



Bomark
Pak

Sustainability report 2024.

Bomark Pak d.o.o.

09.2025

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ABOUT THIS REPORT

Statement of use: “This report has been prepared in accordance with the GRI Standards.” The report applies the 2021 GRI 1: Foundation, GRI 2: General Disclosures and GRI 3: Material Topics. Unless otherwise stated, data refer to Bomark PAK d.o.o. operations in Croatia for the period 1 January–31 December 2024.

GRI 2-22 STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY (letter from the COO)

We publish one sustainability report a year. The rule we set for ourselves is simple: **say what we’ll do, do it, and report back**. In 2024 we kept that promise. The projects we announced last year—capacity upgrades, tighter process efficiency and product design for recyclability—moved from slide decks into day-to-day operations.

How we run the plant. Sustainability here isn’t a side program; it’s built into the way we make decisions. When we change a recipe, service a line, or sign a contract, we look for lower energy use, less scrap, and better end-of-life outcomes. Our Integrated Management System (ISO 9001/14001/45001/50001/27001) keeps us honest: clear responsibilities, routine reviews, and corrective actions that actually close.

We expanded our range with **BGreen**—products made exclusively using electricity from our own solar plant during the solar production window. In practice, we schedule designated lines while our PV output fully covers their real-time electricity draw. Batches produced in those intervals are meter-matched and self-certified under our IMS, with logs from the site meter and line meters attached to the batch record. To our knowledge, this makes us the first EU producer to offer self-certified “made with our own electricity” stretch-film batches—without relying on external certificates. Alongside **BGreen**, we continued scaling the Quantum range—high-performance films that are lean on material, robust in use, and compatible with recycling streams. To take the guesswork out, we commissioned our new testing laboratory in Q4 2024,

aligning methods with the intent of EU Directive 2014/47 on load security so customers can set machines correctly, reduce breakages and rewraps, and cut waste.

We expanded our on-site solar and tightened electricity use on the lines and we account for electricity both market-based and location-based so our decisions reflect reality, not assumptions. The direction doesn't change: move towards greater energy self-reliance and keep lowering emissions per tonne and per €1,000,000 of revenue.

Water is 100% from the municipal network. We reduced scrap where it matters and kept very high recovery rates with licensed partners and our in-house routes. The target is straightforward: less waste per unit, more circular flow of materials, and products designed for the recycling systems our customers actually use. With 99.88% of scrap materials recycled and again used in our facility, we think we are on good path.

We're a single-site, all-permanent workforce. Equal pay for equal work is formalized. We also have a diversity-promotion provision to keep opportunities open and fair. Our integrative workshop—the only one of its kind in Croatia specialised in stretch-film work—continued to provide adapted, meaningful jobs for persons with disabilities. Through our foundation we backed focused education and inclusion projects where we can make a tangible difference.

Most inputs are sourced throughout the world with long-term partners. In the next cycle we'll go deeper on supplier due diligence and traceability and work more with customers on data and end-of-life outcomes.

What's next. Everything we planned for 2024 happened. Now we raise the bar: more on-site renewables, further process-efficiency and electrification opportunities, stronger and more efficient films, and even closer supplier-customer collaboration. The goal is a full assortment we can make with renewable electricity, validated by independent testing and clear data—while offering stable, safe jobs and being a good neighbour in Ludbreg.

That's our definition of sustainable growth: **practical, testable improvements that compound over time.**

Domagoj Borščak
COO

ORGANISATIONAL PROFILE

GRI 2-1 ORGANISATIONAL DETAILS

The abbreviated name of the company is **Bomark Pak d.o.o.**

The full name is Bomark Pak Limited Liability Company for Production and Trade.

Primary activity: manufacture of plastic packaging materials (NACE 22.21).

The company is registered in Croatia under the following numbers:

MB: 2015463

OIB: 86546227340.

Bomark Pak is organised as a limited liability company and is entirely privately owned.

The owners of the company are Bomark d.o.o. and Esto d.o.o.

All activities of the Company are carried out in Croatia at address Frankopanska ulica 66b, 42230 Ludbreg.



Figure 1 - Bomark Pak campus at Frankopanska ulica 66b in Ludbreg, Croatia in 2024.



Figure 2 - Part of Bomark Pak's 15MW solar powerplant

GRI 2-2 ENTITIES INCLUDED IN THE ORGANIZATION'S SUSTAINABILITY REPORTING

This sustainability report refers exclusively to the Company Bomark Pak d.o.o.

The company is part of the Bomark Group and prepares a consolidated annual report that covers all its member companies. However, all the data presented in this report refer exclusively to the operations of Bomark Pak d.o.o.

GRI 2-3 REPORTING PERIOD, FREQUENCY AND CONTACT POINT

The Corporate Social Responsibility reporting cycle is annual and this report covers the period from 1st of January to 31st of December 2024.

The contact person for questions regarding this report is Iva Filipan, Head of Legal department.

Email: i.filipan@bomark.hr

This sustainability report was compiled according to the reference of the Global Reporting Initiative (General Disclosures 2021.)

This report is publicly available on the Company's website under the link: [Sustainability | Bomark Pak](#). All interested stakeholders can obtain the report and all the certificates under this link.

Interested stakeholders can obtain annual financial report through [FINA](#). Consolidated audit report is available upon request.

This report is compiled on 15.09.2025.

GRI 2-4 RESTATEMENTS OF INFORMATION

No restatement of previously published information were made during the reporting period.

GRI 2-5 EXTERNAL ASSURANCE

Currently, the Company is under no legal obligation to verify the sustainability report, nor is it required to report in line with the Corporate Sustainability Reporting Directive (CSRD). The sustainability report is prepared on a voluntary basis for the purpose of transparent communication with all interested stakeholders and for the continuous improvement of business operations.

ACTIVITIES AND WORKERS

GRI 2-6 ACTIVITIES, VALUE CHAIN AND OTHER BUSINESS

RELATIONSHIPS

Bomark Pak is an industrial manufacturer headquartered in Ludbreg, Croatia, specialising in the cast-extrusion of polyethylene stretch films for industrial applications. The company also manufactures paper cores that function as structural winding components. These activities form an integrated packaging proposition—film and core—delivered with consistent quality, dependable lead times, and technical support to European customers.

Upstream, raw-material sourcing and external services are managed as a strategic discipline within the Integrated Management System (IMS). Primary inputs comprise polymer resins and additives for film production, paper and board for core production, and packaging materials, supported by utilities, logistics, maintenance, laboratory testing, and professional services. Supplier selection, onboarding, and performance management are governed by ISO-aligned procedures, with contractual requirements covering product conformity, legal compliance, environmental and social expectations, data protection, and ethical conduct. Strategic suppliers are subject to periodic assessments or audits; delivery reliability, non-conformance rates, and responsiveness are monitored through defined key performance indicators, and corrective actions are tracked to closure.

Core operations encompass controlled raw-material handling and compounding; multi-layer cast extrusion with defined gauge and mechanical performance; slitting, rewinding, and conversion to customer-specific dimensions; and spiral-winding of paper cores. Quality assurance is embedded across the process through in-process metrology, final inspection against specification, structured non-conformance management, and continuous improvement routines. Asset reliability, preventive maintenance, and energy performance are managed under certified systems—ISO 9001 (Quality), ISO 14001 (Environment), ISO 45001 (Occupational Health and Safety), ISO 50001 (Energy), and ISO 27001 (Information Security)—ensuring consistent process control, compliance, and data governance.

Downstream, Bomark Pak serves a diversified portfolio of industrial users and distributors across the European Union. Stretch films are applied on semi- and fully-automatic equipment in production, warehousing, and transport operations; paper cores support multiple converting and manufacturing processes. The go-to-market model combines direct key-account management with distributor networks for regional coverage. Technical service is provided to support film selection, process optimisation, and waste minimisation at customer sites. End-of-life considerations are addressed through cooperation with authorised waste operators and by promoting proper handling consistent with local infrastructure and circular-economy principles.

The enterprise relies on an ecosystem of critical partners beyond suppliers and customers, including logistics providers, energy and utility companies, equipment OEMs, independent laboratories, insurers, financial institutions, and accredited certification bodies. Internally, worker representation and OHS committees facilitate participation in risk assessment, training, incident prevention, and continual improvement. Mechanisms for raising concerns and seeking advice are established within the IMS, supporting compliance and business integrity. Business continuity planning complements operational risk management to maintain resilience.

Compared with the prior year, 2024 did not involve structural changes to the geographic footprint or the number of operating sites; activities remained centralised in Ludbreg. The period was characterised by the continuation of a multi-year investment programme in production lines and supporting infrastructure aimed at increasing capacity, stabilising quality, and improving efficiency, with selected projects scheduled for completion in 2025. The export-oriented commercial profile and diversified customer base were maintained, mitigating concentration risk. The supplier landscape remained anchored in contracted primary partners, with no material re-mapping required.

This description of activities, the value chain, and other business relationships defines the reporting boundary for GRI 2-6 and provides context for the organisation's material impacts reported under GRI 3 (e.g., climate and energy, water, waste and circularity, occupational health and safety, employment and diversity, business conduct and compliance, and supplier environmental and social assessment).



Figure 3 - Newly installed production lines in 2024.

GRI 2-7 EMPLOYEES

Bomark Pak's workforce is concentrated at its Ludbreg (Croatia) site and consists exclusively of permanent, directly employed staff. As of **31 December 2024**, the Company employed 292 people. For operational analytics, we also track an hours-based average workforce of 275 for the year.

Composition (year-end 2024): The registry shows 53 women and 239 men—18.15% women and 81.85% men. Leadership representation is monitored: women hold 0% of Board/Top-Management roles and 33% of positions one level below the Board.

Movements and turnover: During 2024, we recorded 27 separations.

- **Turnover rate (primary, average headcount basis): 9.82% .**
- **Turnover rate (supplemental, year-end basis): 9.25% .**

Using the audited reconciliation (opening headcount **243 + 76 hires – 27 separations**), year-end headcount closed at **292**.

