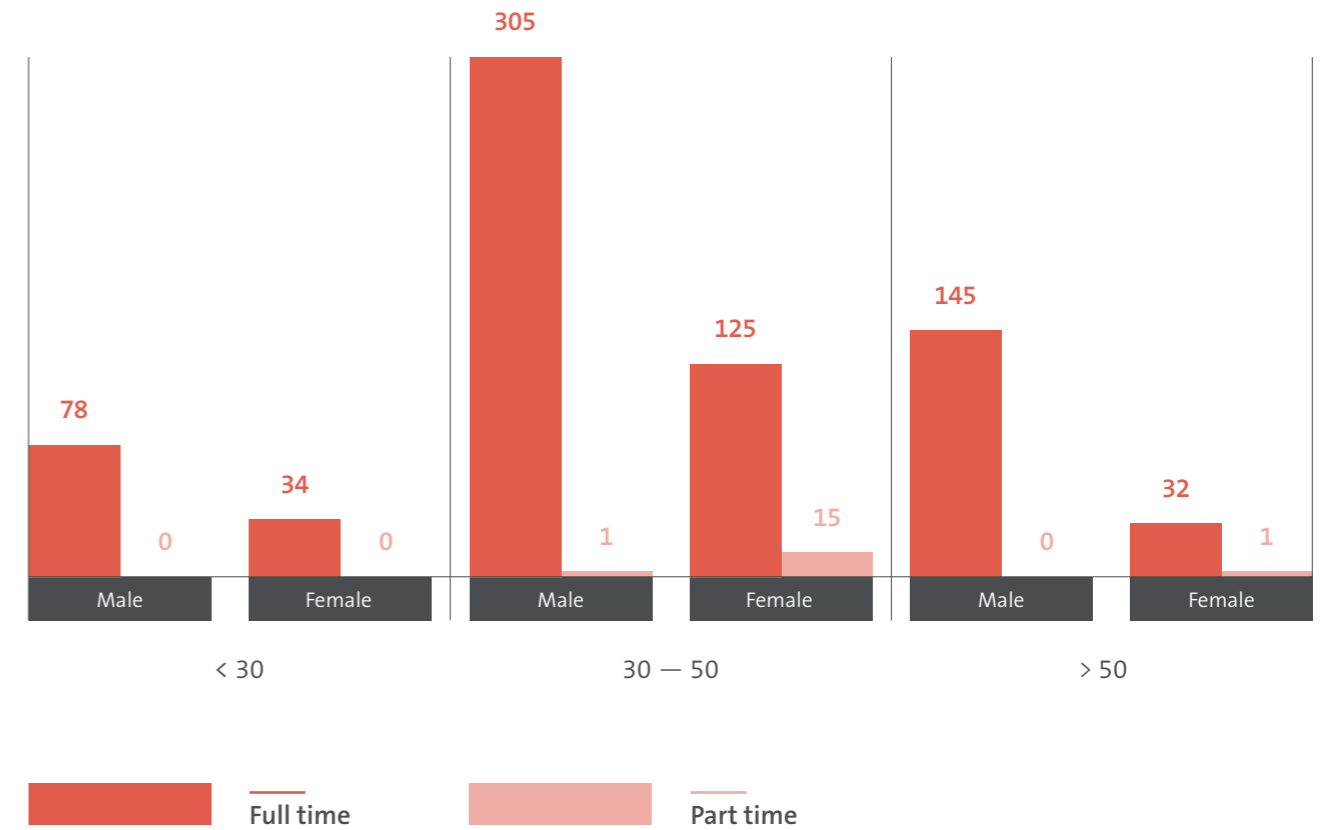
impress complies with Spanish Law 11/2018 on the organization and recording of working hours, as well as with all applicable legal and collective bargaining agreements. Working time arrangements are transparent and legally compliant. Based on an internal assessment, an average of 40 hours per week was calculated across all Impress working time arrangements. Where operationally feasible, Impress supports flexible working hours and remote work.

Number of Hours of Absenteeism

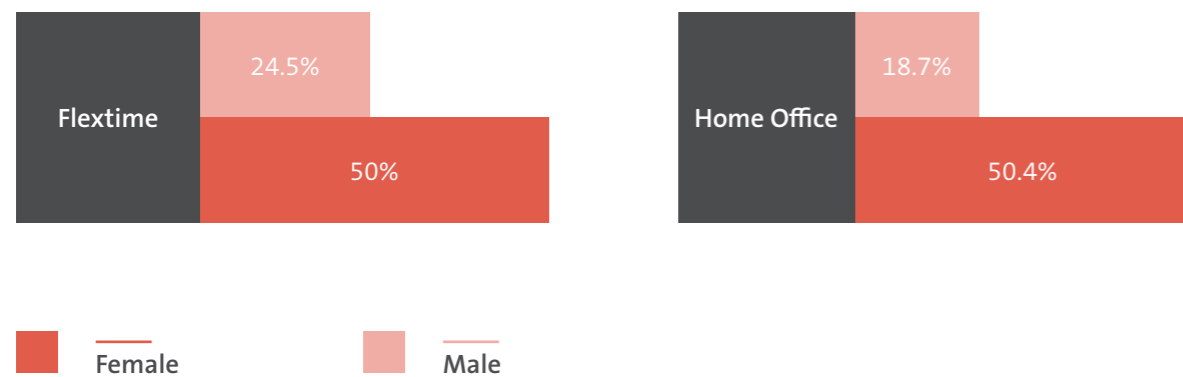
The number of hours of absenteeism represents the total working hours lost due to employee absence, primarily related to illness or work related health issues. To ensure transparency, consistency and data quality, this indicator will be reported starting in 2026, following the establishment of a harmonized and reliable data collection process.

Working time models

Most of our employees work full-time, with part-time models being more common among women and those in the age between 30 and 50 remaining only 2.36% or our total employees.



The most popular options include flextime and home office.



