

Sustainability Report

2022

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Letter from the Board

KÖLLA Group, throughout its more than 100 years of existence, has been evolving and adapting to the needs of our stakeholders. These needs started with the need to offer a quality product at a competitive price, which was coupled with the need to offer a greater diversity of products in the markets we serve.

Quality, price and diversity are still very important aspects today, which we continue to develop on a daily basis. Serving a wide variety of products, with all the management systems that ensure their quality and at an affordable price for consumers are key aspects for the KÖLLA Group. However, in addition to these three important variables, it is necessary to add sustainability as a transversal axis that runs through our way of doing things and understanding our value proposition.

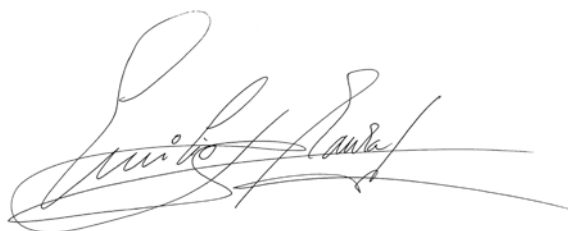
Firstly, because it has been part of our business since we started our company and therefore it is not something new to us. Talking about ethical commitments, social responsibility and sustainability has been a fundamental part of our value proposition and our understanding of our role in the industry.

Secondly, because we are well aware that caring for people and the planet is a current demand of our society to which we have to respond. This shared concern with our stakeholders has prompted us to further formalise our commitment to sustainability and to produce our second Sustainability Report, with which we want to inform all our stakeholders about our responsible and sustainable management of the economic, social and environmental impacts of the KÖLLA Group and our governance model.

But we have not stopped there. We have continued to make progress and today KÖLLA Group has an Ethics System that defines our commitments, a Sustainability Policy that clearly specifies our commitment in this area, and a Sustainability Strategy 2022 - 2025 that will guide our day-to-day activities.

Our continued commitment to the sustainability of our business and its value chain guides our purpose as a company:

„To use all our experience and passion to shape a healthy and sustainable future for the planet and people“.



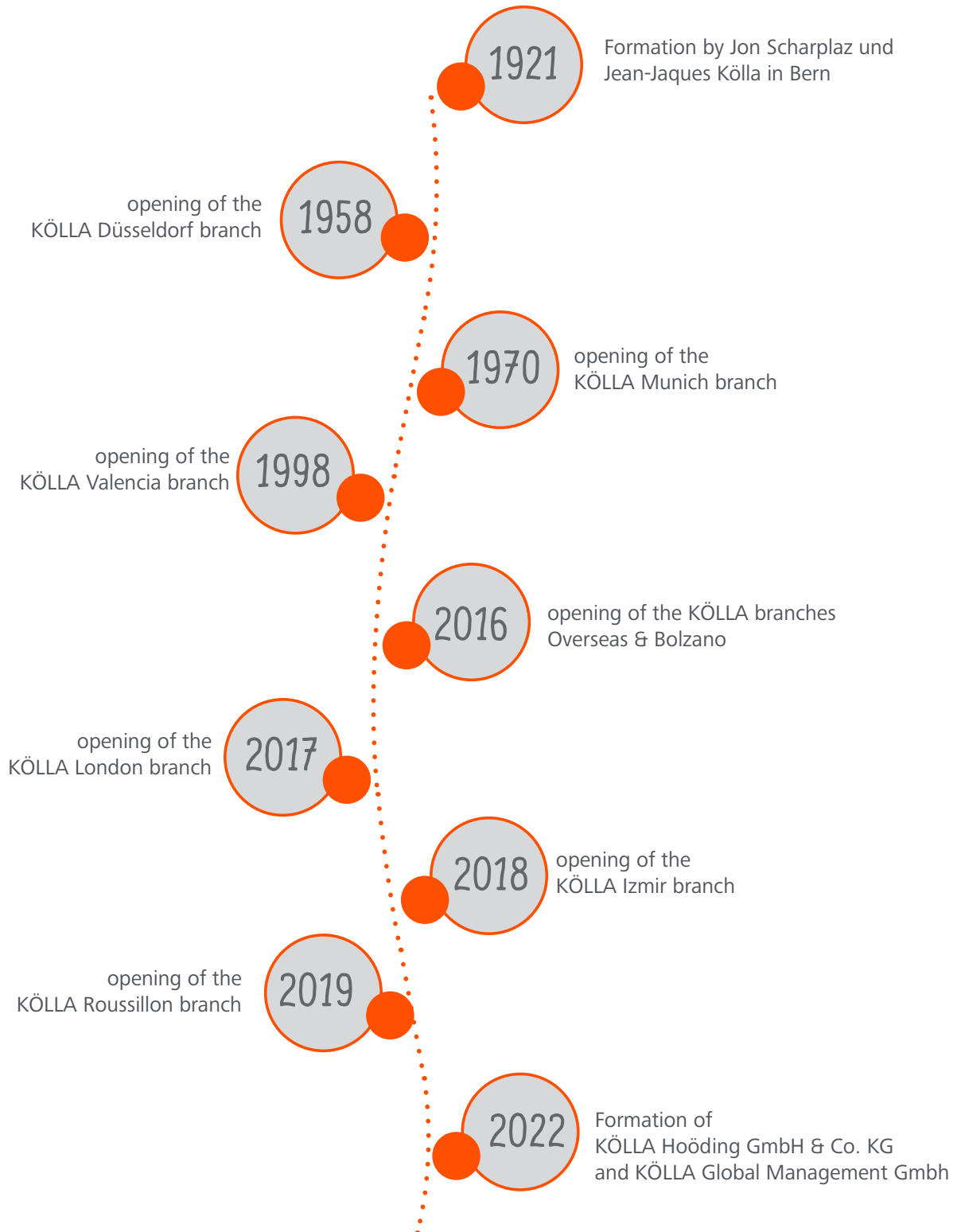
Emilio Maura

1. Who we are

The KÖLLA Group is a global fruit and vegetable distributor active in the agri-food sector, from production to distribution to the end consumer. With more than 100 years of existence, the KÖLLA Group is today one of the benchmark companies in the agri-food sector thanks to a management commitment in which sustainability has always been present. This has enabled us to earn the trust of our stakeholders, which is undoubtedly one of our greatest assets.