Employment model: No categories of “other workers” (e.g., agency, platform, or fixed-scope personnel regularly integrated into operations) were engaged in 2024. Specialist contractors used episodically (e.g., for maintenance) are governed by contractor-management controls (site induction, supervision, OHS coverage) and are **not included** in the totals reported under GRI 2-7.

Governance: Employment is governed through the Integrated Management System. Recruitment, onboarding, and role assignment follow competence-based criteria across extrusion, conversion, maintenance, QA, logistics, and central functions. The Company operates a documented equal-pay-for-equal-work procedure and a diversity-promotion provision to support fair access to roles, progression, and development. Training matrices, role profiles, and periodic performance dialogues support capability retention and orderly succession.

Year-on-year comparison (2024 vs 2023).

- **Scale of workforce:** +49 net headcount (243 → 292, +20.16%).
- **Average workforce (hours-based):** 242 → 275 (+13.64%).
- **Contract structure:** unchanged—**100% permanent employees**; no regular agency/fixed-scope workers in either year.
- **Gender composition:**
 - **2023 (year-end):** 47 women, 196 men → **19.34% women / 80.66% men.**
 - **2024 (year-end):** 53 women, 239 men → **18.15% women / 81.85% men.**
 - Change: +6 women, +43 men (total +49); female share –1.19 pp on a larger base.

Scope: Bomark PAK d.o.o. (Croatia) only.

GRI 2-8 WORKERS WHO ARE NOT EMPLOYEES

All individuals performing work for the company are directly employed by Bomark Pak. Contractors are engaged solely for construction activities and exceptional maintenance of machinery and the solar plant; these contractors remain under the direct management and control of their respective organisations, not Bomark Pak. As such, the company is not required to report under GRI 2-8.

GOVERNANCE

GRI 2-9 GOVERNANCE STRUCTURE AND COMPOSITION

Bomark Pak's governance remains a streamlined, management-board model centered on a collegiate team of executive directors. The composition and allocation of responsibilities are unchanged from the prior year and continue to reflect the company's operational footprint and risk profile.

The **highest governance body** is the executive management, composed of:

- **Chief Executive Officer (CEO) – Stiven Toš**
- **Chief Operating Officer (COO) – Domagoj Borščak**
- **Director of Paper-Core Production – Juraj Vuksanić**

This team exercises collective oversight of strategy, risk and performance, and—where decisions span multiple functions—constitutes **cross-functional working groups** of directors to reach the final decision. Directors take decisions independently within their delegated authorities and act in good faith for the benefit of the company. Appointments to the highest governance body are **open-ended** (indefinite term). The company's **founder and largest shareholder is Bomark d.o.o., second largest shareholder is Esto d.o.o.** and there were **no structural changes** to governance bodies or their mandates in FY 2024.

Committee architecture remains fit-for-purpose for a single-site industrial operation. Operational committees (e.g., Occupational Health & Safety) support management with specialist review and worker participation, while policy-level matters—quality, environment, energy, information security, and OHS—are embedded in the certified **Integrated Management System** (ISO 9001/14001/45001/50001/27001). Mechanisms for seeking advice and raising concerns are in force; the whistleblowing route is available to employees, and cases are tracked and reported through the IMS.

Oversight of sustainability matters is retained at executive level: strategic decisions with economic, environmental or social impact are taken under a documented procedure that assigns accountability to relevant directors and escalates significant topics for collective decision. There were **no additions or dissolutions of committees**, no re-scoping of mandates, and no changes to reporting lines or information flows in FY 2024.

GRI 2-10 NOMINATION AND SELECTION OF THE HIGHEST GOVERNANCE BODY

Bomark PAK is **100% privately owned**. In line with this ownership structure, the **shareholder exercises the full authority to constitute and appoint the highest governance body**. The shareholder determines when a new appointment is required (e.g., a vacancy, role expansion, or succession event), defines the role profile, and **confirms the final selection and terms of engagement**. There were **no appointments or changes in 2024**; however, the framework below remained in force throughout the year.

Appointments are generally **indefinite** (open-ended) unless the shareholder specifies a fixed term for the role.

Selection criteria. Bomark PAK prioritises demonstrated performance in manufacturing or adjacent industries, the ability to steward quality, safety and energy efficiency within a certified management system environment, and the judgement to balance growth, resilience and compliance. Integrity and compliance history are essential.

Succession, induction and performance. A **succession plan** is maintained for critical roles within the highest governance body to ensure continuity. Newly appointed members receive an **IMS/governance induction** (policies, risk map, key control processes) and access to ongoing training on emerging topics (e.g., climate transition, cybersecurity). The performance of the body and its members is periodically reviewed against agreed objectives; re-confirmation or role refresh is at the discretion of the shareholder.

FY 2024 outcome: No nominations or appointments were made in 2024; **the shareholder's authority and the nomination/selection framework described above remained unchanged**.

GRI 2-11 CHAIR OF THE HIGHEST GOVERNANCE BODY

The Chair of the highest governance body also serves as a senior executive and is the second-largest shareholder. This configuration reflects our ownership profile and is deliberate: it aligns strategic control with deep operational knowledge, enables agile, timely decision-making, and reinforces an owner-like stewardship mindset that treats the company as its own—prioritising long-term resilience over short-term optimisation.

We recognise that combining chair and executive responsibilities reduces the formal separation between oversight and management. To preserve independent judgment and sound governance, we apply a set of **checks and balances**:

- **Collective decision-making.** Material matters (strategy, risk, investments, sustainability targets) are decided collegially by the highest governance body—comprising the CEO, COO and largest shareholder —rather than by any single individual.
- **Shareholder oversight.** As a **100% privately owned** company, the shareholder retains ultimate authority to appoint, confirm or refresh members of the highest governance body (see GRI 2-10), review performance, and approve reserved matters.
- **Independent assurance and channels.** External statutory audit and ISO-certified Integrated Management System (ISO 9001/14001/45001/50001/27001) provide structured internal control, periodic audits and corrective-action follow-up. A whistleblowing mechanism and other grievance channels allow concerns to be raised without fear of retaliation. Code of Business Conduct of Bomark Pak is mandatory for all employees.

GRI 2-12 ROLE OF THE HIGHEST GOVERNANCE BODY IN SUSTAINABILITY REPORTING

Oversight of economic, environmental, and social impacts is exercised by the senior-executive–chaired body comprising the CEO, COO, and shareholder representative. It sets direction, approves policies and targets (including this report), and reviews regular ESG dashboards, risk-register updates, incident/grievance logs, and findings from statutory and ISO-certified IMS audits. Climate and resource-efficiency criteria are built into capital, product, and procurement decisions. Material issues prompt ad-hoc sessions with corrective actions assigned and tracked to closure.

GRI 2-13 DELEGATION OF RESPONSIBILITY FOR MANAGING IMPACTS

Delegation is structured through our Integrated Management System (ISO 9001/14001/45001/50001/27001), which defines who is responsible for each topic and how decisions are made. Each area (operations/energy, environment, OHS, quality, information security) has a named process owner with clear authority to implement policies and improvements.

Escalation rules ensure that significant issues are brought quickly to executive level for a decision, and worker participation is enabled via the OHS Committee. The governance body reviews progress in formal management reviews and holds executives accountable for follow-through. No changes to this delegation model occurred in 2024.

GRI 2-14 ROLE OF THE HIGHEST GOVERNANCE BODY IN SUSTAINABILITY REPORTING

The highest governance body owns the sustainability report and ensures it is fair, complete, and aligned with Bomark Pak's strategy and policies. Each year it sets the scope and timetable, assigns the COO to lead the drafting, and requires input from functional owners (environment, energy, OHS, quality, information security).

Drafts are challenged and refined by the body; legal checks are performed to confirm accuracy and consistency with certified procedures (ISO 9001/14001/45001/50001/27001). The body then approves the final text and authorizes publication, and it follows up on any commitments made in the report. This process did not change in 2024.

GRI 2-15 CONFLICT OF INTEREST

A written Conflicts-of-Interest (COI) policy applies to the highest governance body and senior management, aligned with the Code of Conduct and supported by a whistleblowing channel.

Where an actual or perceived conflict exists, the member recuses from receiving papers, discussion, and voting; minutes record recusal and quorum.

As a 100% privately owned company whose Chair is also a senior executive and the second-largest shareholder, potential conflicts are pre-cleared. When needed, another executive leads the item and the Chair is recused.

In 2024, no conflict of interest was reported.

GRI 2-16 COMMUNICATION OF CRITICAL CONCERNS

Critical concerns are escalated immediately through the company's official channels—**corporate e-mail** and **direct phone call**—to the highest governance body. The procedure requires process owners to notify their executive sponsor and the chair without delay, with follow-up handled through our management review process. In 2024, no concern met the threshold for immediate escalation, and routine issues were addressed at the management level in line with established IMS procedures.

GRI 2-17 COLLECTIVE KNOWLEDGE OF THE HIGHEST GOVERNANCE

BODY

In 2024 the highest governance body strengthened its collective competence through private, tailored training delivered by EY experts on sustainability reporting under ESRS and GRI. These sessions focused on governance roles in double materiality, boundary setting, control over non-financial data, and assurance readiness, ensuring that directors can challenge management, set credible targets, and approve this report with confidence.

The team that compiled this year's report is cross-functional by design—bringing together legal, engineering, business, manufacturing, controlling and management expertise. Beyond on-the-job collaboration, the team completed multiple workshops and conferences during the year and participated in expert workshops funded by the company, translating external best practice into internal guidance, checklists and controls. This combination of executive education and a diverse reporting team provides the organization with the breadth and depth needed to oversee sustainability impacts and disclosures effectively.

GRI 2-18 EVALUATION OF THE PERFORMANCE OF THE HIGHEST

GOVERNANCE BODY

As part of our ISO-aligned governance practice and private ownership model, each executive completes an annual self-review with the shareholder(s). Under this self-assessment, executives present their plans for the next period, set objectives and resource needs, and self-evaluate their performance against agreed criteria. The Chair consolidates outcomes, improvement actions are assigned with owners and deadlines, and progress is tracked through the IMS until closure.

