

ORIGINAL
ZWACK



1790







REGISTERED TRADEMARK

UNICUM[®]

BUDAPEST

ANNUAL REPORT

2023-2024

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GREETINGS FROM THE BOARDS GRI 2-22

Dear Reader!

For generations, our families have pursued their economic activities along principles and values. They have never lived only for the day, they have always been looking to the future and going ahead. They made investments, worked with the community and valued their employees. They believed in the power of free thinking and individual achievement.

This is no different today at Zwack Unicum Plc. ESG and the underlying rules dominate economic issues internationally, but for us it is not entirely new, as the principles and elements of ESG can be traced centuries back in the history of the Company.

Sensitivity to the environment and sustainability is an important value for both of our families, so this is what we represent to the Company's management, encouraging it to think future-oriented, innovative and green.

We want to move forward gradually, not only to meet regulatory requirements, but also driven by internal motivation and conviction. In addition to constantly monitoring trends in the sector and the opportunities on the market, we expect our performance to improve in three areas in the near future.

The aim is to further reduce the Company's carbon footprint through developments and energy modernization. Local suppliers will continue to be the focus of our attention in the future. Better understanding our suppliers' operations from an ESG perspective is one of the important tasks for the future. Finally, we consider it important to have a series of communication activities to embed the sustainability approach in our company culture and in the daily lives of our employees.

Greetings:

Sándor Zwack
Chairman of the Board of Directors

Dr. Hubertine Underberg-Ruder
Chair of the Supervisory Board



Dr. Hubertine Underberg-Ruder & Sándor Zwack in Dunaharaszti with the factory's new solar-power equipment in the background



DEAR READER! GRI 2-22

There are products more closely associated with a particular year or vintage, such as wine, and there are products that always represent a constantly reliable quality, such as Unicum. There are turbulent years in the life of a company and, fortunately, there are times, when the serious work done in the past comes to fruition, when new projects are being prepared, while on the outside there is an impression of stability and security.

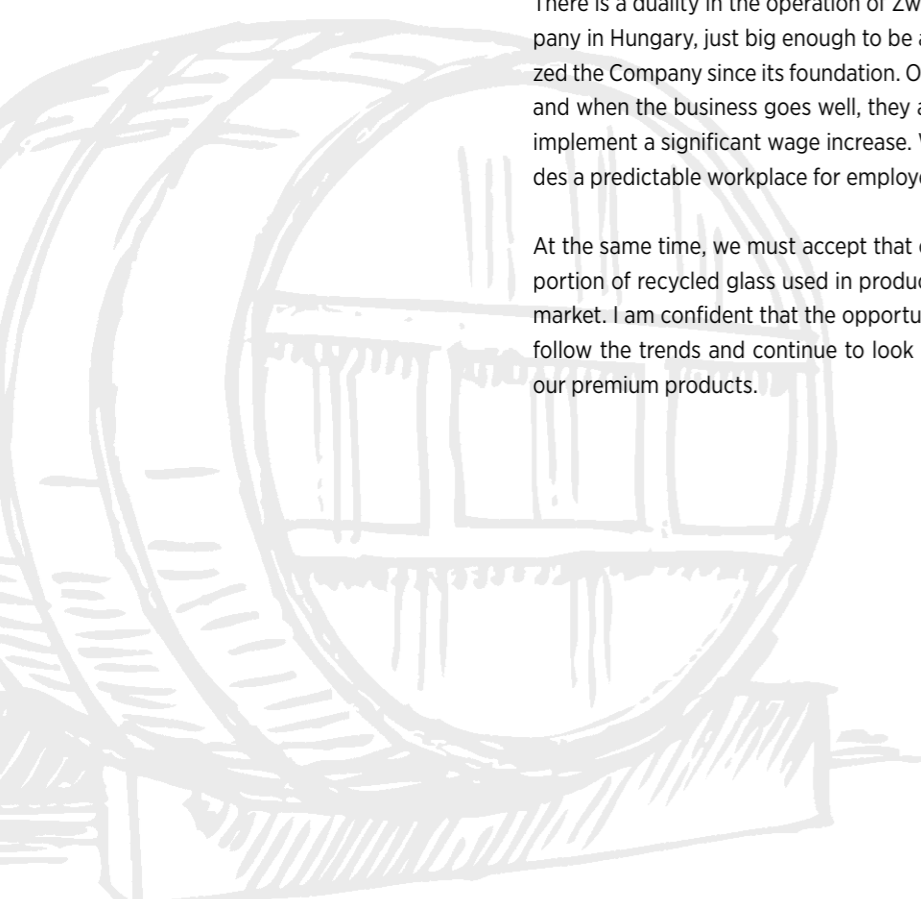
The successful 2023-24 business year was more like the latter. The biggest challenge was managing inflation, one of the effects of which was a decrease in turnover in the first half of the year. The introduction of the new waste collection system has both administrative and financial consequences for our company, there is no question however that by strengthening the circular economy we serve a good purpose.

Our commitment to sustainability remained unchanged from previous years, nevertheless our approach became deeper and more structured in a number of ways. Unlike in previous years, the management together with the Board of Directors and the Supervisory Board, recently monitors internal KPIs and indicators related to material sustainability issues more regularly and in more detail compared to past practice. One of the key elements of this is the monitoring of indicators related to responsible alcohol consumption.

We set ourselves the goal of carbon neutrality and mapped out the path to follow in order to achieve it. A significant step forward was the energy investment in the Dunaharaszti plant, which was awarded the „Energy Project of the Year” prize. Based on the evaluation of the data, the experience gained and the specific conditions of the project, we are preparing the energy modernization plans for the Unicum plant in Budapest and for the Kecskemét site.

There is a duality in the operation of Zwack Unicum Plc. We are a market-leading, recognized company in Hungary, just big enough to be able to maintain the family atmosphere that has characterized the Company since its foundation. Our employees have always been key players in the Company and when the business goes well, they also benefit from it. Last year, for example, we managed to implement a significant wage increase. We are building a supportive, caring community that provides a predictable workplace for employees, where everyone can fulfil their potential.

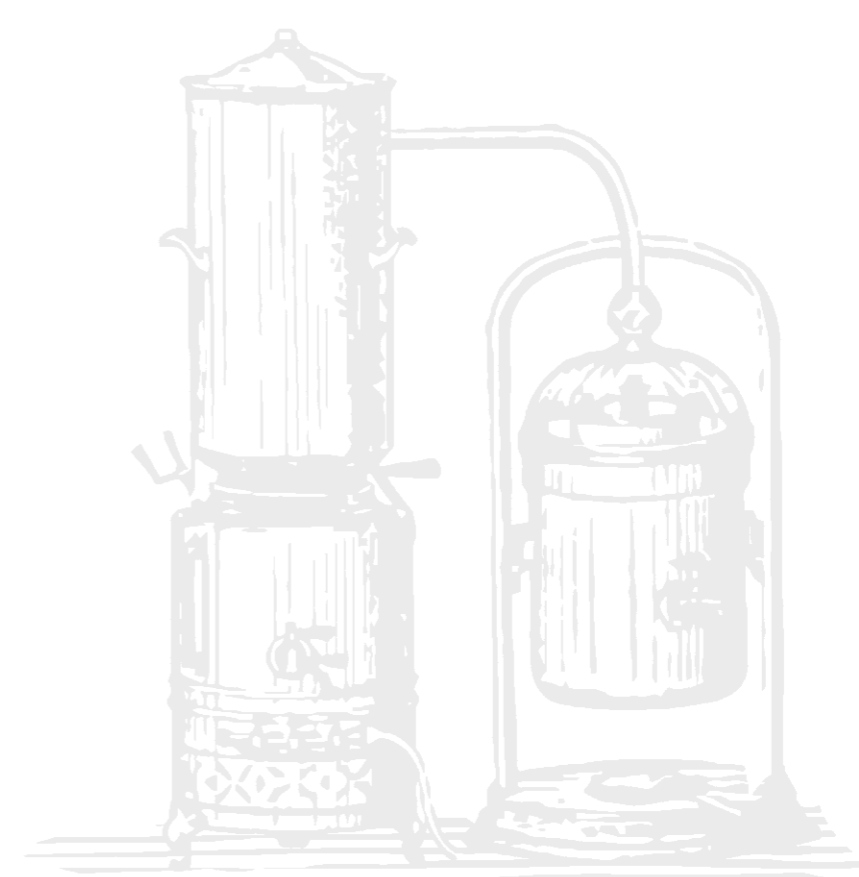
At the same time, we must accept that our climate-friendly ambitions - such as increasing the proportion of recycled glass used in production - are limited by the size of our Company in the global market. I am confident that the opportunities in this area will expand over time, and our colleagues follow the trends and continue to look for environmentally friendly packaging solutions matching our premium products.



We are building brands and looking to the future. In this spirit, we will place even more emphasis next year on export to our focus markets (Italy, Germany, Austria, Slovakia, Romania). We prepared a new advertising strategy, one element of which is to broadcast TV commercials in Italy. For a relatively small, foreign company, this is a bold undertaking, however, the unwavering belief in our products and the entrepreneurial spirit have always been part of the Zwack story.

I am looking forward with a special attention to your questions and suggestions regarding the Company's sustainability activities at the fenntarthatosag@zwackunicum.hu email address. I wish you a pleasant reading of this year's Sustainability Report!

Frank Odzuck
General Manager



THE ACTIVITY OF ZWACK UNICUM PLC.

Zwack Unicum Plc. is a family company that has been the developer and for more than 230 years the manufacturer of Unicum, the herb liqueur registered as a hungaricum. Since then the Company has become one of the most important players in the Hungarian spirit market. In addition to Unicum, we also produce and distribute a number of other premium and high-quality branded beverages. Our main value is the brand, which we are constantly strengthening.

OUR MARKET SHARE

In addition to Hungary, our products are greatly successful in the neighboring countries, and also in Italy, and in Germany. Zwack Unicum Plc. had a market share of 32.8% in the Hungarian retail market for premium and medium-priced (VFM) products in 2022/2023.

OUR PRODUCTS AND PRODUCT DEVELOPMENT

GRI 2-6 Unicum has been a symbol of innovation already hundreds of years ago, and we continue to carry this approach forward in our operations today. Throughout its existence, the Company has won numerous national and international awards for its premium and high-quality branded beverages, while providing the best service to the customers. The increase of consumer interest in tradition and high-quality production methods continued in the 2023/2024 business year. Simultaneously, the number of planned purchases and the proportion of alcoholic beverages consumed at home continued to increase. These two trends have led us to place more and more emphasis on promoting responsible alcohol consumption among our consumers, while maintaining the high quality of our products. We constantly monitor market trends and consumer habits to develop our product portfolio in response to or even ahead of them. We involve all relevant areas of expertise in the development of our new products. We share our ideas boldly, as we know that the expertise of our staff guarantees high-quality, popular products.

OUR FLAGSHIP PRODUCTS

SUPER PREMIUM	Own production
	Unicum Riserva, Lánchíd Brandy
	Distributed
	Singleton, Zacapa, Ciroc, Talisker, Tanqueray 10
PREMIUM	Own production
	Unicum, Fűtűlős, Vilmos, Kalumba, Kosher,
	Distributed
	Johnnie Walker, Baileys, Captain Morgan, Tanqueray, Gordons, Evian
VALUE-FOR-MONEY	St. Hubertus, Kalinka, Óbester Marine Dry, Trois Tour, Portorico, Casino

GRI 2-1 Our Company was operating at three locations in Hungary in this business year as well:

- **Budapest Main Office and Unicum plant:**

Our head office is located in our historic building on Soroksári street, where we produce our Unicum herb liqueur, as well as extracts and distillates for other beverages with a herb base.



- **Dunaharaszti plant:**

We produce and age our high-scale products here, including Hubertus and Kalinka. 90% of our products are bottled and packaged here. The products of the Unicum factory also arrive here for bottling.

- **Palinka Distillery in Kecskemét:**

One of the most up-to-date distilleries in Europe. Our niche brands requiring manual work, i.e. fruit distillates and gins are produced and bottled here.



RESPONSIBLE PRODUCTION

Our colleagues have a wealth of experience and knowledge on the production line, so their opinions and comments are important to us at every stage of the production. The nature of the production system is process-oriented, thus potential errors can be quickly prevented and easily corrected by our colleagues.

Manufacturing improvements are ongoing, just like our energy related investments. The use of innovative technologies ensures the continuous development of our Company and our effective economic position in the market.

A self-adhesive labelling machine will be installed in Kecskemét, which ensures that we meet high quality standards in the long term and also supports the normalization of the useful area of the machines.

In the Unicum factory, the distillation tanks were upgraded and, to make production more efficient, nozzles were installed in the tanks facilitating their cleaning. This washing technique involves a relatively low water consumption, while makes the removal of herbs easy and efficient after distillation.

Quality control is a priority for us and is carried out at all our sites and at our logistics partner (Waberer's) with a total of ten employees. We also carry out analytical - chemical tests in the Central Laboratory, in addition to the testing of incoming raw materials. Several new devices are available to support our colleagues, including a new density meter and a gas chromatograph.

For years we have had a close professional relationship with the Miklós Bercsényi Food Industry and Environmental Protection Technical School, helping to broaden the professional knowledge of the new generation as speakers at the school's open days and organizing factory visits for the teachers.

László Seprős

Production and Technology Director



A more detailed overview of the history of the Company and the Zwack family can be found on our websites (<http://www.zwackunicum.hu/hu/cegunk/zwack-tortenet/>, and (<https://unicum.hu/>). We intend to completely redesign our website in 2024, extending the content and making it accessible.

PRODUCTS AND MARKET TRENDS

GRI 2-6 The brand portfolio of our Company can be divided into two main segments: premium and value-for-money products. Apart from the beverages produced by us, we also distribute international premium brands

The increase of demand for premium and super-premium beverages has continued, and the company's product range and innovations follow this trend. We are seeing the increase of consumer awareness, so retail promotions are more important in the decision making of consumers. The demand for certain products (e.g. gin) increased against brandy.

Since COVID-19, alcohol consumption in gastronomy has partly changed to consumption at home, and we expect this trend to continue in the future. We see the key to promoting quality alcohol consumption in the renewal of our brands with lower alcohol content, i.e. liqueurs and bitters. In compliance with national and EU regulations, we seek to contribute to responsible alcohol consumption at home by products with a lower alcohol level.

OUR MARKET SHARE

Zwack Unicum Plc. had a market share of 32.9% in the Hungarian retail market for premium and medium-priced (VFM) products in the 2023/2024 business year.

GRI 2-6, 207-4

ZWACK UNICUM PLC. IN FIGURES

	2021 / 2022	2022/2023	2023/2024
Market share of Zwack Unicum Plc. in the premium and mid-price retail market in Hungary	33.2%	32.8%	32.9%
Quantity produced (million l)	7.2	7.0	6.6
Funding (million HUF)	33 600	37 200	42 400
Total assets (million HUF)	15 209	15 433	14 963
Net sales revenue incl. excise tax and public health product tax (NETA) (million HUF)	31 326	35 364	36 938
Proportion of exports (in the net sales revenue)	11.96%	11.61%	10.31%
Profit after tax (million HUF)	3 200	3 448	2 906
Total taxes paid (million HUF)	21 190	22 785	24 711
Number of employees (person)	254	258	255
Percentage of fluctuation*	7%	10%	9.3%
Percentage of fluctuation**	14%	14%	9.4%
Total direct CO ₂ emission (tons)	1396	1396	1059

* The rate applies to employees to be replaced

** The rate applies to all departed employees

Some highlights of the 2023/2024 business year:

- ✓ - 25 % CO₂ emission
- ✓ - 33% fluctuation
- ✓ minimal increase in market share while maintaining market leadership
- ✓ 0 product recall



AWARDS, RECOGNITIONS

GRI 2-6 Year after year, our Company and our products are recognized with numerous awards, giving good feedback of our commitment to quality and innovation.

- ✓ Year after year, our Company and our products are recognized with numerous awards, confirming our commitment to quality and innovation. The Energy Investment of the Year award was received for the development of the Dunaharaszti site, the award was presented at the KLENEN ,24 conference.
- ✓ Zwack Lánchíd De Luxe Brandy received a gold certification at the Ministry of Agriculture's 2023 Beverage Competition. The award-winning drink is based on an excellent 7-year old French premium wine distillate, which we buy from a Bordeaux dynasty with a nearly 100-year history and finally age in Hungary.
- ✓ The Unicum House Museum and Visitors' Centre was awarded the Certification trademark of the Value and Quality Grand Prize in recognition of the preservation and innovative presentation of centuries-old traditions. The award was handed over by Dr. János Latorcai, Vice President of the National Assembly and patron of the Value and Quality Grand Prize Competition, and Sándor Farkas, Deputy Minister of the Ministry of Agriculture.
- ✓ The latest flavors of Kalumba gin won the Innovation of the Year 2023 Award. Each year, Trade Magazine's Inno d'Or - Innovation of the Year competition recognizes novelties that address a specific consumer need, fit into a particular trend or are the result of a development inspired by an existing need.

RESPONSIBILITY IN THE UNICUM HOUSE

The number of visitors at Unicum House broke records in 2023; over 30% more people visited the museum than in the previous year. The history of Unicum is open to all; with responsible alcohol consumption in mind, visitors under the age of 18 are not allowed to take part in the tasting of beverages, however, they are welcome to join the tours. For interested adults it is possible now to taste Unicum Barista from the barrels.



The Unicum House is an Access4you certified, barrier-free site for wheelchair users, people with pushchairs, the elderly, the blind and those arriving with assistance dogs. As a sign of our commitment to environmental protection, we now also collect waste separately in the Grass Bar and use renewed, eco-friendly recycled boxes and inserts as packaging material for webshop orders.

