

Sustainability *REPORT*

2025



For us, *responsibility* is not just a word, but measurable actions.



We have always been aware of our responsibility towards the environment and climate, as well as towards society and future generations – and we continue to be so today. That is why we continue to strive for climate-friendly processes and a clear vision for the future, without losing sight of the bigger picture. Out of conviction.

On the following pages, we show the standards we set in our key areas of responsibility. Transparency and clear communication are essential in this regard. Greenwashing has no place in our organisation

You are reading our first sustainability report. Although, as a medium-sized company, we are not currently obliged to produce a sustainability report due to our size, it is very important to us to report voluntarily and transparently on our activities in the environmental, social and responsibility areas. Sustainability is deeply rooted in our corporate culture and is part of our DNA.

Our goal is clear: we don't just want to keep pace, we want to lead the way – with credible measures, measurable successes and open dialogue with all our stakeholders. Because we firmly believe that responsibility does not end at the factory gates.

Owner & Managing Director
Mag. Thomas Riemer

Owner & Managing Director
Christian Moser

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General *INFORMATION*

As one of Europe's leading manufacturer of paper products, we have been combining the strengths of Format Werk GmbH in Austria and Staufen Premium GmbH in Germany since 2018. This merger enables us to drive innovation and offer our customers reliable solutions across all stages of the supply chain.

General Information

For this sustainability report, Format Productions applies the comprehensive module of the VSME standard (Comprehensive). In doing so, we underline our commitment to disclosing relevant information in a structured and comprehensible manner in line with responsible corporate governance. To round off the content and close any information gaps, selected data points have been supplemented by requirements from the European Sustainability Reporting Standards (ESRS) and the Global Reporting Initiative (GRI) – wherever they add value to the content.

The numbering of the headings serves to improve the readability and structure of the report and does not reflect the numbering used by VSME.

Format Productions was launched in 2025 as a joint corporate brand of Format Werk GmbH (Austria) and Format Staufen GmbH (Germany). The strategic realignment serves to pool resources more effectively, exploit group-wide synergies and position the company for the future on the European market.

Under the new name, both companies operate together as a powerful unit, while continuing to maintain independent operational structures.

The uniform external image under Format Productions not only stands for coordinated ESG standards and a shared understanding of sustainability, but also for efficient processes, innovation and quality across locations.

This ESG report has been consolidated for both parts of the company and thus reflects the sustainability performance of the entire organisation under the umbrella of Format Productions.

Reporting Information

Applied report option	Comprehensive
Report format	consolidate
Omitted information	none
Reporting period	01.01.2024 - 31.12.2024
Initial or follow-up report	Initial report
Sustainability certifications or labels	<ul style="list-style-type: none"> • Blue Angel • Austrian Ecolabel • EU Ecolabel • Nordic Swan

Business model and strategy

Format Productions is one of Europe's largest manufacturers of paper products, with production sites in Gunkskirchen, Austria, and Wurmlingen, Germany. Our goal is to be a pioneer in sustainable paper solutions, combining economic success with environmental responsibility. Our product portfolio includes notebooks, pads, drawing materials and business books, almost all of which are certified with recognised environmental labels such as the Blue Angel, the EU Ecolabel or the Austrian Ecolabel.

Format Productions sells its products under its own brands Formati, [OE], premio, Style, Contura, papique, advanced, VIVIT and Lumart, and also produces private labels for well-known European retailers. Distribution is carried out via wholesalers, B2B platforms, retailers and online providers, but not directly to end customers.

With an in-house production rate of over 90%, the majority of value is added at the company's own production sites in Gunkskirchen and Wurmlingen. This covers all steps – from paper processing and printing to assembly and packaging. The high level of vertical integration makes it possible to directly control product quality, environmental standards and social responsibility along the entire production chain.

Format Productions consistently pursues a strategy focused on sustainability and regionality, particularly in its procurement. Currently, around 95% of the materials used, including paper, envelope cardboard, labels, inks and packaging materials, come from suppliers within Europe. The vast majority of these are based in Austria or Germany. This close cooperation with regional partners not only ensures short transport routes and stable supply chains, but also better control over ecological and social production standards.



Format Productions Vision

Our company develops and offers a wide and deep variety of paper goods ranges, indeed entire worlds of individually tailored branded products, with deep ecological roots worldwide.

Tailored to a diversity of people and their needs. The urge to jot things down, to organise step by step, to create artistically, to design creatively, the desire to draw, craft, plan, the need to practise and so much more! We develop and supply tailored paper products for anyone who simply needs to put something down on paper.

Because we recognise the needs of groups of people like no one else. We develop products with them, for them. We are famous throughout Europe and known worldwide for this.

We go one step further, especially in our core business of educational products. As a joint venture, we combine expertise in all materials that promote education. As a home for education-promoting brands, we have a long-standing reputation throughout Europe. Our future is important to us. We want to give children opportunities and hand them over a beautiful planet. We stick together, develop and promote the future.

Responsibility & *CONTROL*

of sustainability in business

Responsibility for the sustainable development of our company lies at the highest level: management and owners jointly bear overall strategic responsibility. As the highest governing body, they develop and steer the company's purpose, guidelines, sustainability strategy and goals. The involvement of management and owners in the materiality analysis underscores the high priority given to sustainability at the management level.

For operational implementation, a company-wide, interdisciplinary sustainability team was established in 2024. It coordinates measures along the ESG priorities, supports processes in all areas and acts as a central point of contact for internal concerns relating to sustainability.

Sustainability should be understood, established and practised in all areas of the organisation and at all hierarchical levels.

It is therefore essential to ensure that awareness is raised throughout the company and that all employees are made aware of the sustainability goals and measures. In particular, employees with personnel responsibility are required to actively promote sustainability and set an example.¹

The management bears overall responsibility for sustainability-related issues within the company and is also actively involved in key processes. It continuously monitors the implementation and progress of measures and projects that have been initiated, particularly in the context of regular management meetings. In addition, it reviews the further development of sustainability goals on an annual basis.