The 2024 review judged the arrangement fit for purpose, with targeted actions to further streamline decision-making and strengthen documentation around sustainability data controls.

GRI 2-19 REMUNERATION POLICIES

Remuneration for the highest governance body is set and approved by the shareholder in line with Company's private-ownership model. The structure comprises a fixed, term-based component complemented by benefits (insurance, private health insurance, and allowances). A variable component may be awarded for active projects, with objectives, milestones and outcomes defined in advance and documented.

The policy observes equal pay for equal work and the company's diversity-promotion provision. Decisions follow the conflicts-of-interest framework: members recuse from matters affecting their own pay. The policy remained unchanged in 2024.

GRI 2-20 PROCESS TO DETERMINE REMUNERATION

As a privately owned company, Bomark PAK sets remuneration for the highest governance body through a shareholder-led process that is transparent and documented. Each year, every executive submits a written self-assessment together with a reasoned proposal of their own compensation, explaining how they arrived at the figure—linking scope of responsibility, results delivered, project outcomes, risk and time commitment, and the plan for the next period. The shareholder reviews and challenges these proposals, confirms fixed term-based pay and, where appropriate, project-linked variable awards with objectives and milestones defined in advance. Mid-term adjustments occur only by shareholder decision (e.g., material role change or exceptional project). The process did not change in 2024, and continues to balance accountability, fairness and agility.

GRI 2-21 ANNUAL TOTAL COMPENSATION RATIO

The annual total compensation ratio for 2024 is 5.1619 (2023: 3.7224).

The increase reflects a project-linked bonus awarded to the highest-paid individual in 2024. The median total annual compensation rose by 22.60% year-on-year, but at a lower rate than the top award, which lifted the ratio.

STRATEGY, POLICIES AND PRACTICES

GRI 2-22 STATEMENT ON SUSTAINABLE DEVELOPMENT STRATEGY (letter from the COO)

We publish one sustainability report a year. The rule we set for ourselves is simple: **say what we'll do, do it, and report back.** In 2024 we kept that promise. The projects we announced last year—capacity upgrades, tighter process efficiency and product design for recyclability—moved from slide decks into day-to-day operations.

How we run the plant. Sustainability here isn't a side program; it's built into the way we make decisions. When we change a recipe, service a line, or sign a contract, we look for lower energy use, less scrap, and better end-of-life outcomes. Our Integrated Management System (ISO 9001/14001/45001/50001/27001) keeps us honest: clear responsibilities, routine reviews, and corrective actions that actually close.

Products, **BGreen** and the new lab. We expanded our range with **BGreen**—products made exclusively using electricity from our own solar plant during the solar production window. In practice, we schedule designated lines while our PV output fully covers their real-time electricity draw. Batches produced in those intervals are meter-matched and self-certified under our IMS, with logs from the site meter and line meters attached to the batch record. To our knowledge, this makes us the first EU producer to offer self-certified “made with our own electricity” stretch-film batches—without relying on external certificates. Alongside **BGreen**, we continued scaling the Quantum range—high-performance films that are lean on material, robust in use, and compatible with recycling streams. To take the guesswork out, we commissioned our new testing laboratory in Q4 2024, aligning methods with the intent of EU Directive 2014/47 on load security so customers can set machines correctly, reduce breakages and rewraps, and cut waste.

We expanded our on-site solar and tightened electricity use on the lines and we account for electricity both market-based and location-based so our decisions reflect reality,

not assumptions. The direction doesn't change: move towards greater energy self-reliance and keep lowering emissions per tonne and per €1,000,000 of revenue.

Water is 100% from the municipal network. We reduced scrap where it matters and kept very high recovery rates with licensed partners and our in-house routes. The target is straightforward: less waste per unit, more circular flow of materials, and products designed for the recycling systems our customers actually use. With 99.88% of scrap materials recycled and again used in our facility, we think we are on good path.

We're a single-site, all-permanent workforce. Equal pay for equal work is formalized. We also have a diversity-promotion provision to keep opportunities open and fair. Our integrative workshop—the only one of its kind in Croatia specialised in stretch-film work—continued to provide adapted, meaningful jobs for persons with disabilities. Through our foundation we backed focused education and inclusion projects where we can make a tangible difference.

Most inputs are sourced throughout the world with long-term partners. In the next cycle we'll go deeper on supplier due diligence and traceability and work more with customers on data and end-of-life outcomes.

What's next. Everything we planned for 2024 happened. Now we raise the bar: more on-site renewables, further process-efficiency and electrification opportunities, stronger and more efficient films, and even closer supplier-customer collaboration. The goal is a full assortment we can make with renewable electricity, validated by independent testing and clear data—while offering stable, safe jobs and being a good neighbour in Ludbreg.

That's our definition of sustainable growth: **practical, testable improvements that compound over time.**

GRI 2-23 POLICY COMMITMENTS

Bomark Pak maintains a comprehensive, organization-wide policy framework—anchored in the Code of Business Conduct and our ISO-certified Integrated Management System (ISO 9001/14001/45001/50001/27001)—that sets clear standards for lawful, ethical and responsible conduct. These commitments are endorsed by the highest governance body and apply to all employees as well as to business partners acting on our behalf.

Company commits to:

- Legal and regulatory compliance in Croatia and the EU, including GDPR and other data-protection rules, labour and OHS requirements, environmental and waste legislation, energy-efficiency obligations, product/transport standards, and information-security duties.
- **Business integrity:** zero tolerance for bribery and facilitation payments; identification and management of conflicts of interest through declarations, recusal, and documented decision-making; responsible gifts/hospitality.
- **People and inclusion:** respect for human rights at work; equal pay for equal work; a diversity-promotion provision; and a formal commitment to support vulnerable groups—notably through our integrative workshop, which provides adapted, meaningful employment for persons with disabilities.
- **Health, safety and environment:** prevention-led OHS with worker participation (OHS Committee); efficient use of resources; continual improvement of energy performance; and product/process design that supports circularity.
- **Information security and privacy:** ISO 27001 controls and GDPR-compliant practices (lawful basis, data minimisation, access management, incident response).
- **Employees:** Policies are issued at onboarding; the Code and IMS procedures are available on the intranet; periodic all-hands briefings and manager cascades communicate updates. Posters/notices highlight key rules (e.g., safety golden rules, whistleblowing).
- **Business partners:** Requirements are built into supplier onboarding and a Supplier Code. We brief critical suppliers on ESG clauses.
- **Speak-up and advice:** A whistleblowing and grievance channel enables confidential reporting without retaliation; employees can seek guidance from HR/IMS/OHS

functions. Substantiated concerns lead to corrective actions and, where appropriate, disciplinary measures.

Regarding oversight and monitoring:

- The highest governance body sets the tone, approves policies, and reviews effectiveness via ISO management reviews.
- Internal audits, certification-body audits and the statutory audit test compliance; findings are tracked to closure within the IMS.
- Supplier performance is monitored through evaluations, audits where warranted, and contract enforcement.

The Company is a signatory to the Croatian Chamber of Economy Business Ethics Code. As such, it is formally committed to conducting its affairs in line with the Code's principles—responsibility, truthfulness, efficiency, transparency, quality, good faith, and respect for sound business practice. These commitments apply across all operations and business relationships and govern our conduct toward business partners, the broader business and social environment, and our own employees.

<https://www.hgk.hr/hrvatska-gospodarska-komora/kodeks-etike>

GRI 2-24 EMBEDDING POLICY COMMITMENTS

Bomark Pak embeds its policy commitments through the ISO-certified Integrated Management System, which turns the Code of Business Conduct and topic policies into day-to-day rules, responsibilities, and checks. Policies are introduced at onboarding, kept accessible on the intranet, and reinforced through manager briefings, toolbox talks, and targeted training (GDPR, OHS, environment, information security). Nonconformities and incidents trigger a corrective-action process with named owners and deadlines; closure is verified in management reviews and followed up through internal, certification-body, and statutory audits.

The same expectations extend to business partners via supplier onboarding and contract clauses (legal compliance, OHS/site rules, environmental and data-protection duties). Contractors on site receive mandatory induction. Employees and partners can seek advice or

report concerns through grievance and whistleblowing channels without retaliation. Our integrative workshop operationalises inclusion by providing adapted, meaningful work under the same safety, quality, and conduct standards. This embedding approach **did not change in 2024.**

GRI 2-25 PROCESSES TO REMEDIATE NEGATIVE IMPACTS

Bomark Pak remediates negative impacts through a single, ISO-anchored framework that is practical and consistent across topics. When an adverse impact is identified—through incidents, audits, grievances or supplier findings—the case is logged, triaged and assigned to a named owner. A root-cause analysis follows, leading to a documented corrective and preventive action (CAPA) plan with deadlines, required resources and verification steps. Closure is confirmed in management reviews and tested again in internal, certification-body and statutory audits to ensure the fix is effective and durable.

Remediation is tailored to the affected stakeholders and the nature of the impact:

- **Workers and OHS:** immediate medical care, incident investigation, risk controls, training refresh.
- **Environment:** containment and clean-up, legal notifications where required, engineering/operational changes to prevent recurrence.
- **Customers and products:** non-conformance handling (segregation, rework or replacement), technical support, and process changes at our site or jointly at the customer interface.
- **Suppliers and contractors:** corrective-action plans with defined milestones; if remediation fails or risks remain unacceptable, disengagement is initiated.
- **Information security and privacy (GDPR):** incident response with containment, investigation, data-subject and authority notifications as required, and hardening of controls.

GRI 2-26 MECHANISMS FOR SEEKING ADVICE AND RAISING CONCERNS

Bomark Pak provides clear, accessible routes for employees and business partners to seek advice on ethical and lawful conduct and to raise concerns in confidence. The Code of Business Conduct and our ISO-certified Integrated Management System define these channels and the protections that apply.

Employees can consult their line manager, HR/IMS and OHS functions for guidance on topics such as anti-corruption, GDPR/data protection, safety, environment and information security. Policies and FAQs are available on the intranet; site inductions and periodic briefings refresh understanding.

