
Sustainability Report

2024

Content

Letter from the Board	3
1. Who we are.....	5
2. Our commitment to sustainability	11
2.1. Our stakeholders and materiality issues	11
2.2. Integrating sustainability at the KÖLLA Group	16
2.3. Sustainability as a strategic development axis	19
3. Governance	21
3.1. The ethical commitment of the KÖLLA Group.....	22
3.2. Our compliance system.....	26
4. Environmental Impact	33
4.1. Our commitment to more sustainable packaging	33
4.2. Our commitment to more sustainable transport and logistics.....	37
4.3. Carbon Footprint	38
5. Social Impact.....	40
5.1. Our people.....	40
5.2. Our commitment to the community.....	43

Letter from the Board

Throughout more than a hundred years of history, KÖLLA Group has built a solid, resilient, and accessible company that has been able to adapt to changes in the environment and evolve alongside its customers, suppliers, and partners. Our commitment to quality, product diversity, and competitiveness has always been at the heart of our value proposition. However, today we know with absolute clarity that sustainability is the essential component that makes everything else possible and long-lasting.

Since our beginnings, ethics, social responsibility, sustainability, and respect for people and the environment have been an integral part of how we do business. This is not a recent trend for us, but a founding principle that we reaffirm today with greater conviction, structure, and transparency. Being sustainable is not just an option: it is a responsibility and a legitimate expectation on the part of our stakeholders.

Sustainability guides how we produce, transport, and interact with society. We are aware that our decisions have a direct impact on the health of the planet and the lives of people. That is why this commitment is not limited to our internal operations, but also extends to our value chain, our local environments, and our global partnerships.

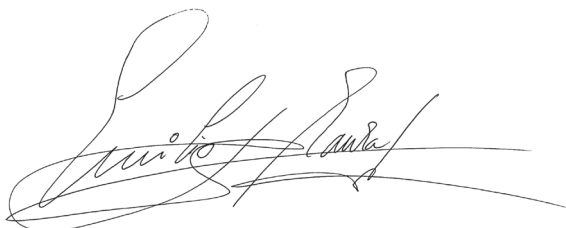
With this in mind, I am proud to present our third Sustainability Report, a document that reflects the work we have done, the progress we have made, and the challenges we still face. This report is also an expression of transparency and accountability, and reflects our desire to openly share how we manage the economic, social, and environmental impacts of our business.

Our sustainability management is based on a clear and shared Ethical System, a consolidated Sustainability Policy, and a Sustainability Strategy 2022–2025, which acts as a roadmap for our actions. All of this is guided by a purpose that inspires and unites us:

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

We will continue to move forward with determination, knowing that there is still much to be done, but also convinced that together – employees, partners, customers, communities, and society as a whole – we can build a business model that generates shared value and contributes to a more just, equitable, and sustainable future.

Thank you for joining us on this journey.

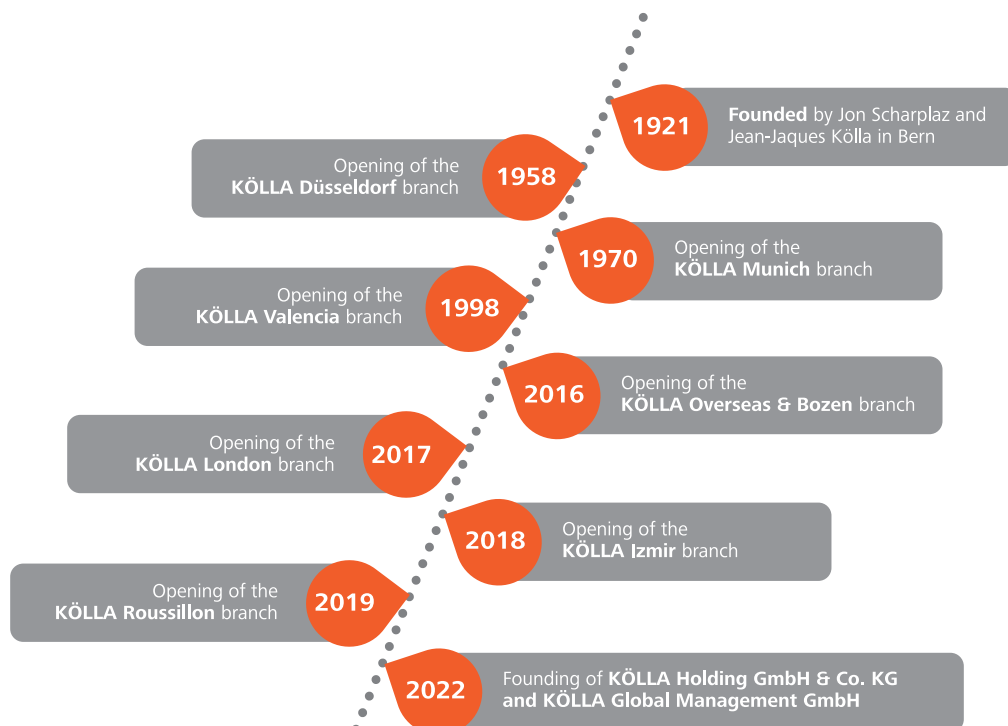


Emilio Maura

1. Who we are

KÖLLA Group is an international fruit and vegetable trader operating across the entire agri-food value chain, from production to distribution to the end consumer. With over 100 years of experience, KÖLLA Group has positioned itself as a key player in the sector, supported by a strong and ongoing commitment to sustainability in all its operations. This approach has been fundamental in strengthening the trust of our stakeholders, a strategic value that guides our decisions and relationships. Our business vision, Trust bears fruit, sums up the purpose that guides our daily management, reflecting a corporate culture based on responsibility, transparency, and continuous improvement.

Today, the KÖLLA Group sells more than 100 varieties of fruit and vegetables, remaining firmly committed to the highest standards of quality, food safety, and traceability, in line with the principles that underpin our management.



KÖLLA Group's 2024 Sustainability Report presents a transparent overview of the sustainability activities, impacts, and progress of all companies within the group, as well as those in which it holds a majority participation, as detailed in the following sections.

With an operational presence in 72 countries, the KÖLLA Group's development is structured around four strategic pillars that guide its responsible business model:

- Act as a link between fruit and vegetable production and food retail and wholesale distribution, promoting an efficient, traceable, and sustainable value chain.
- Offering specialized advice to our producer partners and customers on the most suitable varieties, sustainable packaging solutions, and good agricultural and commercial practices aligned with sustainability principles.
- Ensuring efficient and environmentally friendly logistics processes through resource optimization, emissions reduction, and continuous improvement in operational management.
- Take responsibility for the quality of the final product, supported by certified management systems and regular assessments that guarantee compliance with the most demanding standards.