Our *WAY*

100%
consistent

Our approach to sustainable production is based on three pillars: many years of expertise in paper processing, consistent environmental management, and future-oriented innovations and investments.

This combination enables us not only to optimise our own environmental footprint, but also to offer our customers sustainable solutions that strengthen their brands and make their businesses future-proof.



Certifications & *ENVIRONMENTAL LABELS*

as strategic sustainability elements

We are committed to a transparent, credible approach to sustainability – supported by external, government-recognised environmental certifications. These not only serve to ensure transparent communication with customers, but also form a binding basis for ecological product development and supply chain decisions. They are an integral part of our product policy and are used where they make sense in terms of content and product specifics.

The following eco-labels are used in our brand range and reflect our high ecological standards:

Blue Angel: The Blue Angel guarantees products made from 100% recycled paper and assesses resource conservation, freedom from harmful substances and product quality. The label enjoys high consumer confidence with over 90% awareness in Germany. Awareness of the label is also growing in other countries. It is increasingly being used as a criterion for the sustainability of products in public tenders.

Austrian Ecolabel: In addition to assessing various environmental impacts throughout the entire product life cycle, the government-approved seal also covers social and qualitative criteria.

EU Ecolabel: The official, harmonised eco-label of the European Union focuses on energy efficiency, emission prevention, recyclability and sustainable raw materials.

Nordic Swan: Scandinavia's leading eco-label contains strict requirements regarding resource conservation, energy consumption, circular economy and chemical safety.

All of the certifications mentioned have been independently verified and meet the highest international standards. They make a key contribution to the reliability of our sustainability claims and serve as a guide for consumers and trading partners in an increasingly complex market environment.

The selection, verification and integration of eco-labels is carried out in close coordination between product management, purchasing and the sustainability team – and is regularly evaluated as part of internal consultations.



Practices, strategies, *INITIATIVES*

for the transition to a more sustainable economy

Sustainability is firmly anchored in our structures and processes. Ecological, social, and ethical aspects are an integral part of our operational practices and are systematically taken into account through clearly defined guidelines, work instructions, and processes. These guidelines are regularly reviewed, adjusted as necessary, and actively communicated within the organization. The following overview presents key internal documents that specifically illustrate our sustainable actions in the areas of environment, social, and governance and make existing concepts transparent:

- Code of Conduct
- Work instructions for preventing fraud
- Policy on Gifts and Invitations
- Guideline for official controls
- Antitrust Law Directive
- Work instruction: CSR information for new employees

Declaration of commitment to principles and conduct

Acting responsibly is part of our identity. Our declaration of commitment is based on international standards such as the UN Declaration of Human Rights, the ILO Core Labor Standards, and the UN Guiding Principles on Business and Human Rights.

Our Code of Conduct (CoC) sets out binding rules on key ESG issues: human rights, fair working conditions, environmental responsibility, integrity, and anti-discrimination. It applies to all employees and business partners and is available to the public at: www.format-productions.com/coc_eng

We are committed to the precautionary principle, continuously analyze human rights and environmental risks, and pay particular attention to vulnerable groups such as children, supply chain workers, and affected communities.

Throughout our supply chain, we focus on transparency, fair conditions, and voluntary compliance with the EU Regulation on deforestation-free sourcing (EUDR). Our products have multiple environmental certifications (Blue Angel, Austrian Ecolabel, EU Ecolabel, Nordic Swan).

A climate target for validation by the Science Based Targets initiative (SBTi) was submitted in 2024; the roadmap is available at www.format-productions.com/en/environment/

The principles are strategically anchored, apply across the entire group, and are communicated through training courses, supplier contracts, ESG reports, and our website—for active responsibility and maximum transparency.

Reporting system and internal dialogue options

It is important to us that employees and external stakeholders have the opportunity to actively participate in the implementation of responsible business practices—both through consultation and through feedback or reports.

Internal guidelines, instructions, and a trained sustainability team are available to provide information and support on ethical or sustainability-related issues. Employees are made aware of relevant topics through regular training sessions (e.g., on ESG strategy, the Code of Conduct, and supply chain due diligence) and can seek direct advice if they are unsure about anything.

The group has implemented a digital whistleblowing system for the anonymous reporting of concerns or potential violations. This system meets the requirements of the EU Whistleblower Directive and is freely accessible to all employees and external partners. It enables confidential communication with the compliance office, regardless of hierarchies. Access is via the website at <https://formatwerk.iwhistle.de/en>. Accompanying training on how to use the system has been rolled out company-wide.

An anonymous mailbox is also available to all our employees for direct internal dialogue. This serves as a low-threshold medium for suggestions, improvement proposals, complaints, or personal concerns and is evaluated regularly. Through this combination of personal counseling, structured training, and anonymous reporting systems, we ensure that reports are taken seriously and systematically processed—in the spirit of an ethical and adaptive company.

Compliance with laws and regulations

We are committed to full compliance with all applicable legal and regulatory requirements at all locations. Legal compliance is firmly anchored in our corporate culture and is ensured through structured compliance management.

The core of our system consists of:

- A binding Code of Conduct (CoC) for employees and business partners
- Internal guidelines and training on anti-corruption, antitrust law, environmental law, occupational safety, and human rights due diligence
- Ongoing updates by management in collaboration with external experts

Our guidelines are based on EU labor and environmental law, the CSRD, the EUDR, and the Supply Chain Due Diligence Act (SCDDA), among others.

No reportable law violations were identified in 2024. Internal audits and the whistleblower system did not reveal any relevant incidents. Minor administrative deviations were documented and rectified.

Compliance is continuously monitored through internal audits, feedback channels, and external audits (e.g., environmental or data protection certifications).