Ernő Szájbely
Visitors' Centre and Wine Division Manager

32.9%

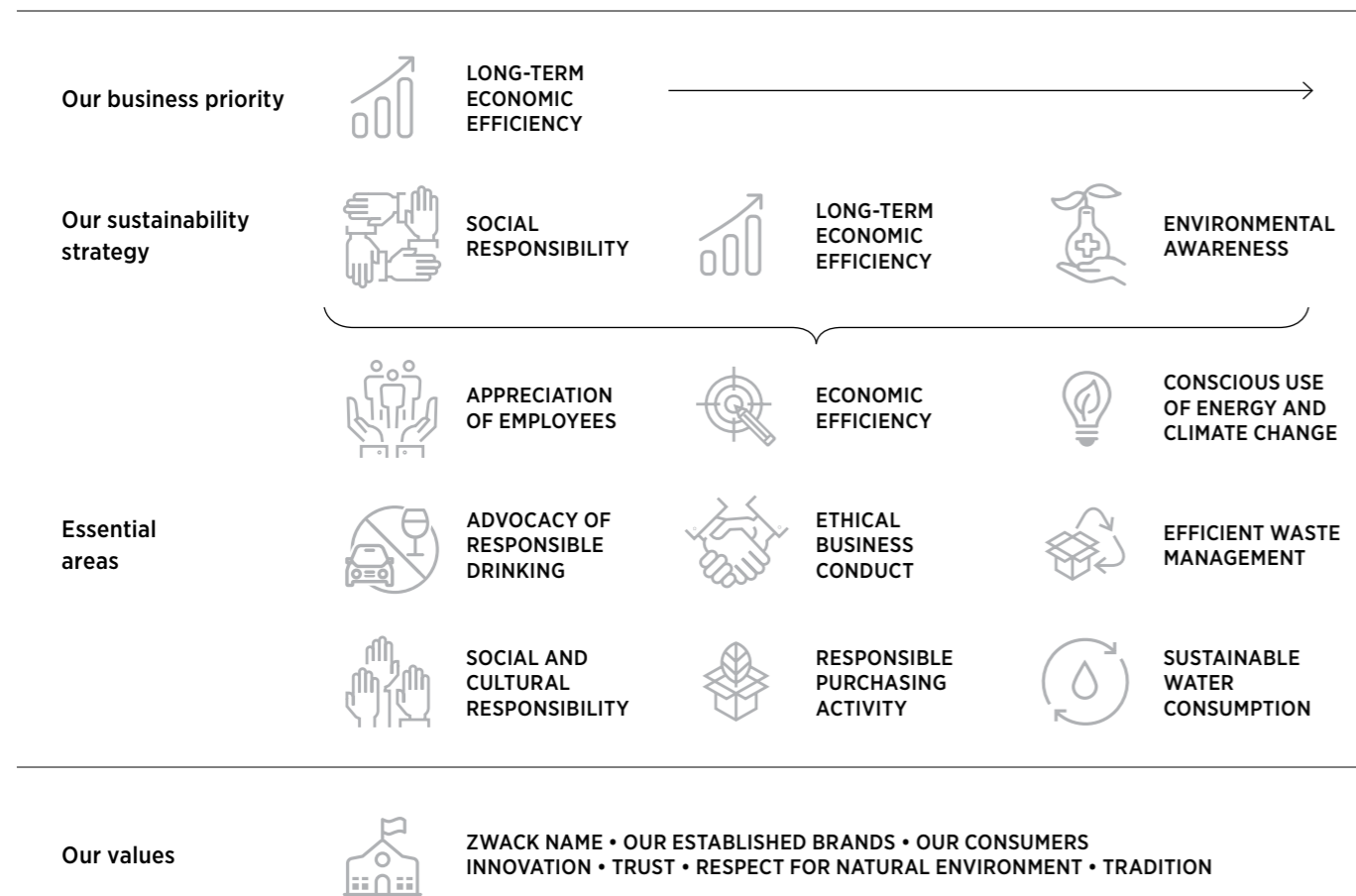


**OUR PREMIUM AND VFM
RETAIL MARKET SHARE IS
32.9% IN HUNGARY**

OUR SUSTAINABILITY STRATEGY

The sustainability strategy of Zwack Unicum Plc. is based on the three pillars of economic performance, environmental protection efforts and social responsibility, the properly balanced combination of which can be achieved through innovative thinking, the preservation of our values and traditions, and by acting ethically towards all our stakeholders.

STRATEGY AND ESSENTIAL AREAS



Zwack Unicum Plc. is committed to achieving the 17 Sustainable Development Goals that underpin the United Nations 2030 Agenda for Sustainable Development. The activities contributing to the achievement of each of the Goals are described in the relevant chapters of this report.

Zwack Unicum operates a process-oriented, integrated management system combining the requirements of ISO 9001:2015, ISO 22000:2018, ISO 14000:2015 and ISO 50001:2018 standards. The Integrated Management Policy covers all elements of the sustainability strategy, committing to their implementation, defining the principles to be enforced during operation, thus strengthening their integration into the operation.

MATERIALITY ANALYSIS

GRI 3-1, 3-2

A materiality analysis was carried out to identify the topics to be covered by the ESG report. From the point of view of ESG/sustainability reporting, topics that represent the most significant economic, environmental and social (including human rights) impacts of the Company are considered essential. Essential impacts were identified in advance through an internal workshop with the support of RTG Corporate Responsibility Consulting Ltd. as an external professional advisor. The workshop was attended by the majority of the Company's Board of Directors, management and senior employees in key ESG areas, thus participants were able to gain insights from the Company's key stakeholders (owners, employees, customers and suppliers).

In compiling the list of potentially relevant topics, we took into consideration the range of topics identified in the previous materiality analysis, the industry benchmark studies, SASB's industry indicators and the topics of GRI Standards 2021. When identifying actual and potential impacts, we took into account the Company's activities and processes, and when assessing the

extent of impacts, negative and irreversible impacts were given greater weight in accordance with the expectations of the GRI Standards, and their individual impacts were also compared with each other from the perspective of Zwack Unicum Plc. The workshop evaluated the topics on a qualitative scale, and those with a score of at least 4 on a scale of 1-5 were preliminarily considered essential.

Applying the principle of double materiality, we also identified the sustainability topics that may have a significant impact on the Company's financial performance (these are highlighted in italics below), so the analysis is also in line with the upcoming Corporate Sustainability Reporting Directive (CSRD)¹ of the EU.

Following the workshop, we explored the views of representatives of relevant NGOs and the academic life in a telephone interview. Stakeholders with relevant expertise, comprehensive knowledge of the company's impacts, as well as industry and

¹ Corporate Sustainability Reporting Directive



„ACTIONS BEFORE WORDS” - DEMONSTRATING OUR RESPONSIBILITY

We are talking more and more about our sustainability strategy and activities. We know that there is room for improvement, but in all modesty, we also believe we have something to be proud of.

We made serious strategic commitments, such as the strict self-regulation in our marketing activities or achieving carbon neutrality at company level. ESG related issues are constantly on the management agenda and are also monitored by the Board of Directors and the Supervisory Board. Recently, we were happy to share our experiences with those interested at professional events (e.g. programs organized by BCSDH, Portfolio conference), at the invitation of universities (e.g. University of Szeged) and with companies from other sectors (e.g. internal event of K&H Bank). We believe, it is worth learning from good practices and that these discussions can be inspiring for everybody.

In the future, we want to make our sustainability activities and achievements more visible to our stakeholders.

Dávid Gábor Kovács
Marketing Director

cross-industry experience were involved to provide an objective view and contextualize sustainability impacts.

According to the results of the stakeholder engagement, the long-term focus of Zwack Unicum Plc. is linked to the Company's genuine commitment to sustainability. Several respondents felt that responsibility for the supply chain was not highlighted enough in the preliminary list of essential topics. Based on stakeholder feedback, professional considerations and benchmarking studies, the predefined essential topics were expanded to include the topic of Purchasing Practices.

As a result of the materiality analysis, the list of essential sustainability areas for Zwack Unicum Plc. is set out below:

Appreciation of employees:

- ✓ Employment (including livelihood support through jobs)
- ✓ Employee-management relations
- ✓ Occupational health and safety
- ✓ Training, skills development
- ✓ Freedom of association and collective agreement (for our employees)

Supporting responsible drinking:

- ✓ Customer health and safety
- ✓ Product information and labelling (including promotion of responsible drinking)

Social and cultural involvement:

- ✓ Local communities

Economic efficiency:

- ✓ Economic performance
- ✓ Tax payment

Ethical business conduct:

- ✓ Anti-corruption
- ✓ Ensuring fair market competition
- ✓ Non-discrimination

Responsible procurement:

- ✓ Materials
- ✓ Purchasing practices
- ✓

Conscious energy use and climate change:

- ✓ Energy
- ✓ Emissions (climate change mitigation and adaptation)

Efficient waste management:

- ✓ Waste (and circular economy)

Sustainable water consumption:

- ✓ Water and wastewater

As required by GRI, we also reviewed the materiality analysis before preparing this report. There have been no material changes in the Company's activities and no external circumstances have emerged that would justify a change in the material topics, so the sustainability topics in the 2023/2024 report are the same as in the previous year.

ESG MANAGEMENT MONITORING

GRI 2-12 In 2023, we introduced ESG management monitoring, which makes the setting and monitoring of sustainability performance targets more focused and also allows early detection of any negative trends. The Marketing Director, responsible for coordinating this project, presents the key indicators to the Board on a quarterly basis.

We defined 3-3-3 KPIs for environmental, economic and social areas.

With ESG management monitoring, the ESG approach is deepening. Good practices are shared among managers, encouraging better organizational performance. We aim to move forward regarding sustainability in all relevant areas and across the whole value chain.

PREPARING FOR LEGISLATIVE CHANGES IN THE FIELD OF ESG

Zwack Unicum Plc. strives to comply with legal requirements in all respects. The Company has a long tradition of sustainability reporting, having published its first CSR report 16 years ago. The Company had already addressed objective reporting on its non-financial performance to its stakeholders before the relevant EU and national regulatory requirements came into force.

We will start preparing for CSRD reporting already in the 2024/2025 financial year by conducting the double materiality analysis under the CSRD and by establishing and starting data collection for the changing data points. In addition, we will also prepare the ESG report in 2025 in compliance with Act CVIII of 2023.

OUR RESPONSIBILITY TO SOCIETY



APPRECIATION OF OUR EMPLOYEES - WE ARE ONE FAMILY

PRINCIPLES AND IMPACT *GRI 401: 3-3; 2-23, 2-24*

Zwack Unicum started off as a family business and this defines the company culture still today. While the principles remain the same, such as openness, valuing employees, a family-friendly and understanding environment, we are developing our internal communication in a way that best suits the Company, with a stronger focus on ESG last year.

In addition to the positive impact our company has on the labor market through the value chain, we have a direct impact on the quality of life of 255 employees - and therefore of their families. In all respects (e.g. wages, health and safety at work), our Company provides a safe, secure and inclusive workplace for its employees well beyond the legal requirements. Our commitment to an open, non-discriminatory corporate culture is defined in the Code of Ethics and internal regulations and is reinforced by everyday practice. The doors of managers are always open to employees, no matter whether they want to share a suggestion, or have work-related or other questions. „We believe in responsible, proactive people” – our Code of Ethics also states.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING *GRI 2-12, 2-13, 401: 3-3*

The Director of Human Resources is responsible for human policy matters related to employees. Occupational health and safety issues are partly the responsibility of the Director of Human Resources and of the Occupational Safety and Hygiene manager. The Board of Directors is informed about human resources activities by annual oral reports

2023/2024 ACHIEVING OUR TARGETS IN 2023/2024 *GRI 401: 3-3*

Target	Realization	Method of realization
Ensuring that wages remain competitive in the labor market in an environment of increased inflation.	✓	Above-inflation wage increase, with wage increase of manual workers exceeding that of non-manual workers.
Maintaining a family company culture, reducing staff turnover.	✓	The family company culture was promoted through a number of measures, staff turnover decreased significantly everywhere except for the Visitors Centre (a lot of measures were taken regarding the relevant job).
Continue health screenings, which are very popular among employees.	✓	Differentiated screening programs per site were implemented in consultation with stakeholders.

EMPLOYMENT CHARACTERISTICS, MAIN RESULTS *GRI 2-7, 2-8, 2-30*

In 2022 and even in 2023, inflation posed a challenge for businesses and people alike. Our company set itself the goal of maintaining its competitiveness on the labor market. In consultation with the trade union, we made several measures to preserve the value of wages:

- ✓ we restructured the 576 thousand HUF worth cafeteria system,
- ✓ the meal allowance became part of the basic salary,
- ✓ overall, we implemented a basic salary increase of 21%,
- ✓ wage increase for manual workers was higher than for non-manual workers.

At the beginning of 2024, we started to renew our Code of Ethics, which sets out in detail the behaviors our staff is expected to follow, as well as our commitment to a non-discriminatory and free workplace. In addition to the Code of Ethics, the principles and practices relating to employees are summarized in the Collective Agreement.

Our managers apply an „open door” policy, and there is an explicit expectation that the characteristics of the manager-subordinate relationship should appear exclusively in workplace tasks. We encourage our employees to take the initiative, to express their opinions and, where applicable, critical comments.

The number of employees of our Company has been stable for years. Most of our employees have a working time frame. We strive to take individual needs into account when designing working time frames and multi-shift schedules.

EMPLOYMENT BY GENDER (AS OF 31 MARCH) (PERSONS)

	2021/22			2022/23			2023/24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Full-time employees	125	117	242	139	109	249	138	107	245
Part-time employees	1	11	12	0	10	9	0	10	10
Total headcount	126	128	254	139	119	258	138	117	255
Employees with a fix-term employment contract	0	9	9	6	3	9	2	2	4
Employees with an open-ended employment contract	126	119	245	133	116	249	136	115	251
Number and proportion of employees covered by collective agreement	249 (98%)			253 (98%)			250 (98%)		

Our company also employs seasonal workers, although only to a small extent: in the summer we use more help both at Lake Balaton and in the Visitor Centre. In the Visitor Centre, we regularly employ students through a student union to guide individual and group visitors. We also have a tradition of providing summer internships for the older children of our staff.

The majority of our employees live close to their workplace, and the Dunaharaszti factory is served by a high-quality company bus service.

GRI 401-3 Our Company employs many parents with young children, so we have been organizing summer camps for children in cooperation with the Molnár Ferenc Primary School in District 9 for several years. In 2023, the summer camp was attended by 23 children during its two weeks.

Zwack Unicum Plc. also supports mothers' returning to work. We introduced a special, day-by-day onboarding process for new mothers returning to the company, anticipating a slower integration process, allowing time for absorption of information and re-socialization.

9.4%



THE RATE OF FLUCTUATION IS 9.4%

EMPLOYEES BY REGION (AS OF 31 MARCH 2024) (PERSONS)

	Budapest	Dunaharaszti	Kecskemét
Full-time employees	146	69	30
Part-time employees	9	1	0
Total headcount	155	70	30
Employees with a fix-term employment contract	4	0	0
Employees with an open-ended employment contract	151	70	30

EMPLOYEES RETURNING FROM LONG-TERM PARENTAL LEAVE

	2021/22			2022/23			2023/24		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Employees returning from parental leave	0	1	1	0	1	1	0	4	4
Employees not returning from parental leave	0	0	0	0	1	1	0	1	1
Employees still employed 12 months after their return to work in the previous year	0	1	1	0	1	1	0	1	1
Return rate	-	100%	100%	-	50%	50%	-	38%	38%
Retention rate	-	100%	100%	-	100%	100%	-	100%	100%

GRI 401-1 A significant decrease in turnover can be observed in all age groups, but especially in those over 30 years of age. Turnover in the 2023/2024 business year halved in some areas and decreased by around one-third at company level compared to the previous years.

This drastic break in the rate of fluctuation proves the correctness of our efforts and provides positive feedback for the company culture. By analyzing the trends and the data, it was clear to us which areas would give room for improvement.

The fluctuation of eight people in the Visitors' Centre was a consequence of several factors due to local conditions:

a workplace open on Saturdays and public holidays, comprehensive task requiring a lot of knowledge, relatively high responsibility (responsibility for cash and inventory), and relatively monotonous work. Many people of the Y-Z generations start working here, and as they are young, they change over time to try themselves in other organizations and positions.

At the Visitor Centre, like for mothers returning to work, we introduced a specific onboarding process for young people, no matter whether they work for us directly or through school cooperatives, expecting a slower and more gradual integration and knowledge transfer. We expect this to reduce the fluctuation in this area.

NUMBER (PERSONS) AND PERCENTAGE OF EMPLOYEES HAVING LEFT THE COMPANY

	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
By location						
Budapest	15	22	18	9.7%	14.0%	11.6%
Dunaharaszti	19	9	5	26.0%	13.0%	7.1%
Kecskemét	20	6	2	7.7%	18.8%	6.7%
By gender						
Female	15	16	13	11.7%	13.4%	11.1%
Male	21	20	12	16.7%	15.1%	8.7%
By age group						
Under 30	10	14	13	23.3%	35.0%	32.5%
Between 30-49	15	16	9	11.3%	12.5%	7.6%
Above 50	11	6	3	14.1%	6.7%	3.1%
Total	36	36*	25	14.2%	14.3%	9.8%

* *GRI 2-4* Corrected figure compared to last year's report due to an error. Only the calculation of the ratio has changed, the headcount figures are correct and unchanged.

NUMBER (PERSONS) AND PERCENTAGE OF NEW EMPLOYEES

	2021/22	2022/23	2023/24	2021/22	2022/23	2023/24
By location						
Budapest	23	20	17	14.8%	12.7%	10.9%
Dunaharaszti	23	10	5	31.5%	14.5%	7.1%
Kecskemét	7	8	2	26.9%	25.0%	6.7%
By gender						
Female	27	17	10	21.1%	14.3%*	8.5%
Male	26	20	14	20.6%	15.1%*	10.1%
By age group						
Under 30	27	16	15	62.8%	40.0%	37.5%
Between 30-49	15	14	7	11.3%	10.9%	5.9%
Above 50	11	8	2	14.1%	8.9%	2.1%
Total	53	38	24	20.9%	14.7%	9.4%

* GRI 2-4 Corrected figure compared to last year's report due to an error. Only the calculation of the ratio has changed, the headcount figures are correct and unchanged.

Our Company believes that a fair salary is essential to ensure a decent standard of living, and we offer our employees an income proportionate to their performance.

The average gross earnings of our employees in the last three business years were almost twice the national average. At our Company, no employee receives a salary based on the minimum wage. Our Company provides a 100% Sunday shift allowance that is twice as much as the legal requirements.

GRI 401-2 In addition to the salary, we also provide benefits under a cafeteria system. There is no difference in benefits for full-time and part-time employees. Employees with a fix-term contract of less than six months are not entitled for cafeteria.

GRI 2-21 In 2022/2023, the annual remuneration ratio – the remuneration of the highest paid person relative to the median employee, taking into account the total annual remuneration was 20.51. Compared to the previous year, the remuneration of the highest paid person increased less than the median compensation (increase in remuneration of the highest paid person / increase in median compensation: 0.96).

GRI 404-3 The vast majority of managers, as well as a proportion of non-manual workers, receive regular performance appraisals. Compared to last year, the number of employees involved in performance appraisals increased, with a significant change especially for women, as 13% more female colleagues are affected by performance appraisals, closing the gender gap in this regard.

Managers are encouraged to introduce performance appraisals for all employees.

NUMBER OF PEOPLE RECEIVING PERFORMANCE EVALUATIONS AND CARRIER DEVELOPMENT REVIEWS IN 2023/2024 (PERSONS)

	Male		Female	
	person	rate	person	rate
Top managers	4	66.6%	1	100.0%
Mid-level managers	18	100.0%	13	100.0%
Non-manual workers	20	46.5%	29	30.2%
Manual workers	0	0.0%	0	0.0%
Total	42	33.3%	43	33.3%

A certain part of manager income (bonus) is dependent on the achievement of pre-defined targets. The targets are set by line managers in consultation with the employee and are evaluated on a monthly, quarterly or annual basis. The basic salary represents at least 70% of the total monetary remuneration.

In the future, we would like to make ESG targets a component of our bonus system, thus highlighting the importance of the topic for our Company. The Board of Directors operates a traditional remuneration system and a previously introduced share-based incentive scheme for its senior and other employees.



TRAINING OF EMPLOYEES GRI 404: 3-3, 404-2

We believe that professional development and continuous learning is one of the keys to achieving our goals and to maintaining the consistently high and improving quality of our operations.

In the interests of their professional development, we constantly provide our staff with space and opportunities to train themselves and expect them to be open to new knowledge and willing to develop.

The training of our staff is based on an annual training plan, which is designed to meet individual needs. In the case of language training, there were many cases again where interest in a training course was indicated by a staff member, based on which the course was launched.

In the 2023/2024 business year, the number of training hours per person continued to increase, with an especially significant increase among female workers.

In the 2023/2024 business year, we organized a number of skills training sessions which gave participants the opportunity to develop their potential sub-skills and skills.

The Inspiring Leadership theme focused on developing the motivational and influencing skills of managers.

The leadership workshops provided participants with the theoretical background of inspirational leadership and practical tools to apply effective leadership practices.

The two-day negotiation training gave employees the opportunity to improve their communication skills and learn how to negotiate more effectively in a business environment.

The DISC training enabled colleagues to learn about their own behavioral style and that of others, thanks to which they can work and communicate more effectively with different personality types in the future.

Some of our recurring training courses are delivered through e-learning, such as our new entrants' training and our food safety course. We measure training effectiveness through participant interviews and evaluation meetings with trainers.

