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Our model for responsible governance

At Markas, we base our choices and our services on a robust corporate culture that, by fully respecting values of **reliability** and **transparency**, ensures rigorous ethics and a genuine commitment to regulatory compliance.

That is why we are careful to reward consistent and punctual practices in our relationships with suppliers. Such conduct helps to consolidate stable business relations based on mutual trust.



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A passion called business

[ESRS G1]

Corporate governance is one of the founding pillars of our culture and the adoption of international standards on regulatory compliance is a reflection of a solid commitment to integrity, legality and transparency in company processes: essential principles of conduct for a family-run business with an international calling.

We have created a structured system of processes and regulations aimed at ensuring the highest standards of compliance in business conduct.

Our Compliance offices focus on three main areas:

- to comply with the legislation and regulations of positive law;
- to ensure corporate protection through effective organisational models, such as the MOGeC pursuant to Italian Legislative Decree no. 231/01 for Markas Italy, and the GDPR model for the protection of personal data, applicable to all legal entities within the Group;
- to focus on compliance with industry standards (ISO and other management systems) and internal procedures.

Alongside our Integrated Corporate Policy, we have a certified **Anti-Corruption System and a Compliance Management System**, comprising a series of regulations, operating procedures and organisational safeguards, structured according to a precise hierarchy, and aimed at preventing, identifying and tackling any unlawful or unethical conduct.

Regulatory compliance: just a click away

Markas provides sector-specific digital databases that allow for simple and immediate access to the main regulatory frameworks applicable to the industry. Since 2022, with the adoption of the **Legal Inventory**, employees of Markas Italy involved receive a monthly report containing the legislative and case law updates most relevant for the company. In this way, everyone can easily access regulatory sources, monitor their status in real time and acquire an enhanced legal understanding.

In 2024, Markas Austria launched the digitalisation of its legal database by introducing a platform that allows for the **centralised and up-to-date consultation of laws and regulations**. The system enables the targeted distribution of information to the relevant departments and the ongoing monitoring of activities.

Both are strategic initiatives aimed at strengthening the culture of regulatory compliance by actively promoting a widespread, transparent and attainable legal understanding.

We have deployed tools that demonstrate our commitment to preventing corruption, promoting fair competition, protecting people's rights, ensuring responsible communication and safeguarding personal data.



INTEGRATED MANAGEMENT SYSTEM

Our integrated management system encompasses quality, environmental protection, workplace safety, training and refresher courses, compliance, prevention of corruption and biocontamination control, ensured by a process-driven approach.

Anti-Corruption Management System

This system plays a fundamental role in guaranteeing that the company complies with ethical standards and is protected from all forms of corruption. An effective system not only envisages policies and procedures to prevent incidents of corruption and unethical conduct, but integrates them fully into existing management processes. The adoption of clear anti-corruption policies, training and regular compliance checks of employees reduces the risk of incidents of corruption and

reinforces the trust of customers, business partners and other stakeholders.

Compliance Management System

We are committed to ensuring that all legislation, guidelines and fundamental ethical and moral principles concerning the company are complied with and are intended as means of preventing corruption, tax evasion and unlawful and unethical practices in general. Our compliance guidelines have a preventative function, with the aim of avoiding unlawful conduct.

This system also integrates and extends the crime prevention model required under Italian Legislative Decree no. 231/01, which Markas Italy has adopted and which is continually monitored by the Supervisory Body for effectiveness and suitability.

We actively promote a corporate culture defined by integrity and legality, not least through anti-corruption training programmes to **strengthen individual awareness and responsibility** in preventing unlawful conduct throughout the company, and, for that reason, targeted at different categories of workers.

Over the year, we have delivered such training to members of our management and supervisory bodies, and to people employed in the functions identified as at risk.

Due Diligence

This entails, before a partnership contract is signed, filling in a specific questionnaire to classify the business partner in question according to their level of exposure to any offences committed.