Our goal is to systematically comply with legal requirements, identify risks at an early stage, and act responsibly—in line with our ESG principles.



Stakeholder analysis & *DIALOGUE FORMATS*

We consider stakeholder dialogue to be an integral part of responsible corporate governance. With the help of the stakeholder analysis conducted in 2024, the systematic involvement of relevant stakeholders was further deepened, creating a solid basis for the strategic development of ESG activities.

The following main stakeholder groups were identified in the course of the analysis:

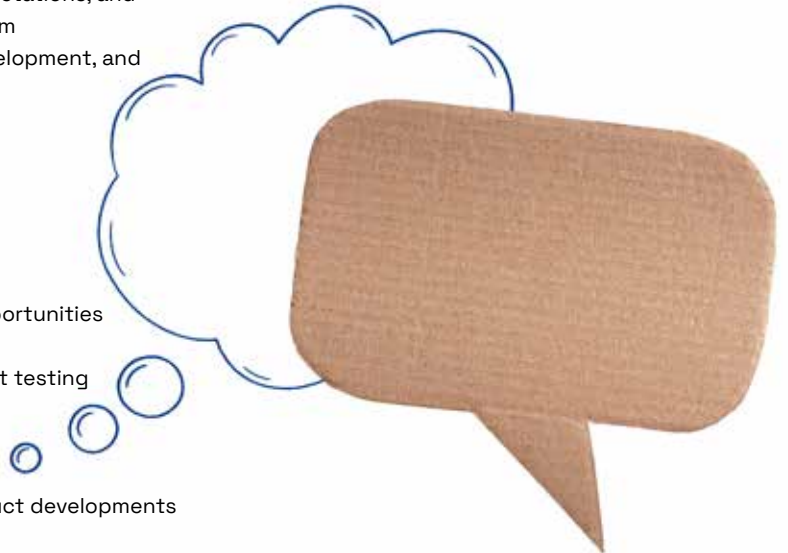
- Employees at all locations and in all functional areas
- Customers and trading partners in Austria, Germany and abroad
- Teachers and educational institutions as key users
- Parents and students as end users
- Suppliers and production partners
- Public institutions, NGOs, certification institutes
- Professional public (e.g., through industry events)

The aim of this integration is to identify relevant topics, expectations, and impulses for change at an early stage and to incorporate them in a structured manner into strategy processes, product development, and sustainability management.

Communication and dialogue with stakeholders take place via various channels and formats:

- Direct communication in schools through school visits, sample packages, information folders, and feedback opportunities
- Regular presence at trade fairs (e.g., Interpädagogica) with direct exchange and product testing
- Digital communication platforms:
- Formati blog with experience reports and application tips
- LinkedIn for industry news, sustainability topics, and product developments
- Customer feedback via sales and customer service
- Employee participation via mailbox system, team dialogues, and training courses
- Supplier dialogue via regular audits and coordination on environmental and social standards

The insights gained from ongoing stakeholder communication will be regularly incorporated into updates to our materiality analysis and form a sound basis for prioritizing ESG issues and measures.



Materiality *ANALYSIS*

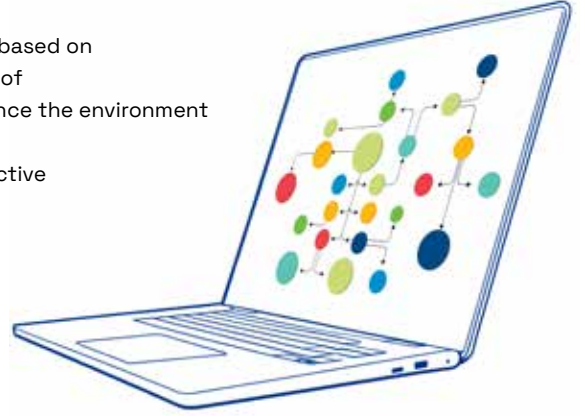
for the transition to a more sustainable economy

We pursue a comprehensive, ESRS-compliant approach to materiality assessment based on systematic methods and defined assessment scales. The focus is on the principle of double materiality: On the one hand, we analyze how our business activities influence the environment and society (inside-out), and on the other hand, we examine the financial impact of sustainability risks and opportunities on the company (outside-in). This perspective enables us to focus on the truly relevant topics.


The analysis serves not only to identify relevant issues, but also to strategically align our activities with environmental, social, and economic responsibility.

Different time horizons are taken into account – from short-term operational effects to medium-term adjustments and long-term developments. Quantitative criteria (e.g., energy consumption) are included, as are qualitative aspects such as reputation risks and employee motivation.

The evaluation is carried out by an interdisciplinary team that brings together different areas of expertise. Anchoring at the management level is particularly important: at Format Productions, at least one person with a management role was involved in the process throughout. This ensures that the results are relevant to practice and strategically effective.



ENVIRONMENT

ESRS Standard		Key Topics
E1 - Climate Change		Adaptation to climate change (certificates & green products)
		Climate protection / GHG emissions
		Energy

The main impacts in the area of climate change relate in particular to GHG emissions along the entire value chain. Relevant topics include the carbon footprint of our products, emissions from paper production, energy use in production, and transport routes.

We are addressing these challenges with energy efficiency measures, a low-emission vehicle fleet, and the targeted use of certified, environmentally friendly products.

Climate *RISKS*

VSME C4

The main effects of climate change on our company are felt along the entire value chain – from energy consumption in production and emissions from paper manufacturing to transport and logistics. These emissions not only cause environmental damage, but also financial risks, for example through rising CO₂ prices or stricter regulatory requirements.

In addition, pressure from customers, institutions, and markets to transparently demonstrate credible sustainability performance is increasing. Certificates, product labels, and a sustainable portfolio are becoming increasingly important—not least in terms of reputation, tenders, and market positioning.

