



ZWACK UNICUM PLC. SUSTAINABILITY REPORT

2025-2026

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GREETINGS FROM THE SUPERVISORY BOARD AND THE BOARD OF DIRECTORS

GRI 2-22

Dear Reader,

Zwack Unicum is more than just a brand, and its significance extends beyond the company that produces it. Every drop reflects the richness of nature and the responsible mindset of its founders.

The Board of Directors and the Supervisory Board regularly address sustainability matters; the members’ extensive experience, knowledge and commitment contribute to the continuous improvement of the company’s performance in this area.

We held a number of face-to-face discussions regarding the new sustainability strategy, which was finalised in 2026, prior to its adoption. We are convinced that the document – and thus Zwack’s sustainability activities – not only addresses the current challenges facing the industry but also reflects the unique characteristics stemming from the company’s history as a family business.

The issue of climate change, and in this context the protection of biodiversity, is a natural sustainability focus for a herbal-based alcohol producer. To monitor environmental impacts, we consider it essential that the company’s comprehensive carbon footprint calculation has been prepared for the first time in this reporting period and is publicly available.

As a responsible, family-owned company, minimising our environmental impact and demonstrating a long-term commitment to the local community are key priorities – whether it is about employees, promoting community goals through accurate and reliable tax payment, or supporting local initiatives and organizations.

We believe that sustainability is a matter of interest for everyone, however opportunities – and therefore responsibilities – are necessarily different. Zwack Unicum Plc. addresses all aspects of sustainability with due care, in line with its capabilities. Our approach is characterised by commitment and perseverance. Our aim is to make this as much a shared endeavour as possible, and to this end we cooperate with all stakeholders.

Yours sincerely,



Sándor Zwack
Chairman of the Board of Directors



Dr. Hubertine Underberg-Ruder
Chair of the Supervisory Board

GREETINGS FROM THE CEO

GRI 2-22

Dear Reader,

Our company’s operations are founded on transparency, a commitment to our employees and local communities, and the protection of the environment. These are values that today fall within the scope of ESG, and which a responsible company strives to address – we have been doing so since 1840.

The issue of sustainability inevitably highlights other focal points today, and Zwack Unicum Plc. regards these as strategic issues in line with its traditions and market position. I consider it important that our new Code of Ethics has come into force and that we have incorporated the Partner Ethics Statement into our contracts. We have made ESG considerations a key part of the Strategic Goals 2030 defined by the new management; consequently, following six months of preparatory work, Zwack Unicum Plc.’s ESG strategy was adopted during the reporting period. We present the strategy in this report, but I would like to emphasise my expectations regarding the document: we have developed a strategy that is living and dynamically evolving, whilst at the same time defining specific tasks and performance indicators. One of our key priorities is to further embed sustainability considerations within our organisational culture and ensure they are increasingly reflected in our day-to-day decision-making. By doing so, we continue to support our overarching ambition of being a model company.

In terms of the market environment during the reporting year, the company can look back on a very successful year. The slightly weaker performance in the first half was largely, if not entirely, offset by the very good domestic results in the second half. The Unicum brand – and in particular Unicum Orange Bitter – played a key role in this, as did the outstanding growth of over 10% in the bitter segment. We achieved this outstanding success whilst adhering to the principles of responsible alcohol consumption, marketing communication and sales. The weakening of the HoReCa sector and the strengthening of home consumption continued to shape the market. Our export performance fell short of the previous financial year’s results, which can clearly be attributed to the uncertainty of the economic and geopolitical environment.

Looking ahead, the high oil prices driven by the conflict in the Middle East may continue to feed through to packaging and other logistics costs; at the same time, with the formation of the new government in Hungary, we expect consumer confidence to improve, and the strengthening of the forint exchange rate may offset rising procurement costs.

Innovation and the ability to constantly renew oneself are both a huge challenge and an opportunity, both in terms of products and at a corporate level. The success of Unicum Orange Bitter has shown that a single innovation can shake up an entire category, yet the value of brands must never be sacrificed on the altar of innovation.

At Zwack Unicum Plc., the leadership transition was managed smoothly, greatly supported by the fact that several members of the team have decades of corporate experience. The high pace of change is reflected in the fact that the composition of the board of directors has changed significantly; in addition, we have launched numerous development processes, are devising organisational, operational and process improvement strategies, and have prepared for the 2026/27 financial year with great precision and thoroughness. We have made significant progress in almost every area; I would like to highlight the HR aspect, as the satisfaction of our employees and the recognition of their contribution are of paramount importance to us. Alongside more regular and diverse communication than before, we have completely revamped the onboarding system and laid the foundations for individual performance appraisal, which came into effect in April 2026. We have extended this performance- and corporate-value-based system to the entire company (all employees); for managers, the fulfilment of sustainability-related targets is already a key component. We have established the Influencer Team, which serves as a decision-preparation and management-support forum for colleagues from various specialist areas. The definition of corporate values and goals is partly the result of their work. Among other areas, we envisage a greater role for the Influencer Team in our community engagement activities going forward.

Sustainability is a strategic issue for us, and the publication of a sustainability report in line with international standards is an important tool for this. On the one hand, it serves transparency; on the other, it provides an opportunity to showcase the results we have achieved over the past year. We also used the ESG strategy-development process to look back over a longer period and see how we have reached this point: significant progress has been made, but our aim is for the issue to be increasingly embraced across the entire organisation and throughout our value chain.

Yours sincerely,



Csaba Belovai
CEO

ABOUT THE REPORT

GRI 2-2 The purpose of Zwack Unicum Plc.'s Sustainability Report for the 2025/26 financial year is to present the company's ESG activities and impacts in a credible manner.

At Zwack Unicum Plc., our aim is to provide information on all material topics; however, despite our best efforts regarding the value chain, we have only limited information available, and so this report does not cover the value chain.

This report has been prepared in accordance with the requirements of the GRI (Global Reporting Initiative) Standards 2021, an international sustainability reporting framework. In addition, we also disclose content aligned with the SASB (Sustainability Accounting Standards Board) sector-specific indicators for alcoholic beverages, to support industry comparability.

The structure of the report follows that of last year's report; however, within each chapter, the order of the content reflects the priorities of the newly adopted ESG strategy.¹ To support readability, the report – which has not been printed for environmental reasons for several years – is now published in a new, screen optimised format.

GRI 2-3 The report covers the 2025/26 financial year, i.e. the period from 1 April 2025 to 31 March 2026, in line with the Annual Report. The reporting cycle is annual; however, to ensure comparability and to highlight trends, we also present data for the 2023/24 and 2024/25 financial years where available. Except for certain environmental data – which are reported on a calendar year basis – all data refer to the financial year.

We publish our Sustainability Report simultaneously with our Annual Report, on 2 July 2026.

In preparing the report, we have prioritised clarity alongside professionalism and objectivity. Our aim was for the report to be self-explanatory, to provide a comprehensive picture of our company and to highlight the interconnections. In addition to the information provided here, further details regarding our operations can be found on our [website](#) and in our Annual Report.

GRI 2-5 The report has not been externally assured; the accuracy of the data is ensured through multiple rounds of verification process.

RTG Corporate Responsibility Consulting Ltd. acted as an ESG consultant in the preparation of the report.

¹In this Sustainability Report, we use the terms 'ESG' and 'sustainability strategy' as synonyms for the sake of clarity, even though the two concepts are not entirely identical in substance.

GRI 2-14 The preparation of this Report involved the Company's senior management. The relevant members of management were engaged throughout both the information-gathering process and the review and approval procedures. The Management reviewed and approved the content of the final Report at its meeting held on 23 June 2026.



We would like to thank to all colleagues who contributed to the preparation of this report and assisted with the collection of the required data.
Your feedback is important to us.

Please send any comments or questions regarding the report to fenntarthatosag@zwackunicum.hu

GRI 2-1
Zwack Unicum Liqueur Manufacturing and Trading Public Limited Company (Zwack Unicum Plc.)
Registered office: 1095 Budapest, Soroksári street 26.
Website: www.zwackunicum.hu

A long-term perspective and respect for tradition have always defined our operations, creating a stable foundation upon which our sustainable, responsible operations are built today.

1. ACTIVITIES OF ZWACK UNICUM PLC.

Our products and our approach to product development

GRI 2-6 Our company’s primary business is the production and sale of branded spirits in the premium and quality product segments. In addition, our company is the official domestic distributor for numerous international brands, such as the spirits portfolio of Diageo Plc. As a result, alongside our leading domestically produced premium brands, our portfolio also includes world renowned brands such as Johnnie Walker, Baileys, Captain Morgan, Tanqueray, Smirnoff and Don Papa. This uniquely broad selection allows us to offer consumers a uniquely extensive range of branded products.

Unicum has been a symbol of innovation for centuries – and we still regard this mindset as a defining feature of our operations today. Since our establishment, we have paid close attention to consumer needs, and our premium, high-quality branded spirits have earned us numerous domestic and international accolades (see *Our Awards*). We closely monitor market trends and consumer habits, and we develop our product offering in line with – or ahead of – these trends. Our experience shows that consumers increasingly prefer high quality products and are becoming more conscious in their purchasing decisions. We carry out our development work in line with this, whilst strictly adhering to domestic and EU regulations. We involve all relevant areas of expertise in the development of our new products and work with an open, collaborative approach to ensure that we continue to create high-quality, popular products.

A popular member of our product portfolio is Unicum Orange Bitter, developed in recent years, which is a version of Unicum—made according to the legendary recipe—enriched with orange distillate and extract from its more than 40 herbs. Last year, alongside its retail launch, we made this successful product available to consumers in a range of bottle sizes.

In addition to introducing new flavours, we are constantly striving to refresh our product packaging: with the launch of the new Fütyülős Raspberry-Lime, the Fütyülős Watermelon and Fütyülős Blueberry with Honey variants have also been given a fresh new look for the promotional period. New generations of consumers worldwide

are turning towards health consciousness, whilst seeking quality innovations and unique flavour combinations.

Also debuting in spring 2026 was a new version of Kalumba gin, in which the natural, floral notes of hibiscus and violet meet the distinctive world of Madagascan spices. Crafted with Zwack’s expertise, the drink is a harmonious blend of tradition and the exotic.

As a responsible company, alongside high quality and innovation, we place growing emphasis on promoting responsible alcohol consumption among our consumers (see the section on Promoting Responsible Alcohol Consumption for further details).



OUR KEY PRODUCTS		
	Own-brand	Distributed
Exclusive	Unicum Trezor XO	Johnnie Walker Blue Label, Don Julio 1942, Zacapa XO
Super-premium	Unicum Reserva, Lánchíd Brandy	Don Julio, Don Papa, Singleton, Zacapa, Ciroc, Talisker, Tanqueray 10, Ketel One, Johnnie Walker Black Label
Premium	Unicum, Unicum Szilva, Unicum Barista, Unicum Orange Bitter, Fütyülős, Vilmos, Kalumba, Kosher	Johnnie Walker Red Label, Baileys, Captain Morgan, Tanqueray, Gordons, Smirnoff, DiSaronno, Evian
Quality branded	St. Hubertus, Kalinka, Öbester, Marine Dry, Trois Tours, Portorico, Casino	

Market share

GRI 2-1, 2-6 Nearly 90% of our company’s turnover comes from the Hungarian market, meaning our operations are fundamentally shaped by domestic demand. In 2025/26, our company held a 28% market share in the domestic retail segment for premium and value-for-money (VFM) retail spirits segment. Domestically, our primary objective is to maintain our leading position in the spirits market.

We plan to gradually increase the share of revenue from export activities over the coming years. Our main export markets currently include Italy, Germany, Romania and Slovakia.



Enhancing competitiveness through artificial intelligence

In a rapidly changing market environment and increasingly competitive landscape, it is essential for us as a spirits producer to support our operational processes and marketing activities with data driven, efficient solutions. The use of artificial intelligence enables resource optimisation, a deeper understanding of consumer needs, and faster, more informed business decisions.



“To enhance Zwack’s competitiveness and modernise our marketing activities, we launched our comprehensive artificial intelligence (AI) project in autumn 2025. The primary focus of the initiative is not merely a technological shift, but structured operational development: our aim is to automate and replace manual administrative processes and integrate advanced data-driven analysis into daily business processes, thereby freeing up more time for strategic thinking. The past few months have been devoted to laying the groundwork and selecting strategic partners; we assessed market opportunities through a thorough tender process. We are currently in the assessment phase, which will soon be followed by the implementation and testing process.

The primary aim of the project is to optimise both operational and marketing return on investment (ROI) within the organisation. During the roll-out, we will pay particular attention to ethical and transparent operations, ensuring that technological innovations serve to support internal teams, drive operational development, and expand competencies. We are planning the implementation phase of the project as a continuous process spanning several years: we regard it as a key milestone that our AI-based systems will actively support budget and strategic planning in the near future, and by the end of the 2027/2028 financial year, we would be satisfied if the selected marketing automation and business efficiency tools were seamlessly integrated into daily routines, resulting in measurable time savings, accuracy and flexible market adaptation.”

Beáta Harcsa
Marketing Director



Operational locations

GRI 2-1 Our company operates at three locations in Hungary.

Budapest headquarters and Unicum factory

Our head office is located on Soroksári street, in a listed building. This is where Unicum is produced, as well as a significant proportion of the extracts and distillates for our herbal spirits. The Unicum House is also located here.

Dunaharaszti factory

This site produces and matures our high volume products, including St. Hubertus and Kalinka vodka. Around 90 per cent of our products are bottled and packaged here, including those arriving from the Unicum factory.

Kecskemét factory

This facility is one of Europe’s most modern distilleries, where we produce and bottle our small-batch, artisanal products – including our fruit spirits and gins.

House of Unicum A hub for professional dialogue, cultural engagement and community initiatives.

In 2025/26, Unicum House was far more than a visitor centre or event venue: over the course of the year, it hosted more than 20 events focused on community-building, social value creation, education and sustainability. Unicum House is increasingly functioning as a meeting point where professional dialogue, cultural connections, and valuable community initiatives can take place. Among other things, we hosted a study visit by the Business Council for Sustainable Development in Hungary (BCSDH), the Hungarian Business Community of Corporate Executives (MVÜK) Food Industry Forum, the National Union of Student Councils (HÖÖK) mentoring programme, as well as several university and educational events involving Corvinus, BME, ELTE, Semmelweis and METU. In addition, book launches, cultural evenings, community programmes and civil society initiatives have also been hosted at Unicum House. We remain open to hosting programmes related to sustainability and are actively seeking such opportunities.

Anniversary programmes at the 20-year-old House of Unicum

Unicum House, which showcases the history of the Zwack family and the iconic herbal liqueur, celebrated its 20th anniversary in 2025. To mark the occasion,

visitors were welcomed with a diverse programme offering, including the ‘Secret of the Trezor’ escape room, inspired by the luxury Unicum Trezor XO, and an investigation taking place in the cellar of secrets.

Flavours, literature, music

Alongside this special interactive experience, culture and gastronomy also played a prominent role. In November 2025, at the musical literary evening entitled “Love, Peace and Harmony” by the beck@grecsó ensemble, the audience was treated to prose, poems and songs co-written by Zoltán Beck, songwriter and writer, and Krisztián Grecsó, József Attila Prize-winning poet, writer and songwriter. The experience was made special by a dinner spiced with Unicum flavours at the Fűves Bar, accompanied by a guided tour and a cocktail experience, courtesy of the new signature Unicum Riserva cocktails.



More details about the history of the company and the Zwack family are available on our websites: (zwackunicum.hu/en/tortenet, www.unicum.hu)



Zwack Unicum Plc. in figures

GRI 2-6, 207-4

	2023/24	2024/25	2025/26
Zwack Unicum Plc.'s market share in the Hungarian premium and mid-price retail market	31.4%	29.4%	28%
Production volume (million litres)	6.6	7.2	6.9
Capitalisation (million HUF)	42 400	61 600	70 000
Total assets (million HUF)	14 963	15 067	15 588
Revenue, grossed up with excise duty and DRS redemption fee	36 938	38 788	39 600
Export ratio (expressed as a percentage of sales revenue)	10.31%	11.13%	10.28%
Annual profit (million HUF)	2 906	2 989	3 179
Total tax paid (million HUF)	24 711	24 447	24 713
Number of employees (persons)	255	255	259
Staff turnover rate	9.4%	13.7%	10.9%
Direct GHG emissions (Scope 1-2, market-based, tonnes of CO ₂ e)	1 062	930	876
Total GHG emissions (market-based, tonnes of CO ₂ e) *	n.a.	n.a.	19 314
GHG intensity (market-based) relative to net turnover (tCO ₂ e/million HUF)	n.a.	n.a.	0.49

*GHG emissions were calculated in full for the first time in 2025/26, therefore, data for previous years is not available. Scope 1 and 2 emissions, together with Scope 3 data, constitute the company's total carbon footprint.
(See Chapter 3.1 'Combating Climate Change and Energy Consumption' – Comprehensive Carbon Inventory).

From our sustainability-related results (2025/26)

180 employees

participated in company organised health laboratory screenings

Influencer team established to facilitate organisational collaboration and decision making

0 product recalls

- Responsible drinking icons renewed across communication materials

ZWACK MINŐSÉGET, DE MÉRTÉKKEL  

96%

waste recycling rate

51 %

of our energy consumption from renewable sources,

27 %

generated on site

Our awards

Inno d’Or – Innovation of the Year 2025 Award

We received the Inno d’Or – Innovation of the Year award from Trade Magazine. Unicum Trezor XO, the result of our longest production process – aged for ten years in oak and French brandy barrels. This XO-labelled spirit offers a unique flavour profile, with notes of vanilla, tropical spices, oak and chocolate, and is available in limited quantities – just 3,200 bottles in the first year. We are proud to say that the bottles on offer sold out in around 30 minutes after their first appearance in the webshop.

Award for the creation of urban mini-forests Special Green Communication Award from the Green Section of the MMSZ

We were awarded the ‘Symbol of Sustainability’ title in 2025 for our joint project with the 10Million Trees Foundation, in which we planted urban mini-forests using the Miyawaki method for the first time in Hungary. The competition recognises companies and projects that contribute to reducing the carbon footprint, combating climate change, supporting the circular economy, tackling food waste and improving the efficiency of waste management, including increasing the use of environmentally friendly packaging materials.

The project also won the Green Communication Special Award from the Green Section of the Hungarian Marketing Association (MMSZ).

Recognition within the Sustainability Programme

We received a certificate of recognition as part of the Sustainability Programme organised by Manupackaging International Kft., which rewarded our efforts in line with environmental awareness and circular economy principles. On behalf of Zwack, four native Hungarian fruit trees were planted in collaboration with the GreenDependent Institute. In doing so, we not only contributed to climate goals through carbon offsetting but also helped to preserve biodiversity.



One of our company's core values is ethical business conduct.

2. SUSTAINABILITY AT ZWACK UNICUM PLC.

2.1 Our Core Values

Ethical conduct

GRI 2-23, 2-24 In line with our position as an industry and market leader and the influence we have on society, we conduct our business responsibly and play a leading role in shaping the standards of our industry. Our responsibility extends to all our stakeholders, and we recognise that – due to the nature of our activities – the impact we have on society, including our employees, consumers and those working across our value chain, must be treated with particular care.



Our corporate values

- We are committed to a non-discriminatory approach in all that we do.
- We are forward-thinking and open to change.
- We act with responsibility and integrity.
- Transparency is at the core of our operations.
- We follow the rules and lead by example.
- We collaborate across teams, value diverse perspectives, and support one another.
- We acknowledge that mistakes happen and use them as opportunities to learn and improve.
- We always maintain a positive mindset.

Our aim is to create a working environment where colleagues feel safe and valued, and where they can raise ethical issues and concerns in good faith, without fear of reprisal. Our leaders support a culture of ethical conduct by leading by example, paying particular attention to appropriate communication and behaviour.

We believe that operating with sustainability considerations at the forefront creates tangible positive impacts: it helps minimise our environmental impact, ensures the responsible use of available resources, and supports the well-being of our employees and communities.

Zwack Unicum Plc. is committed to supporting the UN's 2030 Agenda for Sustainable Development and actively contributes to the achievement of the 17 Sustainable Development Goals (SDGs). Our related initiatives are described in detail in the relevant sections of the report (Our Commitment to the Environment; Our Social Responsibility; Corporate Governance and Stakeholders).

Our Policies

The principles governing our partnerships and business relationships are set out in the Code of Ethics, which was approved by management, renewed and expanded in 2025. Employees can familiarise themselves with its contents through online training (partnerships and business relationships; the relationship between the company and its employees; guidelines on alcohol consumption;

conflicts of interest; acceptance of gifts, benefits and hospitality; confidential information; competition; the integrity of the company's assets; the company's care for its employees; sustainability; politics; feedback and reporting complaints), and are informed of any changes to the relevant sections. [The Code of Ethics](#) is publicly available on the company's website, and its provisions are binding on all employees. Breaches of the Code of Ethics may result in disciplinary action, whether the conduct is intentional or negligent.