Building on the benefits identified following the implementation of this process, we have planned, for 2025, to set up a **due diligence information portal**. This platform is a significant step towards the formalisation of partner selection processes that are even more transparent, and compliant with current regulations.



Robust and efficient corporate governance

[ESRS 2 GOV-1]

Since our foundation, we have embraced a traditional corporate governance model: no internal board committees with specific powers have been established.

Christoph Kasslatter holds the position of CEO in all Group companies, with the exception of Markas Holding.



Markas Holding

The Board of Directors at Markas Holding is comprised as follows.

- Haidrun Achammer-Kasslatter, President and co-founder of Markas Italy
- Christoph Kasslatter, director with over 20 years' international experience within the Group
- Eva Ogriseg, director and manager with proven international experience

Then there is the Board of Statutory Auditors appointed both by Markas Holding and Markas Italy, comprising:

- Margit Crazzolara President
- Armin Hilpold, statutory auditor
- Esther Pomella, statutory auditor
- Georg Prast, alternate auditor
- Hugo Perathoner, alternate auditor.

Markas Italy

The Markas Italy Board of Directors (BoD) comprises three members: two with an executive role and one independent. Christoph Kasslatter fulfils the roles of President and CEO, Evelyn Kirchmaier-Kasslatter is Managing Director and a member of the BoD, and Udo Seibstock is non-executive director.

All members have sustainability expertise in the environment, social and economic spheres. The BoD has ultimate responsibility for strategic decisions and approves the Group Sustainability Report, as per internal reporting procedures.

The governance structure at Markas Italy is completed with:

- the Board of Statutory Auditors, which meets quarterly;
- the Supervisory Board, comprising the President and two independent members, with no employee representative;
- Corporate Management, comprising nine directors, including the Managing Director, who represents the main operational areas: Clean Operations, Food Operations, Procurement & Maintenance, Accounting, Finance & Controlling, Human Resources, Sales & Marketing, IT & Innovation, Quality Marketing, IT & Innovation, and Quality Health Safety & Environment.

Markas Austria

As at the end of the financial year, Markas Austria had 2 CEOs, Christoph Kasslatter and Gerlinde Tröstl-Katinger. In addition to this, there is a further corporate body, the Supervisory Board (Aufsichtsrat), comprising three members (two of whom are women). This meets four times a year.

Then there is Corporate Management, comprising 5 executive directors representing the operational areas: Accounting, Finance & Controlling; Sales & Marketing; Operations; QHSE, IT & Project Management; Human Resources.

There is also a Workers' Council, with 17 members, of which two are exempt from their regular duties.

Markas Germany

The governance of Markas Germany is overseen by CEO Christoph Kasslatter and General Representative Rudolf Menningen.



The Sustainability Committee



6

members



4

women



2

men

Sustainability governance

In 2021, Markas Italy established a **Sustainability Committee** to integrate sustainability into the governance structure and into company activities.

The Sustainability Committee convenes periodically and meets directly with senior management on governance and sustainability matters.

Its members are: the Managing Director, Sales & Marketing Director, Quality Health Safety & Environment Director, Compliance & Sustainability Manager, CSR Ambassador & Communication Team Leader and Holding Manager.

The Committee plays a central role in the sustainability reporting process, supporting the Board of Directors to ensure the integrity of the process and acting as the coordinator for the relevant Group companies.

The Sustainability Committee is assisted by the Compliance & Sustainability Team (Italy) and an ESG Specialist (Austria), with specific skills on sustainability and on environmental, social and governance impact reporting.

An inter-functional and international group has also been established to support this team, benefiting from diverse skills to ensure true multi-disciplinary oversight of sustainability matters.

Although this group, together with the Compliance & Sustainability Team, is responsible for managing the company's sustainability reporting, each data owner is responsible for the accuracy and reliability of the information provided. The sustainability report management system, in terms of process and control, will be subject to further restructuring and formalising in 2025, starting from the foundations put in place in 2024.