5979 hours



IN THE 2023/2024 BUSINESS YEAR OUR EMPLOYEES GOT 5979 HOURS OF TRAINING

NUMBER OF TRAINING PROGRAMS PER CAPITA (HOURS) GRI 404-1

	2021/22		2022/23		2023/24	
	Male	Female	Male	Female	Male	Female
Top managers	3.20	40.00	9.33	40.00	13.33	120.00
Mid-level managers	52.92	72.00	41.33	47.08	52.89	62.15
Non-manual workers	22.43	24.58	26.35	31.67	21.39	20.75
Manual workers	9.07	4.40	10.13	25.60	9.89	27.53
Average	18.54	25.83	21.64	29.95	24.38	57.61

SAFE AND HEALTHY WORK ENVIRONMENT GRI 403: 3-3, 403-9

We consider a safe work environment essential. Our practices go beyond the legal requirements, both in terms of occupational health and safety and in safeguarding the health of our employees. We continue to make employment in all jobs subject to medical fitness.

GRI 403-6 Our health program supports our employees in two ways: by making screening tests available to them free of charge and by helping them to stay healthy. In addition to specific blood tests, the screenings include a general examination and an ultrasound scan, the latter also covering the thyroid gland, the lower abdomen, the kidneys and the gall bladder.

In Kecskemét and Dunaharaszti, in cooperation with the trade union, we carried out dermatological screening, avoiding potential major problems for several colleagues.

In Budapest we carried out a movement coordination assessment in addition to screenings for musculoskeletal problems. The involvement of a traumatologist and a physiotherapist provided useful advice mainly for the deskbound office workers. Alexandra Béres held a movement-motivational lecture for the staff.

GRI 403-2, 403-3 Occupational health services are ensured in accordance with legal requirements. The services are provided by an external partner, and employee participation in the risk assessment process is ensured. We involved our external partner in the health risk assessment, which was approved by the occupational health physician in each case and its results were used for the medical fitness assessment. The performance of the external service provider was monitored by the occupational safety and health officer.

GRI 403-2, 403-4, 403-5 At our Company, the identification of occupational safety hazards, risk assessment and investigation of incidents are also carried out in accordance with the legal requirements and with the frequency specified in the Occupational Safety and Health Code of Zwack Unicum Plc. The occupational health and safety risk assessment covers

all sites, activities and affected employees, resulting in an action plan. The implementation of the tasks indicated in the action plan contributes to development and to maintaining or even reducing the risks to an acceptable level. The necessary resources required by these tasks are taken into account in the business planning process. Appropriate work clothing and protective equipment is provided for employees. Training of colleagues is carried out regularly in accordance with legal requirements and includes both general and hazard-specific elements. Zwack Unicum Plc. has a parity occupational health and safety board, which meets at least once a year. Employees are involved in risk assessment, the elaboration of regulations and the design of the working environment.

All our employees can report primarily to their superiors in case they notice a dangerous situation related to work safety or the possibility of one. In all cases, the information should be sent to the occupational safety officer, who is responsible for the investigation. In the course of the investigation, the safety officer assesses the circumstances, analyses the root causes and takes action where justified. Documented information is available on each step. It is the basic right of all employees to refuse work if it would pose a danger to them. In this regard, the employee concerned must not suffer any disadvantage or retaliation. No such case has ever occurred in our Company.

All our employees receive annual health and safety training. The full-day training takes place in January, in the factories in person and in the office via e-learning.

Thanks to our efforts and the discipline and safety-consciousness of our employees, work accidents are rare in our companies. There was one accident in the 2023/2024 business year, two in the previous business year and none during the two years preceding that.

1 accident



**1 ACCIDENT OCCURRED
IN THE LAST BUSINESS YEAR**

EMPLOYEE-MANAGEMENT RELATIONSHIP, COMMUNICATION

GRI 402: 3-3, 407: 3-3, 402-1

Openness, trustworthiness, reliability and responsibility are core values of our Company. Our aim and our expectation towards our managers and staff is that communication should be based on these values. There is a regular exchange of information between the management and our staff.

Over the past year, we placed special emphasis on getting to know the opinions of our employees on sustainability and on communicating these contents. Our goal will be to raise awareness of this topic in the future, partly based on the ESG survey conducted among our employees.

The fast, efficient and extensive flow of information within the company is facilitated by the Zwapp internal communication application. Within that, we launched an ESG column in December 2023, first addressing the theme of responsible Christmas.

GRI 2-30 We maintain a constructive partnership with the trade union, with formal consultations at least quarterly, but in practice more frequently. Among other financial issues, the idea of introducing a 5-year loyalty reward was also raised last year. We also try to consider the needs of individual employees (e.g. access to a company bus) and, where possible, make the best decisions for the employees.

Our Collective Agreement applies to all our employees, except for senior managers. Reports to the Works Council are made on a quarterly basis. According to the Labor Code, the employer must consult the works council at least fifteen days before taking a decision on draft employer measures and regulations affecting a large group of employees, but this is not specifically laid down in the Collective Agreement.

There was no explicit employee satisfaction survey in the 2023/2024 business year, this will be repeated every 3-4 years, depending on management decision. Nevertheless, through the daily information flow and our events, we continuously get

There have been no serious injuries at our Company for a number of years, nor have our risk assessment identified any factors that could pose the risk of serious injury. The one accident occurred after a shift, due to a slip in the shower, which resulted in one colleague missing from work for two weeks. We organize first aid courses on a regular basis, and the names of our first aid providers are posted in the corridors of production areas. A resuscitation device (defibrillator) is available at our office reception and in our factories. We have taken out life insurance for all our employees, and accident insurance for our employees who drive cars

to know our employees' opinions about their immediate working environment, our Company, their needs, ideas and concerns. This information is taken into account in our operations.

COMMUNITY PROGRAMS

Organizing social, after-work events is part of our company culture. Due to the partial retention of the home office option, our employees meet each other less frequently than in the pre-coronavirus era, so we try to maintain corporate unity through various programs.

We organized two major events in 2023, a summer farewell party and the Oktoberfest. During the summer party we had a cook-out at the fishing pond next to the Dunaharaszti site, while the Oktoberfest took place in our premises on Soroksári street. Several of our events also focus on charity, these programs are presented in the community engagement section of the report.

OUR TARGETS FOR THE FUTURE

- Successful implementation of management succession.
- Continue health screenings, adding a multiple tumor marker screening.
- Deepening the ESG approach in internal culture.



DEEPENING ESG AWARENESS WITHIN THE ORGANIZATION

We take every project seriously at Zwack Unicum, starting from the preparatory works, through the implementation to the follow-up and impact measurement. This is also the case for deepening our ESG culture, which is a goal we set for us.

I would like to highlight the issue of equal opportunities for women which, together with Izabella Zwack, I consider a personal issue; with the support of senior management, we seek to engage with organizations on this field and we represent this approach in our company culture.

CSR became a natural part of our community programs, and in addition to it, we started to consciously communicate sustainability topics at Zwapp. In February 2024, together with marketing, we conducted a sustainability survey among our employees, wanting to know which aspects of the topic are the most interesting for them, how open they are and what are the issues they would like to learn more about.

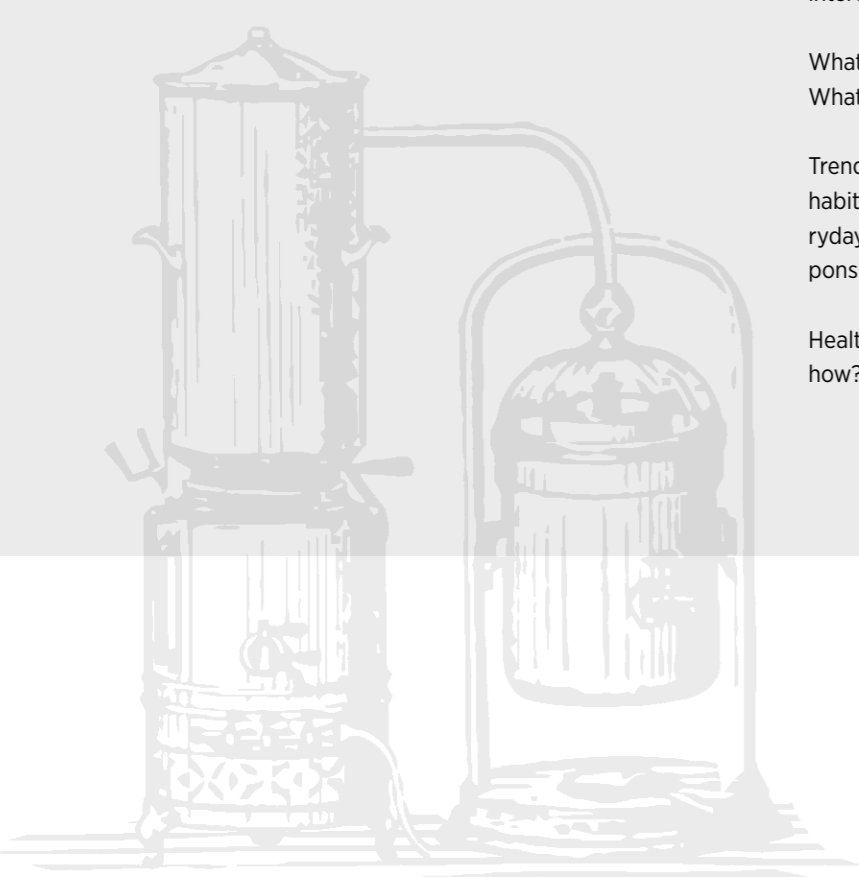
We received 118 responses in one week, which is a very high response rate of 46%. 53% of respondents are fully interested in sustainability, while another 37.3% are very interested. Half of the respondents feel to be only partially informed about the issue. We will therefore organize further training occasions to meet the interest of our colleagues, starting with the following topics:

What are the most pressing environmental challenges today? What kind of good solutions do we have?

Trends, generational differences: How do changes in consumer habits and awareness affect sustainability? Living green in everyday life: Do we, as individuals, have real opportunities and responsibilities in everyday life, or is it only a self-comforting idea?

Healthy lifestyle and sustainability: What do we have to eat and how?

Orsolya Virágh,
Director of Human Resources



ADVOCATING RESPONSIBLE DRINKING - „ZWACK QUALITY, BUT IN MODERATION”

PRINCIPLES AND IMPACT GRI 3-3

Zwack Unicum Plc. is a committed advocate of moderate and responsible alcohol consumption.

Drinking alcohol is an activity almost as old as humanity, and most nations still preserve their beverage-making traditions. The consumption of alcoholic beverages is part of recreation for adult people in our country as well, however this activity poses health and public safety risks. Zwack Unicum Plc. stands for moderate and responsible alcohol consumption. As a beverage company, we see the key to achieving this balance primarily in emphasizing quality beverages of high quality and price - „Zwack quality, but in moderation”. In our marketing communications and product information, we encourage responsible thinking about alcohol consumption and consuming alcohol in moderation. We take an active role in campaigns launched to increase knowledge and self-awareness concerning alcohol consumption. Our marketing activities are based on the Marketing Codex which lays down the principles of responsible activities.

2023/2024 ACHIEVING OUR TARGETS IN 2023/2024

Target	Realization	Method of realization
Strengthening the measurement of the effects and results of programs related to responsible alcohol consumption, reporting to the Board of Directors and the Supervisory Board.	✓	Indicators related to responsible alcohol consumption are included in ESG management monitoring.
Developing a policy to promote responsible alcohol consumption	➔	Issues related to responsible alcohol consumption became part of ESG management monitoring, company codexes still to be updated.
Participating in the continued campaign of the Hungarian Spirit Association.	✓	Zwack is a prominent supporter of the Hungarian Spirits Association's awareness-raising campaigns.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13 The Marketing Director is responsible for activities related to responsible drinking and marketing communication, while the Marketing Director and our product development staff

are jointly responsible for the content of product labels. We participate in campaigns related to responsible drinking through the Hungarian Spirit Association and Product Council.

MARKETING COMMUNICATION AND EDUCATION

GRI 417: 3-3 In our marketing activities we fully comply with the requirements of our Marketing Codex. In addition,

Zwack Unicum Plc. fully complies with the basic principles of the Hungarian Advertising Code (www.ort.hu/kodex) developed by the Advertising Self-Regulatory Board, paying particular attention to the rules on advertising alcoholic beverages.

These rules cover, among other things, the protection of children and minors, groups at high health risk (e.g. pregnant women), the incompatibility of drinking alcohol with driving or working, and the avoidance of excessive alcohol consumption.

that increase consumers' self-awareness about alcohol. Our social media pages fully meet the requirements of the Advertising Self-Regulatory Board. Our Company remains an active member of this board, and according to our practice of many years, we ask for its opinion in advance of our public appearances. The digital space is an increasingly important tool for marketing.

In our digital communications, we also consider it essential to discourage irresponsible drinking and to display contents

Mentoring programs and professional training courses held for our own employees include the presentation of the principles and practical implementation of responsible and moderate drinking.

All our marketing staff are qualified to Level 2 of the Wine and Spirit Education Trust's Spirit module to ensure they have a full understanding of the characteristics of alcoholic beverages. With this knowledge, our colleagues can more effectively promote our company's principles of responsible drinking.

GRI 417-1 Our slogan „Zwack quality, but in moderation!” is used in all our communication channels and on the labels of all our products, reinforcing the message of responsible drinking. The information on our products fully complies with the current legal requirements. On the labels of our bottles, we indicate the category of the drink, its alcohol content and any allergenic ingredients in it. (For alcoholic beverages, giving the list of ingredients and nutritional information is optional; Unicum bottle typically has a limited space available for text communication).



PREVENTIVE CAMPAIGNS

As a key player in the alcohol market, we are committed to promote responsible drinking. The awareness raising campaigns of our Company are accomplished in cooperation with other organizations. We place particular emphasis on preventing underage drinking, prohibiting alcohol consumption when driving and promoting moderate drinking.

Zwack Unicum Plc. is a committed member of the Hungarian Spirit Association and Product Council (MSzSZT). The central program of the Association is the Beverage Measure, which provides a range of useful and important information on responsible and moderate alcohol consumption on its website, italmertek.hu. A campaign also helps to spread this message as widely as possible every summer. In the 2023/2024 business year, the „(D)öntés felelősen! Töltsd tele a nyarat!” (decide/pour responsibly! Fill up your summer!) the campaign was aimed at promoting the pre-party tuning-up to conscious alcohol consumption. With the help of writings by expert consultants, educational card games, tests and facts, the organizers of the campaign shared information about alcohol, its effects on the human body, related misconceptions, the social aspects of alcohol consumption, responsible and moderate drinking and avoiding hangovers. The campaign also targeted



festival-goers, with a small guide for them. The contents of the campaign were also shared on influencer Odett Kármán's social media page, where visitors could find exciting alternatives to unforgettable, yet conscious entertainment with no feeling of missing out. An educational card game on the website concerning responsible drinking allowed participants to deepen their knowledge in a playful way. In addition to sharing website content on social media, sweepstakes were also organized with valuable jegy.hu prizes. Using the hashtags #döntésfelelősen (decide responsibly) and #italmertek (beveragemeasure), people could upload photos of how they experienced the next day safely. The campaign was shared more than 1.7 million times across 26 different media and reached 258,000 people. To reach the target audience effectively, the campaign messages were promoted on Spotify, reaching more than 161,000 unique users on Spotify alone. Zwack Unicum

also displays its website's contact details and icons on its communication channels. The campaign was financed by several sources, with the Hungarian Spirit Association applying to spiritsEUROPE for funding, and the association's membership fees and additional voluntary contributions from some members also covering the costs. In addition to the membership fees, our Company made additional financial contributions to the campaign and was actively involved in its development.

Our Company assists in the local implementation of Diageo's international DrinkIQ program. Contact information and attention-grabbing icons of the DrinkIQ program can be found on the Diageo brands distributed by us, and we also help Diageo to build local relationships.

OUR TARGETS FOR THE FUTURE

- Enactment of a new marketing code
- Continue to develop a policy to promote responsible alcohol consumption
- Participation in the 2024 campaign of the Hungarian Spirits Association and Product Council.



RESPONSIBLE SALES

Members of our sales team receive special training on the nature and impact of alcohol in general and on our own products in particular. We believe that knowledge of beverages is part of beverage culture and responsible alcohol consumption. It is our mission and our responsibility to ensure that this knowledge is passed on to our retail partners through the work of our sales staff. Our image program includes HoReCa point-of-sale brand building by educating the people there, with a strong focus on raising awareness of responsible drinking. We believe that knowledge passed on in this way is more likely to reach consumers.

We asked prominent bartenders, such as Csaba Gulyás, as brand ambassadors to promote and put into practice our slogan „Zwack quality, but in moderation!” and to promote the consumption of our products in longdrinks, in order to reduce the amount of specific alcohol consumed (e.g. consumed on average per unit time), but to maintain the enjoyment value of our drinks.

We choose to create value rather than short-term profit. We significantly reduced the number of on-site tastings, and we do not participate at all in events where we can not be fully sure that guests are over 18 years old, as we do not want to unintentionally provide drinking opportunities for the underage. We also reduced the amount of alcohol per unit offered during tastings, we offer only as much as it is necessary to make the tasting. In terms of sales as a whole, we see the future in our premium and quality branded products, and we do everything we can to make the Hungarian consumer synonymous with quality consumer.

Csaba Belovai
Trade and Export Director

COMMUNITY ENGAGEMENT - WE ARE GOOD NEIGHBORS

PRINCIPLES AND IMPACT GRI 413: 3-3, 413-2

Our company maintains close links with the local community. We work together to strengthen the local community, primarily by supporting those in need. To this end, we have for many years supported children's development programs, maintained our contribution to health organizations and encouraged our employees to volunteer.

We believe that we can only be successful in our core business if we are an integral part of the community around us. The Company and the distillery on Soroksári street have long been an integral part of Budapest's District IX and we expect it be like that for a long time. Our other two factories have a shorter history, but here too we are constantly looking for and expanding opportunities to work with the local community. Our aim is to ensure that the environmental impact of our operations does not become a burden on the community, and based on the low local emission data of our factories (see sections 5.1, 5.2, 5.3 for more details), we achieve this goal.

STRENGTHENING OF LOCAL COMMUNITIES

Zwack Unicum Plc. aims to contribute to the development of local communities by supporting and encouraging initiatives in alignment with its values.

GRI 413: 3-3, 413-1

Our explicit goal is to ensure that the support provided by the Company is linked overallly to all sites. In addition to working with national organizations, we are also very open to supporting local NGOs. While we have been supporting the work of some organizations for more than a decade, we also welcome new partnerships, a number of which we signed in the 2023/2024 business year.

Our financial aids are related to health, education, welfare, equal opportunities and environmental sustainability. We have one of our longest-standing partnerships with and also the largest amount of donation to the Órzók (Guardians) Foundation, through which we support children with cancer and leukemia undergoing treatment in the Children's Clinic in Tüzoltó street. The aim was

2023/2024 ACHIEVING OUR TARGETS IN 2023/2024

Target	Realization	Method of realization
Continuing our long-term cooperation	✓	More than a decade long cooperation with some organizations.
Strengthening community engagement in Dunaharaszti and Kecskemét	✓	We managed to establish cooperation with local NGOs around our rural sites in line with our values and support practices.
Supporting causes and employee initiatives closely related to the Company's values and further strengthening the organizations that have been supported for years	✓	The depth and success of community engagement is also assessed by the ESG scorecard.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13, 413: 3-3 At our Company, several managers are in contact with local communities. The Marketing Director is responsible for donation and sponsorship activities, while the implementation of volunteering is the responsibility of the director of Human Resources.

to support the air-conditioning of family apartments owned by the Foundation, accommodating children who require a long treatment and live far from Budapest, together with their families. Our contribution was also used for the maintenance and operation of the family apartments and the so called "baby-momma" rooms located on the premises of the Clinic. Informative events with the participation of well-known experts could also be organized with our support.