Concerns may be reported through a confidential whistleblowing channel. Reports are logged and triaged, a case owner is assigned, and an impartial review determines corrective and, where appropriate, disciplinary actions. Non-retaliation applies to anyone raising a concern in good faith.

Suppliers and contractors receive the relevant Code/IMS requirements during onboarding and contracting. They may raise concerns via designated procurement/IMS contacts or the whistleblowing channel.

Significant issues are escalated to executive level; critical concerns are handled immediately in line with the procedure described under GRI 2-16. Actions are tracked to closure and verified in ISO management reviews and audits.

All mechanisms operated as described. No incident in 2024 met the threshold for immediate escalation to the highest governance body.

GRI 2-27 COMPLIANCE WITH LAWS AND REGULATIONS

Bomark Pak manages legal compliance through a structured framework embedded in its ISO-certified IMS. A maintained legal register covers Croatian and EU requirements, including GDPR and information-security obligations, labour and OHS regulations, environmental and waste legislation, energy rules, and product/transport standards.

The in-house Legal Department oversees this framework—monitoring regulatory changes, advising on obligations, reviewing contracts and data-processing arrangements, coordinating filings and notifications and guiding incident response where required.

In 2024 there were no instances of non-compliance, and the company incurred no significant fines and no non-monetary sanctions.

GRI 2-28 MEMBERSHIP ASSOCIATIONS

Bomark Pak maintains membership in sectoral and business associations to follow regulation, standards and good practice, and to contribute to dialogue on competitiveness, circularity and energy management. In 2024 the company was a member of the following organizations in Croatia:

- **HGK – Hrvatska gospodarska komora** (Croatian Chamber of Economy) — member.
- **HUP – Hrvatska udruga poslodavaca** (Croatian Employers' Association) — member.
- **AmCham Croatia – American Chamber of Commerce in Croatia** — Patron Member.

STAKEHOLDER ENGAGEMENT

GRI 2-29 APPROACH TO STAKEHOLDER ENGAGEMENT

Stakeholder engagement at Bomark Pak is integrated into day-to-day management and governed by the Integrated Management System.

Employees: Engagement runs through onboarding, toolbox talks, performance dialogues and the OHS Committee. On 17 December 2024, the Committee met to review incidents and preventive measures, training and risk-assessment updates, and agreed actions with named owners and deadlines. Concerns may also be raised via grievance and whistleblowing channels under a non-retaliation commitment.

Customers: Dialogue occurs in key-account reviews, audits and technical support, now strengthened by the testing laboratory installed in Q4 2024 for repeatable, load-security-oriented validation. In 2024 we also launched a redesigned corporate website to serve new and existing customers with clearer product information (including Quantum and BGreen ranges), easier access to documentation and contacts, and more transparent sustainability content—improving reach, responsiveness and the quality of feedback we receive. We also participated at the FACHPACK trade fair in Germany (2024) to meet stakeholders face-to-face, present product innovations and gather market input first-hand.

Suppliers and contractors: Engagement begins at onboarding (contractual ESG, OHS/site, privacy and information-security clauses) and continues through evaluations. Gaps trigger corrective-action plans with follow-up; persistent non-conformity can lead to disengagement. In 2024 we didn't have any disengagement from the suppliers or contractors.

Regulators and assurance bodies: Certification-body audits (ISO 9001/14001/45001/50001/27001) and the statutory audit provide formal touchpoints on compliance, system effectiveness and corrective-action closure. There were no instances of non-compliance in 2024.

Community: The company's foundation and local partnerships focus on education and inclusion. Internally, the integrative workshop operationalises our commitment to vulnerable groups by providing adapted, meaningful roles for persons with disabilities.

Issues raised across these groups are logged in the management system, assigned to owners and tracked to closure. **Recurring themes**—energy and emissions, waste and circularity, OHS culture, product performance and data protection—are handled as ongoing programmes rather than one-off fixes.

Digital channels and social media: Company uses Facebook and LinkedIn as primary platforms to share news, project updates, awards and job opportunities. Facebook content often targets employees, stakeholders and the local community; LinkedIn targets a wider business audience—customers, partners, suppliers and potential employees. Content is prepared by the marketing team and released with final approval by the Director of Operations; the team responds promptly to enquiries received via social channels. As an external sentiment indicator, Companies’ Google rating stands at 5.0 with 58 reviews.



Figure 4 - Bomark Pak's stand at Fachpack 2024.

Conferences	—	—	—	—	—	—	As needed
Memberships	—	—	—	—	—	—	As needed
Press releases	—	—	—	—	—	As needed	—
Intranet	—	Regularly	—	—	—	—	—
Notice board	—	Occasionally	—	—	—	—	—
E-mail	As needed	Regularly	—	—	—	—	As needed
Trade fairs	Once per year	As needed	—	Multiple times per year	—	—	—
Social media	Several times per month	Regularly	—	Occasionally	Occasionally	Regularly	—
Reports	As needed	As needed	Monthly	—	—	—	—
Official website	Occasionally	Occasionally	—	Rarely	Rarely	Rarely	Rarely
Direct contact	Daily	Regularly	Daily	As needed	As needed	As needed	As needed
Stakeholder group	Customers	Employees	Owner	Suppliers	Local community	Media	Government authorities

Table 1 - Frequency of communication per stakeholder group (2024.)

GRI 2-30 COLLECTIVE BARGAINING AGREEMENTS

Bomark Pak does not have a collective bargaining agreement in place; 0% of employees were covered by a company-level or sectoral CBA in 2024. Employment terms are set through individual contracts, the Code of Business Conduct, in compliance with Croatian labour law. The company respects freedom of association and the right to collective bargaining under applicable legislation.

Worker participation is ensured through established mechanisms—including the OHS Committee, regular manager–employee dialogues, and grievance/whistleblowing channels—which provide consultation on workplace matters and a route to raise concerns without retaliation. There were no changes to this status in 2024.

GRI 3 MATERIAL TOPICS

GRI 3-1 PROCESS TO DETERMINE MATERIAL TOPICS

In 2024 Bomark Pak determined its material topics through a structured double-materiality process embedded in the ISO-certified management system. Company mapped the value chain (upstream resins and paper, our extrusion/conversion operations, and downstream use and end-of-life). Then compiled a longlist from 2023 report, sector guidance and regulatory developments, and tested it against 2024 evidence: carbon and energy data, waste and recycling performance, OHS records and committee minutes, audit findings, customer feedback from key-account reviews, supplier interactions, and insights from our redesigned website and social channels.

We scored topics on severity/scale, likelihood and affected stakeholders (impact materiality), and on financial effects including cost, market access and regulatory exposure (financial materiality). Thresholds were set ex-ante; rationales and sources were recorded in a materiality registry. The highest governance body reviewed and approved the results, assigned topic owners, and requested that each material topic include a management approach with targets and controls (see GRI 3-2 and 3-3).

GRI 3-2 LIST OF MATERIAL TOPICS

CORE TOPICS

Climate & Energy — GRI 302 (Energy); GRI 305 (Emissions)
Resource Use & Circularity — GRI 301 (Materials); GRI 306 (Waste)
Product Performance & Load Security — GRI 416 (Customer Health & Safety)
Occupational Health & Safety — GRI 403 (Occupational Health & Safety)
Supplier Environmental & Social Assessment — GRI 308 (Supplier Environmental Assessment); GRI 414 (Supplier Social Assessment)
Environmental Claims & Product Information — GRI 417 (Marketing & Labeling)
Polymer Pellet Loss Prevention (microplastics) — GRI 306 (Waste)

MATERIAL TOPICS

Data Security & Privacy — GRI 418 (Customer Privacy)
Water & Effluents — GRI 303 (Water & Effluents)
Air Emissions & F-gases — GRI 305 (Emissions)
Chemicals Management & Product Regulatory Compliance — GRI 416 (Customer Health & Safety); GRI 307 (Environmental Compliance)
Transport & Logistics Decarbonization — GRI 305 (Emissions)
Extended Producer Responsibility (packaging compliance) — GRI 306 (Waste)
Procurement Practices (local sourcing; supplier development) — GRI 204 (Procurement Practices)
Market Presence (entry wages; local leadership) — GRI 202 (Market Presence)
Employment (hiring, retention, turnover) — GRI 401 (Employment)
People & Diversity (representation; equal pay) — GRI 405 (Diversity & Equal Opportunity)

MONITOR TOPICS

Anti-corruption & Fair Competition — GRI 205 (Anti-corruption); GRI 206 (Anti-competitive Behavior)

Human Rights Due Diligence in the Value Chain — GRI 408 (Child Labor); GRI 409 (Forced or Compulsory Labor)

Local Communities (engagement, interface, grievances) — GRI 413 (Local Communities)

FINAL LIST:

GRI 202 — Market Presence
GRI 205 — Anti-corruption
GRI 206 — Anti-competitive Behavior
GRI 301 — Materials
GRI 302 — Energy
GRI 303 — Water and Effluents
GRI 305 — Emissions
GRI 306 — Waste
GRI 307 — Environmental Compliance
GRI 308 — Supplier Environmental Assessment
GRI 401 — Employment
GRI 403 — Occupational Health and Safety
GRI 405 — Diversity and Equal Opportunity
GRI 408 — Child Labor
GRI 409 — Forced or Compulsory Labor
GRI 413 — Local Communities
GRI 414 — Supplier Social Assessment
GRI 416 — Customer Health and Safety
GRI 417 — Marketing and Labeling
GRI 418 — Customer Privacy

Statement on completeness. The disclosures listed above constitute the full set of topics we consider material for Bomark PAK in FY 2024, based on our double-materiality assessment and review by the highest governance body. They reflect our most significant impacts and risks across the value chain and will be reviewed annually to capture changes in operations, regulation, and stakeholder expectations.

GRI 3-3 MANAGEMENT OF MATERIAL TOPICS

We manage material topics through our ISO-certified Integrated Management System), supported by an in-house Legal Department and topic owners accountable to the Executive Team. For each topic we set commitments, define roles, run due-diligence and controls, monitor KPIs, and—where impacts occur—provide grievance and remediation routes. Performance is reviewed in management reviews and by the highest governance body; targets are updated annually.

