Where COURAGE meets future!

Annual and Sustainability Report 2025

greiner

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Where courage meets future

With conviction, responsibility, and capacity for innovation, we at Greiner focus on what matters: our values. They are our compass in a changing world – and at the same time our drive to actively shape the future. Because living by values creates perspectives. Together, with courage and vision, we are shaping a future that creates meaning – for people, society, and the environment.

The company

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Executive Board:
Hannes Moser,
Saori Dubourg and
Marcus Morawietz

Where responsibility meets the future

Where responsibility meets the future, decisions with impact arise. In yet another year of geopolitical conflicts and economic uncertainty, our focus was on strengthening our resilience while simultaneously driving the strategic development of the Group. The Executive Board looks back on 2025 as a year of clear priorities and sustainable strategic course-setting.

The future is built on decisions — made under conditions that are rarely straightforward. Especially in times of increasing uncertainty, the task of responsible leadership is to provide orientation and set clear priorities.

The 2025 financial year was characterized by ongoing geopolitical conflicts, protectionist actions, and an increasing fragmentation of global markets. In many industries, this led to investment caution, sluggish demand, and structural shifts along value chains.

Against this backdrop, we succeeded in maintaining stable development for the Greiner Group as a whole. Sales revenue remained at a solid level — with varying developments across the divisions. At the same time, we made targeted investments in excellence, clear structures and responsibilities, and strengthening our future viability.

As the Executive Board of Greiner AG, we are responsible for the Group's strategic management and development. The year 2025 was defined by consistent structural and organizational adjustments. We have begun further simplifying our organizational structures, harmonizing processes, and aligning administrative and support functions more clearly — with the aim of sustainably strengthening the Group's long-term competitiveness.

In parallel, we further developed our digital process and data landscape to increase transparency, management capability, and scalability. The systematic expansion of data-driven workflows supports fact-oriented decision-making and strengthens our operational excellence.

The development of our divisions was shaped by the dynamics of their respective markets but followed a clear strategic direction:

Greiner Packaging held its ground in a challenging market environment and once again succeeded in gaining market share. Innovative packaging solutions that combine design, functionality, and circularity strengthen our position with international customers and demonstrate that sustainability and economic performance are not contradictory but rather mutually dependent.

Greiner Bio-One successfully managed increased regulatory requirements and secured key market access. Simultaneously, structural improvements were implemented to further increase production output and operational stability.

With the further development of Greiner Mediscan and the decision to manage it as an independent division as of 2026, we are strengthening our portfolio in the field of sterilization and creating clear growth prospects in an attractive market.

NEVEON responded to a challenging market environment with consistent portfolio and site optimization, while simultaneously investing in innovation and future competencies through its new international R&D hubs in Poland and Austria.

Long-term competitiveness does not arise from cost discipline or technology investments alone. It arises from the ability to combine economic strength, technological leadership, operational excellence, and sustainable action.

Sustainability is therefore not an isolated topic for us but an integral part of our corporate direction. The renewed Platinum rating from EcoVadis confirms our systematic approach and continues to place Greiner among the top one percent of companies assessed worldwide.

Corporate responsibility is not reflected in results alone. It is evident in the way decisions are made and implemented.

Greiner has always been particularly successful when change was understood as an opportunity for evolution — not as an end in itself, but as conscious shaping. Our history is characterized by entrepreneurial courage, innovative material and process expertise, and the ambition to make a tangible contribution to the daily lives of millions of people through our solutions. This ambition remains the benchmark for our actions.

The title of our annual report, Where Courage meets Future, represents our mindset: the courage to make clear decisions and take responsibility even under uncertain conditions.

Where responsibility meets the future, reliability arises — for customers, employees, suppliers, and our owners. Our values provide us with direction.

They combine economic strength with a long-term perspective.
And they remind us that the future does not just happen but is shaped — by people who act with responsibility, foresight, and conviction.

Sincerely,
The Executive Board of Greiner AG

Saori Dubourg
Chief Executive Officer

Hannes Moser
Chief Financial Officer

Marcus Morawietz
Member of the Executive Board

Where governance meets the future

Photo of the Supervisory Board (from top left to bottom right): Dominik Greiner (Chair of the Supervisory Board), Dr. Andreas Ludwig (Deputy Chair of the Supervisory Board), Dr. Regine Hagen-Eck (Supervisory Board member), Dr. Nico Hansen (Supervisory Board member), Jakob A. Mosser (Supervisory Board member), Christoph Greiner (Supervisory Board member), Gerald Schinagl (Supervisory Board member), Margret Suckale (Supervisory Board member), as well as Mario Nussbaumer (workers' representative), Georg Kofler (workers' representative), Markus Rohrauer (employee representative), and Ernst Zimmermann (workers' representative)

The 2025 financial year was characterized by geopolitical tensions, economic uncertainty, and increasing complexity. In this environment, the responsible exercise of oversight and governance takes on particular importance. The Supervisory Board accompanied the development of the Greiner Group with the aim of ensuring long-term stability and sustainable orientation.

The 2025 financial year was characterized by significant geopolitical and economic uncertainties. In such an environment, reliable governance structures take on special significance. They provide orientation, ensure transparency, and help make decisions within a stable institutional framework.

During the reporting year, the Supervisory Board of Greiner AG regularly received reports on the Group's economic development, strategic initiatives, and material investment and transformation actions. Key developments were discussed in several meetings and evaluated in terms of their long-term impact.

A special focus was placed on further developing the Group's organizational and leadership structure. During the reporting year, Marcus Morawietz assumed the role of COO on the Executive Board of Greiner AG. In addition, the Executive Board appointed Henning Frings as CEO of the NEVEON division and Sebastian Heiner as CEO of the Greiner Bio-One division. Within the scope of its responsibilities, the Supervisory Board addressed these personnel decisions and approved the corresponding actions.

The further development of Greiner Mediscan and the decision to manage this division independently starting in 2026 were also discussed in depth by the Supervisory Board.

Sustainability and compliance were also subjects of consultation. The Supervisory Board was regularly informed about progress regarding targets, actions, and reporting processes. The renewed Platinum status in the EcoVadis rating was viewed as confirmation of the systematic anchoring of sustainable corporate governance within the Greiner Group and placed in the context of its long-term orientation.

The Supervisory Board thanks the Executive Board and all employees for their dedication in a demanding environment.

The value of stable governance structures is particularly evident during phases of increased uncertainty. They provide the framework in which responsible decisions become possible and the future remains linked to reliability.

For the Supervisory Board

Dominik Greiner Chair of the Supervisory Board, Greiner AG

Where generations meet the future

Family Council:
(from top left to right)
Dominik Greiner
Barbara Mechtler-Habig
Peter Greiner
Christoph Greiner (seated)

From the perspective of the owning family, Greiner stands for continuity, clear values, and responsible development. The Family Council views the company's present and future from a multigenerational perspective – with the goal of permanently combining economic strength with a values-based mindset.

Greiner is a fifth-generation family business. This heritage continues to shape our view of the company today. As the Family Council, we bear responsibility not only for the current financial year but for the development of a company that we intend to pass on to future generations — economically successful, values-based, and future-proof.

Change has never been an exception for Greiner; it is part of its DNA. Since its founding in 1868, the company has continuously evolved and adapted to new framework conditions. This ability to innovate without losing its own roots is a key reason for Greiner's stability and strength over generations.

For us, stability therefore does not mean stagnation. It arises from clear values, responsible action, and the willingness to shape necessary changes with moderation and foresight. This mindset takes on special significance, especially in times of geopolitical tension and economic uncertainty.

As the owning family, it is important to us that Greiner is led by individuals who understand responsibility not merely as a task, but as a mindset. We are experiencing a leadership that thinks of economic performance, sustainable action, and cultural development collectively — thereby placing the long-term development of the company at the center.

The Family Council closely monitors the development of the Greiner Group and maintains continuous dialogue with the Executive Board and the Supervisory Board. Our contribution lies not in operational management, but in securing a multigenerational perspective. This also includes personal dialogue with the company, for example through regular site visits and exchange within the owning family.

In this context, our values are more than just an orientation framework. They link heritage and the future. They provide direction — today and tomorrow. And they remind us that entrepreneurial success is not measurable by figures alone, but by the way responsibility is lived across generations.

For the Family Council

Dominik Greiner

Barbara Mechtler-Habig

Peter Greiner

Christoph Greiner

Greiner at a glance

Portfolio

Greiner is a leading global supplier of plastic and foam solutions based in Kremsmünster (Austria). Greiner AG unites four operational divisions — Greiner Packaging, NEVEON, Greiner Bio-One, and Greiner Mediscan[1] — that develop, produce, and market innovative solutions for numerous industries and sectors. The focus here is on the packaging, furniture, and sports industries, as well as on medical technology and life sciences.

Greiner is a non-listed stock corporation and has been family-owned for five generations. With a unique corporate culture based on trust, responsibility, and mutual respect, Greiner today provides secure jobs for more than 10,200 people in 28 countries.

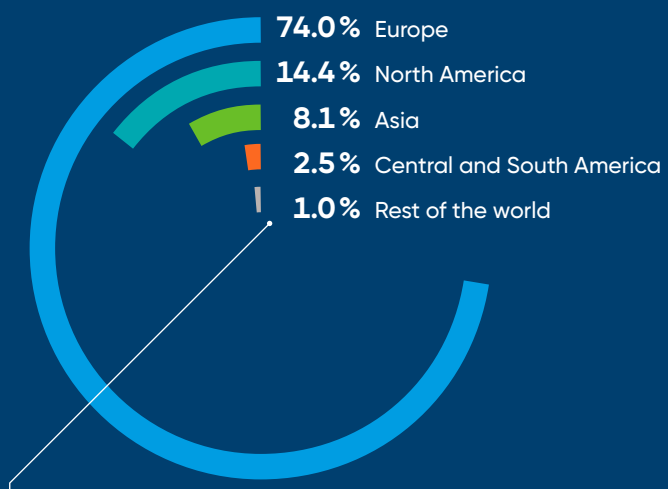
1 On January 1, 2026, Greiner Mediscan, previously a subsidiary of Greiner Bio-One International GmbH, was placed directly under the umbrella of Greiner AG as an independent division, thus forming the fourth division of the Greiner Group. This reorganization has no impact on reporting for the 2025 financial year.

Metrics overview

	2024	2025
Sales revenue	1,991	1,942
Cashflow	192	167
Investments	129	106
Employees	10,318	10,242
Sales revenue per employee	0.19	0.19

Employee headcount (not including leased personnel) and calculation as of December 31, not including employees of the divested business units; ACTUAL figures in million EUR

Sales revenue by region



Europe	1,438
North America	279
Asia	157
Central and South America	48
Rest of the world	20

Share of sales revenue in 2025 as a percentage (rounded), ACTUAL 2025 figures in million EUR

Greiner

A long-standing family-owned company and global player with clear sustainability goals: greiner.com

Four successful divisions

Greiner Packaging

manufactures innovative and sustainable plastic packaging for customers around the world. The division's solutions ensure the quality and safety of a wide range of products in the food and non-food sectors – from yogurt to detergent. Greiner Packaging consists of two business units: Packaging and Assistec. The Packaging business unit produces single-use and reusable packaging, such as cups and drinking bottles. The Assistec business unit manufactures customized technical plastic parts or even entire plastic assemblies. The division has a presence in 30 locations across 15 countries.

Greiner Bio-One

develops and manufactures high-quality products for medical and laboratory applications. It focuses on products for applications such as in-vitro diagnostics, biotechnology, and the diagnostic and pharmaceutical industries. The company serves as a technology partner for hospitals, laboratories, universities, research institutions, and players in the diagnostic, pharmaceutical, and biotech fields. Greiner Bio-One consists of the business units Preanalytics and BioScience and was active in 28 locations in 19 countries as of the reporting date.

NEVEON

is a leading producer and processor of flexible and composite polyurethane foams for a wide variety of applications. The division has operations in 34 locations spread over eight countries and brings together all of the company's foam competencies in its two business units: Living & Care (mattresses, padded furniture, and medical applications), Mobility (aviation, automotive, railway, and maritime) & Specialties (boiler insulation, acoustic solutions, filter foams, specialized packaging, sport applications, and special applications).

Greiner Mediscan

is specialized in the sterilization of medical devices, the decontamination of food packaging, and the functional improvement of plastics and semiconductors using ionizing radiation. The company supports customers in the medical, pharmaceutical, food, and high-tech industries with solutions for sensitive value chains. With a focus on quality and safety, Greiner Mediscan contributes to the further development of industrial applications. Since 2026, Greiner Mediscan has been the fourth division directly under the umbrella of Greiner AG.[2]

2 Greiner Mediscan, a subsidiary of Greiner Bio-One International GmbH until December 31, 2025, integrated into Greiner Bio-One for the 2025 financial year

Metrics of the divisions

	Greiner Packaging	Greiner Bio-One	NEVEON	Greiner Group total
Sales revenue in million EUR	902	637	408	**1,942**
Employees	4,879	2,651	2,415	**10,242**
Sites	30	28	34	**105**

Employee headcount (not including leased personnel) and calculation as of December 31, not including employees of the divested business units; ACTUAL figures in million EUR, Greiner Group total including Greiner AG
As of the reporting year, the number of countries and sites is determined based on fully and at-equity consolidated sites according to the system definition. This results in deviations from the prior-year count.

Worldwide with 105 locations by our customers' side

locally present in **28** countries

1,942 million in revenue [EUR]

10,242 employees [headcount]

Countries where Greiner is represented by fully and at-equity consolidated sites

Group Management Report

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Economic environment

2025 was characterized by a continued challenging global environment. In addition to ongoing geopolitical tensions, such as the Ukraine-Russia war or in the Middle East, global growth was slowed by further unpredictable developments, such as the introduction of tariffs by the US.

Europe

The European economy performed cautiously in 2025. For the EU, the European Commission forecasts preliminary real growth of around 1.4 percent with inflation slightly over the target level of about 2 percent. For Austria, a slight improvement compared to the previous year is expected with real growth of approximately 0.5 percent. Inflation of around 3.6 percent was significantly above the EU average. In Germany, growth is around 0.2 percent. Inflation is stated at slightly over 2 percent. Budget consolidation, ongoing debates about site locations, and site closures characterize the environment. Switzerland showed a more stable trend than Germany and Austria. Growth of around 1.4 percent with very low inflation was measured, driven primarily by the robust domestic economy. A North-South divide is recognizable in the Eastern European markets. Poland is recording significantly stronger growth of about 3.6 percent and inflation of slightly over 3 percent, followed by the Czech Republic with around 2 percent of expected growth and a similar inflation rate. Hungary's economy is picking up speed again after two years of stagnation but remains subdued with around 0.4 percent of expected growth. In Romania, growth is weakening to a maximum of 0.6 percent, and inflation is significantly higher at about 8.6 percent at the end of the year. Overall, the region continues to be slowed down by the weakening economy in Germany and the impacts of the Russia-Ukraine war, which hinder the economy particularly in countries in geographical proximity to the source of conflict. The zloty, koruna, and forint appreciated against the euro on an annual average, which affects Greiner primarily on the cost side.

The challenging environment continued in the core sectors. Demand for plastic packaging continued to be stable, while at the same time requirements for design for recycling and recycled content are increasing due to the Packaging and Packaging Waste Regulation (PPWR). Tariffs and fragile global supply chains also promoted nearshoring and reshoring with regard to packaging products. Demand for medical and laboratory supplies also developed stably. However, higher regulatory requirements, for example within the scope of the In Vitro Diagnostic Regulation (IVDR), led to rising costs, while competition from other EU countries increased. Continued consumer restraint was evident in 2025, particularly in the area of mattresses and upholstered furniture as well as construction foams. Together with the backward integration of selected mattress manufacturers into foam production facilities and the resulting overcapacities in the market, this led to increasing pressure on smaller businesses. In 2025, falling raw material prices had a positive impact on key chemical inputs.

North America / USA

The North American market in 2025 was characterized by high uncertainty and political volatility. With the start of the second term of the Trump administration, shifts in domestic and foreign policy became more frequent. The Greiner Group was affected by reciprocal US tariffs on EU products, the rate of which could be limited to around 15 percent through negotiations. At the same time, domestic policy adjustments and subsequent disruptions affected the industry environments. In the wake of these developments, real economic growth in the US is projected to be 2.1 percent for 2025. Price increases remained slightly above the Federal Reserve's target, whereupon it lowered the key interest rate several times in the second half of the year. In this mix of factors, the US dollar depreciated significantly against the euro during the course of the year, which put strain on the Greiner Group. Planned cuts in research funding by the National Institutes of Health as well as planned cuts under the Protecting Access to Medicare Act (PAMA), which regulates access to laboratory tests through Medicare, significantly contributed to the uncertainty. Although individual cuts could be stopped by the courts or by Congress, close monitoring of the various activities remains essential. Simultaneously, the increased tariffs favored nearshoring in Mexico, for example for plastic contract manufacturing in the automotive sector, and reshoring of packaging products in North America.

Asia

The economic situation in the Asia-Pacific region was predominately heterogeneous. In China and Japan, growth forecasts were revised downward due to weaker exports, flat consumption dynamics, and structural headwinds, including from the real estate sector. The development in Thailand was similar, where after an unexpectedly positive first half of the year, exogenous developments and political instability led to lower growth. In addition, there were heavy floods in several regions, which did not affect the group, however. In Japan, inflation seems to have stabilized somewhat above the Bank of Japan's (BoJ) target level in the second half of the year, while China and Thailand are taking actions against disinflationary trends. The Greiner Group is affected by depreciations of the renminbi and yen as well as an appreciation of the baht on an annual average in 2025, both on the sales revenue and cost sides. The Asian medical device market continues to be assessed as a growth market; however, protectionist tendencies are emerging in China, for example through access restrictions

in tenders for foreign medical devices and through reforms promoting more local production of previously imported devices.

South America (Brazil)

Economic development in Brazil, the group's core market in South America, showed varying trends during the reporting period. The start of the year was characterized by growth, which is also manifested in the lowest unemployment rate since records began.

This trend developed into moderate growth during the course of the year, which is linked, not least, to the contractive fiscal and monetary policy that was continued in 2025. Together with trade tensions and geopolitical risks, this led to strong volatility of the Brazilian real in the reporting year. On a positive note, within the framework of "Novo PAC para o CEIS," a healthcare investment program launched in 2024, further investments flowed into Brazilian healthcare laboratories in the reporting year, from which Greiner can also benefit.

Performance of the Group

Despite the exceptionally difficult economic environment, the Greiner Group was able to demonstrate its resilience. The Group's sales revenue was marginally below the previous year value, with the diversification of the business segments stabilizing the result and the growth of Greiner Packaging being able to compensate for the declining sales revenue of the other divisions.

The focus areas of the financial year can be structured along the strategic priorities of the Greiner Group: financial performance, circularity, people focus, and globalization. Regarding financial performance, actions are being taken on both the revenue and cost sides to optimize the result in the long term. The areas of Commercial Excellence and Operational Excellence make a significant contribution to this, introducing new sales and pricing models within the framework of the Greiner Group's COO agenda and leveraging excellence and efficiency potentials. For Greiner, product design is a key starting point for making its own contribution to circularity – though this can only be achieved in collaboration with all stakeholders along the value chain. In the EcoVadis sustainability rating, Greiner was once again awarded Platinum status in 2025, a distinction granted to only the best one percent of audited companies.