GRI 2-25, 2-26 Our company operates a complaints handling and internal whistleblowing system. The company protects whistleblowers acting in good faith and ensures that they do not suffer any form of retaliation, disadvantage or other negative consequences as a result of making a report. External stakeholders may also submit reports, and the company ensures that anonymous reporting is possible. All reports are treated confidentially and investigated with the involvement of the internal audit function.

At the same time as renewing the Code of Ethics, we also drew up the Zwack Unicum Plc. Partner Ethics Statement, the content of which we incorporate into our contracts; by accepting this statement, our partners undertake to fully comply with the expectations set out therein throughout the entire duration of their contractual cooperation. The statement is available in Hungarian and English.

Zwack Unicum Plc. operates a process-oriented, certified integrated management system that combines the requirements of the ISO 9001:2015, ISO 22000:2018, ISO 14001:2015 and ISO 50001:2018 standards. This is based on Integrated Policy of Zwack Unicum Plc. , which covers the main areas of our ESG strategy, sets out clear operating principles and reaffirms our commitment to their consistent application (for further details, see, [Chapter 3.1 'Combating Climate Change and Energy Consumption'](#)). The CEO is responsible for the implementation of the policy. The Integrated Policy is publicly available on the company's website, and our employees can access all our policies via the internal network. In the event of any amendments to the policy, we will inform those concerned of the changes via a circular email. We worked on amending the policy in 2025/26, and the new version came into effect on 1 May 2026.

¹ Quality-, Food Safety-, Environmental and Energy Management Systems

We published our Corporate Social Responsibility Strategy in 2024. The document sets out the main areas of our social engagement – including principles relating to employees, the value chain and community support – and sets out our support guidelines and key focus areas. It also addresses our company’s environmental commitment, including our pledge to achieve carbon-neutral operations.

2.2 Materiality analysis, our material topics

GRI 3-1, 3-2 In autumn 2024, we conducted a double materiality analysis to determine the topics for Zwack Unicum Plc.’s sustainability report, which we also reviewed in 2025/26 as part of the annual review. No aspects or material topics arose that would have necessitated any changes to the topics covered in the 2024/25 double materiality analysis.

Methodology of the analysis: when identifying impacts, we focused on those activities, business relationships, geographical characteristics and other factors that carry an increased risk of adverse impacts. To map potential impacts, we reviewed our company’s activities and business relationships, examined the sustainability topics of the ESRS (European Sustainability Reporting Standards), the SASB (Sustainability Accounting Standards Board) indicators for the alcohol industry, and the GRI Standards 2021 topics, and we conducted a benchmark analysis of the practices of alcohol industry companies relevant to Zwack Unicum Plc.

Building on the principle of double materiality, we also identified those sustainability topics that could have a material impact on the company’s financial performance. In assessing risks and opportunities, we took into account the company’s internal risk assessment in addition to the above.

INTEGRATED POLICY

ZWACK UNICUM Plc.

Zwack Unicum Plc., as a food manufacturer, a trading company and a service provider, is committed to quality, food safety, environmental protection, occupational health and safety, energy efficiency and the responsible operation of the company.

This policy sets out the organization’s objectives, context and strategic direction, and defines the quality, food safety, environmental and energy goals along with the measures to achieve them.

WE ARE COMMITTED TO THE FOLLOWING:

QUALITY & FOOD SAFETY Providing safe, quality products Enhancing employees' professional skills and knowledge Understanding and meeting consumer needs and expectations Complying with applicable food safety requirements and assuring their fulfilment	ENVIRONMENTAL PROTECTION Preventing environmental pollution Efficient and responsible use of natural resources Minimizing waste and promoting its recovery or appropriate disposal Supporting sustainable economic growth, reducing environmental impacts, and responding to climate change Continuously improving our environmental performance	SOCIETY Ensuring occupational health and safety Promoting equal opportunities and non-discrimination Supporting employee well-being and development Respecting and supporting cultural diversity Promoting responsible communication Supporting local communities and social initiatives	ENERGY Improving energy efficiency, reducing energy consumption, and using reliable information and resources Developing and implementing energy management programs Optimizing energy consumption through ongoing practices Raising awareness of energy efficiency and promoting responsible energy behavior	SUSTAINABLE GOVERNANCE Operating ethically and transparently Complying with laws, regulations and internal policies Operating an integrated management system in line with ISO 9001, ISO 14001, ISO 50001 and ISO 22000 standards and related requirements Preventing corruption and conflicts of interest Guided by sustainability principles in decision-making and delivering long-term value Supporting strategic goals for 2030 (brand development, stable business performance, export growth, ESG development)
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ZWACK UNICUM Plc.

TRADITION, QUALITY, RESPONSIBILITY, SUSTAINABILITY

Budapest, 01.05.2026.

Belovai Csaba
CEO



ZWACK UNICUM PLC.'S MATERIAL
SUSTAINABILITY ISSUES

At Zwack Unicum Plc., we identified 16 material issues from an impact materiality perspective and 1 material issue from a financial materiality perspective. The list of material sustainability topics is presented in the table below.

TOPIC AND SUBTOPIC	MATERIALITY			FINANCIAL MATERIALITY
	ZWACK	UPSTREAM	DOWNSTREAM	ZWACK
Climate change				
Adapting to climate change	x			x
Climate change mitigation	x	x		
Energy	x	x		
Pollution				
Water pollution	x			
Water and marine resources				
Water	x	x		
Circular economy				
Resource inflows, including resource use	x			
Waste	x	x		
Own workforce				
Working conditions/ Secure employment	x			
Working conditions/ Working hours	x			
Working conditions/ Health and safety	x			
Workers in the value chain				
Working conditions		x	x	
Consumers and end-users				
Information-related impacts for consumers and/or end-users/ Access to information/ Responsible marketing practices	x			
Personal safety of consumers and/or end-users/Health and safety	x			
Personal safety of consumers and/or end-users/Protection of children	x		x	
Business conduct				
Management of relationships with suppliers, including payment practices	x			
Tax compliance	x			

2.3 Sustainability strategy

ESG Strategy 2040 – a compass for the coming years

GRI 2-22 Our strategy is based on ESG-conscious corporate governance and a commitment to an exemplary business culture (G). This is what spans the pillars and defines the integration of ESG principles into the organisation's day-to-day operations. The strategy includes a commitment to environmental responsibility (E) and the promotion of positive social change (S). We began developing our comprehensive sustainability strategy through 2040 in the autumn of 2025; a summary of this is available on our [website](#). Following approval by the Board of Directors and the Supervisory Board (April 2026), the objectives set out in the strategy are being implemented on an ongoing basis.

As a player in the alcohol industry, we place particular emphasis on the fact that consumers may be exposed to the negative effects of excessive alcohol consumption. We developed Zwack Unicum Plc.'s ESG strategy with this in mind, whilst also weighing up potential social risks. We maintain an ongoing dialogue with stakeholders (see the 'Stakeholders' section for further details), incorporating their feedback to reinforce our long-term, value-based, apolitical approach.

The following were taken into consideration during the development of the strategy:

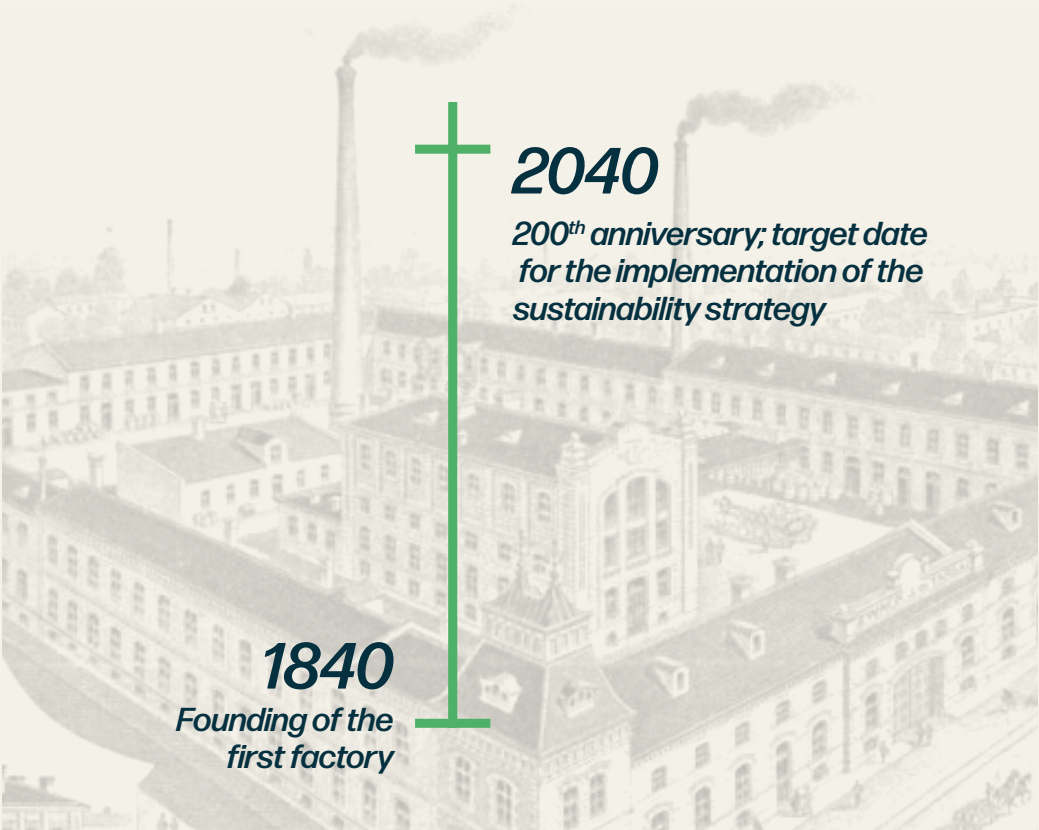
- existing strategies – Strategic Goals 2030, Environmental Strategy – and
- management systems, as well as
- the material topics identified as a result of the previously conducted double materiality analysis (we report on this in detail in the section titled 'Materiality Analysis' within this chapter).

Furthermore, interviews were conducted with the company's key stakeholders – owners, senior managers, middle managers, the influencer team and experts – in order to gain an understanding of current practices, expectations and opportunities. To lay the foundations for the ESG strategy, in autumn 2025 we also carried out benchmark research with the help of consultants, based on publicly available information from 10 companies typically associated with our industry.

The detailed structure of the strategy is consistent across all ESG pillars: specifying concrete KPIs, responsible parties, expected impact, and resource requirements. We assessed the objectives from multiple perspectives to ensure they align with the company's operations and available resources. We define clear KPIs in every area, so progress can be easily measured.

Implementation is supported by continuous monitoring, with defined milestones. The ESG lead and management will play a central role in this process. We will adjust the targets as necessary, whilst following the overall direction set out for 2040.

200 years of responsible business



We have drawn up our new, long-term ESG strategy, which sets out our company's sustainability goals and focus areas for the period between 2026 and 2040. The strategy was adapted at the start of the 2026/27 financial year. The 2040 target date is an important milestone for us: this is when we will celebrate the 200th anniversary of the founding of our first plant.

For the family-owned company, sustainable and responsible operation is not a new concept, but an integral part of the corporate DNA. Among 19th-century industrialists, József Zwack possessed an exceptionally strong sense of social responsibility and considered it important to support employees and socially disadvantaged groups. He established a pension fund for the factory's workers and, from his own wealth, supported the education of disadvantaged children and various school initiatives.

"Sustainability primarily means taking responsibility for the impacts we have through our actions, both as individuals and as business leaders. It is about ensuring our activities leave a positive mark on society – creating value that goes beyond mere financial results and benefits all stakeholders. This requires measuring our impact, setting clear goals, and reporting transparently on the results achieved. Although sustainability is often regarded as a relatively modern concept, Zwack has embodied its principles from the very beginning. The company has a long tradition of supporting the well-being and training of its employees, as well as paying attention to environmental impacts – Unicum from nature to nature."

Izabella Zwack
Member of the Board



Organisational Responsibility and Reporting

GRI 2-12, 2-13 In accordance with Act CVIII of 2023, our company designated the organisational role responsible for the ESG area in the 2024/25 financial year. The Head of Quality Management Systems and ESG is responsible for sustainability, working closely with the relevant departments. Management discusses all material sustainability issues and actively contributed to the preparation of the company’s sustainability strategy, which was also monitored by the Board of Directors and the Supervisory Board.

During the 2025/26 financial year, we reviewed our Risk Assessment and Management Policy, reviewed our suppliers closely linked to products and production from an ESG risk perspective, and completed our ESG report on schedule, which was discussed and approved by the company’s Board of Directors.



“At Zwack, sustainability is approached as a holistic concept and forms part of our day-to-day operations; we are committed to further strengthening this in the future – something that can only be achieved with the dedicated support of our owners and senior management. I consider it important to ensure regulatory compliance in the ESG field, but at the same time, the aim is for our activities not to be limited to this alone. Looking just at last year’s results: we have expanded the scope of our ESG training and deepened its content, launched our quarterly ESG newsletter, and are constantly striving to have access to more and more sustainability information across our entire value chain.”

Erzsébet Puskel
Head of Quality Management Systems
and ESG



Our primary goal is to reduce the direct environmental impacts resulting from our operations

3. OUR COMMITMENT TO THE ENVIRONMENT

GRI 3-3; 302-4 Our long-term **Environmental Strategy** covers the period 2016–2030; its primary objective is to reduce the direct environmental impacts arising from our operations, with particular regard to energy consumption, carbon dioxide emissions, air pollution, water consumption and waste generation. The strategy sets out our objectives, development directions, investment priorities and performance indicators. We have fulfilled our commitments for the 2025/26 financial year, and the implementation of our longer-term projects is underway.

GRI 2-12, 2-13 We regularly assess environmental impacts, associated risks and compliance requirements as part of the operation of our **integrated management system**. As part of the annual management review, we assess the effectiveness of the processes in place and, where necessary, decide on further improvement measures. Senior management and operational managers regularly report to the Board of Directors on the achievement of environmental objectives and also request updates on the implementation of the strategy several times a year. We also report on the results achieved to the Supervisory Board on an annual basis, and present the results, as well as the measures and investment requirements for the following year, at the Annual General Meeting. The obligation to report regularly and the commitment of the owners support the achievement of the targets and play a role in ensuring further development.

We also support the management of environmental impacts and the achievement of sustainability goals at the employee level. All our staff receive regular environmental and energy training, which covers expectations regarding compliance, environmental objectives, the results of the previous period, and an overview of development measures. This training helps build employees’ knowledge and aims to foster a commitment to sustainability.

3.1 Combating climate change and energy consumption

Our principles, our impacts

GRI 302: 3-3, 305: 3-3 Our company’s operations involve direct and indirect greenhouse gas emissions. Due to the nature of our manufacturing operations, these impacts are more significant.

Direct environmental impacts are caused by our own operational activities (manufacturing, steam generation, heating, vehicle use), whilst indirect impacts arise through our business relationships, particularly in the areas of raw material procurement and logistics services.

The policy on energy consumption and combating climate change is set out in Zwack Unicum Plc.’s Integrated Policy and the Environmental Management Regulations. The [Integrated Policy](#) (see *21 Our Core Values*) sets out our company’s commitment to environmental protection in general, as well as to the assessment of environmental risks and the implementation of measures to prevent and reduce them. It declares that we shall measure, evaluate and improve our energy performance in an appropriate manner, implementing energy-saving programmes where possible; we support the procurement of energy-efficient products and services.

The Environmental Management Policy is an internal document of our company which, amongst other things, regulates processes relating to energy management, air quality, noise and vibration control, waste management, water quality and soil protection, and the management of emergencies and hazardous substances. In the field of energy management, it requires the documentation and monitoring of energy consumption; in relation to air quality protection, it sets out the requirements concerning point sources of air pollution subject to reporting and emissions into the atmosphere; and it defines the areas of responsibility relating to environmental compliance. Compliance with the technological emission limits set by the competent supervisory authority is mandatory, as is the provision of data necessary for determining the quarterly environmental impact fee. The policy was last amended in 2023 and is available to all employees.

We monitor the effectiveness of energy and climate protection measures on a monthly and annual basis. Energy consumption data and emission indicators (KPIs) are analysed by the Energy Management Working Group (EMCS), and the results are reported to the Board of Directors and the owners as part of the annual management review.



Achievement of our goals in 2025/26
GRI 302: 3-3, 305: 3-3

Target	Achievement	Method of implementation
Positive progress across all environmental KPIs	✓	Consistent achievement of KPI values.
Raising awareness, increasing the visibility and recognition of our environmental performance, and improving external communication of our commitment	✓	Sustainability Symbol, Green Communication Award. Participation in the Trade Magazine Conference.
Developing environmental awareness, eco-breakfasts at least twice a year with 70% participation from middle and senior management	✓	We are a strategic partner of National Tree Planting Day, held annually on 1 March. We are making a direct contribution to the initiative by planting 2000 saplings.
A 2% reduction in average specific corporate energy consumption compared to 2023, to be achieved through investments by 2026/27	➔	In progress; the 2% improvement will be well-founded and supported by figures. Implementation of energy efficiency investments (e.g. installation of electric vehicle charging points, modernisation of lighting).

In 2026/27, we plan to install a solar panel system on Soroksári street, and in Dunaharaszti, an insulated tank for hot water extraction and the associated heating system, as well as a mobile self-priming pump.

Organisational responsibility and reporting

GRI 2-12, 2-13, 302: 3-3, 305: 3-3 Our company employs an energy specialist and an energy expert. The process of defining proposals and action plans to support the implementation of the guidelines and targets set out in the Environmental Strategy is led by the Director of Production and Engineering in collaboration with the Head of the Energy Management System and the Energy Management Working Group (EMCS). We monitor the effectiveness of energy and climate protection measures on a monthly and annual basis. The Energy Management Working Group analyses the energy consumption data and emission indicators from.

We present the results of the annual management review conducted within the framework of the integrated management system to the Board of Directors and the owners, thereby

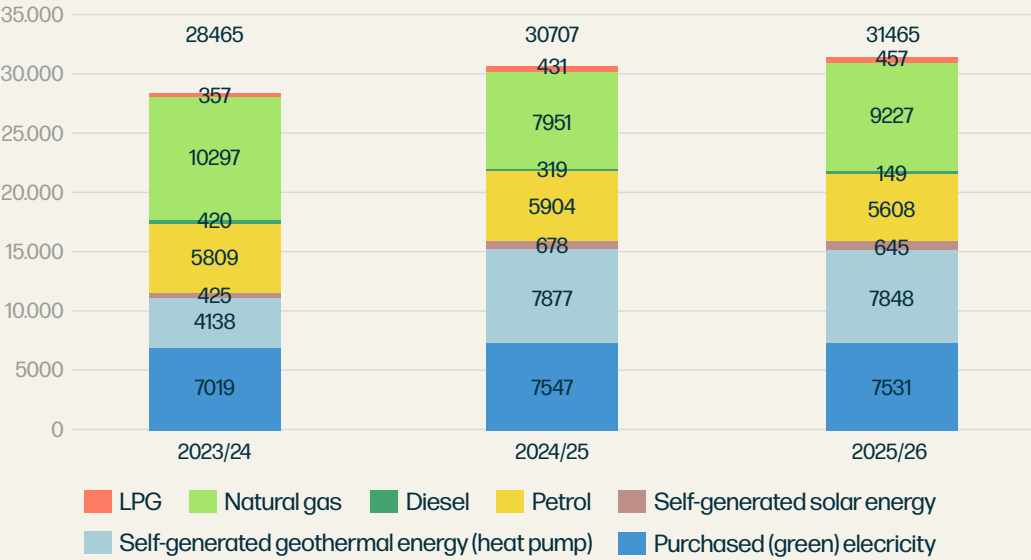
ensuring the monitoring of the fulfilment of strategic objectives and the identification of necessary improvement measures.

Proposals and action plans supporting the implementation of the guidelines and objectives set out in the Environmental Strategy are drawn up by the Production and Technical Director in collaboration with the Head of the Energy Management System and the Energy Management Working Group.

Energy consumption and direct carbon dioxide emissions²

GRI 302: 3-3, 302-1, 302-5 Our energy management activities are supported by the certified and annually audited ISO 50001 energy management system, which our company has been operating since 2017. We have defined the implementation of energy-saving measures for the short and medium term. During 2025/26, all planned investments aimed at reducing energy consumption were completed. Increasing energy efficiency and expanding the use of renewable energy are taking place in parallel at our company.

GRI 302-1, 302-2, SASB CN0202-01
Energy consumption by energy source (GJ)



In last year’s report, self-generated energy was not included in the chart; we are now presenting this data retrospectively in the current chart.

Grid electricity accounts for 23.9% of total energy consumption.