Since 2010, our Company has been supporting the Molnár Ferenc Primary School in the 9th district of Budapest, which aims to effectively co-educate children from different social backgrounds, with different abilities and performance levels, through its Complex Instruction Program (KIP). The program simultaneously

supports the talent management of high-performing students and the catching-up of lower-performing children, providing everyone with equal chances and opportunities. Since the introduction of the program, the school improved its results in terms of enrollment, dropouts and further education. Our support helps the educational work of the school's foundation. The Foundation provides tools necessary for high-level pedagogical activities and provides children also with the opportunity to participate in cultural, artistic and sports events, class and study trips, and holidays to enrich community life. The Foundation is also involved in the education of a healthy lifestyle and its creation within the school and at home, contributes to the prizes awarded in academic and other competitions, encourages language learning through exchanges abroad, rewards outstanding teaching activities and provides regular or occasional support for children from disadvantaged social backgrounds.

For many years, we have provided the Magic Lamp Foundation with an office at our headquarters so that they can pursue their noble goal of fulfilling the wishes of as many sick children as possible.

One of the best vocational training institutions in Békés County, the Zwack József Commerce and Catering School in Békéscsaba, has been supported by us for many years with scholarships, study trips, and the provision of further training opportunities.

One of our new supported NGOs is the Wojtyla House Nonprofit Ltd. in Kecskemét, which focuses on social assistance based on Christian values.

Due to the high profile and recognition of our Company, we are regularly approached by organizations for material support. If the event fits our values, we make a token donation of beverages, keeping in mind our commitment to responsible alcohol consumption. We donated our products as raffle prizes for charity events.

- ✓ We have been cooperating with the Bátor Tábó Foundation for several years; we supported the charity golf tournament organized by the Foundation, where our Unicum Reserva, signed by Sándor Zwack, was a great success. We also joined the Foundation's online charity auction, the proceeds of which are used to support camp, hospital and school adventure therapy programs.
- ✓ Products were also donated to the Hazafelé Charity Foundation's charity ball. The Hazafelé Foster Parent Network provides specialist child protection care in a residential setting for children and young adults requiring child protection.

IN THE 2023-24 BUSINESS YEAR, 30 PARTNERSHIPS WERE ESTABLISHED. IN THE FUTURE, WE WOULD LIKE TO MEASURE AND PRESENT THE SOCIAL VALUE CREATED IN THIS WAY EVEN BETTER.

MAIN ORGANIZATIONS AND EVENTS SUPPORTED IN 2023/2024

Healthcare	Órzók Foundation
	Medicopter Foundation
	National Ambulance Foundation
Education	Molnár Ferenc Primary School
	Vocational Training Foundation for Commerce, Gastronomy and Tourism - BSZC Zwack József Technical and Vocational School
	Bercsényi Foundation for Food Industry and Environmental Education
Social assistance - equal opportunities	The Magic Lamp Foundation
	Horizon Social Foundation
	Learn Bro Foundation
	Wojtyla House Nonprofit Ltd.
	The Equalizer Foundation
	The Bács-Kiskun County Association of The Hungarian Federation of the Blind and Partially Sighted
Sustainability	10 Million Tress Foundation
	St. Hubertus Nature Conservation Fishing Association
Cooperation with industry	The Hungarian Spirit Association

VOLUNTEERING

Cooperation based on mutual responsibility is part of our Company culture. We are committed to encourage volunteer work and the individual initiatives of our employees. As a rule, the help given by our employees is supplemented by a financial donation from our side.

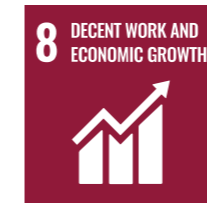
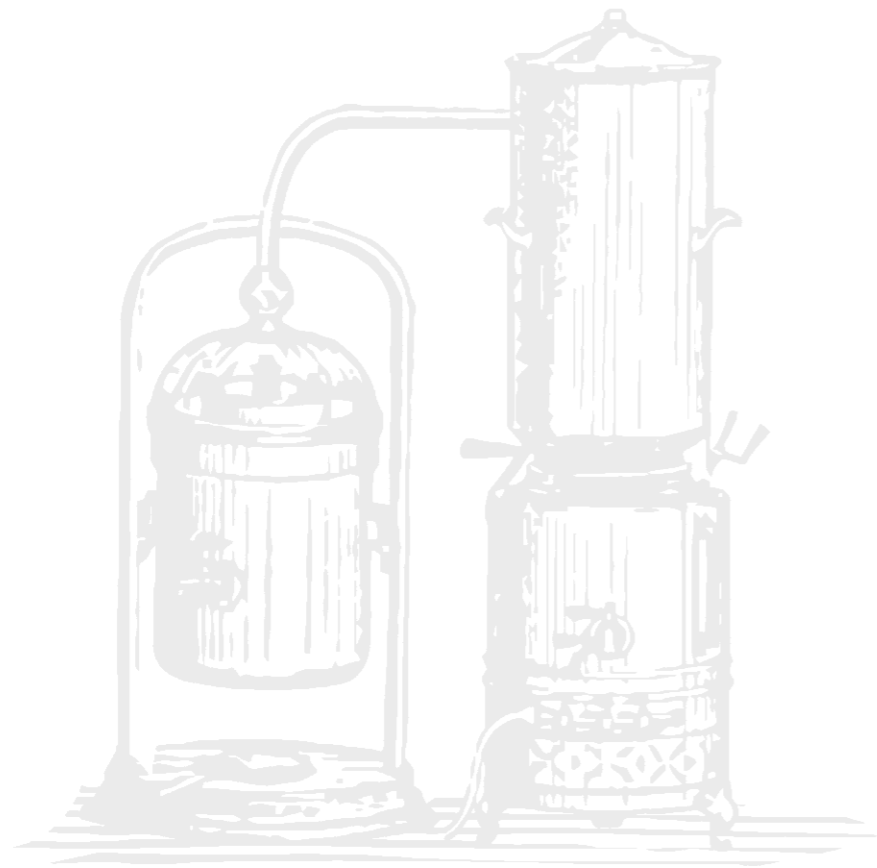
During 2022/2023, volunteering and donations were supported by several programs: at the start of school, in September, we organized a collection of clothes for school-age children between 6 and 14 years. The clothes collected, supplemented by us with school supplies, were donated through the Tanulj Tesó! (Learn Bro!) Foundation to a school in a disadvantaged community. The foundation helps children and young people from disadvantaged families in their learning, catching up and getting a start in the world of work.

At the charity raffle of the employees' summer farewell party, colleagues could vote on civil initiatives to be supported. Most of them voted for Szabadanya (Free mother), so the Company provided support for them.

At the end of the year, we held a charity cookie fair which can now be considered traditional. Our colleagues made cakes, which could then be purchased in our Main Office on Soroksári street for a donation. The Company doubled the amount collected by the employees and used it for Christmas presents for disadvantaged children in the 9th district through the Horizon Social Foundation.

OUR TARGETS FOR THE FUTURE

- Deepening partnerships, cooperations.
- More accurate measurement of the added value of the Company in relation to CSR
- Further strengthening employee volunteering.



RESPONSIBLE COMPANY MANAGEMENT

ECONOMIC EFFICIENCY - RESPONSIBLE GROWTH

PRINCIPLES AND IMPACT GRI 201: 3-3

Economic efficiency is a fundamental pillar of long-term sustainability and one of the foundations of our contribution to sustainable development.

Zwack Unicum, as a responsible Company, strives to achieve economic performance while protecting the environment, the natural resources and acting ethically and responsibly towards its stakeholders, not overridden by short-term profit interests. The responsible decisions of our managers are supported by the owners' commitment to sustainability and the long-term incentives set out in the Remuneration Policy.

Our successful operation enables the fair remuneration of employees, the orders to our suppliers and the financial basis for our charity work, while taxes paid to the state and local governments also contribute to the achievement of community goals.

Economic performance depends on the interaction of external and internal factors. However, efficient use of resources is key to long-term sustainable success.

2023/2024 ACHIEVING OUR TARGETS IN 2023/2024

Target	Realization	Method of realization
Meeting our profit and market share targets	✓	Market share and profit targets were met. Targets were not disclosed.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

The economic goals of Zwack Unicum Plc. in terms of profit and market share are approved by the Board of Directors and the Supervisory Board. The realization of these goals is the responsibility of the General Manager of the Company. The Financial Director is responsible for tax compliance.

ECONOMIC PERFORMANCE

The 2023/2024 business year was closed successfully, our financial performance was better than planned. The stable, stronger than expected HUF exchange rate and the readjustment of purchase prices played a role in this. In terms of sales volume, we reached a base level.

The economic and financial performance is described in detail in the Annual Report. The financial management data are presented in a different way, focusing on retained profit and the breakdown of payments to the various stakeholder groups.

6.6 million



IN 2023/2024
6.6 MILLION LITRES
BEVERAGE WAS PRODUCED



**GRI 201-1 DIRECT ECONOMIC VALUE GENERATED DISTRIBUTED
(ACCORDING TO DATA OF IFRS FISCAL STATEMENTS HUF MILLION)**

	2021/22	2022/23	2023/2024
I. Direct economic value generated	32 125	35 921	37 254
Revenues (gross sales revenues including excise tax + other revenues + fiscal revenues)	32 125	35 921	37 254
Stakeholders II. Distributed economic value	31 330	35 272	36 519
Suppliers Operation costs (Without depreciation charges)	10 583*	12 860*	14 111
Employees Employee wages and benefits (payments to personnel)	3 150	3 685	4 146
Owners Payment to providers of capital (dividend)	3 000	3 400	2 800
State Payments to government (taxes without contribution and tax payments related to personnel expenses and without VAT)	14 458*	15 283*	15 419
Local communities, NGOs Community investments (donations and sponsorships with TAO discount)	139	44	43
All stakeholders Profit retained (I.-II.)	796	649	735

*GRI 2-4 Value corrected for previous years; the difference is due to the fact that the supervisory fee is no longer considered a tax and must be taken into account as other services. Amount/Extent of discrepancy: HUF 13 million for 2021/22, HUF 23 million for 2022/23.

The amount of 'payments to personnel' accounts for all the payments made in recognition of performance, which increased by 13% in the 2023/2024 business year and by nearly 33% over two years.

GRI 207-1, 207-2, 207-3, 207-4 Our company is a major taxpayer at both local and national level. We aim to comply with the law also in relation to tax payments, i.e. to meet our tax obligations on time, and we do not have a separate tax policy. Regular mandatory training and external and internal audits ensure that legal requirements are monitored. Tax risks are also identified, managed and monitored through audits and the use of external tax experts. Though our Company's tax practices could be subject to comments and concerns during external and internal audits, there were no such instances. Regarding tax payment and tax disclosures, in addition to the audit of the Annual Report, an external audit is carried out at Zwack Unicum Plc. every 3-5 years.

Our Company maintains contacts with the tax authorities through tax experts and participates in interest representation activities on taxation issues through industry organizations (the Hungarian Spirit Association and Product Council, the Hungarian Branded Goods Association). Consultations in these associations also provide an opportunity to explore views on taxation issues.

The amount of tax paid by the Company depends on the volume sold and the rate of tax. Zwack Unicum Plc paid HUF 15.4 billion in excise duty in the 2023/2024 business year, HUF 3 billion more than in the previous year. This item is also included in revenues. Local taxes paid represent 2.3% of total tax payments.

AMOUNT PAID IN TAXES (HUF MILLION)

	2021/22	2022/23	2023/24
Local tax	335	423	396
Government tax*	14 534	15 841	17 114
Total*	14 869	16 264	17 510

*without VAT

54%



**IN PURCHASE VALUE
54% OF OUR PURCHASES STEM
FROM DOMESTIC SUPPLIERS**

GRI 207-4 TAX PAYMENT INFORMATION CONCERNING ZWACK UNICUM PLC.

2023/24 (Mft)

Revenue from sales to third parties	22 496
Revenue from intra-group transactions between countries	0
Profit before tax (+) gain / (-) loss	3 636
Tangible assets and stock	7 441
Corporate tax paid on a cash flow basis	451
Corporate tax liability	296
Statutory corporate tax rate	9%
Effective tax rate without deferred tax	9%
Justification for the difference between the effective tax rate and the statutory corporate tax rate	-

GRI 201-4 Our company did not receive any state support in the last two business years.

GRI 204-1 Our indirect economic impacts due to the production and sale of spirits mainly affect Hungary, as the full production takes place in Hungary, and in purchase value, 54% of purchases stem from Hungary and 48% of production suppliers are Hungarian. Even with an increasing share of export sales, sales to domestic markets are still dominant (close to 90%).

SALES

GRI 2-6 The domestic customer base of Zwack Unicum Plc. can be divided into three stable segments, where a slight shift towards the retail segment can be noticed in sales:

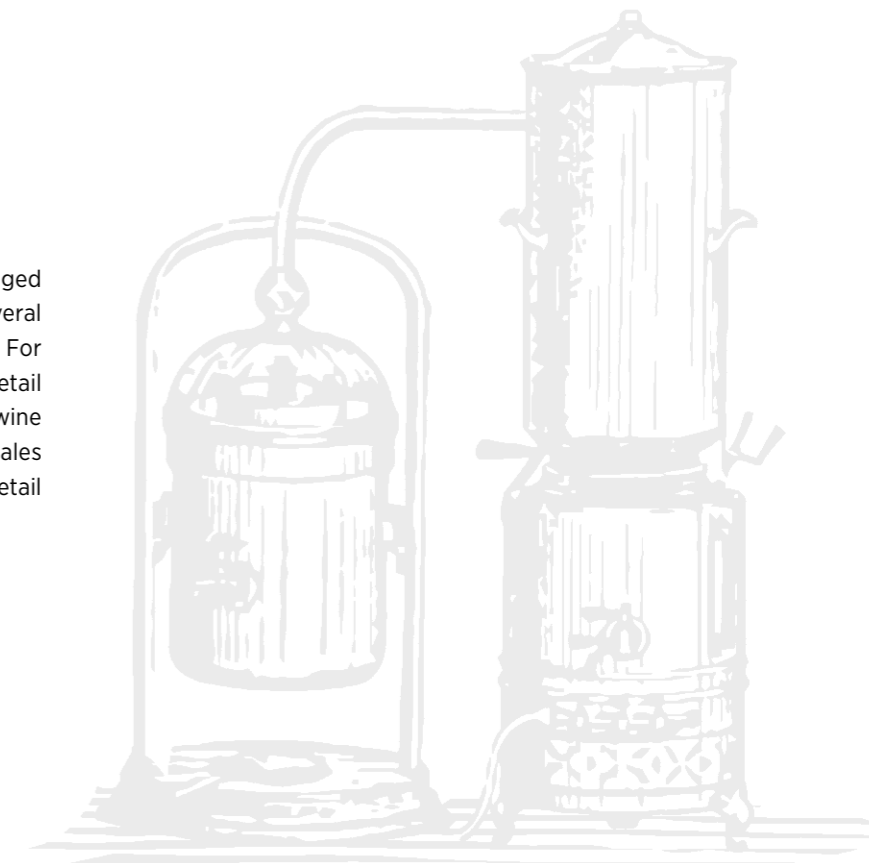
- retail sales (in value): 52.3%;
- gastronomy (in value): 47.1%;
- direct consumer sales (in value): 0.7%.

Our Company's distribution channels have not changed compared to the last period, and the trends of the last several years in relation to distribution channels got stronger. For domestic sales, we are in direct contact with the major retail networks, while our gastronomy clients, except for our wine division, are served through wholesalers. Online retail sales strengthened slightly, but primarily within the traditional retail chains' own distribution system.

The availability of our brands abroad is important to us, which is why we currently sell our products in nearly 50 countries. The export activity accounts for more than 10% of our turnover, with Unicum products continuing to drive exports. Priority is given to our former key markets where we aim to expand further. Our strategic markets are Italy, Germany, Slovakia and Romania, as well as other EU markets.

OUR TARGETS FOR THE FUTURE

- Achieving our profit and market share targets





ETHICAL BUSINESS CONDUCT - FAIR ACTIONS ONLY

PRINCIPLES AND IMPACT *GRI 2-23, 2-24, 205: 3-3, 206: 3-3, 406: 3-3, 417: 3-3*

Ethical business conduct is one of the Company's core values.

Zwack Unicum is a major player in the Hungarian economy and at the same time an internationally important representative of the industry. Our business conduct has an impact on our partners and competitors alike. In all its activities, our company acts according to the principles of business integrity, reliability and predictability. We are committed to leading the way in business ethics. Our company operates in compliance with the laws in force at any given time and expects its employees to be aware of and comply with them. We fully reject unfair business practices and aim to set an example to other market players. Our principles in partner and business relationships are set out in our Code of Ethics, which was approved by our management. We also laid down in our Integrated Policy that our operations are based on meeting legal and other requirements and compliance obligations. We place a high priority on effective and cooperative communication with our stakeholders at all times. Zwack Unicum Plc. considers transparency a core value and is committed to it.

2023/2024 ACHIEVING OUR TARGETS IN 2023/2024

GRI 205: 3-3, 206: 3-3, 406: 3-3, 417: 3-3

Target	Realization	Method of realization
Review of our Code of Ethics	✓	Our Code of Ethics is revised and expected to come into force in the 2024/25 business year, together with the Declaration of Ethics
Lawful operation with minimal fines and a minimal number of observations from authorities	✓	No fine was received by the Company in the last business year
Regular review of the range of stakeholders and compliance obligations	✓	We actively interact with our stakeholders through multiple channels; stakeholders and their expectations were surveyed.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-25, 205: 3-3, 206: 3-3, 406: 3-3, 417: 3-3

GRI 2-12, 2-13 The implementation of ethical business conduct is under the direction of several managers. Typically, the senior manager (director) responsible for the specific field and the managers of the management systems are responsible for the operational integration and fulfillment of legal requirements. It is the responsibility of the Director of Human Resources to investigate any comments or complaints relating to human rights (including discrimination) and the person concerned is informed in writing about the outcome of the investigation.

The Audit Committee receives an annual report on the findings of authority inspections and audits.

GRI 2-29 Several managers are also involved in identifying stakeholder expectations and ensuring their satisfaction (see below).

STAKEHOLDERS

GRI 2-1, 2-6, 2-15, 2-28, 2-29 The expectations of stakeholders are taken into account at management level. The necessary processes to ensure the satisfaction of external and internal stakeholders during the production of products and rendering services, together with the respective responsibilities, are defined within the integrated management system.

Zwack Unicum Plc. has an extensive range of stakeholders, as shown in the following table.

- To identify the stakeholders, we take into account the Company's activities, processes, actual and potential impacts.
- Among the expectations, we have identified those that we wish to meet by complying with the principles of business ethics – as a quasi-compliance obligation.
- The method of dialogue and engagement which was implemented to meet compliance obligation is also shown in the table.
- Stakeholders and their expectations are reviewed and updated annually.
- ESG is more and more often and specifically addressed in relation to stakeholders.