The Greiner Group can also draw a positive balance regarding employees. Surveys on employee satisfaction generally show a positive picture; individual areas for improvement were addressed through actions. Furthermore, in the past financial year, new initiatives were implemented in the area of health & safety, also in the interest of employee health.

Finally, the Greiner Group consistently continued its strategic focus on globalization and diversification. The best example is the Greiner Packaging plant in the US, where extensive investment programs for further growth were initiated in 2025. There, Greiner observed a positive trend driven by rising customer demand.

To support the company strategy, the group-wide transformation was also continued in the 2025 financial year and new initiatives were started. A program for digital and process-oriented transformation was consistently continued to drive the harmonization of core processes. In parallel, the closure of the German NEVEON sites was continued and is expected to be completed by the end of 2026. Furthermore, the Greiner Group has initiated a new project for the further development of the operating model. The goal is the introduction of stronger functional leadership, the assurance of excellence in all key processes of administrative and support functions, and the best possible use of group-wide synergies.

Revenue development

In 2025, the Greiner Group recorded sales revenue in the amount of 1,942 million euros. This corresponds roughly to the sales revenue of the 2024 financial year of 1,991 million euros (-2.46 percent).

Revenue by region

In 2025, the group generated the majority of its sales revenue in the European region at 74.0 percent, 79.9 percent of which was in EU countries. Furthermore, 14.4 percent of sales revenue was achieved in North America, and 8.1 percent of sales revenue in Asia. 3.5 percent was attributable to the rest of the world.

Sites

Greiner AG currently has 105 fully and at-equity consolidated sites in 28 countries.

Investments

In 2025, investments by Greiner AG amounted to approximately 106.2 million euros. These consisted, among other things, of investments in machinery and equipment for the divisions, as well as renovation of various buildings. EUR 28.2 million was invested in the modernization and expansion of machinery and equipment, and EUR 3.3 million was invested in digitalization. The largest sums were invested in Europe (85 percent), followed by North America (10 percent), Asia (3 percent), and South America (2 percent).

Subsidiaries

There are no subsidiaries of Greiner AG.

Report on research and development

As in previous years, research and development work in the Greiner Group focuses on sustainability. In all divisions, there are strategic development projects dealing with the use of sustainable materials, the use of recycled materials, and closing loops.

To continuously strengthen the capacity for innovation of the Greiner Group and to utilize synergies between the Group entities, actions are continuously defined and implemented. To centrally coordinate these activities, the "Group Research and Project Funding" department was founded in 2024 to professionalize, among other things, group-wide R&D funding management. In the course of building up this area, a group-wide diagnosis of innovation management and research and development was commissioned in 2025 alongside ongoing actions to analyze innovation capability and identify existing barriers.

The strengths of the Greiner Group include strong customer orientation, high operational flexibility, and profound technical know-how. However, the decentralized innovation systems of the individual divisions, the resulting limited exchange of knowledge, and inconsistent metrics and definitions had a hindering effect. This in turn leads to a limited comparability across the Group. Therefore, the Greiner innovation community is currently being rebuilt and the harmonization of innovation management will begin in 2026. Through internal cooperation, the implementation of improved management of innovation pipelines, and even stronger strategic anchoring of innovation, the innovation rate is to be sustainably increased in the coming years.

Greiner AG

In 2025, Greiner AG continued to be characterized by change. In addition to personnel changes, this is driven in particular by organizational adjustments.

With Dr. Marcus Morawietz, the Greiner Group was able to gain a COO with many years of experience in the chemical and process industry. Under his leadership, the expansion of Commercial Excellence and Operational Excellence is being consistently driven forward. Additionally, in the second half of the year, the divisional management of NEVEON was newly filled with Henning Frings and that of Greiner Bio-One with Dr. Sebastian Heiner.

In addition to the ongoing digital transformation at Greiner, the group took initial steps during the past financial year toward reorganizing the organization to ensure excellence in all core process steps and to make the best possible use of synergies at the group level.

The topic of health & safety remains a key component of corporate responsibility of the Greiner Group. In addition to an H&S roadmap with targeted campaigns, work is being done to sustainably strengthen the safety culture through awards and greater involvement of local managers. An employee engagement survey delivered positive results regarding employee satisfaction.

Greiner Packaging

The two business units, Greiner Packaging and Greiner Assistec, comprise 30 sites with around 4,900 employees who produce and sell food packaging, such as thermoformed yogurt, margarine, and delicatessen cups, injection stretch blow-molded containers, thermoformed parts for technical applications, and technical injection-molded parts.

Differing developments in the individual markets

The 2025 financial year was predominantly positive for Greiner Packaging International, but not without challenges. Compared to the previous year, sales revenue was increased to a total of 901.6 million euros. The total sales volume of the Packaging business unit increased by approximately 7.1 percent compared to the previous year. Margins were slightly increased compared to the previous year. This is due, among other things, to favorable trends in raw material prices. During the financial year, the division consistently pursued the implementation of the division strategy. Further focus is to be placed on the non-dairy sector. The cost base was particularly strengthened through further automation.

Packaging Business Unit

The Greiner Packaging business unit, which is responsible for more than 89 percent of the sub-group sales revenue, was able to significantly increase sales revenue due to higher volumes. The increase in sales volumes, especially in the dairy sector, affects almost all product categories. Both simple products ("commodity products" such as K1 cups) and higher-value packaging (K2 and K3) for premium segments showed significant volume increases. The Greiner Packaging business unit was able to pass on rising raw material prices to customers while simultaneously boosting its competitiveness through strict cost management.

To further diversify the business of the Greiner Packaging business unit, new initiatives in the nutrition, supplement, and healthcare sector were launched. In addition, regional diversification is a focus of the division. During the 2025 financial year, customer demand in North America increased significantly. This positive growth has a significant influence on the future portfolio design and will help set the course for the future.

Assistec Business Unit

The Greiner Assistec business unit fundamentally revised its business model in 2025 to be able to focus better and with even greater precision on future markets. In addition, work began on sharpening the priorities of the individual production sites to support the implementation of the strategy accordingly.

Due to the market situation in the industries selected so far, it was not possible to increase sales revenue in 2025. The impact of the tariffs introduced in the US is currently at a manageable level for the Assistec product range. However, it led to customer considerations to seek additional alternative suppliers in the US. Furthermore, a fire occurred in the warehouse of the Mexican plant in the first quarter of 2025, the operational impacts of which were, however, well compensated for by the local team. Overall, the business unit aims to regain significant size and stability. For 2026, the focus will be on addressing the defined markets.

Greiner Bio-One

Greiner Bio-One International GmbH is a subsidiary (division) of Greiner AG and acts as the management company of the sub-group Greiner Bio-One. The company holds interests in companies active in the business segments of BioScience (products for the diagnostic, pharmaceutical, and biotechnological industries), Preanalytics (specimen collection systems for analytical laboratories and clinics), and sterilization of medical devices and food packaging.[1]

The 2025 financial year was characterized by a series of complex challenges affecting both the Preanalytics and BioScience business units. Market conditions were overall demanding. Rising costs, volatile exchange rates, and noticeable restraint in key core markets led to increased pressure on margins and global supply chains.

The targets defined based on the successful 2024 financial year could not be fully achieved. Unplanned geopolitical changes, particularly due to actions initiated by the US administration such as the introduction of tariffs, led to significant disruptions in one of the most important growth markets in the US.

Nevertheless, important strategic foundations were laid, and actions to increase resilience were introduced.

Organizational changes and structural adjustments

In the 2025 financial year, individual organizational areas were adjusted and important key positions successfully refilled. This included appointing Dr. Sebastian Heiner as the new head of the division and merging supply chain and procurement agendas under an overarching management function to leverage synergies and simplify management.

Furthermore, sales and marketing leadership in the US was refilled to strengthen market presence in this important region.

Pre-Analytics Business Unit

Business development in the Preanalytics area fell short of expectations and showed a rather stagnant trend compared to 2024. A decisive reason for this was the expiry of the validity of declarations of conformity according to the MDR (Medical Device Regulation). Some affected products could not be marketed until a transitional solution was reached. However, it was possible to successfully certify the relevant products according to the new MDR standards as early as October 2025, thereby also reaching an important milestone for future regulatory compliance. In this context, Greiner Bio-One is already focusing on the regulatory requirements of the IVDR (In Vitro Diagnostic Regulation) to continue offering the highest quality and safety standards in the future.

In Asia, particularly in China, competitive pressure and protectionist actions are becoming increasingly noticeable. In the US, the introduced tariffs had a significant impact on Greiner Bio-One's business. Despite counteractions, the competitive situation in the US has intensified further. In the EMEA region on the other hand, the competitive position was further strengthened.

BioScience Business Unit

The organizational and structural adjustments carried out at the main BioScience plant in Frickenhausen (Germany) led to a noticeable improwtional production performance. Generally, the main markets showed a decline compared to the previous year. The reason for this was restrictive research budgets and restraint in investments by customers, which significantly dampened the need for laboratory supplies. Market dynamics in the US in particular are currently heavily inhibited.

The expected decline in the BioScience OEM business was also confirmed. In the area of standard labware, the competitive situation with Asian competitors was felt in the past financial year. Especially against this background, it is

1 On January 1, 2026, Greiner Mediscan, previously a subsidiary of Greiner Bio-One International GmbH, was placed directly under the umbrella of Greiner AG as an independent division, thus forming the fourth division of the Greiner Group.

becoming increasingly important to clearly position oneself as an integrated workflow partner to differentiate from the competition and create added value for customers.

Mediscan Business Unit

The very positive development in Mediscan's sterilization business is particularly noteworthy. Despite the difficult environment, this segment was able to record significant growth and further establish itself as a strategically and operationally important stability factor within the overall portfolio of Greiner Bio-One. The demand for high-quality sterilization solutions was sustainably met through the successful commissioning of the new sterilization plant. Due to positive developments in the Mediscan business unit, a corporate reorganization under Greiner AG took place at the end of the reporting period, combined with its management as a separate division as of 2026.

NEVEON

NEVEON is a leading integrated company for polyurethane, flexible, and composite foams. The core business includes the production of around 300 standard and specialty foams as well as their processing into semi-finished and finished products for the mattress and furniture industries, the mobility sector, and other specialty applications. NEVEON is represented by 34 fully and at-equity consolidated sites in eight countries and employs more than 2,400 employees in total across its Living & Care and Mobility & Specialties business areas.

Difficult market situation

As in 2024, the 2025 financial year was also extremely demanding for NEVEON. Difficult framework conditions in key core markets, especially in the mattress/furniture, heating, construction, and automotive industries, led to a significant decline in demand for foam products. In the 2025 financial year, NEVEON achieved sales revenue of 408.1 million euros. This corresponds to a decrease of ten percent compared to the previous year.

Structural adjustments

The 2025 financial year focused on the implementation of the closure of the German production sites Ebersbach and Burkhardtsdorf, which was decided in October 2024. Production volumes were shifted to other plants in the NEVEON network. Burkhardtsdorf was closed in the second quarter of 2025; the closure of Ebersbach is planned for the first half-year period of 2026.

A significant milestone was the opening of the international NEVEON R&D hub: a PU pilot plant and a PU analytics lab were commissioned in Zgierz (Poland), while a Data Science & Simulation Center and a Prototyping & Testing Center were established in Linz (Austria). As a result, NEVEON has state-of-the-art research and development infrastructure for the development of innovative and future-proof solutions.

Living & Care

The Living & Care business area again recorded a declining development in the 2025 financial year. The main causes were the continued consumer restraint for durable consumer goods such as bedding and upholstered furniture as well as the significant decline in new housing construction — an important driver for Living & Care — in almost all European regions. The resulting overcapacities led to persistent pressure on contribution margins.

An essential structural step was the closure of the Burkhardtsdorf (Germany) production site completed in the second quarter of 2025. The production of foams for the furniture and mattress industry there was transferred to other sites in the NEVEON production network in the course of the decommissioning.

Regardless of the challenging market environment, Living & Care invested in the further development of high-quality foams, including bio-based foams as well as foams based on mass-balanced raw materials. Furthermore, the strategic positioning as an integrated provider along the value chain for mattresses — from block foams to customer-specific mattress assortments — was further strengthened. In parallel, the expansion and modernization of the Sibiu (Romania) production site took place.

Mobility & Specialities / Base Materials

In the Base Materials area, the continued weakness of the construction industry weighed on several segments. Additionally, the difficult situation in the automotive industry had a negative impact on business development.

Despite the demanding overall situation, the area recorded individual positive developments. Gains were achieved in the industrial acoustics segment, particularly in applications for compressors and special drive shafts. In the sports segment, especially in the artificial turf sector, sales revenue increased by around 20 percent.

A key strategic step was the substantial completion of preparations for the decommissioning of the Ebersbach (Germany) production site. During the course of 2025, central production volumes were shifted to other sites in the NEVEON network; the closure is scheduled for the first half-year period of 2026.

Mobility & Specialties / Turnkey Solutions

Despite the challenging environment and a decline of 15 percent in the most important sales market, Germany, the heating segment was able to increase sales revenue by 15 percent. Decisive factors here were the introduction of new products, including insulation for heat pumps and compressors, as well as the expansion of market shares in countries where Greiner is already present. Based on the current product positioning, positive demand impulses and further market share potential are expected in the medium term. This is based on the rescaling of the Ecodesign Directive announced by the German Heating Industry Association for the first quarter of 2026, which will lead to higher efficiency requirements after the expiry of the transition periods — requirements that Greiner products already meet today.

Mobility & Specialities / Aviation

In the 2025 financial year, the Aviation area recorded a slight decline in sales revenue, caused by temporarily lower demand in the US in the second quarter. Despite demanding framework conditions, further long-term agreements were concluded, creating a positive starting point for the coming financial years. Furthermore, the Aviation area has been working more intensively on an innovative holistic solution for recycling seat cushions since the 2025 financial year, for which high customer interest was recorded. Overall, the outlook for the 2026 financial year is positive.

Sustainability report

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Sustainability performance 2025

Inactive target
Actual values
Target value

			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
CLIMATE	EMISSIONS	60 % reduction in absolute Scope 1 and Scope 2 emissions by 2030 (base year 2021)		-36 %	-33 %	-39 %	-51 %					-60 %
CLIMATE	EMISSIONS	25 % reduction in absolute Scope 3 emissions by 2030 (Base year 2021) (Fuel- and energy-related activities (3.3), upstream and downstream transportation and distribution (3.4 and 3.9), end-of-life treatment of sold products (3.12))		-14 %	-22 %	-14 %	-13 %					-25 %
CLIMATE	ENERGY	**Greiner Packaging:** 7.5 % improvement in energy intensity by 2030 [1] (base year 2021)				✓	✓					+7.5 %
CLIMATE	ENERGY	**NEVEON:** 15 % improvement in energy intensity by 2030 [2] (base year 2021)				✓	✓					+15 %
CLIMATE	ENERGY	**Greiner Bio-One:** 10 % improvement in energy intensity by 2030 [3] (base year 2018)				✓	✓					+10 %
CLIMATE	ENERGY	Share of renewable electricity	36 %	59%	50 %	62 %	70 %					100 %
CLIMATE	MANAGEMENT SYSTEMS	Share of production and processing sites with certified environmental and energy management systems (ISO 14001 and/or ISO 50001)				50 %	54 %					

1 Electricity consumption (kWh)/volume of finished products (kg) – presentation relates to the achievement of internal annual target values. **2** Energy consumption (GJ)/gross profit (EUR) – presentation relates to the achievement of internal annual target values. **3** Electricity and gas consumption (kWh)/plastics used (kg) – presentation relates to the achievement of internal annual target values.

Inactive target
Actual values
Target value

			2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
CIRCULAR ECONOMY	MATERIALS	80 % of Scope 3.1 emissions (purchased goods and services) covered by suppliers with science-based targets by 2027 (base year 2021)			8 %	10 %	3 %		80 %			
		Share of recycled or reused components, products, and materials [4]					3 %					
		Share of sustainably procured biological materials used [4]					10 %					
	WASTE	0 t of landfilled waste in Europe by 2025	1,751	1,743	874	620	557 (Target: 0 t)					
		0 t of landfilled waste worldwide by 2030	3,004	3,317	2,330	2,481	2,131					0
		75 % of waste recycled by 2030	44 %	42 %	42 %	46 %	45 % (Target: 50 %)					75 %
	SUPPLIERS	99 % of suppliers (> EUR 500,000) achieve the minimum EcoVadis score by 2030		10 %	36 %	41 %	49%					99%
PEOPLE	HEALTH & SAFETY	Reduction in the accident frequency rate: fewer than 3.1 major accidents per 1 million hours worked by 2030	10.67	9.34	7.53	5.98	5.91					<3.1
		80 % of employees covered by ISO 45001 by 2030			24 %	30 %	40 %					80 %
	DIVERSITY & INCLUSION	40 % women in management positions by 2030	27 %	26 %	28 %	28 %	28 %					40 %
		50 % women outside of production by 2030	43 %	44 %	44 %	45 %	45 %					50 %
		90 % Inclusive Culture Index by 2030					76 %					90 %
	TRAINING & EDUCATION	Average annual training hours per employee	11	15	16	15	17					

4 This metric includes raw materials and supplies, chemicals, packaging, and scrap, and relates to the volumes consumed in the reporting year (including packaging). For 2025, due to a lack of complete data availability, reporting for NEVEON focuses on the essential key materials (chemicals and water) for which quantitative information is available.

General information

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ESRS 2 General disclosures

Basis for preparation

General basis for the preparation of the sustainability statement (BP-1)

This group-wide sustainability statement is addressed to all stakeholders of the Greiner Group. It demonstrates how Greiner fulfills its corporate responsibility and contains detailed information on the policies, actions, targets, and metrics in the area of material impacts, risks, and opportunities (IROs). The reporting organization is Greiner AG. The sustainability statement was prepared voluntarily and on a consolidated basis in preparation for the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy Regulation (EU) 2020/852, and accordingly follows the European Sustainability Reporting Standards (ESRS, EU 2023/2772) for the first time. The reporting period is the 2025 financial year, which runs from January 1, 2025, to December 31, 2025.

This sustainability report presents information and metrics broken down by Greiner AG's three operational divisions (as of the reporting date). The aggregated metrics relate to the entire Group, meaning that in addition to the division metrics, they also include the data of those companies and locations that are not assigned to a division. The scope of consolidation for the quantitative data and narrative disclosures in this sustainability statement corresponds to the IFRS financial statements of Greiner AG. All disclosures are made on the basis of this scope of consolidation. Where no reliable primary data is available, estimates or projections are used. These boundaries do not affect the scope of consolidation in terms of reporting, but exclusively reflect the content-related data coverage (further information can also be found in the "Estimates and outcome uncertainty" section).

The reporting boundary of GHG emissions is based on the scope of consolidation according to IFRS 10 principles, and fully includes companies in which Greiner holds an equity share of more than 50 percent up to 100 percent. Companies with an ownership interest of 50 percent or less, over which no or shared operational control is exercised, are reported proportionately under Scope 3.15 investments. Greiner does not have any companies in which it exercises sole operational control without financial control. Some companies were excluded due to their immateriality because of low greenhouse gas (GHG) emissions.