4.2.1 Advantages of flexibility

Work-life balance

Flexible models make it easier to balance professional and private commitments

Higher satisfaction and motivation

Employees appreciate the freedom to organize their own working hours

Increased productivity

Individual adjustments often lead to more efficient work

Sustainability

Working from home reduces commuting and lowers CO² emissions

Attractiveness as an employer

Modern working models strengthen our position in the competition for skilled workers

These measures underscore our commitment to modern working conditions that promote both the productivity and well-being of our teams. By combining fixed working time standards with flexible solutions, we create an environment based on trust, personal responsibility, and efficiency.

4.3 Employee Turnover and Hiring Rates

During the reporting period, the organization experienced notable changes in its workforce composition, including a **14.95%** hiring rate and a **11.96%** turnover rate.

Additionally, **39 employees** transitioned from inactive to active status, and **40 employees** transitioned from active to inactive status.

These figures reflect the overall dynamics of workforce inflow and outflow and were calculated in reference to **GRI 401-1** standards to ensure transparency and comparability in reporting.

4.4 Employee Training

At impress, employee development is not just an option, it is a fundamental part of our business strategy, our internal ESG guidelines, and our commitment to creating safe and healthy workplaces. Continuous education and mandatory instructions are essential for ensuring operational excellence and protecting the well-being of every team member.

Aligned with our Mission, Vision, and Code of Conduct, we believe that knowledge empowers safety. Therefore, training programs and workplace safety instructions are provided to all new employees and regularly offered as refresher courses for existing staff. These measures are among the most critical checkpoints during our safety audits, reflecting their importance in maintaining compliance and fostering a culture of responsibility.

However, we currently lack comprehensive records of these activities across the organization. To address this gap, a new online training platform was developed in 2025. Starting in 2026, this platform will be available to all impress employees, enabling consistent delivery of training, mandatory instructions, and health-promoting initiatives. Importantly, it will also ensure full documentation of participation and completion, allowing us to report accurate figures in future ESG and safety reports.

Through this initiative, we reaffirm our dedication to continuous learning, workplace safety, and employee well-being, strengthening the foundation of our sustainable growth.

4.5 Health & Safety

The health and safety of our employees, as well as all partners throughout the entire value chain, are core pillars of our ESG strategy. In alignment with the focus SDGs, our support of the UN Global Compact, and our strategy, we view workplace safety not simply as a legal obligation but as a lived responsibility. Our goal is to create a safe and healthy work environment that promotes long-term employee well-being while ensuring the highest standards across our supply chain.

4.5.1 Health and safety conditions in the workplace

Workplace safety is an integral part of our ESG policy and is regularly assessed in all internal and external audits - from safety audits to the Supplier Code of Conduct and FSC™ audits. Every year, we conduct audits across all locations to ensure compliance with our high standards. We also require our suppliers to adhere to these principles, which is reflected in supplier evaluations, ratings, and additional audits.

A key component of our approach is **ongoing workplace safety training**, available to all employees. Our goal is to eliminate workplace accidents entirely. Each site has trained safety officers and a works council that regularly addresses all topics related to occupational safety and health-promoting measures. Health promotion and occupational medical examinations are not just legal requirements for us, they are essential steps toward maintaining a healthy workforce for the long term.

Through these measures, we actively contribute to **SDGs 3, 4, and 8** by promoting health and well-being, providing continuous safety education, and ensuring decent working conditions. At the same time, we reaffirm our commitment to the UN Global Compact by implementing responsible business practices across all areas.

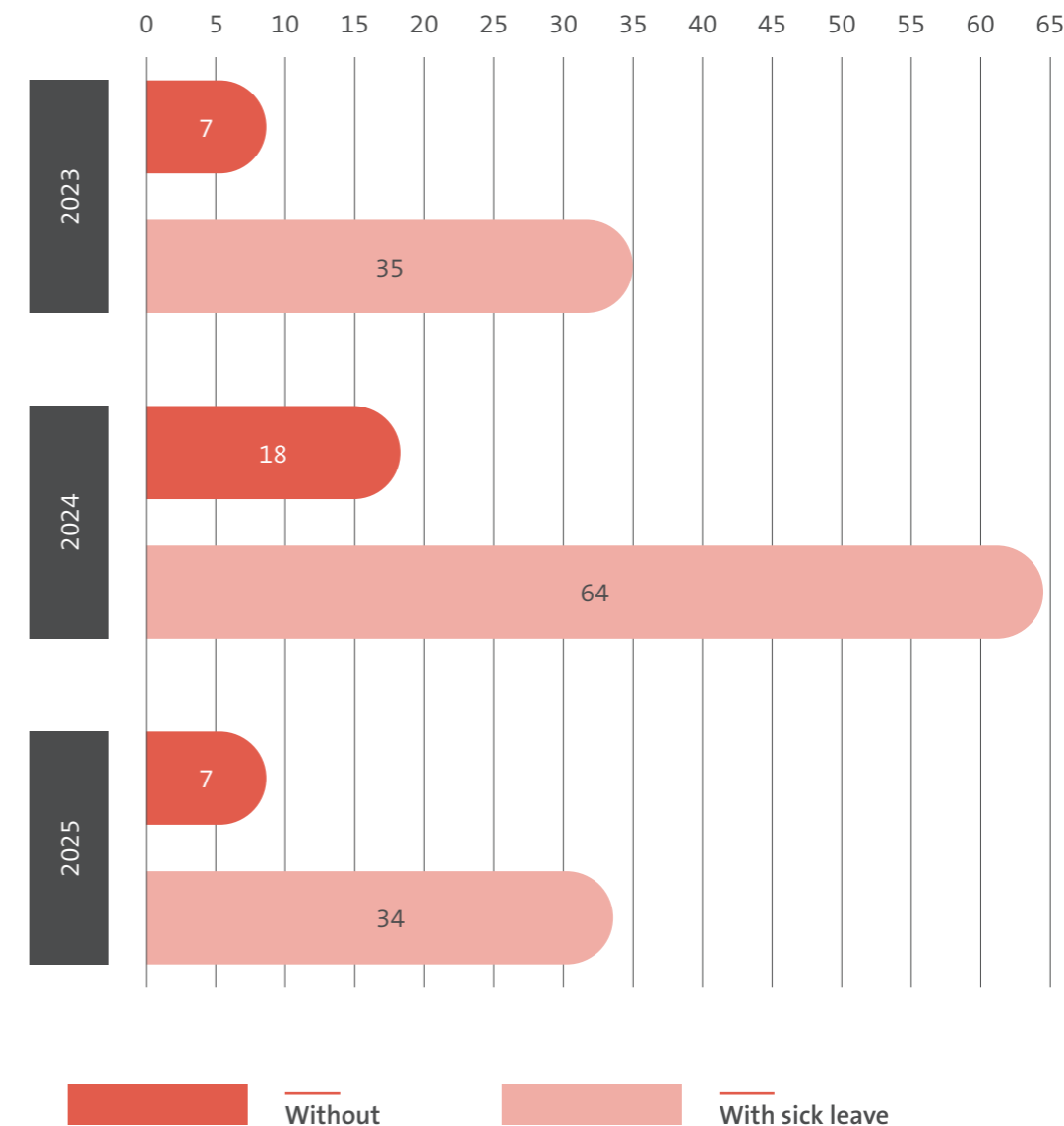
4.5.2 Workplace accidents, particularly their frequency and severity