CLIMATE & ENERGY (GRI 302/305)

Commitment & scope: Reduce energy intensity and GHG emissions across upstream—operations—downstream, leveraging on-site solar and efficiency.

Due diligence & controls: ISO 50001 energy reviews, metering/SCADA, carbon accounting (GHG Protocol), procurement of efficient equipment, PV scheduling for BGreen batches.

KPIs & 2025 targets: kWh/t; Scope 1+2 intensity (tCO₂e/t); on-site renewable share (%) — target: lower S1+S2 intensity vs 2024 baseline; increase PV share.

Grievance/remediation: Stakeholder feedback channels; corrective actions for deviations from targets.

RESOURCE USE & CIRCULARITY (GRI 301/306)

Commitment: Minimise scrap and waste; maximise recovery; design for recycling; increase PCR where technically feasible.

Controls: Process capability projects, in-line QC, internal recycling, qualified waste contractors.

KPIs & 2025 targets: Waste kg/t; recovery % — target: maintain ≥ 99.8% recovery; reduce scrap kg/t year-on-year.

Remediation: Non-conformity management and supplier/customer joint actions where relevant.

PRODUCT PERFORMANCE & LOAD SECURITY (GRI 416)

Commitment: Safe, high-performance films validated by our laboratory (commissioned Q4 2024).

Controls: Formal test protocols aligned with load-security intent; complaint/claim handling; technical guidance to customers.

KPIs & 2025 targets: Complaint rate; lab pass-rate % — target: reduce complaint rate vs 2024; publish validated application guides.

Remediation: Root-cause analysis, corrective actions, customer support.

OCCUPATIONAL HEALTH & SAFETY (GRI 403)

Commitment: Prevent harm; strengthen safety culture.

Controls: Risk assessments, training, PPE, OHS Committee, incident/near-miss reporting, contractor controls.

KPIs & 2025 targets: TRIR (/200k h), LTIF (/1M h), training hours — target: reduce TRIR vs 2024; complete risk-based training plan.

Remediation: Incident investigation, corrective/preventive actions, medical follow-up.

SUPPLIER ENVIRONMENTAL & SOCIAL ASSESSMENT (GRI 308/414)

Commitment: Responsible sourcing for resins, paper and logistics.

Controls: ESG clauses, questionnaires, risk-based assessments/audits, corrective-action follow-up.

KPIs & 2025 targets: % strategic suppliers assessed; CAP closure % — target: increase assessed coverage and close $\geq 90\%$ actions on time.

Remediation: Escalation to improvement plans; disengagement as last resort.

ENVIRONMENTAL CLAIMS & PRODUCT (GRI 417)

Commitment: Substantiated, transparent claims (e.g., BGreen self-certification).

Controls: Published methodology, batch dossiers (meter-matched PV vs line kWh), legal/QA review, website governance.

KPIs & 2025 targets: Claims substantiated % — target: 100%; response time to evidence requests.

Remediation: Correct/corrective statements; retraining where needed.

POLYMER PELLET LOSS PREVENTION (GRI 306)

Commitment: Zero loss to environment.

Controls: Housekeeping, drain protection, spill kits, staff training, logistics handling standards.

KPIs & 2025 targets: Pellet-loss incidents; protected drains % — **target: zero** incidents; 100% critical drains protected.

DATA SECURITY & PRIVACY (GRI 418)

Commitment: Protect personal and business data (ISO 27001; GDPR).

Controls: ISMS controls, access management, training, incident response.

KPIs & 2025 targets: Incidents; closure time; training coverage — target: 100% coverage for in-scope roles; 0 reportable incidents.

Remediation: GDPR protocols for notification and remedy.

WATER & EFFLUENTS (GRI 303)

Commitment: Efficient use of municipal water; prevent pollution.

Controls: Metering, preventive maintenance, spill controls.

KPIs & 2025 targets: m³/year; m³/tonne — target: improve intensity vs 2024 baseline.

AIR EMISSIONS & F-GASES (GRI 305-6/305-7)

Commitment: Compliance and reduction of refrigerant leakage/combustion emissions.

Controls: Leak checks, maintenance, phased upgrades.

KPIs & 2025 targets: Refrigerant leakage tCO₂e; service intervals — target: year-on-year leakage reduction.

CHEMICALS MANAGEMENT & PRODUCT REGULATORY COMPLIANCE (GRI 416; 307)

Commitment: REACH/CLP conformity; substitution where risk is identified.

Controls: Supplier declarations/SDS, change control, formula governance.

KPIs & 2025 targets: % current SDS/DoC — target: 100% document currency; roadmap for any substances of concern.

TRANSPORT & LOGISTICS DECARBONIZATION (GRI 305)

Commitment: Lower emissions in inbound/outbound logistics while safeguarding load security.

Controls: Carrier engagement, routing/weight optimization, technical guidance.

KPIs & 2025 targets: tCO₂e/tonne-km; % lower-emission carriers — target: –5–10% intensity vs 2024.

EXTENDED PRODUCER RESPONSIBILITY (GRI 306)

Commitment: Accurate, timely EPR reporting across markets.

Controls: Data QA, legal oversight, calendarized filings.

KPIs & 2025 targets: On-time filings %; data-quality score — target: 100% on time; ≥ 95% quality.

EMPLOYMENT (GRI 401) & PEOPLE/DIVERSITY (GRI 405)

Commitment: Stable, skilled, fair workforce; support for vulnerable groups (integrative workshop).

Controls: Equal-pay procedure, diversity provision, workforce planning, training.

KPIs & 2025 targets: Turnover %; time-to-fill; gender representation; training hours — target: turnover at/under internal threshold; maintain equal-pay compliance; development plans for key roles.

MARKET PRESENCE (GRI 202)

Commitment: Strengthen local value and fair market presence.

Controls: Local-spend tracking; wage benchmarks; leadership pipeline.

KPIs & 2025 targets: % local spend; entry-wage ratio; % senior managers hired locally — targets: maintain/improve ratios vs 2024.

GOVERNANCE & COMMUNITY (GRI 205/206/408/409/413)

Commitment: Zero tolerance for corruption; respect for human rights; constructive community interface.

Controls: Code of Business Conduct, training, third-party screening, grievance mechanisms, foundation and local initiatives.

KPIs & 2025 targets: Training coverage; incidents (0); supplier screenings %; community complaints/resolution time — targets: 100% coverage; 0 incidents; timely resolution of any grievances.

Monitoring and assurance: Progress is tracked monthly/quarterly via KPIs; significant issues trigger corrective actions. Internal audits, certification-body audits, and the statutory audit test effectiveness. Results, targets and any restatements are disclosed in this report and reviewed annually by the highest governance body.

TOPIC-SPECIFIC STANDARDS

GRI 201 ECONOMIC PERFORMANCE

BOMARK PAK d.o.o., Ludbreg
Financial statements
(All amounts in EUR)

STATEMENT OF COMPREHENSIVE INCOME			
	Note	2024.	2023
Income			
Income from sales	5	100.065.363	92.789.279
Other operating income	6	13.067.464	12.984.373
		113.132.827	105.773.652
Expenses			
Changes in the value of inventories of work in progress and finished goods		(245.115)	(234.977)
Costs of materials and services	7	(91.875.679)	(84.640.756)
Staff costs	8	(6.804.552)	(4.939.886)
Depreciation	14,15	(5.349.281)	(3.612.174)
Value adjustments	9	(539.517)	(1.279.816)
Other operating expenses	10	(4.986.664)	(6.649.839)
		(109.800.808)	(101.357.448)
Operating profit		3.332.019	4.416.204
Financial revenue	11	28.090	16.018
Financial expenses	12	(1.443.617)	(770.529)
Net financial expenses		(1.415.527)	(754.511)
Profit before taxation		1.916.492	3.661.693
Income tax	13	-	-
Profit after taxation		1.916.492	3.661.693
Other comprehensive income		-	-
Total comprehensive income for the year		1.916.492	3.661.693

Figure 5 - Income statement comparison 2024. to 2023.

GRI 201-1 DIRECT ECONOMIC VALUE GENERATED AND DISTRIBUTED

In 2024 we generated **€113.1m** in total income (sales plus other operating income), up **7.0%** from **€105.8m** in 2023. This growth reflects steady demand, stronger commercialization of our higher-performance ranges and continued operational improvements.

The value we generated was primarily distributed to suppliers of materials, energy and services, to our people, to lenders and to ongoing operations:

Suppliers (materials & services): Cash costs rose to €91.9m (from €84.6m), absorbing 81.2% of total income (2023: 80.0%). The increase mirrors higher volumes and input prices and is broadly in line with the expansion of our activity base.

Employees (wages & benefits): Staff costs were €6.8m (2023: €4.9m), or 6.0% of income (2023: 4.7%). The rise is consistent with an all-permanent workforce, skill development, and market adjustments.

Ongoing operations (depreciation and other operating expenses): Depreciation increased to €5.35m (from €3.61m), 4.7% of income (2023: 3.4%), reflecting recent investments coming on line (including the laboratory commissioned in Q4 2024). Other operating expenses decreased to €5.0m (from €6.65m), 4.4% of income (2023: 6.3%), as we realized efficiencies and tighter cost control. Impairments were €0.54m (2023: €1.28m).

Providers of capital (net finance costs): Net financial expense was €1.42m (2023: €0.75m), 1.25% of income (2023: 0.71%), mainly reflecting the interest-rate environment and our investment cycle.

Government and community: The income-tax line for both years is nil; any community investments are reported separately in our social disclosures.

After these distributions, **economic value retained—proxied by profit after tax—**was **€1.92m** in 2024 (2023: €3.66m). Retained value is reinvested to safeguard quality and resilience: energy management and on-site solar, laboratory validation and product performance, and continuous improvements in safety and efficiency. Overall, **2024 shows a larger value-creation base with a cost mix that reflects our growth and reinvestment priorities, alongside disciplined reductions in discretionary operating expenses.**

GRI 201-2 FINANCIAL IMPLICATIONS AND OTHER RISKS AND OPPORTUNITIES DUE TO CLIMATE CHANGE

Climate change affects our economics through both transition and physical channels. We manage these exposures within our ISO-certified Integrated Management System and through capital planning overseen by the Executive Team.