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
Owners	Peter Zwack & Consorten H.AG. – the Zwack and the Underberg families (50%+1 share) Diageo Holdings Netherlands B.V. (26%) Collective ownership (24%-1 share) – owned by small shareholders and municipalities"	Yearly performance assessment, target setting Decision on the main strategic direction of the Company including sustainability Determine the elements of responsible corporate management and its daily operation Management of internal control Presentation of indicators for environmental, energy, food safety and occupational safety performance	Yearly and quarterly financial reports Responsible corporate governance report, Sustainability Report General Assembly and Shareholder Office Board and Supervisory Board meetings with defined agenda Written requests are answered by the management or the governing body according to the Basic Rules	Lawful operation Economic efficiency Innovativeness Preservation and respect of values HAVARIA-free and HS (food safety) risk managed operations Continuous improvement in energy management performance EglR (energy management information system) risk managed operation
Customers	Retail customers Wholesalers, gastronomy partners In case of export one distribution partner per country	SContractual requirements - Marketing and cooperation for sales promotion Influencing consumer habits in order to encourage proper service and diverse consumption – beverages with less alcohol content Product information Handling of comments and complaints Product recall (follow-up tests)	Customer service, corporate (domestic and export) and brand websites, Buyer-KA Manager contact Visits by regional representatives, customer meetings, discussions Joint market visits to export sales countries with key partners, Quarterly Business Review, product knowledge course, information shared on OwnCloud, export newsletter Joint development and implementation of promotions and actions Customer satisfaction survey, Handling customer complaints, Letter, e-mail, media coverage as required"	Correct partner relationship Sales promotion cooperation Safe products of good quality at reasonable prices Safe products and communicating appropriate information about products Operation of a tracking system, smooth product recall" Identify corrective-preventive measures where necessary
Consumers	Consumers of our products, participants of our market activities	Understanding consumer opinions on our products, getting to know market trends and expectations Important information about our products, taking into account labelling requirements Communication of responsible alcohol consumption to a wide range of consumers Complaints/complaint handling	Consumer queries, satisfaction surveys Sales promotion activities, presence on festivals Handling of consumer complaints Online corporate and brand webpages, interactive communication via social media Zwack Unicum Museum and Visitors' Centre Labels of our products, various marketing communication materials, information on interfaces, Letter, e-mail, personal consultations, Handling consumer complaints	Safe products of good quality at reasonable prices Providing information via online platforms Correct food labelling and product information Safe products and user instructions

Employees	Employees of our Company and the trade union representing them	<p>Understanding and raising awareness of the company's strategy and values, integrated policy, raising awareness of objectives, social responsibility activities</p> <p>Information flow, communication about major events, changes, achievements</p> <p>Suggestions for continuous improvement, problem solving</p> <p>Quality, environmental, energy - and food safety awareness</p> <p>Responsibilities and powers laid down in regulations</p> <p>Operational risks, their management, the obligation to comply with stakeholders</p> <p>The impact of the activity on quality, human health and the environment; environmental, energy and occupational safety performance</p> <p>Emergency procedures</p> <p>Occupational health and safety issues; health and safety protection and environmental risks of work</p> <p>Collective agreement and topics covered by it</p> <p>Description and operation of the system of social and funeral allowances</p>	<p>Employee satisfaction survey</p> <p>Intranet, ZWAPP and electronic mail system, meeting system</p> <p>Managers are available through an „Open Doors Policy” or „Welcome Hours”</p> <p>Common company events, holidays</p> <p>Works Council announcements - participation in extended monthly management meetings and quarterly written information on company affairs</p> <p>Cooperation with the local branch of the Food Workers' Union</p> <p>Education, training programs, volunteering</p> <p>Regulations, job descriptions</p> <p>Sustainability report</p> <p>Joint risk assessment</p> <p>Management review</p> <p>Participation in risk assessment visits</p>	<p>Proper flow of information</p> <p>Performance-related pay, remuneration</p> <p>Safe work environment</p> <p>Education, training and development programs</p> <p>Taking into account comments from councils representing the employees</p> <p>Food safety and EglR related training, Knowledge of the food safety system and person-related responsibilities (hygiene, emergency management)</p> <p>Knowledge of the continuous improvement of EglR</p>
Suppliers	Suppliers of our company	<p>Flexible, open, fair, effective cooperation</p> <p>Performance feedback</p> <p>Involvement in innovation activity</p> <p>Getting to know the values and commitment of the Company and making them known by others</p> <p>In outsourced processes, the clear presentation of requirements and the provision of supervisory activities</p> <p>Product recall, follow-up</p> <p>Food safety related information for products and services.</p>	<p>Contract – based on our quality, food and energy safety and environmental protection principles</p> <p>Promoting the Code of Conduct</p> <p>Evaluation of suppliers, audits</p> <p>Cooperation with fruit suppliers in the frames of the fruit qualification system</p> <p>Specifications</p> <p>Acceptance inspection, technical inspection, supplier evaluation, audits</p> <p>Negotiations, consultations</p>	<p>Fair partnership</p> <p>Fulfillment of additional commitments included in agreements</p> <p>Safe materials, communicating appropriate information about the products</p> <p>Operation of a tracking system, smooth product recall</p>
Competitors	Competitors of our company	<p>Exchange of expertise and efficient promotion of our interests – while respecting the principles of competition law</p> <p>Leading by example in responsible operations and quality beverage production</p>	<p>Cooperation with professional organizations, like for example the Hungarian Spirit Association, the Advertising Self-Regulatory Board (ÖRT) and the Branded Goods Association.</p> <p>Continuous monitoring of market processes and events</p>	<p>Compliance with business ethics</p> <p>Compliance with competition law requirements</p>
Social, local communities	<p>Municipalities</p> <p>Membership in the European Integration and Business Development Association of Ferencváros</p>	<p>Commitment to the company's values, presentation of its environmental and energy performance, and social responsibility activities</p> <p>In addition to managing official affairs, we strive for close cooperation through our donations, which can benefit the organisations of local communities and the events they organize.</p> <p>Information on observations received</p> <p>Information on products to supports conscious consumer behavior</p>	<p>Sustainability report</p> <p>Maintaining a cooperative relationship with local governments our company is represented at the 9th District Municipality, at the Climate Platform meeting of its Climate Strategy Planning.</p> <p>Support of programs, events</p> <p>Support of local cultural institutions, sport clubs</p>	<p>Supporting local communities, good citizenship.</p> <p>Conscious search for cooperation opportunities in climate strategy planning within the district.</p> <p>Compliance with municipal regulations</p> <p>In case of product support, product safety is essential</p>

Civil organizations	<p>Memberships in professional associations, bodies (e.g. the Hungarian Spirit Association, the Advertising Self-Regulatory Board ((ÖRT)), the Branded Goods Association, the BCSDH and the ISO 9000 Fórum)</p> <p>Supported organizations</p>	<p>Declaration of Zwack Unicum Nyrt.'s commitment to sustainability through the support of programs; in addition to the grants, also joint work which enables us to develop</p> <p>Information required for company advocacy</p> <p>Commitment to company values, activities for social responsibility</p>	<p>Active memberships and participation on conferences</p> <p>Occasional / regular personal and written contact</p> <p>Providing supports and sponsorships in accordance with the values and sponsorship guidelines of the Company</p> <p>Our company became a member of the Hungarian association of the World Business Council for Sustainable Development (BCSDH)</p>	<p>We are open for communication</p> <p>Maintaining continuity of support</p> <p>Conscious customer groups, adequate information about products, transparency in terms of food safety.</p>
State, governmental organizations	<p>National Tax and excise authority</p> <p>National Food Chain Safety Office</p> <p>National Chamber of Agriculture</p> <p>Hungarian Food Book and Spirits Committee</p> <p>National Authorities for Environment and Nature Protection</p> <p>National Authority for Climate Change</p> <p>Waste Management Directorate of the National Authority for Environment and Nature Protection</p> <p>National Authority for Labor and Occupational Safety</p> <p>National Authority for Catastrophe Management</p> <p>MOHU (MOL Waste Management Ltd)</p> <p>MEKH (Hungarian Energy and Public Utility Regulatory Office)</p>	<p>Our company strives to develop a fair and cooperative relationship with the authorities, and our operations are based on ensuring compliance with legal requirements.</p> <p>The work of authorities is supported by professional comments on the drafts of legal regulations</p> <p>Legal compliance</p> <p>External communication of environmental and energy-related data/information prescribed as public by the domestic and EU regulatory environment (e.g. the provisions of the EHAT law and executive orders).</p> <p>National standardisation of waste management, development of concessions.</p>	<p>By fulfilling legal obligations:</p> <ul style="list-style-type: none"> • mutual data and information supply • permission requests • decisions • official inspections <p>providing documents/data in connection with inspections</p> <p>Conferences, information events</p> <p>Professional viewpoints are mostly coordinated indirectly through the Hungarian Spirits Association and Product Council, representing the whole industry on the following issues: taxes, health regulations, advertising regulations and logistics-type regulations.</p> <p>Provide energy and environmental information on a website, in the sustainability report.</p> <p>Regular and occasional data provision, Payment of fees</p>	<p>Compliance with legal and other requirements</p> <p>Active, information-sharing cooperation on EBIR issues, payment of fees</p>
ÉBCS/EMCS	<p>members of ÉBCS (Food Safety Group)</p> <p>members of EMCS (Energy Management and Control Working Group)</p>	<p>Review of issues related to food safety and energy management as defined in internal regulations</p>	<p>Information on performance trends, changes, compliance obligations, emergencies, incidents, risks, non-compliances and planned events.</p>	<p>Availability of information needed for decision-making</p>
Experts	<p>Energy specialist</p> <p>Consumer protection officer (activity outsourced for a limited period)</p>	<p>Performing tasks laid down by law</p> <p>Preparing monthly and yearly reports</p> <p>Declarations and notifications to the authorities</p> <p>Expert activity</p> <p>Performing tasks laid down by law, Expert activity</p>	<p>Ongoing data provision by contract. Member of EMCS. Issuance of ad hoc tasks</p> <p>Contractual or ad hoc tasks</p>	<p>Provision of information necessary to carry out the activity</p> <p>Provision of information necessary to carry out the activity</p>

COMPLAINT HANDLING

GRI 2-25, 2-26 Our company can receive customer and consumer complaints about products and services in a number of ways. They may be received from the customer/consumer directly, in person, in writing (letter, e-mail, message sent on the company website or to a designated e-mail address) or by telephone, or indirectly through a regional representative or the representative of the freight forwarder. Complaints are investigated and handled according to their type, in accordance with internal regulations. Consumer complaints can arrive to Customer Service, Brand Manager, Quality Management, the shop, Export Manager or Export Coordinator, as well as to the staff managing the email inboxes listed on the company

website. During the 2023/2024 business year, two legitimate consumer complaints were received, for 2 different bottles. The Company also has an email address specifically set up for complaint handling: panaszkezeles@zwackunicum.hu.

In July 2023, we introduced a whistleblowing system, the operation of which is the responsibility of the Director of Human Resources. In the 2023/2024 business year, no whistleblowing reports were received at visszaelesbejelentes@zwackunicum.hu. Our employees can seek advice from their line managers or from the Director of Human Resources on the expectations of responsible business conduct.

COMPANY MANAGEMENT

Zwack Unicum Plc. is stable, its ownership structure is firmly established. The framework of Company management is created by the transparent organizational structure and spheres of responsibility.

GRI 2-9, 2-18 The Company's governing bodies, in line with legal requirements, are the General Assembly, the Supervisory Board, the Audit Committee, the Board of Directors and the management of the Company (the General Manager and the Directors). Their operation is outlined on the „Investor relations - Bodies and management” page of our website at www.zwackunicum.hu. The report on responsible corporate governance practices includes an evaluation of the work of the Board of Directors, the Supervisory Board, the management and their individual members (Investor Relations – Responsible Corporate Governance).

GRI 2-10, 2-17 The proportion of locals (Hungarian citizens) in the Company management is 100%. The professional background and experience of the members is extremely heterogeneous, which ensures a complex approach to sustainability. The members of the management bodies are nominated and elected according to the rules of procedure of the Board of Directors and the Supervisory Board. The members of the leading bodies expand their knowledge regarding sustainable development through self-education and there are plans to organize an ESG training course for executives during the 2024/25 business year.

GRI 2-19, 2-20 The Remuneration Report, the Remuneration Policy and the Remuneration Guidelines provide information regarding the remuneration of the management bodies and directors (@our website Investor Relations – Corporate Governance Principles). The resolutions of the General Assembly regarding remuneration can also be found at @our website (Investor Relations - General Assemblies).

GRI 2-12, 2-18 The management bodies oversee the corporate policy and strategy for social and environmental issues related to sustainability, and the performance of the economy, while environmental and human resources areas are evaluated

separately based on the ESG scorecard at least once a year. In addition to reviewing the results, the leading bodies also encourage the adoption of European and Anglo-Saxon good practices. The Supervisory Board and the Board of Directors do not assess their own performance in monitoring sustainability impacts.

External and internal risk factors affecting the Company's operation are assessed by the senior management on an annual basis. In case of extraordinary factors and events (e.g. Russian-Ukrainian war), we assess new risks and identify measures to prevent or manage them. Risk management measures are determined by the senior management. The Board of Directors is obliged to report to the Audit Committee.

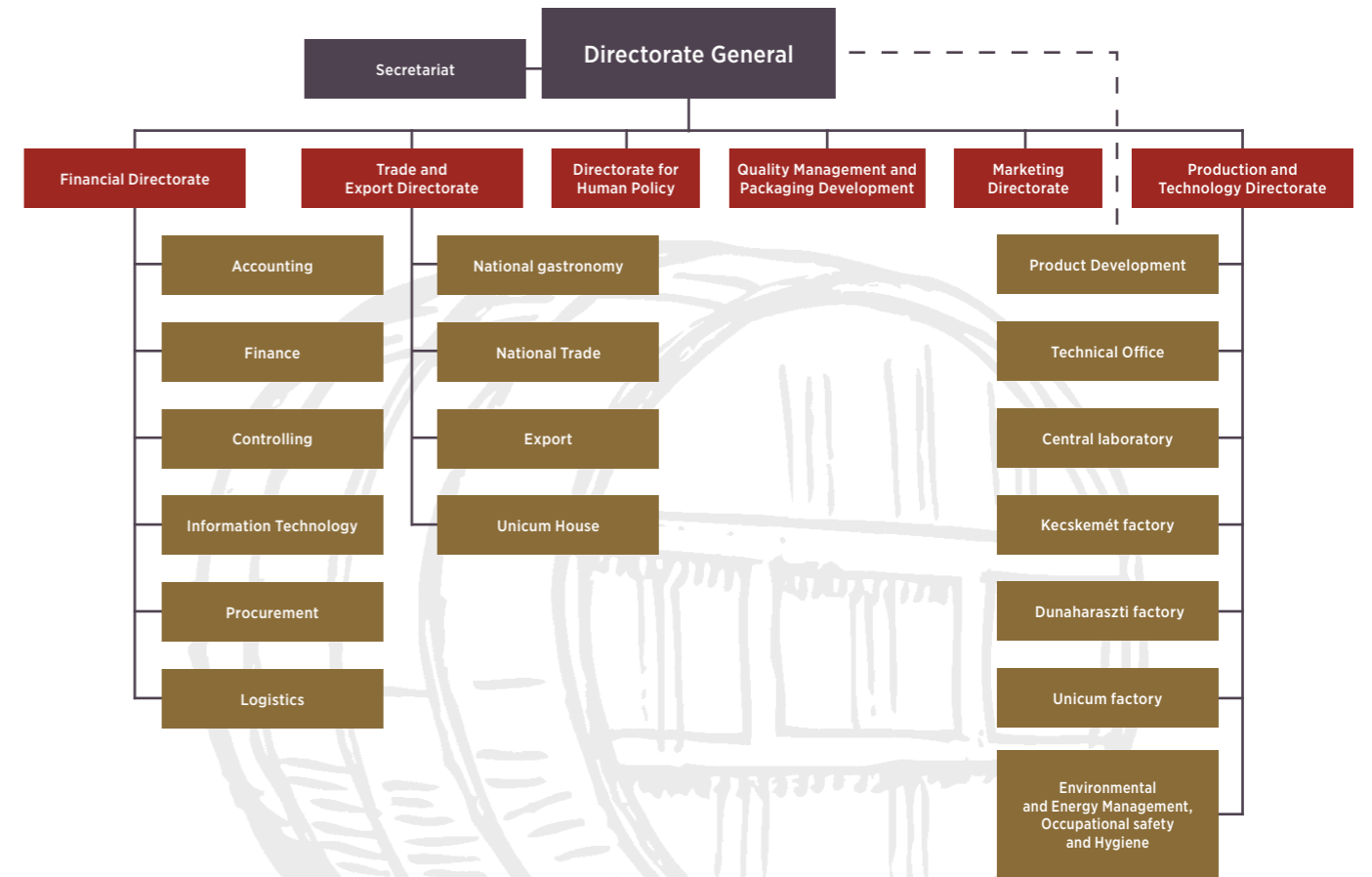
GRI 2-16 The forums for communication between the management, the Board of Directors and the Supervisory Board are the board meetings (7 times a year), the supervisory board meetings (3 times a year), the audit committee meetings (3 times a year), and the General Assembly. Critical concerns regarding the operation of the Company could be communicated here, but no such complaints or concerns arose in the 2023/2024 business year.

ORGANIZATIONAL FRAMEWORK

The organizational framework of Zwack Unicum Plc. remained unchanged in the past business year, and reflecting the Company's basic operations, marketing and sales have a major influence on it. Marketing is essentially organized by brands and categories, while sales is organized by customer groups.

GRI 2-13 The activities and cooperation between the plants, technological fields, quality control and product development are coordinated by the Production and Technology Director.

THE ORGANIZATIONAL CHART OF ZWACK UNICUM PLC.



COMPLIANCE

GRI 205, 206, 207, 406: 3-3 Several authorities carry out on-site inspections at our Company every year regarding our company's activities and products.

We also carry out internal audits in line with the annual internal audit plan. The Chief Accountant is responsible for the internal audits and appoints a team of six people who are directly involved in the process in addition to the Chief Accountant. The area reports directly to the CEO and the annual internal audit plan is approved by the Audit Committee.

In the 2023/2024 financial year, internal audit examined the multiannual gastronomy contracts and our current accounts regarding authorities, and it did not find a single non-compliance.

GRI 2-27 The most important indicator of our legal compliance is the feedback from interested parties - especially from the authorities and regulatory bodies. A significant proportion of inspections are carried out by the National Tax and Customs Administration (NAV), primarily in relation to compliance with excise regulations, obligations related to product fees and tax declaration and payment obligations. No significant fines were imposed in the past three financial years.

The very low number of administrative proceedings/cases and the minor amounts of related fines for many years back reflects our compliance with the law.

GRI 2-27, 417-2 For some areas, we also defined separate KPIs (key indicators) in relation to legal compliance. In the case of food authority fines, our target value was HUF 0, which we manage to achieve.

AMOUNT OF PENALTIES PAID (THOUSAND HUF) GRI 2-27, 417-3

	2021/22	2022/23	2023/24
NAV (National Tax and Customs Administration), Excise Dept	40	80*	135
Vas County Government Office	-	50	-
Other (in relation to marketing communication)	-	-	100

*GRI 2-4 Value corrected for previous years; extent of discrepancy is minor.

GRI 416: 3-3, 416-1, 416-2 The National Food Chain Safety Office (NÉBIH) and the Food Chain Safety Departments of the County Government Offices regularly take samples of our products on the market. Sampling is typically aimed at checking legal compliance, including laboratory testing of products, checking the conformity of labelling and compliance with traceability requirements. During on-site inspections, the authority checks compliance with the hygiene and production requirements of the food industry.

In the past three years, apart from the small fines indicated in the table above, our company did not receive any warnings for non-compliance with the law or been fined for non-compliance with food quality and food safety requirements.

GRI 417-3 In the field of marketing communication, one legal proceeding was initiated against Zwack Unicum Plc. in the last three years. During the 2023/2024 business year, a billboard was placed by an external service provider within 200 meters of a healthcare facility in Érd. According to our contract with the billboard company, this should not have happened, so the HUF 100,000 fine was paid by the supplier. There are currently no other legal proceedings pending.

