ESG Strategy of the Makarony Polskie Group

Makarony Polskie

- SPÓŁKA AKCYJNA -

President’s Overview

As the Makarony Polskie Group, we look to the future, fully aware of our responsibility for our impact on the environment, society, and the business landscape. Our ESG strategy is an expression of a mature, transparent approach to management and forms the foundation for the company's long-term development. We have set ambitious goals and measurable indicators that will allow us to consistently build value for our customers, partners and investors. By implementing this strategy, we want not only to respond to market expectations, but also to actively shape positive change and strengthen our competitiveness in a dynamically changing environment. It is an investment in the future – a stable, sustainable future full of new opportunities for our entire organisation.



Current actions supporting ESG

E Environment

- Power from renewable sources
- Conducting energy audits and implementing measures to improve energy efficiency
- Implementation of circular economy principles in production processes

S Social

- Systematic support for local communities
- Health and safety rules and internal audits related to occupational health and safety
- Adopted policy on proper product labelling
- Adopted customer data and privacy protection policy

G Governance

- Adopted whistleblowing procedure
- Operation of communication channels for whistleblowers
- Adopted anti-mobbing procedure

ESG - Detailed actions

E Environment



Power from renewable sources	We strive to ensure that the energy powering our facilities becomes increasingly environmentally friendly. That is why we are investing in photovoltaic farms in two locations. These are concrete measures that allow us to reduce emissions and increase energy efficiency at the same time.
Conducting energy audits and implementing measures to improve energy efficiency	We conduct regular energy audits and implement recommended solutions to continuously improve performance. This not only allows us to meet legal requirements, but above all, it enables us to significantly reduce energy consumption and operating costs.
Implementation of circular economy principles in production processes	We implement circular economy principles in our production processes. This means maximising the use of raw materials, reducing waste and reusing materials wherever possible. This approach is part of our long-term vision of sustainable development.

ESG - Detailed actions

S Social





Systematic support for local communities	We care not only about our employees, but also about the communities in which we operate. That is why we collaborate with universities and support charitable activities. This is an expression of our social responsibility and sensitivity.
Adopted policy on proper product labelling	We care about the quality and transparency of our products, implementing an accurate labelling policy to ensure that customer is fully aware of what they are choosing.
Adopted customer data and privacy protection policy	Our goal is to ensure complete transparency and accountability in data management so that every customer can be confident that their privacy is protected. That is why we have implemented a data protection and privacy policy that guarantees the highest standards of information security.
Health and safety rules and internal audits related to occupational health and safety	We believe that a safe working environment is the foundation for stable development and commitment of the entire team. That is why we consistently develop health and safety rules and conduct regular internal audits to maintain the highest standards of health and safety in the workplace.

ESG - Detailed actions

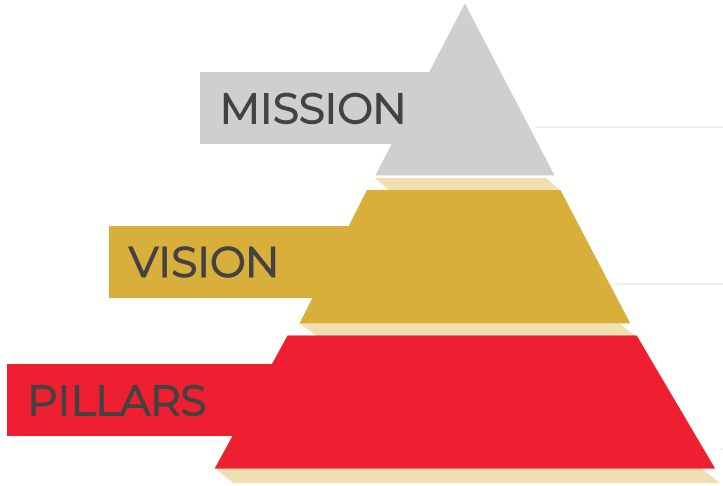
G Governance

Adopted anti-mobbing procedure	People are at the core of our responsibility. That is why we have introduced a clear and effective anti-bullying **procedure that protects employees and strengthens a culture of mutual respect.** We want everyone in our organisation to feel safe, have room for development and know that their voice is heard.
Adopted whistleblowing procedure	We are building a culture of **openness and accountability**, where **every voice matters**. That is why we have introduced a **whistleblowing procedure** that will provide employees with s**afe and confidential channels for reporting irregularities.** This is an important step towards greater transparency and strengthening trust within our organisation.
Operation of communication channels for whistleblowers	Providing employees with a safe space to share their comments and concerns is crucial to us. That is why we have established transparent and confidential communication channels for whistleblowers, which guarantee protection for those who **report concerns and a quick response to reports of irregularities.** This solution strengthens the culture of **transparency and accountability** throughout the organisation.