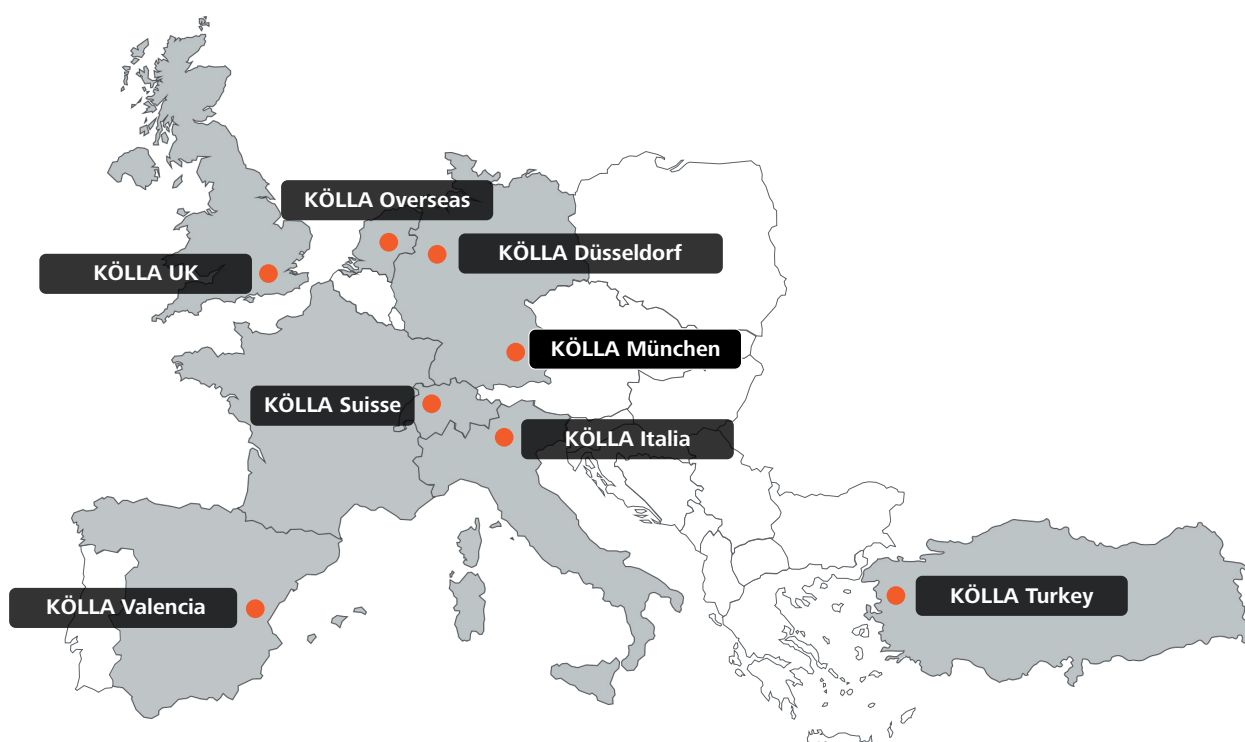


At KÖLLA Group, we understand that strengthening our value chain is essential for the long-term sustainability of our business. In this context, our producers occupy a central role, not only as suppliers, but as strategic partners with whom we share a common vision based on quality, innovation, and environmental and social responsibility. Our business model is based on strong, transparent, and long-lasting relationships with producers, promoting mutual cooperation, capacity building, and the adoption of sustainable agricultural practices. Through technical support and continuous knowledge sharing, we contribute to strengthening responsible, efficient production that is aligned with the highest international standards. In addition to our activity as a distributor of fruit and vegetables to companies in the retail channel and wholesale markets, at KÖLLA Group we have developed a range of own brands, conceived as a direct extension of our corporate values. These brands not only allow us to offer a differentiated identity in the market, but also represent an explicit commitment to quality, traceability, food safety, and environmental and social sustainability.

Every product sold under our own brands is the result of careful selection at source, a controlled production process, and optimized logistics, all under strict certified management systems that are regularly evaluated. This comprehensive approach ensures that our customers and consumers receive a product that meets their expectations.

This strategy reinforces KÖLLA Group's mission to create shared value throughout the agri-food chain, contributing to the economic development of producing communities, the protection of the environment, and the responsible supply of quality food internationally. At KÖLLA Group, we understand that the strengthening of our value chain is essential for the long-term sustainability of our activity.

At KÖLLA Group, we firmly believe that our success is based on a team committed to our philosophy of quality and excellence. KÖLLA Group currently has 155 employees, 85% of whom work full-time and 100% of whom have permanent contracts.



This diverse and multicultural team, spread across seven countries, reflects the plurality of the world in which we operate and the natural richness that inspires us. Diversity is a strategic value for us, enriching our organizational culture and driving innovation and commitment in all our activities.

KÖLLA GROUP 2024

Social

155 employees 54% of our employees are men 46% of our employees are women	975 hours of training
16.000 €	Contribution to social organizations
88% of our suppliers	Global Gap-Grasp certified

Environmental

Corporate Carbon Footprint (CCF 2021)	259.31	t CO ₂ e
GHG emissions per employee	1.67	t CO ₂ e / EE
GHG emissions per m ²	0,082	
24% of our suppliers	Global Gap Spring certified	

During the 2022 financial year, KÖLLA Group's holding company transferred its fiscal headquarters from Switzerland to Germany.

This transition was carried out in full compliance with applicable legal and tax requirements and was accompanied by the corresponding audit of the consolidated accounts in accordance with the regulations in force in the new jurisdiction.

Furthermore, the KÖLLA Group remains firmly committed to fiscal responsibility in all the regions in which it operates. Each of the companies belonging to

the holding company strictly complies with its tax obligations in the respective tax jurisdictions where it has its legal headquarters. This conduct is part of a global regulatory compliance strategy that promotes transparency, accountability, and fair tax contribution in line with the principles of good corporate governance.

This approach reflects our desire to act with integrity and consistency with the group's values, contributing to the sustainable development of the environments in which we operate and consolidating the trust of our stakeholders, both locally and internationally.



2. Our commitment to sustainability

2.1. Our stakeholders and materiality issues

At KÖLLA Group, we are fully aware that our business results only make sense when they are aligned with sustainable development and the well-being of our stakeholders. That is why we are firmly committed to strengthening relationships based on mutual respect, transparency, and ongoing collaboration. We understand that our decisions and actions must consider not only our business goals, but also the legitimate expectations of those who are directly or indirectly impacted by our activities.

This commitment is realized through open, ongoing, and structured dialogue with our stakeholders, which we consider a fundamental pillar for building strong and lasting relationships based on trust and shared responsibility. Just as we responsibly address their concerns and priorities, we are confident that we can consolidate a relationship of mutual collaboration that will promote the achievement of common and sustainable objectives in the long term.

The key stakeholders with whom we interact regularly include:

Our key stakeholders are:

- Employees/managers
- Shareholders
- Customers
- Consumers
- Suppliers (producers, service providers)
- Competitors
- Trade associations
- Society