Information on Greiner's value chain can be found in the "Value chain and business model" section. Greiner's sustainability management, the double materiality assessment process, and the sustainability strategy cover the upstream and downstream activities of the value chain as well as the corresponding business relationships with suppliers, customers, and other stakeholder groups.

Greiner has not made use of the option to omit specific information relating to intellectual property, know-how, or the results of innovations, nor has it made use of the exemption provided for in Article 19a(3) and Article 29a(3) of Directive 2013/34/EU concerning future developments or matters currently under negotiation.

Disclosures in relation to specific circumstances (BP-2)

Time horizons

In its risk management and planning processes, Greiner uses different time horizons than those specified in ESRS 1 and accordingly makes use of the option to use a different definition due to industry- or entity-specific characteristics. The time horizons have been defined as follows in accordance with Greiner's risk management and strategic multi-year planning:

a. for the short-term time horizon: the period that the company uses as the reporting period in its annual financial statements — 1 year
b. for the medium-term time horizon: from the end of the short-term reporting period as per letter a) up to three years, and
c. for the long-term time horizon: more than three years

Estimates and outcome uncertainty

Environmental metrics — such as those for energy or material consumption — are based on information from the sites and, in some cases, the divisions, which rely on meter readings, invoices, or estimates depending on the data point. Most of the conversion factors between physical units are stored in the data management software used by Greiner. Specific conversion factors, such as those needed to convert mass- or volume-based energy consumption into energy units, are determined by Greiner using manufacturer specifications or recognized data sources (e.g., Austrian Environment Agency). Estimates are used where primary data from direct measurements or specific information from business partners is unavailable, particularly regarding energy and emissions (GHG emissions; for more information, see chapter "E1 Climate Change," section "System Boundaries and Calculation Principles") and resource inflows and outflows (Recyclable share in products, waste; for more information, see chapter "E5 Resource Use and Circular

Economy," section "Metrics"). Both the estimation methods used and the use of secondary data are transparently recorded in the internal documentation.

For the Russian companies, data was determined using appropriate extrapolation methods due to existing sanctions.

The climate scenario and vulnerability analysis was based on assumptions and statistically probable outlooks (further information can be found in the section "Climate risk analysis (IRO-1)").

Precise details on estimates and outcome uncertainty can be found in the respective metric explanations in the chapters on environmental, social, and governance topics of the sustainability statement.

Changes in preparation or presentation of sustainability information

Since Greiner is reporting in accordance with the European Sustainability Reporting Standards (ESRS) for the first time, definitions and system boundaries of numerous metrics differ from those of previous sustainability reports, which were prepared in accordance with the GRI Standards.

The relevant metrics have been retroactively adapted to the ESRS requirements for the 2023 and 2024 financial years — as far as possible with reasonable effort. These comparative figures serve to make developments visible over several years. The metrics for E1-5 (Energy consumption from nuclear sources), E5-4 (Resource inflows) and E5-5 (Recyclable share in products) as well as for S1-12 (Employees with disabilities), S1-15 (Family-related leave), S1-16 (Gender pay gap and total remuneration ratio), and S1-17 (Cases of discrimination and human rights-related incidents) are only available for the reporting year.

In addition to these methodological restatements, isolated discrepancies in previous sustainability information were identified in the reporting period. The affected metrics were adjusted retroactively. Corresponding notes can be found in the report wherever the corrected values are disclosed. The corrections did not lead to any material changes to the reported values.

Governance

The role of the administrative, management and supervisory bodies (GOV-1)

The structure of sustainability governance is designed so that the various leadership and management levels as well as specialist departments are involved. This allows for an understanding of the different needs and requirements and provides access to a broad range of expertise. Greiner considers this to be crucial for the successful implementation and effective management of the sustainability strategy and all related agendas as well as impacts, risks, and opportunities.

The following describes how the responsibility for sustainability is distributed among the management and supervisory bodies and what role they play in managing sustainability agendas. The working and decision-making bodies in the area of sustainability, in which the various leadership and management levels and specialist departments participate, are described in the section of the same name.

The role of the Executive Board

The Executive Board of Greiner AG consists of three members with a share of 33.3 percent women and 66.7 percent men, corresponding to a ratio of 0.5:1 (women to men).

The Chief Executive Officer (CEO) of Greiner AG has ultimate official responsibility for the area of sustainability. However, this cross-cutting topic also relates to the areas of responsibility of the other Executive Board members (Chief Financial Officer, CFO, and member of the Executive Board, COO).

The CEO is particularly responsible for embedding and further developing the sustainability strategy, including product sustainability, and the associated targets. Furthermore, the areas of equal opportunities and employee development fall within the CEO's area of responsibility and are driven forward

Sustainability governance structure

Composition of the Executive Board

Name	Year of birth	Initial appointment	Term of office	Function in the Executive Board
Saori Dubourg	1971	03/01/2024	02/28/2027	Chief Executive Officer Greiner AG (CEO)
Hannes Moser	1968	08/01/2011	12/31/2026	Chief Financial Officer Greiner AG (CFO)
Dr. **Marcus Morawietz**	1967	05/15/2025	05/31/2028	Member of the Executive Board Greiner AG (COO)

in cooperation with the Executive Board members as well as the People & Culture department and other experts. The CFO ensures that sustainability-related considerations are integrated into the Group's finance and reporting processes. He is entrusted with the development of sustainability reporting and the implementation of related EU regulations such as the EU Taxonomy Regulation. In view of the increasing integration of sustainability management and finance, he plays a key role in sustainable finance and was also responsible for the sustainable ESG promissory note loan signed in 2022. The COO integrates sustainability into the operational business, taking into account efficiency, resilience, and the general direction of operations (including Operational Excellence). In addition, the topic of Health and Safety lies within the COO's area of responsibility. Furthermore, he acts as a decision-maker with regard to sustainable procurement. The sustainability-related responsibilities are set out in writing in the Rules of Procedure for the Executive Board of Greiner AG.

Consequently, the entire Executive Board is responsible for sustainability matters and for setting strategic priorities and making all key sustainability-related decisions. Depending on requirements and urgency, relevant topics and associated potential impacts, risks, and opportunities are prepared by the responsible specialist departments, monitored by the Executive Board, and further steps are derived based on this. This means that sustainability aspects are managed in a target-oriented manner and taken into account in forward-looking decisions.

Ensuring compliance with all local, national, and supranational laws and regulations – legal compliance – is the foundation of Greiner's corporate responsibility. It is the responsibility of company leadership not only to ensure legal conformity, but also to uphold external guidelines, internal policies, and standards that go beyond legal requirements.

The Executive Board reports to the Supervisory Board at least four times a year to inform it of the most important current developments. Further information on internal reporting obligations and channels, control procedures, and the monitoring of targets can be found in the section "Sustainability aspects addressed by management bodies (GOV-2)."

The role of the Supervisory Board

The Supervisory Board of Greiner AG consists of a total of twelve members, eight of whom are shareholder representatives and four are workers' representatives. The following table shows the composition of the Supervisory Board of Greiner AG. This embedding of sustainability in the corporate governance structure ensures that sustainability-related issues are considered when developing company strategies and during financial planning, along with related annual budgeting and investment decisions.

Dominik Greiner has been Chair of the Supervisory Board since June 2023. He is a member of the family that owns Greiner AG and was not a member of the Executive Board or a senior employee of the company or a subsidiary in the five years prior to his appointment to the Supervisory Board. All Supervisory Board members are younger than 75 years old. This age was defined as the maximum limit for serving on the Supervisory Board of Greiner AG. The Supervisory Board comprises Austrian and German citizens.

There are currently two women on the Supervisory Board of Greiner AG (this corresponds to 25 percent of shareholder representatives, or a ratio of 0.33:1 women to men, and 17 percent of Supervisory Board members, or a ratio of 0.2:1 women to men, respectively). The Supervisory Board has adopted the guidelines for independence in accordance with Annex 1 of the Austrian Code of Corporate Governance. Accordingly, all members (i.e., 100 percent) of the Supervisory Board have fulfilled the condition of being independent from the company and its Executive Board.

The Supervisory Board oversees all significant strategic projects. It bears ultimate responsibility for monitoring the business conduct of the Group, including ethical standards, anti-corruption actions, and compliance with applicable laws and regulations.

In addition to monitoring and governance functions, it serves in an advisory capacity and takes on a portion of the company's responsibility. The Audit Committee, which consists of members of the Supervisory Board, also deals with the annual and consolidated financial statements, the implementation of risk management, the internal audit reports, and the IT audit, among other things. Since the 2024 financial year, the body has additionally been dealing with ESG (Environmental, Social, and Governance) risks and reporting obligations (including the EU taxonomy and the associated potential). The Personnel Committee, which deals with Executive Board contracts and Executive Board remuneration, was established in 2012 in addition to the Supervisory Board and Audit Committee. The Personnel Committee consists of four shareholder representatives of the Supervisory Board.

Sustainability-related expertise of the management bodies

Expertise that is central to Greiner with regard to sustainability impacts, risks, and opportunities was surveyed among Executive Board and Supervisory Board members using a questionnaire. The areas of competence of both bodies include the material sustainability topics of the Group — such as climate change mitigation, circular economy, and health and safety. All specialist areas and specific topic knowledge are covered by the composition of both bodies.

The members of the Executive Board of the Greiner Group are appointed by the Supervisory Board. They are intended to cover the broadest possible range of skills and experience. This includes an understanding of the interactions and

Composition of the Supervisory Board of Greiner AG

Name	Year of birth	Initial appointment	Term of office	Supervisory Board functions in other committees
Dominik Greiner	1981	06/22/2020	Annual General Meeting 2030	Supervisory Board (Chair) Audit Committee Personnel Committee
Dr. **Andreas Ludwig**	1959	06/22/2015	Annual General Meeting 2030	Supervisory Board (Deputy) Audit Committee Personnel Committee
Christoph Greiner	1969	06/22/2015	Annual General Meeting 2030	Supervisory Board Chair of the Audit Committee, Personnel Committee
Dr. **Nico Hansen**	1968	06/22/2020	Annual General Meeting 2030	Supervisory Board
Margret Suckale, MBA	1956	09/26/2023	Annual General Meeting 2030	Supervisory Board Personnel Committee
Dr. **Regine Hagen-Eck**	1962	12/13/2016	Annual General Meeting 2030	Supervisory Board
Jakob A. Mosser	1961	06/22/2020	Annual General Meeting 2030	Supervisory Board
Gerald Schinagl	1963	06/25/2012	Annual General Meeting 2030	Supervisory Board Audit Committee
Markus Rohrauer	1984	2017	–	Supervisory Board (Workers' Representative at Greiner AG) Audit Committee
Georg Kofler	1970	2015	–	Supervisory Board (Workers' Representative at Greiner Bio-One International GmbH)
Ernst Zimmermann	1987	2016	–	Supervisory Board (Workers' Representative at Greiner Packaging International GmbH)
Mario Nussbaumer	1975	2024	–	Supervisory Board (Workers' Representative at NEVEON Holding GmbH) Audit Committee

interdependencies related to key sustainability topics such as decarbonization, the circular economy, health and safety, and sustainability in the value chain. The members of Greiner AG's Executive Board are qualified to manage these impacts and thus drive the company's sustainable development by virtue of their educational and professional backgrounds, their prior experience in corporate environments, and their careers to date at Greiner.

In addition, the Executive Board members of Greiner AG are involved in various committees and initiatives that deal with different sustainability issues and regularly attend relevant specialist events. Through their involvement and their participation in relevant internal and external committees, the members of the Executive Board are well acquainted with current developments, including in the field of sustainability. Moreover, this engagement fosters an ongoing expansion of knowledge and expertise in managing sustainability-related impacts, risks, and opportunities.

The Chief Executive Officer, Saori Dubourg, was on the Board of Executive Directors of BASF, the world's largest chemical company, from 2017 to 2023. For many years, she held various operational management positions in the areas of Health and Nutrition, Agricultural Solutions, Plastics, Petrochemicals, Dispersions, Bioscience Research, and the start-up TrinamiX. In addition, she was responsible for managing the Global Sustainability Board. She gained operational experience abroad not only in Europe, but also at locations in the US, China, Japan, and Singapore. In addition to her management role at BASF, Saori Dubourg was a member of the High-Level Industrial Group of the European Commission, and in this role she contributed to a vision paper for Europe 2030. She is also, among other things, a member of the German government's Council for Sustainable Development and a member of the steering committee of the Impact Taskforce, which was established under the UK's G7 presidency in 2021.

Hannes Moser's professional career began in 1992 as Assistant to the Chief Financial Officer at Miba AG in Laakirchen, after successfully completing his studies in business administration at the Vienna University of Economics and Business. Further professional stages first took him to Turin as Head of Finance and then Managing Director of Miba Sinter Italy Srl; later he took over as Managing Director of the Spanish company Miba Sinter Spain S.A. in Barcelona. As a member of the management board, he finally returned to the Miba Sinter Group in Laakirchen. Most recently, Hannes Moser was appointed Vice President Corporate Finance and Compliance Officer of Miba AG in 2007, and he also completed the Advanced Management Program at the IESE Business School before taking up his current role as Chief Financial Officer at Greiner AG in 2011. Hannes Moser is a member of the tax policy committee of the Federation of Austrian Industries. As a founding member and volunteer supporter, he also supports the non-profit association "Kleine Herzen," which aids children in Ukraine and Cambodia.

Marcus Morawietz began his career in the chemical industry after studying chemistry and earning a doctorate at the Technical University of Munich. He initially gained operational experience at Evonik, a leading global specialty chemicals company, in areas including product management, operations, and research & development. Subsequently, he worked for the strategy consultancies A.T. Kearney and Booz & Company — today Strategy& — before joining the Boston Consulting Group in 2018. There, as Managing Director and Senior Partner, he supported international industrial clients in implementing growth strategies with a focus on sales and production optimization along the entire chemical value chain. Further functional focuses of his work included transformation and M&A projects as well as the introduction of sustainability strategies. He gained extensive experience in the chemical and plastics industry, particularly in the US, Japan, China, South Korea, and the Middle East. He brings his more than three decades of expertise to his role as Chief Operating Officer and member of the Executive Board of Greiner AG.

Competence matrix for the Executive Board of Greiner AG

	Saori Dubourg (CEO)	**Hannes Moser** (CFO)	Dr. **Marcus Morawietz** (COO)
Corporate governance and strategy development	×	×	×
Customer-specific perspectives	×	×	×
Technology and product development	×		×
International markets	×	×	×
Finance	×	×	
Corporate and capital market law		×	
Human resources	×		×
Employee-specific perspectives	×	×	×
Digitalization	×	×	×
Competence in sustainability and regulation	×	×	×
International experience and background	×	×	×

The Executive Board thus has a broad understanding and tracks market trends, regulatory developments, and functional excellence to ensure that these are incorporated into corporate management. In addition, internal experts regularly give presentations in jour fixes, steering committee meetings, and other formats to deepen detailed knowledge of current topics.

By its own assessment, the Executive Board of Greiner AG is diverse and competent, as illustrated by the above competence matrix.

The Supervisory Board is appointed by the shareholders at the Annual General Meeting for a certain period. The owners manage the selection process for a new Supervisory Board member. Key criteria for being appointed for the Supervisory Board are the required professional skills and expertise and the necessary experience. The Supervisory Board of Greiner AG boasts a very broad spectrum of expertise. Its members have complementary professional profiles and international experience. The Supervisory Board of Greiner AG is, by its own assessment, diverse and competent, as illustrated by the following competence matrix.

Sustainability aspects addressed by the management bodies (GOV-2)

Essential elements of our sustainability governance include the various management and decision-making bodies that jointly drive the sustainability agendas based on internal and external requirements, ongoing activities, and relevant metrics. They do this based on the Blue Plan sustainability strategy and the overarching Group Strategy, in which sustainability is firmly embedded as one of four pillars alongside innovation, globalization, and diversification.

The Sustainability department of Greiner AG is responsible for the group-wide coordination of all sustainability agendas. It acts as an interface between the Group's decision-makers, the divisions, the various specialist departments, and individual companies. This department at Group headquarters also steers, among other things, the collection of metrics, ESG risk management, double materiality assessment, sustainability reporting, and the implementation and adjustment of the sustainability strategy. In connection with the sustainability strategy, Greiner defines corresponding targets and adjusts

Competence matrix of the Supervisory Board of Greiner AG

	Dominik Greiner	Dr. Andreas Ludwig	Christoph Greiner	Dr. Nico Hansen	Margret Suckale, MBA	Dr. Regine Hagen-Eck	Jakob A. Mosser	Gerald Schinagl
Corporate governance and strategy development		×		×	×	×	×	×
Customer-specific perspectives	×	×	×					
Technology and product development	×		×	×			×	
International markets	×	×			×	×	×	×
Finance		×	×	×				×
Corporate and capital market law				×	×	×		×
Human resources				×	×		×	×
Employee-specific perspectives	×		×			×		
Digitalization	×	×	×					
Competence in sustainability and regulation	×		×		×	×	×	
International experience and background		×		×	×	×	×	×

existing targets in accordance with internal and external requirements. The company continuously records and publishes the degree of target achievement. The Director Corporate Sustainability has headed the department since May 2025. Thanks to her education and training as well as her many years of professional experience in sustainability management and reporting, she possesses a high level of professional expertise and suitability for this role. The Director Corporate Sustainability reports directly to the CEO of Greiner AG.

With regard to the specialist areas, the respective area managers bear responsibility and drive developments in accordance with the objectives. Divisional-level sustainability coordinators are designated to maintain close contact with the division heads, the specialist departments at the divisional level and the group-wide Sustainability department. The coordinators' core responsibilities include fulfilling group-wide reporting obligations, including data management, as well as overseeing various sustainability initiatives at the divisional level. In addition, the department coordinates the various requests and expectations of the respective internal and external stakeholders. For strategically important topics such as the circular economy, there are additional experts in the specialist departments of the divisions. They gradually build up skills, expertise, and know-how regarding the various requirements for products and processes. They maintain close communication with the division heads, who are responsible for strategic outlook and managing the respective agendas, reporting directly to the Executive Board of Greiner AG.

Working and decision-making bodies in the area of sustainability

The highest information and decision-making body for managing impacts, opportunities, and risks in the context of sustainability is the Sustainability Steering Committee. It meets quarterly under the leadership of the CEO.

The CEO of Greiner AG, the CEOs of the divisions, the Director Corporate Sustainability, the Director Strategic & Investment Controlling, the Vice President People & Culture, and the sustainability coordinators attend the meetings. Depending on the agenda, additional subject-matter experts may be called in as needed. The Sustainability Steering Committee serves for cross-functional and cross-divisional information and coordination on the various sustainability aspects. The focus is on strategic updates, including financial aspects, and making necessary decisions regarding sustainability aspects. Greiner plans to embed sustainability more firmly in major investment decisions in the coming years. This ensures that the decisions made in the meetings are taken into account across the Group's business operations and in the upstream and downstream areas of the value chain. Based on the sustainability strategy, the steering committee defines the strategic framework and group-wide targets and ensures that processes and structures are established to serve as the foundation for sustainability initiatives worldwide. Changes in target definitions are managed via the existing sustainability governance, developed and coordinated with key stakeholders, and ultimately approved by the Sustainability Steering Committee under the leadership of the CEO of Greiner AG.