ESG Strategy for the years 2026 to 2031

ESG Strategy of the Makarony Polskie Group

At Makarony Polskie Group, we believe that the true value of ESG strategy is revealed when it becomes part of the daily operations of the entire organisation. Our vision and mission set the business direction, and the ESG pillars provide a specific framework that translates into business decisions, innovations and stakeholder relations. It is through clear goals, measurable indicators and shared commitment that we build competitive advantage and create lasting value for our customers, partners and employees.



Creating, producing and supplying high-quality food products for consumers who want to eat tasty and healthy food.

Our vision is to remain among the leaders in pasta production in Poland, combining modern technologies and many years of experience with an unwavering commitment to local traditions.

- **Green Transition**
- **Equality, Security, Development**
- **Quality, Innovation, Health**
- **Ethics and Partnership**

ESG Strategy Assumptions

Our ESG strategy is based on clear assumptions that **combine business ambitions with social and environmental responsibility.** We set directions for action based on company values, stakeholder needs and regulatory requirements, creating a foundation for long-term and sustainable development.

ESG Strategy Goals

Green Transition

- Reducing greenhouse gas emissions.
- Increasing the use of renewable energy in the energy mix.
- Improving energy efficiency.
- Implementing recyclable packaging.

Equality, Security, Development

- Ensuring satisfactory and safe working conditions.
- Creating an equal and diversified work environment.
- Developing employee skills and competences.

Quality, Innovation, Health

- Developing a segment of products with high nutritional value.
- Ensuring the highest standards of food quality and safety.
- Maintaining the highest standards of ethical and responsible marketing practices.

Ethics and Partnership

- Achieving the highest standards of corporate culture.
- Taking environmental and social criteria into account when selecting and working with suppliers.
- Increasing awareness and resilience of organisations to cyber threats.

ESG Strategy Targets and Performance Indicators for 2026–2031

STRATEGIC PILLAR
Green Transition

OBJECTIVE 1 **Reduction of greenhouse gas emissions**

OBJECTIVE 2 **Increased use of renewable energy in the energy mix**

Challenges we respond to:

- Climate change mitigation and adaptation
- Protection of the environment and natural resources



ACTIVITIES TO	MEASURE SUCCESS
Reduction of CO_2 emissions	Reducing CO_2 emissions by 35% by 2030 is our key climate goal and a clear signal to the market that we treat sustainable development as a strategic priority. The challenge is ambitious, but achievable thanks to consistent investments in plant modernisation, energy efficiency and energy source conversion. This commitment shows our customers, partners and employees that we are building the future of the company in a responsible, transparent manner and in line with European climate goals.
Purchase of energy with guarantees of renewable energy origin	We are striving to ensure that by 2030, half of the energy consumed by Makarony Polskie Group will come from renewable sources. This is an ambitious goal that we have set ourselves in order to realistically reduce our carbon footprint and increase the resilience of our business to market and regulatory changes. Investing in renewable energy is not only a response to the expectations of our customers and partners, but also a clear signal that we want to be a leader in sustainable transformation in our industry.

STRATEGIC PILLAR
Green Transition

OBJECTIVE 3 **Improving energy efficiency.**

OBJECTIVE 4 **Implementing recyclable packaging.**

Challenges we respond to:

- Climate change mitigation and adaptation
- Protection of the environment and natural resources



ACTIVITIES TO	MEASURE SUCCESS
Energy efficiency	By 2027, all our production plants will be fully metered for energy consumption. This will allow us to analyse data in detail, identify areas for improvement and achieve our emission reduction targets even more effectively. Our transparent approach to energy management is proof of our responsibility and conscious pursuit of efficiency at every stage of production.
Recyclable packaging	We are striving to ensure that by 2027, as much as 70% of our packaging will be fully recyclable. This is an ambitious goal that we are pursuing in order to reduce our environmental impact and respond to the growing expectations of our customers and partners. Our activities in this area are an investment in the circular economy and an important step towards a more responsible future for the entire group.

