METAL TRADE COMAX, a.s.
ESG report 2025 according to VSME-Comprehensive



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Foreword

Dear readers,

We are pleased to present the 2025 sustainability report of METAL TRADE COMAX, a.s. For the first time, we have prepared it in accordance with the VSME Comprehensive framework, which is better suited to our size and characteristics. Building on our previous work, we strive to make further progress in sustainability each year.

As an industrial manufacturer, we recognise that our activities have impacts on the environment, our employees and the communities surrounding our production sites. We therefore see these areas as opportunities for improvement and are giving them increasing attention.

Purchased steel and aluminium strips account for more than 96% of our emissions. Our own operations (Scope 1 and Scope 2) account for just under 2%, yet we address them systematically. We generate our own solar electricity on the roofs of our production halls and have added battery storage. We plan to expand electricity generation from renewable sources further. We are preparing a new coil-coating line and are considering the use of Best Available Techniques (BAT) to reduce our energy and emissions intensity. Together with our suppliers, we are exploring options for materials with a lower carbon footprint and are testing low-carbon steel, among other materials.

Our people, however, are our company's greatest asset. I am pleased that we can offer our employees a safe and stable working environment and opportunities for development. Likewise, we want to be not only a supplier to our customers, but also a partner who helps them achieve their own objectives.

This report marks another step on our journey towards more responsible business, and I look forward to seeing where it takes us next. I would like to thank all colleagues who contributed to it, as well as you, our partners, for your interest and support.

Yours sincerely,

Mgr. Matej Kosturák, LLM

Company Director

METAL TRADE COMAX, a.s.

Company Profile

METAL TRADE COMAX, a.s. (hereinafter referred to as MTC) is a Czech industrial company with a history dating back to 1938, when it was established in Velvary, Central Bohemia, under the name Hutě Dr. Wertheim. Today, MTC is a major player in metal processing, particularly in the treatment and pre-painting of metal strips (coil coating), slitting them into narrower strips and cutting them into sheets, manufacturing roofing products and related components, and producing profiles.

Over the course of its development, the company expanded beyond its original headquarters in Velvary through subsidiaries operating in the Czech Republic, Slovakia, the United Kingdom and Germany. In 2023, the metallurgical operations were transferred to the newly established company **OETINGER CZ s.r.o.** Nevertheless, MTC continues to be headquartered in Velvary, where it remains a major regional employer and an active partner of the local community.

MTC is aware of its responsibility towards people, the environment and the region in which it operates. Given the energy-intensive nature of its technologies, the company places emphasis on the efficient use of energy, materials and human resources. Continuous modernisation of production processes, optimisation of the working environment and the introduction of technologies that support greater efficiency, safety and operational sustainability play a crucial role in this regard.

One of the company's strategic objectives is to become a more energy-efficient and environmentally responsible industrial enterprise. This objective is supported by the integrated management policy, the energy management system implemented in accordance with ISO 50001, and the established environmental and energy objectives. The company's management supports efforts to reduce energy consumption and promotes a proactive approach to environmental protection as part of the company's values. These principles are communicated both internally to employees and externally to other stakeholders.

MTC consistently complies with applicable laws and regulations, including Act No. 76/2002 Coll., on Integrated Pollution Prevention and Control, as well as European Union legislation, in particular Directive 2010/75/EU on industrial emissions (IED). Since 2005, the company has been certified to ISO 14001 (Environmental Management System – EMS), under which it regularly identifies environmental risks and adopts measures to prevent or mitigate them.

The company's quality management system, certified to ISO 9001, is further complemented by certification to IATF 16949. This confirms the company's ability to meet the specific requirements of automotive industry customers and reinforces its focus on quality, the prevention of nonconformities and continual process improvement.

As part of its integrated management system, the company also applies the principles of the following standards:

- **ISO 9001** – Quality Management System,
- **IATF 16949** – Quality Management System with specific requirements for the automotive industry,
- **ISO 14001** – Environmental Management System,
- **ISO 45001** – Occupational Health and Safety Management System,
- **ISO 50001** – Energy Management System.

Ethics, transparency, effective management and long-term sustainability are the core principles underpinning the business approach of METAL TRADE COMAX, a.s.

Stable and safe production operations are of fundamental importance to our company. We strive to manage production in a way that minimises negative impacts on the environment, employees, customers and the surrounding community. Regular maintenance of production equipment in accordance with established repair schedules helps prevent accidents and maintain reliable operations. Equipment is modernised wherever technically and economically feasible. These measures enable us to reduce production waste, the number of non-conforming products and the risk of occupational accidents. Effective communication with suppliers also enables us to provide customers with products that meet their requirements within reasonable delivery times. In cooperation with our customers and in response to market needs, we expand our portfolio with new products, such as new types of coatings, specialised profiles and materials for external and internal blinds.

We strive to respond to customer requirements quickly and flexibly, supported by modern technological equipment and the expertise of our employees. At the same time, we are expanding into additional markets and exploring ways to reduce our carbon footprint and overall emissions as we grow. Despite previous modernisation, some production equipment has reached the limits of further improvement; we are therefore preparing additional optimisation of key processes. In the coming years, we plan to construct a new coil-coating line that will meet stringent requirements for emissions to air and water, while ensuring efficient water use in the production process.

Continual improvement is important to us not only because it creates new opportunities for customers, but also because it helps us prepare for increasingly stringent legislative requirements and future market expectations.

The procurement of input materials presents a specific challenge because some suppliers are also our competitors. Compared with large-scale production operations, we therefore build our competitive advantage primarily on flexibility, an individual approach to customers, a broader product range and the ability to accommodate smaller or specialised orders.

Our employees are an essential part of our business. We strive to provide them with safe, stable working conditions and long-term prospects, as well as opportunities to develop their knowledge and skills. Recruiting new qualified employees is challenging in some locations due to low unemployment; we therefore aim to be an attractive employer and offer jobs with long-term prospects.

Basis for Preparing the Sustainability Report

Our company's first sustainability report was prepared in accordance with the European Sustainability Reporting Standards (ESRS), which were relevant at the time. Following changes to the legislative framework and reporting requirements, METAL TRADE COMAX, a.s. has prepared this report in accordance with the VSME Comprehensive framework. The report covers the period from 1 January 2025 to 31 December 2025. This framework is appropriate to the company's size and characteristics, particularly in terms of its number of employees and turnover. We used the materiality assessment previously conducted under ESRS as a methodological basis and to ensure continuity, rather than as the current mandatory reporting framework. We have retained certain topics and information beyond the minimum requirements of VSME Comprehensive because we consider them relevant to understanding our approach to sustainability, impact management and the company's long-term development.

This report has been prepared for METAL TRADE COMAX, a.s. and includes selected data available for its subsidiaries. For some subsidiaries, not all data needed for detailed reporting were available for 2025. For selected indicators, we therefore report only data that could be reliably obtained and verified. In the coming years, we will continue to expand and streamline data collection to improve the completeness, comparability and transparency of the reported information.

To support high-quality ESG reporting, a working group comprising the heads of key departments and representatives of senior management was established in 2023. Its role is to support data collection and verification, coordinate the involvement of specialist departments, and contribute to the gradual integration of ESG topics into the company's management processes.

The working group also monitors relevant legislative requirements and stakeholder input, including feedback from local communities. A more detailed description of the process used to identify and assess material topics is provided in the following chapter on the materiality assessment of sustainability topics.

The environmental information reported includes the company's carbon footprint, which has been monitored over the long term. Since 2019, we have systematically monitored Scope 1 and Scope 2 emissions, i.e. direct emissions from our own operations and indirect emissions associated with purchased energy.

Since 2021, the calculation has also included Scope 3, which covers other indirect emissions in the value chain, such as emissions associated with purchased materials,

transportation and waste management. The scope and quality of these data are being progressively refined as their availability and verifiability improve.

Monitoring the carbon footprint at this level of detail provides an important methodological basis for the environmental section of the report, the management of climate-related risks and the development of long-term measures to reduce the company’s emissions intensity.

EU Taxonomy

In the preliminary assessment of the company's activities under the EU Taxonomy, activities related primarily to construction and real estate management were identified as relevant. These activities may be considered eligible under the EU Taxonomy; however, their alignment with the technical screening criteria was not assessed separately for the reporting period.

Nevertheless, we see potential for our company in these areas in the future. We manage our buildings with an emphasis on energy efficiency and sustainability. In new projects, we prioritise the use of existing brownfield sites, thereby helping to protect the surrounding landscape. Our priority is to use modern technologies, comply with current legislation and continuously reduce our environmental footprint.

One example of our efforts is a newly completed apartment building with an A-rated energy performance certificate and its own rooftop photovoltaic system.

Materiality Assessment of Sustainability Topics

The company conducted its first materiality assessment of sustainability topics in 2023, using a methodology based on the European Sustainability Reporting Standards (ESRS). The topics were reassessed in 2024 to confirm their continued relevance. In preparing the 2025 report, we reviewed them again following the transition to the VSME Comprehensive framework. We concluded that the main topics previously identified remain material to the company and will continue to be addressed systematically.

The purpose of the assessment was to identify topics that have a significant impact on our company, its activities and its value chain. It focused on sustainability-related impacts, risks and opportunities associated both with the company's internal operations and with the broader context in which it operates.

We consider a sustainability topic to be material particularly where it relates to the company's actual or potential, positive or negative impacts on the environment, employees, affected communities, customers or other stakeholders over the short, medium or long term.

This process provides the basis for transparent and structured reporting under the VSME Comprehensive framework. It also enables us to build on the previous assessment and maintain continuity in managing topics that are material to the company and its stakeholders.

Materiality Assessment Process

The materiality assessment was carried out in three consecutive stages. The methodology previously applied under ESRS provided a structured basis for identifying and evaluating topics. For the 2025 report, the resulting topics were reviewed in the context of the VSME Comprehensive framework and the company's current circumstances.

Stage 1: Identification of Relevant Topics

In the first stage, we prepared the initial inputs, primarily by identifying relevant sustainability areas and subtopics. This step established the basic framework for the subsequent assessment of impacts, risks and opportunities.

Stage 2: Assessment of Impacts, Risks and Opportunities

In the second stage, the topics were assessed in terms of their impacts on the company and its surroundings, as well as the risks and opportunities that could affect the company's long-term stability and development. The assessment was conducted in

cooperation with the internal ESG working group, comprising department heads and representatives of senior management.