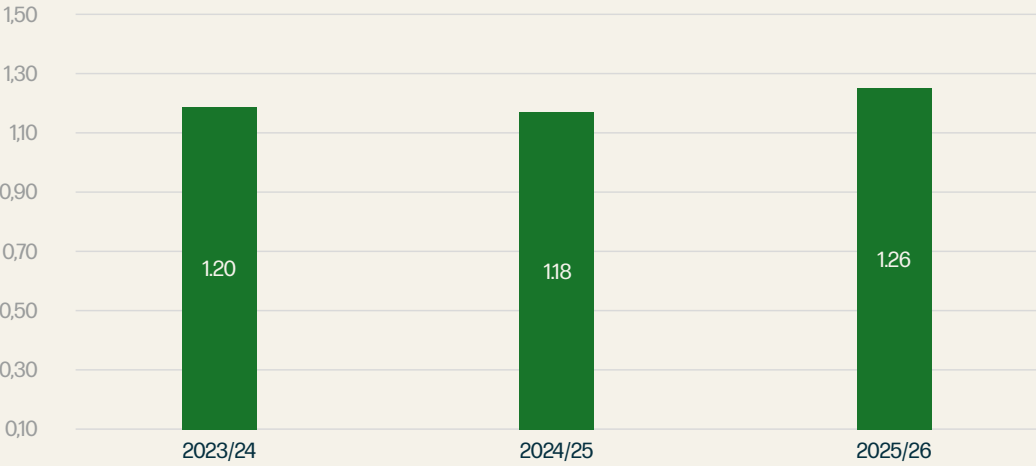
²The company’s Scope 1 and Scope 2 emissions, which primarily result from energy consumption.





We meet the energy requirements for spirits production by using natural gas, electricity and energy from locally generated renewable sources. In 2025/26, total energy consumption was 31,465 GJ, which exceeded the figures for the previous two years. Specific energy consumption rose from 1.18 kWh/litre to 1.26 kWh/litre. This was due to a colder winter and an increase in distillation volumes in Kecskemét

Total specific energy consumption (kWh/litre produced)
GRI 302-3

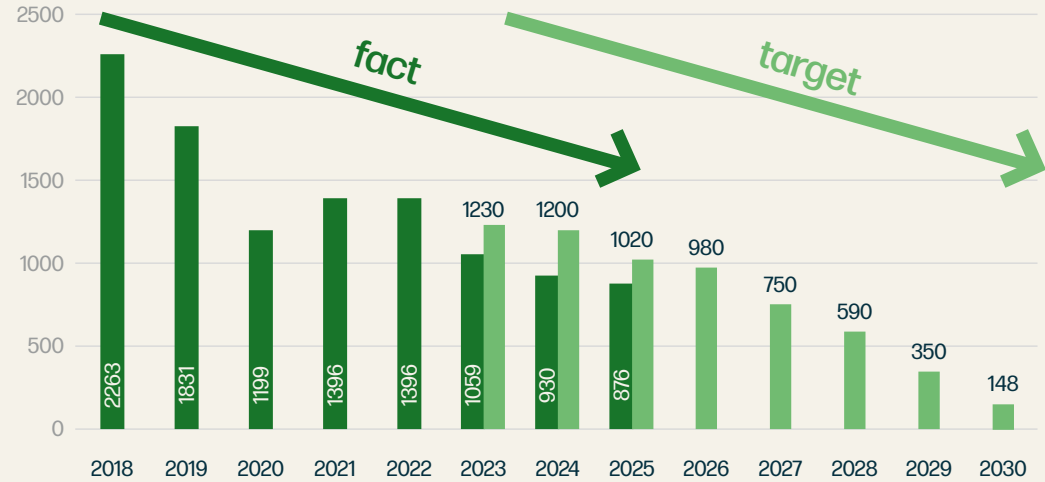


We also present data for previous years, supplemented with figures on the use of geothermal energy and self-generated solar energy.

As a result of investments made in recent years, we have increased the share of renewable energy; in 2025/26, our company covered 27% of its total energy consumption with locally generated energy from renewable sources – solar energy and geothermal energy (heat pump). At the Dunaharaszti plant, we are gradually able to exploit the potential of the heat pump system, which has been in operation since 2023, by monitoring and controlling the distribution of energy consumption between gas and the heat pump and striving to minimise gas consumption as much as possible. Furthermore, the electricity we purchase is entirely green, meaning that 51% of our energy consumption is renewable-based. Despite the rise in energy consumption observed in 2025/26, the use of green energy ensured that our Scope 1-2 emissions continued to fall.

In terms of CO₂ emissions related to energy consumption, we exceeded our target again in 2025.

CO₂ Emissions from Energy Consumption (tCO₂)
fact and target



To reduce the environmental emissions of our vehicles, we continuously service our fleet, and members of management mostly use electric and hybrid cars.

Comprehensive carbon inventory

GRI 305: 3-3, 305-1, 305-2, 305-3, 305-4, 305-5 We have made significant progress in assessing the environmental impact of Zwack Unicum Plc.; for the first time, we have calculated the full scope of Scope 3 greenhouse gas emissions – those generated indirectly within the company’s value chain – for the 2025/26 financial year. The previously reported Scope 1 and 2 emissions, supplemented by Scope 3 data, show the company’s total carbon footprint. The determination of Scope 3 GHG emissions was carried out with the involvement of an external consultant.

We have long been measuring the carbon footprint associated with the company’s direct and indirect emissions (Scope 1 and 2), and our emission reduction activities outlined in the previous section have also focused on this. Our aim with the comprehensive carbon inventory is to gain reliable and comprehensive knowledge of the areas along our value chain where our company’s activities result in carbon emissions, and the quantities involved. This data and knowledge can form the basis for defining our further – medium- and long-term – emission reduction targets. The carbon inventory reflects our current practices that lead to emissions reductions, such as the focus on local sourcing in procurement (see *5.3 Responsible procurement*), or the fact that employees at the Dunaharaszti plant have been able to travel to work on a bus provided by the company under a contract since the plant was built, and we also provide bicycle storage facilities at our two sites.

“As a result of the developments implemented in recent years, our energy-intensive systems are now modern and efficient; during the reporting period, we carried out minor upgrades. Notable among these are the modernisation of warehouse lighting in Kecskemét and Dunaharaszti, and the modernisation of lighting at the Soroksári street plant and offices, which began in 2024/25. Further electric vehicle chargers have also been installed on Soroksári street. In Dunaharaszti, we launched a project in 2024 to replace gas-powered forklifts with electric ones; this is expected to be completed in the next financial year.

Further emission reductions can be achieved through significant investments. One such project is the energy modernisation of the Soroksári street site. In Budapest, the building’s listed status limits the options, but we will begin the developments with the installation of solar panels in the 2026/27 financial year.”

Sándor Kocsi
Production-Technical Director



Our aim with the comprehensive carbon inventory is to gain reliable and comprehensive knowledge of the areas along our value chain where our company’s activities result in carbon emissions, and the quantities involved

The carbon inventory was prepared in accordance with the requirements of the GHG Protocol, using the operational control methodology. We took a detailed inventory of the company’s activities and then identified the relevant emission categories.

The basic emissions data relating to our own operations and the upstream (supply) value chain are highly reliable, as they are derived from our company’s electronic corporate management records, the records of our energy management system, and our emissions declarations. For emissions arising in the downstream (sales) value chain, reliability is lower; we also had to rely on estimates regarding the end-of-life management of products and their delivery to consumers – which is no longer paid for by us. The emission factors have medium to high reliability. One element of our methodological approach was to use the same emission factor source for identical categories to ensure consistency; we endeavoured to minimise the use of spend-based factors and to apply mass-based factors. For purchased materials and services, which account for the majority of emissions, we calculated using mass-based emission factors in over 99% of cases.

We developed the calculation methodology for Scope 3 GHG emissions related to the value chain in the first half of 2026, based on the GHG Protocol Scope 3 Guidance. As a result of this process, we identified 10 out of 15 categories as relevant. We have determined the associated emissions for each of these and present them below; we have not distinguished between significant and non-significant emission categories.

Emissions categories that do not arise in connection with the activities of Zwack Unicum Plc. are not relevant: 8. Upstream leased assets; 10. Processing of sold products; 11. Use of sold products; 14. Franchise agreements.

Scope 3 emissions generated in the value chain account for 95% of Zwack Unicum Plc.’s total greenhouse gas emissions,³ whilst Scope 1 emissions account for 5%.

In Zwack Unicum Plc.’s Scope 1 carbon emissions, emissions from natural gas consumption slightly exceed those from vehicle use. Emissions from gas refilled into

refrigerators and other equipment, as well as refrigerants associated with air conditioning systems, are negligible. The decrease in emissions compared to the previous year is a result of reduced fuel consumption; natural gas consumption increased as described in the previous section.

The company purchases only electricity as indirect energy, which accounts for its Scope 2 emissions. Market-based emissions have remained at zero throughout the past three years due to the purchase of green electricity. The increase in site-based emissions is attributable to a change in the emission factor applied, whilst the consumption of purchased electricity has remained virtually unchanged.

Within Scope 3 emissions, the largest component is emissions associated with the production of purchased goods and services (Scope 3 Category 1), which accounts for 79% of Zwack Unicum Plc.’s total carbon footprint. This includes emissions from the procurement of raw materials, auxiliary materials and packaging materials for in-house manufactured products, as well as emissions from the production and packaging of distributed products. Emissions from marketing materials are also included here, as well as services utilised, such as warehousing and advertising services.

Upstream distribution and transport (Scope 3, Category 4) accounts for 5% of total GHG emissions; this category includes the transport of purchased goods from direct suppliers. The delivery of sold products to the buyer (typically not the end consumer) is paid for by Zwack Unicum Plc., so the emissions from this are also included in this category. As before, the transport needs of our company and our partners are primarily met by road transport, which offers the flexibility required to meet our expectations. In the 2025/26 financial year, freight transport was again primarily carried out by our contracted partner, Waberer’s. We continuously monitor transport between factories, as well as between the central warehouse operated by Waberer’s and the factories, thereby enabling the optimisation and minimisation of transport.

The transport of sold products from the buyer to the consumer (downstream transport, Scope 3 Category 9) accounts for 4% of emissions. In this regard, the uncertainty in determining the is significant, given that Zwack Unicum Plc. has no insight into how and over what distances its retail and wholesale partners transport the products; for Hungary, we have applied a more reliable estimate, whilst for exports, this estimate is less accurate.

“Our commitment to sustainability and the need for operational efficiency are reflected in the optimisation of our logistics activities at the value chain level. We work with vast amounts of data, so when we needed procurement and freight data for indirect, Scope 3 emissions during the company-wide carbon footprint calculation, the data we held formed the basis. However, the calculation required a different logic to that used in our existing records, so we had to go through several rounds of consideration to determine what data we could use and in what structure, and what required further estimation. Ultimately, we were able to provide sufficiently detailed data, which enabled Zwack Unicum Plc. to carry out a comprehensive carbon dioxide emissions calculation for the first time this year.

Another good example of the value chain-based approach is Waberer’s introduction of electric articulated lorries, which will initially assist in moving goods between the central warehouse and the Dunaharaszti factory.”

Péter Kovács
Head of Logistics



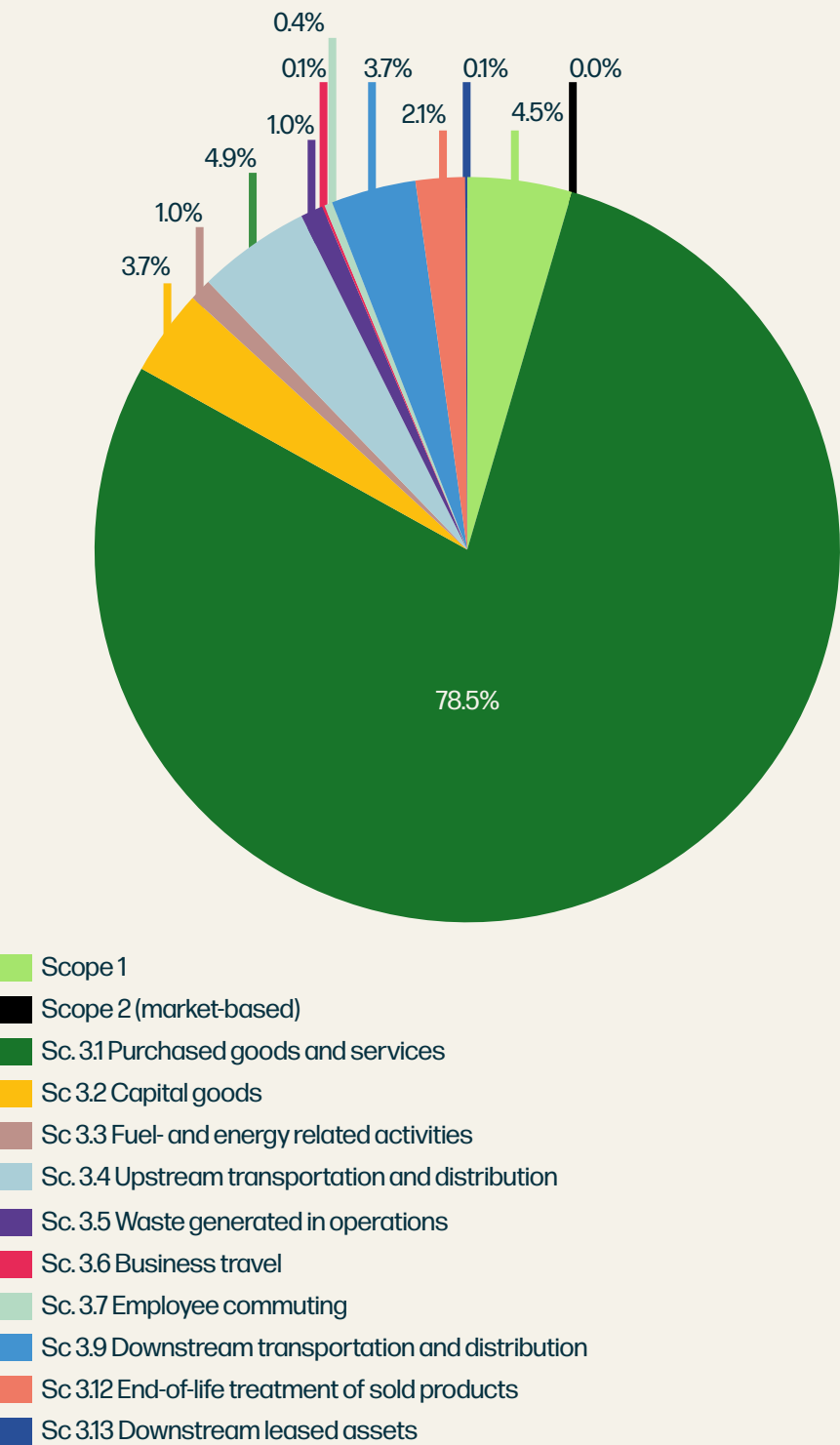
³In terms of market-based total emissions, where Scope 2 emissions are 0.



Emissions from capital expenditure (Scope 3.2 Capital assets) account for 4% of total emissions; within this, emissions from a filling, rinsing and capping machine and vehicle purchases represented the largest items in the 2025/26 financial year.

A key feature regarding emissions arising when products become waste (Scope 3.12 End-of-life management of sold products) is that these emissions stem primarily from packaging waste, as the beverages are consumed. To estimate the associated emissions, we took into account the average recycling rates available in the statistics. The packaging waste used is highly recyclable, and these emissions can be significantly reduced as consumer practices change. Currently, this category accounts for 2% of total emissions. The other emission categories each account for less than 1% of total GHG emissions.

Breakdown of GHG emissions, tCO₂e, 2025/26
only relevant emission categories are shown in the figure





ZWACK UNICUM PLC. CARBON FOOTPRINT (tCO ₂ e)	2023/24	2024/25	2025/26
Direct emissions (Scope 1)	1059	930	876
natural gas	581	448	474
petrol	425	432	361
diesel	31	23	11
LPG	22	27	28
air conditioning systems	0	0	2
Indirect emissions (Scope 2, site-based)	n.a.	410	575
electricity	n.a.	410	575
Indirect emissions (Scope 2 market-based)	0	0	0
electricity	0	0	0
Indirect emissions (Scope 3)	n.a.	n.a.	18 438
1. Purchased goods and services	n.a.	n.a.	15 167
2. Capital goods	n.a.	n.a.	723
3. Fuel and energy-related activities	n.a.	n.a.	184
4. Upstream transportation and distribution	456*	460*	945
5. Waste generated in operations	n.a.	n.a.	188
6. Business travel	n.a.	n.a.	21
7. Employee commuting	n.a.	n.a.	68
8. Upstream leased assets	n.a.	n.a.	not applicable
9. Downstream transportation and distribution	n.a.	n.a.	711

10. Processing of sold products	n.a.	n.a.	not applicable
11. Use of sold products	n.a.	n.a.	not applicable
12. End-of-life management of products sold	n.a.	n.a.	413
13. Downstream leased assets	n.a.	n.a.	17
14. Franchise agreements	n.a.	n.a.	not applicable
15. Investments	n.a.	n.a.	not applicable
Total GHG emissions (land-based)**	n.a.	n.a.	19 889
Total GHG emissions (market-based)**	n.a.	n.a.	19 314
GHG intensity (market-based) per litre of product sold (g/litre)	n.a.	n.a.	2139
GHG intensity (market-based) per net revenue (tCO2e/million HUF)	n.a.	n.a.	0.49
Biogenic emissions	n.a.	n.a.	24

* Includes only emissions attributable to Waberer’s freight forwarding activities; therefore, this is partial data.

**GHG emissions were calculated in full for the first time in 2025/26, so data for previous years is not available.

Scope 1 and 2 emissions, together with Scope 3 data, constitute the company’s total carbon footprint.

Scope 1 emissions cover all GHGs. In calculating these emissions, we used the DEFRA 2025 GHG Emission Factors for fuels, whilst emissions from air conditioning systems correspond to those reported to the National Climate Protection Authority. The GWP (Global Warming Potential) is calculated by the emission factor sources in accordance with IPCC AR5 or AR6. Biogenic emissions were generated only within this category and have been listed separately.

To determine Zwack Unicum Plc.’s site-specific Scope 2 emissions, we used the specific emission factors published by MVM Next Energiakereskedelmi Zrt. in accordance with KHEM Decree 6/2008 (18 June). Over the past three years, our company has purchased green electricity certified by a guarantee of origin, so the factor applied for market-based emissions was 0. These factors apply only to CO2.

No emissions data was received directly from supply chain partners for the Scope 3 calculation; we are confident that this will change in the future. The sources of the emission factors were Open CEDA, DEFRA, Ecoinvent and Ademe; the emission factors cover all greenhouse gases, and GWP (Global Warming Potential) is calculated in accordance with IPCC AR5 or AR6.

Air pollution

GRI 305: 3-3, GRI 305-7 In the course of our company’s operations, air pollutant emissions are primarily linked to boilers operated at our sites and other stationary point sources. These emissions have a direct negative environmental impact on air quality; therefore, our aim is to continuously monitor and minimise emissions of air pollutants. We pay environmental charges associated with the boilers we operate in accordance with legal requirements.

We regularly measure and assess emissions from point sources in accordance with the relevant legal requirements. The measurements are carried out by an accredited laboratory, and the results are compared with the applicable emission limit values. The measured emissions are significantly below the limit values.



AIR POLLUTION EMISSIONS FROM POINT SOURCES

DATA FOR 2025/26⁴

GRI 305-7

Number of point sources		Average concentrations			
		CO(mg/m³)	NO ₂ (mg/m³)	CO ₂ (% vol)	Particulate concentration (mg/m³)
Limit value		100	350	Not regulated by a limit value	150
Dunaharaszti factory	3	23.4	61.76	166	-
Kecskemét Pálinka factory	1	10.5	103	186	-
Unicum factory	2	14.8	120	142	21.1

Our company does not use ozone-depleting substances; emissions of SO_x, VOCs, POPs and PAHs from our operations are not considered significant. The refrigerants used in our cooling units are CFC-free. We carry out air conditioning maintenance through a subcontractor, taking environmental considerations and requirements into account.

⁴According to legal requirements, measurement is mandatory every 5 years; the last measurement took place in Kecskemét and on Soroksári street in 2023, whilst in Dunaharaszti it took place in 2025.

3.2. Sustainable water use

Our principles, our impact

GRI 303: 3-3 Water is a resource of strategic importance to Zwack Unicum Plc., playing a key role in the manufacturing process of our products. Part of the water used is incorporated directly into our products. Efficient water use⁵ and the protection of water quality are therefore of paramount importance for business continuity and environmental protection. In addition to the water incorporated into our products, we use water for domestic purposes and cleaning.