Workplace safety is a cornerstone of our ESG policy and directly supports **SDG 3 (Good Health and Well-Being)**. Our commitment to preventing accidents and promoting health is reflected in continuous audits, safety training, and proactive measures across all sites. These efforts aim to ensure a safe working environment and zero occupational illnesses.

To provide transparency in reference to **GRI standards**, we report key indicators for occupational accidents.

4.5.3 Health & Safety KPIs

Total number of accidents at impress



Calculations in reference to Industry standards:

The key performance indicators TRIR and LTIFR will be reported starting with the 2026 reporting year. For prior years, the available data basis is not sufficiently reliable to ensure an accurate and comparable calculation.

4.5.4 Occupational illnesses, separated by gender

In recent years, we have recorded zero occupational illnesses across all genders. This achievement reflects our strong commitment to our ESG policy and the continuous implementation of health and safety measures throughout our organization. By prioritizing preventive healthcare, regular medical examinations, and comprehensive workplace safety programs, we ensure a healthy and secure environment for all employees.



5. Human Rights

5.1 Information on Respect for Human Rights

impress is committed to respecting internationally recognized human rights as a fundamental part of our corporate culture and business strategy.

This commitment extends to all employees, business partners, and communities where we operate. We require our suppliers to uphold these rights throughout their supply chains, recognizing them as the highest good. By joining the UN Global Compact and endorsing its Ten Principles, we ensure that our business model and strategic direction respect and promote the rights of affected communities and indigenous peoples, and that we take action to avoid, mitigate, or prevent potential harm.

5.1.1 Application of Human Rights Due Diligence Procedures

impress applies robust human rights due diligence procedures across all operations and supply chains. These procedures include regular risk assessments, supplier evaluations, and the integration of human rights criteria into procurement and management systems. We monitor compliance through audits and require suppliers to document and demonstrate adherence to our standards. Our due diligence is guided by international frameworks, including the UN Guiding Principles on Business and Human Rights and the OECD Guidelines for Multinational Enterprises.

5.1.2 Prevention of the Risks of Human Rights Violations and, Where Appropriate, Measures to Mitigate, Manage, and Redress Possible Abuses Committed

We proactively identify and address risks of human rights violations through continuous improvement processes, open communication, and transparent reporting mechanisms. Where risks are identified, we implement targeted measures to mitigate, manage, and, if necessary, redress possible abuses. Employees and stakeholders are encouraged to report any concerns or violations confidentially and without fear of retaliation. All reported cases are investigated promptly, and corrective actions are taken as required.



5.1.3 Human Rights Violations Reported

impress maintains a confidential and accessible reporting system for human rights violations. Employees, suppliers, and other stakeholders can report suspected violations through designated channels. All reports are treated with the utmost confidentiality, and investigations are initiated without delay. No employee or stakeholder will face retaliation for reporting in good faith. Outcomes and corrective actions are documented and, where appropriate, communicated to relevant parties. In 2025, there were no internal nor external reports related to these issues.

5.1.4 Promotion and Compliance of the Provisions of the ILO's Fundamental Conventions Relating to Respect for Freedom of Association and the Right to Collective Bargaining

impress fully supports and comply with the International Labour Organization's (ILO) fundamental conventions, particularly those relating to freedom of association and the right to collective bargaining. Employees are free to join or form trade unions and works councils, and to engage in collective bargaining, in accordance with local laws. We encourage open dialogue and direct engagement between employees and management to resolve workplace issues and improve working conditions.

5.1.5 Elimination of Employment Discrimination, Forced and Child Labour

We are committed to eliminating all forms of employment discrimination, forced labor, and child labor. Our Code of Conduct strictly prohibits discrimination based on race, ethnicity, gender, religion, age, disability, sexual orientation, or any other protected characteristic. We reject child labor and any exploitation of children and adolescents, adhering to all relevant laws and international standards. Forced labor and human trafficking are not tolerated under any circumstances. These principles are binding for all employees and suppliers, and compliance is regularly monitored.

5.1.6 Respect for Affected Communities and Indigenous Peoples

impress places particular importance on respecting the perspectives of affected communities and the rights of indigenous peoples. We are committed to engaging with these groups, understanding their concerns, and ensuring that our activities do not infringe upon their rights or well-being. Our policies and practices are designed to foster trust, mutual respect, and long-term positive relationships with all communities in which we operate.

6. Corruption and Bribery



Integrity, transparency, and accountability is the foundation of our governance. We adhere to the highest standards – not only to secure trust, but also to set benchmarks. The interests of our stakeholders guide our decisions, and we are determined to exercise this responsibility with the utmost care.

6.1 Information Relating to the Fight Against Corruption and Bribery

impress is firmly committed to combating corruption and bribery in all areas of our business. Our anti-corruption and anti-bribery policy is anchored in our ESG policy and Code of Conduct, which apply to all employees, managers, and business partners. We maintain a zero-tolerance approach to any form of corruption, bribery, or unethical conduct, and require all stakeholders to act with integrity and transparency. Regular communication, training, and clear guidelines will ensure that our standards are understood and upheld throughout the organization.