This is summed up in our company philosophy, which guides our daily behaviour and actions: Trust bears fruit.

A commitment that currently allows us to distribute more than 100 varieties of vegetables and fruit.



Our Sustainability Report 2022 lists the activities and impacts of all companies owned or majority-owned by KÖLLA Group, as shown above.

The KÖLLA Group interacts with 53 countries:



The development of the KÖLLA Group focuses on four main areas of work:

- To be the interface between fruit and vegetable production and food retailing.
- Actively advise our producer partners and our customers on the best product varieties, packaging and sustainability best practices.
- Ensure efficient and sustainable processing and logistics, minimising their environmental impact.
- Develop and take responsibility for product quality through certified and regularly assessed management systems.



At KÖLLA Group we are very aware of the importance of our value chain, especially our fruit and vegetable growers, without whom it would not be possible to generate our value proposition. For this reason, we not only distribute fruit and vegetables to retail companies or wholesale markets that distribute our products, but we have also developed our own brands, to which we apply the same standards of quality, food safety and sustainability.

There is no doubt that our work is carried out by a team committed to our philosophy of quality and excellence.

The KÖLLA Group team consists of 135 people, 87% of whom work full-time and 100% of whom have a permanent employment contract.

A diverse team, present in 7 countries, responding to a diverse world and nature.

During the financial year 2022, the holding company of the KÖLLA Group has changed its tax domicile from Switzerland to Germany, adapting all its tax requirements and auditing its consolidated accounts at the new tax domicile. On the other hand, each of the companies belonging to the holding company complies with its obligations in the respective tax jurisdictions in which it is based tax.

Social

135 employees 48% of our employees are men 52% of our employees are women	525 hours of training
21.500 €	Contribution to social organizations
87% of our suppliers	Global Gap-Grasp certified

Environmental

Corporate Carbon Footprint (CCF 2021)	197.62	t CO ₂ e
GHG emissions intensity (GHG emissions per employee)	1.51	t CO ₂ e / EE
13% of our suppliers	Global Gap Spring certified	

2. Our commitment to sustainability

2.1. Our stakeholders and materiality issues

At KÖLLA Group we have always kept in mind that our results have to be balanced with the development of our stakeholders.

That is why we are always very attentive to their legitimate demands and expectations, just as we know that they are very attentive to ours.

This mutual commitment is based on a continuous and open dialogue with all of them as a basis for building a trusting and long-term relationship.

Our key stakeholders are:

- Employees/managers
- Shareholders
- Customers/principals
- End users/consumers
- Suppliers (producers, service providers)
- Competitors
- Trade associations
- Society

As a result of this dialogue with our stakeholders and a thorough analysis of our Sustainability Context, the main material issues to work on have been identified.

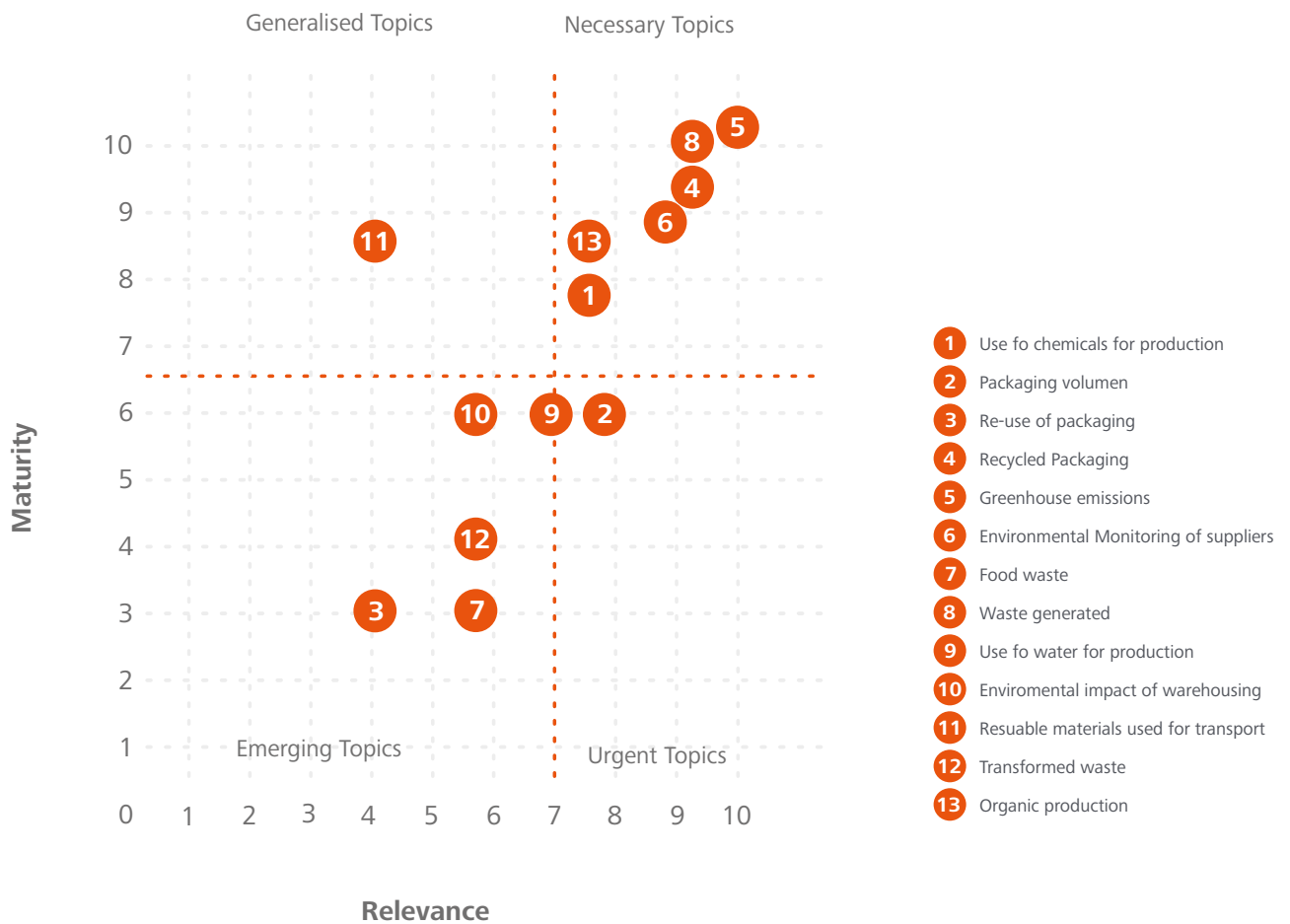
These issues of concern have enabled us to define our concrete objectives that mark our commitment to sustainability.