A key transitional risk lies in the rising price of CO₂, which increases direct and indirect operating costs. At the same time, political and regulatory developments are increasingly calling for climate-conscious procurement and manufacturing.

We are pursuing a science-based climate strategy to actively manage these challenges. In July 2025, we submitted a CO₂ reduction target for validation by the Science Based Targets Initiative (SBTI). Once the review process is complete, the results will be published on our website: www.formatwerk.com

A comprehensive climate risk analysis was conducted in 2024 as part of the financial materiality assessment. The identified risks—both physical and transitional—are directly incorporated into our sustainability strategy through 2028 and form the basis for future decisions in procurement, production, and product development.

Energy and *GHG EMISSIONS*

VSME B3 C3

ESRS SBM-3 Management of key issues – impacts, risks, and opportunities

The greatest negative impacts in the area of energy and climate protection arise from CO₂ emissions caused by production operations, transport, and employee mobility. In response to these challenges, we are committed to systematic environmental management and the use of high-quality environmental certificates—as an expression of our active engagement with climate change.

The risk of rising CO₂ pricing and a possible loss of customers due to the use of misleading certificates by competitors is offset by the opportunities to stand out from the competition by using qualified labels and to strengthen one's own reputation and image through sustainable business practices.

GRI 2-13 Organizational anchoring

The management and coordination of these impacts, risks, and opportunities are handled by the extended core team or the management itself.

Strategies, goals, and measures

Our long-term goal is to achieve greenhouse gas neutrality (net zero).

As already mentioned, a CO₂ reduction target has also been submitted for validation by the Science Based Targets Initiative (SBTi).

This reduction pathway is based on Scopes 1 and 2. However, we are also working continuously with our suppliers to reduce our Scope 3 emissions on an ongoing basis. To achieve our goals, we are building on a strategy of continuous emissions reduction along the entire value chain. The key levers here are

- Own energy production from photovoltaics
- Decarbonization of electricity procurement
- Electrification of the company fleet

Measures already implemented include:

- Reduction of GHG emissions by 62.7% since 2009
- Installation of a large-scale PV system, which now covers around 50% of electricity requirements
- Electrification of 70% of the company fleet

In 2025, further milestones were achieved, including the determination of the carbon footprint at item level, an externally audited carbon reduction pathway with a target year of 2040, and the integration of SBTi targets into the corporate strategy. In the future, the company plans to further expand its own production out of renewable sources and convert its entire remaining electricity procurement to 100% sustainable energy sources.



Key Figures: Energy and GHG Emissions

Energy	Unit	FY 2023	FY 2024
Total energy consumption	MWh	4.473	4.677
Total energy consumption from renewable sources	MWh	1.687	1.824
Share of renewable sources in total energy consumption	%	37,71%	38,98%

Our goal for 2026 is to increase the share of renewable sources to 100%.


GHG Emissions	Unit	FY 2023	FY 2024
Scope-1 - THG Bruttoemissionen	tCO ₂ e	362,34	429,14
Percentage of Scope 1 GHG emissions from regulated emissions trading systems	%		
Location-based Scope 2 GHG gross emissions	tCO ₂ e	456,52	406,89
Market-related Scope 2 GHG gross emissions	tCO ₂ e	825,39	767,28
Total indirect (Scope 3) gross GHG emissions	tCO ₂ e	13.658,78	10.188,63
Total GHG emissions (location-related)	tCO ₂ e	14.777,62	11.025,66
Total GHG emissions (market-related)	tCO ₂ e	14.846,51	11.386,05

Thanks to refinements in reporting, the carbon footprint was significantly improved from 2023 to 2024.

GHG intensity based on sales	Unit	FY 2023	FY 2024
Total GHG emissions (location-related)	per Revenue (t CO2 e / €)	0,000837	0,000713
Total GHG emissions (market-related)	per Revenue (t CO2 e / €)	0,00085	0,000728
Share of renewable sources in total energy consumption	%	37,71%	38,98%

VSME B4

Pollution of AIR, WATER & SOIL

ESRS Standard		Key Topics
E2 - Environmental Pollution		<ul style="list-style-type: none"> Air pollution from transport/mobility, paper dust Oil heating Microplastics (packaging film)

The main environmental impacts arise from emissions in the areas of transport and mobility, paint disposal in production, and the use of packaging materials. In addition, there are specific risks associated with chemical additives in the production process.

ESRS SBM-3

Management of key issues – impacts, risks, and opportunities

Environmental pollution manifests itself primarily in the form of CO₂ emissions, particulate matter, and nitrogen oxide emissions from transport processes and employee mobility. These not only represent an ecological burden, but also pose health and reputation-related risks.

There are also selective environmental impacts from paint disposal and the use of chemical additives in the production process. The use of substances of concern is severely restricted – for example, in cleaning agents and alcohols – and is subject to internal guidelines. Violations of these guidelines (e.g., by suppliers) would result in reputational risks and certification problems. Compliance with the REACH regulation and internal procurement guidelines ensures legal conformity and strengthens stakeholder confidence.

In addition, opportunities for reducing emissions arise from the switch to e-mobility and from ecological packaging solutions.



GRI 2-13

Organizational anchoring

Taking on responsibility for avoiding environmental emissions is embedded in the company's organizational structure and is an integral part of ESG management.

Measures such as switching to electric vehicles, reducing chemical cleaning agents, and optimizing logistic processes are part of the overarching environmental and decarbonization strategy. Decisions are regularly fed back to management level.

Strategies, goals, and measures


To reduce air pollution emissions, we are focusing on the gradual electrification of our company fleet (currently over 70%) and on more conscious mobility concepts for employees. This contributes to the reduction of local emissions, such as particulate matter and nitrogen oxides.

These measures are part of our group-wide decarbonization strategy and make a concrete contribution to improving air quality in the immediate vicinity of our operations.