The working group also considered the feedback and expectations of key stakeholders, in particular:

- **local communities**, which are indirectly represented by members of the working group who actively address their concerns,
- **public authorities**, whose legislative requirements form a significant part of the external assessment framework.

Stage 3: Determination of Material Topics

In the third stage, the preceding assessment was used to select a group of material topics for further analysis in terms of their relevance to the company, its operations, value chain and stakeholders.

These topics were subsequently discussed by the ESG working group. The group's cross-functional composition enabled a comprehensive view of each area and supported the development of specific measures for long-term improvement and the responsible management of impacts.

To evaluate the materiality of the selected topics, we assessed each area in terms of its impacts, risks and opportunities. A scale of 1 to 3 was used, with the detailed scoring criteria set out in the impact assessment table and the risk and opportunity assessment table below.

When assessing risks and opportunities, we considered the following time horizons: short term, up to one year; medium term, up to 2030; and long term, up to 2050. The individual aspects were compared against developments over the period 2021–2025.

Table: Impact Assessment

	Severity		Scope (market share)		Remediability
1	Negligible – not perceived negatively by anyone	1	0–1%	0	Remediable
2	Noticeable, but within statutory limits	2	1–10%	1	Irremediable
3	Exceeding limits generally applicable in the EU	3	10–100%		

For the impact assessment, a topic was considered material if the sum of the scores was 4 or higher.

Table: Risk and Opportunity Materiality Assessment

	Likelihood		Financial impact
1	The situation is unlikely to occur	1	0–1%
2	The situation is likely to occur	2	1–10%
3	The situation is almost certain to occur	3	10–100%

For the risk and opportunity assessment, a topic was considered material if the product of the scores was 4 or higher.

A summary of the resulting material sustainability topics is provided below. Criteria assessed as material on the basis of the relevant materiality matrices (see above) are marked with an "X" in the table.

Table: Summary of Material Sustainability Topics

Topic	Impacts ∑		Risks ∑	Opportunities ∑
	Negative	Positive		
E1 – Climate Change	X		X	X
E2 – Pollution	X		X	X
E3 – Water and Marine Resources	X		X	X
E4 – Biodiversity				
E5 – Resource Use and Circular Economy	X	X	X	X
S1 – Own Workforce	X	X	X	X
S2 – Workers in the Value Chain				
S3 – Affected Communities	X	X	X	X
S4 – Consumers and End-users	X		X	X
G1 – Business Conduct		X		X

In addressing the material topics, we jointly identified the areas that are important to the company's long-term prosperity. We focused both on areas that should be developed further and on situations whose impacts need to be minimised to avoid disruption to production or business continuity. Based on the assessment, we confirmed climate change, pollution, water, resource use and the circular economy, our own workforce, affected communities, consumers and end-users, and business conduct as material topics. By contrast, biodiversity and workers in the value chain were not assessed as topics with material impacts for our company. We will update the materiality assessment regularly to identify relevant changes and areas in which we have an influence in a timely manner.

The 2025 assessment led us to a similar conclusion. In our operations, we continue to focus on minimising negative impacts, supporting local communities and improving production processes, thereby helping to reduce the burden on both the environment and affected communities.

Below, we provide a summary of the material topics identified through the previous assessment and its 2025 update.

Based on the materiality assessment, ***climate change*** was identified as a material topic for our company. As a manufacturing company, we generate a carbon footprint primarily through energy consumption, production processes and input materials. We therefore consider monitoring and reducing greenhouse gas emissions to be one of the priorities of our approach to sustainability.

The impact assessment confirmed that this area involves negative impacts and related risks, while also presenting opportunities for improvement, innovation and the gradual reduction of the carbon footprint of both our operations and products.

Based on the materiality assessment, ***pollution*** was identified as a material topic for our company. Given our emissions of pollutants to air and our water management activities, we continuously monitor this area and ensure compliance with all statutory requirements and emission limits. Measured values are regularly monitored and reported to the competent public authorities.

In this area, we see risks primarily in increasingly stringent legislative requirements and growing demands on operational management. At the same time, we see opportunities in modernising technologies and implementing measures that can further reduce releases of pollutants into the environment.

Based on the materiality assessment, ***water*** was identified as a material topic for our company. Water is an important input in selected production processes, particularly the operation of the coil-coating line. The negative impacts in this area relate primarily to drinking water consumption and the need for controlled wastewater management.

We also recognise risks associated with increasingly stringent legislative requirements for water management and the quality of discharged water. We see opportunities primarily in introducing new technologies that enable more efficient water use, water recycling and reduced consumption in production processes.

Based on the locations of our production sites, we concluded that our activities do not have a material negative impact on ***biodiversity and ecosystems***. When expanding capacity, we prioritise the use of existing sites and seek to minimise interference with the surrounding landscape. In line with our strategy to reduce dependence on purchased

electricity, we install photovoltaic systems on the roofs of existing buildings, making use of available space without placing any additional burden on the landscape.

In 2026, we plan to continue preparations for the construction of a new coil-coating line, which will help modernise and improve the efficiency of the metal strip coating process. The project requires the site to be expanded to include an adjacent plot of land that will provide the necessary space for a new production hall. Preparation of the site is being carried out in accordance with applicable legislation on soil protection and land management.

Based on the materiality assessment, ***resource use and the circular economy*** were identified as a material topic for our company. Positive impacts in this area arise primarily from the recyclability of our products, the reuse of materials, packaging recycling and the optimisation of waste management. These activities help reduce environmental pressures and support circular economy principles. At the same time, we recognise the negative impacts associated with waste generated by production processes and the high consumption of materials and raw materials. We manage hazardous waste generated during production in accordance with statutory requirements and strive to reduce it continuously and manage it efficiently.

In this area, we identified risks related primarily to growing legislative and market requirements for higher recycling rates, more transparent records of material flows and responsible resource management. At the same time, we see opportunities in modernising technologies and processes that help reduce waste volumes, increase the share of recycled materials and further develop a circular approach.

Own workforce was identified as a high-priority topic based on the materiality assessment. We therefore pay close attention to the impacts that our activities may have on employees and implement measures that support a safe, stable and respectful working environment.

In this area, we identified opportunities to improve working conditions, strengthen employee satisfaction, develop professional competencies and further enhance occupational health and safety. We regard these activities as an important part of responsible corporate management.

Based on the assessment, ***workers in the value chain*** were not identified as a material topic. Our key suppliers are established companies that are subject to regulatory requirements and apply responsible approaches to working conditions, human rights and human resources management.

All our suppliers and customers are required to comply with the company's Code of Ethics, of which they are informed. Compliance with these principles forms part of the terms of cooperation and contributes to responsible conduct throughout the value chain.

Affected communities were identified as a material topic in the materiality assessment. We identified impacts from our activities that may include noise, dust or increased traffic in the vicinity of our production sites. We monitor these impacts and take measures to mitigate their effects on the quality of life of people living in the surrounding area.

At the same time, we see opportunities in open communication with local communities, support for regional projects and participation in activities that contribute to regional development and improve quality of life.

We see risks primarily in increasingly stringent legislative requirements that may affect operating conditions, as well as in growing public expectations regarding responsible business conduct. Relations with local communities therefore remain part of our long-term approach to sustainability.

In view of the growing share of direct sales of roofing and related products, ***consumers and end-users*** were assessed as a more material topic than in previous periods. Our company primarily manufactures materials intended for further processing; however, the development of the Střechy Comax business increases our direct contact with end customers. Product quality, professional advice and the prompt resolution of any complaints are therefore important aspects of our approach to responsible business conduct.

Business conduct was identified as a material topic for our company based on the materiality assessment. Sound governance, transparent decision-making and adherence to ethical principles have a direct impact on business stability, the company's credibility and relationships with stakeholders.

At the same time, we recognise potential negative impacts that may arise, for example, from inadequately designed risk management processes, insufficient oversight or breaches of ethical principles. Risks in this area are associated primarily with increasingly stringent legislative requirements, growing pressure for corporate transparency and accountability, and stakeholder expectations.

We see opportunities primarily in the further development of a corporate culture based on open communication, ethical conduct and a responsible approach to business. We also see scope for introducing new tools and processes that will strengthen management effectiveness, increase transparency and support the company's long-term sustainability.


BIO
ECO
O_2
CO_2
H_2O
ESG
H_2O
O_2
ESG
Environmental

Environmental topics form a key pillar of our ESG approach, as our activities as an industrial manufacturer involve significant environmental aspects and responsibilities. The materiality assessment identified climate change as the most significant environmental topic for our company; it is reported primarily under indicator **B3 – Energy and Greenhouse Gas Emissions**. This topic covers, in particular, energy consumption, greenhouse gas emissions, and measures aimed at mitigating climate change and adapting to its impacts.

Our objective is to reduce our carbon footprint through energy-saving measures, improved energy efficiency, and the use of renewable energy sources. In this context, we are taking specific steps, including installing photovoltaic systems on the roofs of production halls and investing in the modernisation of production technologies. Waste and packaging are also important areas for us, and we seek to optimise their volumes, use them efficiently, and manage them responsibly. For us, environmental topics are not only a matter of compliance with legislative requirements, but also an opportunity for innovation and for strengthening the long-term sustainability of our business.

B3 – Energy and Greenhouse Gas Emissions

Given the nature of our production activities, we recognise the significance of greenhouse gas emissions associated with both our operations and our value chain. Since 2019, we have therefore systematically monitored the company's carbon footprint across Scope 1 and Scope 2. In 2021, we expanded the calculation to include Scope 3 and have since monitored emission trends across all three scopes.

In previous years, changes in Scope 3 emissions were driven primarily by the expansion of data collection and refinements to the carbon footprint calculation methodology. For 2025, we report emissions based on a broader set of available data, enabling more accurate trend monitoring and identification of the main emission sources.