This analysis focused on the relevant aspects identified by our main stakeholders.

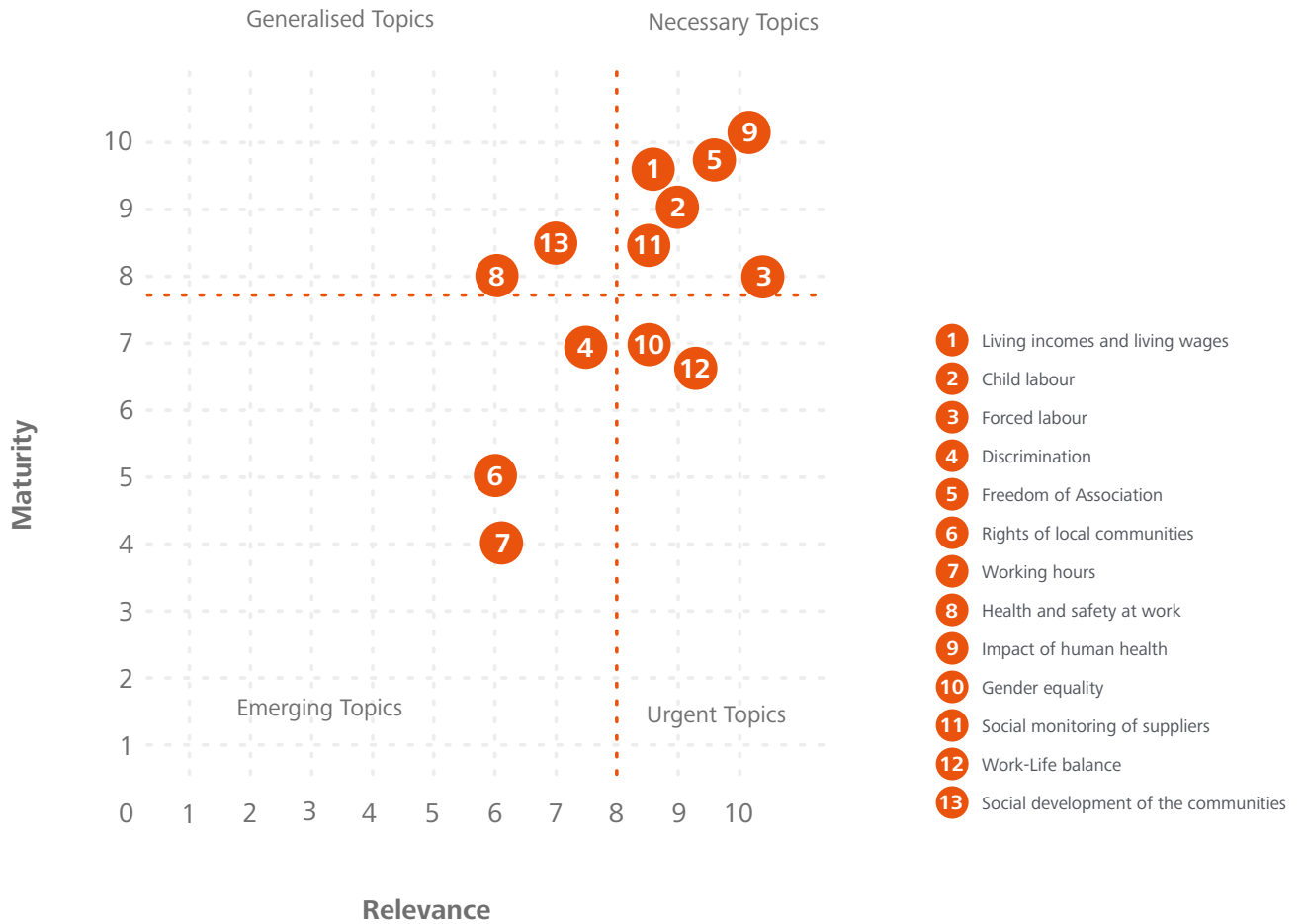


Under the ESG approach, this analysis is our guide, which is embodied in the definition of our Sustainability Policy and Strategy.