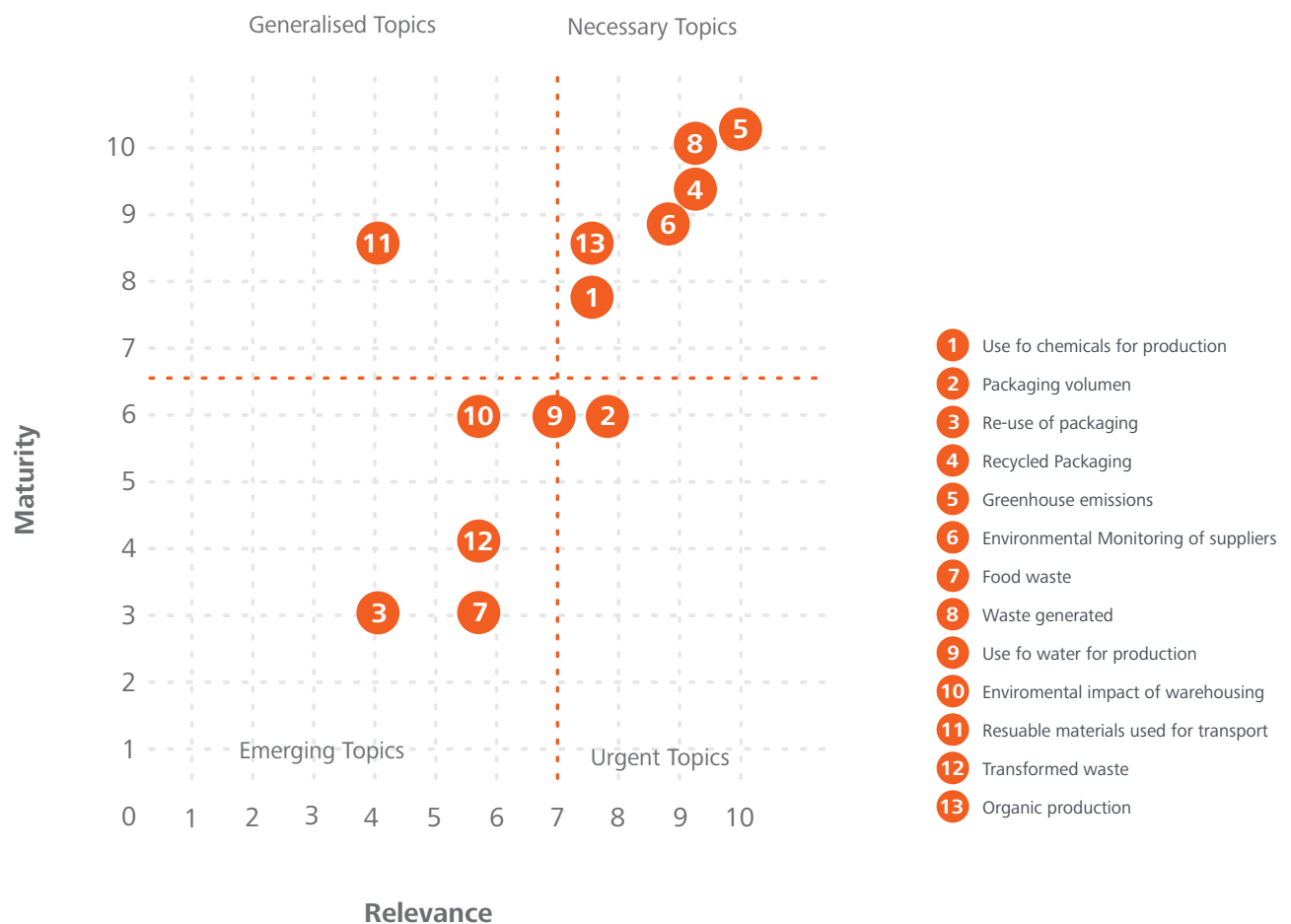
In line with international best practices in sustainability, KÖLLA Group has carried out a systematic exercise to identify and prioritize the material issues that are most relevant to our stakeholders and the company. This process was based on a rigorous analysis of our Sustainability Context, considering both the actual and potential impacts of our operations and the issues most relevant to our stakeholders.

The results of this analysis have been used as a basis for defining our strategic sustainability targets, aligning our actions with the material priorities identified. This focus enables us to act more effectively, allocate resources responsibly, and strengthen our contribution to sustainable development in all dimensions: economic, social, and environmental.

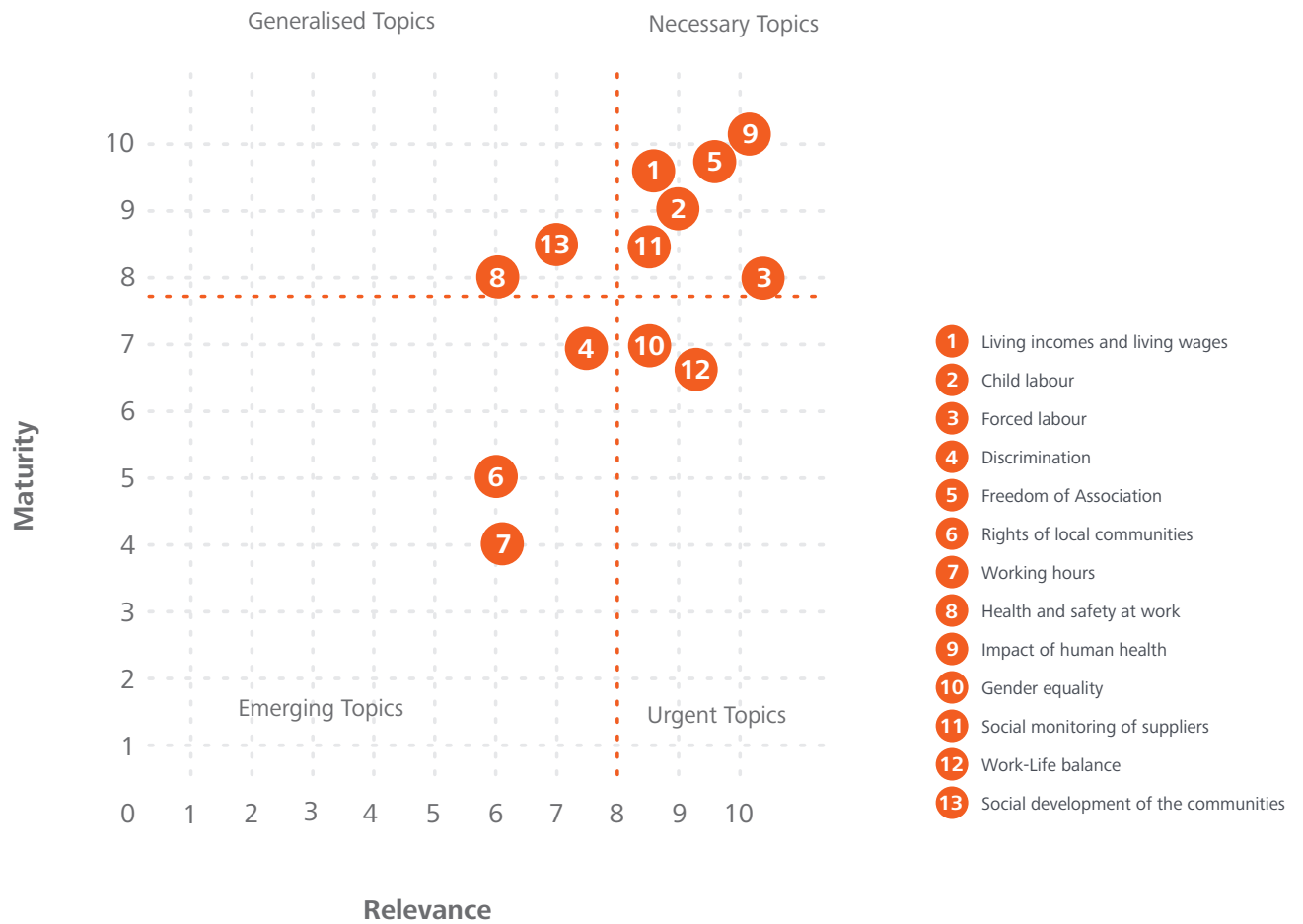


Within the framework of the ESG approach, this analysis serves as a guide and is reflected in the formulation of our Sustainability Policy and Strategy.