Our water is sourced from the mains supply⁶; however, as with all water extraction, this reduces local, increasingly scarce water resources, so it is of paramount importance that we use it sparingly and efficiently. A potential negative impact arising from our activities is the deterioration of water quality resulting from wastewater discharge⁷, or environmental pollution caused by potential accidents; we place particular emphasis on preventing these.

Water-related impacts extend beyond our own operations to the supplier (upstream) value chain, as the cultivation of agricultural raw materials and herbs, and the production of packaging materials, involve significant water consumption. This report does not provide a detailed account of the impacts occurring in the upstream value chain, as we do not have precise information in this regard.

Our water-related principles are set out in the [Integrated Policy](#) of Zwack Unicum Plc. (see section *2.1 Core Values*), equiring the responsible and efficient use of water as a resource, and stipulating that, in managing wastewater discharges arising from operations, efforts must be made to prevent pollution and monitor wastewater quality.

Further requirements are set out in the **Environmental Management Policy** (see Section *3.1. Combating climate change and energy consumption*). The Policy sets out the requirements for monitoring water consumption, the rules for wastewater treatment and self-monitoring, the maintenance of drainage systems, the process for managing emergency situations, and the operational requirements for preventing water and soil pollution.

⁵Water consumption: the total volume of water used during operations, including cooling water, as well as water used for technological and domestic purposes. We use this as a synonym for water withdrawal.

⁶Water abstraction: the total volume of water abstracted from any source within the company's boundaries for any purpose during operations. We use this as a synonym for water consumption.

⁷Water discharge: the total volume of water leaving the company's premises and discharged into surface waters, groundwater or supplied to third parties. A related concept is water consumption, which we use in the report in accordance with the definitions set out in the key sustainability reporting standards, such as the GRI Global Reporting Standard 2021 and the ESRS; that is, it refers to the difference between water withdrawal and water discharge. (The volume of water abstracted within the company's boundaries and not returned to the aquatic environment or to a third party.)

We cooperate continuously with the relevant local authorities, water utilities and wastewater treatment partners. We incorporate the results of inspections, accredited tests and feedback into the development of our operational processes. We evaluate the results of on-site monitoring and any potential areas for improvement with plant managers and the relevant specialist departments.

Achievement of our goals in 2025/26

Target	Achievement	Method of implementation
Continuous monitoring of water consumption	✓	We monitor water consumption at the available measurement points; a sub-meter has been installed at the Dunaharaszti plant.

Efficient water use and the protection of water quality are therefore of paramount importance for business continuity and environmental protection.

Organisational responsibility and reporting

GRI 2-12, 2-13, 303: 3-3 At the operational level, the head of the environmental and energy management systems is responsible for managing impacts related to water management; they coordinate tasks related to water consumption, wastewater treatment and monitoring, and track the development of relevant performance indicators. As part of the management review of the integrated management system (see *3. Our Commitment to the Environment*), management reviews the material impacts, risks and compliance requirements relating to water management. We report to the Board of Directors and the shareholders at least annually on water management performance, related measures, and the progress of development and compliance tasks.

3.18 LITERS

of water was used to produce one litre of drink

Water consumption

GRI 303-1, 303-3, 303-5, SASB CN0202-02, CN0202-03 Our company also complies with the regulations of the regulatory authorities in its water management practices. We primarily monitor the effectiveness of water management measures using site water meters, sub-meters and monthly water balances. During **performance evaluation**, we pay particular attention to trends in water abstraction and specific water consumption, compliance with wastewater discharge parameters, and the identification of any anomalies. Experience gained from the development of monitoring systems has shown that more detailed on-site measurements significantly support efficient water use. For this reason, our company has continuously increased the number of sub-meters in recent years.



Zwack Unicum Plc.'s total water withdrawal rose by 10% in the 2025/26 financial year compared with the previous year, whilst our water consumption per unit of product at increased by 14% compared with the previous financial year. Water withdrawal increased at all three of our sites, although the most significant increase occurred primarily at the Dunaharaszti site. This is partly due to a burst pipe, and partly because we produced more herbal-based drinks, the manufacture of which requires herbal extraction, a process with a higher specific water demand. Based on consumer trends, the role of these drinks is growing, so a decrease in specific water consumption is not expected in this regard. The rise in popularity of herbal-based drinks is positive in other respects (natural ingredients, high quality). The reasons for the increasing water consumption are outlined by our energy manager:

“The reason for the increase in water consumption was a complex pipe burst at the Dunaharaszti plant. Monthly meter readings and regular analysis of the data in December drew my attention to the fact that the levels of wastewater and water consumption were not in harmony.

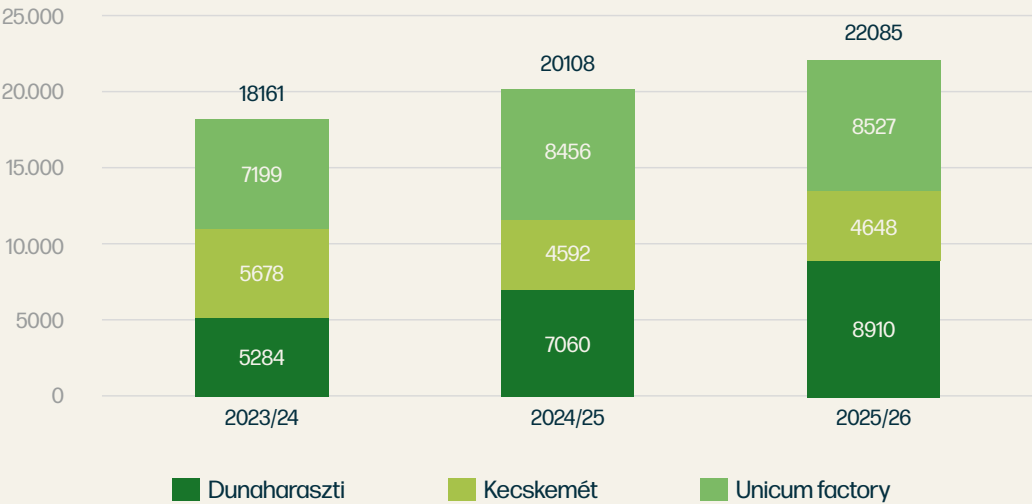
As we saw no sign of water loss, we began to examine weekend consumption – after which it became clear that a pipe burst might be the cause. At Dunaharaszti, above the Danube riverbed, the ground absorbs the water, so there was no surface evidence of water consumption. We had to call in an expert in ultrasonic technology to locate the fault; the repair was made more difficult by the winter weather and the depth of 3 metres.

Having learnt from this incident, the reception staff now read the water meters more regularly and analyse water consumption.”

Ottó Kurcsinka
Facilities Manager and Energy Engineer



Water abstraction by plant (m³)



In addition to water withdrawal, the volume of water consumed during production also increased significantly, from 4,893m³ to 9,058m³. This volume includes not only the water incorporated into the product but also the water used for steam generation.

Our company does not use water from areas classified as severely water-stressed according to the Aqueduct and WWF classifications.

To optimise and reduce water consumption, we continuously operate and maintain our practices that support efficient water use.

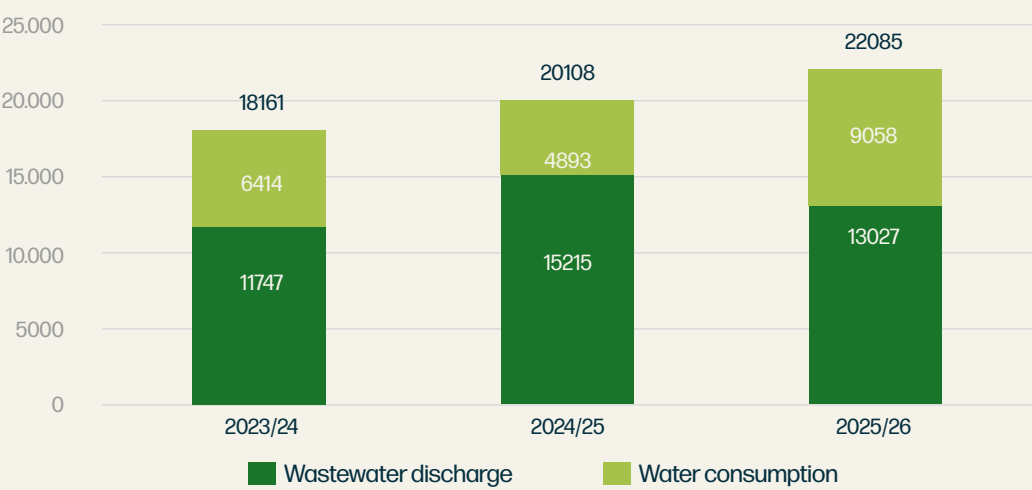
- Minimising water consumption was a primary consideration in the development of our herbal extraction technologies.
- We are constantly working to ensure that we can reuse the cooling water from our distillers. At our Kecskemét plant, we have long been using the cooling water generated during fruit distillation to supply underfloor heating in the bottling area.
- Thanks to water-saving devices fitted to taps at our headquarters on Soroksári street several years ago, we are a water-efficient organisation.

At the Soroksári street site, the listed status of the building currently poses a constraint on the implementation of cooling water recirculation.

Wastewater management

GRI 3-3, 303-1, 303-2, 303-4 The company’s wastewater discharge in the 2025/26 financial year was 13,027 m³, which represents a decrease compared to the previous year. We can determine the volume of wastewater discharge in all cases based on internal measurements.

Water consumption and wastewater discharge (m³)



The figure for 2024/25 was incorrectly reported in the previous year’s report (5,491 m³) due to a data reporting error; this has been corrected in the figure.

In the event of potential or actual water pollution, the person who detects it must, where possible, begin remedial action and notify the unit manager.

We collect wastewater in accordance with the provisions of the **water rights operating licence**, ensuring that the quantity of pollutants remaining in the wastewater remains within the specified limit values. The Water Authority sets emission limits and threshold values for pollutants in wastewater at all three of our plants. The pollutants measured and the values vary by site. Typically, limits must be met for pH, CODs, BODs, 10-minute settleable solids, organic solvents, mineral oils, total phosphorus and total salts. Compliance is also verified through quarterly accredited tests, and the reports are sent to the recipient and the Supervisory Authority. During the reporting period, our company had no non-compliance issues, as in previous years. We do not apply uniform internal wastewater discharge standards beyond the legal requirements. At all three of our sites, we hand over the wastewater to the authorised local wastewater treatment plant, as a third party, for further treatment.

All three of our factories have a **wastewater self-monitoring plan**. The plan sets out the methods for testing wastewater discharged into the sewer, the frequency of measurements, the responsibilities for carrying out sampling and measurements, the

wastewater parameters, and the actions to be taken and procedures to be followed in the event of any non-compliance.

Thanks to the best practices implemented, we continue to require wastewater pre-treatment only at the Kecskemét plant (involving the addition of NaOH to achieve the correct pH level); at our other two plants, the pollutant levels in the wastewater generated are significantly lower than those prescribed by the authorities. Thanks to strict, closed-loop technologies, the separate collection of process water, as well as strict operational discipline and the effective operation of the wastewater treatment system, the quality of the discharged wastewater consistently meets the regulations.

No key measures relating to wastewater treatment were implemented during the period under review; we carried out the replacement of a few pumps.

OUR GOAL FOR THE FUTURE

Continued monitoring of water usage

3.3. Circular economy

Our principles, our impacts

GRI 306: 3-3, 306-1, 306-2 The activities of Zwack Unicum Plc. have a significant impact on resource use. In terms of resource-efficient management and keeping resources in circulation, the selection of packaging materials and waste management play the most significant roles. The majority of the company's waste consists of production and hazardous waste generated during the manufacturing process; furthermore, the end-of-life management of packaging materials represents a significant environmental burden.

When selecting our packaging materials, in addition to price and quality, the primary consideration is that the proportion of recycled raw materials should be higher and that the packaging should be recyclable. This expectation is also reflected in Zwack Unicum Plc.'s [Integrated Policy](#) (see Chapter *2.1 Our Core Values*), as is our commitment to the development of a circular economy. The practices of responsible procurement are described in more detail in Chapter *5.3 Responsible Procurement*, in addition to this chapter.

About waste management, the policy sets out the objectives of minimising waste generation and utilising industrial waste; it also states that Zwack endeavours to raise consumer awareness of the importance of separate waste collection. In accordance with the principles of the waste hierarchy, where waste generation cannot be avoided, we strive to ensure that the highest possible proportion of the waste generated is recycled.

When selecting our packaging materials, in addition to price and quality, our primary consideration is to ensure a higher proportion of recycled raw materials and that the packaging is recyclable.

We consider the environmental impact of production and hazardous waste generated during the manufacturing process to be a negative impact, as well as the fact that packaging materials end up as end-of-life waste.

To mitigate these negative impacts, we aim to increase the efficient use of resources through high rates of recycling and energy recovery. This also helps to reduce the volume of waste sent to landfill. Furthermore, we promote consumer awareness through separate waste collection.

Waste is generated directly at our sites as a result of our own operations. Waste generation also affects the supply chain, as we source packaging materials from suppliers, which become waste at the end of their life cycle. We are committed to cooperating with the authorities and waste management partners regarding waste management, and we take their feedback into account when developing our measures. The Environmental Management Policy details the regulations and measures relating to waste management. We designate collection points for selective waste collection at every site, and in Dunaharaszti and Kecskemét we also provide on-site collection points for the temporary storage of hazardous waste. All employees are expected to reduce the volume of waste. The waste classification process is carried out in accordance with legal requirements. In addition to our internal regulations, our waste management is conducted in compliance with the environmental legislation in force at any given time.

In addition to preventing negative impacts, we place great emphasis on managing any impacts that do arise. At least 95% of the production waste generated is recycled every year; hazardous waste is sent for controlled incineration, and the heat generated is immediately converted into energy. Through our collaboration with the Budapest

Sewerage Works, herbal residues from Dunaharaszti and the Unicum factory are transported for energy recovery, and similarly, the distiller’s grains produced in Kecskemét are used for biogas production.

Waste tracking is supported by an internal waste invoicing system developed within the framework of the MOHU (MOL Waste Management Ltd.) system, which was adopted and adapted in the 2024 financial year. We have integrated the MOHU system with the company’s internal SAP system, which has increased transparency and data accessibility. Revenue from waste has decreased following the introduction of the new system.



Our waste management is carried out in accordance with internal regulations as well as the environmental legislation in force at any given time.

GRI 306-1, 306-2 The main waste streams include glass bottles, other packaging materials and herbal plant residues. These production wastes are not hazardous, although small quantities of hazardous production waste and municipal waste are also generated. Waste is categorised in accordance with the relevant external regulations. As a company committed to the environment, we support the collection of packaging materials (bottles). With the help of the new system introduced at the start of 2024, we are moving closer to our goal of achieving a circular economy. Further details on this can be found in the Waste Management sub-section. We are committed to cooperating with the authorities and our waste management partners, and we take their feedback into account when developing our measures. We hold regular professional consultations with our waste management partners and aim to carry out annual on-site audits at their premises to ensure that waste is being managed appropriately.

Achievement of our goals in 2025/26

GRI 306: 3-3, 306-2

Target	Achievement	Method of implementation
Maintaining the recycling rate of production waste (min. 95%)	✓	We were able to maintain the recycling rate of production waste at 99%. ⁸

Organisational responsibility and reporting

GRI 2-12, 2-13, 306: 3-3 The head of the environmental and energy management systems is responsible for waste management; their remit includes managing contracts with waste management organisations.

The management review carried out within the framework of the integrated management system (see *3.1 Combating climate change and energy consumption*) also covers waste management, and we report the results of this annually to senior management. The results are presented annually to the Board of Directors and the owners.



Waste management

GRI 306-1, 306-2, 306-3 In the 2025/26 financial year, the volume of waste generated increased by 10% compared with the previous year, but was still lower than the volume recorded in 2022/23. The amount of waste per litre of beverage produced also increased compared to the previous period, from 0.28 kg/litre to 0.32 kg/litre. This increase is primarily attributable to the fact that an ever-increasing proportion of production consists of products whose manufacture generates drug residues (herbal residues), which have a high specific waste volume compared to the other raw materials used.

⁸ We did not consider incineration as recovery when determining the ratio.

GRI 306-3, 306-4, 306-5 The table below shows the volume of waste generated over the past three years, broken down by type and method of treatment.

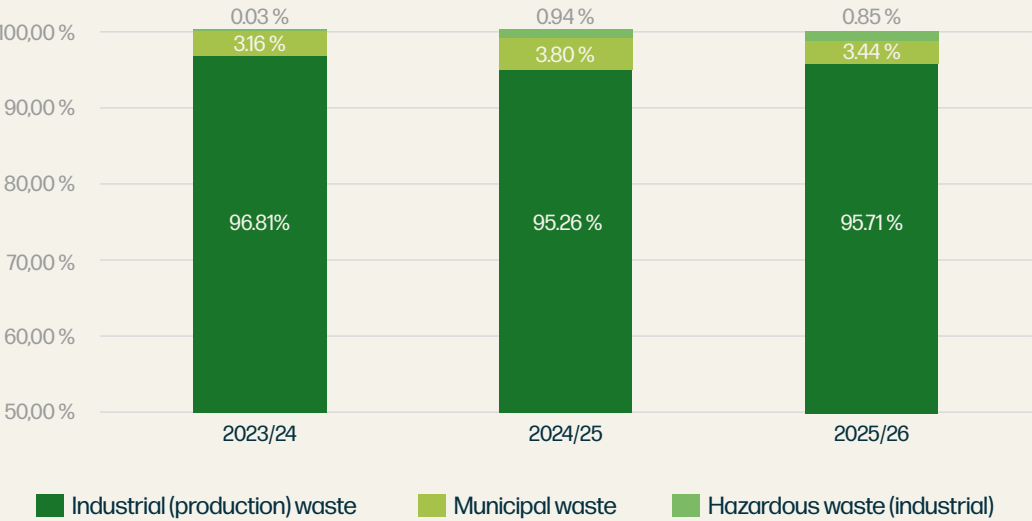
	2023/2024	2024/2025	2025/26
Non-hazardous waste (t)	2401	1983	2191
Industrial (production) and separately collected municipal waste (t)	2 325	1 907	2 115
recycling (t)	297	215	243
utilisation in biogas plants (t)	2 028	1 692	1 872
disposal (landfill) (t)	0	0	0
Non-separated municipal waste (t)	76	76	76
disposal (landfill) (t)	76	76	76
Hazardous waste (t)	0.63	18.9	18.8
disposal (with energy recovery) (t)	0.63	18.9	18.8
Total	2 402	2 002	2 210



GRI 306-4 Industrial (production) waste accounts for most of the waste generated by our company, with non-hazardous waste making up a large proportion of this. The proportion of municipal and hazardous waste is negligible. The composition of our company’s waste streams has not changed compared to the previous financial year; that is, the residues from herbal liqueur production and the spent mash (slempe) from brandy production can be considered the characteristic and most significant waste streams within the total waste volume (83%). Other typical waste types include so-called final pre- and post-distillation residues (VEUP), sewage sludge, and packaging waste such as paper, glass, plastic and mixed packaging waste.

The increase in hazardous waste over the past two years can be explained by the fact that the oil separator operating in Dunaharaszti is drained and its lining replaced every year to ensure that the level of organic oil within it does not become too high.

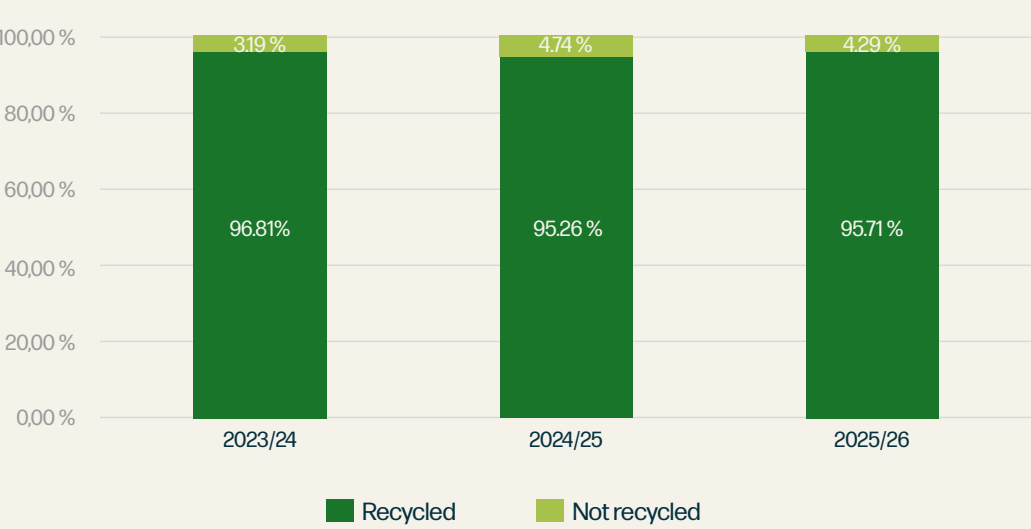
Breakdown of waste generated by type (%)



GRI 306-5 We collect waste selectively and strive to find the best recycling method from an environmental perspective. Our company strives to minimise the volume of waste sent for disposal. The utilisation of organic waste generated by the production of pálinka and liqueurs (distiller’s grains, herbal residues) and sewage sludge in biogas plants has been a practice in operation for over 15 years. Waste from the Budapest and Dunaharaszti sites is sent to the facilities of FCSM Zrt., whilst waste from the Kecskemét site is sent to those of Bácsvíz Zrt. Windscreen washer fluid is produced from alcohol-containing VEUP. Apart from unsorted municipal waste, all waste is sent for recycling, recovery in a biogas plant or incineration. Waste sent for disposal consists primarily of municipal and hazardous waste.