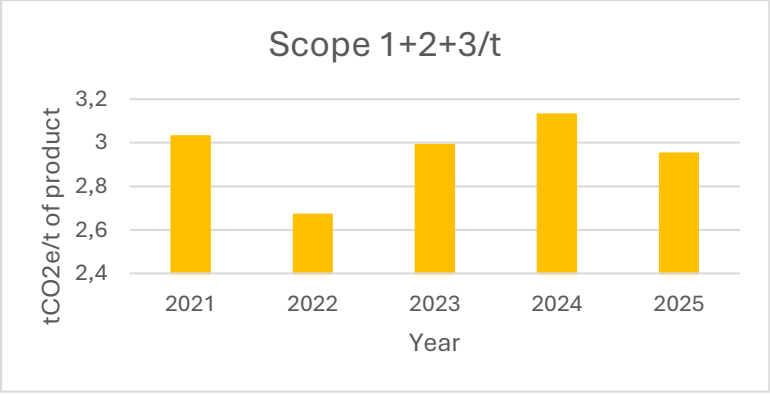


Figure: Carbon Footprint per Tonne of Product, 2021–2025



Figure: Company Carbon Footprint Trend, 2021–2025

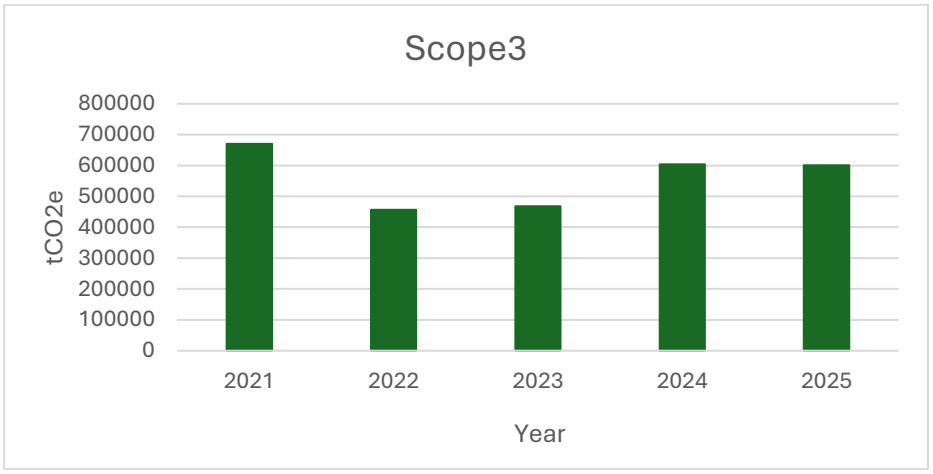


Figure: Scope 3 Carbon Footprint Trend, 2021–2025

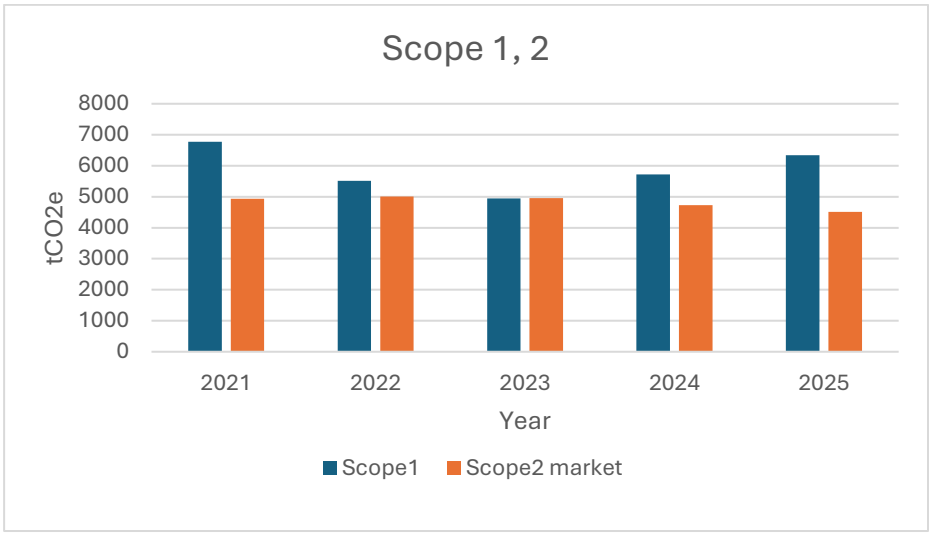


Figure: Scope 1 and Market-based Scope 2 Carbon Footprint Trend, 2021–2025

The company's four main emission sources in 2025 were the following categories (t CO_2e):

1. Purchased goods and services 588 175
2. Upstream transportation and distribution 9 631
3. Natural gas 4 952
4. Market-based electricity 4 507

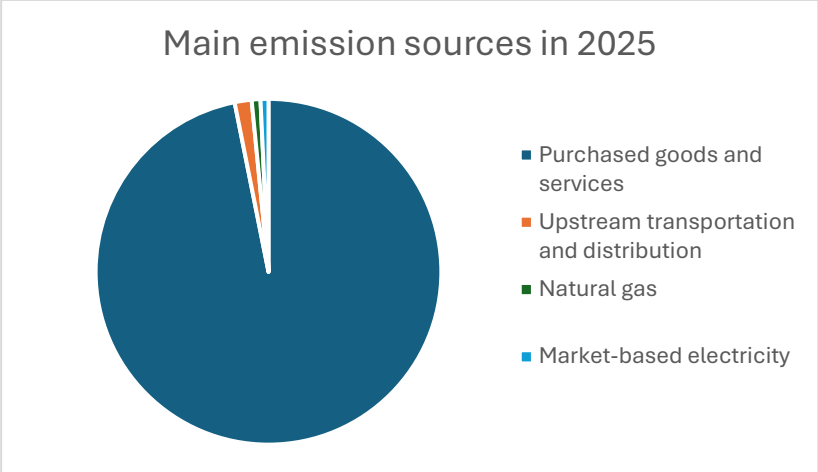


Figure: Main Company Emission Sources in 2025

The carbon footprint trend chart shows that input materials account for the largest share of the company's total carbon footprint, specifically steel and aluminium coils (strips), which are key raw materials in all our production processes.

We purchase these materials from reputable suppliers with a long-standing commitment to sustainability who incorporate environmental considerations into their production processes. Most of our suppliers are based in European Union countries, helping to ensure compliance with stringent environmental and human rights legislation. A proportion of our supplies also comes from Türkiye.

Through the careful selection of business partners, we are able to minimise environmental and regulatory risks, particularly those associated with emissions from long-distance transport or with lower environmental protection standards outside the Europe.

Based on these findings, we developed a Decarbonisation Plan, which sets out specific steps and targets for reducing greenhouse gas emissions across the relevant areas of our business. This plan is an integral part of our approach to gradually reducing the emissions intensity of our operations and is attached to this report as Appendix 1.

The materiality assessment provided us with a clearer understanding of the impacts of our production activities and the associated risks and opportunities.

Impacts, Risks and Opportunities

The company's main impact is the carbon footprint generated by its production activities. This includes both the carbon footprint of the energy consumed in production processes and the carbon footprint associated with input materials.

One potential way to mitigate these impacts is to purchase materials with a lower carbon footprint. However, this option depends on market availability, customer requirements and the price of such materials; consequently, a comprehensive and systematic transition is not currently feasible.

Another option for reducing emissions is the use of energy from renewable sources. However, technological limitations remain in this area, particularly in relation to the coil-coating line, which is the company's main production process. The curing of coatings currently depends on natural gas, and a complete replacement of this energy source is not yet technically feasible. The long-term solution is the construction of a new coil-coating line using Best Available Techniques (BAT). The project is already in the preparatory phase and is expected to be implemented over the next several years.

We have also identified climate-related risks, particularly rising temperatures. This trend may increase cooling and temperature-control requirements, both to maintain optimal storage conditions for materials and to operate equipment that requires a specific temperature range. We also take into account potential impacts on employee health. We are already addressing these risks by installing air-conditioning systems and maintaining selected areas at the required temperature.

Climate change may also create opportunities, including the expansion of our product portfolio into new market segments, such as external blinds, pergolas and mounting profiles for photovoltaic panels.

The Company's Most Energy- and Environmentally Intensive Operation

Within the production activities of METAL TRADE COMAX, a.s., the coil-coating operation for metal strips represents the greatest environmental and energy burden. Although this technology is widely used worldwide, it is unique in the Czech Republic, where MTC is its sole operator.

The process involves applying coatings to a metal substrate and subsequently curing them at high temperatures. The resulting volatile organic compounds (VOCs) are captured and destroyed through regenerative thermal oxidation of solvent vapours, thereby minimising hydrocarbon emissions to air. The thermal energy generated during this process is then put to effective use, for example to heat rinsing water and production areas or in the coating-curing process itself.

The company regularly invests in modernising this operation in order to improve energy efficiency and product quality and to further minimise environmental impacts. Best Available Techniques (BAT) are applied in accordance with the principles of industrial sustainability and the circular economy.

Life Cycle Assessment and Environmental Product Declarations

METAL TRADE COMAX, a.s. conducted a Life Cycle Assessment (LCA) study for products manufactured on its coil-coating line in accordance with the requirements of the international Environmental Product Declaration (EPD) system. The study was prepared in accordance with the EPD Product Category Rules (EPD-PCR) for construction products and the ISO 14025:2006 and EN 15804:2015+A2:2019 standards.

This resulted in the preparation of an EPD for pre-painted metal strips. The system boundary was defined using a cradle-to-gate approach, extended to include the end-of-life stage and the potential for material reuse and recycling. These environmental declarations are publicly available through the international database www.environdec.com and on the company's website at www.mtcomax.cz/udrzitelnost.

In 2023, this documentation was expanded to include a new EPD for formed products, particularly profiles. In doing so, the company responded to growing customer demand for transparency regarding the environmental impacts of products.

Using 2021 data, the company prepared its first carbon footprint study covering Scope 1, Scope 2 and Scope 3 emissions. These baseline data serve as a reference point for assessing the environmental intensity of products when introducing new technologies and optimising material and energy inputs.

Minimising the Carbon Footprint of Our Own Operations

Although the carbon footprint of METAL TRADE COMAX, a.s. represents a relatively small share of the product's overall emissions burden compared with the carbon footprint of input materials, we are actively addressing this area as well. In cooperation with suppliers, we assess the environmental intensity of input materials and use our procurement strategy to help reduce the carbon footprint in line with customer requirements. We also focus on reducing dependence on external energy sources with less favourable environmental characteristics, particularly by installing solar power systems with battery storage on the roofs of production and administrative buildings and by using waste heat from production.