6.1.1 Measures Adopted to Prevent Corruption and Bribery

To prevent corruption and bribery, impress has implemented a comprehensive set of measures, including:

Clear Policies and Procedures

Our Code of Conduct and ESG policy set out strict rules prohibiting bribery, facilitation payments, and improper advantages.

Online Training and Instruction Platform

All employees are required to complete regular online training modules on anti-corruption, bribery prevention, and ethical business conduct. These training courses are tracked and updated to reflect current risks and regulations starting in 2026.

Transparent Business Practices

We promote transparency in all transactions and relationships, including gifts, hospitality, and promotional expenditures, which are only permitted if they serve a legitimate business purpose and comply with legal standards.

Reporting Mechanisms

Employees and stakeholders can confidentially report suspected cases of corruption or bribery through designated channels, without fear of retaliation. All reports are investigated promptly and thoroughly.

Continuous Monitoring

Regular audits and risk assessments are conducted to identify and address potential vulnerabilities in our processes and supply chain.



6.1.2 Measures to Combat Money Laundering

impress is committed to preventing money laundering and ensuring compliance with all relevant laws and regulations. Our measures include:

Strict Due Diligence

We conduct thorough due diligence on business partners, suppliers, and transactions to detect and prevent money laundering activities.

Employee Training

Our online training platform, starting in 2026 includes dedicated modules on anti-money laundering, ensuring that employees understand the risks and know how to identify suspicious activities.

Accurate Recordkeeping

All financial transactions are documented transparently and accurately, in accordance with our Financial Reporting Guidelines and legal requirements.

Immediate Reporting

Any suspected cases of money laundering are reported to senior management and, where required, to the relevant authorities for investigation.

impress's commitment to ethical business conduct is reinforced by ongoing education, transparent processes, and a culture of integrity. These measures ensure that we meet the highest standards in the fight against corruption, bribery, and money laundering.

7. Society

7.1 The Company's Commitments to Sustainable Development

impress is committed to sustainable development as a core element of our corporate strategy. Our approach is guided by the principles of the UN Global Compact, which we joined in February 2025, and is reflected in our dedication to responsible business practices, environmental stewardship, and social responsibility. We strive to create long-term value for society by integrating economic success with ethical, social, and environmental considerations.

Our actions are aligned with the UN Sustainable Development Goals (SDGs), and we continuously seek to exceed legal requirements, foster innovation, and collaborate transparently with all stakeholders.

7.1.1 Impact of Company's Activity on Employment and Local Development

Our operations generate positive impacts on employment and local development in all regions where we operate. We prioritize fair working conditions, equal opportunities, and the development of our employees, ensuring compliance with all applicable labor regulations and promoting diversity and inclusion. By supporting local projects and initiatives, we contribute to the well-being and prosperity of communities, fostering economic growth and social cohesion. Our commitment extends to the entire value chain, encouraging suppliers and partners to uphold the same standards.

7.1.2 Impact of the Company's Activity on Local Populations and the Territory

impress recognizes its responsibility towards local populations and the environment. We actively minimize our ecological footprint by optimizing resource use, reducing emissions, and investing in environmentally friendly technologies. Our products are manufactured using wood from certified, well-managed forests, ensuring compliance with international FSC™ standards.



7.1.3 Relations Maintained with Key Members of Local Communities and the Modalities of Dialogue with them

We maintain open and transparent relationships with key members of local communities. Dialogue is fostered through regular engagement, feedback mechanisms, and support for social projects that bring tangible improvements to our regions. Our Supplier Code of Conduct requires all suppliers to interact fairly and transparently with affected communities, supporting those impacted by previous exploitation and ensuring that business activities contribute positively to local development.

7.2 Subcontracting and Suppliers

7.2.1 Inclusion of Social, Gender Equality, and Environmental Issues in the Procurement Policy

Sustainability is firmly embedded in our procurement policy. We require all suppliers to comply with national and international laws, including the principles of the UN Global Compact, the OECD Guidelines for Multinational Enterprises, and the Universal Declaration of Human Rights. Our procurement practices explicitly address social responsibility, gender equality, and environmental protection, ensuring that these values are upheld throughout our supply chain.

7.2.2 Consideration of Social and Environmental Responsibility in Relations with Suppliers and Subcontractors' Responsibility

We expect our suppliers and subcontractors to act ethically, respect human rights, and minimize environmental impacts. Our Supplier Code of Conduct sets clear requirements for fair treatment, non-discrimination, prohibition of child and forced labor, and environmental stewardship. Suppliers are encouraged to implement management systems that support continuous improvement and compliance with our standards. We work collaboratively with our partners to promote social and environmental responsibility at every stage of the value chain.

7.2.3 Supervision Systems and Audits and Their Results

To ensure compliance with our standards, impress conducts regular risk assessments and reserves the right to audit suppliers. These audits verify adherence to our Supplier Code of Conduct, including social, environmental, and governance criteria. Suppliers are required to maintain documentation and provide evidence of compliance. Findings from audits are used to drive continuous improvement and strengthen our commitment to responsible sourcing.



7.2.4 Supplier Rating and Continuous Improvement

impress conducts an annual supplier rating process to ensure the highest standards across our supply chain. This rating is based on internationally recognized country risk indices and comprehensive information provided by our Supply Chain Management team. The results of this evaluation allow us to identify strengths and areas for improvement for each supplier. Based on these insights, we develop and implement targeted measures to support and enhance supplier performance, ensuring alignment with our sustainability and compliance objectives.

7.2.5 Commitment to Supplier Code of Conduct

To reinforce our dedication to responsible sourcing and ethical business practices, impress requires all A and B category suppliers to sign the Supplier Code of Conduct by the end of 2026. This commitment ensures that our most critical suppliers fully adhere to our standards regarding human rights, environmental protection, and social responsibility. By achieving this milestone, we strengthen the integrity and transparency of our value chain and further our contribution to sustainable development.