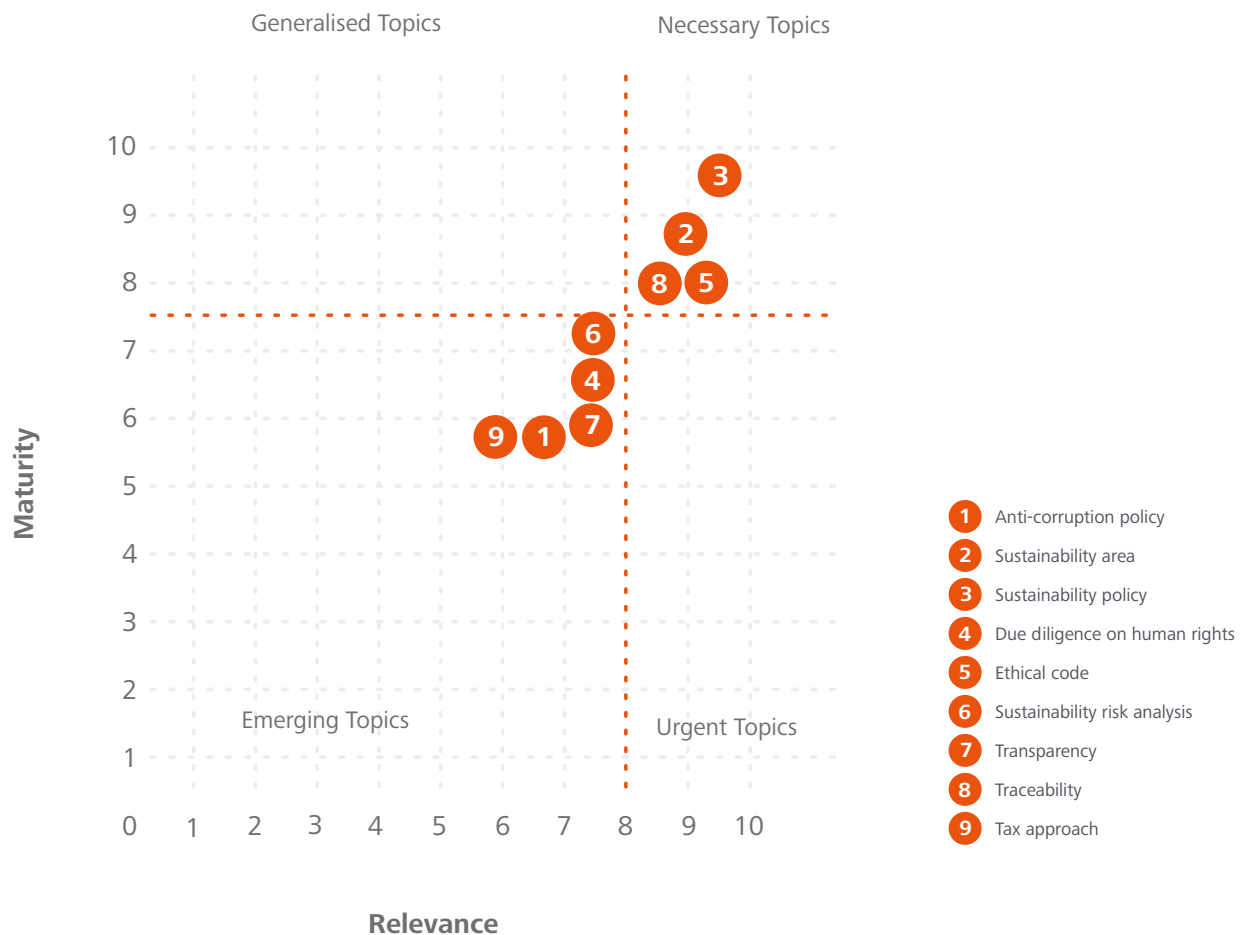
Sustainability Context Matrix | Environmental Scope



Sustainability Context Matrix | Social Scope



Sustainability Context Matrix | Governance Scope



2.2. Integrating sustainability at KÖLLA Group

Concern for sustainable development has been part of the KÖLLA Group since its inception, but we have recently adopted a Sustainability Policy that concretises and standardises our commitment across the Group. Our Sustainability Policy encompasses our commitment to sustainability in 5 key areas of work: Human Rights, Environment, Compliance, People and Suppliers.



Human rights:

we promote and monitor respect for human rights in our relationships with our stakeholders, especially our suppliers.

Environment:

we encourage environmental care both internally and in our relationships with our stakeholders, especially our suppliers.

Compliance:

We are actively committed to the prevention and elimination of misconduct against our values, internal standards and legal responsibilities.

People:

We develop a people management framework that ensures the integration of the KÖLLA Group. ethical commitment and culture, taking a special care of our employees.

Suppliers:

We establish a balanced framework of cooperation with our suppliers, fostering stable and sustainable business relationships consistent with our values, Code of Conduct and Policies.

This sustainability policy is integrated into the KÖLLA Group’s commitment to quality management systems and food safety, which has always been part of our day-to-day business.

In this sense, the different companies of the Group renew their certifications year after year, as shown at:

Coverage of a variety of certificates										
	BIO	Demeter	Fairtrade	IFS Broker	BIO Suisse	QS	IFS Logistics	CoC	GMP+	Rainforest Alliance
Bern	●	●		●	●				●	
Bozen	●									
Düsseldorf	●		●	●						
München	●			●			●			
Roussillon	●									
Valencia	●		●	●				●		●
Türkei	●			●						
Overseas			●	●						
NOVA	●			●		●				

2.3. Sustainability as an axis of strategic development

In order to integrate the commitment to sustainability into the day-to-day management of the KÖLLA Group and to specify our actions to respond to the demands of the context and our stakeholders in terms of sustainability, we have developed our Sustainability Strategy 2022-2025, which includes the main aspects on which we will focus all our efforts. A strategy developed under the ESG approach that will allow us to respond to our main challenges and that will focus our contributions on our priority SDGs.



	Strategic lines	Main Goal
Environmental Scope	Develop a transparent and traceable process to know the environmental impact of our value chain	Monitor the integration of the environmental impact in our suppliers
	Reduce the environmental impact of the KÖLLA Group and its value chain	Measuring and reduce the carbon footprint of the KÖLLA Group and its suppliers
Social Scope	Supervise the respect of Human Rights in our value chain	Monitor the integration of the social criteria in our suppliers
	Generate alliances with relevant sustainability actors in the KÖLLA Group context	Support national and international leading organisations in the field of sustainability
Governance Scope	Integrate our commitment to ethics and sustainability at KÖLLA Group culture and Corporate Governance	Generate a shared culture of commitment to ethical and sustainable KÖLLA Group proposal

All these sustainability actions are integrated and added to our firm commitment to develop a value proposition in which the highest standards of quality and food safety are always present in our commercial activity.