The members are informed about all developments and involved in all key decisions during the Sustainability Steering Committee meetings. This also applies to the double materiality assessment and sustainability reporting. The Sustainability Steering Committee reviews and approves the list of material topics and has overarching responsibility for the sustainability report.

In addition to the Sustainability Steering Committee, there are two cross-divisional thematic working groups on the supply chain and due diligence. The Advisory Board for Diversity, Equity & Inclusion was established in 2024, replacing the previously existing working group on the topic. Furthermore, the Sustainability department of Greiner AG and the sustainability coordinators exchange information monthly at the Sustainability Round Table.

These committees bring together experts from Greiner AG, sustainability coordinators, and specialists from the divisions to advance the company's sustainability agenda across the various thematic areas. They develop cross-divisional actions, which are implemented by sustainability coordinators at the divisional and site levels, as well as by designated experts at the group level. In addition, the working groups develop recommendations that are submitted to the Sustainability Steering Committee for a decision.

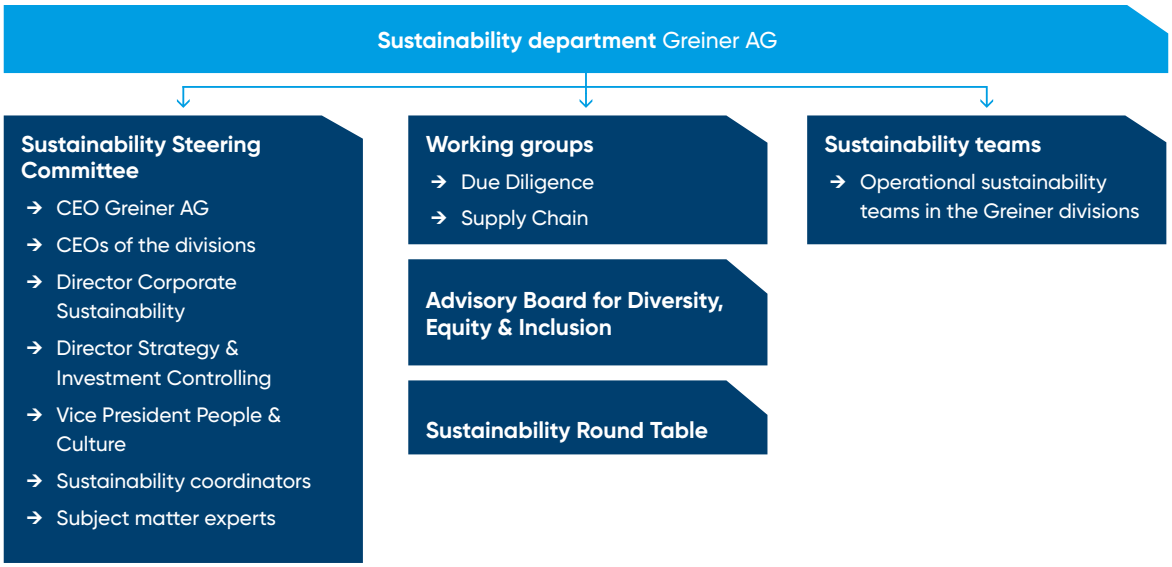
These structures ensure that the Executive Board is well informed at all times and can ensure, in coordination with the divisions and relevant specialist departments, that the adopted actions are implemented and the group-wide targets achieved.

In 2025, the Executive Board considered all material IROs during the formal review and approval of the double materiality assessment. An overview of the material IROs is provided in this sustainability statement in the section "Material impacts, risks, and opportunities (SBM-3)." In addition, the revision of targets under the Blue Plan, the topic of the product carbon footprint, and the climate transition plan were addressed during the reporting period.

Risk management and internal controls

As a globally operating company, Greiner is exposed to various financial, operational, and strategic risks that must be managed. Here, ESG risks are increasingly coming into focus. The impacts and risks associated with these areas are assessed from both an inside-out and outside-in perspective. From an outside-in perspective, the goal is to identify the financial risks – but also opportunities – that arise for the company due to external developments in the ESG context. The inside-out approach involves analyzing the impacts of the company's own

The sustainability bodies



activities and those in the upstream and downstream areas of the value chain on the environment, people, and the economy, as well as the associated risks and opportunities.

Risk management system

The structured identification and classification of risks is essential to effectively manage them and, ideally, even turn them into opportunities. In 2016, Greiner established a group-wide risk management system, which systematically records, analyzes, and evaluates relevant risks at regular intervals. This is based on the international frameworks ISO 31000:2018 and COSO 2017. Greiner follows the internationally recognized four-phase risk management cycle. Traditional risk assessments involve the periodic or event-driven evaluation of strategic, financial, operational, legal, and sustainability-related risks.

Risk identification takes place as part of a group-wide coordinated process managed by Group Legal & Compliance. It is implemented at the Group, division, and site levels. To ensure a holistic view of financial and non-financial risks, management as well as relevant specialist areas and operational units are systematically involved. Data is collected both top-down and bottom-up and is guided and supported in the divisions by division risk managers.

The Audit Committee of the Supervisory Board and the management levels at the Group and division level are informed regularly, and immediately if necessary, about relevant risks. The risk management system is continuously developed and adapted to the requirements of international standards. Since 2024, a risk management software has been used as a central risk register.

ESG risk management

As part of the ongoing development of the risk management system, ESG risks (outside-in perspective) were explicitly integrated in 2024. This allows Greiner to systematically identify, assess, and manage risks and opportunities related to sustainability aspects. The top risks identified in this process were recorded and assessed in accordance with the corporate risk management approach and communicated to the management and the Audit Committee of the Supervisory Board.

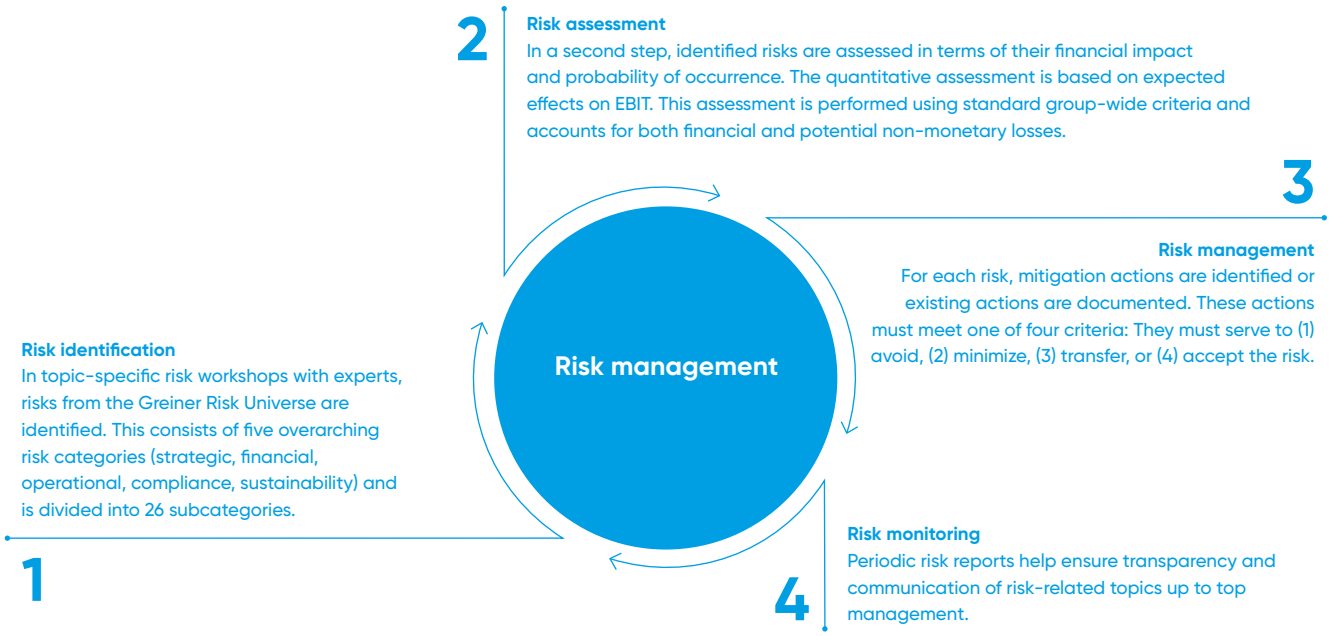
In addition to assessing ESG risks and thus the outside-in perspective, so-called impact workshops were initiated in 2024 and continued and completed in 2025. These were based on the sustainability aspects of the European Sustainability Reporting Standards (ESRS) that are relevant to Greiner and aimed to capture the inside-out perspective, specifically Greiner's impacts on the environment, people, and the economy. The impact assessment was carried out with the participation of relevant experts from the Group and divisions. It was led by the group-wide Group Legal & Compliance department and supported by the Sustainability department. The results were incorporated into Greiner's double materiality assessment (see the section "Process to identify and assess material IROs (IRO-1)").

Another key pillar of risk management is the assessment, evaluation, and management of risks through management systems, such as the ISO 14001 environmental management system. These assessments are conducted separately from the group-wide ESG risk management process and can cover ecological, social, and economic impacts and effects, depending on the type of management system. The results of these analyses are directly incorporated into various processes, activities, and objectives at the site level.

Internal audit

Between 2021 and 2025, 40 Greiner Group companies were internally audited. The focus areas of internal audits are defined

Four-phase risk management cycle



annually based on risk assessment, in collaboration with the Audit Committee of the Supervisory Board and management. For this purpose, global risk processes are defined, and the internal control system at all audited locations is examined. The results are documented in audit reports and discussed with the relevant specialists and managing directors. They are incorporated into ongoing process optimization, system development, and annual audit planning.

Possible actions and activities to manage potential risks are discussed and agreed upon, and their implementation is subsequently reviewed. Key findings are shared with the Greiner Group's Executive Board, the Audit Committee of the Supervisory Board, and the division heads. To verify whether the agreed actions lead to the desired results, follow-up audits have been conducted at selected locations since 2023. This ensures continuous quality improvement in the processes. For the first time, global action plans for recurring risks have also been developed based on individual audit results.

Monitoring and review process for policies
Greiner ensures that all policies (policies, standards, and guidelines) are subject to a structured monitoring process. This process is regulated uniformly for all document types. Once a year, the respective responsible content manager checks the validity and timeliness of the documents. The review is carried out via a system-supported review procedure. The content manager decides whether no adjustment is required, only side letters need to be adjusted, or a complete revision of the document is necessary. The decision is logged in the tool and transparently documented. If adjustments are needed, the content manager is responsible for the update (including all associated side letters). The system monitors the implementation and sends regular reminders until the new version is published. Additionally, it is ensured that all changes and reviews are noted in the document's change log. This annual review process ensures ongoing compliance with regulatory and organizational requirements.

Integration of sustainability-related performance into incentive systems (GOV-3)

The remuneration systems of Greiner AG take sustainability-related performance aspects into account across several management levels. The Personnel Committee of the Supervisory Board of Greiner AG is responsible for approving and regularly reviewing the remuneration policy of the Executive Board.

A qualitative target in the area of employee satisfaction is part of the variable remuneration for all three members of the Executive Board. As a family-owned company, Greiner AG thus underlines its values-oriented corporate culture. Target achievement is evaluated based on defined internal metrics. The integration of quantitative environmental and climate-related targets into the Executive Board's remuneration was not yet completed in the reporting year. Work on its implementation is ongoing.

Furthermore, sustainability-related performance is also embedded in the target agreements of the CEOs of the divisions and the subordinate management level (C-1). By supporting the Blue Plan targets (see section "Sustainability strategy: Blue Plan") and the climate transition plan, the CEOs of the divisions directly contribute to the sustainability strategy of Greiner AG. At the C-1 level, area-specific roadmaps and actions are specified to support the operational implementation of the Blue

Plan. Thus, climate-related performance aspects are already considered in the target agreements of the division CEOs and the C-1 management level.

The specific design of the incentive systems and target agreements may vary between the divisions, as there is no uniform global bonus structure. However, the Greiner Group fundamentally pursues the goal of increasingly aligning sustainable corporate development with individual performance incentives.

Statement on due diligence (GOV-4)

Greiner strives to adhere to the United Nations (UN) Guiding Principles on Business and Human Rights and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises in all its activities. Following the steps described in these frameworks, the Greiner Group identifies and assesses negative impacts in its operations, in the supply chain, and in its business relationships. The actual and potential negative impacts resulting from these continuous assessments feed into the double materiality assessment process. They serve as the basis for determining material environmental and social topics. Greiner manages the identified impacts accordingly through appropriate actions to mitigate and prevent them, tracks their implementation, and communicates them transparently. The following table shows where the application of the most important aspects and steps of the due diligence process can be found in the Group's sustainability statement. The overview follows the due diligence structure defined in ESRS 1 Chapter 4 and considers both human rights and environmental aspects.

Risk management and internal controls in sustainability reporting (GOV-5)

The Sustainability department of Greiner AG is responsible for sustainability reporting. Responsibility for data availability and quality lies with the respective specialist departments and divisions that provide the data for the report. The Senior Expert ESG Reporting checks the regulatory reporting requirements. She prepares the chapter content together with the topic experts of the Sustainability department, involving the divisions and selected experts. Controls include approval loops with the relevant specialist departments at the Group and division level and the Executive Board, as well as the commissioning of an external consultancy. Furthermore, a voluntary external audit with limited assurance is conducted. The metrics included in the report are subject to this external audit; beyond this, no separate validation of individual metrics is carried out by other external bodies. Ultimate responsibility for the integrity of the sustainability information lies with the Executive Board of Greiner AG.

The Greiner Group has formalized its processes for collecting, consolidating, and verifying sustainability data group-wide. Data collection takes place decentrally based on standardized questionnaires and definitions. The responsible employees enter the values directly into the group-wide software for non-financial metrics. The figures are first verified locally at the site, then at the division level, and finally at the group level by the Sustainability department of the holding company. This eight-eyes principle is documented in the corresponding data management software. Selected data (for example, in the area of procurement or employees) is uploaded to the software either centrally by Greiner AG or decentrally by the respective divisions. The Sustainability department is also responsible for the coordination and central consolidation of the metrics. The generated metrics and information are used both for internal management and to fulfill external reporting obligations.

List of provided information on the due diligence process

Core elements of due diligence	Chapter reference
a) Embedding due diligence in governance, strategy, and the business model	SBM-3, GOV-2
b) Engaging with affected stakeholders in all key steps of the due diligence	SBM-2, S1-2, S2-2, S4-2, G1-1
c) Identifying and assessing negative impacts	SBM-3, IRO-1
d) Taking actions to address these negative impacts	E1-3, E5-2, S1-4, S2-4, S4-4, G1-3
e) Tracking the effectiveness of these efforts and communicating	E1-5, E1-6, E5-4, E5-5, S1-6, S1-7, S1-8, S1-9, S1-12, S1-13, S1-14, S1-15, S1-16, S1-17, G1-4

Risks in sustainability reporting can affect data completeness, consistency, and quality, for example due to human errors or technical defects. At present, no formal risk assessment is carried out specifically as part of report preparation (information on Greiner's general risk assessment can be found in the section "Risk management and internal controls"). To counteract incorrect information, Greiner implemented a group-wide data management software and continuously develops it further. In addition, group-wide manuals have been created. These define the various steps, tasks, roles, and responsibilities for collecting and processing the required data and information. They also define the control steps for ensuring data completeness and quality. Greiner works continuously to improve data quality and the underlying processes for requesting the required information and metrics. In addition to system-technical optimizations, this includes regular training of the employees involved as well as the gradual improvement of data completeness and quality through various internal control steps. One action in the reporting year was the creation of detailed, topic-specific manuals for the data management software. For each requested data point, they explain how the information is to be recorded correctly and which definitions form the basis.

In the 2025 financial year, internal audits placed a special focus on sustainability. The focus here was on the analysis of sustainability governance and selected metrics at the site level. One of the goals was to raise awareness within the individual companies regarding the management of sustainability agendas and data collection. In the coming years, the resulting recommendations from the internal audit are to be implemented to further optimize the various processes in the area of sustainability management and metric collection. Further information on risk management and internal audits at Greiner can be found in the section "Sustainability aspects addressed by the management bodies (GOV-2)."

Strategy

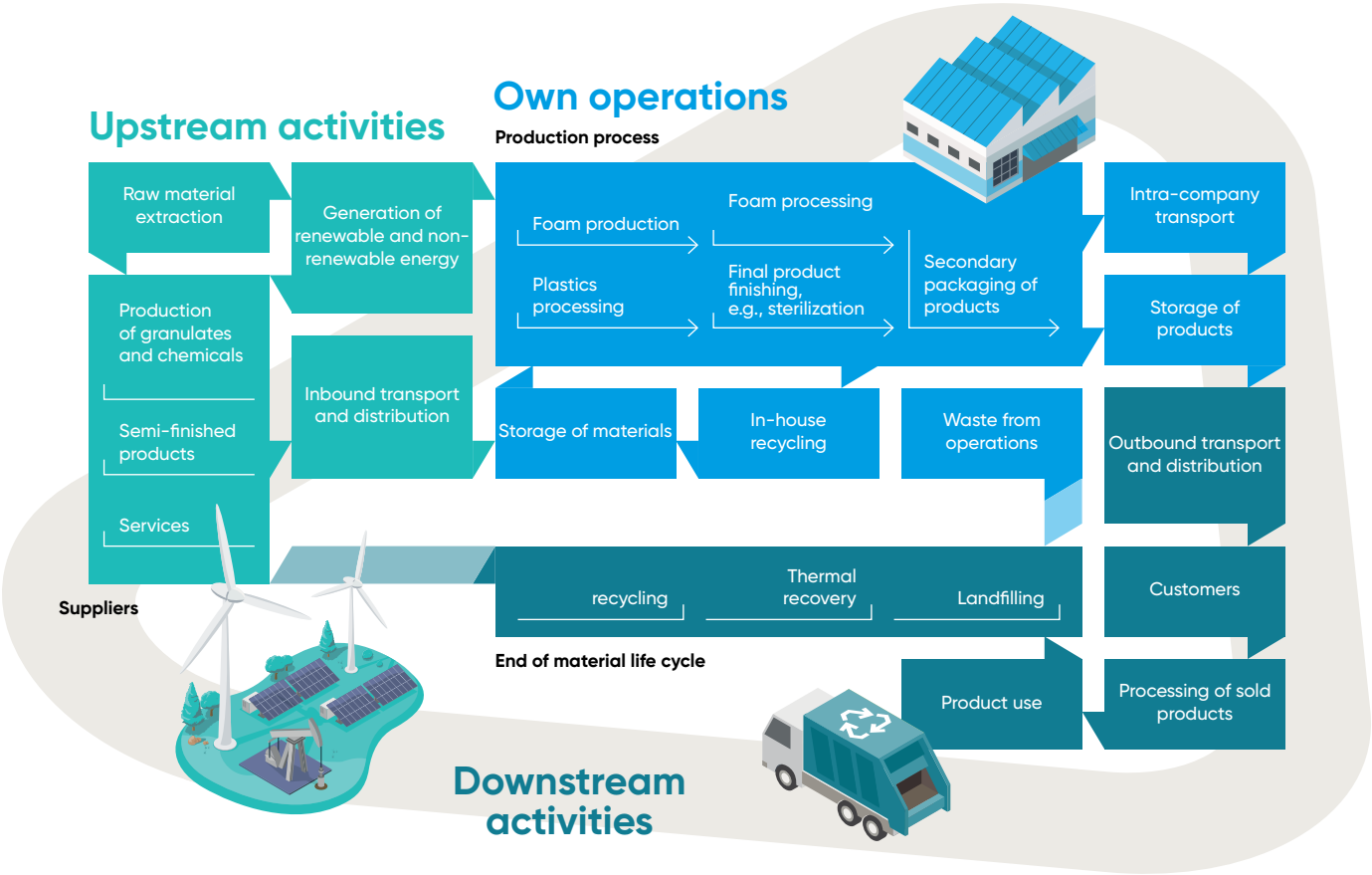
Strategy, business model, and value chain (SBM-1)

Value chain and business model

Greiner is a global provider of plastic and foam solutions with three divisions (as of the reporting date): Greiner Packaging, Greiner Bio-One, and NEVEON. Core activities include the development and production of packaging, medical technology products, and foam solutions. Key input materials are plastics (for example, granules or flakes) as well as chemicals. Greiner continues to primarily serve its core European markets, supplemented by North America and Asia. The most important customer segments range from food and consumer goods manufacturers to healthcare and research institutions, as well as companies in the furniture and construction industries. The impacts, risks, and opportunities are described in the section "Material impacts, risks, and opportunities (SBM-3)."