Key figures: Air, water, and soil pollution

- Air emissions: There is no regulatory reporting requirement for air emissions at the operating site, therefore no regular reporting takes place.
- Water: Discharged water is regularly checked via the Splitomat and meets all legal requirements. Due to the size of the system, no additional annual inspection is required.
- Soil: There are no reportable contaminants or incidents in the area of soil contamination.

Biological *DIVERSITY*

ESRS Standard		Key Topics
E4 - Biological diversity & ecosystems		(Dependence on) wood as a raw material

We are dependent on wood as a renewable raw material, which can potentially lead to damage to ecosystems. However, this dependency is mitigated by legally regulated reforestation in Austria and by the fact that around 47% of the paper used in our brand range is recycled. In addition, there is a negative impact from soil sealing as a result of the construction of company buildings.

Although the implementation of the EU Deforestation Regulation entails additional administrative work, it also creates a competitive advantage: through verifiable sustainability practices in procurement, we are strengthening our market position and credibility with stakeholders.

Management of key issues – impacts, risks, and opportunities

As a paper processing company, Format Productions is heavily dependent on wood as a raw material, which has always been a central component of strategic considerations. The availability, quality, and price of raw materials have a direct impact on our economic success, and at the same time, the wood raw materials we use have by far the greatest impact on forests and their ecosystems.

Organizational Anchoring

Biodiversity is strategically anchored in the purchasing department and the sustainability team. Responsibility for ensuring sustainable procurement of raw materials and compliance with biodiversity-related standards—including the EUDR (EU Deforestation Regulation)—lies with Purchasing, in close coordination with management. Conceptual development, communication, and awareness-raising are carried out by the cross-functional sustainability team.



Strategies, goals, and measures

Our goal is to ensure that we use wood from 100% sustainably managed forests, thereby making a positive contribution to preserving biodiversity in forest ecosystems. The strategy is based on:

- the consistent use of certified wood raw materials
- active testing of fresh fiber usage
- increased use of recycled materials


Targeted information and education should also raise awareness among customers and end consumers about switching to more environmentally friendly alternatives.

In addition, we will fully comply with the requirements of the EU Deforestation Regulation (EUDR) and see this as an essential part of a responsible supply chain. The company is also committed to shaping opinion along the value chain, for example through dialogues with suppliers or targeted information offerings for customers, in order to contribute to reducing its ecological footprint even outside its own operations.

Key figures: Biological diversity

Format Productions does not own, lease, or manage any sites located in or near areas sensitive in terms of biodiversity.

Resource utilization, *CIRCULAR ECONOMY & WASTE MANAGEMENT*

ESRS Standard		Key Topics
E5 - Resource utilization & Circular economy		(efficient) use of resources
		Recycled paper / Secondary materials

We focus on the efficient use of resources, prefer recycled materials, and continuously work on process optimizations to reduce material consumption and waste volumes. Packaging issues and plastic substitution are increasingly becoming the focus of attention.

Management of key issues – impacts, risks, and opportunities

By optimizing internal processes and increasing the use of recycled materials, we are achieving greater material efficiency and reducing our consumption of resources. This results in environmental benefits and economic potential—for example, through lower costs, less waste, and a stronger sustainability profile.

At the same time, growing expectations regarding packaging reduction and plastic avoidance pose reputational risks: the use of plastic packaging—including in the retail sector—is under public scrutiny and can be perceived negatively. This is particularly critical in the case of non-recyclable materials or packaging components that are difficult to separate.

The picture is mixed when it comes to waste management: overall waste volumes are low, but there is still potential for further optimization—for example, through better separation, recycling, and substitution. Employee training also plays a role in improving recycling behavior internally and returning recyclable materials to the cycle in a targeted manner.



Overall, the area of resource utilization offers clear opportunities for environmental impact, cost reduction, and differentiation—especially through the consistent implementation of recyclable product strategies.

Organizational anchoring

The topic of resource use and circular economy is firmly anchored in environmental management and is coordinated by the cross-divisional sustainability team. Operational responsibility lies with the production and purchasing departments, which work closely together to implement measures for material efficiency, packaging optimization, and waste prevention. Central control impulses are provided by the management as part of ESG target planning.

Strategies, goals, and measures

The central goal is to increase the proportion of recycled materials in the brand range to 75% by 2030. In doing so, we are pursuing a clear strategy to promote the circular economy. The strategy focuses on:

- increased use of recycled paper
- reduction of plastic packaging
- minimization of production waste
- substitution of conventional plastics with paper-based materials

Measures already implemented include switching to paper strapping on two machines and using thicker wrapping materials to avoid plastic wrapping. Further measures include the optimization of internal processes for material efficiency, which simultaneously avoids waste and improves resource utilization. Our consistent positioning as a supplier of recycled products not only strengthens our environmental balance sheet, but also our market position and credibility in the context of sustainability, which is underlined by recognized external environmental labels.

Key figures: Resource use, circular economy, and waste management

Waste	Unit	Waste that has been recycled or reused		Waste quantities sent for thermal recovery		Waste quantities sent to landfill		Waste quantities that were sent for other recovery methods	
		FY 2023	FY 2024	FY 2023	FY 2024	FY 2023	FY 2024	FY 2023	FY 2024
Non-hazardous waste									
Construction and demolition waste	kg							980	4.980
Chemical waste	kg							6.238	6.075
Household waste and other non-hazardous waste	kg			20.400	74.240				
Metal waste	kg							26.480	16.580
Wood waste	kg							23.680	
Sludge	kg			8.195	8.831				
Incineration waste	kg					8.340			
Electrical equipment	kg		1.420						
Paper and cardboard waste	kg	894.805	971.602					197.140	
Plastic and rubber waste	kg	10.980	9.020					3.840	2.100
Hazardous waste									
Hazardous waste	kg							9.762	10.334

Own WORKFORCE

ESRS Standard		Key Topics
S1 - Own workforce		<p>Working conditions (incl. continuous training and data protection) for our own workforce</p> <p>Occupational safety and health protection</p> <p>Equal treatment and equal opportunities</p>

Our employees are the backbone of our company. Their motivation, health, and development have a significant impact on productivity, working atmosphere, and long-term success. Against the backdrop of a shortage of skilled workers, fair working conditions, health promotion, and career prospects are becoming increasingly important.