7.3 Tax information

impress contributes to the economic and social development of the countries in which we operate by fully meeting our tax obligations.

We comply with all applicable local tax regulations and support public services through the responsible payment of taxes. Our tax approach is guided by integrity, transparency, and strict adherence to compliance standards. Reporting is carried out in accordance with the requirements of Spanish Law 11/2018 and the applicable GRI Standards, particularly GRI 207: Tax.



7.3.1 Profits earned country by country

impress recognizes the value of transparency in illustrating how and where economic activity generates profits. However, based on our materiality assessment and the structure of our business operations, country-specific profit information has been determined to be non-material in the context of our non-financial reporting obligations.

In addition, disclosure of detailed country-by-country profit figures would require revealing disproportionately sensitive competitive information, particularly given the size and market relevance of some operating units.

impress ensures that all profits are reported and taxed in accordance with local legislation. Competent tax authorities have full access to detailed financial information through mandatory compliance frameworks.

7.3.2 Corporate income tax paid

impress pays corporate income taxes in full compliance with the applicable laws in each jurisdiction where economic activity occurs. We do not engage in aggressive tax strategies and adhere to internationally recognized principles of responsible taxation.

Disclosing specific tax amounts by country has been assessed as not necessary for understanding our material non-financial impacts. For reasons of proportionality and to protect legitimate business interests, we do not publish country-level tax figures.

7.3.3 Public grants received

During the reporting period, impress received public grants that support innovation and sustainability initiatives. These grants were used exclusively for their intended purposes and were managed in full compliance with applicable legal requirements.

While we confirm the receipt and nature of these grants, a quantitative breakdown has been deemed non-material for the overall understanding of our non-financial performance and is therefore not disclosed.

8. Annexes

8.1 ESG Key Performance Indicators

8.1.1 Key Performance Indicators – Environment

Pollution

	2023	2024	2025
CCF Scope 1 ¹	8,738.26 t CO2eq	8,772.68 t CO2eq	8,960.89 t CO2eq
CCF Scope 2 (Location based)	23,080.94 t CO2eq	23,219.97 t CO2eq	23,254.25 t CO2eq
CCF Scope 2 (Market based)	22,486.40 t CO2eq	19,354.60 t CO2eq	19,743.43 t CO2eq
Market based CCF reduction	3 %	17 %	15 %
Additional pollutants ²	-	-	-

¹ The 2025 data include company car fuel consumption, whereas the 2023 and 2024 data only reflect purchased gasoline or diesel.

² Data from different entities cannot currently be consolidated. impress will report these values starting in 2026.

Waste

	2023	2024	2025
Waste	10,627 t	10,378 t	9,413 t
Paper Waste	6,258 t	6,466 t	6,141 t
Waste / Produced unit	0.014 kg	0.013 kg	0.011 kg

Water

	2023	2024	2025
Water Consumption	117,942 m ³	132,742 m ³	155,186 m ³
Well Water	9 %	25 %	52 %
Water / Produced unit	0.16 l	0.17 l	0.19 l

Raw materials

	2023	2024	2025
Value chain coverage	87 %	86 %	85 %
Paper purchase	64 %	67 %	70 %
Chemical purchase	36 %	33 %	30 %
Packaging ³	2.03 %	2.05 %	1.99 %

³ Packaging material lies outside the value chain but has been defined by impress as a material to be reduced.

Energy Consumption

	2023	2024	2025
Total Electrical Power	26,684.72 MWh	30,279.98 MWh	29,437.46 MWh
Self-prod. PV Power	-	-	1,226.95 MWh
Gas/Steam	83,593.54 MWh	79,341.47 MWh	81,953.77 MWh
Fuel	447.56 MWh	458.19 MWh	479.21 MWh
Fuel <i>(incl. company cars)</i>	-	-	1,405.43 MWh

8.1.2 Key Performance Indicators – Social ⁴

Employee distribution by age, location, gender and type of employee (2025)

< 30	Blue Collar		White Collar	
	MALE	FEMALE	MALE	FEMALE
Senior Management	0	0	0	0
Technical staff and middle managers	4	1	5	4
Administrative staff	2	4	2	11
Worker staff	50	9	12	3
Sales	0	0	0	0
Apprentices / Trainees	3	1	0	1
Non-Employees / Contractors	8	8	1	3

30-50	Blue Collar		White Collar	
	MALE	FEMALE	MALE	FEMALE
Senior Management	0	0	9	4
Technical staff and middle managers	51	6	35	22
Administrative staff	2	3	16	53
Worker staff	169	31	20	5
Sales	0	0	4	15
Apprentices / Trainees	0	0	0	1
Non-Employees / Contractors	6	4	6	2

⁴ A comparison with previous years is not available due to changes in the baseline data for ESG reporting in accordance with GRI requirements.

> 50	Blue Collar		White Collar	
	MALE	FEMALE	MALE	FEMALE
Senior Management	0	0	7	0
Technical staff and middle managers	22	2	13	6
Administrative staff	1	0	7	15

Worktime models

Male

	2023	2024	2025
Part Time employees	-	-	0.19 %
Flextime	-	-	24.5 %
Home Office	-	-	18.7 %

Female

	2023	2024	2025
Part Time employees	-	-	8.38 %
Flextime	-	-	50.0 %
Home Office	-	-	50.4 %

Payment Gap Analysis ⁵

	2023	2024	2025
Median Gender Pay Gap	-	-	7.47 %
Total Compensation Gender Pay Gap	-	-	10.72%
Gender Pay Gap - Senior Management	-	-	69.66 %
Gender Pay Gap - Technical staff and middle managers	-	-	11.51 %
Gender Pay Gap - Administrative staff	-	-	23.89%
Gender Pay Gap - Worker staff	-	-	33.76 %
Gender Pay Gap - Sales	-	-	20.27%

The observed gender pay gaps across the functional groups are primarily driven by structural workforce composition. In several functions - particularly in senior management, technical roles, and worker categories - the proportion of women is significantly lower. In addition, regional differences contribute to the variation of gender representation across job groups. For example, in Brazil a higher share of women is employed in worker positions, whereas in Europe these roles are predominantly held by men. These structural and regional distribution effects explain the higher pay gaps, even though equivalent roles follow consistent remuneration principles across Impress.