FINANCIAL RISKS

- **Energy price volatility & carbon cost pass-through (transition risk):** Electricity and gas are material inputs. Price spikes and supplier carbon costs can pressure margins. We mitigate with ISO 50001 energy management, procurement optimisation, and a large **on-site solar** plant that directly offsets grid purchases.
- **Supply-chain dependency (transition risk):** Decarbonisation and reformulation upstream (e.g., resins, additives) may affect availability and pricing. We use supplier ESG assessment, contractual clauses, and dual sourcing where feasible.
- **Insurance and financing (both risks):** Extreme-weather trends and transition exposure can influence premiums and borrowing costs; our energy strategy and ISO systems aim to keep risk metrics favourable.

PHYSICAL RISKS

- **Heat waves, storms, and grid interruptions:** These events can disrupt operations or logistics. We address this through **business-continuity plans**, preventive maintenance, and energy-resilience measures (on-site generation and operational scheduling).

FINANCIAL OPPORTUNITIES

- **Cost avoidance and stability from on-site renewables & efficiency:** Solar generation and process efficiency reduce purchased energy intensity and provide partial insulation from market volatility over the asset life.

- **Revenue and margin opportunities from product performance:** Quantum and other high-performance films help customers achieve load security with less material, supporting lower life-cycle impact and differentiating our offer.
- **License to operate and market access:** Robust energy and climate governance (ISO 50001, substantiated claims, supplier due diligence) supports participation in tenders with ESG requirements and can lower assurance costs.

2024 outcome and forward actions

In 2024 we did **not** observe climate-related effects that were **materially adverse** beyond normal market variability. We continued investing in energy efficiency, commissioned our laboratory to validate performance claims, and strengthened supplier ESG screening.

Conclusion: Climate-related risks are actively managed through energy strategy, product stewardship and supply-chain controls; at the same time, renewables, efficiency and performance-led products create tangible cost and revenue opportunities that support long-term financial resilience.

GRI 201-3 DEFINED BENEFIT PLAN OBLIGATIONS AND OTHER RETIREMENT

Bomark Pak does not operate a defined-benefit pension plan. All retirement-related obligations are limited to statutory contributions to Croatia's mandatory pension and health systems. The policy and amounts are disclosed in the audited financial statements.

GRI 201-4 FINANCIAL ASSISTANCE RECEIVED FROM GOVERNMENT

The Company's policy is to recognise any government grants (e.g., investment incentives) as deferred income and amortise them to profit or loss over the useful life of the related assets, in line with IAS 20. We did not receive any government loans, guarantees, tax holidays, or other extraordinary public assistance in 2024. Any grant balances and in-period amortisation, if applicable, are disclosed in the notes to the audited financial statements; none were individually or collectively material to our 2024 results.

GRI 202 MARKET PRESENCE

GRI 202-1 RATIOS OF STANDARD ENTRY-LEVEL WAGE BY GENDER COMPARED TO LOCAL

Scope and basis: Bomark PAK d.o.o., Ludbreg; gross monthly wages (“brutto”). Entry pay is role-based and gender-neutral under our formal equal-pay procedure..

Ratios (entry ÷ local minimum):

Women: 1.28 (≈ 128% of local minimum)

Men: 1.28 (≈ 128% of local minimum)

Because remuneration is linked to position, not person, the ratio is identical for women and men. Our workforce in 2024 was 100% permanent, which supports consistent application of wage policies across all new hires.

GRI 202-2 PROPORTION OF SENIOR MANAGEMENT HIRED FROM THE LOCAL COMMUNITY

Result for 2024: 100% of senior management were hired from the local community (Varaždin County).

Context: This reflects our single-site operating model and the emphasis on continuity, on-site presence, and community ties in leadership roles.

GRI 205 ANTI-CORRUPTION

GRI 205-1 OPERATIONS ASSESSED FOR RISKS RELATED TO CORRUPTION

We operate a single legal entity and site (Bomark Pak d.o.o., Ludbreg) under an ISO-based Integrated Management System. Corruption risk is assessed annually by the Legal/Compliance function with Executive oversight, focusing on sales, procurement, finance/treasury, and contracting. The assessment reviews exposure to conflicts of interest, facilitation payments, third-party intermediaries, and tendering. Risk controls include segregation of duties, dual approvals, contract templates with anti-corruption and COI clauses, and supplier due diligence on a risk basis.

In 2024, there was no high risk activity identified.

GRI 205-2 COMMUNICATION AND TRAINING ABOUT ANTI-CORRUPTION

POLICIES AND PROCEDURES

Our Code of Business Conduct prohibits bribery, kickbacks, facilitation payments, and improper advantages. The Code is communicated at onboarding, published on internal channels, and referenced in supplier/partner terms. Employees can raise concerns via Legal/Compliance or management, with non-retaliation assured. Targeted awareness is delivered to at-risk roles (e.g., sales, procurement, finance), and contract owners are briefed on required clauses and red-flag procedures.

GRI 205-3 CONFIRMED INCIDENTS OF CORRUPTION AND ACTIONS TAKEN

In 2024 there were no confirmed incidents of corruption, no legal actions against the company or employees for corruption, and no contracts with business partners were terminated for this reason. Allegations—if any—are handled under our investigation protocol by Legal/Compliance, with corrective actions and disciplinary measures available up to termination and reporting to authorities.

Summary: Bomark Pak maintains a prevent-detect-respond framework for corruption risk through policy, training, contractual safeguards, and an accessible reporting channel.

GRI 206 ANTI-COMPETITIVE BEHAVIOUR

GRI 206-1 LEGAL ACTIONS FOR ANTI-COMPETITIVE BEHAVIOR, ANTI- TRUST AND MONOPOLY PRACTICES

In 2024, **no legal actions** were brought against Bomark PAK for anti-competitive behavior, anti-trust, or monopoly practices; no fines, sanctions, or corrective orders were imposed.

Internal matters: no internal allegations or investigations related to competition law occurred in 2024.

Regulatory interface: we received no notices or inquiries from competition authorities in 2024.

GRI 301 MATERIALS

Bomark PAK manufactures LLDPE cast stretch films and paper cores. All input materials and finished products conform to technical specifications provided to customers. Building on our 2023 disclosure, we have fully implemented Industry 4.0 traceability across production: for every batch we can identify the exact origin of the raw materials, the machine and settings used, and the complete sequence of in-process tests attached to the production order. In 2024 we commissioned our laboratory (Q4) to strengthen formulation control, validate performance, and accelerate material development toward lower-impact, high-efficiency products.

GRI 3011 MATERIALS USED BY WEIGHT OR VOLUME

We manage materials through ERP issues and batch closeouts, distinguishing **nonrenewable inputs** (virgin and recycled polyolefin resins, additives/masterbatches) from **renewable inputs** (paper/board for cores and selected packaging elements). The detailed materials balance by category (renewable vs. Non-renewable and by family: polymers, additives, paper/board) is maintained internally and is available upon request.

GRI 301-2 RECYCLED INPUT MATERIALS USED

Our strategy combines internal post-industrial recycling (PIR) and controlled procurement of post-consumer recycled (PCR) grades, while safeguarding load-security and product integrity. We operate in-house recycling to return clean process trim and qualifying scrap to production under defined recipes; in parallel, we purchase certified PCR from vetted suppliers. Consistent with best practice, the recycled-input indicator we disclose focuses on PCR and external PIR (to avoid double-counting internal regrind) expressed in tonnes and as a % of total material input. Throughout 2024 we invested in formulation trials to raise the feasible recycled share without compromising performance, recognizing that for certain applications the lowest-impact solution is achieved by using less material per pallet and ensuring full recyclability, rather than maximising nominal recycled content at the expense of strength or film efficiency.

GRI 301-3 RECLAIMED PRODUCTS AND THEIR PACKAGING MATERIALS

Our products enter diverse customer logistics chains where end-of-life management is typically organized by customers or their waste partners. We therefore do not operate a producer-led take-back scheme at scale and report no reclaimed-volume percentage for 2024. Instead, our approach is to:

- Design for recyclability (mono-material PE films) and publish application guidance that helps customers achieve target containment with less film;
- Support customers in meeting Extended Producer Responsibility obligations across EU markets by providing material data and documentation; and
- Prepare closed-loop pilots with selected partners where legal, quality and hygiene conditions allow (e.g., segregated post-industrial film streams).

Governance and assurance: Material stewardship is integrated into our ISO 9001/14001/50001 system, supported by supplier qualification (we require environmental management systems from our European suppliers in critical categories), incoming-goods controls, recipe governance for recycled content, and waste-segregation procedures verified through licensed operators. The laboratory now provides an additional layer of assurance on formulation stability and performance claims as we expand the use of recycled inputs and further optimize film efficiency.

GRI 302 ENERGY

Bomark PAK operates in an energy intensive industry (castfilm extrusion and conversion) where electricity is the dominant energy input. Energy efficiency, process optimisation and secure supply are therefore core to our operating model. Energy management is embedded in our ISO 50001:2018 system and integrated with production planning, maintenance and capital investment decisions. Forklifts are fully electric; liquid fuels are limited to a small fleet of service vehicles.

GRI 3021 ENERGY CONSUMPTION WITHIN THE ORGANISATION

Available upon request.

GRI 3023 ENERGY INTENSITY

Available upon request.

GRI 3024 REDUCTION OF ENERGY CONSUMPTION

Available upon request.

GRI 302-5 REDUCTIONS IN ENERGY REQUIREMENTS OF PRODUCTS AND SERVICES

Downstream, our product stewardship aims to reduce energy and material needed per pallet wrapped. The Quantum range and the 2024 laboratory enable validated film recipes and machine-setting guidance that achieve the required load security with less film and fewer

rewraps, lowering customer-side energy and waste. We will formalise this indicator in 2025 by reporting typical film mass per pallet (before/after optimisation) for representative customer applications.