The value chain of the Greiner Group is a complex network of interconnected processes that vary slightly depending on the division, but can be comprehensively represented in the overview. It encompasses various steps, from raw material extraction and the production of base materials and energy supply in the upstream segment to the processing of these materials into high-quality products by Greiner, their use, and ultimately their disposal or re-use in the downstream segment of the value chain. Depending on the product life cycle phase, different stakeholders are involved. Close collaboration with customers (B2B), suppliers, and other stakeholder groups forms the foundation for the further development of the products and services. It also enables Greiner to tap into new markets, thus contributing to the company's long-term success.

At the beginning of the value chain is the extraction of resources and production of base materials, which Greiner procures and processes into products. The majority of these base materials consist of various plastics and chemicals required by the three divisions for product manufacturing. The focus is primarily on petroleum extraction and processing into plastic granules by the petrochemical industry, as well as the procurement and production of various chemicals and additives. In addition to raw materials and chemicals, the Greiner Group also sources semi-finished goods and various services.



ESRS2 SBM-1 – European sourcing: share of total purchasing volume [%] [voluntary table]

	2023	2024	2025
Greiner Packaging	59	59	59
NEVEON	40	43	48
Greiner Bio-One	36	47	46
Greiner total	**50**	**53**	**54**

Energy is required for the extraction and production of input materials and their processing into products, both in the upstream value chain and in the company's own operations. In particular, the production of plastic granules and chemicals is highly energy-intensive. For its own production processes, Greiner primarily requires electrical energy, which is already largely sourced from renewable sources, as well as oil, gas, and fuels — i.e., fossil fuels.

Transport and logistics services play a key role across all core areas of the value chain (upstream, downstream, and within operations). Trucks are the primary means of transport for inbound and outbound logistics. Rail freight is also used, while intercontinental transport is mainly carried out via sea freight. The procured goods are stored at various stages and finally within our own production facilities. This can be done centrally or locally.

The production processes within Greiner's facilities can vary significantly depending on the product, despite the use of similar base materials. For example, the processes for manufacturing plastic products differ considerably from those for producing foam products. For this reason, the following information on base materials, processes, and products is presented separately by division.

Greiner Packaging offers a broad spectrum of plastic solutions: from single-use and reusable packaging for the food and non-food industries to technical plastic components used, for example, in household or garden appliances. It processes plastic granules such as polypropylene (PP), polystyrene (PS), polyethylene (PE), and polyethylene terephthalate (PET). Manufacturing primarily takes place using thermoforming or injection molding.

NEVEON predominantly produces polyurethane (PU) foams, which are further processed into mattresses, upholstered furniture, aircraft seats, or a wide variety of special applications, among other things. To achieve optimal product properties in the respective areas of application, a variety of additives is required, such as plant oils, activators and catalysts, fillers and adhesives, dyes, flame retardants, or antibacterial agents. It also uses steel for spring cores, various textiles, nonwoven fabrics, decorative elements, and other components.

Greiner Bio-One has been developing and distributing solutions and high-quality plastic products for medical technology and laboratory applications for more than 60 years. Its products are used in clinical diagnostics (e.g., blood and urine collection systems), life science research (e.g., cell culture products), drug discovery (e.g., microplates), and the sterilization of medical devices. The primary raw materials used in the injection molding and extrusion processes to manufacture products such as blood collection tubes, petri dishes, pipettes, microplates, and cell culture flasks are plastic granulates. These are made of the thermoplastic polyethylene terephthalate (PET) or other materials such as polystyrene (PS).

With many of the mentioned products and services, the Greiner Group helps to improve quality of life and safety and enables sustainable solutions for customers in various industries — information on this can be found in the chapter "S4 Consumers and end-users."

The following table contains information on the number of Greiner Group employees by region.

ESRS 2 SBM-1 – Employees by geographical areas [headcount]

	2023	2024	2025
Europe	8,826	8,589	8,475
North America	865	917	950
Asia	541	551	545
South America	257	261	272
Africa	106	0	0
Greiner total	**10,595**	**10,318**	**10,242**

Wherever possible, Greiner integrates internal recycling into its production processes. This applies, for example, to so-called punching grids, which are ground up and reused directly in production (in-process recycling). Products that cannot be further processed or sold due to various criteria are also recycled whenever technically feasible (post-industrial recycling).

After manufacturing, the products are packaged and typically shipped by truck or rail to customers for further processing. At Greiner Packaging, these customers include dairies, which distribute the products to wholesale and retail markets before they reach end consumers. At NEVEON, additional processing steps may be carried out by customers before the products are put to their final use.

At the end of their service life, most Greiner products are either thermally recovered, sent to landfill, or returned to the production cycle via recycling streams (post-consumer recycling). The choice of disposal method largely depends on

market-specific waste management infrastructure and legal requirements, such as hygiene regulations in the medical sector. It is particularly noteworthy that Greiner processes PET in its Serbian recycling plant to reuse the resulting r-PET flakes as an input material in its own value chain.

Sustainability strategy: Blue Plan

Developed in 2020, the Blue Plan sustainability strategy forms the strategic framework for various corporate activities and addresses global challenges, current megatrends, as well as market developments. It is based on three pillars – climate, circular economy, and people – and covers all areas of the company as well as the entire upstream and downstream value chain. The three pillars are closely connected and cannot be viewed in isolation from one another: especially for a manufacturing company in the plastics and foam sector, climate change mitigation and the circular economy are closely intertwined, and motivated and trained employees are needed to achieve a successful transformation. The three pillars clearly address the corporate and societal challenges of the coming years.

The strategy takes into account the most important product groups and markets (see also section "Value chain and business model"). On the one hand, the Blue Plan aims to successively optimize existing processes, products, and services to avoid or at least minimize negative environmental and social impacts. On the other hand, together with the corporate strategy, which also integrates sustainability, the Blue Plan sets the overarching direction. It shows which areas Greiner intends to focus on more strongly and where new policies need to be developed in the future. The sustainability strategy dictates which topics will be at the forefront in the short to medium term and where targets should be developed, implemented, or tracked; in the longer term, it serves as a framework for the company's sustainable development. The Blue Plan serves as the overarching sustainability strategy for the entire company. The focus areas can be seen from the targets shown in the graphic. Over the next few years, Greiner plans to assess how existing products, services, and the associated markets contribute to achieving the Blue Plan targets and the extent to which development potential exists. No specific sustainability targets exist with regard to individual significant customer groups, customer categories, geographical markets, or specific stakeholder relationships. Sustainability targets are generally defined at the group level. However, specific sustainability targets or associated strategic actions exist for selected product groups, particularly in connection with the circular economy and resource efficiency. Further information (including progress) on this is presented in chapter "E5 Resource Use and Circular Economy."

The regulatory and geopolitical environment, as well as the markets in which Greiner operates, are changing dynamically. often resulting in new requirements for the business model. One example is stricter customer requirements regarding sustainable product solutions, reporting, and ESG ratings. A major challenge in the climate area is the decarbonization of the entire value chain. Regulatory requirements such as the EU climate targets and CO_2 pricing can have a direct impact on competitiveness. Details on this can be found in the chapter "E1 Climate change."

The EU Packaging and Packaging Waste Regulation (PPWR) is a key driver of the circular economy in the packaging sector: it mandates design for recycling, minimum recyclate content, and reusable quotas. Greiner Packaging is responding to this with innovative packaging solutions, material substitution, and cooperation along the value chain. In contrast, particularly in the medical sector (affecting Greiner Bio-One), challenges exist due to regulatory requirements that make circularity difficult. Nevertheless, pilot projects for recycling production waste have already been implemented and advanced. NEVEON has also developed circular solutions. Details on this can be found in the chapter "E5 Resource use and circular economy."

The People pillar deals with labor and human rights, the promotion of equal opportunities and inclusive culture, as well as the qualification and motivation of employees for the necessary transformation. Demographic changes and a shortage of skilled labor pose additional challenges. In addition, there are regulatory developments such as the EU Pay Transparency Directive, which impose additional requirements. Details on this can be found in the chapter "S1 Own workforce."

To address these developments from a sustainability perspective, it is essential to continuously review the sustainability strategy to ensure its effectiveness and relevance. As part of this process, Greiner evaluates progress toward our goals and defines new actions where necessary.

On the other hand, internal evaluations and changing external demands can also lead to new topics and associated targets being integrated into the strategy and/or replacing existing requirements. Unless otherwise stated for individual actions, the implementation of the action plans does not require significant operating expenses (OpEx) and/or capital expenditures (CapEx). The materiality threshold was specified as one million euros. This applies to all actions presented in the thematic chapters. Insofar as CapEx and/or OpEx amounts are reported, these are reconciled with the corresponding items in the consolidated financial statements and are included in the respective items of the income statement (OpEx), investment activities, or the statement of changes in fixed assets (CapEx).

In 2025, Greiner began revising the Blue Plan targets, refining existing targets, and, if necessary, replacing them with new ones. Information on the approval of target revisions can be found in the section "Working and decision-making bodies in the area of sustainability." The progress of target achievement is tracked in internal reporting and communicated externally as part of the annual reporting.

EcoVadis assessment of the Greiner Group

In the reporting year, the entire Greiner Group underwent another EcoVadis assessment. EcoVadis assesses companies in four central sustainability areas: environment, labor and human rights, ethics, and sustainable procurement. The result published in September 2025 shows an improvement compared to the previous year. The Greiner Group increased its overall score from 80 to 89 (out of 100 possible points) and further improved in three of the four assessment areas. Additionally, Platinum status was achieved once again. This continues to place Greiner among the top one percent of all companies worldwide assessed by EcoVadis. Compared to 2024, the result confirms the continuous development of the Greiner Group's sustainability performance.

The Greiner Blue Plan

Build a climate-resilient future

We are driving ambitious climate action.

2030 60 % reduction in absolute Scope 1 emissions (base year 2021)
2030 60 % reduction in absolute Scope 2 emissions (base year 2021)
2030 25 % reduction in absolute Scope 3 emissions (base year 2021)
(fuel- and energy-related activities (3.3), upstream and downstream transportation and distribution (3.4 and 3.9))

Create a circular business

We aim to shape a circular future with our partners.

2027 80 % of Scope 3.1 emissions (purchased goods and services) are covered by suppliers with science-based targets
2030 25 % reduction in absolute Scope 3.12 emissions (base year 2021) (end-of-life treatment of sold products)
2030 99% of suppliers (> 500 thousand euros) have achieved the EcoVadis minimum score
2030 0 t of landfilled waste worldwide
2030 75 % of waste recycled

Empower people

Together, we empower people for personal growth and business success.

2030 50 % women outside of production
2030 40 % women in leadership positions
2030 90 % Inclusive Culture Index
2030 Fewer than 3.1 serious workplace accidents per 1 million working hours

Interests and views of stakeholders (SBM-2)

Greiner aims to generate positive added value for all stakeholders. In doing so, the company respects the diverse perspectives, attitudes, and expectations of its stakeholders and strives for a fair balance of interests as well as transparent communication. The goal is to maintain a continuous dialogue with the various stakeholders. The choice of topics, the selected dialogue formats, and the frequency of communication varies depending on the stakeholder group. Stakeholder dialogue formats primarily serve the exchange on material sustainability topics and the identification of relevant stakeholder expectations and concerns. The results of these dialogues are centrally incorporated into the updating and further development of the double materiality assessment. Furthermore, insights from decentralized dialogues, such as direct exchanges between key account managers and customers, are integrated into the respective operational implementation. There is currently no systematic central recording of these results at the group level within Corporate Sustainability.

As part of its continuous commitment to sustainability and in response to stakeholder expectations, Greiner presented the Blue Plan sustainability strategy in 2020. This includes a series of ambitious targets that are regularly reviewed and — in accordance with internal and external requirements and needs — updated as necessary. Feedback from stakeholders, for example from sales or procurement, is processed decentrally and taken into account in the respective corporate areas. To date, this feedback has not required any direct, general adjustments to the strategy or business model. It is expected that cooperation with customers and suppliers will be intensified in the future, as achieving the sustainability targets requires a joint effort along the entire value chain. A concrete example is the target that by 2027, 80 percent of Scope 3.1 emissions (purchased goods and services) are to be covered by suppliers with science-based targets in order to jointly drive forward the reduction of GHG emissions. Further details can be found in the respective thematic chapters (for example, "E1 Climate change").

An analysis of stakeholder feedback takes place, among other things, as part of the double materiality assessment. The Executive Board is informed both about its results and indirectly about the stakeholder feedback that fed into the prioritization of the topics. Information on stakeholder engagement in the double materiality assessment can be found in the "Stakeholder engagement" section.

Own workforce

Greiner's employees represent a material stakeholder group and decisively influence the development and success of the company. Its interests, perspectives, and rights are firmly anchored in the company strategy and business model. The views of employees are systematically considered through works council representatives, employee representatives, and internal surveys, among others. More information can be found in chapter "S1 Own workforce," particularly in section "Processes for engaging with own workers and worker's representatives about impacts."

Workers in the value chain

There is a clear awareness that business activities can impact workers in the value chain, as Greiner's decisions, purchasing activities, and site selection are associated with far-reaching consequences.

As a manufacturing company, Greiner considers transparency in the value chain to be an important factor in identifying risks at an early stage and strengthening the resilience of its supply relationships. This also includes aligning the selection of business partners and suppliers with strategic principles. By promoting fair working conditions, respecting human rights, and upholding high health and safety standards, Greiner strengthens the stability and resilience of its supply chains. More information can be found in chapter "S2 Workers in the value chain."

Consumers and end-users

Requirements for Greiner products are as diverse as the portfolio itself and differ depending on the area of application. Especially for medical products and food packaging, strict legal regulations regarding quality and safety exist to ensure safe use by end consumers. For Greiner, however, the consistent focus on product safety and quality is not only a legal obligation but an essential component of the company strategy. International standards significantly influence product development and individual business units, as they ensure health and safety as well as end-user trust. Safeguarding the rights and interests of end customers — particularly regarding safety, health protection, and transparent information — is firmly anchored in the company's management systems and decision-making structures. More information can be found in chapter "S4 Consumers and end-users."

Stakeholder groups and dialogue formats

The most important stakeholder groups, their interests, and the dialogue formats through which Greiner engages with these key stakeholders are listed in the following table.

	Stakeholder interests	Dialogue format
Employees	→ Long-term job security → Fair pay and working conditions → Recognition of performance → Equal opportunity → Health & safety → Transparent communication → Education and training opportunities	The dialogue formats differ depending on the topic. Various communication channels are used, such as direct contact, physical or virtual town halls, the intranet, the global employee magazine, or performance reviews.
Owners	→ Long-term, sustainable increase in value → Corporate values in line with the Greiner family values → Reputation of the Greiner Group	The Family Council meets monthly – generally through four physical and eight virtual meetings per year – and receives updates on business development and sustainability initiatives.
Customers	→ Reliability → Quality & safety → Strong customer relationships → Good value → Product sustainability	Greiner uses different formats for dialogue with customers, the design and frequency of which differ depending on the business unit, customer segment, and context. The exchange takes place both through structured formats and continuous operational collaboration. The frequency of exchange ranges from monthly coordination to annual or event-driven exchange formats. Key dialogue formats include trade fairs and industry events, customer-specific events (e.g., customer days such as Greiner Packaging's "Future Packaging Day"), marketing and information formats, and regular bilateral exchange formats between customers and Greiner contact persons. Furthermore, project-related coordination and development dialogues take place as part of ongoing collaboration. Direct points of contact include the key account managers and the sustainability coordinators.
Local communities	→ Safeguarding jobs → Positive contribution to the local community	Greiner maintains a dialogue with local communities predominantly at a site-specific level to appropriately account for regional framework conditions, cultural differences, and local needs. The specific exchange formats are therefore designed by the respective sites in cooperation with the communities. One example of this is the Greiner Community Fund developed at Greiner Packaging in Northern Ireland, which will be launched in early 2026. The grant fund supports inclusive, cross-community projects in Northern Ireland. With an annual budget of 10,000 British pounds, the fund is specifically aimed at registered community and charitable organizations, non-profit organizations, and schools.
Suppliers & business partners and their employees	→ Long-term business relationship → Fair cooperation → Stable and reliable business partner → Transparent requirements → Responsible procurement	Greiner is in regular exchange with suppliers and business partners to discuss and further develop expectations, requirements, and common objectives. Key exchange formats include regular supplier meetings, bilateral coordination as part of the ongoing business relationship, project-related meetings, and exchange via digital information channels and corporate communication. The frequency of exchange depends on the type and intensity of the respective business relationship and ranges from monthly coordination to annual or event-driven discussions.
Associations & platforms	→ In-depth discussions → Development of joint solutions to existing challenges	The company is active in various industry or sector associations as well as platforms in almost all countries. We particularly value platforms that represent stakeholders along our entire value chain.

Non-governmental organizations (NGOs) & science	→ Compliance with legal regulations → Reducing our negative impact on the environment → Preserving an environment worth living in → In-depth discussions → Transparent communication	Greiner engages in in-depth discussions and close collaborations with universities and other scientific research institutions that develop sustainable solutions as part of basic research. Dialogue with NGOs is also intended to represent the interests of nature as a silent stakeholder and to ensure they are considered in the balancing of interests.
Politics & regulatory authorities	→ Compliance with legal regulations and standards → Safeguarding jobs → Payment of duties, taxes, and social security benefits → Encouraging climate change mitigation and a circular economy	Greiner actively engages in dialogue with political decision-makers, both through participation in industry associations and direct discussions. It is particularly important for the company to be actively involved in these debates amid evolving legislation on single-use plastic products.
Media	**Editorial department:** → Obtaining information that is relevant to media target groups (readers, viewers, etc.) → Receiving information ahead of other, competing media → Prompt responses to inquiries and follow-up questions **Advertising Department:** → Revenue from paid media tie-ins (advertisements, advertorials)	The company regularly invites selected representatives to press briefings and conferences, sends out press releases, organizes interviews and press trips, participates in relevant trade fairs and events, and promotes informal exchange with various representatives of the media industry.