Our Company has fully complied with environmental requirements over the past three years. During this period no complaint or request was received concerning the environmental performance of our Company, the discharged wastewater was checked by the recipient.

We did not have to issue a product recall in the last three financial years. We test our product recall process every year, making sure that the necessary actions and the respective responsibilities are well defined, and that internal and external communication is effective.

We follow the information released by the European Union's common alert system, and during the year we did not receive any alerts involving our company.

GRI 206-1 During the business year, one of the Company's trading partners was ordered by the Competition Council of the Economic Competition Authority of Hungary (GVH) to pay a fine of HUF 90 million (Vj-19/2023/32).

Zwack Unicum Plc. was not involved in any legal proceedings in the last three years.

GRI 406-1 No complaints related to human rights (including discrimination) were received in the 2023/2024 business year.

GRI 2-15, 205-1, 205-2, 205-3 Our Company complies to the maximum extent possible with the legal requirements on conflict of interest, and the requirements for avoiding conflicts of interest are also set out in the Code of Ethics and in a separate instruction (No. 13/2006). Information is publicly available on our website

(<https://www.zwackunicum.hu/hu/befektetoknek/testulet-es-menedzsment/#tartalom>, <https://www.zwackunicum.hu/hu/befektetoknek/vallalatiranyitasi-elvek/#tartalom>) on the curriculum vitae, other functions and the independence of members of the governing bodies and on their transactions with related parties.

The prevention and consequences of corruption are strictly regulated. Anti-corruption investigations are carried out within the framework of internal control, according to the annual work plan. Our last risk-based, preventive-detective economic abuse investigation was conducted with the involvement of an external expert in 2021/22, and it highlighted that the control environment of the Company is stable and strong. There were no cases of suspected corruption going back several years. All our supplier contracts include an anti-corruption clause. No other anti-corruption information and training was provided during 2023/2024.

OUR TARGETS FOR THE FUTURE

- Enactment of our Code of Ethics.
- Law-abiding operation with minimum fines and observations from authorities
- Reflecting ESG goals in the bonus system for managers
- Regular review of stakeholder groups and compliance obligations.

20-35 inspections



20-35 INSPECTIONS BY THE AUTHORITIES PER YEAR, NEGLIGIBLE FINE

RESPONSIBLE PROCUREMENT - MORE DOMESTIC PRODUCTS

PRINCIPLES AND IMPACT GRI 204: 3-3, 301: 3-3

Zwack Unicum Plc. works with a wide range of suppliers, and the success and efficiency of procurement is one of the key issues for our business success. From the point of view of the quality of our products, the sourcing of fruits and medicinal herbs is of strategic importance.

The social, environmental impacts and events that challenge us today are also having a major impact on our supply chain. Climate change is affecting the availability, quality and price of raw materials. In the field of packaging materials, the legislative environment is constantly changing in order to achieve a circular economy and higher levels of recycling, which also sets new expectations for our Company. The drastic price increasing effects of the Russian-Ukrainian war continued to have an impact on the supply chain in the 2023/2024 business year, however the market seems to be settling down.

In procurement, our company acts also in a manner worthy of a Hungarian market leader, in compliance with the principles of business ethics, offering fair conditions to our partners. In particular, when purchasing agricultural products, we may come into contact with vulnerable suppliers, to whom we are keen to pay a fair price for their products. In our collaborations, we believe it is important that our suppliers adopt practices that support sustainability, climate change mitigation and adaptation. Zwack Unicum Plc does not wish to be party to unethical business practices in any form and expects its suppliers to adhere to its Code of Ethics.

We are constantly looking for solutions that can reduce the environmental impact of our procurement and that can also be positive for society. To achieve this, our company focuses on local sourcing, with the aim of minimizing transport distances.

The most important objective of our raw and packaging material procurement at all times is to ensure that the materials are available in the right time, quality and quantity at the best possible price. To ensure security of supply, each product group has several suppliers.

2023/2024 ACHIEVING OUR TARGETS IN 2023/2024

GRI 204: 3-3, 301: 3-3

Target	Realization	Method of realization
Finding new suppliers.	✓	The smooth supply of raw and packaging materials for production was achieved despite tight production capacities in the supplier markets. A new corrugated board supplier was brought on board.

Maintain a proportion of domestic suppliers and ensure that at least 70% of purchases in purchase value arrives from within 600 km.	✓	In terms of purchase value, at least 70% of purchases continuously arrived from within 600 km and more than 95% from within 1000 km
Monitoring the largest raw material supplier markets, aligning supplier prices to the potentially decreasing prices of raw material and energy markets, and when it is not possible, their replacement or reduction.	✓	After the price explosion in critical industries over the last two years, a minimal return to the old prices has begun, with a normalization mainly in spirit prices.
continuously monitoring the environmental performance of our key suppliers.	✓	During the annual on-site supplier audits, the issue of environmentally conscious operation was also addressed

RESPONSIBILITY IN THE WHOLE VALUE CHAIN

GRI 2-23 Our Code of Ethics sets out our values, and we also expect our suppliers to uphold these as part of our contract. Many of our largest suppliers have their own codes of conduct, so they accept our standards as recommendations. A non-bribery clause is an essential part of all contracts.

In parallel with the renewed Code of Ethics, we prepared a new Declaration of Ethics, which will provide our partners with a more detailed guidance on our ethical standards.

We expect our employees to make their decisions based on the broadest possible knowledge of the market when selecting a supplier. Transparency in procurement is ensured by the e-bid and obligo systems. We will review the central procurement regulation in 2024/2025.

Our company established a rigorous tendering, evaluation and contracting process, ensuring equal opportunities in the selection of our suppliers.

In the first quarter of 2024, the first round of an ESG questionnaire was sent out by the marketing department to its entire supplier partner base, and 2/3 of the respondents answered the online questionnaire within the deadline. As is typical of the industry, the environmental impact is not the main concern for these companies - their commitments and

programs tend to emphasize their responsibility regarding their services - but there were of course questions relating to this. Suppliers questioned by the marketing department:

- are open to environmental protection, many of them use in 80-100% green energy, or managed to increase their renewable energy use by 15% in one year.
- 3/4 of them have atypical employment opportunities, a quarter of them employ people with disabilities.
- did not receive labor/workplace safety fines in the previous calendar year and had no corruption proceedings against the company or its senior managers.
- 62.5% of them have their own code of ethics.
- 37.5% of them have set ESG targets.

74%



IN PURCHASE VALUE 74 % OF OUR
PURCHASED GOODS ARRIVE FROM
A DISTANCE OF MAXIMUM 600 KM

ORGANIZATIONAL RESPONSIBILITY AND REPORTING GRI 2-12, 2-13, 401: 3-3, 301: 3-3

Depending on the products and services to be purchased, we use central or specialized - decentralized - procurement. We centrally source basic and additional materials for the production, packaging and auxiliary materials, marketing tools and POS materials. Due to the secret recipe of Unicum, as well as the special expertise needed, the purchase of herbs is exclusively in the hands of Sándor Zwack and our herb experts. The purchase of fruit, as it also requires a special expertise, is the responsibility of the manager of our distillery in Kecskemét.

The purchase of technical materials, machinery, equipment and their components, as well as other technical items is the task of

the production and technology directorate, while the purchase of technological intermediates and sanitary materials is the competency of the factories. Depending on their professional content, the order of the various services is the responsibility of the respective departments.

The cost-effectiveness of procurement is measured several times a year by the controlling department, while product quality and reliability of product availability are assessed by the analyses prepared for the quarterly assessment of factory and quality performance indicators. The efficiency criteria by product group are also detailed in the following sections.

SOURCING LOCALLY AND REDUCING TRANSPORT DISTANCE GRI 204-1

We pay particular attention to local sourcing, and while its share is already dominant, we aim to expand the pool of Hungarian suppliers wherever possible.

Zwack Unicum Plc. strives to source goods domestically and wherever possible, also to source products from a short distance to reduce the environmental burden caused by transportation.

Suppliers from Hungary can be favored because of their service characteristics - faster and more flexible services or lower prices. As part of our ongoing efforts to expand our supplier base, we want to open up to domestic suppliers in particular, as long as the relevant industry exists in Hungary and there is a sufficient number of players in the market. While our goal is to achieve a higher domestic supplier share, it is also important to give our Hungarian suppliers the opportunity to grow. We regularly consult with our current domestic suppliers and encourage them to move towards sustainable production.

Among our suppliers, the share of Hungarian suppliers and suppliers/service providers with production sites in Hungary is almost 86%, which is 54% in terms of purchase value. In the last three financial years, 74% of the value of purchases came from a distance of 600 kilometers or less, which is in line with our commitment, but we were not able to improve the ratio. Our targets to source from Hungary or from a short distance are hindered by limited sourcing opportunities.

While the competitiveness of domestic suppliers is significant in the printing industry - labels, sleeve films, cartons, gift boxes - and also regarding for ethyl alcohol, for example, there are no domestic suppliers or only in a limited number in several areas (e.g. glass bottles, screw caps). 30% of the suppliers directly servicing production are based in Hungary.

Domestic sourcing is not possible for machinery either. Due to the extensive renewal of the machinery in our Dunaharaszti

factory, one major purchase is made each year, mainly from Italy, Slovenia and Germany.

GENERAL FEATURES AND CHALLENGES OF PURCHASING

We strive for a long-term, fair partnership with our suppliers, based on commitment to principles, values and quality. One of the secrets of a reliable business relationship is proper performance and honest and open communication on both sides.

Transparency in procurement is ensured by an e-bidding system for requesting, evaluating and registering offers, and the mandatory system related to authorization, which is monitored from one value threshold to the next.

We are constantly looking to expand our supplier base. By increasing the number of alternatives, we ensure security of supply and cost efficiency. Where possible, we aim to expand our supplier base primarily with domestic suppliers - we are looking for opportunities for such partnerships.

The replacement of a supplier or the appointment of a new supplier is preceded by careful preparatory work with the involvement of the partner departments: product samples are requested, test production is carried out, quality certificates are checked and occasionally we also ask for company information. Quality is the most important factor in our decision making.

The performance of our major suppliers based on purchase value is assessed at least once a year. The evaluation takes into account the individual text evaluation of suppliers based on supplier audits, while for raw material and packaging suppliers we apply a multi-aspect, comprehensive scoring assessment. If it shows a deterioration of supplier performance or certain problems occur more frequently, we initiate a consultation to identify the causes and take corrective or preventive action.

The Quality and Procurement departments jointly carry out four to five supplier audits a year. In the 2023/2024 business year, our experts visited our partners supplying caps, ethyl alcohol, flavorings and labels. In the future, we intend to place more emphasis on monitoring issues related to sustainability activities during on-site audits.

A major challenge for the 2023/2024 business year, following the out-of-control external and domestic inflation in the previous year, was the continuous monitoring of energy prices regarding the raw materials used by the supplier market and in energy-intensive industries (e.g. packaging glass production), and the validation of their decrease in purchasing prices. This was achieved in a minimal extent:

- regarding corrugated cardboards, the arrival of a new supplier only partially reduced prices, as the former large supplier only slightly reduced its prices;
- for bottles, the pace of price increase was partially broken, but decreased only by a few percentage, with reference to the price change of all the components and to the inflation;
- spirit prices eased significantly due to the fall in raw material and energy prices.

Our suppliers keep trying to convert their prices into EUR. While assessing the risks we are trying to resist this as much as possible.

Over the last three business years, Zwack Unicum Plc. used almost the same amount, around 11,000 tons of materials per year (10,936 tons in 2023/24).

PURCHASE OF RAW MATERIALS

GRI 301-1 Out of the Company's material consumption 47% is raw materials incorporated into the product. 53% of the raw materials, 1/4 of the total material used is ethyl-alcohol. In the 2023/2024 business year, 143 tons of herbs were used and a total of 442 tons of fruit was purchased from six suppliers, less than in the previous year. In case of manufactured products, the raw materials (e.g. herbs, fruit, ethyl alcohol, isoglucose etc.) are considered renewable, and these account for around 74% of our total material consumption. Purchasing is determined by the annual production plan, which ensures full compliance with the constantly changing international standards, regulations and food safety aspects. The purchase of raw materials is also in line with the integrated policy of Zwack Unicum Plc. The governance document defines our specific strategy, broken down by plants. The quantity of strategic stocks is also recorded in the confidential part of the document.

Medicinal herbs typically come from cultivation and are bought by Zwack Unicum Plc. from suppliers able to continuously and reliably provide high quality products. The predominant part of fruit for pálinkas is purchased directly from the producers.

GRI 204: 3-3

Though plants come from several continents and even from different climate zones in different continents, Zwack Unicum Plc's goal is to buy products from Hungarian production or from Hungarian suppliers, wherever possible.

In addition to price and quality, sustainability is also taken into account in the assessment. We request declarations from our suppliers about sustainable farming or organic production; if their products also meet all the other criteria, we buy herbs from sustainable production. According to our suppliers' declarations, 70% of all purchased herbs come from sustainable (fairtrade) farming.

Procurement is considered efficient if we do not have to reorganize our production program due to difficulties in the supply of herbal raw materials and purchase herbs at a higher price than planned.

Our largest suppliers are involved both in production and trade, are members of audited international sustainability platforms and meet the criteria of the so-called SMETA ethical audit. Our largest foreign trading partner is UTZ / RFA certified, proving that their products are sourced sustainably from the farm to the shelf. Regular training is provided to our suppliers on sustainability and safe and efficient crop production. Sustainability is an important element of the Company's quality policy, underlining the commitment of the management.

PURCHASE OF PACKAGING MATERIALS

GRI 301: 3-3 Packaging materials and advertising materials account for 53% of the materials used in 2023/2024, i.e. it decreased from the previous year. In addition to aesthetic and functional considerations, food safety and environmental requirements play an important role in the selection of our packaging materials. In line with legal requirements, we require our suppliers to provide us with a declaration of environmental conformity.

GRI 306-1, 306-2 When choosing our packaging materials, we also focus on the highest possible recycled content and the recyclability of the packaging. For our bales we sourced recyclable packaging film. We are also at present drawing the attention of our consumers to recycling on bulk packaging, gift boxes and some of our products, and we will keep striving to extend this.

GRI 301-2 Packaging materials containing recycled material are mainly used in the form of glass and plastic bottles, as well as corrugated cardboard. The proportion of recycled glass (clump) in our bottles is 40% for our Hungarian suppliers and 60-80% for our German suppliers. For plastic bottles, the rate of recycled material use is 40%. We are currently looking for new bottle suppliers to even more reinforce sustainability aspects.

Two new corrugated board suppliers were added to the supplier base in the last business year. Following a gradual transition, 86% of our products are sold in 100% recycled cartons, with the remaining 14% being sold in at least 65% recycled cartons. For a product exported to the US, we continue to use cellulose for transport safety.

In the 2023/2024 business year, the environmental impact decreased as the thickness of plates used for the metal screw caps of our bottles was reduced by 5-10%.

We tested the use of partially recycled materials for our labels. However, the tests have so far yielded negative results, as recycled materials do not work for labels, and it is especially true for our premium products.

We have investigated the availability of ECO-bottles. Due to the very significant price difference and their partial, less than 30% certified recycling rate, our company does not wish to purchase such bottles for the time being. However, we will continue to closely monitor the bottle supplier market. Electrical heating of melting furnaces in glass factories would reduce the use of fossil energy, but their adoption is a matter for the coming years.

For materials used in the production of food and for packaging materials that come into direct contact with food, our basic requirement for suppliers is to have a food safety system in place and to provide the declarations required by law. During the period covered by this report, there were no food safety or health problems with our products attributable to the material purchased. Thanks to effective quality control practices, defects are detected in a timely manner, and substandard raw and packaging material is either filtered out and rejected or replaced upon receipt or, if a problem arises during use, the non-conforming batch is not allowed to be released for sale.

OUR TARGETS FOR THE FUTURE

- Searching new suppliers.
- Extended use of a supplier questionnaire supplemented with ESG aspect.
- At least 95% of purchased value should come from within 1000 km.



OUR COMMITMENT TO ENVIRONMENT

GRI 2-12, 2-13 Based on our long-term environmental strategic plan, we reduce the negative impacts of our operations on the environment in a targeted way. 80% of the plan for the period of 2016-2030 has already been implemented. The annual results of the strategy, as well as the measures and investments necessary for its implementation are presented by the owner at the annual General Assembly. We also report annually to the Supervisory Board on our environmental progress, while the Board of Directors requests an update

on the implementation of the strategy several times a year. Regular reporting ensures that plans are implemented, and progress is made. Annual environmental training is expected of staff to ensure compliance and the aim is to strengthen their commitment, alongside internal communication activities to this end. The training sessions provide feedback to our colleagues on the results of the previous year through their analysis. We also present our results related to environmental protection at the annual conference held for the sales staff.



FIGHT AGAINST CLIMATE CHANGE, CONSCIOUS ENERGY USE - LESS IS ENOUGH FOR MORE

PRINCIPLES AND IMPACT GRI 302: 3-3; 305: 3-3

Climate change is a challenge of our time that requires an active role from our company. A manufacturing company has a significant impact on the environment, both directly and indirectly: the production process is energy-intensive, work takes place at several sites, and goods have to be delivered to the end user. Depending on the type of energy carrier, steam

production, heating and car use can be polluting. We also heat and light office buildings. For the areas directly affected by our Company we developed an energy management strategy. One of the main elements of this strategy is to use energy as efficiently as possible, and its implementation requires the attention of all our employees.

Overall, our company's activities resulted in low carbon dioxide emissions thanks to recently implemented measures.

In the last few years, we significantly increased the use of renewable energy. Long-term investments require a larger initial investment, and green electricity is becoming increasingly expensive to purchase. We optimized and continuously monitor our processes to reduce energy use and emissions related to transport and travel.

ACHIEVING OUR TARGETS IN 2023/2024

GRI 302: 3-3, 305: 3-3

Target	Realization	Method of realization
Implementing the strategy linked to the medium-term objective of carbon neutrality	✓	the Company's CO ₂ emissions are reduced by 25%, ahead of plan

ORGANIZATIONAL RESPONSIBILITY AND REPORTING GRI 2-12, 2-13, 302: 3-3, 305: 3-3

Our company employs an energy technician and an energy expert. Proposals and action plans to support the implementation of the environmental and energy management appropriations are defined by the Production and Technology Director, in collaboration with the Energy Management Systems Manager and the Energy Management Working Group (EMCS). Energy consumption data is analyzed by EMCS in monthly and annual reports. We report to the Board of Directors annually as part of the management audit carried out within the framework of the integrated management system. The results are also presented annually to the Board of Directors and to the owners.

0.33 kWh



FOR THE PRODUCTION OF ONE BOTTLE BEVERAGE A TOTAL OF 0.33 KWH ENERGY IS USED

ENERGY CONSUMPTION

GRI 302: 3-3, 302-1, 302-4, 302-5 Supporting its energy efficiency strategy, Zwack Unicum Plc. has been operating an ISO 50001 energy management system since 2017, certified annually by SGS.