At the same time, we are systematically modernising technological equipment to improve energy efficiency and reduce operational demands. These measures are complemented

by targeted optimisation steps that contribute to a better working environment and improved overall environmental performance.

Strategy for Achieving the Environmental Objectives of METAL TRADE COMAX, a.s. (VSME C3)

To achieve its environmental and climate objectives - particularly the reduction of greenhouse gas emissions through investment in modern technologies and innovation, and the gradual transition to clean and renewable energy sources within our operations - MTC is taking specific steps to reduce its environmental impact and move towards more sustainable operations. The main measures planned and implemented include the following:

1. **Transition to clean energy** – We are analysing options for purchasing green electricity, with a focus on increasing the share of electricity generated from low- and zero-emission sources.

2. **Investment in low-emission technologies** – As part of the projects under preparation, we plan to invest in modern production technologies, including the construction of a new coil-coating line. Preparatory work is scheduled to begin in 2026.

3. **Use of renewable energy sources** – We are installing photovoltaic systems on the roofs of production and administrative buildings. In 2025, these systems generated 1,732 MWh of electricity and were complemented by battery storage with a capacity of 2 × 100 kW. We plan to expand photovoltaic capacity to other buildings at the company's site. We also sold 76.2 MWh of electricity back to the grid.

4. **Reducing emissions from company mobility** – In 2024, we added the first electric vehicle to our fleet as a pilot project. The number of electric vehicles was not increased in 2025; however, a charging station was installed on the company's premises. Any further expansion of electromobility will depend primarily on economic viability, the availability of suitable vehicles and the company's operational needs.

5. **Carbon footprint monitoring and measurement** – The carbon footprint is assessed in accordance with the GHG Protocol using our in-house carbon calculator. Although some 2025 data were not available in full, we are actively working to improve and automate data collection in order to achieve more accurate and efficient monitoring. For 2025, we added data on the carbon footprint of employee commuting and continue to expand the underlying data set.

Below, we present the greenhouse gas emissions of METAL TRADE COMAX, a.s. for 2025, calculated in accordance with the GHG Protocol and covering Scope 1, Scope 2 and Scope 3.

Energy Consumption and Energy Mix

In previous years, the company used electricity and natural gas in line with the energy mix of the Czech Republic. During this period, the company did not purchase green electricity with a lower carbon footprint. However, we are considering this option as an opportunity to reduce the emissions intensity of our activities.

With regard to our own energy generation, we have focused on installing photovoltaic systems on the roofs of production and administrative buildings. Energy from these renewable sources is already helping to reduce electricity consumption from external sources. In the future, we plan to expand this capacity in order to further improve our energy balance and reduce the related environmental impacts.

Energy Consumption and Greenhouse Gas Emissions (VSME B3)

Base Year for Emissions Monitoring

METAL TRADE COMAX, a.s. has established 2021 as the base year for monitoring greenhouse gas emissions. This year serves as the baseline for assessing trends in the company's carbon footprint in subsequent years and for evaluating the effectiveness of the measures adopted to reduce emissions.

Energy Consumption (MWh) in 2025

	Renewable (MWh)	Non-renewable (MWh)
Electricity		7 700
Self-generated electricity	1 732	
Fuels		24 430
Total energy consumption (MWh)		33 862

Table: Total Greenhouse Gas Emissions

	Base year 2021 (t CO2e)	Previous reporting period 2024 (t CO2e)	Reporting period 2025 (t CO2e)
Scope 1	6 776	5 724	6 336
Scope 2 – market-based	4 935	4 730	4 507
Scope 2 – location-based	4 552	4 154	4 083
Scope 3	670 560	603 582	600 856
Total market-based emissions	682 271	614 036	611 699
Total location-based emissions	681 888	612 460	611 275

Table: Emissions Outside the Scope 1, 2 and 3 Inventory

	t CO2e
Direct biogenic CO2 emissions	0
Indirect biogenic CO2 emissions from purchased energy	17
Other indirect biogenic CO2 emissions	23

Table: Scope 3 Emissions

	t CO2e
Purchased goods and services	588 175
Capital goods	210
Fuel- and energy-related activities not included in Scope 1 or Scope 2	2 166
Upstream transportation and distribution	9 631
Waste generated	332
Employee commuting	342
Total	600 856

Data Collection and CO_2 Emissions Calculation

CO_2 emissions were calculated using a carbon calculator that evaluates input data in accordance with the GHG Protocol methodology. Some data are still limited; however, we are working to improve their accuracy and gradually automate data collection in order to ensure the highest possible quality and completeness of future calculations.

As our suppliers expand their carbon footprint reporting activities, the availability of Environmental Product Declarations (EPDs) is increasing. This enables us gradually to replace generic database data with specific emission factors for the materials actually purchased, thereby improving the accuracy of the company's carbon footprint calculation.

EPDs are not yet commonly available for newly acquired technologies and equipment. We have therefore included data from database sources in the emissions calculation. As part of our efforts to improve the working environment and reduce emissions in enclosed operational areas, we have decided to transition gradually to electric forklift trucks. These can also be powered by electricity from our photovoltaic systems, thereby contributing to a further reduction in indirect emissions. However, not all forklift trucks can be replaced in this way because of high performance requirements. Some newly purchased handling equipment must therefore continue to be powered by diesel or gas.

Significant changes compared with the previous period:

- Testing and application of new coating materials on the coil-coating line in response to a legislative requirement (replacement of PVdF) and customer requirements.
- Installation of solar panels and acquisition of battery storage.

Categories assessed as not relevant:

- Refrigerants – These are used only in air-conditioning systems in passenger vehicles and in certain areas. The quantities are not material; however, in future we would like to obtain these data as well so that the company's carbon footprint is as comprehensive as possible.
- Process emissions – Our process emissions are not greenhouse gases and are therefore not reported as part of the carbon footprint. They are, however, presented in section B4, Emissions of Pollutants. All emissions are within statutory limits and are monitored regularly.
- Purchased heat – We use natural gas and waste heat from the production process for heating. Natural gas consumption is already included in energy consumption.
- Purchase of data services
- Use of products and services – Our products do not consume electricity and were therefore not included in the data requirements for calculations in the carbon calculator.

Offsets

In 2025, as in previous years, the company did not purchase any emission allowances or carbon offsets. Our emissions-reduction efforts focus primarily on technological measures and operational optimisation rather than offsetting mechanisms.

B4 – Pollution of Air, Water and Soil

Emissions of Pollutants

Environmental Impacts and Measures Taken

Based on the previous materiality assessment and the current evaluation for the purposes of reporting under VSME Comprehensive, hazardous waste generated during production was identified as the principal material issue in the area of pollution. This waste is managed in accordance with applicable legislation; however, due to its volume, it represents a negative environmental impact. The quantity generated is closely linked to production intensity, and opportunities for significant reduction are currently limited.

Other identified negative impacts include noise and dust. To mitigate these effects on the surrounding environment, we relocated the freight gatehouse to the opposite side of the site, further away from the residential area. This has improved conditions in the vicinity of the operations.

The main pollution-related risks include the potential tightening of statutory limits for emissions and releases of substances into the environment, which could affect the operating conditions of our production equipment.

In response to these risks and to improve the working environment, we have begun gradually replacing our forklift truck fleet with electric models, which produce no exhaust emissions in enclosed operational areas and can be charged using electricity generated by our own photovoltaic systems.

We also see an opportunity in introducing new production technologies that can help reduce the environmental burden, expand the portfolio of innovative products and attract new customers.

In accordance with legislative requirements, we carry out regular compliance measurements of emissions from our production operations. The measured values are reported annually through the ISPOP system of the Ministry of the Environment.

For 2025, particulate matter emissions of 157 kg/year were reported.

Table: Pollution of Air, Water and Soil in 2025

Pollutants	Quantity (kg)	Emission medium	Determination method
Total organic carbon (TOC) (as total C or COD/3)	583	Air	Periodic measurements
Carbon monoxide (CO), 630-08-0	13 800	Air	Periodic measurements
Nitrogen oxides (NOx/NO2)	4 469	Air	Periodic measurements
Sulphur oxides (SOx/SO2)	18	Air	Periodic measurements
Particulate matter (PM)	157	Air	Periodic measurements

B5 – Biodiversity

Based on the materiality assessment, this topic was not considered material because no material impacts, risks or opportunities were identified. Given the locations of our production sites, our activities do not have a material negative impact on biodiversity and ecosystems. When expanding capacity, we seek to maximise the use of existing developed areas to avoid placing an additional burden on the surrounding landscape. As part of our strategy to reduce dependence on purchased electricity, we install photovoltaic systems on the roofs of existing buildings, thereby using available space without further interference with the landscape.

We have also decided to construct apartment buildings that our employees may purchase on preferential terms. The buildings are being developed on a previously unused

area that had largely served as a storage space and is now being repurposed. Environmental performance is taken into account in the construction. The buildings are low-energy, have an A-rated energy performance certificate—indicating exceptional energy efficiency—and each is equipped with a rooftop photovoltaic system to utilise renewable energy.

B6 – Water

Water is a significant input to the company's production processes, particularly for cooling and rinsing on the coil-coating line, which is also the largest consumer of water within the operations. The main negative impact in this area is the consumption of drinking water and the potential environmental burden associated with wastewater discharge. The company therefore applies measures aimed at efficient water management, including treating incoming water to achieve the required conductivity and hardness levels, treating wastewater and regularly monitoring the quality of discharged water in accordance with legislative requirements. As part of improvements to water management, new rinsing and cooling technologies have been introduced, and the neutralisation plant was automated in January 2023. This has made the wastewater treatment process more efficient and reduced staffing requirements from five operators to three. Water consumption by employees is not material compared with production use; nevertheless, the company also seeks to reduce consumption in this area. Although the company does not operate in an area of high water stress, it manages water consumption responsibly and strives to use water efficiently and reduce the associated environmental impacts.

Water Consumption (B6)

Table: Water Consumption in 2025

	Quantity (m^3)
Total water withdrawal	30 082
Public water supply	30 082
Water withdrawal in areas of high-water stress	0
Groundwater	0
Total water discharge	30 082
Discharge to sewer	30 082
Discharged from water-intensive operations (coil-coating line)	28 153
Transferred to third parties	0

B7 – Resource Use, Circular Economy and Waste

Resource use, the circular economy and waste are material areas for our company, particularly due to the high volume of purchased metal inputs, packaging materials and

production waste generated. We therefore focus on the efficient use of raw materials, reducing material intensity, waste sorting, reusing suitable packaging components and transferring waste to authorised operators for recovery or disposal.