STRATEGIC PILLAR
Ethics and Partnership

OBJECTIVE 1 **Achieving the highest standards of corporate culture.**

OBJECTIVE 2 **Taking environmental and social criteria into account when selecting and working with suppliers.**

OBJECTIVE 3 **Increasing awareness and resilience of organisations to cyber threats**

Challenges we respond to:

- Increasing cyber threats
- Transparency of supply chains
- Growing awareness of the importance of ESG factors



ACTIVITIES TO	MEASURE SUCCESS
Corporate culture standards	We are undergoing an EcoVadis rating assessment to independently and transparently confirm the maturity of our ESG strategy. This is an important step for us, showing our customers, partners and investors that we are ready to measure ourselves against the best market standards. The result of the assessment will not only confirm our actions, but also provide an impetus for further improvement and building competitive advantage.
Cyber threats	We regularly conduct cybersecurity audits to ensure the highest level of protection for our data, systems, and processes. This confirms that we treat information security as a strategic priority and the foundation of trust for our customers, partners, and employees. Audits allow us not only to verify the effectiveness of the solutions we have implemented, but also to continuously raise standards in the face of rapidly growing digital threats.

STRATEGIC PILLAR
Equality, Security, Development

OBJECTIVE 1 **Ensuring satisfactory and safe working conditions.**

OBJECTIVE 2 **Developing employee skills and competences.**

OBJECTIVE 3 **Creating an equal and diversified work environment.**

Challenges we respond to:

- Structural changes in the labour market
- Generational change and diversity
- Growing awareness of the importance of ESG factors



ACTIVITIES TO	MEASURE SUCCESS
Equal and diversified work environment.	Diversity and equal opportunities are fundamental to our organisational culture. That is why we strive to ensure that the proportion of the underrepresented gender in our company – both overall and in management positions – is between 40% and 60%. This is an ambitious but realistic goal that underscores our commitment to building a sustainable and equitable work environment where everyone has the same opportunities for growth.
Developing skills and competences.	We treat the development of our employees as a strategic investment. That is why every member of the Makarony Polskie Group team is guaranteed a minimum of 6 hours of training per year. **This is real support in improving skills, which translates into both individual development and the long-term success of the entire organisation.**

STRATEGIC PILLAR
Quality, Innovation, health

OBJECTIVE 1 **Developing a segment of products with high nutritional value.**

OBJECTIVE 2 **Ensuring the highest standards of food quality and safety.**

OBJECTIVE 3 **Maintaining the highest standards of ethical and responsible marketing practices**

Challenges we respond to:

- Growing consumer awareness
- Growing awareness of the importance of ESG factors







ACTIVITIES TO	MEASURE SUCCESS
Products with high nutritional value	We want our products to support a healthy lifestyle for consumers. That is why every year we introduce at least two new products enriched with protein or fibre. These are concrete actions that respond to the growing needs of the market and show that the development of the portfolio of Makarony Polskie Group goes hand in hand with concern for the health and well-being of our customers.
Ethical standards in marketing practices	We want to actively support conscious food choices. That is why every year we run educational campaigns promoting a healthy diet and a responsible approach to nutrition. This is our way of sharing knowledge, inspiring consumers and reinforcing the positive role our products can play in everyday life.

Appendix

STRATEGIC PILLAR
Green Transition

OBJECTIVE 1 **Reduction of greenhouse gas emissions**

OBJECTIVE 2 **Increased use of renewable energy in the energy mix**

Challenges we respond to:

- Climate change mitigation and adaptation
- Protection of the environment and natural resources



ACTIVITIES TO	MEASURE SUCCESS
Reduction of CO_2 emissions	1. **Reduction of CO_2 emissions** by 35% in 2030 compared to the base year 2024 2. **Thermal modernisation** of the plant in Korpele 3. Replacement of **lighting with energy-efficient LED lighting** at the plant in Korpele 4. Change of heat energy from a hard coal-based source to a **gas-based source** at the plant in Rzeszów and Stoczek Łukowski
Purchase of energy with guarantees of origin from renewable energy sources	1. Increase in the share of purchased RES in total energy consumption **to 50% in 2030** compared to the base year 2. Increase in the share of own RES in total energy consumption to **8% in 2030** compared to the base year 3. **Expansion of the photovoltaic installation** at the plants in Rzeszów and Korpele

STRATEGIC PILLAR
Green Transition

OBJECTIVE 3 **Improving energy efficiency.**

OBJECTIVE 4 **Implementing recyclable packaging.**

Challenges we respond to:

- Climate change mitigation and adaptation
- Protection of the environment and natural resources



ACTIVITIES TO	MEASURE SUCCESS
Energy efficiency	1. **Conducting a cost-benefit analysis** for investments in energy storage facilities at pasta production plants (2027 – 100% completion of the analysis for each production plant) 2. **Measuring energy consumption** broken down by main production lines and production cells (100% of production plants by 2027)
Recyclable packaging	1. **70% of recyclable packaging by 2027** across the entire group 2. **Conducting three trials of alternative packaging materials** in products 3. **A 10% increase in pallets rented in circulation in 2030** across the entire group compared to the base year 2024

STRATEGIC PILLAR
Ethics and Partnership

OBJECTIVE 1 **Achieving the highest standards of corporate culture.**

OBJECTIVE 2 **Taking environmental and social criteria into account when selecting and working with suppliers.**

OBJECTIVE 3 **Increasing awareness and resilience of organisations to cyber threats**

Challenges we respond to:

- Increasing cyber threats
- Transparency of supply chains
- Growing awareness of the importance of ESG factors



ACTIVITIES TO	MEASURE SUCCESS
Corporate culture standards	1. 100% of employees trained in the **Code of Ethics and Conduct** annually 2. Minimum of 5 initiatives promoting **the Group's corporate values** – internal and external PR activities, company conferences 3. Participation in the **EcoVadis** rating assessment 4. Annually, 100% of employees trained **in ESG**
Working with suppliers	1. **Introduction of a questionnaire** for suppliers that takes environmental issues into account 2. Presentation of the **Code of Ethics and Conduct** to all suppliers by 2027
Cyber threats	1. Quarterly **training and phishing campaigns** 2. Training employees to **recognise cyber threats** 3. Testing **IT infrastructure business continuity** plans within the organisation 4. **Cybersecurity audits** conducted

STRATEGIC PILLAR
Equality, Security, Development

OBJECTIVE 1 **Ensuring satisfactory and safe working conditions.**

OBJECTIVE 2 **Developing employee skills and competences.**

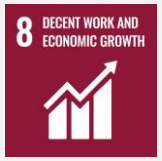
OBJECTIVE 3 **Creating an equal and diversified work environment.**

Challenges we respond to:

- Structural changes in the labour market
- Generational change and diversity
- Growing awareness of the importance of ESG factors







ACTIVITIES TO	MEASURE SUCCESS
Safe working conditions	1. **50% reduction in LTI** by 2027 compared to the base year 2024 2. **12 hours of health and safety training** per employee in production facilities
Developing skills and competences.	1. **A minimum of 6 training hours** per employee per year 2. **100% of all new employees participating in onboarding** programmes
Equal and diversified work environment.	1. Annual staff turnover **below 15 percent** 2. At least **two annual employee satisfaction surveys** 3. Pay gap **below 5 percent** 4. Percentage of the underrepresented gender in the organisation (including in management positions) - **Deviation not exceeding 10 percent**, i.e. between 40-60 percent

STRATEGIC PILLAR
Quality, Innovation, health

OBJECTIVE 1 **Developing a segment of products with high nutritional value.**

OBJECTIVE 2 **Ensuring the highest standards of food quality and safety.**

OBJECTIVE 3 **Maintaining the highest standards of ethical and responsible marketing practices**

Challenges we respond to:

- Growing consumer awareness
- Growing awareness of the importance of ESG factors







ACTIVITIES TO	MEASURE SUCCESS
Products with high nutritional value	1. At least two new **SKUs enriched with protein or fibre** introduced in a given year for the entire Group 2. At least two new SKUs per year with recipes containing **at least 10% less sodium (salt) or saturated fatty acids** in the recommended serving size for the entire Group 3. At least two new SKUs per year labelled as **vegetarian** or with a reduced glycaemic index
Food quality and safety standards	1. Maintaining the rate of **category I quality complaints at <0.5%** – as a percentage of sales for a given quarter 2. Maintaining the implementation rate of **internal food safety training plans at 100%** 3. Number of audit non-conformities maintained at the average level for 2022-2025
Ethical standards in marketing practices	1. At least one **educational campaign** per year related to the Group's products that promote a healthy diet 2. Introduction of guidelines on **ethical advertising and training** of all marketing employees and marketing partners in these principles by the end of 2027.

Makarony Polskie

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