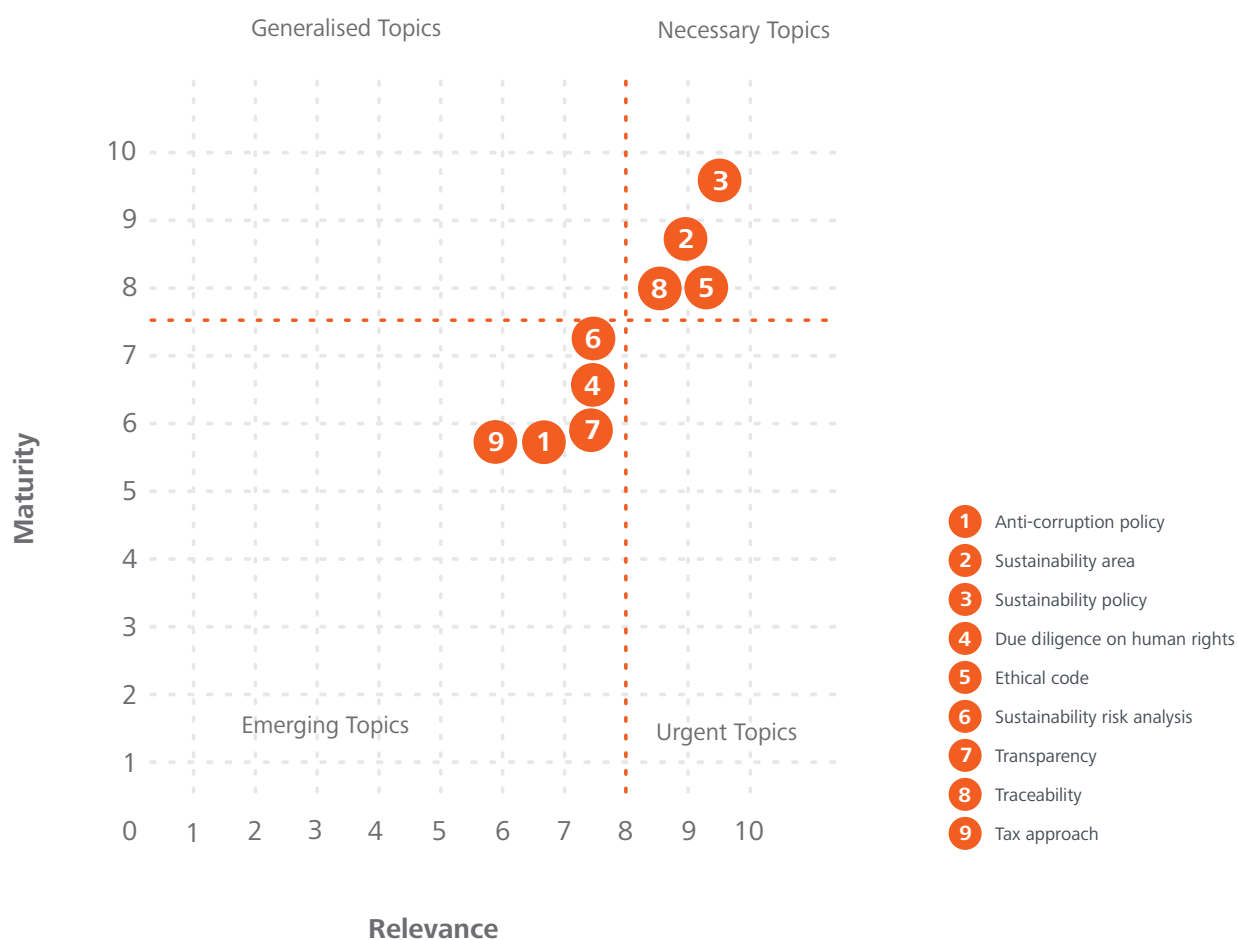
Sustainability Context Matrix | Environmental Scope



Sustainability Context Matrix | Social Scope



Sustainability Context Matrix | Governance Scope



2.2. Integrating sustainability at KÖLLA Group

Since its beginnings, KÖLLA Group has maintained a firm commitment to sustainable development, understanding that sustainability is not only a responsibility but also a strategic factor for long-term value creation. This commitment, which has been present throughout our history, has now been consolidated through the adoption of a Corporate Sustainability Policy, which establishes a common framework for action for all the companies that make up the group.

Since its beginnings, KÖLLA Group has maintained a firm commitment to sustainable development, understanding that sustainability is not only a responsibility but also a strategic factor for long-term value creation. This commitment, which has been present throughout our history, has now been consolidated through the adoption of a Corporate Sustainability Policy, which establishes a common framework for action for all the companies that make up the group.

This policy aims to harmonize and standardize our actions in the area of sustainability, ensuring consistency in our principles and practices in the different countries where we operate. It addresses five priority areas in a structured way, which are considered key to the responsible and comprehensive management of our operations.



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 Groups 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 policy is the fundamental pillar on which our Sustainability Strategy is built, guiding our decisions and actions toward a positive impact on the economic, social, and environmental spheres.

Our Sustainability Policy is fully integrated into the KÖLLA Group's global commitment to responsible management of its activities and is consistently aligned with the quality and food safety management systems that have historically been an essential part of our daily operations.

In this sense, sustainability is not seen as an isolated element, but as a cross-cutting dimension that reinforces and complements our control, traceability, continuous improvement, and regulatory compliance practices, which are the fundamental pillars of our value proposition.

In line with this commitment, the different companies that form KÖLLA Group renew their quality, food safety, and sustainability certifications annually as part of a continuous process of improvement and compliance with the highest international standards. The certifications currently held by the group are listed below :

	BIO	Demeter	Fairtrade	IFS Broker	BIO Suisse	QS	IFS Logistics	CoC	GMP+	Rainforest Alliance	BRC
Bern	●	●		●	●			●	●		
Bozen	●										
Düsseldorf	●		●	●		●					
München	●			●			●				
Roussillon	●										
Valencia	●		●	●				●		●	
Türkei	●			●							
Overseas				●							
London								●			●

2.3. Sustainability as an axis of strategic development

With the aim of effectively integrating sustainability into the KÖLLA Group's operational management and providing a structured response to the expectations of our environment and stakeholders, we have developed our Sustainability Strategy 2022–2025. This strategy provides the framework that guides our decisions and channels our actions towards areas where we can have the greatest positive impact.

The Strategy has been developed using an ESG (environmental, social, and governance) approach, which allows us to comprehensively address the main challenges facing our sector, reinforce our business resilience, and strengthen our contribution to sustainable development.

This roadmap prioritizes the key material aspects identified in our sustainability analysis and establishes specific lines of action that allow us to focus our efforts. It also articulates our concrete contribution to the Sustainable Development Goals (SDGs), focusing on those that, due to the nature of our activity, represent areas where we can have the greatest influence and generate a significant impact.



	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 agents 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.