When packaging products, we respect customer requirements for protecting materials during transport and storage. Where technically feasible and compatible with quality requirements, we support the reuse of packaging, such as wooden pallets, metal crates and intermediate bulk containers (IBCs). Replacing some deliveries in 200-litre steel drums with IBCs helps reduce both the material intensity of packaging and transport costs. Used IBCs are transferred to a specialist company for cleaning and refilling.

At our operations, used thinners are regenerated by vacuum distillation and reused in production. This measure helps reduce the volume of hazardous waste and limit the consumption of primary raw materials.

Resource Inflows (B7)

For our manufacturing company, the composition, origin and quantity of input materials are among the key factors affecting the overall carbon footprint. The largest volumes of materials processed are aluminium and steel strips, which we further process mainly by coating, slitting, cutting and profiling. The resulting products are used as semi-finished products for further processing in various industrial sectors; their environmental impacts are therefore significantly influenced by the characteristics of the input raw materials.

Given the breadth of our portfolio of metal inputs and the diversity of supply sources, it is not currently possible to determine accurately the average recycled content across all material categories. Based on available data and calculations, we determined that the average recycled content of steel strips is approximately 17.8%. This figure is based on available information on the typical composition of metallurgical products used in our production processes.

For aluminium strips, the proportion of recycled material may vary significantly depending on the supplier, the specific alloy and the production method. Given this variability and our intention not to distort the overall assessment, we have decided not to use an estimated average recycled-content value for aluminium inputs until more accurate supplier data become available.

In the future, we plan to expand data collection from suppliers so that the proportion of recycled material in aluminium inputs can also be determined more accurately. These data will help us assess the environmental impacts of purchased materials more effectively and manage measures to reduce the Scope 3 carbon footprint in a more targeted manner.

This approach also supports our environmental objectives relating to the responsible selection of input materials.

Our responsible approach to selecting input materials focuses on giving preference to materials with a lower carbon footprint where technically feasible, compatible with quality requirements and economically viable. We actively cooperate with suppliers that are working towards carbon neutrality and support circular economy principles. At the same time, we are testing the use of low-carbon steel, also referred to as “green steel”, which has the potential to reduce the carbon footprint of our products significantly. Its wider use will, however, depend primarily on availability, price and customer demand for products with lower emissions intensity.

Table: Main Material Inputs in 2025

	Total quantity (kg)	Of which recycled material (kg)	Recycled content (%)
Steel coil	142 455 000	25 356 990	17,8
Aluminium coil	11 460 000	not reported	–
Coating materials	1 560 550	0	–
Total	155 475 550	25 356 990	–

The reported recycled content is currently quantified only for steel inputs, for which sufficient supporting data are available. No value is reported for aluminium strips because of the high variability among suppliers and alloys. In future reporting periods, the company will continue to improve the accuracy of supplier data so that the recycled content of input materials can be assessed across a broader range.

Resource Outflows (B7)

The company’s outputs consist mainly of coated and uncoated metal strips, sheets, narrow strips, profiles, roofing products and related components. These products are intended either for further industrial processing or for direct use in construction. From a circular economy perspective, their long service life, the repairability of selected products and the high recyclability of metal materials at the end of their life cycle are particularly important to us.

The service life of our products is determined primarily by the material used, the type of alloy, the surface treatment and the conditions in which the product is used. In meeting customer requirements, we always seek to select the optimum combination of material and surface treatment to ensure the longest possible functional service life.

For products with a coated surface, minor mechanical damage can be repaired locally using designated touch-up coatings. Such repairs should be carried out as soon as possible after the damage is identified in order to reduce the risk of corrosion and loss of coating adhesion to the substrate.

Other products are highly resistant to normal operational wear and are not usually susceptible to damage that would significantly affect their service life. Where more extensive damage cannot be repaired, the relevant component must be replaced.

Emphasis on appropriate material selection, correct application and the possibility of local repair helps extend product service life and reduce the environmental burden associated with premature replacement or disposal.

Product Repairability

Products supplied by METAL TRADE COMAX, a.s. are not currently assessed using the European Union repairability scoring methodology, mainly because most products are input materials or semi-finished products intended for further processing in downstream manufacturing processes.

The repairability of the products we supply is not materially limited by specific spare parts or non-standard tools. For finished products, particularly roofing products and their components, professional installation and any repairs by trained personnel are recommended in order to maintain quality and long-term functionality.

Aluminium roofing products have a very long service life, primarily because of aluminium's natural resistance to corrosion. Even if colour gradually fades because of long-term exposure to UV radiation, the protective function of the metal substrate is retained.

Steel roofing products are more sensitive to ambient conditions, particularly damage to the protective layer and exposure to moisture. Proper maintenance and the timely correction of any defects are therefore important for steel roofing products.

At the end of the life cycle, the principal metal materials in our products are highly suitable for material recovery. Both aluminium and steel can be recycled repeatedly without any material loss of their essential properties. However, the actual recovery of the complete product depends on the method of dismantling and sorting, the degree of contamination, the type of surface treatment and the available recycling infrastructure.

Table: Product Service Life and Recyclability

Products	Estimated product service life (years)	Material recyclability of the main metal substrate (%)
Coated aluminium strip (PUR/PA)	not determined*	100
Coated steel strip	not determined*	100
Steel profile	not determined*	100
Aluminium narrow strip / sheet	not determined*	100
Steel narrow strip / sheet	not determined*	100
Aluminium roofing with PUR/PA coating (55 microns)	75	100
Steel roofing with PUR/PA coating (55 microns)	40	100

* The estimated service life of semi-finished products is not determined separately because it depends on downstream processing, the customer's final application, operating conditions and maintenance practices.

Packaging materials used for dispatch are selected with regard to protecting products during transport and storage. Subject to agreement with customers, we reuse certain packaging that can be used again without compromising product quality, including wooden pallets and metal crates.

The recyclability data presented relate to the principal metal material in the products and to commonly available material-recovery options. The actual treatment of products and packaging after use depends on the condition of the material, sorting practices, conditions at the customer's site, the available recycling infrastructure and applicable local waste-management rules.

Waste (B7)

Table: Waste Generated in 2025

Waste type / catalogue code	Waste sent for recovery (t)	Waste sent for disposal (t)	Total waste (t)
15 01 06 – Mixed packaging	0	195,1	195,10
08 01 13 – Hazardous waste – Sludges from paint or varnish containing organic solvents or other hazardous substances	168,83	0	168,83
17 04 05 – Iron and steel	977,28	0	977,28
Total hazardous waste			168,83
Total non-hazardous waste			1 172,38
Total waste			1 341,21

The reported data are based on the company's waste-management records for 2025. The most significant waste streams are metal waste, mixed packaging and hazardous waste generated primarily through the use of coating materials. The company focuses on reducing waste volumes, improving waste sorting and identifying further recovery options where technically feasible, legally permissible and economically viable.



ESG – Social

The social dimension of ESG is an important part of our approach to sustainable business. We focus primarily on our relationship with employees, equal opportunities, working conditions, occupational health and safety, and community engagement. We consider these aspects essential to the long-term stability, loyalty and development of human capital, which is one of the key pillars of our company. A responsible approach throughout the supply and customer value chain, together with the quality of our relationships with customers and end-users, is also important to us.

Based on the materiality assessment, the topic of ***workers in the value chain*** was not assessed as material. Our key suppliers are established companies that are subject to regulatory requirements and apply responsible approaches to working conditions, human rights and human resources management.

All our suppliers and customers are required to comply with the company's Code of Ethics, of which they are informed. Compliance with these principles forms part of the terms of cooperation and contributes to responsible conduct throughout the value chain.

As part of our programmes, we cooperate with schools to recruit new talent and enable our specialists to share practical knowledge and skills. We complement this cooperation by providing schools with material support and practical demonstrations of technologies that introduce students to industrial practice and technical fields. This collaboration supports mutual development and encourages young people to pursue technical education.

We actively support our employees in becoming familiar with modern technologies, including artificial intelligence and its wide range of applications, thereby contributing to their personal development.

B8–B10 – Own Workforce

METAL TRADE COMAX, a.s. strives to create a stable and attractive working environment that is safe, healthy and supportive of equal opportunities. We provide employees with opportunities for personal and professional development through training, educational programmes and support for career progression. We promote an open, transparent and respectful corporate culture based on mutual trust, dialogue and respect among employees at all levels.

At the same time, we comply strictly with the applicable legislation of the Czech Republic, including the Constitution and the Charter of Fundamental Rights and Freedoms, and fully respect the principles they embody. We reject any form of discrimination on the grounds of sex, race, ethnic origin, language, faith or religion, political opinion, social

origin, property, health status, age, sexual orientation or other status. We are committed to treating all employees equally, irrespective of their individual characteristics.

Our principles also include the prohibition of forced and child labour and respect for employees' right to fair and decent working conditions, including fair pay. We recognise that employees are a key factor in the company's success and sustainability; we therefore place strong emphasis on their safety, satisfaction and long-term motivation.

Occupational Health and Safety and the Working Environment

Protecting the health and safety of our employees is one of the fundamental priorities of METAL TRADE COMAX, a.s. Our occupational health and safety management system is certified to the international ISO 45001 standard, which sets out requirements for a safe working environment, risk prevention and the mitigation of potential impacts associated with work activities, including work with chemicals. Regular occupational health and safety training is an integral part of our corporate culture and is conducted in accordance with legislative requirements and internal standards. In addition to mandatory training, employees receive role- and workplace-specific training according to the particular needs of individual sites and positions, thereby supporting their professional development and qualifications.

We believe that positive interpersonal relationships make a significant contribution to a good working environment. We therefore regularly organise company events and team-building activities that strengthen teamwork and foster a friendly atmosphere in the workplace. These activities are sporting or cultural in nature to reflect employees' diverse interests and are organised mainly within individual departments, thereby strengthening relationships among close colleagues. Employees have consistently rated these events very positively.

As part of our approach to employee care, we emphasise two-way communication and open dialogue. As an **opportunity to improve communication**, we have decided to use an annual appraisal process based on questionnaires completed by both employees and their managers. This tool helps identify opportunities for improvement and assess performance, expectations and perceived changes. It also provides a platform for mutual understanding and further professional development.