The energy demand of the production of spirits is satisfied primarily by the use of electricity and gas

In the 2023/2024 business year, our natural gas consumption dropped by more than one-third compared to the previous year,

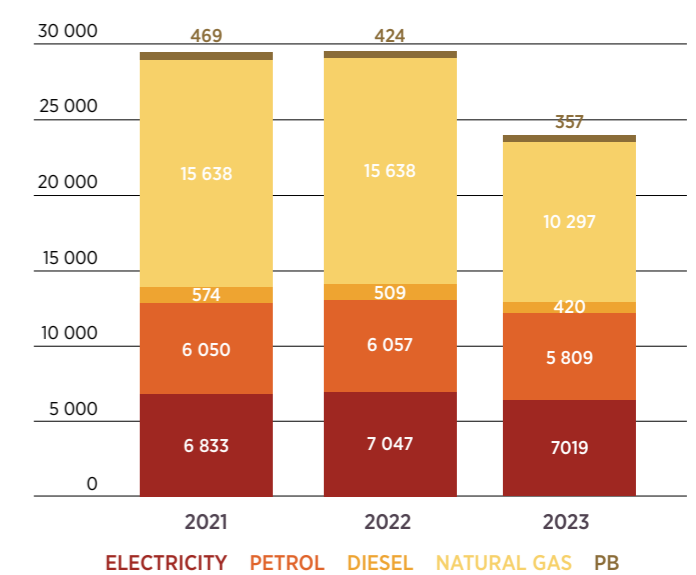
mainly due to the heat pump operating in the Dunaharaszti factory and the energy efficiency investments linked to it.

We also needed less electricity than last year. Specific energy consumption decreased slightly compared to the previous year. Our factories in Dunaharaszti and Kecskemét have been operating at a constant efficiency for years, with minimal year-on-year differences in specific values. The Company's total energy consumption is significantly lower than in the last two years.

Reducing energy consumption and increasing the use of renewable energy go hand in hand in our company. In the 2023/2024 business year, we continued to install LED lighting - thus completing the switch to this technology - and to reduce energy loss sources by insulating the distillery on Soroksári street and the boiler room in Kecskemét.

In the 2023/2024 business year, we set ourselves the task of maintaining this level and developing further directions, based on experience, before embarking on further major investments. Energy saving measures were defined for the medium term.

ENERGY CONSUMPTION PER TYPE OF ENERGY CARRIER GJ GRI 302-1, 302-2

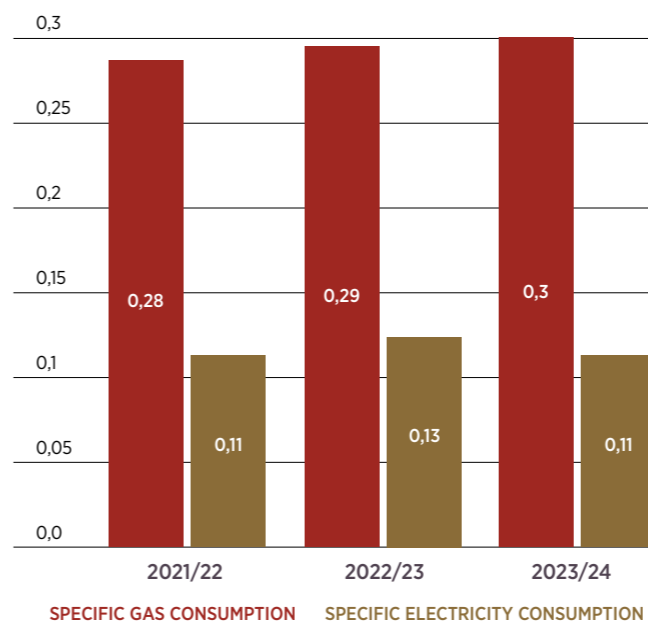


CARBON FOOTPRINT

GRI 305: 3-3, 305-5 Since autumn 2019, our Company uses electricity from renewable (green) sources, so the carbon emissions that Zwack Unicum Plc can directly influence come from natural gas consumption, vehicle use and air conditioning. Natural gas has been largely replaced by renewable energy in Dunaharaszti as of the second quarter of 2023. The Dunaharaszti heat pump, completed in 2023, is integrated into our energy monitoring system and consumption can be accurately tracked to the day and minute. At the time of preparing this report, exactly one year had passed since the handover of the investment, so a full year's data are available to fine-tune the system using artificial intelligence - we expect to save a further 6-8% in energy. In Dunaharaszti, we launched a project to convert gas-powered forklift trucks to electric. Emissions of cars are steadily decreasing, thanks to a young and well-maintained fleet and the fact that most of the management team uses electric and hybrid vehicles. Two electric chargers are available on Soroksári street, and we are planning to install one in Dunaharaszti.

The fact that 43% of the employees working at the Dunaharaszti factory commute to work by a bus contracted by the Company helps to reduce the environmental burden of transport, and in addition, all three sites have bicycle storage facilities.

ENERGY CONSUMPTION (MJ) PER BOTTLE OF PRODUCED BEVERAGE GRI 302-3



Road transport can meet the transport needs of our Company and our partners with the flexibility we require. Transport of our products and goods is provided by an external partner, Waberer's. We provide continuous monitoring to ensure that transport between factories, as well as between the Waberer's operated central warehouse and factories are minimized.

QUANTITY (TON) AND BREAKDOWN OF CARBON DIOXIDE EMISSION

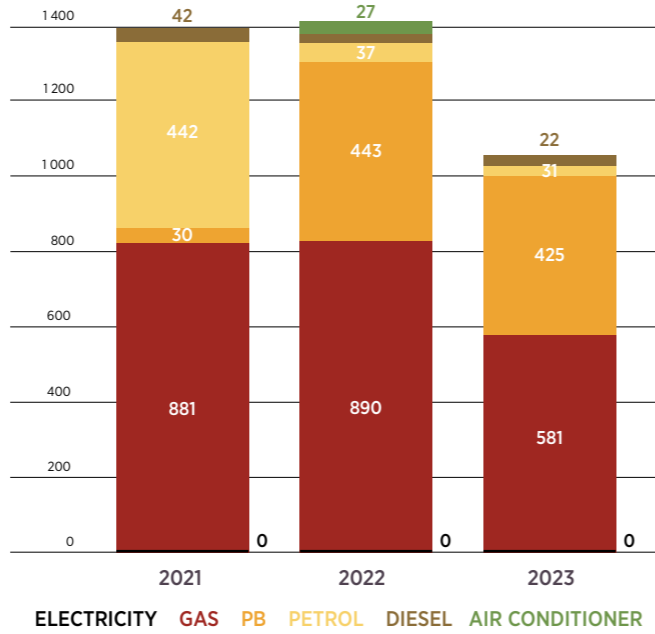
GRI 305-1, 305-2, 305-3, 305-4

	2019 – base year	2021	2022	2023
Direct emission (Scope 1)	1357	1396	1424	1059
gas consumption	767	881	890	581
petrol	483	442	443	425
diesel	84	42	37	31
LPG gas	24	29	27	22
air conditioners*	n.a.	n.a.	27	0
Indirect emission (Scope 2)	0	0	0	0
electricity	0	0	0	0
Indirect emission (Scope 3) ***	458	480	460	456
vehicles (transport)	458	480	460	456
Total emission (t)	1815	1876	1884	1515
CO₂ emission per one liter manufactured product (g)	270,94	259,24	267,49	229,41

* We started to follow it in 2022. G2-4 was added to the total value afterwards, modifying the data in the table.

** Our calculations include only road freight transport

CARBON DIOXIDE EMISSION OF ZWACK UNICUM PLC.



AIR POLLUTION

The minimal environmental load charges of the boilers operating at our production sites are regularly paid by us in accordance with the legal regulations. Measured emissions are well below the limits.

ALL POLLUTION EMISSIONS OF POINT SOURCES (CALCULATED DATA IN 2023) GRI 305-7

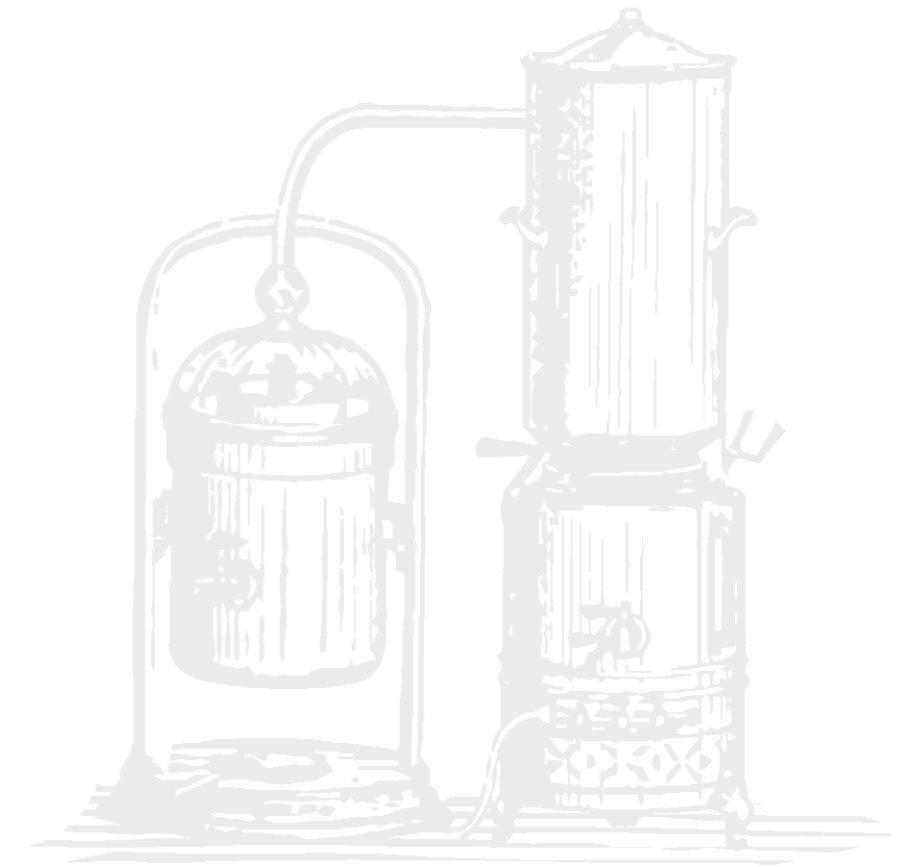
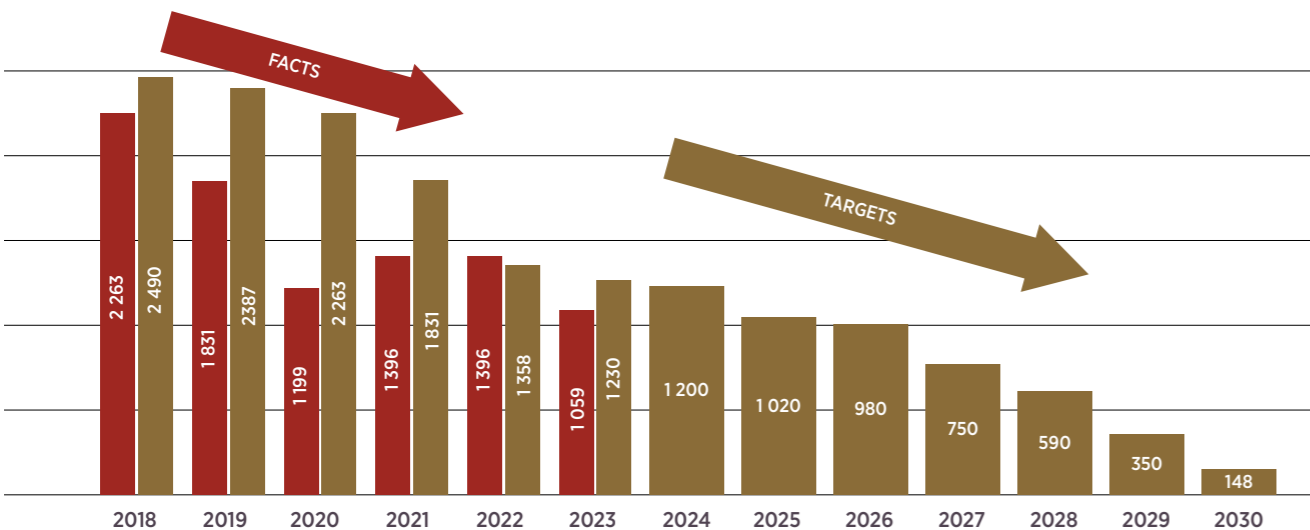
	Number of point source	Average concentrations			
		CO (mg/m ³)	NO _x (mg/m ³)	CO ₂ (t/f%)	Solid concentration (mg/m ³)
Limits		100	350	Határértékkel nem szabályozott	150
Dunaharaszti plant	3	79	94	140	-
Zwack Pálinka Distillery in Kecskemét	1	10,5	103	186	-
Unicum plant	2	14,8	120	142	21,1

Our Company does not use ozone deteriorating materials. Materials used in the units of cooling circuits are CFC free. Maintenance of our air conditioners is performed by a subcontractor respecting environmental aspects and requirements.

OUR TARGETS FOR THE FUTURE

- Achieve a positive shift in all environmental KPIs.
- Shaping awareness, raising knowledge and recognition of our environmental performance

OUR TARGETS TO REDUCE CARBON DIOXIDE EMISSION (SCOPE 1-2 EMISSIONS, T/CO2)





EFFICIENT WASTE MANAGEMENT - RECYCLING ABOVE ALL ELSE

PRINCIPLES AND IMPACT

GRI 306: 3-3, 306-1, 306-2

Waste management is a priority in all manufacturing activities, and our Company places great emphasis on reducing the negative impact of the generated waste.

In our waste management, the main guidelines are to reduce the amount of waste generated and to at least maintain the present level of recycling of unavoidable wastes, or increase it as much as possible.

Our Company generates predominantly industrial (production) waste, and the proportion of communal and hazardous waste is negligible. The characteristic waste of our Company is mash residue from the production of palinka, as well as herb residue from the production of herb liqueurs, their amount is predominant among total wastes generated. Our waste is collected selectively, and we strive to find the best possible way for its recycling from an environmental point of view.

We adopted and adapted the MOHU (MOL Waste Management Ltd.) system. With the introduction of the new system waste revenues decreased. Almost 100% of the production waste is recycled, hazardous waste is sent for incineration and the generated heat is recycled back into the energy supply. Thanks to the cooperation with the Budapest Sewage Works, herb residues from Dunaharaszti are used for energy recovery.

GRI 306-1, 306-2 As a company committed to the environment, we support the recycling of packaging (glass). The new system, which was introduced in early 2024, entails significant tasks for us, but our participation in it also brings us closer to our goal of a circular economy.

ACHIEVING OUR TARGETS IN 2023/2024

GRI 306: 3-3, 306-2

Target	Realization	Method of realization
Maintaining the recycle rate of production waste (min. 95%)	✓	We maintained the high rate of industrial waste recovery of almost 97%.
Meeting the legal requirements for the MOHU system in terms of collection	✓	Our Company joined the MOHU system on time, completing all the administrative migrations.
Extending the use of the recycling logo on bottles	✓	Accomplished with DRS system compliance.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13, 306: 3-3

Waste management is the responsibility of the head of the Environmental and Energy Management Systems, including managing contracts with waste management organizations.

The management review under the integrated management system also covers waste management and the results are reported annually to the senior management. The results are also presented annually to the Board of Directors and to the owners.

0.16kg



THE AMOUNT OF WASTE PER BOTTLE IS 0.16 KG

WE SEE THE FOREST FOR THE TREE

At Zwack, we believe in long-term partnerships, and we are fond of innovative solutions, whether it is about environmental protection or shaping people's attitude. In 2023, the second Miyawaki Mini Forest was created with the support of Zwack Unicum Plc. in cooperation with FŐKERT Nonprofit Zrt. and the 10 Million Tree Foundation. The unique, fast-growing, dense plant community in Nehru Bank, next to the building of Bálna in



Budapest, serves the well-being of city dwellers, among others by filtering polluted air and creating an aesthetic, green environment in the urban setting.

This is just a small 'slice' of our commitment to the environment, which includes green energy use, zero waste production and the use of recycled materials. They all have one thing in common: we take them all seriously, and we address them if and when we can make a real impact.

Beáta Gadányi

Environmental and Energy Management Systems Manager



WASTE MANAGEMENT

GRI 306-3 The amount of waste generated in the last three business years was between 1700 and 3000 tons. In the 2023/2024 business year, the amount of our waste volumes was below those of the previous year. The decrease was due to the fact that we processed less fruit and less hazardous waste was generated.

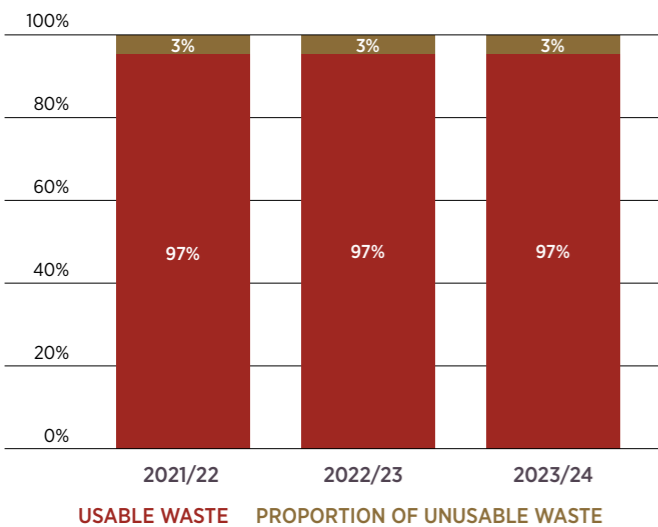
GRI 306-2 The quantities of waste are accurate; they were given based on our own measuring and on the data measured by our waste management partners. We have regular professional consultation with our waste management partners and strive to conduct annual on-site audits.

GRI 306-3, 306-4, 306-5 The table below shows the amount of waste generated in the last three years by type and method of treatment:

	2021/2022	2022/2023	2023/2024
Industrial (production) waste (t)	2032	2885	2325
recycling (t)	200	248	313
utilization in a biogas plant (t)	1832	2637	2012
Communal waste (t) - landfill	76	76	76
Hazardous waste (t) - waste incinerator (with energy utilization)	18.31	0.96	0.63
Total	2126	2962	2402

GRI 306-4, 306-5 Our Company has been following the same practice for several years, selectively collecting and handing over for recycling Paper, foil, aluminum, wood, glass, cooked mash and herbal residue, fruit seeds from fruit processing, light sources, PET and PP bottles, toner cartridges, as well as the used batteries and electronic data carriers have been collected and handed over for recycling by our company for years according to the same practice. Zwack Unicum Plc. does not recycle waste within its premises. We do, however, internally recycle fruit seeds, which our employees take away for burning. The heating value of fruit seeds is very high, so every year during the fruit season they welcome the opportunity.

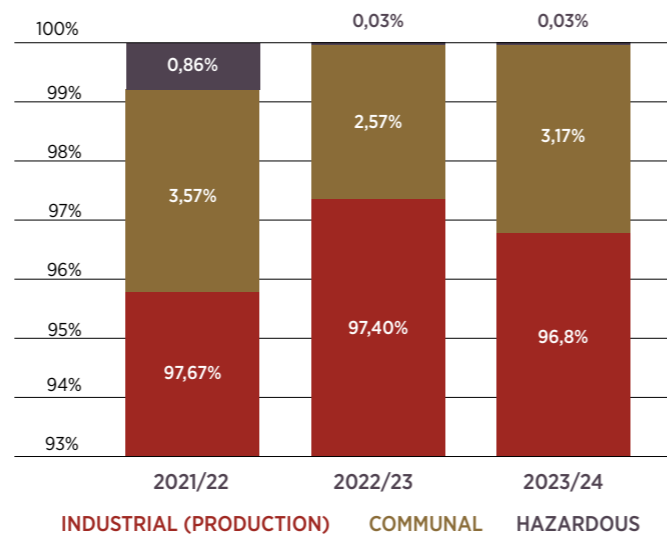
RATE OF WASTE UTILIZATION (%)



Mash and herb residues accounted for 88% of all generated waste in the 2023/2024 business year. Both types of organic waste were utilized in biogas plants. We have been using this pioneering environment protection solution for 15 years now. From the Budapest and Dunaharaszti sites, materials go to the biogas plant of FCSM Zrt., the metropolitan sewerage company, while in Kecskemét, Bácsvíz Zrt. produces energy from organic materials supplied by us. Based on the data for the 2023/2024 business year, Budapest and Dunaharaszti supplied 877 tons, and Kecskemét 1135 tons.