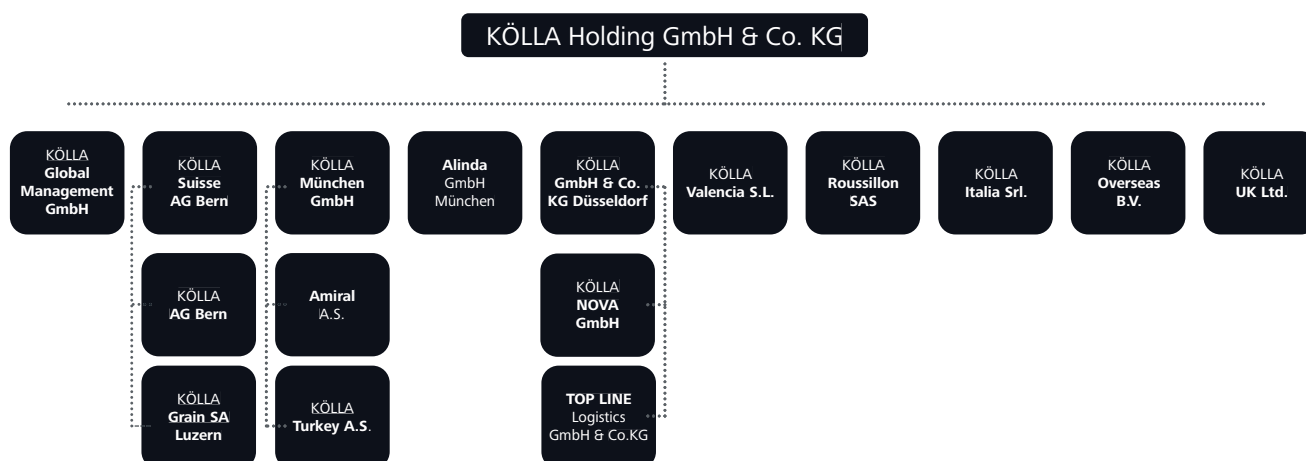
All these sustainability initiatives are integrated into our management in a coherent manner and reinforce KÖLLA Group's commitment to offering a responsible, innovative value proposition that is aligned with the principles of sustainable development. This commitment translates into tangible results in the form of constant prioritization of the highest standards of quality and food safety at all stages of our business, from the origin to the final delivery of the product.

Sustainability not only complements but also enhances the way we do business, consolidating an offering that responds to the current demands of the market and our stakeholders, while anticipating the challenges of the future.

3. Governance

KÖLLA Group has its headquarters in Germany and comprises nine companies legally consolidated under the structure of KÖLLA Holding GmbH & Co. KG, a limited partnership with limited liability. The holding company is governed by a four-member executive board, all of whom have executive responsibilities. This board not only performs strategic and business development monitoring functions, but also assumes direct responsibility for overseeing sustainability and due diligence aspects in all of the group's activities. This commitment is embodied in a compliance system that formalizes and ensures rigorous monitoring and constant supervision of the effective integration of sustainability principles into the management and operation of the KÖLLA Group.

To ensure the implementation and specific development of sustainable initiatives, an Ethics Committee has been set up, composed of representatives from the quality, marketing, sales, and sustainability departments, as well as the group's chief executive. This committee acts as a cross-functional body responsible for promoting, coordinating, and supervising actions related to ethical business management, ensuring that the group's practices are aligned with its corporate values and commitments.



3.1. KÖLLA Group's Ethical Commitment

At KÖLLA Group, we understand that our commitment to sustainable development that benefits both people and the planet is an essential pillar of our organizational culture and our daily actions. This corporate culture is deeply rooted in our ethical values, which guide and orient the conduct and performance of each member of our team in the exercise of their responsibilities.

These values not only reflect who we are as an organization, but also constitute the framework that ensures that our decisions and operations are carried out with integrity, respect, and responsibility, promoting a positive impact on our employees, communities, and the natural environment.

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 translate our values into concrete behaviors within the organization, we have developed our Code of Conduct, which establishes the principles and guidelines that should guide 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.

KÖLLA Group Code of Conduct represents a fundamental pillar of our commitment to business ethics and integrity. This document clearly, explicitly, and rigorously sets out our unequivocal position against any form of corruption, fraud, bribery, or unfair practices, reaffirming our adherence to the highest ethical and legal standards applicable in all jurisdictions where we operate. To ensure the proper dissemination and understanding of these principles, the Code of Conduct has been communicated to all our employees, who receive ongoing training and guidance on its content and practical application. In addition, the document is permanently available on the corporate intranet, ensuring free and constant access for all employees of KÖLLA Group and its affiliated companies, thus promoting a culture of transparency and shared responsibility.

Thanks to the effective integration of this ethical commitment into all our activities, during the 2024 financial year, the KÖLLA Group did not receive any

reports of corrupt practices, acts of unfair competition or regulatory breaches, which demonstrates our team's commitment to integrity and ethical conduct in all its actions.

To strengthen and continuously monitor this culture of corporate ethics, we have set up an Ethics Committee, made up of representatives from various strategic areas of the organization, which acts as a cross-functional body responsible for ensuring compliance with the Code of Conduct, promoting best practices, and fostering continuous improvement in ethics and social responsibility.

With the aim of further expanding our ability to detect, prevent, and manage potential ethical risks, an Ethics Channel was implemented in 2024. This mechanism, designed to be accessible, confidential, and secure, allows employees, suppliers, customers, and other stakeholders to make suggestions, express concerns, and report possible breaches or conduct contrary to our ethical principles.

The Ethics Channel guarantees the protection and anonymity of whistleblowers, preventing any type of retaliation or discrimination and ensuring that all communications are treated with the highest confidentiality and rigor. In 2024, no communications were received through this channel, but detailed mechanisms and processes have been developed to address any issues that may arise through this channel.

The Ethics Committee itself is the body responsible for rigorously analyzing any issues that may be received and taking the appropriate measures to correct any deviations, mitigate negative impacts, and strengthen our internal controls.

With these initiatives, KÖLLA Group reaffirms its unwavering commitment to responsible and transparent business management aligned with the ethical values that underpin our identity and reputation.

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

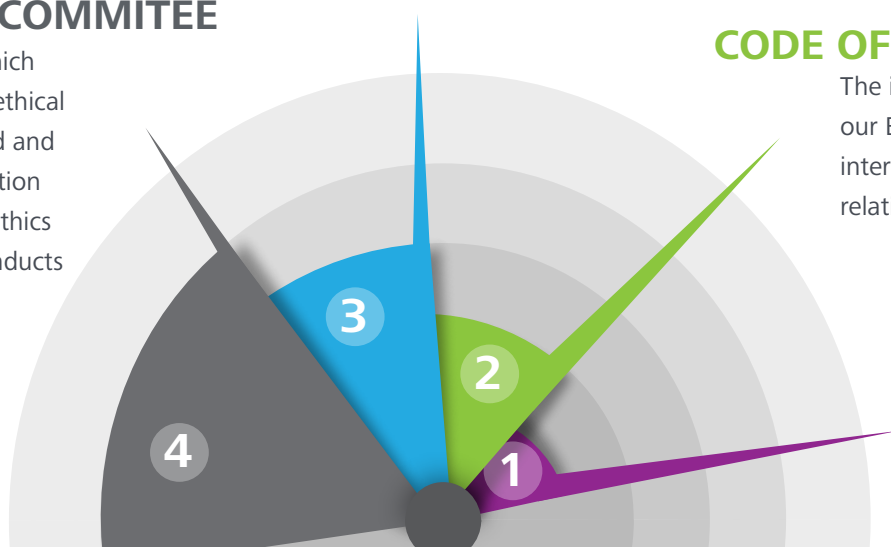
The space in which the company's ethical issues are solved and the implementation of the code of ethics and code of conducts developed

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 line with our comprehensive commitment to ethics and sustainability, the KÖLLA Group has developed, together with its Sustainability Policy, its Code of Ethics and Conduct, and the Ethics Committee, a robust compliance framework that ensures the proper supervision and monitoring of our commitments, as well as the effective management of ethical and sustainability risks in all decision-making processes.