⁵ Full-time positions are applied as the reference population to ensure methodological comparability, as part-time roles exhibit heterogeneous working patterns. This methodological choice is disclosed in accordance with GRI requirements for transparency in pay-gap calculation.

Employee Fluctuation

	2023	2024	2025
Hiring Rate	-	-	14.95 %
Turnover Rate	-	-	11.96 %

Employee Training

	2023	2024	2025
External training expenses	-	-	169,504 €
Training hours ⁶	-	-	-

Workplace Accidents

	2023	2024	2025
Total number of accidents	41	82	42
Accidents without sick leave	7	18	7
Accidents with sick leave	34	64	35
TRIR	-	-	-
LRIFR	-	-	-

⁶ Internal and external training hours will be reported in upcoming reports as current data sets could not be validated.

8.1.1 Key Performance Indicators – Governance

Human Rights

	2023	2024	2025
Human Rights Violations	0	0	0
Whistleblower	0	0	0
Discriminations	0	0	0
Payed Fines	0 €	0 €	0 €

Corruption & Bribery

	2023	2024	2025
Reported Corruption Cases	0	0	0
Reported Bribery Cases	0	0	0
Payed Fines	0 €	0 €	0 €

Corruption & Bribery

	2023	2024	2025
Supplier Code of Conduct status ⁷	-	-	-

⁷ Reporting will begin in 2026, aligned with impress' requirement for all A- and B-category suppliers to sign the Supplier Code of Conduct by the end of 2026.

8.2 Index

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
GENERAL INFORMATION			
Whistleblower Discriminations Payed Fines	Brief description of the group's business model (business environment and organization)	GRI 2-6	2.1 Business Model 2.2 Product groups 2.3 Value Chain
	Markets where it operates	GRI 2-1 GRI 2-6	2.4 Markets where it operates
	Organisational objectives and strategies	GRI 2-22	1. Letter from the Chairperson
	Key factors and trends that could affect the future outlook	GRI 2-22	1. Letter from the Chairperson
Materiality	Materiality	GRI 3-1	2.5 Materiality
General	If the company complies with the non-financial reporting law by issuing a separate report, it must be expressly stated that such information is part of the management report.	N/A	2.6 General: 2.6.1 Non-Financial Reporting 2.6.3 European and international reporting framework
	Mention in the report of the national, European or international reporting framework	N/A	
	Mention in the report of the national, European or international reporting framework used for the selection of key indicators of non-financial results included in each of the sections	N/A	

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
GENERAL INFORMATION			
Management approach	Description of the policies applied by the group regarding these issues, which will include the due diligence procedures applied for the identification, evaluation, prevention and mitigation of significant risks and impacts and verification and control, including what measures have been adopted.	GRI 3-3	2.7 Management approach 2.8 Our commitment 2.9 ESG Strategy and Targets 3. Environment 4. Social and employee-related matters 5. Human rights 6. Corruption & Bribery 7. Society
	The results of these policies should include relevant non-financial key performance indicators that allow the monitoring and evaluation of progress and that favor comparability between societies and sectors, in accordance with the national, European or international reference frameworks used.	GRI 3-3	2.9 ESG Strategy and Targets 8.1 Key Performance Indicators 8.1.1 Key Performance Indicators – Environment 8.1.2 Key Performance Indicators – Social 8.1.3 Key Performance Indicators – Governance
	The main risks related to those issues linked to the group's activities, including, where relevant and proportionate, its business relationships, products or services that may have negative effects in those areas, and how the group manages those risks, explaining the procedures used to identify and assess them in accordance with national, European or international reference frameworks for each subject. Information on the impacts that have been identified should be included, providing a breakdown of them, in particular on the main risks in the short, medium and long term.	N/A	2.7 Management approach: 2.7.8 Management of Risks and Opportunities

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
ENVIRONMENT			
Environmental management	Current and foreseeable effects of the company's activities in the environment and, where appropriate, health and safety	N/A	2.5 Materiality: 2.5.2 Materiality results 3.1 Environmental management 3.1.1 Mangement of Climate-Related Challenges and Opportunities
	Environmental assessment or certification procedures	GRI 3-3	3.1 Environmental management: 3.1.2 Environmental Assessment or Certification Procedures
	Resources dedicated to the prevention of environmental risks	GRI 3-3	3.1 Environmental management 3.1.3 Ressources dedicated to Prevention of Environmental Risks
	Application of the precautionary principle	GRI 3-3	3.1 Environmental management: 3.1.5 Number of Provisions and Guarantees for Environmental Risks
	Number of provisions and guarantees for environmental risks	GRI 3-3	3.1 Environmental management: 3.1.5 Number of Provisions and Guarantees for Environmental Risks
Pollution	Measurement to prevent, reduce or repair carbon emissions that seriously affect the environment (also includes noise and light pollution)	GRI 102-5 GRI 102-6	3.2 Pollution: 3.2.1 Measurement to prevent, reduce or repair emissions that seriously affect the environment 3.5 Climate change: 3.5.1 Key Elements of Greenhouse Gas Emissions from Company Activities and Product Use 3.5.2 Measures adopted to adapt to the consequences of climate change

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
ENVIRONMENT			
Circular economy and waste prevention and management	Measurement for prevention, recycling, reuse, other forms of waste recovery and disposal	GRI 306-2	3.3 Circular economy and waste prevention and management 3.3.1 Measurement for Prevention, Recycling, Reuse, and Waste Disposal 8.1 Key Performance Indicators 8.1.1 Key Performance Indicators – Environment
	Water usage and water supply according to local constraints	GRI 303-5	3.4 Sustainable use of resources: 3.4.1 Water usage and water supply 8.1 Key Performance Indicators: 8.1.1 Key Performance Indicators – Environment
	Consumption of raw materials and measures taken for more efficient use	GRI 301-1	3.4 Sustainable use of resources: 3.4.2 Consumption of raw materials 8.1 Key Performance Indicators 8.1.1 Key Performance Indicators – Environment
	Sustainable use of resources	GRI 302-1	3.4 Sustainable use of resources: 3.4.3 Direct and indirect energy consumption 8.1 Key Performance Indicators 8.1.1 Key Performance Indicators – Environment
Sustainable use of resources	Measures taken to improve energy efficiency	GRI 3-3 GRI 302-4	3.1 Environmental management: 3.1.2 Environmental assessment or certification procedures 3.4 Sustainable use of resources: 3.4.4 Measures taken to improve energy efficiency
	Use of renewable energies	GRI 302-1	3.4 Sustainable use of resources: 3.4.5 Use of renewable energies