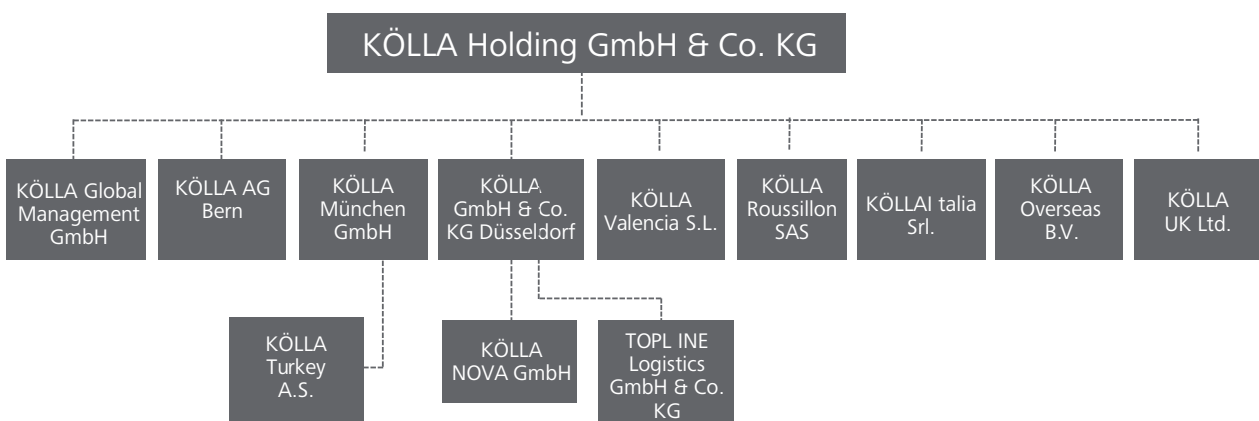
3. Governance

The KÖLLA Group is headquartered at Germany and consists of 9 companies legally grouped under KÖLLA Holding GmbH & Co. KG, a limited partnership with a limited liability company, governed by a 4-person board of directors, all of whom have executive responsibilities.

In addition to monitoring the company’s development, this board is also responsible for overseeing the sustainability and due diligence of all the group’s activities.

To carry out specific tasks related to the sustainable development of the business, an Ethics Committee has been set up, made up of people from the areas of quality, marketing, sales and sustainability, in addition to the group’s top executive. In addition, the company has permanent external advice on this matter from a company specialising in sustainability.

As a result of this governance and monitoring model, the KÖLLA Group has not received any complaints of non-compliance with current legislation during the year 2022.



3.1. The ethical commitment of the KÖLLA Group

At KÖLLA Group, we have always understood that our commitment to sustainable development for people and the planet was part of our culture and our daily business. A culture that is rooted in our ethical values, which guide the way we conduct our business for everyone who works in our company.

The KÖLLA Values

Everything that we do is based on strong values that we have clearly defined for our company

RELIABILITY

We are as good as our word and a reliable partner

HONESTY

We say things how they really are

LOYALTY

We have nurtured and enjoy many long-term relationships

APPRECIATION

We value our people, products and our environment

TRANSPARENCY

We are transparent in our workings, communications and share our expertise

RESPECT

We treat each other with respect and are open to different opinions and constructive criticism

SUSTAINABILITY

We consider and manage our economic, social and environmental impact on people and planet.

SENSE OF RESPONSIBILITY

We take responsibility for everything that we do

In order to give concrete expression to our values in the day-to-day running of the organisation, we have also developed our Code of Conduct, which defines our actions in relation to three fundamental aspects:

1. Expected behaviour in the relationship of KÖLLA Group employees to each other and to the other people with whom they interact.
2. Expected behaviour in the relationship between KÖLLA Group employees and the environment and its natural resources.
3. Expected behaviour in the relationship of employees to the KÖLLA Group, its customers and its suppliers.

This Code of Conduct explicitly states the KÖLLA Group's commitment against any corrupt practices. The Code of Conduct has been communicated to all employees and is available on the intranet, which is accessible to all employees of the KÖLLA Group and its affiliated companies.

As a result of the integration of this commitment, the KÖLLA Group has not received any allegations of corruption or unfair competition practices during the year 2022. In addition, we have set up an Ethics Committee, which will serve as the space for supervision and continuous improvement of our culture of ethical commitment.

To complete our ethical management system, we are setting up a Ethical Channel , through which we collect all the suggestions and comments from our stakeholders on areas for improvement, ethical expectations and alleged non-compliance that they wish to report to us and from which we take the appropriate measures to remedy any negative impact of our activity.

ETHICAL CHANNEL

The way in which any stakeholder can contact us to report a breach of our code of ethics or code of conduct

ETHICAL COMMITTEE

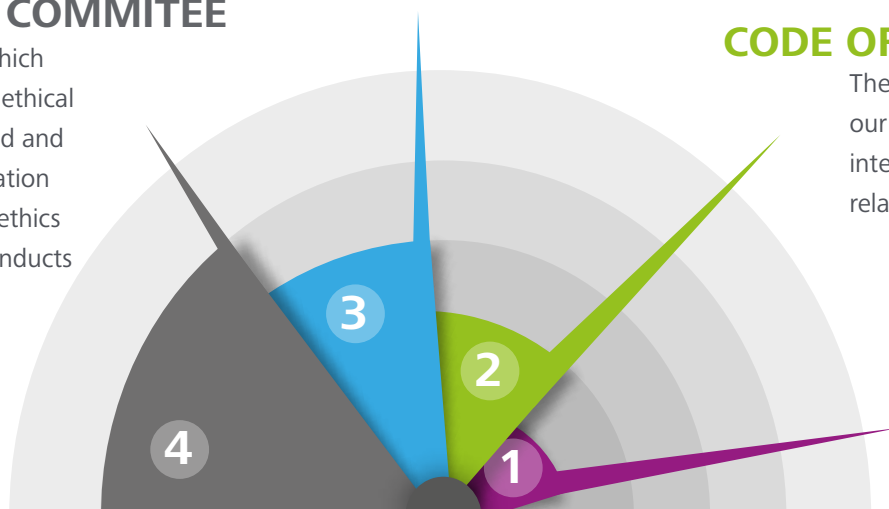
The space in which the company's ethical issues are solved and the implementation of the code of ethics and code of conducts developed

CODE OF CONDUCT

The implementation of our Ethical Code in our internal and external relationships

OUR VALUES

KÖLLA's ethical commitment



3.2. Our compliance system

In addition to our management and quality systems in place in the KÖLLA Group companies, we have a compliance system that ensures adequate monitoring of the risks that are present in our supply chain. Firstly, we ensure that all our fruit and vegetable suppliers comply with all applicable regulatory frameworks in the country of origin and destination in terms of health and food safety. Likewise, we ensure that they take into account the list of authorised products and the appropriate occupational and social safety measures. As a result of this commitment, no complaints have been received for non-compliance on health and food safety issues.