Material impacts, risks, and opportunities (SBM-3)

In 2025, the Greiner Group conducted a double materiality assessment (DMA) in accordance with the ESRS for the first time to determine its material IROs.

A detailed presentation of the material IROs for the individual topics — structured according to thematic standards — is listed below.

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
E1: Climate change adaptation	**1 –** Acute physical climate risks: Production downtimes at sites or disrupted supply chains due to physical climate risks (extreme weather events & natural disasters).	Increasing frequency and intensity of extreme weather events (e.g., snowstorms, hurricanes, floods, or natural disasters) as a result of climate change. These pose a risk to operations and the workforce, as well as to supply chains and logistics networks.	✓	✓	✓	✓	✓	✓
	2 – Chronic physical climate risks: Lower productivity and higher health risks due to rising temperatures (heat stress).	Rising global temperatures increase heat stress in the workplace.	✓	✓	✓		✓	✓
	3 – Opportunity: Tapping into new markets by offering sustainable solutions that contribute to climate change adaptation.	Growing demand for products and services that help with climate change adaptation.		✓			✓	✓
E1: Climate change mitigation	**4 –** Actual negative environmental impacts due to emissions from the thermal recovery of a large portion of Greiner's products at their end of life.	A large portion of the products in the portfolio is currently incinerated at the end of their life cycle, which leads to increased emissions after the use phase (Scope 3.12). GHG emissions contribute directly to global warming.			✓	✓	✓	✓
	5 – Actual negative environmental impacts due to GHG emissions during the processing of input materials in the upstream value chain.	CO2 emissions in the upstream value chain (Scope 3.1) are particularly attributable to the processing of petroleum-based plastics. GHG emissions contribute directly to global warming.	✓			✓	✓	✓
	6 – Opportunity: Emission reduction along the entire value chain to improve the image and facilitate access to external financing.	Customers prefer low-carbon (bio-based / lightweight / recyclable) packaging solutions due to their sustainability targets. Investors and consumers prefer environmentally responsible companies.	✓	✓	✓		✓	✓
	7 – Transition risks associated with climate change (policy & legal): Rising taxes and stricter regulations on GHG emissions.	Governments are increasingly levying taxes and duties on CO2-intensive products as part of global efforts to reduce GHG emissions.	✓	✓	✓		✓	✓
E1: Energy	**8 –** Actual negative environmental impacts due to the consumption of (non-renewable/fossil) energy, which leads to GHG emissions and climate change.	Energy-intensive processes take place in all of Greiner's business units. Some upstream activities as well as thermal recovery or recycling at the end of life also require energy. The consumption of non-renewable/fossil energy can lead to GHG emissions that contribute directly to global warming.	✓	✓	✓	✓	✓	✓
	9 – Transition risks associated with climate change (market & technology): Rising energy costs and costs for energy guarantees of origin.	Political unrest, high raw material prices, regulatory requirements in the energy sector, as well as a lack of investment in projects for the generation of renewable energy can affect the prices for energy and guarantees of origin.	✓	✓		✓	✓	

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
E5: Resource inflows, including resource use	**10 –** Actual negative environmental impacts due to the use of primary, petroleum-based materials, which leads to emissions and other forms of pollution.	A negative environmental impact can include preventable pollution, both from the negative impacts of oil extraction and transportation (e.g., in connection with oil spills) and from pollution due to the inability to completely recycle petroleum-based materials.	✓			✓	✓	✓
E5: E5: Resource outflows related to products and services	**11 –** Actual negative environmental impacts due to a lack of application of eco-design criteria, which leads to an increased amount of waste and resource consumption.	Increased amounts of waste leading to overloaded landfills. Higher raw material extraction rates, contributing to resource depletion. Increased CO2 emissions associated with the manufacturing and disposal of non-recyclable products.	✓	✓	✓	✓	✓	✓
	12 – Risk: Stricter regulation of the use of packaging materials.	Growing public awareness of the environmental impacts of packaging (potentially) leads to stricter regulations and changed market demand.		✓			✓	✓
E5: Waste	**13 –** Actual negative environmental impacts due to waste along the entire value chain, leading to emissions and other forms of pollution.	Increased Scope 3 emissions due to incineration of used products. Other forms of pollution due to landfilling or illegal disposal of used products, impacts on drinking water and food.	✓	✓	✓	✓	✓	
S1: Secure employment	**14 –** Potential negative impacts on the well-being of the own workforce due to perceived inadequate job security.	Impairment of mental well-being due to increased job insecurity. Impairment of the financial well-being of the affected individuals.		✓		✓	✓	
S1: Working time	**15 –** Potential negative impacts on the well-being of the own workforce as a result of excessive working hours.	Impairment of mental and physical well-being due to excessive working hours.		✓		✓	✓	✓
S1: Work-life balance	**16 –** Potential negative impacts on the well-being of the own workforce due to inadequate rest periods.	Impairment of mental well-being due to a lack of recovery periods between work assignments.		✓		✓	✓	
S1: Secure employment, working time, work-life balance	**17 –** Risk: Inadequate availability of workers.	Inadequate employee retention due to a lack of satisfaction (e.g., due to remuneration, workload, work-life balance) as well as inadequate attractiveness for new talent (e.g., due to poor employer reputation). Relevant risk factors include demographic changes, impending waves of retirement, delayed investments in automation, a shortage of skilled labor, and changing employee expectations.		✓		✓	✓	✓

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
S1: Health and safety	**18 –** Potential negative impacts on the physical and mental health of the own workforce as a result of workload and performance pressure.	Impairment of physical well-being through psychosomatic complaints. Impairment of mental well-being through excessive stress. Impairment of mental well-being through restructuring actions.		✓		✓	✓	
	19 – Potential negative impacts on the physical and mental health of the own workforce as a result of stressful working conditions.	Impairment of physical well-being through chronic health complaints or illnesses. Impairment of mental well-being through physical strain and demanding working conditions.		✓			✓	✓
	20 – Actual negative impacts on the physical and mental health of the own workforce as a result of workplace accidents.	Short-, medium-, or long-term health impairments due to (especially major) workplace accidents.		✓		✓	✓	✓
S1: Gender equality and equal pay for work of equal value	**21 –** Potential negative impacts on the well-being of the own workforce due to a lack of gender equality.	Impairment of mental well-being due to a feeling of exclusion. Impairment of financial well-being, e.g., due to fewer advancement opportunities or unfair pay.		✓			✓	✓
S1: Training and skills evelopment	**22 –** Potential positive impacts on the job satisfaction of the own workforce through the company's commitment to training and professional development.	Higher self-confidence and a stronger feeling of professional fulfillment. Increased motivation and lower risk of burnout through more meaningful tasks. More efficient work through improved knowledge, reducing stress and workload.		✓			✓	✓
S1: Measures against violence and harassment in the workplace	**23 –** Potential negative impacts on the well-being of the own workforce as a result of harassment or violence in the workplace.	Impairment of mental and physical well-being as a result of violence or harassment in the workplace.		✓		✓	✓	✓
S1: Diversity, employment, and inclusion of persons with disabilities	**24 –** Potential negative impacts on the well-being of the own workforce as a result of a lack of diversity and inclusion.	Impairment of mental well-being due to a feeling of exclusion. Impairment of financial well-being, e.g., due to fewer development opportunities or unequal pay.		✓			✓	✓
S1: Privacy	**25 –** Potential negative impacts on the well-being of the own workforce due to inadequate actions for protecting personal data.	Loss of personal data can lead to targeted attacks or a feeling of insecurity. Loss of business-related data can lead to fines (for the affected person) or to cases of fraud.		✓		✓	✓	
S2: Working time	**26 –** Potential negative impact on the well-being of workers in the value chain as a result of excessive working hours.	Impairment of mental and physical well-being due to excessive working hours.	✓		✓	✓	✓	✓
S2: Work-life balance	**27 –** Potential negative impact on the well-being of workers in the value chain due to inadequate rest periods.	Impairment of mental well-being due to a lack of recovery periods between work assignments.	✓		✓	✓	✓	
S2: Health and safety	**28 –** Actual negative impact on the physical and mental health of workers in the value chain as a result of workplace accidents.	Long-term health impairments due to (especially major) workplace accidents.	✓		✓	✓	✓	✓

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
S2: Gender equality and equal pay for work of equal value	**29 –** Potential negative impact on the well-being of workers in the value chain due to a lack of gender equality.	Impairment of mental well-being through a feeling of exclusion. Impairment of financial well-being, e.g., through fewer advancement opportunities or unfair pay.	✓		✓		✓	✓
S2: Employment and inclusion of persons with disabilities	**30 –** Potential negative impact on the well-being of workers in the value chain due to a lack of inclusion of people with disabilities.	Impairment of mental well-being through a feeling of exclusion. Impairment of financial well-being, e.g., through fewer advancement opportunities or unfair pay.	✓		✓		✓	✓
S2: Measures against violence and harassment in the workplace	**31 –** Potential negative impact on the well-being of workers in the value chain as a result of harassment or violence in the workplace.	Impairment of mental and physical well-being as a result of violence or harassment in the workplace.	✓		✓	✓	✓	✓
S2: Diversity	**32 –** Potential negative impact on the well-being of workers in the value chain as a result of a lack of diversity and inclusion.	Impairment of mental well-being through a feeling of exclusion. Impairment of financial well-being, e.g., through fewer development opportunities or unequal pay.	✓		✓		✓	✓
S2: Child labor	**33 –** Potential negative impact on the well-being of workers in the value chain due to child labor.	Impairment of physical and mental well-being due to child labor and poor working conditions.	✓		✓	✓	✓	✓
S2: Forced labor	**34 –** Potential negative impact on the well-being of workers in the value chain due to involuntary labor.	Impairment of physical and mental well-being due to involuntary labor and poor working conditions. Financial disadvantage, particularly in the case of debt bondage.	✓		✓	✓	✓	✓
S4: Health and safety	**35 –** Potential negative impacts on the health and safety of consumers and end-users due to inadequate product safety.	Health risks for consumers and end customers can arise due to contamination of raw materials or serious production errors.	✓	✓	✓	✓	✓	✓
G1: Corporate culture	**36 –** Risk: High turnover and difficult access to key personnel as a result of a negative corporate culture and a poor industry image.	Possible risk factors are a toxic work environment, low employer attractiveness of the industry, or a negative public image.		✓		✓	✓	
G1: Protection of whistle-blowers	**37 –** Potential negative impacts on affected persons as a result of inadequate protection mechanisms for whistleblowers.	Harassment, intimidation, or mental stress for whistleblowers. Economic disadvantages for whistleblowers, such as job loss or restricted professional development opportunities.	✓	✓	✓	✓	✓	✓
G1: Corruption and bribery – prevention and detection including training	**38 –** Risk: Violations of competition law.	Possible risk factors are inadequate awareness or lack of knowledge among employees about competition law requirements (inherent risk in certain industries in which Greiner operates).	✓	✓	✓	✓	✓	
	39 – Risk: Fines and legal proceedings as a result of compliance violations.	Risk of corruption or bribery due to a lack of preventive actions, inadequate compliance training, a negative corporate culture, and unethical business conduct.	✓	✓	✓	✓	✓	

UVC = upstream value chain, OO = own operations, DVC = downstream value chain, ST = short-term, MT = medium-term, LT = long-term

There is a reciprocal relationship between the Group's strategy and business model and the identified IROs. On the one hand, the material IROs influence the strategic outlook of the Group; on the other hand, strategic decisions affect the IROs. The Blue Plan sustainability strategy, with its three pillars of Climate, Circular Economy, and People, plays a key role in addressing the material IROs. More information on the Blue Plan can be found in the section "Sustainability strategy: Blue Plan."

Based on the analyses of material sustainability-related risks and opportunities conducted in the reporting year, no significant current financial effects on financial position, financial performance, and cash flows were identified that exceed the materiality threshold of EUR 1.6 million used internally for this disclosure. Material potential financial effects currently arise primarily from transitional environmental and regulatory risks, particularly in connection with stricter requirements for product materials, packaging, and the circular economy. These risks may lead to increased material, development, and transition costs as well as potential effects on sales revenue and margins in the medium to long term.

For the topics identified as part of the DMA, no significant risks were currently identified for the next reporting period where there is a significant risk of a material adjustment to the carrying amounts of assets and liabilities reported in the annual financial statements.

Further information on the climate risk analysis and the resilience of Greiner's strategy and business model can be found in the section "Climate risk analysis (IRO-1)." Furthermore, no comprehensive analysis of the resilience of the business model has been conducted to date regarding the entirety of the material impacts, risks, and opportunities (IROs) in accordance with ESRS 2.

All IROs identified as part of the double materiality assessment are covered by the relevant ESRS Disclosure Requirements. There are no material IROs for which only entity-specific disclosures are required.

Impact, risk, and opportunity management

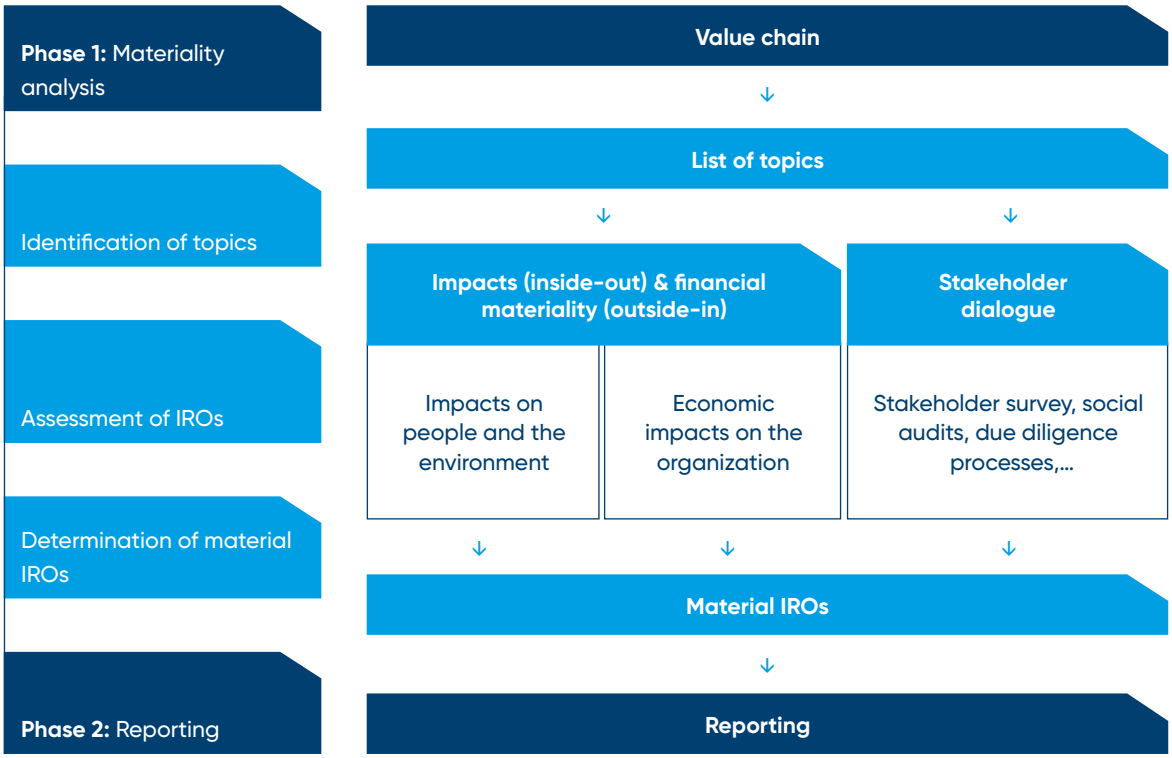
Processes to identify and assess material IROs (IRO-1)

In accordance with regulatory requirements, the first step of the DMA was to define the context. Understanding Greiner's value chain forms the basis of the analysis. For this purpose, Greiner's business plan, strategy, annual financial statements, and other published information were evaluated.

In the next step, all potentially material environmental, social, and governance topics along Greiner's value chains were identified and listed. The starting point for this longlist were the topics, sub-topics, and sub-sub-topics listed in the ESRS (ESRS 1 paragraph AR 16). In addition, the materiality analysis according to CSRD/ESRS 2023 took into account current and future regulatory requirements, industry-specific trends, internal risk management and due diligence processes (for example, the whistleblowing system), the results of stakeholder engagement in 2023, as well as other sources relevant to Greiner (for example, benchmarking with industry peers and industry-specific topics from the SASB standards). Relevant internal experts were actively involved in creating the longlist.

The potentially material sustainability aspects were grouped analogously to the topical ESRS. All topics on the longlist were then assigned to the individual business areas. Using this bottom-up approach, the business areas assessed each potentially material topic with regard to the relevance of its direct or indirect impacts on people and the environment, as well as its financial relevance for the respective business area. All impacts and effects along the entire value chain were considered, as were geographical focuses (for example, production sites in Europe, North America, and Asia), the type of facilities and resources used (plastics, chemicals, energy), the most important inputs and outputs, and the relevant sales channels. Based on this assessment, the topics were classified as applicable or not applicable (no touchpoints). Only those topics that were classified as not applicable in all three business areas and their value chains were removed from the list due to a lack of touchpoints. The result was a consolidated list (shortlist). IROs were formulated and evaluated for each of the topics on the shortlist.

Process of the double materiality assessment



The assessment of material impacts, risks, and opportunities in connection with resource use and the circular economy is carried out as part of the DMA using the same methodology as for all other sustainability topics. The circular economy is one of the three pillars of the Blue Plan sustainability strategy and thus forms a central area of action for the Greiner Group. Internal information on resource inflows and outflows served as the data basis. The involvement of relevant stakeholders corresponded to the general procedure for all DMA topics and included customers, suppliers, industry associations, and internal experts, among others. The IROs identified as material in the course of the analysis, as well as the policies, actions, and targets in this area, are explained in the chapter "E5 Resource use and circular economy."

The assessment of material impacts, risks, and opportunities in connection with business conduct is carried out as part of the DMA using the same methodology as for all other sustainability topics. Business conduct forms the basis for compliance with regulatory requirements and for ensuring responsible business practices. Internal compliance data served as the data basis. The involvement of relevant stakeholders corresponded to the general procedure for all DMA topics and included owners, capital market players, authorities, NGOs, and internal experts from the legal, compliance, and HR departments, among others. The IROs identified as material in the course of the analysis, as well as the policies, actions, and targets in this area, are explained in the chapter "G1 Business conduct." Corporate due diligence is described in more detail in the section "Statement on due diligence (GOV-4)."

Further information on the management of material impacts, risks, and opportunities in connection with the strategy and business model can be found in the disclosures in the section "Material impacts, risks, and opportunities (SBM-3)" and in the thematic chapters.