Management of key issues – impacts, risks, and opportunities

In terms of working conditions and job security, high employee motivation has a positive effect on productivity and the working atmosphere. However, demographic change poses a challenge, particularly with regard to securing skilled workers and age-appropriate work. Nevertheless, the established standards offer clear opportunities for long-term employee retention and positioning as an attractive employer. Promoting equal treatment, diversity, and inclusion further improves the company's image and employee satisfaction. Responsible handling of employee data also strengthens trust.

In the area of occupational safety and health protection, preventive measures such as ergonomic adjustments, company medical care, and health promotion programs have a positive impact on sick leave and length of service in the company. Risks arise from increasing psychological stress, language barriers, and general changes in the world of work.

Continuous training and education and targeted career development paths ensure qualified personnel and promote employee loyalty. At the same time, this increases the market attractiveness of employees, which can lead to a risk of poaching.

Organizational anchoring

Responsibility for fair working conditions and secure employment lies with both human resources management and the department responsible for occupational safety, in close cooperation with senior management. Supported by the sustainability team, measures relating to workplace quality, occupational safety, and further development are regularly reviewed and adjusted. Implementation takes place across all locations in dialogue with employees and managers.

Strategies, goals, and measures

The goal is to create an open, fair, and inclusive work environment in which diversity is understood as a strength and individual life realities are taken into account. The strategy includes:

- Promoting a non-discriminatory corporate culture
- Objective recruitment processes
- Actively integrating equal treatment principles into all HR processes

Barrier-free workplaces have already been created and a variety of working time models have been introduced to implement this strategy. In the future, measures such as gender-neutral corporate language, the appointment of an equal opportunities officer, and the targeted promotion of diverse perspectives in management positions are to be further expanded.

Occupational safety and health protection for employees are top priorities. The goal is to ensure a healthy and safe working environment and to promote physical and mental health through preventive measures.

Strategically, Format Productions focuses on:

- clear security standards
- regular training
- systematic evaluation of security concepts

Numerous measures have already been implemented, such as ergonomic improvements in production, free preventive care offered by the company doctor, and joint health-promoting activities such as cycling events, joint running activities, and vitamin-rich nutrition. In the future, the focus will increasingly be on promoting mental health and the ongoing development of ergonomic workplaces in the administrative area.

The strategic objective in the area of training and continuing education is to create individual development opportunities, retain skilled workers in the long term, and at the same time ensure professional excellence and future viability.

We pursue these goals by:

- Individual development plans with career paths
- Strengthening soft skills among managers
- Systematic continuing education planning, firmly anchored in departmental budgets

Particularly noteworthy is the top-quality apprentice training program, which focuses not only on technical qualifications but also on joint activities and team building. This enables us to strengthen both the satisfaction of our employees and our own future viability by systematically building up a sustainable pool of qualifications and skills.



Key figures: Own workforce

Type of contract	Unit	FY 2023	FY 2024
Fixed-term contract	Number of employees (average 01-12)	0	0
Permanent contract	Number of employees (average 01-12)	135	129
Self-employed	Number of employees (average 01-12)	0	0
Temporary workers - Leasing	Number of employees (average 01-12)	0	0
Total employees	Number of employees (average 01-12)	135	129

Distribution of employees by age group	Unit	FY 2023	FY 2024
<30 years	Number of employees	15	17
30-50 years	Number of employees	56	53
>50 years	Number of employees	64	59

Country of employment	Unit	FY 2023	FY 2024
Austria	Number of employees	104	106
Germany	Number of employees	31	23
Total employees	Number of employees	135	129

Gender distribution at management level	Unit	FY 2023	FY 2024
male	Number of employees	7	7
female	Number of employees	1	1
other	Number of employees	0	0
not reported	Number of employees	0	0
Male/female ratio	Ratio	0,14	0,14

VSME B9

Health & Safety	Unit	FY 2023	FY 2024
Number of deaths resulting from work-related injuries/illnesses	Number	0	0
Number of reportable workplace accidents	Number	2	3
RRate of reportable workplace accidents	Rate (per 1 million hours)	12,24	19,16
Number of days lost due to work-related injuries and deaths from workplace accidents, work-related illnesses, and deaths from illnesses among employees	Number	81	24

Collective bargaining agreements	FY 2023	FY 2024
Percentage of total employees covered by collective bargaining agreements	100	100

The average number of annual training hours per employee, broken down by gender, is not currently collected and will be published in the next report.

Additional information for our own workforce - Human rights policy and procedures

We have a Code of Conduct for our own workforce, as well as a grievance mechanism. More information on this can be found in the Governance section. The Code of Conduct covers the following topics, among others:

- Child labor
- Forced labor
- Human trafficking
- Discrimination

The topic of “accident prevention” is covered in separate work instructions.

Serious negative incidents in the area of human rights

During the reporting period, there were no incidents relating to human rights involving our own workforce.

People with disabilities	FY 2023	FY 2024
Percentage of people with disabilities (subject to legal restrictions on data collection)	3,85	4,66

GOVERNANCE

Business CONDUCT

ESRS Standard		Key Topics
G1 - Corporate management		Corporate culture Protection of whistleblowers (Whistleblowing) Supplier management

Format Productions strengthens its corporate governance through a value-based corporate culture, trustworthy whistleblower structures, and professional supplier management. Shared guidelines, clear reporting channels, and cooperative partnerships with suppliers form the basis for responsible business conduct. Legally compliant processes, transparent communication, and regular training help to reduce risks, promote integrity, and ensure the company’s adaptability in a changing environment.