Some of the aspects for which special care is taken are:

- No genetically modified products. In this respect, no producer supplying KÖLLA grows or harvests genetically modified varieties.
- Assurance that the final product and its ingredients/raw materials are not treated with ionising radiation.
- Compliance with the waste specifications of our customers and the KÖLLA Group.

KÖLLA supplies various customers in the food retail trade. It is therefore a matter of course for all our suppliers to comply with the latest waste specifications of all our customers.

Specifically, all suppliers and producers are certified under the GlobalGAP

system and, if this is not the case, they are subject to comprehensive audits by companies specialising in quality management systems in our industry with which the KÖLLA Group cooperates.

In conjunction with these international standards, KÖLLA's central food safety team monitors food safety at every step of the value chain. For this purpose, the laboratories take samples both in the country of cultivation and at the service providers involved. In this way, we ensure both the quality of the products and the absence of pesticide residues.

In addition to these standardised management systems, KÖLLA provides all the necessary means to meet any other specific requirements our customers may have in terms of quality, transport, environmental, social and other matters.

Once these requirements are agreed with the customer, they are appropriately communicated to suppliers and evaluated to ensure the integration of these demands.

By signing the agreements, KÖLLA suppliers commit themselves and confirm that they have carried out an adequate risk analysis for product protection after having identified the critical points.

All social, environmental, quality, etc. requirements that are demanded of our suppliers, whether they are specific to the customer, or the standards set by KÖLLA, are evaluated at least once a year.

In the case of companies that supply us exclusively with packaging services, they are required to have IFS, BRC or another GFSI-recognised standard. In addition, of course, to complying with all food safety and labelling requirements that ensure that the packaging materials used are suitable for foodstuffs and comply with the relevant laws regarding consumer information on the origin, variety, size and packaging of the project.

In this sense, no complaints have been received for non-compliances related to the information and labelling of products and services or for marketing communication campaigns that have been launched.

Finally, when it comes to the production and marketing of organic fruit and vegetables, we require the relevant certifications in both the EU and Switzerland, which allow us to ensure, among other things, that all information on fertilisers and methods of cultivation of agricultural land are present with the delivery consignment.

In order to ensure the proper management and traceability of our compliance system, both for the KÖLLA Group and our suppliers, we have integrated Agriplace in all our companies and a group-wide quality management system that takes care of all these issues in a comprehensive manner.

Our compliance system, our sustainability policy and our ethical commitment, which are part of our culture as the KÖLLA Group, have ensured that in 2022 we received no reports of discrimination, child labour, exploitation or forced labour practices, violations of the human rights of indigenous peoples, claims of violations of customer privacy, and that freedom of association and collective bargaining are strictly enforced, both in our companies and at our suppliers.

4. Environmental Impact

4.1. Our commitment to more sustainable packaging

A long-standing concern of the KÖLLA Group is to reduce the environmental impact of the packaging we use for our products.

In this sense, we have set in motion various processes of shared innovation with our customers and suppliers that allow us to generate new packaging proposals that respond safely and in accordance with existing regulations in a more sustainable way.

In addition, we are committed to using innovative packaging made from natural raw materials in accordance with the criteria of the German Sustainability Code (DNK).

Specifically, thanks to this effort, we have incorporated different packaging that generate a lower environmental impact, such as:

- Food grade recycled paper, with 50% recycled content.
- Grassfed paper, in board and corrugated board quality, with a grass content of up to 40%.
- Paper made from 100% vegetable waste such as tomato stalks and sugar cane waste.
- Recycled PET trays.
- Home compostable cellulose nets with bio-PLA (polylactide) labels.

- Wood pulp trays
- Trays made from agricultural waste.
- Industrially compostable films, such as those made from bio-PE (bio-polyethylene from sugar cane) or bio-PLA from corn starch.

As a distribution company based in Germany, we are obliged to account for the use of packaging with recycled raw materials by participating in different management systems in the countries in which we are present with some of our companies, ensuring through the dual system that packaging is recovered and recycled by collecting it separately from consumers.

Specifically, in Germany we have been able to reduce our environmental impact by 465 tonnes, thanks to the recovery of part of our paper, pulp, paperboard and plastic packaging systems and we are adhering to the Green Dot Scheme.

4.2. Our commitment to more sustainable transport and logistics

Making transport and logistics more sustainable is undoubtedly one of the aspects on which we must continue to work to reduce our environmental impact. However, we carry out different actions that allow us to mitigate this environmental impact to a certain extent.

Based on a commitment to our customers to ensure the freshness and quality of our products quickly and professionally, we transport most of our goods by ship, if they come from overseas, or by truck in the case of Europe. Only sporadically and exceptionally is air transport used as a means of transport.

In addition, we work with our transport providers to plan and optimise the routes we use as much as possible, taking direct routes wherever possible, and maximising the volume loaded on each truck.

This commitment to more sustainable transport and logistics is also achieved through our cross-docking system and the use of return freight.

On the other hand, our commitment to professional, fast, agile and sustainable transport makes it easier for us to avoid food waste as much as possible, even over longer transport distances. This is guaranteed thanks to an exhaustive control of temperature, humidity and ventilation previously defined with precision.