Sustainability topics classified as "not material"

The following topics were considered as part of the materiality analysis but were not assessed as material in the reporting year. Accordingly, they are not part of the core substantive reporting of this sustainability statement. The following information serves to provide transparency regarding the applied materiality methodology.

Pollution

The topic of pollution encompasses impacts, risks, and opportunities in connection with emissions and discharges into air, soil, and water that can result from the company's own business activities as well as from the value chain.

Greiner monitors potential impacts in the form of air, soil, and water pollution as part of its group-wide environmental and sustainability activities. The data collected in this process flow into ongoing environmental reporting. This information formed the basis for the screening of sites and business activities as part of the double materiality assessment. No consultations with affected communities or external experts were conducted in the reporting year. For the assessment of its own sites, the company relied on reliable internal data from ongoing environmental reporting. On this basis, Greiner identified and assessed IROs in connection with pollution. No material IROs were identified in this process. Although pollution is not currently a material topic at Greiner, actions exist to prevent and reduce pollution and to ensure compliance with legal requirements. Operating sites are regularly reviewed to identify potential environmental impacts.

Water and marine resources

The topic of water and marine resources addresses the use of water as well as impacts, risks, and opportunities in connection with water bodies, water-related ecosystems, water scarcity, and water quality.

As part of its group-wide environmental actions, Greiner monitors water consumption at individual sites as well as potential impacts on water and marine resources, using the risk assessment tool Aqueduct Water Risk Atlas, among others. The information gained from this was taken into account in the materiality assessment. Aside from the tools used, no external consultations were conducted.

Even though the topic of water and marine resources was not classified as material in the reporting year, internal actions exist for the efficient use of water and to ensure compliance with applicable legal requirements. Further information can be found in the chapter "Other non-material sustainability information."

Biodiversity and ecosystems

The topic of biodiversity and ecosystems encompasses impacts, dependencies, as well as risks and opportunities in connection with ecosystems, protected areas, biodiversity, and ecological functions at the company's own sites and along the value chain.

Greiner identifies sites in or near biodiversity-sensitive areas in order to be able to take potential impacts on ecosystems into account. The identification was based on site information and available environmental data. Consultations with affected communities were not conducted in the reporting year. As part of the materiality analysis, dependencies on ecosystem services were assessed and identified, transition and physical risks and opportunities were analyzed, and systemic risks were also considered. The Integrated Biodiversity Assessment Tool (IBAT) was used for the analysis. Internationally recognized Key Biodiversity Areas (KBA) as well as the World Database on Protected Areas (WDPA), a global database of protected areas maintained by the United Nations Environment Programme World Conservation Monitoring Centre (UNEP-WCMC), were used as primary reference and filter criteria. Natura 2000 sites served as a reference for European locations. For locations outside Europe, comparable national or international protected

areas were taken into account. On this basis, it was determined that one site (Sajobabony (NEVEON)) is located within a biodiversity-sensitive area. Four other sites (Graz, Ebersbach, and Nürtingen (NEVEON) as well as Frickenhausen (Greiner Bio-One)) are located near such an area.

The Sajobabony (NEVEON) and Frickenhausen (Greiner Bio-One) sites operate with ISO 14001-certified environmental management systems, which include the systematic identification and management of environmental aspects, compliance with all relevant environmental regulations, continuous improvement of environmental performance, and documented controls to prevent negative impacts on surrounding habitats. In addition, the Sajobabony (NEVEON) site has an IPPC (Integrated Pollution Prevention and Control) permit. This integrated environmental permit ensures that all relevant environmental impacts of the facility are comprehensively regulated and monitored. The permit is based on EU law requirements and obliges the site, among other things, to use the best available techniques and to comply with defined emission limit values. In the reporting year, relevant sites were contacted; they did not report any confirmed indications of negative impacts on biodiversity. However, a comprehensive analysis of actual impacts on biodiversity has not yet been conducted.

Impact materiality

To assess the materiality of the impacts, the actual and potential, positive and negative impacts of activities, products, and business relationships on people and the environment were formulated and evaluated. The process covers both impacts from the company's own operations (for example, production, material use) and those arising from business relationships (for example, supply chains, end-of-life phase). The priorities set are described at the beginning of section "Process for identifying and assessing material IROs (IRO-1)." The potential positive and negative impacts were considered based on short-, medium-, and long-term time horizons and subjected to a joint assessment. For example, relevant CO_2 data (for example, Corporate Carbon Footprint), internationally recognized indicators, literature, and tools (for example, the Corruption Perceptions Index, Global Rights Index, WWF Water Risk Filter and WWF Biodiversity Risk Filter, EcoVadis and CDP ESG rating questionnaires), inside-out risks from the Greiner Group's risk management, as well as findings from grievances reported to the compliance team (for example, whistleblowing system) were included in the identification and assessment of environmental and social impacts. In parallel with the assessment of climate-related aspects, potential impacts in connection with resource use and the circular economy were also analyzed — particularly with regard to material efficiency, waste prevention, recyclability, and the use of secondary materials. The identification and assessment were carried out using the same methodology as for other environmental topics of the DMA.

The impacts on sustainability were assessed based on four dimensions:

- **Scale:**
  Severity of the impacts on the quality of life of the affected people or on the environment.
- **Scope:**
  Geographical extent and degree to which the value chain is affected (environmental aspects), or the number of people affected (social aspects).
- **Remediability** — only for negative impacts:
  the effort and time required to eliminate the consequences.
- **Probability of occurrence** — only for potential impacts; for human rights impacts, the likelihood was uniformly set at 100 percent (in accordance with ESRS 1, paragraph 45).

The average of the three assessment criteria scale, scope, and remediability (the latter only for negative impacts) and the consideration of the probability of occurrence (by multiplying the aforementioned average by the percentage probability of occurrence; see above regarding human rights impacts) resulted in the quantitative assessment of the individual impacts. The classification as not material or material was then made based on a defined threshold value (3.6 points, which corresponds to 60 percent of the maximum score).

Financial materiality

The assessment of financial materiality is based on the opportunities and risks developed from analyzing the value chain and impacts in the context of sustainability aspects. The analysis also considers potential financial effects that may arise from the identified environmental and social impacts, as well as dependencies, for example on environmental or human resources. These dependencies can translate directly into financial risks and opportunities, such as rising costs due to a shortage of skilled labor. In this way, the connection between the inside-out perspective (impacts of the company on the environment and society) and the outside-in perspective (financial impacts of external factors on the company) is established. These identified opportunities and risks were categorized according to short-, medium-, and long-term time horizons. Further information on Greiner's risk management can be found in the section "Risk management and internal controls."

Opportunity management is a company-wide task that spans the strategic and operational levels within the company. The identified opportunities are integrated into the overall planning approach during the budgeting process and strategic multi-year planning.

A "probable" scenario following the "cause-risk-effect" structure was developed for each identified gross opportunity and gross risk (prior to actions). All business units actively

participated in the assessment process, the development of scenarios, and the identification of opportunities and risks. Around 40 people at the division and group level initially assessed the ESG risks and opportunities relevant from their perspective. Risk Management and the Sustainability department subsequently consolidated the results of this survey. The assessment methodology closely aligned with established risk management processes — adopting the assessment criteria and scenario structure. Building on this, more than 30 global risk workshops were conducted to further analyze and assess the previously identified risks and opportunities in depth. The results of these workshops also fed into the overall assessment. Greiner also collected and analyzed climate risks based on various climate scenarios in accordance with the CSRD and the EU Taxonomy Regulation.

The average of the probability of occurrence and the scale (impacts on the business model, financial targets, and corporate value) served as the assessment action for the individual risks and opportunities.

Climate risk analysis (IRO-1)

In 2025, the collection and analysis of climate risks based on various climate scenarios was completed in accordance with the Corporate Sustainability Reporting Directive (CSRD) and the EU Taxonomy Regulation. The analysis included both physical and transition climate risks. Based on scientific data and statistical models, acute and chronic climate risks were identified and assessed at the site level for all consolidated entities. No parts of the business activities and the upstream or downstream value chain, nor any material physical or transition risks, were excluded. The evaluation of transition risks was conducted at the division and group levels.

Two climate scenarios were used: a scenario in line with the goal of the Paris Agreement (Paris-aligned scenario; SSP1–RCP2.6) and a scenario with continued fossil development (high-emissions scenario; SSP5–RCP8.5). Both scenarios were considered for the 2030, 2035, and 2050 time horizons. The analysis for 2030 plays a particularly important role here, as the Greiner Group's decarbonization targets also refer to this time horizon. The selected scenarios represent the impacts of completely different societal developments and cover plausible uncertainties through these two extreme directions.

In total, the climate risk analysis was conducted for 97 Greiner sites with regard to eight different climate hazards (cold, drought, extreme weather, fire, flooding, heat, precipitation, temperature). This analysis of the physical climate-related risks was carried out using site-specific geographic coordinates. Exposure was primarily assessed using climate model data from the "Coupled Model Intercomparison Project Phase 6" (CMIP6), and vulnerability was determined. The calculation of the overall risk was based on this.

A matrix with assessments of exposure was created taking into account various time horizons and climate scenarios. For the final assessment of the risks, the highest exposure value was used for each climate hazard, and the risk was subsequently derived using weightings and sensitivity. In accordance with the assumptions and scientific statements, the climate risk analysis has shown that the frequency and extent of physical climate risks will increase in the coming years. These risks can particularly affect employees (health and safety) (IRO-2), infrastructure (buildings), production capacity (downtimes and delays), and supply chains (IRO-1). Accordingly, they can influence the resilience of the business model. Most sites are exposed to climate hazards such as drought, heat, and temperature fluctuations. This risk increases significantly with increasing global warming or the progression of climate change (RCP 8.5). Catastrophic risks were only identified for the climate hazard of flooding.

Furthermore, Greiner analyzed supplier-specific climate risks, which enabled a risk assessment of the upstream supply chain. Transition risks and their respective exposure were assessed using a climate-related scenario analysis that is aligned with the Paris Agreement and based on scenarios from the International Energy Agency IEA (such as Net Zero Emissions by 2050, Sustainable Development Scenario, and others). The significant factors and drivers of a Paris-aligned scenario include political and legislative frameworks, such as rules and regulations regarding existing products, as well as market changes like altered customer requirements and rising prices for raw materials and energy. These identified transition climate risks include, for example, rising taxes and stricter regulations on GHG emissions (IRO-7) as well as rising energy costs and costs associated with guarantees of origin for energy (IRO-9).

Greiner primarily processes non-recycled plastic granules (primary material) and chemicals, which are associated with significant GHG emissions. Due to the core business activities, significant efforts and investments would be required to ensure future compatibility with the transition to a climate-neutral economy. Greiner's assets and business activities are thus exposed to transition climate risks, while opportunities arise at the same time — for instance, by tapping into new markets through offering sustainable solutions (IRO-3). Nevertheless, Greiner's core business will continue to require significant energy and material input for the manufacture of plastic and foam products. Despite efficiency actions and the switch to renewable electricity, the demand remains substantial. It is expected that rising energy and raw material costs will have direct impacts on assets. When conducting the climate risk analysis, the Greiner Group considers the estimated expected financial impacts of material physical risks, such as extreme weather events, as well as transition risks from regulatory and market changes. It integrates the planned climate change mitigation actions and resources into the analysis.

In its climate risk analysis, the Greiner Group assumes that the transition to a low-carbon and resilient economy will be accompanied by changed macroeconomic conditions, an increasing share of renewable energies in the energy mix, and greater use of innovative technologies such as recycling processes and circular economy solutions. At present, there is no detailed information on aligning the climate scenarios used with the climate-related disclosures in the annual financial statements.

The results of the climate risk analysis will feed into strategic decision-making processes in the future and strengthen the company's resilience to climate-related risks — for example, through the increased introduction of management systems such as is specified in ISO 14001. The climate risk analysis shows that Greiner is capable in the long term of adapting its business model by gradually shifting the product portfolio toward circular and low-emission solutions. In the short and medium term, the company considers itself capable of tackling climate change by optimizing production processes, modernizing sites, expanding renewable energies, engaging suppliers, and diversifying into materials with a low carbon footprint. Additionally, this is done by reviewing and implementing corresponding counteractions as well as raising awareness: the climate risk analysis at the site level pursues exactly this approach. This involves checking whether risks can be mitigated or warded off via risk transfer. This procedure underscores how climate risks are actively managed to ensure the resilience of the company.

Greiner strengthens its strategic adaptability through the climate risk analysis, which helps identify actions such as adapting the product portfolio or modernizing facilities. In addition, the company relies on the expansion of renewable energies and efficiency improvements to achieve long-term resilience against climate-related risks.

Stakeholder engagement

By involving the most important stakeholder groups in the process of defining material topics, their requirements and expectations were taken into account. In 2023, representatives of the most important internal and external stakeholder groups were invited to participate in prioritizing future sustainability topics via a survey. Around 4,000 stakeholders from the areas of employees, customers, suppliers and business partners, owners, capital market, local communities, associations and platforms, NGOs, science and research, press, politics, and authorities had the opportunity to express their opinions via an online survey. A total of over 700 stakeholders participated in the survey, 458 of whose responses were suitable for evaluation. All stakeholder groups were weighted equally in the evaluation.

Greiner has also established existing communication channels with stakeholders, such as social audits as well as internal risk management and due diligence processes (for example, the whistleblowing system). An overview of the dialogue formats can be found in the section "Interests and views of stakeholders (SBM-2)."

The responsible experts at Greiner integrated the results of this stakeholder survey and dialogues into the DMA, along with findings from social audits, internal risk management, due diligence processes (for example, the whistleblower hotline), and discussions with works council representatives — acting as credible representatives of the stakeholders.

Result of the DMA

This DMA represents a revision of the analysis from 2023, which was conducted at that time in preparation for the CSRD. Based on the expanded level of knowledge in the meantime, the analysis was updated and further developed in 2025. Among other things, regulatory developments were taken into account, which led to new material IROs that differ from the previously identified topics due to the adapted methodology. As in the previous DMA, the material IROs are assigned to topics E1, E5, S1, S2, and G1; furthermore, a new IRO in topic area S4 was also assessed as material in the course of the revision. The Sustainability department coordinated and conducted the DMA. Relevant specialist departments were involved in the process. The Sustainability department consolidated, methodologically reviewed, and finalized the identified and assessed IROs in coordination with the relevant specialist departments. The final list of material impacts, risks, and opportunities was then submitted to the Executive Board for approval. This structured and multi-stage approach ensured that the analysis was methodologically sound, professionally coordinated, and transparent. Greiner set a threshold value requiring a topic to reach at least 3.6 points (corresponding to 60 percent of the maximum score) in either impact materiality or financial materiality. This resulted in 28 material impacts as well as 11 risks and opportunities.

The DMA is updated approximately every three years — or earlier if changes make this necessary.

Covered Disclosure Requirements (IRO-2)

Following the completion of the DMA, Greiner assigned the identified material impacts, risks, and opportunities to the Disclosure Requirements and data points within the ESRS. Disclosure Requirements that do not relate to a material IRO are not disclosed. A qualitative assessment was carried out to evaluate the information materiality of the content to be disclosed. This process examined whether the information should be classified as relevant based on its substantive significance or its decision-usefulness for report users.

The tables "Index of Disclosure Requirements" and "List of data points from other EU legislation" can be found in the report appendix.

Environmental information

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E1 Climate change

Climate change represents one of the central challenges of our time and requires the development of effective actions to counteract it in a targeted and sustainable manner. This affects not only politics and the contribution every individual can make, but also industry, which plays a key role here. As a manufacturing company in the plastics and foam processing sector, Greiner has a corresponding energy demand. It generates significant greenhouse gas (GHG) emissions through purchased materials and the recovery of products at the end of their life cycle. Greiner counters these challenges with initiatives including the Blue Plan, the group-wide sustainability strategy that forms the basis for all actions. The Blue Plan unites the topics of Climate, Circular Economy, and People. It creates a strategic framework to embed sustainability in a holistic and future-oriented manner. Climate change mitigation and energy efficiency are not isolated initiatives here, but integral components of the corporate strategy. They are reflected in the continuous further development of processes, cooperation with partners along the value chain, and the active examination of climate-related risks.

Material impacts, risks, and opportunities (SBM-3)

The impacts, risks, and opportunities of climate change for Greiner are concentrated particularly on the production sites and the global value chain. Both climate-related physical risks and climate-related transition risks play a role here. Acute physical risks such as extreme weather events can lead to production downtimes and interruptions in the supply chain (IRO-1). Meanwhile, chronic physical risks such as rising temperatures impair productivity and the health of the workforce (IRO-2). In the upstream and downstream value chain, processing petroleum-based plastics and chemicals and the thermal recovery of products at their end of life represent significant emission sources that entail negative impacts on the environment (IRO-4, IRO-5). The consumption of non-renewable energy along the entire value chain leads to GHG emissions and consequently to an intensification of climate change (IRO-8). Potentially rising taxes and stricter regulations regarding GHG emissions represent a transition risk (IRO-7). Transition risks also exist in the energy sector due to volatile prices and stricter regulatory requirements, which can increase the costs for energy and guarantees of origin (IRO-9). At the same time, opportunities open up through the development of low-emission and circular products or products for climate change adaptation, facilitating access to new markets and financing (IRO-3, IRO-6). These factors make it clear that integrating climate change mitigation, energy efficiency, and adaptation strategies into the business model and the entire value chain is crucial for minimizing risks and leveraging opportunities for sustainable growth. Apart from the climate risk analysis conducted, no other resilience analyses have been carried out to date. Further information on the climate risk analysis conducted can be found in chapter “ESRS 2 General Disclosures,” section “Climate Risk Analysis (IRO-1).”

Transition plan for climate change mitigation (E1-1)

Greiner does not yet currently have a transition plan for climate change mitigation. In 2025, the company began developing such a plan together with an external partner. In a first step, the corresponding project structure was defined at the group level, and already planned actions in the various Scopes were collected. Subsequently, possible ideas for actions were developed and collected based on the approaches, which differ by division. In a next step, a system must be developed with which the various actions can be evaluated regarding their impact and the resources required for them. Based on this, the various actions are to be analyzed with regard to their cost-benefit factor. In the coming years, this catalog of actions is intended to serve as a basis for decision-making for further strategic steps and related financial planning. The longer-term goal is to develop a transition plan that complies with external requirements.