Governance and assurance: Energy performance is set and reviewed through ISO 50001 energy reviews, with actions captured in the Integrated Management System. Data traceability (meters, invoices) and change control for settings and recipes support assurance. The in-house **Legal Department** monitors compliance obligations (energy, environment), and top management reviews progress in management-review cycles.

GRI 303 WATER AND EFFLUENTS

GRI 303-1 INTERACTIONS WITH WATER AS A SHARED RESOURCE

Bomark Pak uses water primarily as a **thermal medium**. Closed-loop circuits (water with antifreeze) cool extrusion and conversion lines; a similar loop supports the plastic-recycling process. These loops are recirculating and sealed, so water does not contact product and process demand is low and predictable. In 2024 all withdrawal came from the municipal network, ensuring consistent quality, traceability and regulatory alignment.

GRI 303-2 MANAGEMENT OF WATER-DISCHARGE RELATED IMPACTS

Water stewardship is integrated into our ISO 14001/50001 system. Controls include: secondary containment for coolant tanks, preventive maintenance and leak detection, clearly labelled dosing points, and documented change-out/hauling of spent coolant by licensed contractors. We **do not discharge industrial process water to surface waters**. Sanitary wastewater—and any routine equipment blowdowns—are routed to the **municipal system** under applicable conditions. No water-related non-compliance or significant spills occurred in 2024.

GRI 303-3 WATER WITHDRAWAL

- **Total withdrawal (2024): 4,307 m³**
- **Sources (2024): 100% municipal; 0 m³ from on-site/groundwater.**

GRI 303-4 WATER DISCHARGE

- **Destination:** municipal sewer.
- **Industrial discharges:** none to surface waters; closed-loop cooling prevents routine process-water generation. Any maintenance-related blowdowns follow the municipal utility's requirements and are logged.

GRI 303-5 WATER CONSUMPTION

Given the **closed-loop** nature of cooling, **consumptive use is de minimis** (limited to occasional losses during maintenance). Consumption is tracked as *withdrawal minus measured discharge/returns* and reviewed in the ISO 50001/14001 programmes. Our 2025 focus is to maintain low absolute use and improve **m³ per tonne** intensity versus 2024 while sustaining compliance with municipal conditions.

Summary: In 2024 we operated entirely on **municipal water**, with **4,307 m³** withdrawn, **no industrial discharges to surface waters**, and robust controls around recirculating cooling loops used in extrusion and recycling. This reflects the transition from the mixed-source setup referenced in 2023 to a unified, higher-assurance configuration.

GRI 305 EMISSIONS

Scope & method: We apply the GHG Protocol (operational control). Scope 2 is reported market-based; location-based equals market-based for 2024. Boundary: Bomark PAK d.o.o., Ludbreg. Activity data come from ISO 50001 meters/invoices; PV output is from the plant SCADA.

GRI 305-1 DIRECT (SCOPE 1) GHG EMISSIONS

Available upon request.

GRI 305-2 ENERGY INDIRECT (SCOPE 2) GHG EMISSIONS

Available upon request.

GRI 305-3 OTHER INDIRECT (SCOPE 3) GHG EMISSIONS

Available upon request.

GRI 305-4 GHG EMISSIONS INTENSITY

Available upon request.

GRI 305-5 REDUCTION OF GHG EMISSIONS

Available upon request.

GRI 305-6 ODS & 305-7 OTHER AIR EMISSIONS

Available upon request.

GRI 306 — WASTE (FY 2024)

Context and scope: Waste at Bomark Pak d.o.o. (Ludbreg) arises mainly from film start-up trim, off-spec reels, packaging, and routine maintenance. Management is embedded in our ISO 14001/9001/50001 system; licensed contractors handle external treatment. We also run an Operation-Clean-Sweep-style programme to prevent pellet/flake loss.

GRI 306-1 WASTE GENERATION AND SIGNIFICANT IMPACTS

Our significant waste-related impacts are material inefficiency (scrap) and the risk of misclassification/mistreatment. These are mitigated through recipe governance, line set-up standards, closed-loop regranulation, segregation by stream, labelled storage, and contractor qualification.

GRI 306-2 MANAGEMENT OF SIGNIFICANT WASTE-RELATED IMPACTS

Controls include weighbridge/manifest reconciliation, audits of waste partners, spill kits and drain protection, and CAPA for any non-conformities. Internal regranulation returns clean process scrap to production under defined recipes; non-recyclable residues are minimized.

GRI 306-3 WASTE GENERATED

- **Total waste (2024): 3,622 t**
- The profile is overwhelmingly **non-hazardous** polymer scrap and packaging. **Minor hazardous** fractions (e.g., maintenance residues, waste oils/coolants, filters) are managed by licensed operators; volumes are de minimis.

GRI 306-4 WASTE DIVERTED FROM DISPOSAL

- **Recycled/recovered: ~3,617.7 t (99.88% of total)**
Routes: in-process regranulation and external material recycling; small shares via recovery where applicable.

GRI 306-5 WASTE DIRECTED TO DISPOSAL

- **Disposed: ~4.35 t (0.12% of total)**

Only residual, non-recyclable fractions are landfilled or incinerated without energy recovery in line with permits.

Upstream/downstream interface. Upstream, we work with suppliers on packaging minimisation and returnable options where feasible. Downstream, mono-material PE designs and validated application guidance help customers achieve load security with **less film**, reducing waste at use-phase sites and supporting recyclability and EPR reporting.

2025 actions and targets.

- Maintain diversion $\geq 99.8\%$
- **Zero pellet-loss incidents**; 100% critical drains protected; 100% relevant staff trained.

GRI 307 ENVIRONMENTAL COMPLIANCE

Bomark Pak manages environmental obligations through an ISO-certified Integrated Management and oversight by our in-house Legal Department. A maintained legal register, permit calendar, and internal audits ensure conformity across waste management, municipal water supply/discharge, air/refrigerants, and hazardous-waste handling. Contractor compliance is verified via licenses and manifest reconciliation; any deviations would trigger corrective and preventive actions (CAPA) and, where required, notification to authorities.

2024 outcome (GRI 307-1): There were **no instances of non-compliance** with environmental laws or regulations: **no fines, sanctions, notices of violation, or administrative/judicial proceedings**. External surveillance audits and routine inspections supported this result.

Continuous improvement. For 2025 we will keep the quarterly legal-register review cadence, refresh role-specific compliance training, and continue supplier/contractor oversight to sustain performance at **zero non-compliance**.

GRI 401 EMPLOYMENT

Scope: Bomark Pak d.o.o.; workforce is 100% permanent (no agency/fixed-scope workers). Year-end headcount 292; hours-based average headcount 275 (harmonized denominator).

GRI 401-1 NEW EMPLOYEE HIRES AND EMPLOYEE TURNOVER (HARMONIZED TO AVERAGE HEADCOUNT)

a) New hires (number and rate), by segment

Total: 79 | Hire rate (avg-basis): 28.73% ($79 \div 275$)

Age: ≤ 30 = 29;

30–50 = 42;

>50 = 8

Gender: Men 71; Women 8

Region (county): Varaždinska 61; Koprivničko-križevačka 18

b) Departures (number and rate), by segment

Total: 11 | Departure rate (avg-basis): 4.00% ($11 \div 275$)

Age: ≤ 30 2; 30–50 9; >50 0

Gender: Men 10; Women 1

Region (county): Varaždinska 9; Koprivničko-križevačka 2

GRI 401-2 BENEFITS PROVIDED TO FULL-TIME EMPLOYEES

The Company provides a structured package of benefits and recognition programs to support employee wellbeing and reward performance. Unless otherwise noted, these benefits are available to eligible employees in accordance with local law and internal policy:

- **Seasonal and holiday bonuses:** Holiday allowance, plus **Christmas** and **Easter** bonuses.
- **Family support:** One-time financial support for the birth of an employee's child; occasional gifts for employees' children.

- **Performance recognition:** Monetary awards linked to work results.
- **In-kind benefits:** Gifts in kind, including team-building events.

Administration of these programs follows documented internal procedures, with eligibility, payment timing, and taxable treatment determined by applicable legislation and Company policy.

GRI 401-3 PARENTAL LEAVE

Entitled: 25 (Men 21; Women 4)

Took leave: 13 (Men 9; Women 4)

Returned in 2024 after leave ended: 11 (Men 7; Women 4)

Observed return-to-work rate: Women 100% (4/4); Men 77.8% (7/9);

Total 84.6% (11/13)

Still employed 12 months after return: 11 (Men 8; Women 3)

To harmonize indicators across the report, we calculated GRI 401-1 rates using the 2024 average headcount (275). For reference, the HR system also reports: hire rate 25.32% and departure rate 3.53% (internal denominator), and—on a year-end basis (292)—these would be 27.05% and 3.77% respectively.

GRI 403 OCCUPATIONAL HEALTH & SAFETY

Management & coverage: OHS is governed by our ISO 45001 system within the Integrated Management System. All employees are covered (we had no agency or fixed-scope workers in 2024). Worker participation is formalized through the OHS Committee and open reporting.

GRI 403-9 WORK-RELATED INJURIES

Hours worked: 586,171

Recordable injuries: 12, all classified as **light** (first-aid only) with **no lost time**

By gender: **9 men, 3 women**

Fatalities: 0

Lost-time cases: 0 (LTIFR = 0)

TRIR (per 200,000 h): ~4.09

Severity rate (lost days/200,000 h): 0

GRI 403-10 WORK-RELATED ILL-HEALTH

Cases: 0 (including 0 fatalities due to ill-health)

Focus for 2025. Targeted controls on highest-exposure tasks, strengthened near-miss quality, and a reduction in TRIR below the 2024 baseline while maintaining **zero** fatalities, **zero** lost-time injuries, and **zero** work-related ill-health.

GRI 405 DIVERSITY AND EQUAL OPPORTUNITY

We recruit, promote and reward on merit under a formal Equal-Pay Procedure and a Diversity & Inclusion provision in our Integrated Management System. Employment is 100% permanent; there were no agency or fixed-scope workers. We also operate an integrative

workshop that provides adapted jobs for persons with disabilities, applying the same safety and conduct standards as for all employees.