This compliance system is structured to comprehensively address the most relevant environmental, social, and governance (ESG) issues, which have been identified through a rigorous Risk Analysis. This analysis included an exhaustive examination of our supply chain in the different countries where we operate, allowing us to detect, evaluate, and prioritize the potential risks associated with our operations and business relationships.

The Ethical and Sustainable Risk Analysis focuses specifically on the following areas, which are considered critical to the sustainability and integrity of our business activity:

Enviromental Topics	Social Topics
Food Loss & Waste	Discrimination
Biodiversity	Freedom of Association
GHG Emissions	Healthy & Safe Workplace
Soil Degradation	Migrant Labour

Enviromental Topics	Social Topics
Fertiliser use	Working Poverty
Pesticide use	Working Hours
Climate Change Vulnerability	Forced & Bonded Labour
Overall Water Risk	Women's Rights & Gender Equality
Ozone-depleting substance consumption	Indigenous and Community Land Rights

As a direct result of our governance, oversight, and regulatory compliance model, KÖLLA Group did not receive any complaints during fiscal year 2024 regarding non-compliance with current legislation in the countries where it operates. This achievement reaffirms the strength of our compliance framework and the effectiveness of the control and prevention mechanisms implemented throughout the organization.

This compliance system is fully integrated with the quality and food safety management systems implemented in the different companies of the Group, enabling cross-functional, rigorous management that is aligned with the most rigorous international standards. This integration ensures proactive monitoring of the risks associated with our supply chain and guarantees a swift and effective response to any potential deviations.

In this context, and as part of our commitment to sustainability and corporate responsibility, we not only address the risks associated with our direct operations, but also extend this approach to our entire network of suppliers. In particular, we verify that all our fruit and vegetable suppliers comply with the regulatory framework applicable in both the countries of origin and destination,

especially with regard to public health and food safety.

We also require our business partners to comply with regulations on the use of authorized products and to implement effective measures to ensure safe and fair working and social conditions in their operations.

Thanks to this preventive and collaborative approach, KÖLLA Group did not receive any complaints in 2024 regarding health and food safety violations, which reinforces the confidence of our customers, consumers, and other stakeholders in the integrity and quality of our processes and products.

Some of the aspects to which we pay particular attention are also:

- No genetically modified products. In this regard, no producer supplying KÖLLA Group cultivates or harvests genetically modified varieties.
- Ensuring that the final product and its ingredients/raw materials are not treated with ionizing radiation.
- Compliance with residue specifications, both those of our customers and those of KÖLLA Group.

As part of our commitment to excellence in food quality and safety, KÖLLA Group supplies products to a wide range of customers in the food trade, each of whom may have specific requirements in terms of residues, traceability, sustainability, and regulatory compliance. For this reason, it is a priority for our organization to ensure that all our suppliers and producers strictly comply with the latest requirements set by our customers.

In this regard, we require all actors in our supply chain to be certified under the international GlobalG.A.P. standard, which is recognized worldwide for its focus on good agricultural practices. Where this certification is not available, suppliers must undergo comprehensive audits carried out by external companies specializing in quality management systems for the agri-food sector, with which KÖLLA Group has partnership agreements.

In addition to these international standards, KÖLLA Group's central food safety team plays a key role in continuously monitoring product safety throughout the value chain. This monitoring is carried out through a systematic control strategy that includes sampling and laboratory analysis, both in the country of origin of the crops and at the various logistics stages and service providers involved in the distribution process.

This approach allows us to guarantee not only product quality, but also compliance with the maximum pesticide residue limits established by current legislation and by the additional requirements defined by our customers, who are increasingly committed to high standards of health and sustainability.

In addition to standardized management systems and internal control protocols, KÖLLA Group is actively committed to adapting to and complying with any specific requirements that our customers may establish in relation to product quality, transport conditions, environmental impact, social sustainability, or any other area of interest. This ability to respond in a personalized manner is part of our value proposition and a differentiating factor in our relationship with the main players in the European fruit and vegetable trade.

Once specific requirements have been agreed with each customer, KÖLLA Group ensures that they are properly communicated to all suppliers involved in the supply chain, establishing the necessary mechanisms for their correct implementation and monitoring. This communication and evaluation process is essential to ensure that quality, sustainability, and food safety requirements are fully integrated into all stages of product production, handling, and distribution. When formalizing the contractual relationship, KÖLLA Group's suppliers expressly undertake to carry out a comprehensive risk analysis aimed at product protection, after identifying critical points in their processes. This analysis is an essential condition for ensuring the integrity, safety, and traceability of products throughout the value chain.

Social, environmental, and quality requirements established directly by the KÖLLA Group, as well as those defined by our customers, are periodically evaluated. Specifically, compliance is verified at least once a year through internal or external audits, as well as through the analysis of performance indicators that are part of our management system.

With regard to packaging service providers, KÖLLA Group requires compliance with internationally recognized certifications such as IFS, BRC, or other equivalent standards recognized by the Global Food Safety Initiative (GFSI). These companies must demonstrate not only compliance with the highest food safety and labeling standards, but also ensure that the packaging materials used are safe for contact with food and that the information included on the labeling fully complies with legal requirements regarding the origin, variety, size, format, and presentation of the product.

The integrated approach of all these management systems, as well as our ongoing commitment to continuous improvement, has enabled us to achieve tangible results in terms of compliance. In particular, during 2024, the KÖLLA Group did not receive any complaints regarding non-compliance in the information or labeling of products and services, or in relation to communication campaigns or marketing actions. This performance reaffirms the effectiveness of our control protocols, as well as the ethical commitment of our entire ecosystem of partners and suppliers.

As part of our firm commitment to sustainability, transparency, and compliance with current agri-food regulations, KÖLLA Group applies strict standards in the production and marketing of organic fruits and vegetables. We require all our business partners, as well as our own organization, to obtain and maintain the relevant organic certifications, both within the European Union and in Switzerland. This requirement allows us to ensure that each batch of product complies with the established requirements regarding cultivation methods, use of fertilizers, and other agricultural inputs, thus guaranteeing the traceability and reliability of the information provided to our customers and end consumers.

To reinforce this commitment, we have integrated the Agriplace digital platform across all companies within KÖLLA Group. This tool facilitates document management, regulatory compliance, and traceability throughout the entire supply chain. Its implementation is supervised by the quality department, which is responsible for verifying and auditing that both our operations and those of our suppliers strictly comply with the established quality criteria.

During the 2024 financial year, thanks to the systematic application of our compliance system, the strengthening of our sustainability policy, and the solid ethical culture that defines the KÖLLA Group, there were no reports of discrimination, child labor, labor exploitation, forced labor, or human rights violations, including the rights of indigenous communities. We can also responsibly state that freedom of association and the right to collective bargaining have been fully respected in all our operations and those of our suppliers, in line with the fundamental conventions of the International Labor Organization (ILO).

This result reflects not only our commitment to human and labor rights, but also the effectiveness of the control and continuous improvement mechanisms we apply at all levels of the organization, reaffirming our role as a responsible player in the international agri-food sector.

4. Environmental Impact

4.1. Our commitment to more sustainable packaging

At KÖLLA Group, one of our strategic priorities in terms of environmental sustainability has historically been to reduce the ecological impact associated with the packaging used in the marketing and distribution of our products. We are fully aware of the role that packaging materials play in waste generation and carbon footprint throughout the value chain, which is why we have made a firm and proactive commitment to responsible innovation in this key area.