4.3. Carbon Footprint

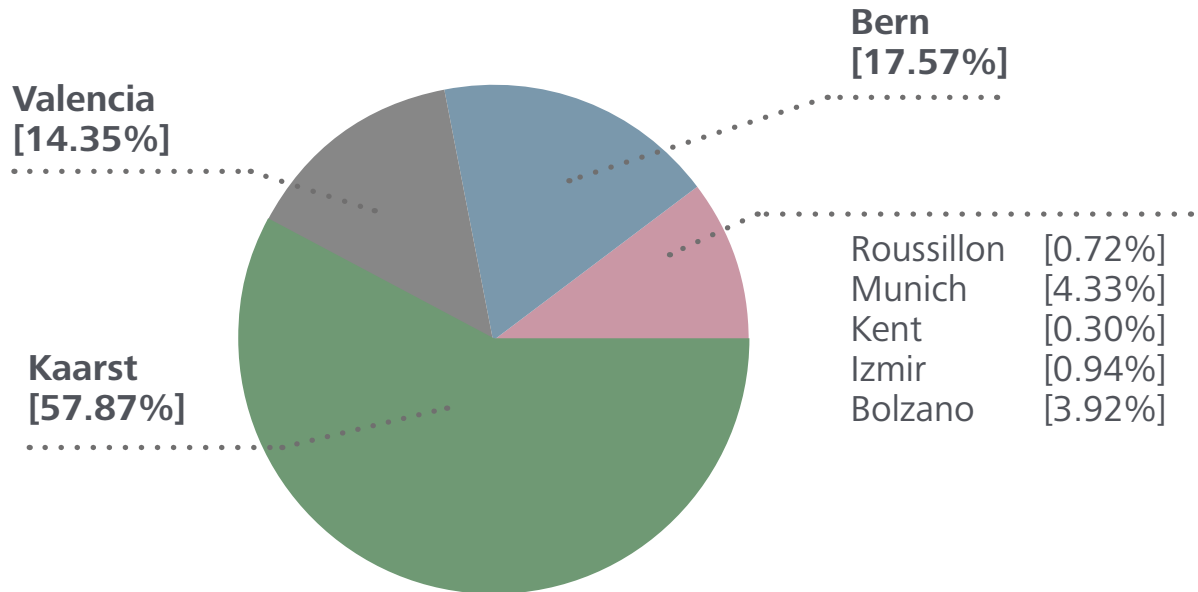
Thanks to measures such as those we take to reduce the environmental impact of our packaging or the reduction of the use of paper in our offices, we are able to reduce our carbon footprint.

In addition, we have other measures that encourage our employees to use more sustainable transport, such as subsidising part of the cost of purchasing bicycles or subsidising part of the cost of public transport. In this area, in 2022 we carried out our KÖLLA Group scope 1 and scope 2 carbon footprint measurement for the first time, which is our first step towards implementing a plan for reduction, energy efficiency and the use of energy from renewable sources.

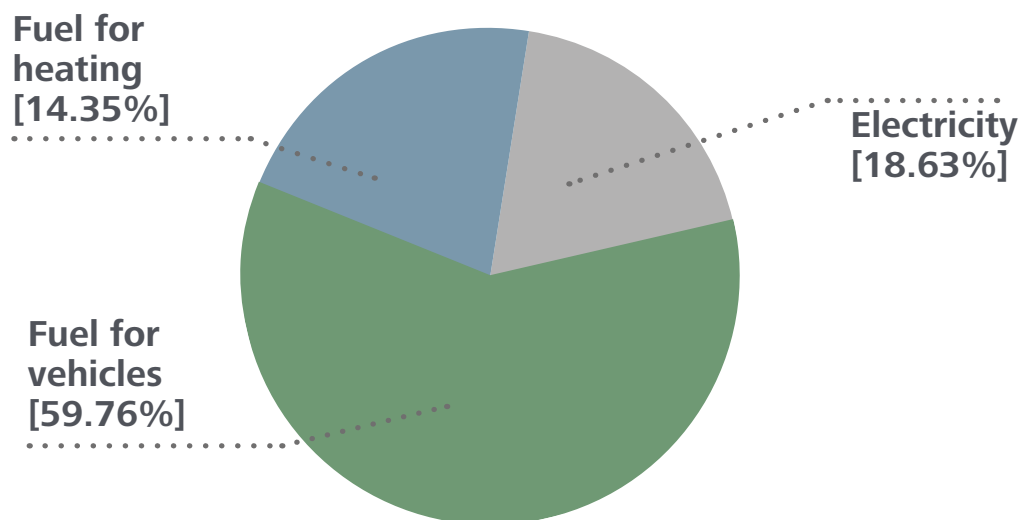
This measurement resulted in 197.62 tonnes of CO₂ e, with 59.76% resulting from scope 1 measurement and 40.24% from scope 2; and with an intensity ratio per employee of 1.51 tonnes of CO₂ e.

Corporate Carbon Footprint (CCF 2021)	197.62	t CO ₂ e
GHG emissions intensity (GHG emissions per employee)	1.51	t CO ₂ e / EE

GHG emissions [t CO₂e] by location



GHG emissions [t CO₂e] by source



5. Social Impact

5.1. Our people

At KÖLLA Group we are committed to society and our environment, both at our sites and in the vicinity of our customers and suppliers.

This leads us to care for our equipment as carefully as we care for the planet.

Firstly, by strictly complying with the statutory occupational health and safety standards in all KÖLLA Group companies and for all persons within the KÖLLA Group. Secondly, by training all employees in a timely manner on occupational health and safety and prevention measures that they must integrate into their daily work.

In this respect, an occupational health and safety committee has been set up in all German-based group companies and meets regularly to discuss new measures and improvements that can be implemented.

Our internal Health and Safety Manager, together with the support of external specialist companies who regularly monitor the occupational hazards that may occur in our offices and the necessary medical services, ensures the implementation and updating of standards in this area.

But we are not only concerned with occupational health and safety systems, we also take decisive action to improve the well-being of our teams in a comprehensive manner.

In this sense, we have implemented flexible working hours measures that allow our people to improve their personal and professional conciliation.

In addition to these measures, we ensure that the culture of the organisation makes it easy for anyone to apply for work-life balance measures such as childcare leave.

Specifically, in 2022, a total of 7 persons enjoyed conciliation measures, of which 3 were women and 4 were men.

At KÖLLA Group, we know that training and developing our talent is key to our development and a legitimate expectation of people. That is why we have developed an intensive training plan in all KÖLLA Group companies. Training ranges from technical training to the development of commercial and management skills and language skills.

This has meant that by 2022 a total of 525 training hours have been carried out across the group, which is an average of 4 hours of training per person.

5.2. Our commitment to the community

At KÖLLA we have a purpose that goes beyond our business, „To use all our experience and passion to shape a healthy and sustainable future for the planet and people“. That’s why, as well as caring for people and the planet as an intrinsic part of our business, we are committed to helping those people and communities who need it most.

As a result of this commitment, we have collaborated with different social organisations working in social and environmental fields.

Cleanhub

Cleanhub is a social and environmental impact organisation that offers companies a solution to neutralise their plastic emissions and support the fight for plastic-free oceans.