ESRS SBM-3 Management of key issues – impacts, risks, and opportunities

A corporate culture with clear shared values and goals strengthens employees’ identification with Format Productions and has a positive effect on the company’s success. The shift in social values poses a challenge, as it can make it more difficult to attract and retain employees. Opportunities exist in the form of reduced staff turnover thanks to a shared understanding of values and the creation of a safe environment for reporting misconduct through an established whistleblower platform.

Protecting whistleblowers is an essential part of good corporate governance. Trustworthy reporting channels promote integrity and enable the early detection of misconduct. The established anonymous whistleblower system enables confidential reporting of grievances and is supported by clearly defined processes for handling and providing feedback. In addition, an internal communication channel for feedback has been created, which will be further expanded in the future to increase transparency and preventative effects.

Professional supplier management with fair payment practices ensures stable partnerships and security of supply. Requirements are increasing due to legal, economic, and environmental changes—including in the energy sector and among chemical and paper suppliers. Audits and optimized processes increase transparency and adaptability. Risks can arise from changing conditions and supply chains, while opportunities lie in improved monitoring, regular exchange, and binding sustainability standards.

GRI 2-13 Organizational anchoring

Corporate culture is a central component of corporate management and is actively shaped by management, communication, and marketing. Values such as integrity, respect, and reliability shape our daily activities. Supplier management is anchored in purchasing, which implements clear requirements and ESG guidelines and regularly checks compliance with them.

Strategies, goals, and measures

Format Productions pursues the goal of promoting a value-based, honest, and transparent corporate culture that focuses on ethical behavior, open communication, and long-term thinking. This is based on clear corporate guidelines, regular training on compliance, integrity, and ethical leadership, and a culture of feedback. In the future, sustainability criteria will be integrated even more strongly into corporate values and incorporated into strategic decisions.

A key instrument for promoting integrity is the established anonymous whistleblower system. It enables the early reporting of misconduct and is supported by clearly defined processes for handling and providing feedback. In addition, internal communication channels for feedback have been created. In the future, these formats will be further developed and information about implemented measures will be provided in a more transparent manner, while of course maintaining confidentiality.

In the area of supplier management, we pursue long-term cooperation with partners who comply with social and environmental standards. To this end, we have established a code of conduct for suppliers, regular assessments based on ESG criteria, and binding sustainability standards in procurement. Annual quality assurance meetings have already been implemented, and in the future, monitoring processes will be further expanded and ESG requirements will be integrated even more strongly into contracts and selection processes.

Key figures: Business conduct

Convictions and fines for corruption and bribery

There were no convictions or fines for corruption and bribery during the reporting period.

Revenue from certain sectors and exclusion from EU reference benchmarks

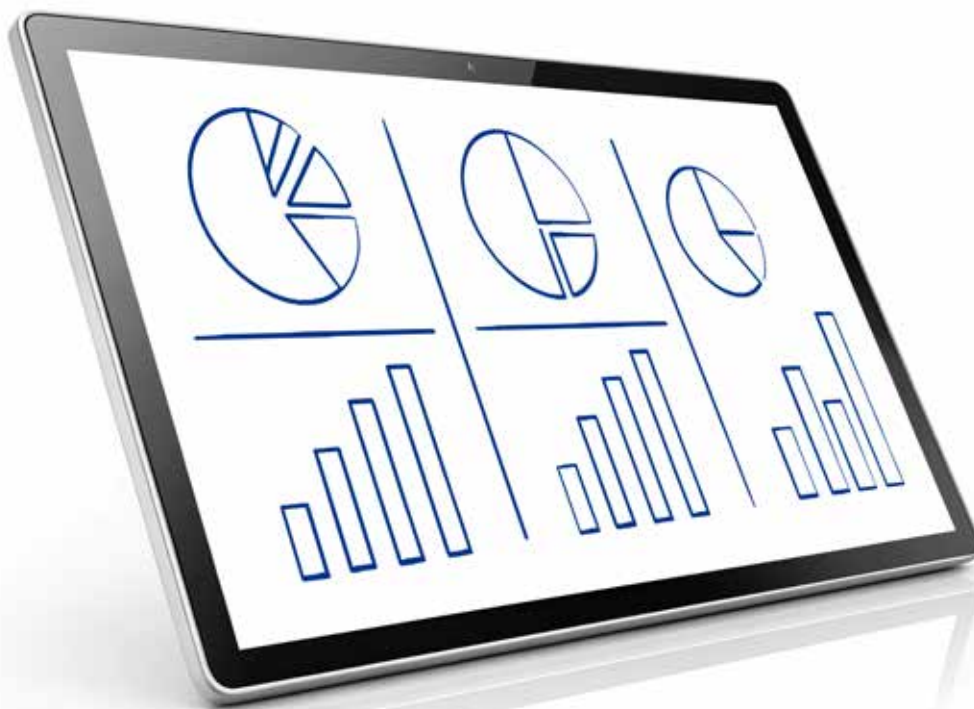
During the reporting period, no revenue was generated from the following sectors:

- Controversial weapons
- Tobacco cultivation and production
- Fossil fuels
- Chemical manufacturing

The company is not excluded from any EU reference index that is consistent with the Paris Agreement.

Gender distribution at management level	Einheit	FY 2023	FY 2024
male	Number of employees	3	3
female	Number of employees	0	0
other	Number of employees	0	0
not reported	Number of employees	0	0
Male/female ratio	Ratio	-	-

Non-material topics



Format Productions recognizes that there are relevant factors beyond our immediate sphere of influence that may have an impact and may also involve risks and opportunities. To ensure complete transparency, aspects that were classified as “non-material” in the materiality assessment are also listed below.

E3 - Water and marine resources

Our direct water consumption is low. In upstream value creation—especially in paper production—it is significantly higher. Although we have no direct influence on this, we specifically use recycled paper and suppliers with responsible water strategies.