With the aim of minimizing this impact, we have launched various collaborative innovation processes, working closely with our customers, suppliers, and technology partners. This cooperative approach has enabled us to develop sustainable packaging solutions that not only strictly comply with the legal and regulatory requirements in force in the different markets in which we operate, but also integrate eco-design, circularity, and environmental efficiency criteria.

Our commitment is based on the implementation of packaging made from natural and renewable raw materials, as well as the use of recyclable, biodegradable, or compostable materials, in line with the guidelines of the German Sustainability Code, Deutscher Nachhaltigkeitskodex (DNK). This strategic focus reflects our conviction that sustainability cannot be an accessory value, but an essential part of the value proposition we offer our customers and consumers.

As a result of this ongoing effort, we have successfully introduced a range of packaging that significantly reduces the environmental impact of our operations. These solutions include, among others:

- Food-grade recycled paper with 50% recycled content.
- Grass paper, in cardboard and corrugated cardboard quality, with up to 40% grass content.
- 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 (sugar-cane bio-polyethylene) or corn starch bio-PLA.

As a distribution company based in Germany, KÖLLA Group takes full responsibility for its commitment to accountability regarding the use and management of packaging made from recycled raw materials. We recognize that proper management of packaging at the end of its life cycle is essential to minimize environmental impact and promote the circular economy, which is why we actively participate in various waste management systems in the countries where we operate.

In particular, through the German Dual System, we ensure that the packaging marketed by our organization is recovered and recycled efficiently and responsibly through the implementation of separate collection by consumers.

This comprehensive management model contributes significantly to closing the material cycle, reducing waste generation, and promoting its reincorporation into the production process.

Thanks to these coordinated efforts, in 2024 we achieved a tangible reduction in our environmental impact, reaching an estimated decrease of 263 tons of CO₂, a result derived from the recovery and recycling of a considerable portion of the packaging made from paper, paper pulp, cardboard, and plastic. These figures reflect not only our operational capacity, but also the effectiveness of the environmental policies and practices we apply throughout our supply chain.

Furthermore, our commitment is reinforced by our adherence to the Green Dot Scheme (Der Grüne Punkt), a nationally recognized and supported system that certifies and validates our efforts in recycling and packaging sustainability. Participation in this scheme guarantees that we comply with the most demanding standards in terms of material recovery and minimizing the environmental impact associated with our products.

These actions are part of a broader corporate strategy focused on sustainability, which seeks not only to comply with current regulations, but also to anticipate future challenges and actively contribute to building a more responsible, efficient, and environmentally friendly business model.

4.2. Our commitment to more sustainable transport and logistics

Sustainability in transport and logistics is one of the cornerstones of our strategy to reduce the environmental impact of our operations. While we are aware that there is still scope for improvement, we have implemented a number of specific measures that are already enabling us to significantly reduce our ecological footprint in this area.

Our transport strategy is professional, flexible, and environmentally friendly. It also allows us to contribute to reducing food waste, even on long-distance routes. To achieve this, we apply rigorous control of critical variables such as temperature, humidity, and ventilation. These parameters are precisely defined and monitored from origin to destination, thus guaranteeing the integrity and quality of the products throughout the supply chain.

We take a responsible and efficient approach to the modes of transport we use. For products from overseas markets, we prioritize sea transport as the most sustainable option. Within Europe, we use road transport, selecting logistics operators that guarantee fast and efficient deliveries without compromising the freshness of the products. Air transport is only used in exceptional situations, limiting its use to specific cases where there are no viable alternatives.

We also work closely with our logistics partners to plan and optimize transport routes. Whenever possible, we prioritize direct routes and promote the

maximization of the load capacity of each transport unit. This strategy is reinforced by the use of methodologies such as cross-docking and return freight, which minimize unnecessary journeys, reduce emissions, and make more efficient use of available resources.

In short, our commitment to more sustainable logistics is reflected in concrete actions aimed at improving operational efficiency and protecting the environment, integrating environmental criteria into all transport-related decisions.

4.3. Carbon footprint

In 2024, we have once again measured our carbon footprint for Scopes 1 and 2, reaffirming our commitment to sustainability and the transition to a more environmentally friendly business model. This assessment represents an essential step in the development of a strategic plan to reduce emissions, improve energy efficiency, and progressively adopt renewable energy sources.

For the third consecutive year, we have calculated our Scope 1 and Scope 2 carbon footprint. This year, our carbon footprint was 259,319 tonnes CO₂eq, and the key ratios are: 0.082 CO₂ e/m², 1,673 CO₂ e/employee.

Among the measures that have contributed to these results, we would highlight the promotion of more sustainable mobility among our employees. To this end, we offer subsidies for the purchase of bicycles and partial subsidies for the use of public transport, thus encouraging the use of more environmentally friendly means of transport.

In addition to these actions, we are continuously working to reduce paper consumption in our offices and minimize the environmental impact of the packaging we use, integrating sustainability criteria into each of our decisions. Thanks to all these initiatives, we are continuing to make determined progress toward reducing our carbon footprint, consolidating a more efficient and conscious business model that is aligned with current climate challenges.

Corporate Carbon Footprint (CCF 2021)	259.31	t CO ₂ e
GHG emissions per employee	1.67	t CO ₂ e / EE
GHG emissions per m ²	0,082	

5. Social Impact

5.1. Our people

At KÖLLA Group, we take our commitment to society and the environment in which we operate seriously. This commitment is evident both at our offices and in the communities linked to our customers and suppliers, and is particularly reflected in the care and well-being of our team.

We currently have a team of 155 people, with a balanced gender distribution: 54% are men and 46% are women, which reinforces our commitment to equality and diversity within the organization. In this regard, a total of 12 women and 10 men have joined the KÖLLA Group in 2024.

We strictly comply with all legal standards regarding occupational health and safety in each of the companies that make up KÖLLA Group. Our goal is to ensure that everyone who is part of our organization has a safe and secure working environment. To this end, we provide regular and updated training on occupational risk prevention and health at work, integrating these practices across the board in our daily work.

In order to ensure the effective implementation and continuous improvement of these standards, we have set up an occupational health and safety committee in each of our companies in Germany. These committees meet regularly to assess the current situation, identify areas for improvement, and propose new measures aimed at strengthening the culture of prevention.

In addition, we have an internal Health and Safety Officer who, in close collaboration with specialized external companies, regularly monitors potential occupational risks in our offices and coordinates the provision of preventive and emergency medical services when necessary.

These actions reflect our comprehensive commitment to the people who are part of KÖLLA Group and to the social environment in which we operate, thus reaffirming our vision of building a responsible, inclusive organization focused on the common good.

At KÖLLA Group, our commitment to people goes beyond occupational health and safety. We understand that the overall well-being of our teams is key to building a healthy, motivating, and sustainable work environment over time. That is why we have adopted various measures aimed at promoting a balance between the personal and professional lives of our employees. One of the main initiatives in this area has been the implementation of flexible working hours policies, which allow our employees to manage their time more autonomously and attend to their family and personal responsibilities. We also promote an open and accessible organizational culture, in which anyone can request leave for reasons such as childcare without barriers or conditions.

In 2024, nine people benefited directly from these measures, eight of whom were women and one a man, demonstrating the importance of continuing to move towards a shared and equitable work-life balance.

We also know that training and talent development are strategic pillars for our growth, while representing a legitimate and growing expectation on the part of our teams. That is why we have developed a comprehensive training plan that is implemented in all KÖLLA Group companies. This plan ranges from technical and operational training to the strengthening of commercial, management, and language skills, adapting to the real needs of each area and profile.