GRI 405-1 DIVERSITY OF GOVERNANCE BODIES AND EMPLOYEES

Reporting basis is **year-end headcount** (Bomark PAK d.o.o., Ludbreg).

- **Workforce: 292 employees — 53 women and 239 men ($\approx$ 18.2% women; 81.8% men).**
- **Highest governance body: 0% women.**
- **One level below the governance body: 33% women.**

(If required for full GRI tabulation, we can add the age-group breakdown for employees and governance once HR extracts those counts.)

GRI 405-2 RATIO OF BASIC SALARY AND REMUNERATION OF

WOMEN AND MEN

Base pay is **role-based and gender-neutral**; salary bands are identical for equivalent positions. At **entry level**, the ratio of women's to men's standard basic pay is **1.00** (see GRI 202-1). Variable components (e.g., project bonuses) are awarded against objective criteria and reviewed for parity.

GRI 408 CHILD LABOR

Policy and governance: Bomark Pak categorically prohibits child labor. Our Code of Business Conduct, Croatian labor law, and the principles of ILO Conventions 138 and 182 guide employment and sourcing. Compliance is embedded in the ISO-based Integrated Management System and overseen by the in-house Legal Department. HR verifies age at hiring (government ID, personnel records) and site access is controlled.

GRI 408-1 OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK

Our single operation in Ludbreg, Croatia is in a low-risk jurisdiction; no company operations were identified as being at risk of child labor in 2024. In the supply chain, we apply risk-based due diligence: supplier declarations (e.g., REACH/CLP packs, policy statements), and qualification of strategic partners (polymers, paper, logistics).

Screening in 2024 identified no suppliers with confirmed or likely child-labor risk requiring escalation.

Incidents and remediation: There were no allegations or confirmed cases of child labor in 2024 involving Bomark Pak or its suppliers.

GRI 409 FORCED OR COMPULSORY LABOR

Policy and governance: Bomark Pak prohibits all forms of forced or compulsory labor. This commitment is codified in our Code of Business Conduct and implemented through our ISO-based Integrated Management System. Employment at the Company is 100% permanent and voluntary; we do not use agency or fixed-scope workers. We forbid retention of identity documents, deposits, or recruitment fees; overtime is consensual; and employees may terminate employment in accordance with Croatian law. The in-house Legal Department oversees compliance and investigates any concerns under a non-retaliation framework.

GRI 409-1 OPERATIONS AND SUPPLIERS AT SIGNIFICANT RISK AND DUE DILIGENCE

Our single operation in Ludbreg, Croatia is in a low-risk jurisdiction; we identified no operational areas at risk in 2024. Supply-chain due diligence is risk-based and focused on higher-leverage categories—polymers and additives, paper/board, logistics, and waste contractors. Contract terms include explicit prohibitions on forced labor, audit/termination rights, and documentary requirements (e.g., right-to-work controls, policy statements). New suppliers in at-risk categories are screened at onboarding; strategic suppliers are periodically re-assessed.

2024 outcome: We recorded no allegations and no confirmed cases of forced or compulsory labor in our operations or supply chain, and we did not suspend or terminate any supplier relationships for this reason.

GRI 413 LOCAL COMMUNITIES

Policy and governance: Bomark Pak operates in an established industrial zone in Ludbreg and treats the local community as a core stakeholder. Community impacts and engagement are managed within our ISO-certified Integrated Management System (notably ISO 14001 and 45001) and overseen jointly by Operations, HSE and the in-house Legal/Compliance function.

Engagement and dialogue: We maintain multiple, routine channels: direct contact with municipal services; our redesigned website; active Facebook and LinkedIn pages (with timely responses by the marketing team); structured touchpoints with customers and suppliers and open e-mail. Internally, noticeboards and the intranet support two-way communication; externally, formal statements are issued when needed.

Community programs and inclusion: Our integrative workshop provides adapted employment for persons with disabilities under the same safety and conduct standards as the rest of the plant. Through our foundation and sponsorships, we support local social and educational initiatives; employment and development opportunities are offered locally, and services are procured from local providers where feasible.

Impact management: Potential local impacts—traffic peaks, noise, emergency preparedness—are managed via ISO controls: preventive maintenance, housekeeping and drain protection, contractor requirements, and coordination with emergency services. Cooling is closed-loop; there are no process discharges to surface waters. Any concerns raised by residents or partners are recorded, investigated and closed with corrective actions where warranted.

2024 outcome: We recorded no substantiated community complaints and no significant negative impacts on local communities.

GRI 414 SUPPLIER SOCIAL ASSESSMENT

Policy and governance: Social due diligence is embedded in our sourcing for high-leverage categories—polymers and additives, paper/board for cores, logistics and carriers, and contracted services such as waste handling. Our contracts require adherence to the Code of Business Conduct and to applicable labor standards (no child or forced labor, non-discrimination, fair working hours and pay, safe working conditions, freedom of association), plus right-to-audit and corrective-action clauses. The in-house Legal Department maintains standard terms and supports Procurement in escalations.

GRI 414-1 SCREENING APPROACH

New suppliers undergo risk-based screening at onboarding. At-risk categories must provide documentary evidence (policy statements, legal permits, OHS arrangements, where relevant ISO 14001/45001, REACH/CLP documentation for chemical inputs, FSC/PEFC for paper). Low-risk service providers are screened proportionately (policy acknowledgement and legal compliance confirmations). Strategic suppliers are periodically re-assessed; findings are tracked in a register with due dates for closure.

GRI 414-2 NEGATIVE IMPACTS AND ACTIONS

In 2024 we did not identify any severe, confirmed social impacts in the supply chain and did not terminate any supplier relationships on social-standards grounds. Where documentation gaps or minor findings arose (e.g., outdated certificates, induction and PPE records at service providers), we issued corrective-action plans with defined deadlines and verified completion. No fines or authority actions were reported to us by suppliers for social issues during the year.

Controls that make this effective:

- Standard contract clauses covering labor standards and audit/termination rights.
- Onboarding checklist and vendor-master flags (risk tier, documents on file, next review date).
- Contractor induction and site rules for any on-site work (PPE, supervision, emergency procedures).

GRI 416 CUSTOMER HEALTH AND SAFETY

GRI 416-1 ASSESSMENT OF THE HEALTH AND SAFETY IMPACTS OF PRODUCT CATEGORIES.

Customer health and safety is designed into our products and verified at batch level. All raw materials used for our LLDPE cast stretch films are sourced with health-and-safety certificates and supplier declarations confirming compliance with applicable regulations; our Legal/QA teams retain the documentation and control changes. Testing is performed in-house: every production batch is independently tested before release against defined performance and safety criteria (e.g., mechanical properties relevant to load security and safe handling). Our Industry 4.0 software provides full traceability—linking the final product to materials, machines, process parameters, and the personnel involved—enabling rapid, targeted investigations and continuous improvement. New or modified products undergo formal risk assessment, change control, and approval prior to commercialization.

GRI 416-2 INCIDENTS OF NON-COMPLIANCE CONCERNING THE HEALTH AND SAFETY IMPACTS OF PRODUCTS AND SERVICES

In 2024 there were no regulatory non-compliances and no product recalls related to customer health and safety. Complaint analysis shows that all issues reported in 2024 were logistics-related (delivery problems); none concerned the intrinsic quality or safety of the delivered product. Each case was documented, investigated to root cause, and closed with corrective actions (e.g., carrier handling, packaging or routing adjustments).

GRI 417 MARKETING AND LABELING

GRI 417-1 PRODUCT AND SERVICE INFORMATION AND LABELING

We require clear, accurate, and verifiable information for all product families. Technical Data Sheets (TDS) describe composition, intended use/limitations, key performance properties (e.g., containment force, elongation, puncture resistance), handling, and recyclability guidance for mono-material PE films. Environmental claims undergo pre-clearance by Legal/QA. Labeling and web content are governed by a change-control workflow (author → reviewer → Legal/QA sign-off), and versioned documents are controlled in our IMS. The 2024 website redesign consolidated product pages added sustainability explanations and improved access to TDS and contact channels.

GRI 417-2 INCIDENTS OF NON-COMPLIANCE CONCERNING

PRODUCT AND SERVICE INFORMATION AND LABELING

In 2024 there were no incidents of regulatory non-compliance related to product information or labeling and no product withdrawals or corrective notices for labeling reasons.

GRI 417-3 INCIDENTS OF NON-COMPLIANCE CONCERNING

MARKETING COMMUNICATIONS

Marketing communications follow our Code of Business Conduct and legal requirements (truthful, non-misleading, substantiated). Content for sales materials, website, and Facebook/LinkedIn is reviewed by Marketing and Legal/QA before publication; evidence for claims (e.g., lab data) is retained and **available on request**. In 2024 we received no substantiated complaints about misleading marketing or green claims and no enforcement actions from authorities.

GRI 418 CUSTOMER PRIVACY

GRI 418-1 SUBSTANTIATED COMPLAINTS AND DATA LOSSES

In 2024 we recorded zero substantiated complaints regarding breaches of customer privacy and no reportable losses of customer data. All events and alerts are logged and tracked; none met the GRI threshold in the reporting year.

Policy, governance, and controls:

Customer and partner information is governed by our ISO 27001 Information Security Management System and GDPR framework. Processing activities, lawful bases, and retention are documented; third-party processors operate under Data Processing Agreements. Access to customer identifiers is role-based and credential-gated—identifiers sit behind a secure login portal and are not reachable without valid login data.

Operational practice and monitoring:

All security-relevant activity is logged in our information-security software. If anomalous behaviour suggests a breach or leak, administrators are automatically notified, enabling rapid triage, containment, root-cause analysis, and—where the GDPR threshold is met—timely notification to authorities and affected parties. Production and laboratory systems that may reference customer identifiers are access-restricted; changes to privileges are approved and recorded. Staff in scope complete periodic privacy/security training with acknowledgments retained in the ISMS.