Our company does not carry out waste recovery activities at its own sites. The entire volume is transferred to licensed external partners.

Waste recovery rate at company level (%)



The reported data relate to waste generated during the company’s own operations and do not include waste generated in the upstream or downstream value chain. The data are derived partly from our own assessments and partly from data measured by the waste management operator.

Waste tracking is supported by an internal waste accounting system developed within the framework of the MOHU (MOL Waste Management Ltd.) system, which was adopted and adapted in the 2024/25 financial year. We have integrated the MOHU system with the company’s internal SAP system, which has increased transparency and data accessibility. Revenue from waste has decreased following the introduction of the new system.

Raw materials and packaging materials

GRI 306-1, 306-2, SASB CN0202-08, CN0202-09 47% of our company’s material consumption consists of raw materials, which are incorporated into our products. According to data in the literature, approximately 6% of alcoholic beverages become waste and decompose.

The packaging materials for our products and our promotional materials – which account for around half of our purchases – become waste to be managed at the end of their life cycle. When selecting our packaging materials, therefore, alongside price and quality, it is important that the proportion of **recycled raw materials** in the product is as high as possible, and that the packaging is recyclable. Our company encourages its partners to achieve a higher recycling rate; however, due to the small volume of our orders, we are unable to exert any significant influence on them.

GRI 301-2 We primarily use packaging materials containing recycled content for glass and plastic bottles, as well as corrugated cardboard. We source white glass



from Orosháza (the proportion of recycled glass is 50%). One of our major suppliers is Vetropack, which supplies from its factories in Austria; 77% of the green glass and 41% of the white glass we purchase from them is made from recycled glass. The company will switch to electric furnaces within a few years. We purchase white and green glass from our German partner, Wiegand (the proportion of recycled glass is approx. 60%). We also source green glass from O-I Germany, where the proportion of cullet (recycled glass) is approx. 80%. We have no method of comparison to determine whether there are differences in the environmental footprint of glass arriving from different countries, which can be found at. For plastic bottles, the proportion of recycled material used is 40% at company level.

In the case of corrugated cardboard, we are paying increasing attention each year to ensuring that our products are marketed in packaging made from the highest possible proportion of recycled cardboard. Currently, 95% of our products are sold in packaging made from 100% recycled cardboard. Cardboard intended for shipment to distant countries poses a challenge, as it has had a 70% recycled content for years to ensure adequate product protection. For products exported to the USA, we continue to use cardboard with a higher cellulose content to ensure safe transport.

We use recyclable packaging film for our bales, and since 2025 we have switched to using self-adhesive labels in Kecskemét, which, in addition to aesthetic benefits, involves the use of less adhesive.

All our bottles are made from recyclable materials. In 2025/26, 65% of our products sold domestically were sold in returnable packaging, which promotes **recycling**.⁹ In the case of our exported products, our distributors ensure that packaging that has become waste is managed in accordance with the regulations of the destination country, which in certain cases (e.g. in Romania) is also carried out within the local return system. Our goal for the future is to measure the return rate for products sold abroad as well. In addition, we draw our consumers’ attention to recycling on collection packaging, metal and paper gift boxes.

Current challenge: preparing for packaging regulations

In 2025/26, we began preparing for the PPWR (Packaging and Packaging Waste Regulation). The aim of the PPWR, adopted by the EU, is to reduce packaging waste, promote reuse and recyclability, and establish a uniform EU regulatory framework. The regulation applies to all manufacturers, importers and distributors who place packaged products on the EU market. As a player in the alcohol industry, part of our company’s preparations involves a detailed review of our entire packaging portfolio. In doing so, we have assessed, among other things:

- the packaging materials used (glass, plastic, aluminium, paper, etc.),
- their recyclability and material composition,
- the weight and volume of the packaging,

→ the compatibility of labels, caps and adhesives with recycling processes,
→ as well as the current compliance of suppliers.

One of PPWR’s key requirements is that packaging be designed with a ‘design for recycling’ approach, meaning that recyclability is ensured right from the design stage. This may, for example, involve the colour of bottles, the material of labels, the fastening of caps, or the optimisation of secondary packaging.

The work also requires coordinated collaboration across procurement, development, production and ESG areas.

OUR GOAL FOR THE FUTURE

Maintaining the recycling rate of production waste (min. 95%), which can be considered a long-term goal (even beyond 2030)



⁹DRS: deposit and return system.

4. OUR SOCIAL RESPONSIBILITY

4.1 Promoting responsible alcohol consumption

Our principles, our impact

GRI 3-3, 2-23; 2-24 Zwack Unicum Plc. is committed to moderate and responsible alcohol consumption and considers this a matter of paramount importance. This encompasses numerous aspects, whether relating to marketing communications, sales or partner ethics. We have set out our commitment and expectations regarding this issue in our [Code of Ethics](#) and our [Partner Ethics Statement](#) (see *2.1 Our Core Values*).

Our marketing activities are based on the **Marketing Code**, which sets out the principles of responsible conduct. Due to the health and public safety risks associated with alcohol consumption, alcohol can contribute to recreation only in moderation. Rather than focusing on short-term profit targets, we believe in informed and responsible adult consumers, and we are committed to promoting responsible and moderate consumption. In addition to our own guidelines, the code is partly based on the common standards for responsible marketing developed by the European Forum for Responsible Drinking (EFRD), an industry organisation.

Besides the requirements of our Marketing Code, Zwack Unicum Plc. fully complies with the principles of the Hungarian Advertising Code (www.ort.hu/kodex) established by the Self-Regulatory Advertising Board (ÖRT), paying particular attention to the rules governing the advertising of alcoholic beverages.

Achievement of our goals in 2025/26

Objective	Achievement	Method of implementation
Continuing the development of a policy to promote responsible alcohol consumption and ensuring its representation across the entire value chain	→	The Responsible Alcohol Consumption Policy and the new Marketing Code are expected to come into force in autumn 2026; however, we have already incorporated the topic of responsible alcohol consumption into the revised Code of Ethics and the Partner Ethics Statement. Our training courses and programmes focus on our downstream value chain, the success of which forms part of management performance appraisal.
Updating and implementing the Marketing Code		
Developing and sharing dedicated information on sustainability (and, as part of this, responsible alcohol consumption) during training sessions and professional briefings held at Unicum House	✓	We are sharing more and more sustainability content at House of Unicum, which serves as a venue for civil society and sustainability-themed meetings.
Representative sociological research on the state of moderate alcohol consumption, conducted in collaboration with the Alcohol Industry Association, to lay the foundations for a campaign on responsible alcohol consumption	✓	At the beginning and end of the campaign, a sociological survey was conducted on a representative sample of 300 people; the Association will be able to use the findings to develop its future responsible drinking programmes and to help showcase the results of the campaigns.
Participation in the Hungarian Spirits Association and Product Council's 2025 campaign	✓	Zwack provides significant support for the Association's awareness-raising campaigns.

Rather than focusing on short-term profit targets, we believe in informed and responsible adult consumers, and we are committed to promoting responsible and moderate consumption

Organisational responsibility and reporting

GRI 2-12, 2-13 The Marketing Director is responsible for marketing communications related to responsible alcohol consumption, while the content of product labels is jointly the responsibility of the Marketing Director and their team, the packaging developers of the Innovation and Central Laboratory, and the Quality Management staff.

The Commercial and Export Director is responsible for ensuring that the principle of responsible alcohol consumption is implemented through sales. We participate in campaigns related to responsible alcohol consumption through the Hungarian Spirits Industry Association and Product Council.

Responsible marketing communication practices

GRI 417: 3-3, 416: 3-3 Our first and foremost task is to provide accurate information: we always ensure that consumers, customers and partners receive information that is factual, understandable and compliant with regulatory requirements. We do not present our products in a different light, nor do we attribute to them characteristics other than those that actually define them.

GRI 417-1, SASB CN0202-07 At the beginning of 2026, we fully reviewed, updated and expanded the use of our responsible drinking labels in order to convey our messages in this regard as effectively as possible.

We also emphasise the importance of responsible alcohol consumption on our products and across our various communication channels. With the renewal of the icons, we now convey clearer and more professionally accurate messages through a cleaner graphic design. We also highlight the importance of water consumption with a new pictogram, whilst the indicators for daily consumption have been removed from the website, as this varies by individual and may be zero.



SASB CN0202-04 Zwack Unicum Plc. recommends its products exclusively for adults aged 18 and over, and this is clearly indicated everywhere. We adhere to self-regulation standards in marketing communications that are stricter than those required by law, and we work closely with the Self-Regulatory Advertising Board (ÖRT) to ensure that these principles are upheld in practice, so that our marketing activities reach only adult consumers.

Alongside pictograms and other self-regulatory measures, the slogan “Zwack quality, but in moderation” aptly represents our views on responsible alcohol consumption. Zwack Unicum displays the link to the italmertek.hu website and the responsible alcohol consumption icons on its communication channels and outdoor advertising surfaces.



To protect minors, our advertisements feature only models and influencers who are visibly and over the age of 25. In our advertisements, we do not emphasise the alcohol content of our products, nor do we claim that drinks with a lower alcohol content are less harmful to health. We do not suggest that alcohol consumption enhances performance in any way. We pay particular attention to groups at increased health risk – such as pregnant women – and consistently emphasise that alcohol consumption is incompatible with driving and working, and that excessive consumption should be avoided.

We expressly avoid persuading consumers to buy our products; however, where possible – and this applies to most of the drinks we produce – we are happy to tell the story behind our products and explain their ingredients. A good example of this is Unicum Trezor XO, the 2025 limited edition of which sold out within minutes thanks to this approach.

In the interest of transparency, we have revised the label of Unicum Riserva: in future, we will omit the batch number, as this information does not provide any meaningful added value to consumers.

The zwackwebshop.hu, zwack.jegy.eu and unicumhaz.hu websites comply with European Accessibility Directive 2019/882, which covers the following: compatibility, clear language, font choice and formats accessible via multiple sensory channels.

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Responsible sales

GRI 416: 3-3 We have continued to review and reduce the alcohol content of our product portfolio. From the 2026/27 financial year, we have reduced the alcohol content of the Unicum brand’s flavoured products and Fütyülős products by 7% and 8% respectively. We are continuously exploring the possibility of launching reduced-alcohol and alcohol-free products. One result of this is the launch of the ready-to-drink Kalumba products in aluminium bottles in spring 2026. In addition, we continue to place particular emphasis on our long drink programme, under which we supply drinks to 450 hospitality venues during the summer season, whilst our winter long drink programme is available at 150 locations. In the future, we will place particular emphasis in our communications on the importance of adequate hydration and the role of water consumption alongside alcohol consumption. A further objective is to ensure that the role of civilised and responsible alcohol consumption is not only second nature to our employees, but that they also convey this principle to our partners.

With a few exceptions, our sales staff do not meet consumers directly, as we typically sell our products through retail and wholesale partners. One exception is tasting events held in hospitality venues, where both the number of events and the quantities tasted are decreasing. We offer adults a one-off opportunity to sample a particular flavour exclusively for new products, and only in minimal quantities (1-2 cl). The other exception is the Unicum House and webshop on Dandár Street in the 9th district, where our express aim is to strengthen our direct relationship with adult customers.

The Commercial and Export Directorate has drawn up a package of proposals for our hospitality partners. Promoting responsible consumption also depends on the appropriate attitude of hospitality venues. By 2030, we aim to share our proposals with 1,000 hospitality partners. We are convinced that supporting moderate and responsible consumption is beneficial for all stakeholders in the long term.

“Whether we speak of customers or end consumers, our commercial strategy is channel-specific and personalised. The company has accumulated significant expertise in herbal based and barrel aged drinks, which we can confidently build on.

By promoting quality, experience-based consumption, we aim to put our motto of responsible alcohol consumption into practice. This is why we create rituals – for example, in the case of Unicum Orange Bitter, which offers a different, longer lasting experience when served over one or two ice cubes with an orange slice. We believe in the role of education, yet we are aware that changing consumption habits takes time.”

Amanda Farkas
Commercial and Export Director



Campaigns promoting prevention

As an active member of the Hungarian Spirits Industry Association and Product Council (MSZSZT), we continued to support the organisation’s online campaign promoting responsible alcohol consumption in 2025.

The 2025 summer awareness campaign, with the message “Just one more, and the situation changes”, drew attention to the importance of moderate alcohol consumption among 18–49-year-olds.

The message was built on prevention and self-reflection, and throughout the campaign, creative content, educational posts and influencers’ personal stories appeared on social media (Facebook, Instagram, TikTok) and on the italmertek.hu website. The campaign featured Csingisz Dordzsceren, Henrik Huszár, Lala Lackner and Emma Nagy, who used their own examples to demonstrate how to enjoy shared moments responsibly and in moderation.

- Campaign reach and visibility:
- 1 million views on influencers’ posts
 - 1.5 million Facebook impressions
 - 845,000 Instagram impressions
 - 4.6 million media impressions

At the start and end of the campaign, the creators measured the impact using an online survey of a sample of 300 people. Those who encountered the campaign were three times more likely (70%) to reflect on their drinking habits than those who did not (22%). Openness

to change was also striking: 71% of those familiar with the campaign felt encouraged to change their drinking habits, compared with 32% of those who were not familiar with it.

In the 2025/26 financial year, our company continued to support the implementation of Diageo’s international DrinkIQ programme in Hungary. The contact details and awareness-raising icons for the DrinkIQ programme can be found on the Diageo brands we distribute. Raising awareness of responsible alcohol consumption within the organisation

Our mentoring programmes and professional training courses for our own employees include an introduction to the principles of responsible and moderate alcohol consumption and their practical implementation.

Our aim is for all our marketing staff to obtain the WSET Spirits Level 2 qualification – so that they can represent our company’s principles in the area of responsible alcohol consumption with sound professional knowledge.

We prohibit working under the influence of alcohol and any form of drink-driving. We pay particular attention to responsible alcohol consumption at our internal company events. In addition to promoting water consumption through various internal channels, we ensure the availability of water dispensers, facilities for drinking water and non-alcoholic beverages; at multi-day events, only non-alcoholic beverages may be consumed on the final day.



OUR GOALS FOR THE FUTURE

We support the revamp of the independent website italmertek.hu. The site’s professional content is valuable, but its structure and certain sections require updating. In the future, we would like to engage directly with our consumers – including on the topic of responsible alcohol consumption – using digital tools, whilst fully complying with the GDPR. We will use the slogan promoting responsible alcohol consumption even more widely, including on the updated price list supplements for our partners.

We will communicate the principles of responsible sales to 1,000 hospitality partners and engage with our partners on the topic of responsible alcohol consumption through as many channels as possible.

We will participate in the 2026 campaign of the Spirits Association and Product Council.

Our employees and our belief in high-quality professional work are among our core values.

4.2 Valuing our employees

Our principles, our impacts

GRI 401: 3-3 Our employees and our belief in high-quality professional work are among our core values. Our operations are defined by the openness, non-discriminatory corporate culture, integrity, respect for our employees, and the provision of a family-friendly and inclusive working environment, as set out in the [Code of Ethics](#) (see *2.1 Our Core Values*). Our managers follow the ‘open-door’ principle, meaning they are always available to staff and strive to understand their needs and innovative ideas.

In addition to the Code, the **Collective Agreement** also summarises the principles and practices relating to employees, which applies to all our staff, with the exception of those in managerial positions.

GRI 403: 3-3 Our company provides a healthy and safe working environment for all employees; we have a **Personal Insurance Policy** (which comes into effect on 1 April 2024 and is designed to give our employees a sense of security by providing financial assistance in the event of illness, accidents or death), as well as an **Occupational Health and Safety Policy** (hereinafter OHSP). The latter has been in force since 30 March 2012 and applies to all our employees, as well as to persons associated with the company but not in an employment relationship, if they are present, carrying out work or conducting inspections at a location falling within the territorial scope of the OHS. The personal scope also applies to those working remotely. (In this case, specific circumstances must be taken into account.) Compliance with the provisions of the OHSP is mandatory; any breach thereof may result in disciplinary action, depending on the severity and nature of the act or the event resulting from it. The publication, amendment and dissemination of the OHSP take place within the framework of the Quality Management System via the internal intranet.

Health and safety and fire safety are regulated in accordance with legal requirements, and mandatory risk assessments are carried out accordingly.

As a reliable employer, our company has a direct impact on the quality of life of our 259 employees and their families. Our aim is to provide our colleagues with a safe and inclusive working environment that goes beyond legal requirements in the areas of remuneration and occupational health and safety.

Achievement of our targets in 2025/26

GRI 401: 3-3

Target	Achievement	Method of implementation
Increasing employee satisfaction	➔	A satisfaction survey was not conducted in 2025/26, so the potential change cannot be substantiated by specific measurements. Measures aimed at increasing satisfaction: pay rises across the board, and in the case of factories, bringing wages up to the required level; launching the Zwack Academy; expanded health screening programmes for employees.
Building a more collaborative, dynamic workplace community based on existing values	✓	Establishing an influencer team to gather and share information; providing regular updates to employees (e.g. HR newsletter, CEO town hall); introducing a buddy system during the onboarding process.
Improving working conditions through refurbishments	—	In Kecskemét, there were plans to renovate the changing rooms and canteen. We assessed the options, and as there is currently no suitable space for this, the project did not go ahead. Modernisation of the Budapest office building: the plans have been finalised, but the work has been postponed.
Involving colleagues in the strategy-making process through workshops	✓	We actively involved various employee groups in the strategy-making process: managers from different specialist areas and corporate influencers alike took part, ensuring that the strategy is built on a wide range of internal experiences and feedback.

“There is a strong sense of determination and openness towards positive change throughout the organisation. At the same time, patience is required during such a major transformation, as results do not appear at the same pace at every level. There is excellent harmony within the new management team; although there are constructive debates, these are distinctly forward-looking and help foster a shared vision.

I believe we have made significant progress over the past year in strengthening internal communication and collaboration. Our biggest strategic HR task, however, was to modernise the performance appraisal system and extend it to the entire workforce.

The creation of our internal influencer team has also given new impetus to our efforts. The team generates valuable feedback and suggestions that continuously form the development of our HR strategy and projects. Thanks to this, we are better able to respond to employees’ needs, which strengthens engagement and – we hope – commitment as well. And to demonstrate just how serious we are about improving collaboration within the company: we have launched a buddy system, designed to support our colleagues’ integration and familiarisation with the company culture right from the moment they join. The initiative has been very well received.

We also received important feedback regarding the office refurbishment: our staff consider it more important to preserve the traditional, family-like environment than to adopt a completely modern approach. The plans are in place, but we are postponing implementation to a later date, taking into account sustainability and cost-effectiveness considerations.”

Orsolya Virágh
Human Resources Director



Organisational responsibility and reporting

GRI 2-12, 2-13, 401: 3-3 The HR Director is responsible for HR matters, whilst the area of occupational health and safety falls within the joint remit of the HR Director and the Health and Safety Manager. The Board of Directors is informed about human resources activities through an annual oral report.

Employment characteristics, key results

GRI 2-7, 2-8, 2-30 The number of employees at Zwack Unicum Plc. has remained stable for years, hovering around 250. In the 2025/26 financial year, our team grew by four people.

Full-time employment remains the norm at our company, accounting for 95% of the workforce in the reporting year. Part-time employees are predominantly women, accounting for 5% of the workforce, whilst 99% of employees were employed on permanent contracts.

We also employ a small number of seasonal workers during the summer season, typically on the shores of Lake Balaton. At the Visitor Centre, we regularly employ students through a student cooperative; their tasks typically involve guiding individual and group visitors.