During 2024, we provided a total of 975 hours of training throughout the group, equivalent to an average of more than 6 hours per person per year.

The distribution by gender was as follows:

615 hours of training provided to men.

360 hours of training provided to women.

Within these training hours, it is worth highlighting the fact that during 2024, a Sustainability Training Plan was carried out, in which a total of 58 people from all KÖLLA Group offices participated. This training consisted of four working sessions that addressed both key sustainability issues and the specific practices and actions that the KÖLLA Group is implementing in this area.

Our commitment to a stable, inclusive, and high-quality working environment is also reflected in our hiring indicators. Currently, 85% of jobs at KÖLLA Group are full-time, and 100% of our contracts are permanent, reflecting our strong commitment to stable, long-term employment.

5.2. Our commitment to the community

This deep and cross-cutting commitment guides all our decisions and actions, reaffirming that our responsibility is not limited to environmental sustainability or the well-being of our employees. It also drives us to actively and consciously contribute to the development of a more just and caring society.

That is why we allocate resources and efforts to decisively support the most vulnerable people and communities, both in our immediate environment and in the contexts where our customers and suppliers operate. This commitment to positive impact is part of our identity and reinforces our determination to be an agent of change in favor of a more equitable and sustainable future for all.

KÖLLA Group with the DANA.

In line with our social commitment and the values that guide KÖLLA Group's actions, we responded immediately and in solidarity to the devastating effects of DANA, which severely affected various regions in eastern Spain in 2024. This extreme weather event caused widespread flooding and material damage, affecting both local communities and key infrastructure for our supplier network.

Our connection to Valencia is well known, both through our presence there with one of our offices and through our close relationships with numerous producers and partners in the area. As such, we at KÖLLA Group feel this emergency very closely and personally.

As part of our corporate social responsibility and in line with our purpose of actively contributing to the well-being of people and the planet, we decided to act quickly and decisively.

In this context, KÖLLA Group made a donation of €10,600 to the Spanish Red Cross, a humanitarian organization of recognized prestige and operational capacity, which immediately deployed resources on the ground to assist those affected. This contribution was intended to support the emergency, healthcare, food distribution, psychological support, and reconstruction work carried out by the organization in the affected areas.

Our action is not only a sign of solidarity with the people and families who suffered directly from the consequences of this weather event, but also an expression of our firm commitment to the communities in which we operate. We believe that, as an international company with a local presence, we have a responsibility to act proactively in situations of vulnerability, especially when they affect our immediate surroundings.

Initiatives like this reinforce our corporate sustainability model, and we firmly believe that solidarity and shared responsibility are key to building a more just, sustainable, and humane future.

As in previous years, this collaboration also included voluntary contributions from employees at various KÖLLA Group offices, whom we thank once again for their solidarity.



Refugee Crisis in South Sudan

Although the DANA storm affected us closely and directly in Spain, at KÖLLA Group we are fully aware that humanitarian emergencies extend to many corners of the world, affecting millions of people in extremely vulnerable situations. Our social commitment knows no borders, which is why we also seek to contribute where needs are most urgent and resources are most limited.

In this context, and in line with our conviction that companies have an active role to play in building a fairer and more caring society, in 2024 we renewed our partnership with Oxfam Intermón, a leading international organization in the field of humanitarian aid and sustainable development.

On this occasion, we focused our aid on the program to support the most vulnerable people in South Sudan, a country that continues to face complex humanitarian crises resulting from prolonged conflict, food insecurity, and forced displacement. As part of our commitment, we made a donation of €6,000 to support Oxfam Intermón's work on the ground to provide access to drinking water, food, basic healthcare, and sustainable livelihoods.

With this contribution, we seek not only to meet an urgent need, but also to strengthen the resilience of affected communities and contribute to the reconstruction of a stronger and more autonomous social structure.

For KÖLLA Group, global solidarity is an essential value, and we believe that any action that helps to alleviate human suffering and build opportunities

for development in fragile contexts is a shared responsibility. We will continue to collaborate with trusted organizations such as Oxfam Intermón, which demonstrate a firm and transparent commitment to the people and communities that need it most.



Provides water and food for 35 displaced families for one month.



Seeds, training, and tools to support recovery and self-sufficiency.

GRI Content	Description	Page
2.1.a	Legal Name	21
2.1.b	Ownership and legal form	21
2.1.c	Location of the headquarter	21
2.1.d	Contries of operation	6
2.2.a	Entities included in the report	21
2.3	Reportin Period, frecuency and contact point	6
2.6.a	Sector where we are active	5
2.6.b	Our value chain	7
2.7.a	Number of employees	9
2.9.a	Governance structure	22
2.9.b	Highest governance body responsible on sustainability	22
2.9.c	Composition of the highest governance	22
2.12.a	Role of the highest governance body related to sustainability	22
2.12.b	Role of the highest governance body related to due dilligence	22
2.12.c	Role of the highest governance body related to review processes related to due dilligence	22
2.13.a	Highest governance body responsible of impacts on economy, en-vironment and people	22
2.14	Role of the highest governance body in sustainability reporting	22
2.22	Statement on sustainable development strategy	20
2.23	Policy Commitments	16 and 17
2.24	Embedding policy commitments	16 to 20
2.25	Processes to remediate negative impacts	26 to 32
2.26	Mechanisms for seeking advice and raising concerns	24 and 25
2.27	Compliance with laws and regulations	27
2.29	Approach to stakeholder engagement	11
3.1	Process to determine material topics	11 to 15
3.2	List of material topics	11 to 15
205.2	Communication and training about anti-corruption policies and pro-cedures	40 to 43
205.3	Incidents of corruption and actions taken	23
206.1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	23
207.2	Tax governance, control, and risk management	9
305.1	Direct (Scope 1) GHG emissions	38 to 39
305.2	Energy indirect (Scope 2) GHG emissions	38 to 39
305.4	GHG emissions intensity	38 to 39
308.1	Suppliers screened using environmental criteria	23
308.2	Environmental impacts in the supply chain and actions taken	29 to 32

GRI Content	Description	Page
401.3	Parental leave	41
403.1	Occupational health and safety management system	41
403.2	Hazard identification, risk assessment, and incident investigation	26 to 27
403.3	Occupational health services	40 to 41
403.5	Worker training on occupational health and safety	41
403.6	Promotion of worker health	42
403.8	Workers covered by an occupational health and safety management system	42
404.1	Average hours of training per year per employee	42
404.2	Programs for upgrading employee skills and transition assistance programs	42
405.1	Diversity of governance bodies and employees	21
406.1	Incidents of discrimination and corrective actions taken	32
407.1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	30
408.1	Operations and suppliers at significant risk for incidents of child labor	30
409.1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	30
411.1	Incidents of violations involving rights of indigenous peoples	30
413.1	Operations with local community engagement, impact assessments, and development programs	47 to 51
414.1	New suppliers that were screened using social criteria	30
416.1	Assessment of the health and safety impacts of product and service categories	29
416.2	Incidents of non-compliance concerning the health and safety impacts of products and services	29
417.1	Requirements for product and service information and labeling	24
417.2	Incidents of non-compliance concerning product and service information and labeling	31
417.3	Incidents of non-compliance concerning marketing communications	31
418.1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	24
418.1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	23

Legal notice

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KÖLLA Group has reported the information cited in this GRI content index for the period 2024 with reference to the GRI Standards.