GRI 301-3, 306-1 We currently have no information on what happens to the packaging materials of our products after they become waste.

BREAKDOWN OF WASTES ACCORDING TO WASTE TYPES (%)



OUR TARGETS FOR THE FUTURE

- Maintaining the rate of production waste recovery (min. 95%).
- Development of internal billing system regarding wastes.



SUSTAINABLE WATER CONSUMPTION - WATER IS ONE OF OUR GREATEST TREASURES

PRINCIPLES AND IMPACT

GRI 303: 3-3

Water, the basis of life, is one of our most important natural resources.

. As a manufacturer of alcoholic beverages, our Company uses a significant amount of water, much of which is incorporated into our products. Therefore, we pay particular attention to the economical use of water and the protection of water quality in our product innovation decisions and technological developments.

In addition to the water incorporated in our products, we use water for irrigation, cleaning, and communal purposes. From the very beginning, we have seen the benefits of continuous accurate measurement and strict control rather than setting individual targets in water management. In water use processes, we focused on optimization to avoid water wastage. We also pay special attention to the continuous monitoring of wastewater, the discharge of which is unavoidable during production, as well as of its pollutants in order to protect our natural waters, our environment and wildlife.

ACHIEVING OUR TARGETS IN 2023/2024

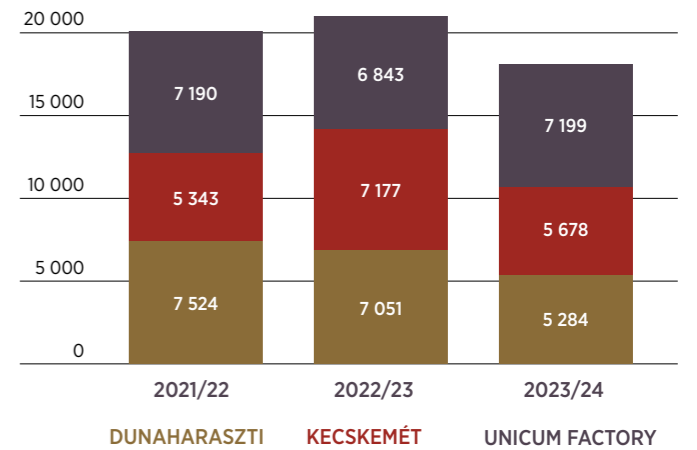
Target	Realization	Method of realization
Constant monitoring of water use	✓	Water consumption is monitored at the available metering points, additional metering points were set up.

ORGANIZATIONAL RESPONSIBILITY AND REPORTING

GRI 2-12, 2-13, 303: 3-3

The Environmental and Energy Management Systems Manager is responsible for water management. Water management is also subject to a management review under the integrated management system, followed by annual reporting to the Board of Directors. The results are also presented annually to the Board of Directors and the owners.

WATER CONSUMPTION PER FACTORIES (M³)



WATER USE GRI 303-1, 303-3, 303-5

The volume of water used by Zwack Unicum Plc. was between 18-22 thousand m3 in the last three business years, with the lowest volume in the 2023/2024 business year. Water consumption at our sites has been steady for many years, thanks to our high-tech solutions. We increase the number of water meters and sub-meters every year to ensure accurate monitoring, and draw up a monthly water balance from the measured results, which we analyze with the plant managers.

Our herbal extraction technologies are designed to use as little water as possible. We are constantly looking for ways to use the cooling water from our distilleries. In our Kecskemét site, the cooling water used in fruit distillation has been recycled to the floor

1.18 liter



OUR WATER CONSUMPTION IS 1.18 LITER/BOTTLE

heating of the bottling plant for many years. We became a water-saving institution thanks to the water flow reducers installed on the taps in our Main Office on Soroksári street several years ago.

In the factory on Soroksári street, the implementation of cooling water recirculation is currently not possible due to the historic character of the building.

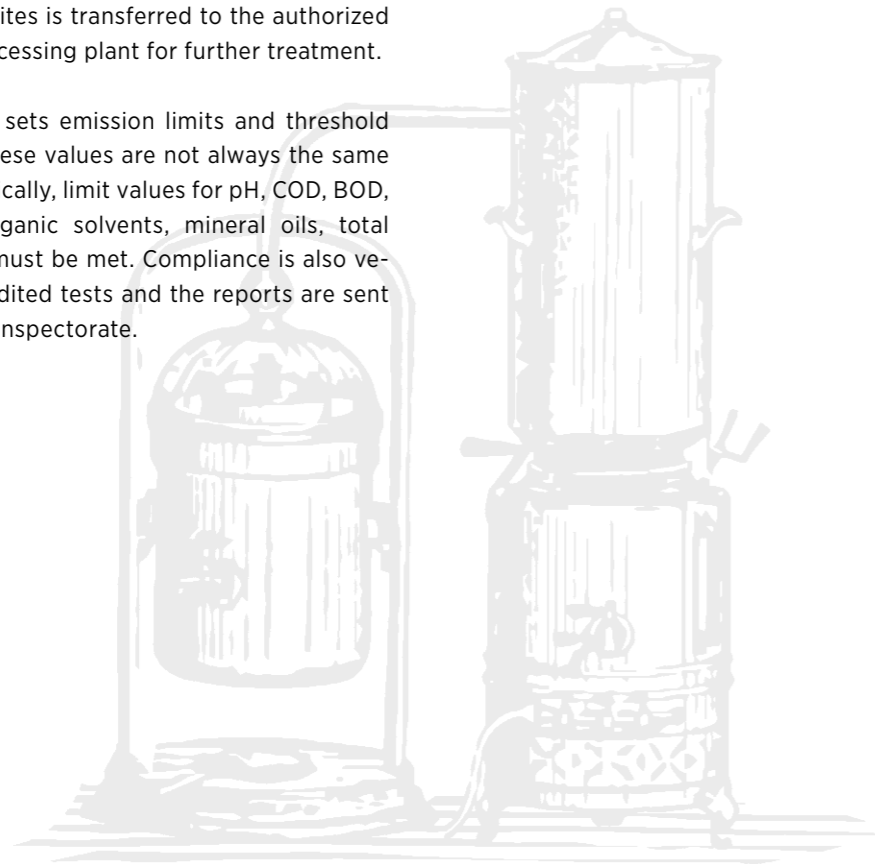
Our specific water consumption decreased compared to the previous marketing year. Assessing all the sites, the amount of water used decreased in Dunaharaszti and Kecskemét, and slightly increased in the Unicum House.

WASTEWATER MANAGEMENT

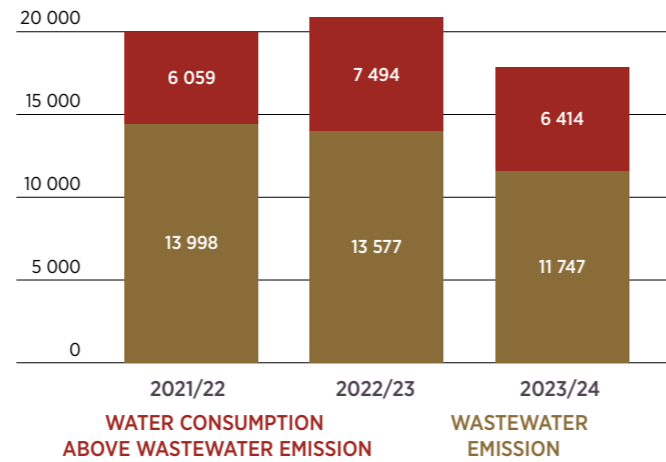
GRI 303-1, 303-2, 303-4

Our wastewater emissions are considered low. Thanks to the efficient system applied in our wastewater management, we only need to use wastewater pre-treatment in our Kecskemét plant, as the levels of pollutants in the wastewater from the other two plants are well below the levels required by the authorities. Thanks to the strict, closed-system technologies, the separate collection of generated technological waters, as well as strict technological discipline and effective operation of the wastewater treatment system, the quality of the discharged wastewater is stable and meets the requirements. Wastewater quality is continuously monitored and assessed in accordance with self-monitoring plans. Wastewater from all three sites is transferred to the authorized regional wastewater processing plant for further treatment.

The Water Inspectorate sets emission limits and threshold values for our plants. These values are not always the same for the various sites. Typically, limit values for pH, COD, BOD, 10-minute sediment, organic solvents, mineral oils, total phosphorus, total salts must be met. Compliance is also verified by quarterly accredited tests and the reports are sent to the recipient and the Inspectorate.



WATER USE AND WASTEWATER EMISSION (M³)



OUR TARGETS FOR THE FUTURE

- Continuous monitoring of water use.
- Replacement of the wastewater pump at the Dunaharaszti site.

ABOUT THE REPORT

GRI 2-1 A The Sustainability Report of Zwack Unicum Plc. of its 2023/2024 business year aims to provide a credible presentation of the Company's sustainability and ESG impacts.

The Report was prepared again on the basis of GRI (Global Reporting Initiative), the most widely accepted and most frequently used international framework of sustainability reporting and complies with GRI Standards 2021.

GRI 2-3, 2-5 The report refers to the 2023/2024 financial year, so it covers the period from 01.04.2023 to 31.03.2024 in accordance with the Annual Report. We also provide relevant information and data beyond the reporting period to ensure comparability and to show trends. With the exception of some environmental data, where we calculated for the calendar year, all our data relate to the reporting year.

Zwack Unicum Plc. prepares its ESG report annually. This report will be published by the Company at the same time as the Annual Report, on 26.06.2024., 10.00 am.

In drafting the report, we kept professionalism and objectivity in mind in addition to general comprehensibility. Our aim was to prepare a report which gives a complete picture of our Company that can be interpreted on its own and which reveals the correlations. In addition to the information provided here, stakeholders can find more information about our operations in our Annual Report. @ Comments and questions regarding the report are welcome at the e-mail address fenntarthatosag@zwackunicum.hu

The report is not certified by an external party, the accuracy of the data is guaranteed by multiple rounds of verification. RTG Corporate Responsibility Ltd. acted as an external professional party in the preparation of the report.

GRI 2-14 The senior management of the Company participated in the preparation of the report, and the relevant managers were involved both in the provision of information and the approval process. The report covers all areas identified as material in the materiality analysis revised in 2024.

We would like to say thank you to the colleagues involved in drafting the report and collecting the data!



GRI CONTENT INDEX GRI 102-55

Statement of use	Zwack Unicum Plc. has reported in accordance with the GRI Standards for the period 01.04.2023. – 31.03.2024.		
GRI 1 used	GRI 1: Foundation 2021		
Applicable GRI Sector Standard(s)	-		
Indicator number	Indicator name	Place of information	Comment / Reason for omission
GRI 2: General Disclosures 2021			
The organization and its reporting practices			
2-1	Organizational details	p. 6., 55.	
2-2	Entities included in the organization's sustainability reporting	GRI Index	Zwack Unicum Plc., in the same way as the Annual Report..
2-3	Reporting period, frequency and contact point	p. 51., 55.	
2-4	Restatements of information	GRI Index	
2-5	External assurance	p. 51.	
ACTIVITIES AND WORKERS			
2-6	Activities, value chain and other business relationships	p. 6., pp. 8-9., p. 29.	
2-7	Employees	p. 13-14.	
2-8	Workers who are not employees	p. 13-14.	
GOVERNANCE			
2-9	Governance structure and composition	p. 34	
2-10	Nomination and selection of the highest governance body	p. 34	
2-11	Chair of the highest governance body	GRI Index	The chairman of the Supervisory Board is not the same as the General Manager.
2-12	Role of the highest governance body in overseeing the management of impacts	p. 12., 13., 21., 24., 30., 34., 38., 42., 46., 49	
2-13	Delegation of responsibility for managing impacts	p. 13., pp. 21-22., p. 24., 30., 34., 38., 42., 46., 49	
2-14	Role of the highest governance body in sustainability reporting	p. 51	
2-15	Conflicts of interest	pp. 30-31., p. 36	
2-16	Communication of critical concerns	p. 34.	
2-17	Collective knowledge of the highest governance body	p. 34	
2-18	Evaluation of the performance of the highest governance body	p. 34, website	
2-19	Remuneration policies	p. 34, website	
2-20	Process to determine remuneration	p. 34, website	
2-21	Annual total compensation ratio	p. 16	
STRATEGY, POLICIES AND PRACTICES			
2-22	Statement on sustainable development strategy	p. 3, pp. 4-5	
2-23	Policy commitments	p. 13, 30, 37, website	We do not have any specific commitment regarding human rights.
2-24	Embedding policy commitments	p. 13., 30	
2-25	Processes to remediate negative impacts	p. 30., 34	
2-26	Mechanisms for seeking advice and raising concerns	p. 34	
2-27	Compliance with laws and regulations	p. 35	
2-28	Membership associations	GRI Index	We consider our membership in the following organizations important: the Hungarian Spirit Association, the Advertising Self-Regulatory Board, the Business Council for Sustainable Development in Hungary (BCSDH), the Branded Goods Association.
STAKEHOLDER ENGAGEMENT			
2-29	Approach to stakeholder engagement	pp. 30-33	
2-30	Collective bargaining agreements	pp. 13-14., p. 19.	
GRI 3: DISCLOSURES ON MATERIAL TOPICS 2021			
3-1	Process to determine material topics	pp. 11-12	
3-2	List of material topics	pp. 11-12	
MATERIAL TOPICS			
GRI 201 ECONOMIC PERFORMANCE 2016			
3-3	Management of material topics	p. 27	
201-1	Direct economic value generated and distributed	p. 28	
201-2	Financial implications and other risks and opportunities due to climate change	GRI Index	We have not made an estimate for this and do not currently plan to make.
201-4	Financial assistance received from government	p. 29	
GRI 204 PROCUREMENT PRACTICES 2016			
3-3	Management of material topics	p. 37, 40	
204-1	Proportion of spending on local suppliers	p. 29., pp. 38-39	
GRI 205 ANTI-CORRUPTION 2016			
3-3	Management of material topics	p. 30., 35	

205-1	Operations assessed for risks related to corruption	p. 36	
205-2	Communication and training about anti-corruption policies and procedures	p. 36	
205-3	Confirmed incidents of corruption and actions taken	p. 36	
GRI 206 ANTI-COMPETITIVE BEHAVIOR 2016			
3-3	Management of material topics	p. 30., 35	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p. 36	
GRI 207 TAX 2019			
3-3	Management of material topics	p. 35	
207-1	Approach to tax	p. 28	
207-2	Tax governance, control, and risk management	p. 28	
207-3	Stakeholder engagement and management of concerns related to tax	p. 28	
207-4	Country-by-country reporting	pp. 28-29	
GRI 301 MATERIALS 2016			
3-3	Management of material topics	pp. 37-40	
301-1	Materials used by weight or volume	p. 39	
301-2	Recycled input materials used	p. 40	
301-3	Reclaimed products and their packaging materials	p. 48	TRegarding our products, the indicator is relevant for packaging materials, for which we do not have information, and it is currently not possible to obtain it with , reasonable effort.
GRI 302 ENERGY 2016			
3-3	Management of material topics	pp. 42-43	
302-1	Energy consumption within the organization	p. 43	
302-2	Energy consumption outside of the organization	p. 43.	
302-3	Energy intensity	p. 43	
302-4	Reduction of energy consumption	p. 43	
302-5	Reductions in energy requirements of products and services	p. 43	
GRI 303 WATER AND EFFLUENTS 2018			
3-3	Management of material topics	p. 49	
303-1	Interactions with water as a shared resource	pp. 49-50	
303-2	Management of water discharge related impacts	p. 50	
303-3	Water withdrawal	pp. 49-50	
303-4	Water discharge	p. 50	
303-5	Water consumption	pp. 49-50	
GRI 305 EMISSIONS 2016, FIGHT AGAINST AND ADAPTING TO CLIMATE CHANGE			
3-3	Management of material topics	pp. 42-44	
305-1	Direct (Scope 1) GHG emissions	p. 44	
305-2	Energy indirect (Scope 2) GHG emissions	p. 44	
305-3	Other indirect (Scope 3) GHG emissions	p. 44	
305-4	GHG emissions intensity	p. 44	
305-5	Reduction of GHG emissions	p. 43	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 45	
GRI 306 WASTE 2020, CIRCULAR ECONOMY			
3-3	Management of material topics	p. 46	
306-1	Waste generation and significant waste-related impacts	p. 46., 48	
306-2	Management of significant waste related impacts	p. 46	
306-3	Waste generated	pp. 47-48	
306-4	Waste diverted from disposal	p. 48	
306-5	Waste directed to disposal	p. 48	
GRI 401 EMPLOYMENT 2016, SUPPORTING LIVELIHOODS THROUGH JOBS			
3-3	Management of material topics	p. 13	
401-1	New employee hires and employee turnover	pp. 15-16	
401-2	Benefits provided to full-time employees that are not provided to temporary or parttime employees	p. 16	
401-3	Parental leave	pp. 14-15	
GRI 402 LABOR/MANAGEMENT RELATIONS 2016			
3-3	Management of material topics	p. 19	
402-1	Minimum notice periods regarding operational changes	p. 19	
GRI 403 OCCUPATIONAL HEALTH AND SAFETY 2018			
3-3	Management of material topics	p. 18	
403-1	Occupational health and safety management system	GRI Index	Our company does not operate a standardized occupational health and safety management system.
403-2	Hazard identification, risk assessment, and incident investigation	pp. 18-19	
403-3	Occupational health services	pp. 18-19	
403-4	Worker participation, consultation, and communication on occupational health and safety	pp. 18-19	
403-5	Worker training on occupational health and safety	pp. 18-19	

403-6	Promotion of worker health	p. 18	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	GRI Index	No such negative effects were identified.
403-9	Work-related injuries	p. 18	
GRI 404	TRAINING AND EDUCATION 2016		
3-3	Management of material topics	p. 17	
404-1	Average hours of training per year per employee	18. o.	
404-2	Programs for upgrading employee skills and transition assistance programs	p. 17	
404-3	Percentage of employees receiving regular performance and career development reviews	p. 16	
GRI 406	NON-DISCRIMINATION 2016		
3-3	Management of material topics	p. 30, 35	
406-1	Incidents of discrimination and corrective actions taken	p. 36	
GRI 407	FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016		
3-3	Management of material topics	p. 19	
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	GRI index	The possibility of this does not arise at the locations of our Company's operations.
GRI 413	LOCAL COMMUNITIES 2016		
3-3	Management of material topics	p. 24	
413-1	Operations with local community engagement, impact assessments, and development programs	pp. 24-25	
413-2	Operations with significant actual and potential negative impacts on local communities	21. o., GRI index	No significant actual or potential negative effects were identified.
GRI 416	CUSTOMER HEALTH AND SAFETY 2016		
3-3	Management of material topics	p. 36	
416-1	Assessment of the health and safety impacts of product and service categories	p. 36.	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	p. 36	
GRI 417	MARKETING AND LABELING 2016, RESPONSIBLE ALCOHOL CONSUMPTION		
3-3	Management of material topics	pp. 21-22	
417-1	Requirements for product and service information and labeling	p. 22	
417-2	Incidents of non-compliance concerning product and service information and labeling	p. 35	
417-3	Incidents of non-compliance concerning marketing communications	pp. 35-36	

Your opinion is important to us!
Please let us know your comments about the ESG report at the hu
fenntarthatosag@zwackunicum.hu e-mail address!

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