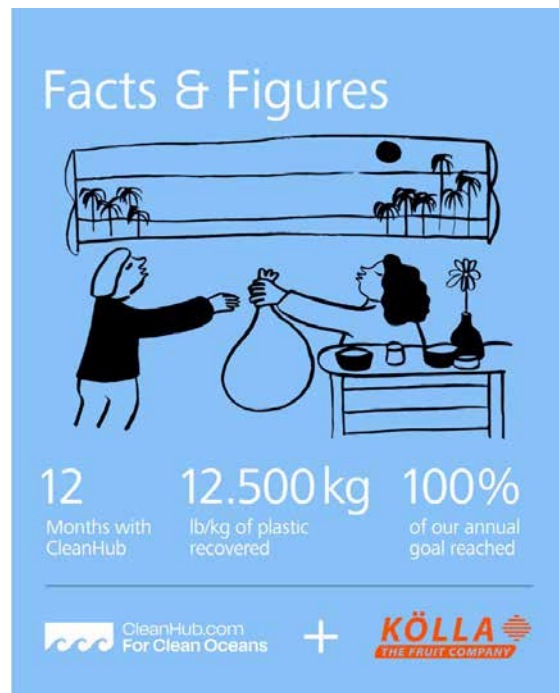
CleanHub is the first plastic credit system verified by TÜV SÜD, the industry leader in environmental impact auditing, bringing a new level of transparency and rigour to the plastic credit market.

KÖLLA group partnered with CleanHub to collect plastic waste before it enters the Earth’s most valuable ecosystem, allocating €10,000 over the year 2022 to carry out this action in India.

So-called Green Worms Waste Management, people from local communities where Cleanhub works carry out door-to-door collection services to intercept plastic waste before it can enter the environment.

Once the waste has been collected, it is sorted into different categories so that each material can be disposed of correctly. Recyclable plastic is sold to local recyclers, non-recyclable plastic is processed in the most environmentally sustainable way possible.

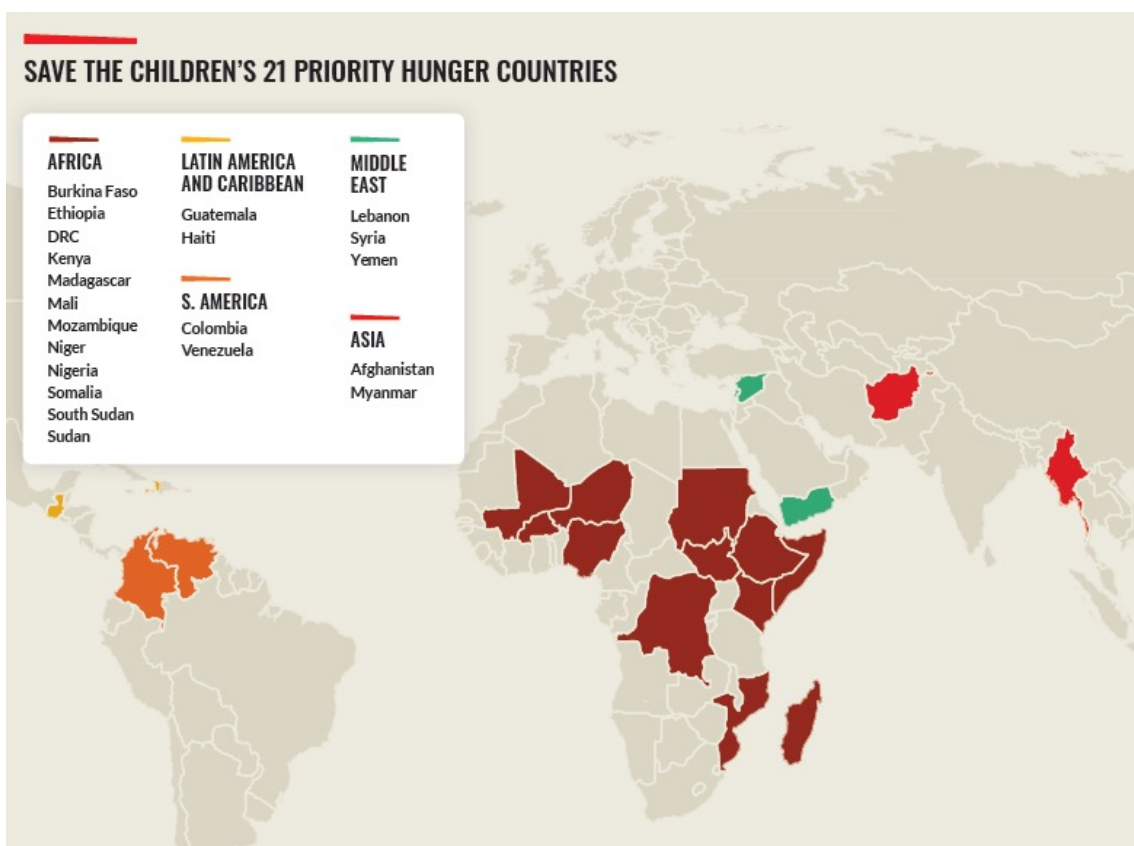
With the support of the KÖLLA Group, 12,500 kg of plastic will be collected by 2022, thus preventing it from ending up in the oceans.



Save the Children

KÖLLA Group participated in Save the Children’s campaign against hunger in 2022. This participation took place within the framework of the international Giving Tuesday movement, thus joining for the first time this commitment to solidarity. On this occasion, the contribution was made on a shared basis between the KÖLLA Group and all the people in the company who wanted to join in on a voluntary basis.

Together we contributed €6,500 to help alleviate the hunger crisis that is currently present in different parts of the world where Save the Children is active.



Wadadee Cares

Wadadee cares is a non-profit association that supports different projects in Namibia, in the Katutura district.

Its work focuses on projects that especially benefit children, helping to establish economic stability, social justice and environmentally conscious actions. Their assistance is focused on funding aspects of daily needs, primarily a healthy and nutritious diet and medical care as a basis for children's health.

This collaboration was carried out by the Düsseldorf-based company and €5,000 was provided in 2022.

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Legal notice

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KÖLLA Group has reported the information cited in this GRI content index for the period 2022 with reference to the GRI Standards.