Characteristics of employees by gender (persons)			
	2023/24		
	Men	Women	Total
Full-time workers	138	107	245
Part-time workers	0	10	10
Total number of employees	138	117	255
Employees on fixed-term contracts	2	2	4
Employees on permanent contracts	136	115	251
Number and proportion of employees covered by a collective agreement	255 (100%)		

Characteristics of employees by gender (persons)			
	2024/25		
	Men	Women	Total
Full-time workers	141	104	245
Part-time workers	0	10	10
Total number of employees	141	114	255
Employees on fixed-term contracts	1	1	2
Employees on permanent contracts	140	113	253
Number and proportion of employees covered by a collective agreement	255 (100%)		

Characteristics of employees by gender (31 March 2026, persons)			
	2025/26		
	Men	Women	Total
Full-time workers	142	104	246
Part-time workers	0	13	13
Total number of employees	142	117	259
Employees on fixed-term contracts	0	2	2
Employees on permanent contracts	142	115	257
Number and proportion of employees covered by a collective agreement	257 (99%)		

Characteristics of employees by site (31 March 2026, persons)			
	Budapest	Dunaharaszti	Kecskemét
Full-time employees	149	67	30
Part-time employees	11	1	1
Total employees	160	68	31
Employees on fixed-term contracts	2	0	0
Employees on permanent contracts	158	68	31

Staff turnover and new employees

GRI 401-1 One of our key objectives is to keep staff turnover below 15%, and we are proud to have successfully achieved this in the 2025/26 financial year, with the turnover rate decreasing compared to the previous financial year. Our company's aim remains to maintain our competitiveness in the labour market.

To support new recruits and help them settle in more quickly, we introduced a **buddy system** as part of the onboarding process, in which a new employee is supported by a colleague already working at the company. By the end of the financial year, there were a total of 14 buddy pairs, and the programme was well received by both new employees and colleagues taking on the buddy role. We made a conscious effort to pair colleagues working in different areas, thereby strengthening connections and collaboration within the organisation. The buddies were given a detailed guide on how to support new recruits, what areas they should definitely help with, and how to make the initial period easier.

NUMBER (PERSONS) AND PERCENTAGE* (%) OF EMPLOYEES WHO LEFT THE COMPANY						
	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
By site						
Budapest	18	29	21	11.6%	18.4%	13.1%
Dunaharaszti	5	4	6	7.1%	5.9%	8.8%
Kecskemét	2	2	1	6.7%	6.9%	3.2%
By gender						
Women	13	19	14	11.1%	16.6%	12.0%
Men	12	16	14	8.7%	11.3%	9.9%
By age group						
Under 30	13	13	10	32.5%	32.5%	45.5%
Aged 30–49	9	14	11	7.6%	12.8%	9.6%
Over 50	3	8	7	3.1%	7.5%	5.7%
Total	25	35	28	9.8%	13.7%	10.8%

*: relative to the headcount in the given sub-category

NUMBER OF EMPLOYEES HIRED (PERSONS) AND PERCENTAGE* (%)						
	2023/24	2024/25	2025/26	2023/24	2024/25	2025/26
By site						
Budapest	17	32	18	10.9%	20.3%	11.2%
Dunaharaszti	5	9	6	7.1%	13.2%	8.8%
Kecskemét	2	2	2	6.7%	6.9%	6.5%
By gender						
Women	10	17	13	8.5%	14.9%	11.1%
Men	14	26	13	10.1%	18.4%	9.2%
By age group						
Under 30	15	21	7	37.5%	55%	31.8%
Aged 30–49	7	21	13	5.9%	19.3%	11.3%
Over 50	2	1	6	2.1%	0.9%	4.9%
Total	24	43	26	9.4%	16.9%	10.0%

*: relative to the headcount in the given sub-category

Remuneration and performance assessment

GRI 3-3, 2-19 Our remuneration policy and the process for determining remuneration have not changed compared to previous years; the focus remains on basic pay rather than other forms of remuneration.

In 2025, we implemented a wage catch-up scheme in our factories: based on the results of a benchmark study, employees earning below the regional average received an exceptional pay rise during the year. We continued to use a banded system for general wage increases.

GRI 2-20 Part of executive remuneration – the bonus – is linked to the achievement of pre-defined targets. Performance appraisals are conducted on a monthly, quarterly and annual basis, depending on the role. The basic salary accounts for at least 70% of total monetary remuneration. Our company applies a traditional remuneration model for members of the Board of Directors and other senior staff, as well as the previously introduced share-based incentive scheme.

GRI 2-21 The annual remuneration ratio in 2025/26 – the remuneration of the highest-paid individual compared to the median employee remuneration – was 24.31. Compared to the previous year, the median value increased to a greater extent than the remuneration of the highest-paid individual; the ratio of the increase in the highest-paid individual's remuneration to the increase in the median remuneration was 0.75.¹⁰

Managers and some white-collar staff undergo regular performance reviews at our company – we worked on extending this scheme during the 2025/26 financial year. As a result, from 1 April 2026, we will provide performance reviews for all employees. Thanks to this, for the first time in the company's history, manual workers will also receive managerial feedback on their work and performance.



¹⁰ Annual remuneration ratio: the total annual remuneration of the highest-paid employee divided by the median total annual remuneration of the entire workforce. When determining the median, the highest-paid individual is not taken into account; the remuneration refers to total annual remuneration.
Annual remuneration ratio change: The percentage increase in the highest-paid individual's total annual remuneration divided by the percentage increase in the median total annual remuneration of the workforce.

“Several factors motivated the extension of performance appraisals at our company: one is that our colleagues would like to receive more feedback on their work, highlighting their strengths and identifying their areas for development alike. Another is senior management's commitment to operating as a role model company, which includes building a modern corporate culture.

The planning process began at the start of the 2025/26 financial year. As a first step, with the help of the influencer team and the trade union, we gathered information on the kind of feedback our employees would like to receive regarding their work. In parallel, we conducted benchmark research to see what methods and technical tools other large companies in the labour market use to measure performance. Experts from the HR department collated internal requirements and external input, and from this combination we created our own performance appraisal process, which was approved by the company's management.

Colleagues responded very positively to the introduction of the system and the associated training. After each training session, we asked for feedback on the effectiveness of the training and on further topics; the lesson is that we still need to learn the new assessment method and process together, but overall, they are approaching the development with enthusiasm and curiosity.”

Adrienn Szikora
HR Project Manager



GRI 404-3

Number of employees receiving performance appraisals and career development reviews (persons) 2025/26				
	Men		Women	
	persons	proportion	number	proportion
Senior management	3	100%	3	100%
Middle management	18	95%	13	100%
White-collar staff	23	45%	33	36%
Manual workers	0	0%	0	0%
Total	44	31%	49	42%

Training of our staff

GRI 404-2 Our organisation is committed to supporting the personal and professional development of our employees in all areas that contribute to the company's value creation. We provide the appropriate conditions for training, including dedicated working time and the necessary tools. In this financial year, the focus at management level has been on training related to cultural change, with development supported by coaching and workshops.

Training is delivered according to an annual training plan, which is designed with individual needs in mind. Our staff received a total of 5,942 hours of training in the 2025/26 financial year; the number of training hours per person is shown in the table below. In the future, we aim to develop even more educational materials and deliver training using AI solutions.

GRI 404-1

Average number of training hours per person per year						
	2023/24		2024/25		2025/26	
	Men	Women	Men	Women	Men	Women
Senior management	13.3	120.0	8.0	84.0	38.0	64.0
Middle management	52.9	62.2	46.1	70.2	30.1	39.9
Intellectual	21.4	20.8	42.7	29.3	15.9	25.8
Physical	9.9	27.5	10.8	14.0	18.2	16.9
On average	20.13	26.7	26.9	32.2	19.4	27.7

Zwack Academy

In the 2025/26 financial year, our company launched the Zwack Academy I. programme for colleagues working in our factories, on a voluntary basis, running from September to March. The aim of the programme is to expand professional knowledge, shape attitudes and actively involve employees.

In the first part of the programme, participants tackled topics such as sustainability, reducing food waste and consumer protection through practical tasks. The annual hygiene and ESG training for factory workers was also carried out as part of the programme. We assessed the knowledge gained through a series of tests; the top five participants received cash prizes, whilst the other participants were rewarded with POS gifts. The awards ceremony took place in a formal setting, in the presence of the CEO and the HR Director.

“Participants in the programme gave positive feedback, and many indicated that they would be happy to take part in similar initiatives in the future. Building on this experience, our company will launch the Zwack Academy for knowledge workers in the 2026/27 financial year. The programme will consist of three semesters, the themes of which will be developed based on a preliminary needs assessment and feedback from the influencer team.”

Vivien Sipos-Szabó
organiser of the Academy



The programme for the spring semester of 2026 includes a non-violent communication workshop, as well as a product knowledge and tasting programme, complemented by a factory visit.

Further experience-based and development-oriented programmes will be implemented throughout the year, whilst educational infographics will be displayed in communal spaces all year round. Although the programme has only just begun, there has already been significant interest in the first lectures, and we have received a great deal of positive feedback from staff.

Support for parents

GRI 401-3 We support new mothers returning to work. As many changes can occur within the company during parental leave, the onboarding process facilitates a gradual reintegration and allows sufficient time to acquire new knowledge and adapt to the work schedule.

For employees returning from extended parental leave, we also offer part-time options, which can be flexibly adjusted over the years to suit their family circumstances.

Those returning from long-term parental leave									
	2023/24			2024/25			2025/26		
	Men	Women	Total	Men	Women	Total	Men	Women	Total
Employees returning from parental leave	0	4	4	0	4	4	0	1	1
Employees not returning from parental leave	0	1	1	0	1	1	0	0	0
Employees still employed 12 months after their return to work in the previous year	0	1	1	0	2	2	0	3	3
Return rate	-	80%	80%	-	80%	80%	-	100%	100%
Retention rate	-	100%	100%	-	50%	50%	-	75%	75%

Many parents of young children work at our company, so in collaboration with the Molnár Ferenc Primary School in the 9th district, we have been organising a summer camp for our employees’ children and grandchildren for several years.

Relationships between staff and management, internal communication

We have taken several steps this year to improve communication and ensure smooth cooperation between management and staff. We publish a monthly HR newsletter, send out an introductory message on the day new staff join, and a great deal of information is shared and circulates within the company via the influencer team. We also organise a CEO town hall meeting twice a year to keep colleagues widely informed. The Zwapp internal communication app also helps to ensure the efficient flow of information within the company.

In the 2025/26 financial year, we defined the company’s five-year strategic plan (“Strategic Goals 2030”). We actively involved our employees in the process: managers from various functional areas and key influencers participated in the collaborative discussions, ensuring that the strategy is built on a broad range of internal expertise and feedback.

One of our main aspirations is for the company to serve as a benchmark in the market; to this end, we have identified several projects. Key objectives include strengthening cooperation among employees, modernising the employee satisfaction measurement system, and reviewing the end-of-year bonus scheme. The related projects were launched on 1 September 2025.

We have revamped the ‘Best of Zwack (CEO) Award’ scheme by introducing new categories and mechanisms. In future, four employees will receive the People’s Choice Award, and we will also present awards in categories such as Innovator of the Year, Professional Excellence of the Year, Administrative Support Staff Member of the Year/



Everyday Hero, Manager of the Year, Team Player of the Year, and Discovery of the Year. We have combined the Team Player of the Year and Most Helpful Employee categories in terms of content.

The award process – except for the People’s Choice Award category – is based on the practice of previous years. Directors collect nominations and the accompanying justifications from regional managers, then formulate their proposals within their own areas. The final decision is made by the management meeting by consensus, determining the award winners for the given year and the awards to be presented.

For the People’s Choice Award category, employees may nominate colleagues with a brief justification; the four People’s Choice Award winners for the year are then decided by a vote among the colleagues who received the most nominations.

GRI 2-30 We maintain a long-term relationship with the trade union based on constructive, partnership-based cooperation. Formal consultations take place quarterly, although meetings are held more frequently if necessary. The main topics of discussion are typically financial matters, although catering and leisure programmes were also on the agenda this year.

We prepare a regular quarterly report for the Works Council. In accordance with the Labour Code, the employer seeks the opinion of the Works Council before introducing any measure or regulation affecting a significant group of employees.



Influencer team

The influencer team plays an important role in the operations of Zwack Unicum Plc., functioning as a diverse community of colleagues. The team members are opinion leaders who actively represent the employees’ perspective, whilst supporting management with their ideas and suggestions. In addition, their role is to ensure a faster and more efficient flow of information between the various levels of the organisation.

By establishing the influencer team, our aim was to redefine the family business culture, create a more open corporate environment, and accelerate change. The initiative also supports the development of a new way of working and behaving that strengthens collaboration and collective thinking within the company. The first year of the influencer programme has concluded, followed by a questionnaire-based evaluation: both employees and influencer colleagues took part in the feedback process. From the next financial year, around half of the team members will be replaced.

Experiences of influencer colleagues:
“I was motivated by the complexity of the tasks and the fact that something new was beginning in the life of the company; I wanted to be part of that. Furthermore, I was encouraged to take on this role by the opportunity to represent and communicate the opinions and ideas of my immediate colleagues to management.”

“I was keen to take on this new role, as it meant I could play an active part in shaping a new era in the company’s history. It was a very inspiring opportunity.”



Corporate social responsibility, support for local communities

In the spirit of social responsibility and environmental awareness, our company regularly organises various awareness-raising and community programmes. During the Advent period, we had several opportunities to jointly support organisations and foundations through which our donations truly reached those who needed them most.

Thanks to the support of our colleagues, the **Horizont Foundation** was able to run the “Christmas for 100 Children” programme: by doubling the donations collected at the bake sale, we contributed nearly 465,000 forints to make the festive season brighter for many children. In addition, we supported the Christmas celebrations of disadvantaged children in Ormosháza and Szendrő, a project backed by the **“Tanulj Tesó” Foundation**.

For Christmas, we made gift bags for our staff from our own unused banners, thereby symbolising our company’s commitment to the importance of recycling and reducing waste. The bags were made by **Máltai Manufaktúra**, which, through this work, provides employment opportunities for women in Tiszabura.

Our company contributes to the development of local communities and the achievement of their goals by providing support and encouraging initiatives that align with our values.



MAIN ORGANISATIONS AND EVENTS RECEIVING SUPPORT IN 2025/26	
Health	Guardians Foundation Medicopter Foundation National Ambulance Service Foundation
Education	Molnár Ferenc Primary School Foundation for Vocational Training in Commerce, Hospitality and Tourism – BSZC József Zwack Technical College and Vocational School Bercsényi Foundation for Food Industry and Environmental Education
Social Assistance – Equal Opportunities	Magic Lamp Foundation Horizont Social Foundation Igazgyöngy Foundation Maltese Manufactory Non-profit Ltd. Tanulj Tesó Foundation
Sustainability	10 Million Trees Foundation
Industry collaboration	Hungarian Spirits Industry Association
Local authority support	Local Council of Ferencváros, District IX, Budapest

Occupational health and safety

GRI 403: 3-3 Our occupational health and safety practices exceed legal requirements in several areas. For all factory roles, we continue to make employment conditional upon an annual medical fitness examination.

We support the sense of security of our employees and their families, which includes group life, accident and health insurance. Occupational health services are provided to us by an external partner.

GRI 403-3, 403-6 As part of our health programme, we provide various screening tests free of charge to our employees and actively support the maintenance of their health. Based on employee feedback, we have expanded the range of services this year. We always tailor the programme to the specific characteristics of the site in question – whether an office or a manufacturing unit. During the period under review, our employees were able to participate in up to four screening tests per person, and we aim to maintain this in the future.

As part of the screening programme:

- ✓ 180 people underwent laboratory tests,
- ✓ 136 people underwent cardiological screening,
- ✓ 85 people underwent an eye examination,
- ✓ 125 people underwent melanoma screening,
- ✓ 8 people underwent ultrasound examinations (in Kecskemét)

GRI 403: 3-3, 403-2, 403-4, 403-5 We view the occupational health and safety process as part of our integrated management system; its framework is provided by Zwack Unicum Plc.’s occupational safety and health regulations, which are not externally certified.



The identification and assessment of occupational safety risks, as well as the investigation of any incidents, take place regularly within a regulated framework. Risk assessment covers all sites and job roles, and an action plan is drawn up based on the results. We actively involve our staff in creating a safe working environment, developing policies and identifying risks. We provide the necessary workwear and personal protective equipment for all colleagues.

We provide our colleagues with regular training (occupational health and safety, fire safety, environmental protection, etc.), which is conducted in accordance with the relevant legal requirements and covers both general knowledge and specific knowledge relating to workplace hazards. In factories, this takes place in person, whilst for office staff, training is delivered via e-learning.

Our employees can report hazardous situations or risks to their immediate supervisor or the health and safety representative, and we investigate and document every such case. It is our fundamental principle that every employee has the right to refuse to carry out work if it involves an immediate risk of accident, and they shall not suffer any disadvantage or reprisal as a result. No such cases have occurred at our company to date.

GRI 403-9 Thanks to our prudent operations and the disciplined and safety-conscious attitude of our staff, workplace accidents are rare at our company. In the 2025/26 financial year, there was one reportable work-related accident. The accident rate, calculated per 1 million hours worked, was 2.2; the number of hours worked reached 454,467. No serious injuries have occurred at our company for several years, and our regular risk assessments have not identified any factors that would increase the risk of such an incident.

We regularly organise first aid training courses, and the names of qualified colleagues are displayed in a clearly visible location in the corridors of the production areas. 7.3% of our employees are qualified in first aid. In the event of an emergency, automated external defibrillators (AEDs) are available at the reception of our office building and in our plants.

OUR GOALS FOR THE FUTURE

- Complete overhaul and implementation of the onboarding system
- Implementation of the updated satisfaction survey
- Promotion and implementation of volunteer programmes



Senior management assesses sustainability performance on a regular, half-yearly basis, gaining a comprehensive overview of the key indicators and their progress

5. CORPORATE GOVERNANCE AND STAKEHOLDERS

5.1 Organisational structure

GRI 2-9 The structure of Zwack Unicum Plc.'s ownership and senior management bodies have remained stable and unchanged in recent years. The company's operations are supported by a transparent organisational structure with clearly defined responsibilities and decision making authorities.

In line with legal requirements, the company's governing bodies are as follows:

- the General Meeting,
- the Supervisory Board,
- the Audit Committee,
- the Board of Directors, and
- the management (Chief Executive Officer and directors).

A detailed description of the functioning of these bodies can be found on the company's website (www.zwackunicum.hu). An assessment of the work of the Board of Directors, the Supervisory Board and management, as well as of individual members, is contained in the document entitled '[Report on Corporate Governance Practices](#)', available on the company's website.

GRI 2-16 Communication between management, the Board of Directors and the Supervisory Board take place through regular forums:

- Board meetings (seven times a year),
- Supervisory Board meetings (three times a year),
- Audit Committee meetings (three times a year), and
- at the General Meeting.

These forums also provide an opportunity to discuss any critical comments regarding operations; no such issues arose during the 2025/26 financial year.

GRI 2-15 Our company fully complies with the legal requirements regarding conflicts of interest. The principles aimed at preventing conflicts of interest are also set out in our [Code of Ethics](#), and the subject is further covered by a separate internal regulation (Instruction No. 13/2006). The professional CVs of members of the governing bodies, information regarding their other positions and

independence, as well as details of transactions with related parties, are publicly available on our website.

GRI 2-19, 2-20 Information on the remuneration of the governing bodies and directors is provided in the [Remuneration Policy](#) and the [Remuneration Guidelines](#) (under the 'For Investors - Corporate Governance Principles' menu item on our website). Resolutions of the General Meeting relating to remuneration are also available on the website ([Investors - General Meetings](#)).

GRI 2-10, 2-17 The proportion of Hungarian nationals in the company's management remains at 100%. The members have diverse professional backgrounds and experience, which supports a comprehensive approach to sustainability. The nomination and election of members of the governing bodies are conducted in accordance with the rules of procedure of the Board of Directors and the Supervisory Board. Members continuously develop their knowledge in the field of sustainable development through self-training. In the 2025/26 financial year, ESG training for managers was delivered in the form of workshops and e-learning.

GRI 2-12, 2-18 The company's highest governing bodies play a key role in establishing and overseeing processes aimed at identifying and managing the organisation's economic, environmental and social impacts. Their responsibilities include defining, approving and monitoring sustainability-related objectives, values, strategies and policies, as well as ensuring that these are integrated into the company's operations and decision-making processes.

Senior management assesses sustainability performance on a regular, half-yearly basis, gaining a comprehensive overview of the key indicators and their progress. As part of its due diligence processes, the company continuously strives to identify relevant impacts, risks and opportunities, and to define measures to address them.

The highest governing bodies maintain indirect contact with the main stakeholder groups (see further details in the chapter '[Stakeholders at 5.2](#)'), taking their feedback and expectations into account when making strategic decisions. Stakeholder dialogue takes place through various channels and contributes to the more accurate identification of impacts and the development of well-founded responses.