Water discharges primarily arise from the cleaning of flexographic inks. The small residual quantities are treated using a Splitomat and inspected annually by the authorities. Risks exist in the form of potential malfunctions of the system, which are countered by external monitoring. Due to its low relevance in our own operations, the issue is not classified as significant, but remains part of our sustainability monitoring.

S3 - Affected communities

By affected communities, we primarily mean local residents and the families of our employees. Exchange is strengthened through formats such as Family Day and neighborhood meetings. Risks arise from unanswered feedback, which can lead to reputational damage. Opportunities lie in open, appreciative communication and strengthened bonds. Due to the currently low impact, risks, and opportunities, the topic is classified as non-material in terms of materiality analysis.

S4 - Consumers and end users

Format Productions is well positioned in terms of data protection. GDPR-compliant processes and an internal whistleblower system promote trust among employees, customers, and partners. Risks arise from possible new legal requirements, such as extended product labeling obligations. Proactive disclosure of environmental and material data increases transparency.

Product safety is guaranteed when used properly. Due to the high standards—e.g., for the paints used—no negative effects are currently expected; no particular opportunities have been identified.

Fair conditions exist with regard to inclusion, non-discrimination, and product access. However, price barriers could lead to sales risks if purchasing power declines. At the same time, environmentally and socially certified products offer opportunities for differentiation.

Despite individual potentials and risks, the topic of S4 was classified as non-material in the materiality analysis.

MILESTONES

Sustainability has a long tradition at Format Productions and shapes our business activities far beyond current requirements. Many of our steps toward environmental responsibility were taken long before legal requirements or market trends demanded them. Historical milestones show that ecological foresight, technical innovation, and responsible decisions have always been an integral part of our company's development.

From the first recycled exercise book to the early switch to low-carbon technologies and climate-neutral products, we have continuously pioneered the school and office supplies market. Each stage documents our commitment to combining resource efficiency, quality, and a forward-looking approach. At the same time, these measures illustrate that sustainable processes are not seen as individual projects, but as a strategic guideline for long-term growth. With investments in renewable energy, modern infrastructure, and transparent CO₂ balances, we are proving that responsible business practices can promote economic success.

The following milestones impressively demonstrate that sustainability is not just a trend for us, but a principle that we live by. This ongoing commitment forms the basis for our current sustainability strategy and shows that we will continue to move forward with determination in the future.

1987/ 1988	First recycled exercise book
1992	First completely chlorine-free range of exercise books in Europe
2002	Renovation of administration building – insulation of entire building envelope
2005	Triotec exercise books Sandwich white/recycled/white
2009	CO ₂ footprint calculated for the first time
2010	First “climate-neutral” certified product (Pure Impact)
2016	Environmental project: Switch from oil to wood chip heating, installation of heat exchangers in the exhaust air system, conversion of all lighting to LED – saving 390 tons of CO ₂ per year
2016	Installation of a 250kW peak photovoltaic system (EV quota 10%)
2017	First 90-gram recycled exercise book range in Europe
2021	Start of conversion of vehicle fleet to electric cars
2024	Commissioning of additional 750kW peak PV system (EV quota now at 50%)
2025	Availability of CO ₂ footprint at item level for all branded items
2025	Creation of an externally audited CO ₂ reduction path to net zero by 2040
2025	Integration of identified SBTi targets into our strategy and translation into concrete measures
2025	First complete ESG sustainability report for transparent presentation of our progress and goals



OUTLOOK

For Format Productions, sustainability is not a trend, but a responsibility that has been practiced for decades. The company began developing environmentally friendly solutions and continuously improving its processes back in the 1980s. This approach—characterized by a pioneering spirit and vision—shows that sustainable business practices are achieved not in leaps and bounds, but step by step.

The management will consistently implement the measures described in the report, monitor their progress, and report on them transparently. However, it is crucial for success that sustainability is anchored in the minds of all employees. Only together can we effectively shape change and further advance our goal of becoming a resource-efficient, climate-friendly company.

To strengthen this development structurally, a dedicated full-time position in sustainability management and certification will be created in December 2025. This role will coordinate all relevant ESG processes, document progress, and ensure that legal and voluntary standards are continuously met and further developed. At the same time, our SBTi targets will be validated in November 2025, making our climate strategy internationally recognized and verifiable.

Transparency will remain a central component of our corporate governance in the future. That is why the next complete ESG report will be published in July 2026 – significantly earlier than required. The sustainability report will thus become a fixed component of the annual management calendar, enabling progress and target achievement to be systematically reviewed and integrated into corporate management. The ESG report is therefore not a one-off document, but rather an expression of a continuous improvement process.

With these measures, we ensure that sustainability at Format Productions is not just a tradition, but is actively developed further. We see it as a long-term mission and a commitment to future generations. Our aim is to make responsibility visible, consistently implement improvements, and credibly demonstrate that sustainable business practices form the basis of our success—today and in the future.



Company information in accordance with

Name of the company	Format Productions, consisting of Format Werk GmbH and Format Staufen GmbH
Location	Wallackstraße 3, 4623 Gunskirchen, AT Obere Hauptstraße 58, 78573 Wurmlingen, DE
Legal structure	Limited liability company
Industry / Economic activity	Paper and cardboard processing industry
NACE-Code(s)	C 17.23
Total assets (in EUR)	EUR 21.537.000,- (Group)
Revenue (in EUR)	EUR 35.044.000,- (Group)
Number of employees	129 (HC)
Country of primary business activity	Austria, Germany
Location(s) of significant assets	Austria, Germany
Geographic coordinates of the	Format Werk GmbH: 48.1373117,13.9621971 Staufen Premium GmbH: 48.0093189,8.7767242
Ownership structure	75,7% privately held (Thomas Riemer and Christian Moser in equal shares) 24,3% PBS Holding AG

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