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
ENVIRONMENT			
Climate change	Important elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces	GRI 305-1 GRI 305-2 GRI 305-3	3.4 Sustainable use of resources: 3.4.3 Direct and indirect energy consumption 3.5 Climate change: 3.5.1 Important elements of greenhouse gas emissions generated as a result of the company's activities, including the use of the goods and services it produces
	Measures adopted to adapt to the consequences of climate change	GRI 3-3	3.5 Climate change: 3.5.2 Measures adopted to adapt to the consequences of climate change
	Voluntary medium and long-term reduction targets to reduce greenhouse gas emissions and the measures implemented for this purpose.	GRI 305-4 GRI 305-5	3.5 Climate change: 3.5.3 Voluntary medium and long-term reduction targets to reduce greenhouse gas emissions and the measures implemented for this purpose

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
SOCIAL AND EMPLOYEE-RELATED MATTERS			
Employment	Total number and breakdown of employees by sex	GRI 2-7 GRI 405-1	4. Employment: 4.1.2 Employee numbers and distribution
	Total number and breakdown of employees by age	GRI 2-7 GRI 405-1	4. Employment: 4.1.2 Employee numbers and distribution 8.1 Key Performance Indicators: 8.1.2 Key Performance Indicators – Social
	Total number and breakdown of employees by professional category	GRI 2-7 GRI 405-1	4. Employment: 4.1.2 Employee numbers and distribution 8.1 Key Performance Indicators: 8.1.2 Key Performance Indicators – Social
	Total number and breakdown of employment contract modalities	GRI 2-7	4. Employment: 4.2 Working hours and flexible working models
	Annual average of part-time contracts by sex	GRI 2-7	4. Employment: 4.2 Working hours and flexible working models 8.1 Key Performance Indicators: 8.1.2 Key Performance Indicators – Social

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
SOCIAL AND EMPLOYEE-RELATED MATTERS			
Organization of work	Annual average of part-time contracts by age	GRI 2-7	4. Employment: 4.2 Working hours and flexible working models
	Organization of working hours	GRI 3-3	4. Employment: 4.2 Working hours and flexible working models
	Number of hours of absenteeism	GRI 403-9	4. Employment: 4.2 Working hours and flexible working models
Health & Safety	Health and safety conditions in the workplace	GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-7	4.5 Health & Safety: 4.5.1 Health and safety conditions in the workplace
	Workplace accidents by sex	GRI 403-9 GRI 403-10	4.5 Health & Safety:: 4.5.3 Health and safety Indicators 4.5.4 Occupational illnesses, separated by gender
	Occupational diseases by sex	GRI 403-9 GRI 403-10	4.5 Health & Safety:: 4.5.3 Health and safety Indicators 4.5.4 Occupational illnesses, separated by gender

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
HUMAN RIGHTS			
Employment	Application of human rights due diligence procedures	GRI 2-6 GRI 2-23 GRI 2-26	5.1 Information on Respect for Human Rights 5.1.1 Application of Human Rights Due Diligence Procedures
	Prevention of the risks of human rights violations and, where appropriate, measurement to mitigate, manage and redress possible abuses committed	GRI 2-6 GRI 2-26	5.1 Information on Respect for Human Rights 5.1.2 Prevention of the Risks of Human Rights Violations and, Where Appropriate, Measures to Mitigate, Manage, and Redress Possible Abuses Committed
	Human rights violations reported	GRI 3-3 GRI 406-1	5.1 Information on Respect for Human Rights: 5.1.3 Human Rights Violations Reported 8.1 ESG Key Performance Indicators: 8.1.3 Key performance indicators - Governance
	Promotion and compliance of the provisions of the ILO's fundamental Conventions relating to respect for freedom of association and the right to collective bargaining	GRI 3-3	5.1 Information on Respect for Human Rights: 5.1.4 Promotion and Compliance of the Provisions of the ILO's Fundamental Conventions Relating to Respect for Freedom of Association and the Right to Collective Bargaining
	Elimination of discrimination in employment and occupation	GRI 3-3	4. Employment: 4.2 Working hours and flexible working models 8.1 Key Performance Indicators: 8.1.2 Key Performance Indicators – Social
	Elimination of forced or compulsory labour	GRI 3-3	5.1 Information on Respect for Human Rights: 5.1.5 Elimination of Employment Discrimination, Forced and Child Labour
	Abolition effective child labour	GRI 3-3	5.1 Information on Respect for Human Rights: 5.1.5 Elimination of Employment Discrimination, Forced and Child Labour

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
CORRUPTION AND BRIBERY			
Information relating to the fight against corruption and bribery	Measurement adopted to prevent corruption and bribery	GR 3-3 GRI 2-23 GRI 2-26 GRI 205-2	6.1 Information Relating to the Fight Against Corruption and Bribery 6.1.1 Measures Adopted to Prevent Corruption and Bribery 8.1 ESG Key Performance Indicators: 8.1.1 Key performance indicators - Governance
	Measurement to combat money laundering	GR 3-3 GRI 2-23 GRI 2-26 GRI 205-2	6.1 Information Relating to the Fight Against Corruption and Bribery 6.1.2 Measures to Combat Money Laundering