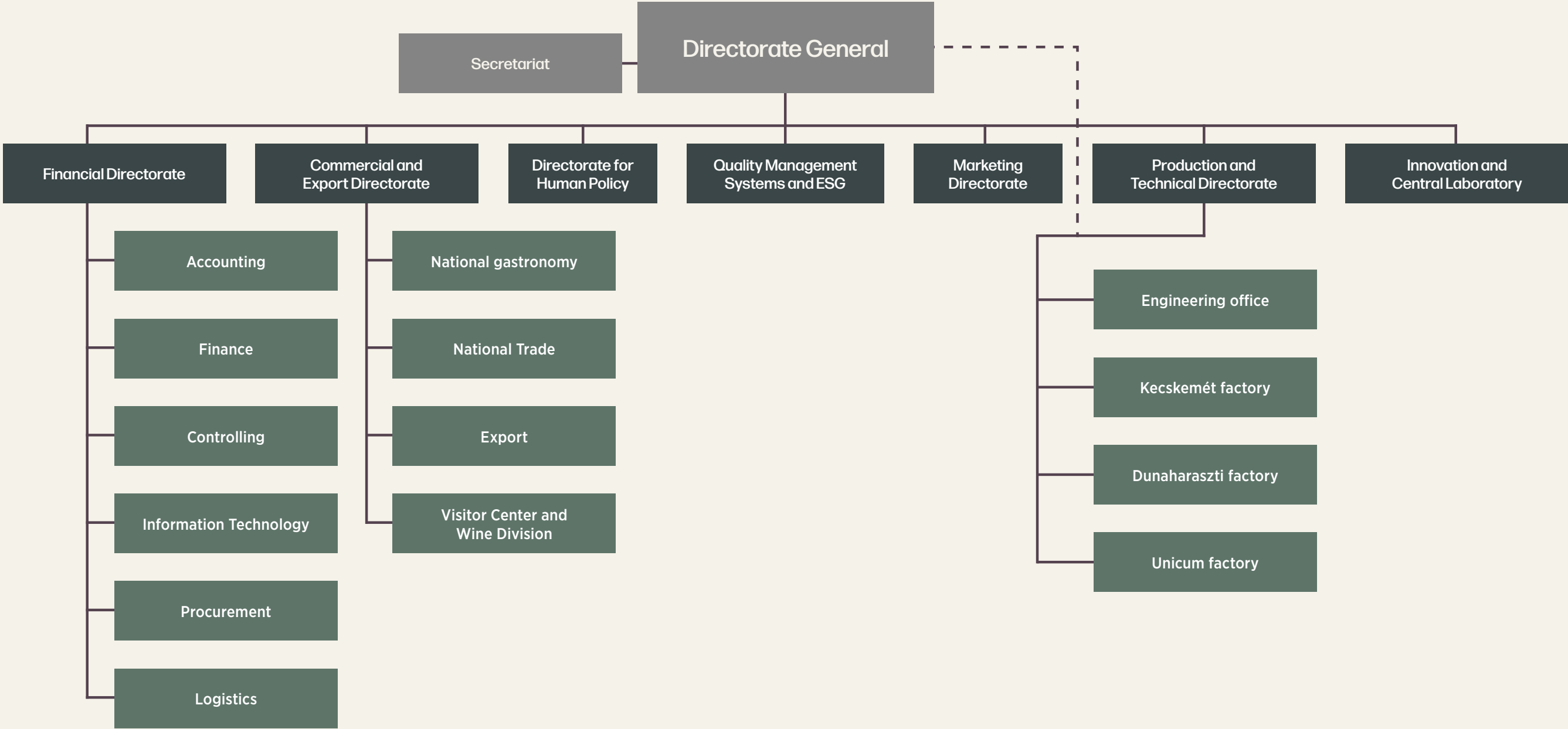
The Supervisory Board and the Board of Directors still do not assess their own performance in terms of monitoring sustainability impacts. However, from the 2026/27 financial year onwards, specific ESG KPIs will be integrated into the management performance evaluation system, strengthening the role of sustainability considerations in operations.

An assessment of external and internal risk factors affecting the company's operations is carried out annually at senior management level. In exceptional circumstances - such as geopolitical conflicts or pandemic events - we specifically examine the impacts of newly emerging risks and determine the measures necessary for their prevention and management. Decisions on risk management measures are always taken by senior management, and the Board of Directors is required to report to the Audit Committee.

The organisational structure of Zwack Unicum Plc. continues to reflect its core activities, with marketing and commerce playing a central role. Marketing activities are organised by brands and product categories, whilst sales activities are structured by customer groups.

GRI 2-13 The management of production units and technical areas is overseen and coordinated by the Director of Production and Engineering.

The organizational chart of Zwack Unicum Plc.



5.2 Stakeholders

GRI 2-6, 2-29 Zwack Unicum Plc. has a wide range of stakeholders, and taking their expectations into account and managing them plays a key role in the operation of our organisation. We regularly identify and assess these expectations at management level through effective, collaborative communication with our stakeholders, thereby ensuring that our activities are in line with their needs.

Within the framework of our integrated management system, we have clearly identified the key processes that directly influence the quality and reliability of our products and services, as well as stakeholder satisfaction. We have assigned clearly defined responsibilities and authorities to these processes, thereby promoting transparent, efficient and accountable operations, the structure of which is presented in our summary table at.

- We identify stakeholders using a comprehensive approach that covers our activities, our process system, and our actual and potential impacts. With the help of this complex assessment, we determine the parties affected by our operations and those who can influence the functioning of our organisation.
- Among the identified stakeholder expectations, we pay particular attention to those that are consistent with the principles of business ethics and which we treat as part of our corporate responsibility – effectively as a compliance obligation.
- We regularly review the range of stakeholders and their associated expectations on an annual basis, and update them as necessary, in line with the changing environmental, social and economic landscape.
- ESG considerations are becoming increasingly prominent and specific in relation to stakeholders, which is why their integration is of paramount importance at a strategic level within our company.

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
Owners	Peter Zwack & Consorten HG – 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 FS (food safety) risk managed operations Continuous improvement in energy management performance EglR (energy management information system) risk managed operation
Customers	All costumers Retail customers Wholesalers, gastronomy partners In case of export one distribution partner per country	Emergence of sustainability considerations Contractual requirements - Marketing and cooperation for sales promotion Influencing consumer habits in order to encourag proper service and diverse consumption – beverages with less alcohol content Product information Handling of comments and complaints Product recall (follow-up tests	Completing surveys, publishing the sustainability report on the website, ESG strategy 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	ESG criteria raised by the buyer and interpreted as compliance requirements. 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

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
Consumers	Consumers of our products, participants of our market activities	Emergence of sustainability considerations Contractual requirements - Marketing and cooperation for sales promotion Influencing consumer habits in order to encourag proper service and diverse consumption – beverages with less alcohol content Product information Handling of comments and complaints Product recall (follow-up tests 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	Understanding and raising awareness of the company’s strategy and values, integrated policy, raising awareness of objectives, social responsibility activities Information flow, communication about major events, changes, achievements Suggestions for continuous improvement, problem solving	Employee satisfaction survey, Code of Ethics Intranet, ZWAPP and electronic mail system, meeting system, HR newsletter, internal employee influencer team Managers are available through an “Open Doors Policy” or “Welcome Hours” Common company events, holidays	Proper flow of information Performance-related pay, remuneration Safe work environment Education, training and development programs Taking into account comments from councils representing the employees

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
Employees	Employees of our Company and the trade union representing them	Quality, environmental, energy - and food safety awareness Responsibilities and powers laid down in regulations Operational risks, their management, the obligation to comply with stakeholders The impact of the activity on quality, human health and the environment; environmental, energy and occupational safety performance Emergency procedures Occupational health and safety issues; health and safety protection and environmental risks of work Collective agreement and topics covered by it Description and operation of the system of social and funeral allowances	Works Council announcements - participation in extended monthly management meetings and quarterly written information on company affairs Cooperation with the local branch of the Food Workers' Union Education, training programs, volunteering Regulations, job descriptions Sustainability report Joint risk assessment Management review Participation in risk assessment visits	Proper flow of information Performance-related pay, remuneration Safe work environment Education, training and development programs Taking into account comments from councils representing the employees Food safety and EglR related training, Knowledge of the food safety system and person-related responsibilities (hygiene, emergency management) Knowledge of the continuous improvement of EglR
Suppliers	Suppliers of our company	Flexible, open, fair, effective cooperation Performance feedback Involvement in innovation activity Getting to know the values and commitment of the Company and making them known by others	Contract - based on our quality, food and energy safety and environmental protection principles Partner Ethics Statement Promoting the Code of Conduct Evaluation of suppliers, audits	Fair partnership Fulfillment of additional commitments included in agreements Safe materials, communicating appropriate information about the products

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
Suppliers	Suppliers of our company	In outsourced processes, the clear presentation of requirements and the provision of supervisory activities Product recall, follow-up Food safety related information for products and services Implementing ESG criteria in the supply chain	Cooperation with fruit suppliers in the frames of the fruit qualification system Specifications Acceptance inspection, technical inspection, supplier evaluation, audits Negotiations, consultations Agreements and questionnaires	Operation of a tracking system, smooth product recall Minimizing the risk of counterfeiting and fraud; reliability Enforcing customer and regulatory ESG requirements throughout the supply chain.
Competitors	Competitors of our company	Exchange of expertise and efficient promotion of our interests - while respecting the principles of competition law Leading by example in responsible operations and quality beverage production	Cooperation with professional organizations, like for example the Hungarian Spirit Association, the Advertising Self-Regulatory Board (ÖRT) and the Branded Goods Association Continuous monitoring of market processes and events	Compliance with business ethics Compliance with competition law requirements
Social, local communities	Municipalities Membership in the European Integration and Business Development Association of Ferencváros	Commitment to the company's values, presentation of its environmental and energy performance, and social responsibility activities 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 Information on observations received Information on products to supports conscious consumer behavior	Sustainability report 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 Support of programs, events Support of local cultural institutions, sport clubs	Supporting local communities, good citizenship Conscious search for cooperation opportunities in climate strategy planning within the district Compliance with municipal regulations In case of product support, product safety is essential

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
Civil organizations	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) Supported organizations	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 Information required for company advocacy Commitment to company values, activities for social responsibility	Active memberships and participation on conferences Occasional / regular personal and written contact Providing supports and sponsorships in accordance with the values and sponsorship guidelines of the Company Our company became a member of the Hungarian association of the World Business Council for Sustainable Development (BCSDH)	We are open for communication Maintaining continuity of support Conscious customer groups, adequate information about products, transparency in terms of food safety
State, governmental organizations	National Tax and excise authority National Food Chain Safety Office National Trade and Consumer Protection Authority National Chamber of Agriculture Hungarian Food Book and Spirits Committee National Authorities for Environment and Nature Protection National Authority for Climate Change Waste Management	Our company strives to develop a fair and cooperative relationship with the authorities, and our operations are based on ensuring compliance with legal requirements The work of authorities is supported by professional comments on the drafts of legal regulations Legal compliance	By fulfilling legal obligations: ▪ mutual data and information supply ▪ permission requests ▪ decisions ▪ official inspections ▪ providing documents/data in connection with inspections Conferences, information events	Compliance with legal and other requirements

STAKEHOLDER GROUP	MAIN STAKEHOLDERS	ABOUT THE DIALOGUE	METHOD OF INVOLVEMENT	DUTY OF COMPLIANCE TOWARDS THE INTERESTED PARTY
State, governmental organizations	Directorate of the National Authority for Environment and Nature Protection	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).	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.	Active, information-sharing cooperation on ÉBIR issues, payment of fees
	National Authority for Labor and Occupational Safety			
	National Authority for Catastrophy Management			
	MOHU (MOL Waste Management Ltd)	National standardisation of waste management, development of concessions	Regular and occasional data provision, Payment of fees	
	MEKH (Hungarian Energy and Public Utility Regulatory Office)	ESG Report	Preparing an ESG Report	
	SZTFH (Supervisory Authority for Regulated Activities)	Sustainability Report	Provide ESG information on the website and in the sustainability report	
	Budapest Stock Exchange			
ÉBCS/EMCS*	members of ÉBCS (Food Safety Group)	Review of issues related to food safety and energy management as defined in internal regulations	Information on performance trends, changes, compliance obligations, emergencies, incidents, risks, non-compliances and planned events.	Availability of information needed for decision-making
	members of EMCS (Energy Management and Control Working Group)			
Experts	Energy specialist	Performing tasks laid down by law	Ongoing data provision by contract. Member of EMCS. Issuance of ad hoc tasks	Provision of information necessary to carry out the activity
	Consumer Friend	Preparing monthly and yearly reports	Ensuring the conditions specified in the legislation regarding the General Terms and Conditions.	Compliance with legislation
	Cekon	Declarations and notifications to the authorities		Compliance with Standards
	ADR expert	Expert activity	Maintenance of management systems; participation in workgroups	ADR compliance
				ADR Certification

*EMCS: Energy Management Working Group, ÉBCS: Food Safety Working Group
ÉBIR: Food Safety Management System, EglR: Environmental Management System

5.3 Responsible procurement

Our principles and impacts

GRI 204: 3-3, 301: 3-3 Zwack Unicum Plc. consciously builds partnership-based, long-term and balanced business relationships with its suppliers and – in accordance with the provisions of the [Code of Ethics](#) – conducts its collaborations by ensuring fair terms and conditions in line with the principles of business ethics. Our Partner Ethics Statement (see *2.1 Our Core Values*) stipulates that high-quality, punctual delivery, as well as a focus on sustainability and the principles of the circular economy, are primary considerations in our procurement processes. Furthermore, it is a key objective of ours to work with domestic partners or those located close to our sites wherever possible.

Procurement is also governed by the annual production plan, full compliance with current international standards, regulations and food safety considerations, as well as the principles of the company's [Integrated Policy](#) (see *2.1 Our Core Values*).

Procurement processes are also covered by internal regulations, which are available to all employees on the intranet.

Achievement of our targets in 2025/26

GRI 204: 3-3; 301: 3-3

Target	Implementation	Method of achievement
Supporting new product devel-opments in 2025	✓	Several product development projects were carried out during this financial year, and we consistently took ESG considerations into account in these cases as well.
Completion of the ESG supplier questionnaire with selected sup-pliers	✓	Following the pre-screening, 10 supplier questionnaires were sent out.
Maintaining the level that at least 95% of purchases, in terms of pro-curement value, come from with-in 1,000 km	✓	More than 95% of procurement value came from within 1,000 km.

Organisational responsibility and reporting

GRI 2-12, 2-13, 301: 3-3 As in previous years, procurement processes operate partly centrally and partly in a decentralised manner, depending on the nature of the product or service. Central procurement covers, amongst other things, raw and packaging materials, marketing tools and production consumables. The procurement of technical materials, machinery, equipment and their spare parts, as well as other technical products, is the responsibility of the Production and Technical Directorate. The procurement of technological consumables and hygiene supplies falls within the remit of the factories. The ordering of various services is the responsibility of the relevant specialist departments, depending on the technical content.

The sourcing of fruit and herbs is of strategic importance to Unicum's secret recipe and the quality of our products, and requires specialist expertise. For this reason, the procurement of herbs falls within the remit of Sándor Zwack and the herbal experts, whilst the manager of the Kecskemét factory is responsible for fruit procurement.

Procurement of raw materials and packaging materials

In 2025/26, Zwack Unicum Plc. used 6% less material than in the previous financial year.

Quantity of materials used (tonnes)	2023/24	2024/25	2025/26
Raw materials (renewable)	5 172	5 379^a	4 952
of which: fine alcohol	2 735	2 955	2 822
of which: herbs	143	157	146
of which: fruit	442	483	140
Packaging materials	5 764	5 935	5 657
Renewable materials (e.g. paper) (renewable)	2 978	3 077	2 941
Non-renewable materials (e.g. plastic, glass, metal)	2 786	2 858	2 716
Total material consumption	10 936	11 314^b	10 609
Total material consumption – renewable	8 150	8 456	7 893
Total material consumption – non-renewable	2 786	2 858	2 716

GRI 2-4 ^{ab} Data republished due to a reporting error.
^a The figure reported in the 2024/25 Sustainability Report was 5,843 tonnes.
^b The figure reported in the 2024/25 Sustainability Report was 11,778 tonnes.

GRI 301-1 74% of our company's total material consumption is renewable, which comprises all raw materials and renewable packaging materials – in the case of manufactured products, the raw materials are considered renewable (e.g. herbs, fruit, fine alcohol, glucose-fructose syrup, etc.). The proportion of non-renewable materials (plastic, glass, metal packaging materials) was 26% in the 2025/26 financial year. Purchases are recorded and tracked in a central database, and material consumption data is sourced from the company's internal accounting system.

Raw materials account for 47% of total material usage, with fine spirits making up nearly 60% of this, whilst herbs and fruit together account for 6%. In 2025/26, we purchased 146 tonnes of herbs and a total of 140 tonnes of fruit from four suppliers – the latter representing a significant decrease (-71%) compared to the previous year's volumes. The decline in the volume of fruit procurement can be regarded as a natural fluctuation, as it is directly dependent on the volume of pálinka produced each year. When procuring raw materials, our aim is, where possible, to purchase from Hungarian producers or Hungarian traders (see below, Focus on local and sustainable procurement).

Packaging and promotional materials accounted for 53% of purchased materials in 2025/26. When selecting our packaging materials, food safety and environmental requirements play an important role alongside aesthetic and functional considerations (see Quality Control Practices).

We source the majority of our packaging from abroad, as whilst cardboard is manufactured in Hungary, the production of coloured glass and paper is either non-existent or limited. The glass is transported to us from glassworks by road via lorries or by rail. Rail transport has doubled this year compared to last year, whilst in the case of lorry transport, more bottles are being transported per journey than previously. We are in constant consultation with our procurement partners regarding the potential increase in pallet height, thereby enabling more efficient use of space, and the necessary investments within our organisation for unloading have also been implemented.

We discuss recycling rates for packaging materials in the chapter ‘3.3. Circular Economy’ at.

Focus on local and sustainable procurement

GRI 2-6, 204: 3-3, 204-1 We place particular emphasis on increasing the proportion of local procurement. Nearly 86% of our suppliers are Hungarian or operate production sites in Hungary, representing more than half of total procurement value. In the 2025/26 financial year, more than 95% of procurement value originated from within 1,000 km, with an average transport distance of approximately 450 km.

However, due to the limited domestic presence of certain industries closely linked to production, shorter procurement distances are not always feasible for certain products. Fruit used for pálinka production is sourced predominantly directly from producers, and we use exclusively Hungarian produced alcohol and glucose-fructose syrup.

Herbs are typically sourced from cultivation, purchased from reliable distributors offering consistent quality. In addition to price and quality, we also take sustainability into account – we require our suppliers to provide statements regarding sustainable farming practices and organic production. If all other criteria are met, we purchase herbs from sustainable sources.

Our largest herb suppliers are involved in both production and trade, are members of international, audited sustainability platforms, and meet the SMETA () ethical audit criteria. Our largest foreign trading partner also holds UTZ / RFA certification, confirming that products are sourced sustainably from farm to shelf. Some procured products also carry **Fairtrade certification**. Our company regularly consults with its suppliers on sustainability and safe, efficient crop production.

Quality control practices

For materials required for food production and packaging materials that come into direct contact with food, it is a fundamental requirement that our suppliers implement some form of food safety system and provide the declarations required by law.

We also apply strict quality-control procedures upon receipt of raw materials and packaging materials in order to identify and reject, or have replaced non-compliant shipments as soon as possible. In the reporting year, one batch of isosyrup with an off odour was rejected and returned to the manufacturer.

If issues arise during use, affected batches are not released to market, or we voluntarily replace them and adjust production practices as necessary.

Supplier relationships

For most suppliers (based on transaction value), we agree on a **30 day payment term**. From February 2026, the text of contracts exceeding 200,000 forints will progressively incorporate the content of the [Partner Ethics Statement](#) (see *2.1 Our Core Values*). Furthermore, an anti-bribery clause forms an essential part of every contract.

Supplier audits, ESG assessment of suppliers

We regularly assess supplier performance: the controlling department reviews cost efficiency several times a year, whilst quality and delivery accuracy are analysed every four months.

SASB CN0202-11 We consider it important to conduct audit visits at all our major suppliers every few years. In 2025, we carried out on-site visits and audits at five suppliers,

reviewing production conditions and sustainability aspects. In two cases, we carried out a questionnaire-based assessment. We did not identify any non-compliance.

When requested by suppliers, our company also provides information on its own ESG performance, typically by completing questionnaires they submit.

GRI 2-24 In accordance with legal requirements, and with the involvement of an external consultant, we have also assessed the risks associated with product-related suppliers from an ESG perspective. During the selection process, we request further information from our partners in order to obtain the most accurate ESG information possible regarding the relevant actors in the value chain from an environmental and social perspective.

Of the suppliers examined based on the preliminary audit plan prepared by the Quality Management and Procurement Managers, **three quarters were Hungarian partners, and one quarter foreign manufacturers**. Our assessments cover ESG compliance and also serve as opportunities for information and experience exchange.