Employees are also actively encouraged throughout the year to submit suggestions, comments or proposals for potential improvements. Constructive feedback is welcomed, and management addresses all suggestions with the utmost care and respect. In this way, we continuously strive to create a motivating, safe and respectful working environment.

Workforce Structure and Working Conditions

As at 31 December 2025, METAL TRADE COMAX, a.s. employed a total of 505 employees under various employment arrangements. Our priority is to create an inclusive, flexible and supportive working environment that reflects employees' diverse needs.

Employee structure by type of employment contract:

- Permanent employment contracts: 434 employees
- Fixed-term employment contracts: 71 employees

The company actively supports flexible forms of employment, particularly for employees caring for children, people with disabilities or health limitations, and those who prefer reduced working hours for other personal reasons.

Gender balance:

The proportion of men and women among technical and administrative employees is balanced, which we regard as having a positive impact on our employees and the overall corporate culture.

Men predominate in production roles, reflecting the physically demanding nature of the work. Nevertheless, the company ensures equal opportunities in the recruitment and development of all employees, irrespective of sex or any other characteristic. Automation of processes could provide an **opportunity** to reduce the physical demands of the work; however, given the long payback period, the risks and benefits of this solution must be carefully assessed.

Employment of people with disabilities:

The company does not exclude any applicant because of a disability or health limitation. We seek to provide safe and accessible working conditions for people with disabilities and, where operationally feasible, adapt the working environment to their needs.

A more detailed overview of the workforce structure is provided in the accompanying tables.

Table: Number of Employees and Types of Employment Contract

	Men	Women	Other	Not disclosed	Unknown	Total
Total	350	155	–	–	–	505
Permanent employees			–	–	–	434
Temporary employees			–	–	–	71

Table: Employee Turnover

Number of employees who left the company during the reporting period	116
Employee turnover rate for the period (%)	22,83

Collective Agreements

METAL TRADE COMAX, a.s. does not currently enter into collective agreements with its employees. Nevertheless, it places emphasis on open dialogue and transparent communication between management and employees. Employees are free to express their views on their working conditions, actively contribute to improvements and approach their managers with suggestions or proposals.

Internal communication channels and regular appraisals help create a working environment based on mutual respect and trust.

Diversity in Company Management

METAL TRADE COMAX, a.s. promotes equal access and fair opportunities at all levels of management. When filling management positions, we focus primarily on each individual's expertise, experience and competencies, irrespective of sex or any other personal characteristic.

We regard diversity as an asset that enhances the quality of decision-making and supports the company's sustainable growth.

Table: Management Diversity

	Men	Women	Other	Total
Number of management members	9	6	–	15
Share of management (%)	60	40	0	100

Adequate Wages

METAL TRADE COMAX, a.s. does not set a specific internal adequate-wage threshold; however, all our employees receive pay above the statutory minimum wage in the Czech Republic.

Pay is determined with regard to the role, qualifications, employee performance and current labour-market conditions. We regularly monitor remuneration trends and seek to ensure that our pay policy is competitive and fair, thereby contributing to employee satisfaction and stability.

All employees of METAL TRADE COMAX, a.s. are duly registered in the Czech social security system in accordance with Czech legislation. This includes health insurance, pension insurance, sickness insurance and unemployment insurance.

Employees have access to statutory social protection benefits, including sickness benefits, carer's allowance, maternity and parental leave, pension provision and unemployment support.

The company also provides employees with a range of benefits beyond statutory requirements that support their social security and overall well-being, including contributions to supplementary pension savings, subsidised workplace meals, annual leave above the statutory entitlement and contributions to leisure activities.

Social protection also applies to part-time employees and workers with specific needs, for whom we seek to provide appropriate support and adapted working conditions.

Employee Training and Professional Development

METAL TRADE COMAX, a.s. places emphasis on the continuous training and professional growth of its employees as an integral part of strategic human resources management. All employees regularly complete mandatory training required by applicable legislation, particularly in occupational health and safety and other specialist areas related to their work.

In addition to statutory requirements, the company also provides additional forms of training, including specialist courses, seminars, conferences and individual consultations that reflect the specific needs of individual roles and help deepen employees' professional competence.

In this way, we support not only personal and professional development, but also the long-term employability and adaptability of the workforce, in line with sustainable development objectives and the need for a skilled workforce in high-value-added industry.

Table: Training Hours per Employee during the Reporting Period (B10)

Gender	Training hours per employee during the reporting period
Men	9
Women	6
Average hours per employee	7,5

Pay Differences

To support fair and transparent remuneration, a new pay policy was introduced on 1 January 2022. The restructuring introduced pay grades reflecting employees' qualifications, professional competence and length of experience. Each employee is assigned to the appropriate category and pay grade on the basis of objective, predefined criteria.

This step provided an **opportunity** to improve internal pay equity, support equal opportunities for professional growth and ensure transparent career and pay progression, while motivating employees to enhance their qualifications. The introduction of pay grades also helped reduce turnover in hard-to-fill roles and contributed to greater workforce stability.

The change in pay policy significantly strengthened METAL TRADE COMAX, a.s.'s competitiveness as an employer and supports a sustainable approach to human resources management based on equality and fair remuneration.

Health and Safety

Working conditions at METAL TRADE COMAX, a.s. fully comply with the requirements of the Czech Labour Code and related Czech legislation on occupational safety, health protection and workplace hygiene.

The company has implemented an occupational health and safety management system in accordance with the international ISO 45001 standard. The system is regularly updated and adapted to operational risks, with the aim of creating a safe working environment, preventing occupational accidents and diseases, and continually improving working conditions.

All employees in Velvary have access to a company doctor directly at the workplace, supporting timely healthcare and prevention.

Occupational health and safety is also governed by Act No. 309/2006 Coll., which establishes additional safety requirements, and by the related implementing regulations. This framework applies equally to all employees.

Employees receive regular, documented occupational health and safety training upon joining the company and subsequently in accordance with the internal training plan and statutory intervals. Safety education and awareness are tailored to the nature of each role and current workplace risks. The aim is not only to meet statutory obligations, but above all to prevent risks proactively and promote a strong safety culture throughout the organisation.

Table: Percentage of Own Workers Covered by the Occupational Health and Safety Management System

Total share (%)	100

Table: Employees – Health and Safety during the Reporting Period (B9)

Number of recorded work-related injuries	7
Hours worked by one full-time employee	1 499
Total hours worked by all employees during the year	756 907
Rate of recorded work-related injuries during the reporting period	1,85
Number of fatalities resulting from work-related injuries and ill health	0

Work–Life Balance

METAL TRADE COMAX, a.s. actively supports employees' work–life balance. We recognise that reconciling work responsibilities with family and personal life is essential to employees' long-term satisfaction, health and performance.

Employees may take family-related leave in accordance with applicable legislation, particularly the Labour Code. In practice, we offer flexible solutions, support maternity and parental leave, and provide options for individually arranged working hours, part-time work or working from home where the nature of the role permits.

The company also supports employees in dealing with unforeseen life events. Managers respond to individual needs with understanding and respect, and employees may approach them for advice or support in difficult circumstances. Where possible, the company may also provide financial support for employees' personal projects, particularly sporting, cultural, charitable or community activities.

Discrimination, Working Conditions and Human Rights

METAL TRADE COMAX, a.s. applies a zero-tolerance policy towards any form of unlawful discrimination, harassment or unequal treatment. Equal treatment is ensured across all human resources processes, from recruitment and day-to-day work to employee development and career progression.

Employment decisions are not influenced by sex, race, nationality, ethnic origin, age, health status, religion, sexual orientation, family status or any other characteristic unrelated to the performance of the role.

In 2025, no cases of discrimination, harassment or other breaches of equal treatment were recorded at METAL TRADE COMAX, a.s. The company also received no formal complaints concerning working conditions or social aspects of the workplace.

No human rights incidents were reported in 2025. We regard respect for employees' fundamental rights as an integral part of our corporate culture and all our activities.

Internal rules and procedures are in place to prevent discrimination and ensure equal treatment of all individuals, irrespective of their personal or demographic characteristics.

C7 – Workers in the Value Chain

Based on the materiality assessment, impacts on workers in the value chain were not assessed as material. METAL TRADE COMAX, a.s. works primarily with suppliers based in the European Union that are subject to regulatory requirements relating to working conditions, human rights and environmental protection.

These suppliers are established and trusted organisations with appropriate risk-management processes in place; in many cases, they regularly publish non-financial information. When selecting and evaluating suppliers, we consider compliance with legislation, ethical principles and environmental standards and give preference to partners that support long-term sustainability.

C7 – Affected Communities

METAL TRADE COMAX, a.s. recognises the impact of its activities on surrounding communities and actively seeks to reduce any negative impacts identified through the materiality assessment. We monitor and manage impacts on local residents, particularly noise, dust and traffic associated with production operations and logistics.

Identified Impacts

Given the nature of the production process, metal strip processing and related road or rail freight, operations may lead to increased noise levels and localised dust in the surrounding area.

Measures Taken

To minimise these impacts, we have implemented the following measures:

- Relocation of the freight gatehouse to the opposite side of the Velvary site, closer to the edge of the municipality and further from residential areas, thereby reducing traffic impacts near homes.
- Regular noise and dust measurements, which provide feedback and enable us to plan further improvements.

Community Engagement

We communicate actively with surrounding communities. They approach us with proposals and requests, which we assess and address where possible. In addition to

directly mitigating impacts, we provide long-term support for regional initiatives through donations and partnerships, as well as direct support for employees and their families.

Examples of Community Support

- Support for schools and sporting and cultural events.
- Contributions towards extracurricular activities for employees' children.
- Cooperation with municipalities in planning and organising infrastructure around our sites.

C7 – Consumers and End-users

METAL TRADE COMAX, a.s. has traditionally operated as a manufacturer of semi-finished metal products that are generally processed further in downstream production chains. However, in response to the growing volume of direct sales of roofing products and related components, we are paying greater attention to our relationship with end customers.

Based on the updated 2025 materiality assessment, consumers and end-users were confirmed as a relevant area, particularly with regard to product quality, professional advice, installation support and the prompt resolution of any complaints.