Information requested by Law 11/2018		Related GRI Standard/ Requirement	Reporting section
SOCIETY			
The company's commitments to sustainable development	Impact of company's activity on employment and local development	GRI 3-3 GRI 203-2	7.1 The Company's Commitments to Sustainable Development: 7.1.1. Impact of Company's Activity on Employment and Local Development
	Impact of the company's activity on local populations and the territory	GRI 413-1 GRI 413-2	7.1 The Company's Commitments to Sustainable Development: 7.1.2. Impact of the Company's Activity on Local Populations and the Territory
	Relations maintained with key members of local communities and the modalities of dialogue with them	GRI 2-29 GRI 413-1	2.5 Materiality: 2.5.2 Stakeholder Management 7.1 The Company's Commitments to Sustainable Development: 7.1.3 Relations Maintained with Key Members of Local Communities and the Modalities of Dialogue with them
Subcontracting and suppliers	Inclusion of social, gender equality and environmental issues in the procurement policy	GRI 3-3	7.2 Subcontracting and Suppliers: 7.2.1 Inclusion of Social, Gender Equality, and Environmental Issues in the Procurement Policy
	Consideration of social and environmental responsibility in relations with suppliers and subcontractors responsibility	GRI 2-24 GRI 308-1	7.2 Subcontracting and Suppliers: 7.2.2 Consideration of Social and Environmental Responsibility in Relations with Suppliers and Subcontractors' Responsibility
	Supervision systems and audits and their results	GRI 2-24 GRI 308-2	7.2 Subcontracting and Suppliers: 7.2.3 Supervision Systems and Audits and Their Results
Tax information	Profits earned country by country	GRI 201-1	7.3 Tax information: 7.3.1. Profits earned country by country
	Corporate income tax paid	GRI 207-4	7.3 Tax information: Corporate income Tax Paid
	Public grants received	GRI 201-4	7.3 Tax information: 7.3.3. Public grants received

8.3 Report verification



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INDEPENDENT VERIFICATION REPORT OF THE CONSOLIDATED NON-FINANCIAL INFORMATION STATEMENT OF IMPRESS DISEÑO IBERIA, S.A. AND SUBSIDIARIES FOR THE FINANCIAL YEAR 2025

To the Shareholders of IMPRESS DISEÑO IBERIA, S.A.:

In accordance with Article 49 of the Spanish Commercial Code, we have performed the verification, with a limited assurance scope, of the accompanying Consolidated Non-Financial Information Statement (hereinafter, the NFRS) for the financial year ended 31 December 2025 of IMPRESS DISEÑO IBERIA, S.A. and its subsidiaries (hereinafter, “the Group”), which forms part of the Consolidated Management Report.

Responsibility of the Administrators

The preparation of the NFRS included in the Consolidated Management Report, as well as its content, is the responsibility of the Directors of IMPRESS DISEÑO IBERIA, S.A. The NFRS included in the Consolidated Management Report has been prepared in accordance with the contents required by the current Spanish commercial regulations, and following the criteria of the selected Global Reporting Initiative Sustainability Reporting Standards (GRI Standards), as well as other criteria as described in the table “GRI Standards Indicators” in section 8.2 of the NFRS.

This responsibility also includes the design, implementation and maintenance of internal control considered necessary to ensure that the NFRS is free from material misstatement, whether due to fraud or error.

The Directors of IMPRESS DISEÑO IBERIA, S.A. are also responsible for defining, implementing, adapting and maintaining the management systems from which the information necessary for the preparation of the NFRS is obtained.

Our Responsibility

Our responsibility is to express our conclusions in an independent limited assurance verification report based on the work performed. We conducted our work in accordance with the requirements established in the International Standard on Assurance Engagements 3000 (Revised), Assurance Engagements Other Than Audits or Reviews of Historical Financial Information (ISAE 3000 Revised), issued by the International Auditing and Assurance Standards Board (IAASB) of the International Federation of Accountants (IFAC), and with the Guidance on the Independent Verification Report of the Non-Financial Information Statement issued by the Register of Economist Auditors (REA) of the General Council of Economists of Spain (CGEE).



We have complied with the independence and other ethical requirements of the Code of Ethics for Professional Accountants issued by the International Ethics Standards Board for Accountants (IESBA), which is based on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

Our firm applies International Standard on Quality Management 1 (ISQM 1) and maintains a global quality control system including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory provisions.

Scope of the work

Our limited assurance work has been carried out through interviews with Management and the personnel responsible for preparing the information included in the NFRS, as well as through the review of the processes used to collect such information and the application of analytical procedures and other tests aimed at obtaining evidence regarding the NFRS, including the following:

- Obtaining an understanding of the business model, policies and management approach applied, as well as the main risks, related to the matters that commercial regulations require to be included in the NFRS and the information necessary for its review.
- Reviewing the entity’s actions to determine the relevance and completeness of the contents included in the 2025 NFRS, based on the materiality analysis carried out by the entity considering the contents required by current commercial regulations.
- Analysing the entity’s processes for collecting and validating the data presented in the 2025 NFRS.
- Reviewing and analysing the information relating to risks, policies and management approaches presented in the 2025 NFRS.
- Reviewing the information relating to the contents included in the 2025 NFRS based on the data provided by information sources, using analytical procedures and review tests on a sampling basis.
- Reconciling the financial information reflected in the NFRS with that included in the entity’s annual financial statements.
- Obtaining a representation letter from Management and the Directors.

In a limited assurance engagement, the procedures performed vary in nature and timing and are less extensive than those performed in a reasonable assurance engagement, and therefore the level of assurance obtained is substantially lower.

Unqualified Conclusion

Based on the procedures performed in our verification and the evidence obtained, nothing has come to our attention that causes us to believe that the Group’s NFRS for the financial year ended 31 December 2025 has not been prepared, in all material respects, in accordance with the contents required by current commercial regulations and following the criteria of the selected GRI Standards.



Use and distribution

This report has been prepared in response to the requirements established by the current Spanish commercial regulations, and therefore may not be suitable for other purposes or jurisdictions.

UHY FAY & CO, AUDITORES ASESORES, S.L.P.

Audit firm registered at ROAC under No. S1911

A handwritten signature in blue ink, enclosed in a blue oval. The signature appears to be "EJF".

Emilio José Fernández Fernández
Auditor registered at ROAC No. 23402

March 28th, 2026