OUR GOALS FOR THE FUTURE

To achieve the widest possible acceptance of the Partner Code of Ethics on a rolling basis

Conducting at least three on site visits or audits per financial year, including ESG assessments

5.4 Responsible and accurate tax payment

Our principles, our impact

GRI 207: 3-3 Economic performance is a key foundation of our contribution to sustainable development. Our company is a significant taxpayer both in absolute terms and as a proportion of turnover, and through the accurate payment of taxes, it contributes to the achievement of community objectives. Zwack Unicum Plc. has been classified as a reliable taxpayer by the National Tax and Customs Administration (NAV) for many years. The indirect economic impacts of our production and sale of spirits occur mainly in Hungary, due to the domestic dominance of our production processes, procurement and sales.

GRI 207-1 Our aim is to comply fully with tax legislation and to fulfil our statutory obligations on time. (See further details at *5.5 Compliance and complaint handling*) Our company does not have an internal tax policy.

Achievement of our targets in 2025/26

GRI 207: 3-3

Target	Implementation	Method of achievement
Zwack Unicum Plc. should continue to be included on the list of reliable taxpayers.	✓	Thanks to our consistent compliance with the law and our responsible corporate approach, we have achieved our objective for this financial year as well.

Organisational Responsibility and Reporting

GRI 2-12, 2-13 Financial targets – in terms of profit – are approved by the Board of Directors and the Supervisory Board; the CEO is responsible for their implementation, whilst tax compliance falls within the remit of the Chief Financial Officer.

Tax risk management

GRI 207-2 Regulatory compliance is supported by regular training and internal and external audits. Tax risks are also identified, managed and monitored through audits and with the involvement of external tax experts.

¹¹ Sedex Members Ethical Trade Audit: egy átfogó és szabványosított értékelési folyamat, amely a beszállítók és gyárak etikai és társadalmi felelősségvállalási gyakorlatának értékelésére szolgál a globális ellátási láncokban.

Engagement

GRI 207-3 Liaison with tax authorities is conducted with the assistance of tax experts, and at industry level we participate in consultations through professional organisations (Hungarian Spirits Industry Association and Product Council, Hungarian Brand Association).

Taxes paid

GRI 207-4 The amount of taxes paid depends on sales volume and the tax rate. In the 2025/26 financial year, it amounted to 16.8 billion forints (excluding VAT). Within this, local taxes account for 3%. Our company has not received any state aid in the past two financial years.

TAXES PAID (HUF MILLION)			
	2023/24	2024/25	2025/26
Local tax	396	447	514
National tax ^a	17 111 ^b	16 085 ^b	16 260
Total^a	17 507^b	16 532^b	16 775

^a excluding VAT
GRI 2-4 ^b Data restated due to a minor administrative error; the difference does not exceed 3% in any case.

ZWACK UNICUM PLC.'S TAX-RELATED INFORMATION (HUF MILLION)	
	2025/26
Revenue from sales to third parties	24 432
Revenue from intra-group transactions between countries	0
Profit for the year	3 179
Tangible assets and inventories	7 813
Income tax paid on a cash flow basis	298
Income tax liability	325
Statutory corporation tax rate	9%
Effective tax rate excluding deferred tax	9%
Reason for the difference between the effective tax rate and the statutory corporation tax rate.	-

“Zwack Unicum Plc. leads the way in corporate governance, setting an example to all market players through fair and predictable business conduct and the accurate payment of public levies. Through our significant tax contributions, we contribute to the performance of public duties and the country’s development – which is why we regard this as a key sustainability issue.

Our aim is to implement the strategy whilst meeting the ESG expectations of regulators and key stakeholders, and to gather as much information as possible on the sustainability indicators across the value chain – this enables us, as far as possible, to responsibly assess how we can further reduce our environmental impact and increase our positive social impact.”

György Guttengeber
*Deputy CEO,
Chief Financial Officer*



OUR GOAL FOR THE FUTURE

Zwack Unicum Plc. aims to remain on the list of reliable taxpayers in the future

5.5 Compliance and complaint handling

Our principles, our impact

GRI 3-3 Our company’s operations are governed by full compliance with the laws and regulations in force at any given time, and we expect our employees to understand and consistently apply these rules – as set out in our [Code of Ethics](#) and our [Integrated Policy](#) (see *2.1 Our Core Values*). We firmly reject unfair business conduct, and our aim is to set an example for other market players through our operations.

Achievement of our set goals in 2025/26

Target	Implementation	Method of achievement
Revision of our Code of Ethics	✓	The content of the Code was updated, and e learning training was provided to em-ployees during the financial year.
Compliance with the law, with minimal fines and regulatory comments	✓	Thanks to the internal regulations, control mechanisms and consistent compliance practices we have established, our operations in 2025/26 were again characterised by minimal fines and regulatory comments.
Inclusion of ESG goals in the man-agement bonus system	✓	Specific ESG KPIs have been defined for members of management. From the 2026/27 financial year, these will form part of the performance appraisal.
Regular review of compliance ob-ligations	✓	Regular monitoring by regional managers and continuous monitoring of legislation (with the support of external consultants where necessary) have been implemented.

Organisational responsibility and reporting

GRI 2-12, 2-13 Based on the annual internal audit plan, we conduct internal audits. The process is overseen by the Chief Accountant, who appoints a six member team to carry out the audits. Organisationally, the function reports directly to the CEO, and the annual internal audit plan is approved by the Audit Committee.

Ensuring compliance

Rules for managing food safety emergencies – with regard to product safety and the measures required in the event of incidents (such as alerts and product recalls) – are defined in a CEO directive and its annexes.

Our recall procedure is tested annually to ensure that the necessary measures and areas of responsibility are clearly defined and that internal and external communication is effective.

We continuously monitor information published in the EU's Rapid Alert System for Food and Feed (RASFF). During the reporting period, there were no alerts that affected our company. We set annual quality management and food safety objectives, which also outline the directions for further development.

Legal proceedings conducted by authorities

GRI 2-27 Several authorities regularly carry out on-site inspections at our company, typically on an annual basis, ocusing primarily on our activities and products.

Most of these regulatory inspections are carried out by the National Tax and Customs Administration (NAV), primarily focusing on compliance with excise regulations, product fee obligations, and tax return and payment rules. No significant fines have been imposed on our company in the past three financial years. During the financial year, the NAV conducted two investigations relating to ex-post audits of data reporting, both of which have been concluded. As a result of these audits, our company was ordered to pay fines of HUF 20,000 and HUF 25,000 respectively.

GRI 2-27 TOTAL FINES PAID BY ZWACK UNICUM PLC.			
	2023/24	2024/25	2025/26
NAV Excise Department	135	-	45
Other (relatedto marketing communications)	100	-	-

The number and severity of other regulatory proceedings, as well as any associated fines, have historically been low. In 2025/26, one legal proceeding concerned the Soroksári street site due to exceeding wastewater limit values; this did not result in a fine.

The Hungarian Competition Authority (GVH) currently has two ongoing procedures involving our company: one, launched in 2024, aims to examine the appropriate labelling of advertising content, with particular regard to the indication of its advertising nature; whilst

the other, launched in 2025, examines the soundness of the use of a year in marketing communications.

GRI 2-27 In certain areas, we also use specific key performance indicators to monitor regulatory compliance. In the case of fines imposed by the food authority, we set a target of HUF 0, which we have successfully achieved.

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 carry out sampling of our products available on the market. The inspections primary focus on legal compliance, including laboratory analysis, labelling and traceability. During on-site inspections, the authorities also examine compliance with food hygiene and manufacturing standards. Over the past three years, our company has not received any warnings for breaches of legislation, nor have any fines been imposed for breaches of food quality or food safety standards.

During the reporting period, there was 1 food safety-related product non-conformity attributable to a machine manufacturer error. This was due to foreign material contamination in the manufactured products. Thanks to our quality control practices, the issue was detected in time, so there was no need for a product recall as the affected bottles were still in stock.

GRI 417-2, 417-3; SASB CN0202-05, SASB CN0202-06 In the area of marketing communications, no proceedings were initiated against Zwack Unicum Plc. during the 2025/26 financial year. Nor were there any instances of non-compliance in the area of product and service information and labelling during the year in question.

Our company continued to comply fully with environmental regulations during the 2025/26 financial year. During this period, we received neither complaints nor official enquiries regarding our environmental performance.

Complaints Handling

GRI 2-25 Customer and consumer complaints are received and handled according to the complaints handling procedure for finished products, established in accordance with applicable legislation. These procedures deal with customer and consumer comments and complaints regarding our products. We strive to provide a timely and substantive response to all complaints received.

Complaints can be submitted to our company through various channels: directly, in person, by telephone or in writing – by post or via a message sent through the company website. In addition, we operate a dedicated email address for complaint handling (panaszkezeles@zwackunicum.hu), which supports the rapid and efficient processing of consumer feedback. Complaints may also reach us indirectly, for example through our regional representatives or logistics partners.

GRI 2-12, 2-13 Complaint investigation and handling follow internal regulations, depending on the type of complaint. Consumer complaints related to products are handled by the Consumer Protection Officer. In the case of promotional finished products, it is the brand manager’s responsibility to handle and respond to customer and consumer complaints arising from errors or shortcomings in the promotion, as well as to compensate customers and consumers. Complaints relating to deliveries are handled directly and without delay by customer service, in consultation with the relevant staff at the logistics provider where necessary.

A total of 17 consumer complaints were received during the 2025/2026 financial year, of which 3 were found to be justified:

- In one case, a paint defect was found on a Baileys-branded mug, which was attributable to a supplier-related issue.
- In another complaint, a chip on the rim of an Unicum Shot glass was reported, which was presumably caused during delivery from the online shop and was classified as an isolated incident.
- The third valid complaint concerned some of the Trezor bottles, where corks had broken off inside the bottle. The problem was linked to the corks’s design. The manufacturer, Vetroelite, has made significant efforts to improve the assembly process for the corks's top and base, and has also implemented technological improvements. As part of this, they are providing us with test corks, which are manufactured with a micro-agglomerated base design. The full transition is expected to be completed in 2027, as the batches arriving in 2026 will still be made from the previous raw material, but will contain corks manufactured using a different bonding technology, which, based on preliminary tests, function correctly.

GRI 2-26, 2-13 Our company operates a whistleblowing system overseen by the HR Director (see *2.1 Our Core Values*). No reports were submitted to visszaelesbejelentes@zwackunicum.hu in the 2025/26 financial year. Regarding the principles and expectations of responsible business conduct, our employees can seek advice from their immediate supervisor or the Human Resources Department.

OUR GOALS FOR THE FUTURE

Legally compliant operation with minimal fines and authority observations

Regular review of compliance obligations

GRI Content Index

Statement of Use	Zwack Unicum Plc. has reported in accordance with the GRI Standards for the period from 1 April 2025 to 31 March 2026.
The GRI Standard used	GRI 1: Fundamentals 2021
Applicable GRI sector standard(s)	-

Indicator number (GRI or SASB)	Indicator name	Location of infor-mation	Comment / Reason for omission
GRI 2: General disclosures 2021			
The organisation and its reporting practices			
2-1	Organisational data	About the report	
2-2	Entities included in sustainability report-ing	GRI Index	Zwack Unicum Plc., in the same man-ner as the Annual Report.
2-3	Reporting period, frequency, availability	About the report	
2-4	Re-dissemination of information		
2-5	External verification	About the report	
Activities and staff			
2-6	Activities, value chain and other busi-ness relationships	Activities of Zwack Unicum Plc.	
2-7	Employees	Valuing our staff	
2-8	Workers who are not employees	Valuing our col-leagues	
Management			
2-9	Governance structure and composition	Corporate govern-ance and stake-holders	
2-10	Nomination and election of the highest governing body	Corporate govern-ance and stake-holders	
2-11	Chair of the highest governing body		The Chair of the Supervisory Board is not the same person as the Chief Executive Officer.
2-12	The role of the highest governing body in overseeing the management of im-pacts	Sustainability at Zwack Unicum Plc.; Our commitment to the environment; Our social respon-sibility; Corporate governance and stakeholders	
2-13	Delegation of responsibility for manag-ing impacts	Sustainability strat-egy; Combating climate change and energy consump-tion; Sustainable water consumption; Circular economy; Promoting respon-sible alcohol con-sumption; Valuing our employees; Organisational structure; Respon-sible and accurate tax payment; Com-pliance and com-plaint handling	

2-14	The role of the highest governing body in the sustainability report	About the report	
2-15	Conflicts of interest	Organisational structure	
2-16	Communication of critical concerns	Organisational structure	
2-17	Collective knowledge of the highest gov-erning body	Organisational structure	
2-18	Evaluation of the performance of the highest governing body	Organisational structure	
2-19	Remuneration policy	Organisational structure	
2-20	Remuneration determination process	Valuing our staff	
2-21	Total annual remuneration ratio	Valuing our em-ployees	
Strategies, policies and practices			
2-22	Statement on the sustainable develop-ment strategy	Message from the Supervisory Board and the Board of Directors; Message from the Chief Ex-ecutive Officer; Sustainability strat-egy	
2-23	Commitment to guidelines (policies)		We have no specific commitment regarding human rights.
2-24	Embedding commitment to policies	Our core values; Promoting respon-sible alcohol con-sumption; Respon-sible sourcing	
2-25	Processes for remedying negative im-pacts	Our core values	
2-26	Procedures for seeking advice and rais-ing concerns	Our Core Values; Compliance and Complaints Han-dling	
2-27	Compliance with laws and regulations	Compliance and complaint handling	
2-28	Organisational memberships	GRI Index	We consider our membership of the following organisations to be significant: Hungarian Spirits Industry As-sociation and Product Council, Self-Regulatory Advertising Board, BCSDH (Hungarian Business Council for Sustainable Development), Hungarian Brand Association
Stakeholder engagement			
2-29	Approach to stakeholder engagement	Stakeholders	
2-30	Collective agreements	Respect for our employees	
GRI 3: Material topics 2021			
3-1	Process for determining material topics	Materiality analysis, our material topics	
3-2	List of material topics	Materiality analysis, our material topics	

Material topics The names of the GRI topics are followed in brackets by the topic names included in the materiality analysis.			
GRI 204 Beszerzési gyakorlatok 2016 (A beszállítókkal fenntartott kapcsolatok kezelése, beleértve a fizetési gyakorlatokat is)			
3-3	Addressing the material topic	Responsible pro-curement	
204-1	Proportion of expenditure on local sup-pliers	Responsible pro-curement	
SASB CN0202-11	Results of audits of suppliers’ social and environmental performance: (1) the proportion of serious non-compliances and the proportion of related corrective actions, and (2) the proportion of minor non-compliances and the proportion of related corrective actions	Responsible pro-curement	
GRI 207 Taxation 2019 (Tax payments)			
3-3	Treatment of the material topic	Responsible and accurate tax pay-ment	
207-1	Approach to tax payment	Responsible and accurate tax pay-ment	
207-2	Tax payment management, control and risk management	Responsible and accurate tax pay-ment	
207-3	Stakeholder engagement, addressing concerns related to tax compliance	Responsible and accurate tax pay-ment	
207-4	Country-by-country reporting	Activities of Zwack Unicum Plc.; Re-sponsible and accu-rate tax payment	
GRI 301 Materials 2016 (Resource inputs, including resource use)			
3-3	Addressing material topics	Responsible pro-curement	
301-1	Quantity of materials used by weight or volume	Responsible pro-curement	
301-2	Recycled materials used	Circular economy	
301-3	Recycled products and their packaging		For our products, this indicator is relevant to packaging materials; how-ever, we currently have no infor-mation on this, and obtaining such information is not possible with rea-sonable effort.
GRI 302 Energy 2016 (Energy)			
3-3	Addressing the material topic	Combating climate change and energy consumption	
302-1	Energy consumption within the organi-sation	Combating climate change and energy consumption	
302-2	Energy consumption outside the organi-sation	Combating climate change and energy consumption	
302-3	Energy intensity	Combating climate change and energy consumption	

302-4	Reducing energy consumption	Our commitment to the environment	
302-5	Reducing the energy requirements of products and services	Combating climate change and energy consumption	
SASB CN0202-01	Total energy consumption, proportion of grid electricity, proportion of renewable energy	Combating climate change and energy consumption	
GRI 303 Water and wastewater 2018 (Water; Water pollution)			
3-3	Addressing the material topic	Sustainable water use	
303-1	Relationship with water as a shared re-source	Sustainable water use	
303-2	Managing the impacts of water dis-charge	Sustainable water use	
303-3	Water withdrawal	Sustainable water use	
303-4	Water discharge	Sustainable water use	
303-5	Water consumption	Sustainable water use	
SASB CN0202-02	(1) Total volume of water extracted and (2) total volume of water used, ex-pressed in cubic metres, and their ratio in regions with high or extremely high water scarcity (m³)	Sustainable water use	
SASB CN0202-03	Analysis of water management risks and description of management strategies and practices to mitigate these risks	Sustainable water use	
GRI 305 Emissions 2016 (Adaptation to climate change; Mitigation of climate change)			
3-3	Addressing the material topic		
305-1	Direct greenhouse gas emissions (scope 1)	Combating climate change and energy consumption	
305-2	Indirect greenhouse gas emissions (scope 2)	Combating climate change and energy consumption	
305-3	Other indirect GHG emissions (Scope 3)	Combating climate change and energy consumption	
305-4	GHG intensity in CO2 equivalents	Combating climate change and energy consumption	
305-5	Reduction of GHG emissions	Combating climate change and energy consumption	
305-7	NOx, SOx and other significant air pollu-tant emissions	Combating climate change and energy consumption	

GRI 306 Waste 2020 (Waste)			
3-3	Addressing the material topic	Circular economy	
306-1	Waste generation and significant waste-related impacts	Circular economy	
306-2	Management of significant waste-related impacts	Circular economy	
306-3	Waste generated	Circular economy	
306-4	Waste not sent to landfill	Circular economy	
306-5	Landfilled waste	Circular economy	
SASB CN0202-08	(1) Total weight of packaging, (2) pro-portion made from recycled or renewa-ble materials, and (3) proportion of recyclable or compostable materials	Circular economy	(1) Partially reported; we are currently unable to provide data for points (2) and (3); we plan to expand and complete this data reporting in the future.
SASB CN0202-09	Throughout the entire life cycle of pack-aging a description of strategies to re-duce environmental impacts	Circular economy	
GRI 401 Employment 2016 (Decent work; working hours)			
3-3	Addressing material topics	Valuing our em-ployees	
401-1	Number and proportion of new hires and departures, by age group, gender and region	Respect for our employees	
401-3	Parental leave	Respect for our employees	
GRI 403 Occupational health and safety 2018 (Health and safety)			
3-3	Addressing material topics	Respect for our employees	
403-1	Occupational health and safety man-agement system	GRI Index	Our company does not operate a standardised occupational health and safety management system.
403-2	Hazard identification, risk assessment, incident investigation	Respect for our colleagues	
403-3	Occupational health services	Valuing our em-ployees	
403-4	Employee participation, consultation and communication regarding occupa-tional health and safety	Respect for our employees	
403-5	Training of workers on occupational health and safety	Respect for our employees	
403-6	Promoting workers’ health	Valuing our em-ployees	

403-7	Preventing and reducing occupational health and safety impacts directly linked to business relationships	GRI Index	We have not identified any such neg-ative impacts.
403-9	Workplace accidents	Respect for our employees	
GRI 416 Customer health and safety 2016 (Health and safety; Protection of children)			
3-3	Treatment of the material topic		
416-1	Percentage of significant product and service categories for which health and safety impacts are assessed for im-provement	Compliance and complaint handling	
416-2	Number of incidents of non-compliance with regulations or voluntary standards regarding the health and safety impacts of products and services, broken down by outcome	Compliance and complaint handling	
GRI 417 Product information and labelling 2016, (Access to (quality) information; Responsible market practices)			
3-3	Treatment of the material topic		
417-1	Product and service information and labelling requirements	Promoting respon-sible alcohol con-sumption	
417-2	Cases of non-compliance in the area of product and service information provi-sion and labelling	Compliance and complaint handling	
417-3	Non-compliance cases in the area of marketing communications	Compliance and complaint handling	
SASB CN0202-04	Number of ad impressions and propor-tion of individuals of legal drinking age		We provide data relating to the re-sponsible alcohol consumption campaign. All Zwack advertisements target the 18+ age group, so the pro-portion is 100%.
SASB CN0202-05	Notifications of non-compliance re-ceived due to failure to comply with industry and regulatory marketing and/or labelling requirements	Compliance and complaint handling	
SASB CN0202-06	Total amount of legal and regulatory fines and out-of-court settlements relat-ing to labelling and/or marketing practic-es	Compliance and complaints han-dling	
SASB CN0202-07	Description of efforts to promote responsible consumption of alcohol	Promoting responsible alcohol consumption	