Key Customer Expectations

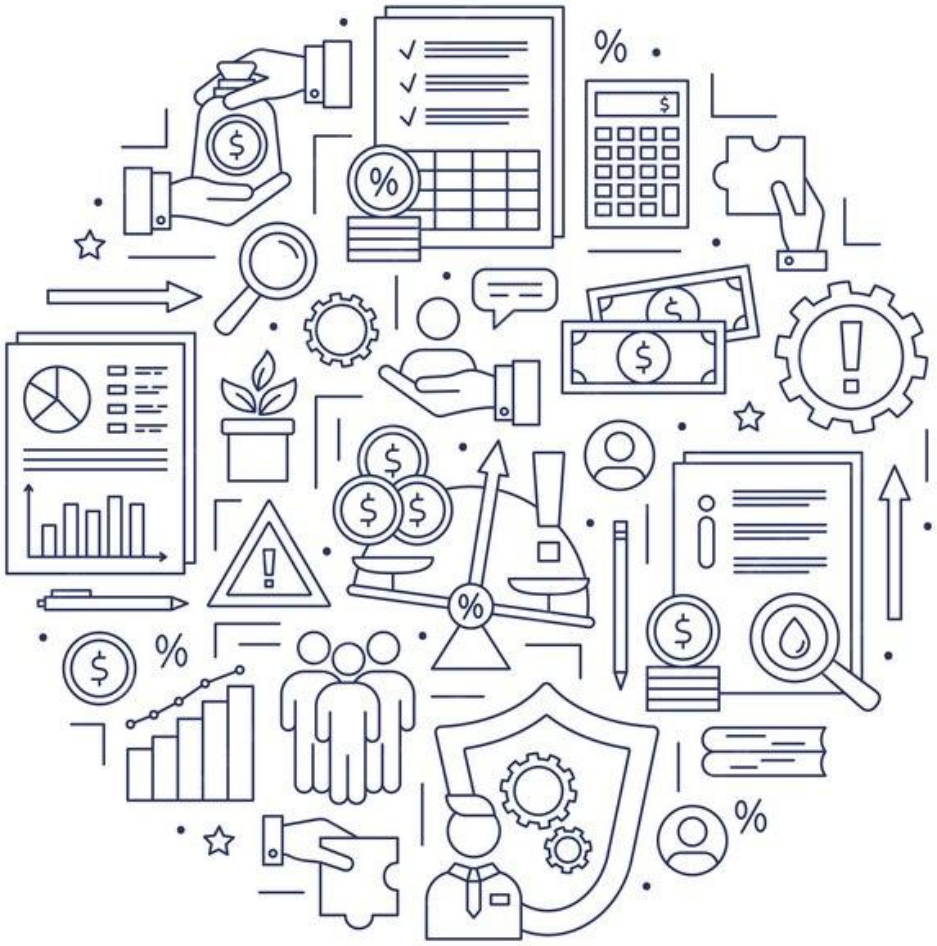
- product quality and correct workmanship, which directly affect the safety, functionality and long service life of roofing systems;
- faultless installation of roofing products, ensuring the protection of consumers' property;
- prompt and professional handling of complaints, should they exceptionally arise.

Measures and Quality Management

To prevent complaints and ensure long-term customer satisfaction, we apply quality management systems in accordance with the relevant ISO standards. Every product is subject to quality control. For selected orders, we offer installation as part of the delivery and train our customers to ensure correct application of the product for the end customer.

Complaints Process

If a complaint arises, it is recorded immediately and handled through the technical support department, professionally assessed by a qualified employee and resolved as quickly as possible, with an emphasis on minimising the impact on the customer.



ESG – Governance

Corporate governance provides the essential framework for transparent, ethical and responsible business conduct. METAL TRADE COMAX, a.s. places emphasis on a clearly defined organisational structure, effective internal control mechanisms, risk management, compliance with legislative requirements and the application of ethical principles at all levels of management.

Our approach to good governance also encompasses transparent communication with stakeholders, responsible management of supplier and customer relationships, the protection of confidential information and the continual strengthening of compliance with applicable regulatory requirements. This area builds on the materiality assessment previously conducted and corresponds to the governance topic within ESG. The company's Code of Conduct provides a binding framework for the conduct of employees, suppliers and business partners and is reviewed and updated regularly.

We regard the principles of good governance as an essential prerequisite for the company's long-term stability, credibility and sustainable performance.

Management Systems and Internal Control

The company's management is based on an integrated management system comprising, in particular:

- quality management systems (including ISO 9001 and IATF 16949),
- environmental management (ISO 14001),
- an occupational health and safety management system (ISO 45001),
- energy management (ISO 50001).

These systems are regularly maintained, reviewed and developed through internal and external audits. Audit activities support systematic process improvement, verification of compliance with the requirements of standards and legislation, and greater transparency in corporate governance.

The following audits were conducted in 2025:

- 15 internal system audits covering all areas of the integrated management system,
- 5 internal IATF 16949 system audits for the automotive sector,
- 3 process audits at operations certified to automotive-industry requirements,
- 6 product audits focusing on product conformity with specifications and customer expectations,
- 27 external audits conducted by certification bodies, public authorities and customers.

Internal audits provide independent assurance of process effectiveness and compliance with established standards and contribute to the management of operational and ESG risks. Audit findings are used to remedy identified shortcomings, prevent the recurrence of non-conformities and further improve the management system.

Risk Management

The company has established mechanisms for identifying, assessing and managing risks, including risks related to environmental, social and governance matters. Risk management is integrated into decision-making processes across all levels of management and is supported by internal control tools, internal documentation and regular process evaluations.

A well-designed risk management and internal control system strengthens the resilience of METAL TRADE COMAX, a.s., reduces operational, legislative and reputational risks, and supports long-term ESG objectives. Internal control mechanisms and transparent corporate governance are therefore important prerequisites for maintaining credibility with shareholders, employees, customers, suppliers, financial institutions, public authorities and other stakeholders.

Code of Conduct and Ethical Principles

METAL TRADE COMAX, a.s. applies high ethical standards in all its business activities and in its relationships with employees, business partners and other stakeholders. The key document in this area is the Code of Conduct, which sets out rules and principles for conduct in accordance with legislation, the company's internal requirements and the principles of responsible business.

Compliance with these principles is mandatory for all company employees. We expect the same approach from suppliers and other business partners, irrespective of whether they operate within or outside the European Union. The Code of Conduct thus supports a consistent framework for responsible, transparent and ethical conduct throughout the value chain.

The company's ethical framework is further supported by internal policies, control mechanisms and processes designed to identify, prevent and address ethical, legal and reputational risks. These measures form part of the broader risk management system and help strengthen trust among the company, its employees, customers, suppliers and other stakeholders.

The Code of Conduct is reviewed regularly and updated as necessary to reflect developments in legislation, international standards and stakeholder expectations regarding sustainability, responsible business and ESG. We regard compliance with the

Code as an important element of good corporate governance and the prevention of unethical conduct.



Privacy, Data Protection and Cybersecurity

METAL TRADE COMAX, a.s. takes a highly responsible approach to the protection of personal data, confidential information and cybersecurity. Data protection forms part of risk management, internal control and trusted relationships with employees, customers, suppliers and other business partners. As part of its information security governance, the company has implemented an information security management system (ISMS) based

on prevention, continual risk assessment and the adoption of appropriate organisational and technical measures.

The principal objectives of the ISMS are to:

- identify and manage potential threats and vulnerabilities relating to information security;
- ensure the confidentiality, integrity and availability of processed data;
- establish responsibilities, rules and control mechanisms in accordance with legislation and relevant standards; and
- protect data relating to human resources, physical infrastructure, ICT systems and supplier relationships.

The ISMS is managed and assessed in accordance with VDA ISA (Information Security Assessment). In 2024, the company successfully obtained the TISAX (Trusted Information Security Assessment Exchange) label, confirming the established level of information and cybersecurity, particularly in relation to the automotive industry and B2B relationships.

Activities involving the processing of personal and sensitive data are carried out in accordance with the GDPR and related legislation. Employees receive regular training in cybersecurity and data protection to promote responsible information handling and help prevent security incidents.

Data protection and information security are integral parts of our management system and support the company's credibility with customers, business partners, employees and other stakeholders.

Customer Satisfaction

METAL TRADE COMAX, a.s. places emphasis on actively managing customer relationships and systematically monitoring customer satisfaction. We regularly assess customers' needs and expectations and take them into account in product development, production-process optimisation, the design of commercial services and the provision of technical support.

Our customer strategy is based primarily on:

- a broad network of sales representatives who maintain direct and regular communication with customers;
- close coordination between the sales and production functions, enabling a rapid and effective response to individual customer requirements; and
- consistent customer support focused on technical assistance, complaint handling and the provision of documentation and certification.

Customer feedback is an important tool for identifying opportunities for improvement, innovation and further portfolio development. In response to customer enquiries, comments and requests, we continually expand our product offering, implement new standards and certifications, and adapt our production and service processes to current market needs.

To manage customer satisfaction, we have implemented an internal assessment system that defines procedures for data collection, analysis and the use of results in process-improvement decisions. The outputs help us improve overall performance, prevent the recurrence of non-conformities and maintain long-term, stable relationships with key business partners.

We regard customer satisfaction as one of the pillars of the company's sustainability and competitiveness. It is also an important element in managing risks and opportunities across the value chain, as the quality of customer relationships directly affects the stability of commercial ties, the company's reputation and its long-term development.

Business Continuity

As part of its integrated management system, METAL TRADE COMAX, a.s. places emphasis on business continuity as a key element of resilience, sustainability and long-term performance. Business continuity management is systematically integrated into the overall risk-management and internal-control framework.

The business continuity strategy includes:

- identifying and assessing risks and threats that could adversely affect key business processes;
- defining critical activities, resources and systems whose protection and recovery take priority;
- establishing Business Continuity Plans that set out specific measures, including alternative procedures and locations; and
- allocating responsibilities to ensure a rapid and effective response in the event of operational disruption.

Business Continuity Plans are regularly tested, reviewed and updated to reflect the current organisational structure, operational changes and external conditions. The company also monitors developments in the supply chain and business environment so that it can respond flexibly to potential disruptions or emergencies.

This approach enables the company to minimise the impacts of operational interruptions, protect the interests of key stakeholders and maintain the trust of customers, employees and partners.

Business continuity management is understood as a dynamic process of continual improvement that supports both short-term operational stability and the company's long-term resilience to external and internal risks.

Supply Chain

METAL TRADE COMAX, a.s. places emphasis on responsible and transparent supply-chain management. We source most input raw materials and materials from vetted, long-standing suppliers, predominantly within the European Union. This approach supports greater transparency and compliance with legal requirements and standards relating to quality, working conditions, human rights and environmental responsibility. It also helps reduce risks associated with logistics, regulatory differences and the responsible sourcing of materials.

The supplier-selection process is governed by formal principles and procedures designed to ensure that new business partners meet the company's requirements for quality, ethics, technical capability and compliance with applicable legislation. As part of the preliminary approval process, potential suppliers are assessed primarily against:

- commercial credibility and financial stability;
- the quality of the working environment and the management of production or operational activities;
- the ability to comply with legislative requirements, including occupational health and safety, environmental and employment-law requirements; and
- the compliance of supplied products and services with applicable technical standards, customer requirements and the company's internal standards.

Once cooperation has been established, supplier performance and reliability are monitored continually. We assess, in particular, compliance with contractual terms, delivery performance, material quality, the handling of complaints and the ability to respond to the company's requirements relating to quality and environmental and social matters.

Our supplier relationships are based on mutual trust, transparency and long-term cooperation. This approach also includes an expectation that suppliers will comply with the company's Code of Conduct and act responsibly throughout the value chain. We welcome feedback and suggestions from business partners and work together to improve processes, delivery quality, and environmental and social performance continually.

Whistleblower Protection

METAL TRADE COMAX, a.s. is subject to the obligations arising from whistleblower-protection legislation and has established an internal reporting system. The system enables concerns about potential unlawful conduct or breaches of the company's internal rules to be reported safely and confidentially.

The reporting system is available to internal whistleblowers, particularly employees and other persons who perform work for the company or have a comparable relationship with it.

External whistleblowers, such as business partners, suppliers or other persons who may become aware of reportable matters in connection with their activities, may also submit reports.

Information on how to submit a report, the designated persons and further details is published on the company's website in the section dedicated to whistleblower protection.

Business Ethics, Corruption and Bribery

In 2025, no confirmed cases of bribery, corruption or other serious unethical conduct were recorded at METAL TRADE COMAX, a.s. The company recorded no sanctions or finally concluded proceedings relating to corruption or bribery.

The prevention of unethical conduct forms part of the company's risk-management system, internal control mechanisms and ethical framework. We do not currently have a separate training programme dedicated exclusively to anti-bribery and anti-corruption. However, these topics are addressed through the Code of Conduct, internal rules and requirements for responsible conduct by employees and business partners. As the risk-management system develops further, we plan to strengthen training in this area, particularly for individuals in roles with a higher level of commercial, procurement or decision-making risk.

C8 – Revenues from Selected Sectors and Exclusions from EU Reference Benchmarks

In 2025, the company reported no revenue from activities relating to the production of tobacco products, the extraction of coal, oil or natural gas, or chemicals covered by VSME-C paragraph C8.

The company also applies no exclusions relating to European Union legislation or the objectives of the Paris Agreement.

Governance, Risk Management and Internal Control

METAL TRADE COMAX, a.s. is governed in accordance with the principles applicable to the governance and management of a joint-stock company. The Board of Directors is the company's statutory body, while the Supervisory Board oversees the company's activities. The governance structure defines responsibilities and powers so as to support the company's stable operation and accountability to shareholders, employees, customers, suppliers, financial institutions, public authorities and other stakeholders.

Table: Gender Diversity Ratio of the Governing Body during the Reporting Period (C9)

Does the undertaking have a governing body?	YES
Number of female members of the governing body at the end of the reporting period	6.00
Number of male members of the governing body at the end of the reporting period	7.00
Gender diversity ratio of the governing body	0.86

Long-term, transparent cooperation with business partners throughout the supply and customer value chain, as well as with public institutions, is of key importance to METAL TRADE COMAX, a.s., as is the satisfaction of our employees. We believe that mutual synergies and a partnership-based approach are essential to the successful achievement of sustainable development goals, enabling us to deliver better results together, more quickly and efficiently.



Appendix 1

Decarbonisation Plan of METAL TRADE COMAX, a.s.

In line with the objectives of the Paris Agreement and applicable legislation, METAL TRADE COMAX, a.s. is committed to the gradual and systematic reduction of its carbon footprint, both within its own operations and in relation to its products and value chain. This commitment is based on the company's long-term sustainable development strategy, its responsible approach to the environment and its continual monitoring of greenhouse gas emissions across Scope 1, Scope 2 and Scope 3. The Decarbonisation Plan provides a framework for the further development of measures that will be updated regularly in future reporting periods to reflect available data, technological options, customer requirements and legislative developments.

Key Approaches and Measures

- **Innovation in production technologies and processes** to improve efficiency and quality and meet increasingly stringent legislative and customer requirements.
- **Minimisation of process waste** through the modernisation and optimisation of production.
- **Improvement of the working environment and the energy efficiency of buildings**, including insulation projects, the replacement of lighting with LED technology, the use of waste heat from production processes and the construction of new buildings.
- **Maximisation of waste separation and recycling**, support for the reuse of packaging materials and cooperation with customers on their return.
- **Increasing the share of renewable energy sources**, particularly photovoltaic systems installed on building roofs, with the aim of covering the company's own electricity consumption, together with the installation of battery storage.

Carbon Footprint Context

Given the nature of our products, particularly coated and formed aluminium and steel sheets, emissions associated with input materials account for a significant share of the overall carbon footprint. The production process itself represents a smaller, but still important, share of the company's total emissions. Optimising our own operations, using energy more efficiently, modernising technologies and selecting input materials responsibly therefore form key elements of the decarbonisation strategy.

The company's four main emission sources in 2025 were the following categories (t CO_2e):

1. Purchased goods and services 588 175
2. Upstream transportation and distribution 9 631
3. Natural gas 4 952
4. Market-based electricity 4 507

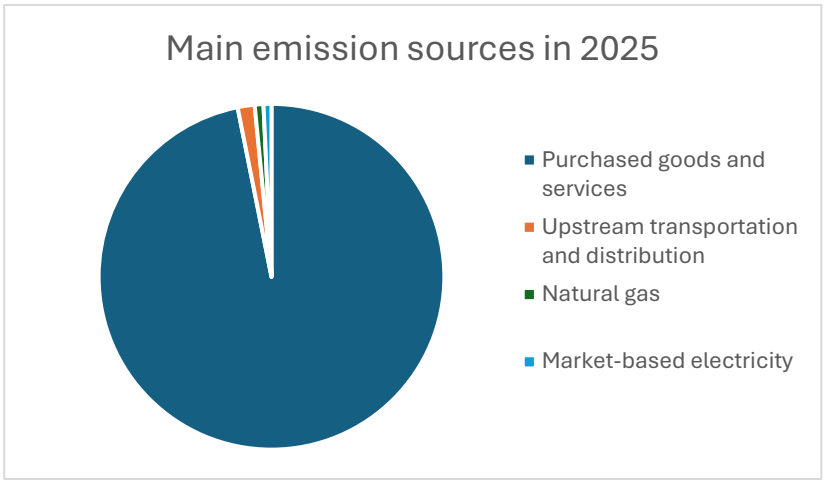


Figure: Main Company Emission Sources in 2025

Planned Actions and Areas with the Greatest Emissions-Reduction Potential

1. Lower-carbon input materials

- For steel, we are considering purchasing so-called *green steel* with significantly lower CO_2 emissions. Given its limited availability and higher price, implementation will depend on the company's strategy, customer requirements and economic feasibility. We plan to raise customer awareness of this option, particularly in the automotive sector and among manufacturers of construction products, where pressure to reduce the carbon footprint of products and buildings is increasing.
- We actively seek suppliers offering materials with a lower carbon footprint, including where these involve a higher purchase price. The aim is gradually to expand the options available for reducing Scope 3 emissions.

2. Transport optimisation

- Increasing the share of rail transport and using modern, lower-emission freight vehicles where logistically and economically appropriate.
- Continual monitoring of new lower-emission technologies and logistics solutions.

- Gradual expansion of the company's electric-vehicle fleet, with the option of charging vehicles using electricity generated by the company's photovoltaic systems.

3. Reducing emissions from electricity consumption

- Expanding photovoltaic capacity on the roofs of production halls with the aim of covering up to 100% of the company's own electricity consumption.
- Expanding battery storage capacity to enable the efficient use of the electricity generated.
- We continually monitor the market for electricity with a more favourable emission factor and will consider purchasing it in light of the company's current needs and prevailing market conditions.

4. Natural gas consumption and production modernisation

- The modernisation of the boiler room has already reduced natural gas consumption.
- The largest share of natural gas consumption remains associated with curing coating systems on the coil-coating line. A transition to a fully electric energy source is not currently technically feasible for this process.
- We plan to construct a new coil-coating line incorporating Best Available Techniques (BAT), which will enable more efficient gas-fired curing, lower natural gas consumption and improved waste-heat recovery. The project is planned for implementation between 2026 and 2028.
- This modernisation will also help reduce emissions to air and water consumption.

Monitoring, Targets and Verification

- Since 2019, we have monitored our carbon footprint in detail across Scope 1 and Scope 2; since 2021, we have also monitored Scope 3.
- We continually improve the quality of data collection to identify emissions-reduction opportunities more accurately.
- The Decarbonisation Plan draws on the principles used in setting science-based targets and establishes an indicative emissions-reduction pathway to 2030.
- An Environmental Product Declaration (EPD) has been prepared and verified for selected products, confirming the significance of input materials in the products' overall carbon footprint.

Table: Baseline Data for Setting Indicative Emissions-Reduction Targets

	Base year (2021)	Current year (2025)	Target year (2030)	Reduction achieved to date (%)	FLA adjustments (%)	SBT reduction (%)
Scope 1 emissions (tCO2e)	6 776	6 336	3 930	6.49%	Not required	42.00%
Scope 2 emissions (tCO2e)	4 935	4 507	2 862	8.67%	Not required	42.00%
Scope 1 and 2 emissions (tCO2e)	11 711	10 843	6 792	7.41%	0.00%	42.00%

Scope 3	Base year (2021)	Target year (2030)	SBT reduction (%)
Physical intensity (tCO2e/t)	2.7	1.3	51.60%