Material impacts, risks, and opportunities (IROs)

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Climate change adaptation	**1 –** Acute physical climate risks: Production downtimes at sites or disrupted supply chains due to physical climate risks (extreme weather events & natural disasters).	Increasing frequency and intensity of extreme weather events (e.g., snowstorms, hurricanes, floods, or natural disasters) as a result of climate change. These pose a risk to operations and the workforce, as well as to supply chains and logistics networks.	✓	✓	✓	✓	✓	✓

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Climate change adaptation	**2 –** Chronic physical climate risks: Lower productivity and higher health risks due to rising temperatures (heat stress).	Rising global temperatures increase heat stress in the workplace.	✓	✓	✓		✓	✓
	3 – Opportunity: Tapping into new markets by offering sustainable solutions that contribute to climate change adaptation.	Growing demand for products and services that help with climate change adaptation.		✓			✓	✓
Climate change mitigation	**4 –** Actual negative environmental impacts due to emissions from the thermal recovery of a large portion of Greiner's products at their end of life.	A large portion of the products in the portfolio is currently incinerated at the end of their life cycle, which leads to increased emissions after the use phase (Scope 3.12). GHG emissions contribute directly to global warming.			✓	✓	✓	✓
	5 – Actual negative environmental impacts due to GHG emissions during the processing of input materials in the upstream value chain.	CO_2 emissions in the upstream value chain (Scope 3.1) are particularly attributable to the processing of petroleum-based plastics. GHG emissions contribute directly to global warming.	✓			✓	✓	✓
	6 – Opportunity: Emission reduction along the entire value chain to improve the image and facilitate access to external financing.	Customers prefer low-carbon (bio-based / lightweight / recyclable) packaging solutions due to their sustainability targets. Investors and consumers prefer environmentally responsible companies.	✓	✓	✓		✓	✓
	7 – Transition risks associated with climate change (policy & legal): Rising taxes and stricter regulations on GHG emissions.	Governments are increasingly levying taxes and duties on CO_2-intensive products as part of global efforts to reduce GHG emissions.	✓	✓	✓		✓	✓
Energy	**8 –** Actual negative environmental impacts due to the consumption of (non-renewable/fossil) energy, which leads to GHG emissions and climate change.	Energy-intensive processes take place in all of Greiner's business units. Some upstream activities as well as thermal recovery or recycling at the end of life also require energy. The consumption of non-renewable/fossil energy can lead to GHG emissions that contribute directly to global warming.	✓	✓	✓	✓	✓	✓
	9 – Transition risks associated with climate change (market & technology): Rising energy costs and costs for energy guarantees of origin.	Political unrest, high raw material prices, regulatory requirements in the energy sector, as well as a lack of investment in projects for the generation of renewable energy can affect the prices for energy and guarantees of origin.	✓	✓		✓	✓	

UVC = upstream value chain, OO = own operations, DVC = downstream value chain, ST = short-term, MT = medium-term, LT = long-term

Policies (E1-2)

Clear policies form the basis for responsible and sustainable action. They provide guidance, define binding standards, and ensure the embedding of environmental, social, and ethical principles in all corporate areas. The existing policies address various climate- and energy-related topics. They explicitly include the areas of climate change mitigation, the use of renewable energies and raw materials, as well as the efficient use of energy and resources. Aspects of climate change adaptation are currently considered within the scope of group-wide risk management but are not explicitly regulated in the listed policies. A structured monitoring process accompanies the implementation; see chapter "ESRS 2 General disclosures," section "Monitoring and review process for policies."

Code of Conduct

The Greiner Code of Conduct forms a central basis for the sustainable and responsible actions of the Greiner Group. It covers ten topic areas, one of which deals with environmental protection and climate change mitigation. In it, Greiner commits to complying with national and international environmental standards and to ecologically sustainable action that goes beyond mere legal compliance. It also states that Greiner intends to act sustainably and expects its business partners to also implement targeted actions to protect the climate and the environment and to comply with national and international regulations and standards. Greiner employees are called upon to advocate for the development and dissemination of environmentally friendly technologies and products and to drive forward actions and innovations for climate change mitigation. In addition, care should be taken during the development and manufacture of products and in all operational activities to minimize greenhouse gas or other harmful emissions and to reduce the consumption of resources—such as energy, water, and materials (IRO-5, IRO-6, IRO-8).

The requirements of the Code of Conduct are aligned with international standards such as the UN Guiding Principles on Business and Human Rights, the OECD Guidelines, the UN Global Compact, and the Science Based Targets initiative (SBTi). General information on the Code of Conduct can be found in the chapter "G1 Business conduct."

Environmental Policy

The Environmental Policy creates a common understanding of which principles apply to Greiner in the areas of environmental, climate, and resource protection. It defines how to implement these principles, taking into account topics such as environmental protection and climate change mitigation, energy efficiency, and the use of renewable energies (IRO-4, IRO-5, IRO-6, IRO-8). The Environmental Policy addresses the material environmental risks and opportunities along the entire value chain—from product design and material procurement to production, logistics, recovery, and disposal. It states that environmental impacts and risks are continuously identified and assessed according to the inside-out and outside-in perspectives. Progress is reported as part of Greiner's risk management. Based on the risk assessment, Greiner develops corresponding counteractions and implements actions to protect the environment and the climate and to prevent negative impacts. The metrics used to measure environmental performance are collected regularly, and their development is published as part of the integrated annual and sustainability report. Environmental incidents are recorded at the site level, and any remedial or counteractions are developed as necessary. Management systems according to ISO 14001 and ISO 50001 support implementation and control. Furthermore, it states that Greiner commits to applying international standards such as ISO 14001, ISO 50001, the Science Based Targets initiative (SBTi), and the Paris Agreement, as well as to the continuous improvement and sustainable orientation of its energy use.

The Environmental Policy applies globally to all companies of the Greiner Group in which Greiner AG holds a direct or indirect interest of more than 50 percent. The Policy was updated in the reporting year and rolled out via the group-wide process. Responsibility for implementation lies with the Executive Board of Greiner AG. At the operational level, procurement and the respective experts of the divisions and sites are responsible. The sustainability managers, together with the Sustainability department of Greiner AG, are responsible for the content design and management of the associated topics and targets, but they do not bear operational implementation responsibility. The respective specialist departments and operational units implement the actions in close coordination with management.

The interests of internal and external stakeholders were taken into account during the development of the Environmental Policy. These include employees, customers, suppliers, authorities, and civil society actors. The dialogue takes place via feedback processes, training courses, audits, and external sustainability ratings by rating companies such as EcoVadis. The feedback feeds into the continuous improvement of environmental actions.

The Environmental Policy is publicly accessible and is disseminated via the corporate website as well as internal communication channels.

Energy Procurement Policy

The Energy Procurement Policy aims to increase the share of renewable energies group-wide and to reduce the climate impact of the energy supply. It relates to risks such as dependence on fossil fuels as well as opportunities for improving energy efficiency and reducing emissions (IRO-8,

IRO-9). Key actions include the conclusion of supply contracts for electricity from renewable sources and the procurement of guarantees of origin.

The Policy applies globally to all Greiner sites and takes different market conditions and consumption volumes into account. Special attention is paid to regions with high energy consumption. The Policy covers all operational activities within the organization as well as relevant upstream areas of the value chain — from contract drafting and price management to reporting and the implementation of sustainability actions.

Responsibility for implementation lies with the central procurement function, in particular with the Global Category Manager, in close cooperation with local units. The Policy provides for various procurement models and regulates the distribution of roles as well as decision-making processes and reporting obligations. Compliance with the requirements is ensured by a structured reporting system that is regularly updated and centrally evaluated.

Greiner commits to complying with international standards and to implementing the goals of the Paris Agreement. The Policy supports the achievement of the science-based targets (SBTs) and provides for an increased use of electricity from renewable sources. In doing so, the focus is on continuously improving energy efficiency, transitioning the energy mix, and reducing all relevant emissions.

The interests of key stakeholders — including experts from the Sales and Operations departments — were taken into account in the development of the Policy. Collaboration between central and decentralized functions is clearly regulated within it and designed for mutual support.

The Policy is not publicly available, but only group-wide via internal platforms.

Sustainable Sourcing Policy

The Sustainable Sourcing Policy of Greiner AG contributes to climate change mitigation by embedding environmental, social, and ethical standards along the supply chain. The aim is to minimize negative impacts on the environment, society, and human rights and to leverage opportunities for promoting sustainable business practices.

The Policy is based on the following principles:

- **Environmental aspects:** Resource conservation, energy and greenhouse gas reduction (IRO-5, IRO-7, IRO-8), waste prevention, recycling, use of renewable resources, product safety, and responsible procurement of minerals.
- **Social aspects:** Compliance with international labor standards, protection of human rights, equal opportunities, health and safety in the workplace, and fair remuneration.
- **Ethical aspects:** Compliance with all relevant laws, combating corruption and money laundering, fair competition, protection of data and trade secrets, transparency and traceability in the supply chain.

The Policy applies group-wide to all direct procurement processes of Greiner AG and its divisions. In addition, Greiner works with business partners to promote the principles in more distant stages of the value chain as far as practicable and economically feasible. The procurement departments of the respective divisions handle operational implementation, while management bears overall responsibility.

To create transparency regarding compliance, tools such as self-assessments, internal audits, or external assessments can be used; these actions primarily serve to provide guidance and support for suppliers. In the event of violations, a graduated approach is applied: first, a corrective action plan is jointly developed to remedy the identified deviations. In the event of a lack of willingness to cooperate or persistent non-compliance, Greiner reviews the situation and decides whether to continue or terminate the business relationship.

The requirements of the Sustainable Sourcing Policy are aligned with international standards such as the UN Global Compact, the ILO core labor standards, EU Regulation 2017/821, and the OECD Guidelines for Responsible Supply Chains.

The interests of relevant stakeholders are taken into account through cooperation with suppliers and the option of anonymous reporting via the whistleblowing platform tell-greiner.com. The Sustainable Sourcing Policy is accessible to all relevant stakeholder groups via internal and external channels (for example, the website and intranet).

Actions (E1-3)

Climate change mitigation is one of the greatest global challenges of our time and is at the center of international agreements such as the Paris Agreement. Joint efforts by states, companies, and society are required to limit global warming. The actions implemented in the reporting year not only contribute to achieving global climate change mitigation targets but are also crucial for implementing Greiner's sustainability strategy. Plastics and foam processing generates emissions along the entire value chain — from raw material procurement to the end of life of the products. To effectively reduce these emissions, actions focus on two key levers: energy and products. In the area of energy, which can be directly influenced, the focus is on optimizing energy efficiency and

purchasing renewable electricity certificates to reduce Scope 1 and 2 emissions (IRO-8). The second decisive lever is product design, including the circularity of products, which is crucial for emissions from Scope 3.1 (purchased goods and services) and Scope 3.12 (end-of-life treatment of sold products). By increasing technical recyclability (IRO-4) and increasing the use of circular materials, the climate impact of the products can be sustainably reduced (IRO-5).

Greiner has taken various actions in the area of decarbonization, in the development of which stakeholders throughout the entire corporate structure were involved. For example, in the areas of Scope 1 and Scope 2, actions regarding renewable electricity and energy efficiency were adopted, which make an important contribution to the energy transition and climate change mitigation (particularly IRO-7, IRO-9). The ability to implement all the actions mentioned depends on several factors: the acceptance of circular products and increasingly circular material use by municipalities and consumers, the availability of renewable energy sources, and the willingness along the value chain to actively support climate-friendly solutions. During the reporting period, actions for climate change adaptation were not systematically recorded group-wide. Individual activities may take place at the operational level but are not currently documented centrally.

Energy intensity

Reducing energy intensity is desirable for both economic and environmental reasons. During the reporting period, a total of 18 Greiner sites jointly implemented 47 energy-saving actions. As a result, a total of 5,739 megawatt hours (which is around 1.2 percent of the total energy consumption in 2025) and 290 tons of CO_2 equivalents (which is around 0.5 percent of the sum of Scope 1 and Scope 2 emissions in 2025) were saved in 2025. This corresponds to an increase compared to the previous year, in which 2,731 megawatt hours and 222 tons of CO_2 equivalents were saved (IRO-8). The DEFRA and MLC (formerly GaBi) databases were used to calculate the CO_2 savings. The respective site values, which were also used for the Scope 2 calculation, were used for the electricity emissions. Approximately 80 percent of the energy-saving actions accounted for the electricity sector. The remaining 20 percent led to savings in steam, cooling, heat, and fuel demand. The optimization actions included various activities in the areas of buildings and infrastructure as well as production processes.

The actions in the area of energy efficiency were associated with costs of around five to seven million euros in the reporting year. Since the data collection required for this is still being established, no reliable information regarding future resources needed can be provided at this time. The actions presented are based on information reported by the sites as part of the annual data collection process and do not represent a complete overview. Work is underway to improve data availability.

Key actions implemented in the area of buildings and infrastructure in 2025:

- Improving building insulation through roof renovations
- Using excess process heat for heating support as well as expanding and optimizing heat recovery systems
- Converting various indoor and outdoor areas to energy-efficient LED lighting
- Optimizing and upgrading ventilation and air conditioning systems

Significant actions in the area of production processes:

- Introducing automated shutdown and control functions
- Systematic leakage detection and monitoring in the compressed air system
- Modernizing the cooling supply and demand-oriented cooling management
- Replacing and modernizing production facilities
- Optimizing motors, drives, and production processes

In addition:

- Installing a PV system at the Brazil site
- Increasing the share of purchased green electricity certificates

E1-3 – Saved energy and achieved GHG reductions

	in MWh	in t CO_2e
Greiner Packaging	4,099	12
NEVEON	0	0
Greiner Bio-One	1,630	278
Greiner total	**5,739**	**290**

To continuously optimize energy intensity, the divisions have developed specific metrics including the corresponding annual target paths to be achieved by 2030. Using this approach, the topic can be actively driven forward and tracked accordingly. Actions are now to be implemented by 2030 to improve energy intensity. The specific intensity metrics result from the different requirements in the manufacturing processes of the individual divisions and are as follows:

- **Greiner Packaging = total electricity consumption in kWh per kilogram of finished product**
  This calculation only includes products deemed defect-free and recorded in the ERP systems. The focus on electricity as the sole energy source stems from the fact that electricity is the primary energy source — due to electricity-intensive production processes. An improvement in the intensity metric of 7.5 percent is targeted by 2030 (base year 2021).

- **NEVEON = total energy consumption in GJ in relation to gross output in EUR**
  This key figure applies to all sites and includes all energy sources. An improvement in the intensity metric of 15 percent is targeted by 2030 (base year 2021).
- **Greiner Bio-One = electricity and gas consumption in kWh per kilogram of plastic used**
  This key figure is limited to the two main energy sources and the raw material used. An improvement in the intensity metric of 10 percent is targeted by 2030 (base year 2018).

Progress is continuously measured and published annually as part of the sustainability report. Various factors influence energy intensity, such as the product portfolio, machine utilization, base load, or test phases. The divisions Greiner Packaging, NEVEON, and Greiner Bio-One achieved their respective energy intensity targets during the reporting period.

E1-3 – Improvement of energy intensity

[voluntary table]

	2024	2025
Greiner Packaging	✓	✓
NEVEON	✓	✓
Greiner Bio-One	✓	✓

Renewable energy

In addition to increasing energy efficiency, Greiner also focuses on the procurement of electricity from renewable sources and aims to source 100 percent renewable electricity by 2030. In 2025, the share of renewable energy in total electricity consumption amounted to 70 percent. In compliance with the Energy Procurement Policy, Greiner continues to focus on acquiring guarantees of origin, both bundled and unbundled. This action makes a significant contribution to achieving the target of reducing Scope 2 emissions (IRO-8). In addition, Greiner relies on expanding its own electricity production through photovoltaic systems at sites where it makes economic sense. The actions mentioned are implemented on an ongoing basis without a defined end date. The actions in the area of renewable energy were associated with costs of around one to three million euros in the reporting year. Since the data collection required for this is still being established, no reliable information regarding future resources needed can be provided at this time. Work is underway to improve data availability.

In the reporting year, a total of 0.8 percent of electricity consumption was covered by self-produced renewable electricity from photovoltaic systems, which led to savings of 895 tons of CO_2 equivalents. Furthermore, it was decided to no longer pursue the previous target of increasing the share of self-produced renewable electricity to 2.5 percent by 2030. This is primarily due to changing economic conditions. In 2025, a new photovoltaic system was completed at the site in Americana, Brazil, which will begin regular operations in 2026.

E1-3 – Share of renewable electricity in total electricity consumption [%] [voluntary table]

	2023	2024	2025
Greiner Packaging	59	69	78
NEVEON	22	18	46
Greiner Bio-One	32	48	47
Greiner total	**50**	**62**	**70**

ISO certifications

Compliance with all environmentally relevant regulations, standards, and laws that apply in Greiner's production and sales countries represents the minimum requirement fulfilled within the framework of environmental and compliance management.

Management systems provide an effective framework to control and optimize operational processes and are an important action for optimizing processes in the respective areas. In addition, they are increasingly coming into customer focus — for example, as a prerequisite in public tenders. For this reason, Greiner increasingly relies on certified management systems for quality, environment, and energy (ISO 9001, 14001, and 50001) and embeds them at the site level where appropriate. The approach as well as the selection of the respective sites and management systems are the responsibility of the operational units at the division level and are managed by them.

All sites certified according to ISO 14001 and/or ISO 50001 have developed an environmental and/or energy policy, defined strategic and operational targets, and drawn up action plans for target achievement, leading to a direct reduction in Scope 1 and Scope 2 emissions (IRO-8). Due to market-, customer-, and industry-specific requirements, each site independently determines which management systems to implement and when. The NEVEON division centrally manages the ISO certifications, taking local requirements into account.

In 2025, 32 production sites had an environmental management system in accordance with ISO 14001, and 15 had an energy management system in accordance with ISO 50001.

E1-3 – Sites with certified environmental and energy management systems [%] [voluntary table]

	2023	2024	2025
Share of production and processing sites with ISO 14001 (Greiner total)	**47**	**44**	**46**
Greiner Packaging	91	91	91
NEVEON	33	28	30
Greiner Bio-One	10	10	10
Share of production and processing sites with ISO 50001 (Greiner total)	**16**	**18**	**22**
Greiner Packaging	32	41	45
NEVEON	9	8	8
Greiner Bio-One	10	10	20

Further climate change mitigation actions

In addition to energy efficiency actions, other projects were implemented that contribute to the reduction of GHG emissions. These include the ongoing electrification of the corporate fleets as well as the increased procurement of green electricity certificates at individual sites. Furthermore, actions in the field of eco-design were pushed forward, particularly through the increased use of recycled materials and optimizations in product design that enable reductions in material and weight. These initiatives complement the energy efficiency actions and contribute at various levels to the gradual decarbonization of Greiner.

Targets (E1-4)

As part of its sustainability strategy, Greiner pursues clearly defined targets for reducing GHG emissions. These targets are a key instrument for limiting the impacts of climate change and supporting the transition to a climate-neutral economy. Implementing targeted actions makes a relevant contribution to achieving international climate goals.

The previous targets were reviewed and adjusted in the reporting year. While the previous year saw the definition of GHG reduction targets alongside targets for increasing the number of certified management systems (ISO 9001, ISO 14001, ISO 50001), using renewable electricity, and lowering energy intensity, these are now considered supporting actions. They indirectly contribute to emission reduction and strengthen the foundation for achieving the overarching climate targets.

GHG reduction targets

Derived from the requirements of the Environmental Policy regarding climate change mitigation, Greiner has set group-wide climate change mitigation targets for 2030 based on GHG emissions from 2021 (in particular IRO-4, IRO-5, IRO-7, IRO-8, IRO-9). Apart from the targets for 2030, no further milestones or interim targets have been set.

Internal stakeholders, including the responsible operational experts, the then Vice President People & Sustainability, the Sustainability department of Greiner AG, and the Executive Board, were involved in the target-setting process.

E1-4 – Targets related to climate change mitigation and adaptation [t CO_2e]

	2021	2025	2030	2025 vs. 2021
Scope 1 and Scope 2 emissions				
Scope 1	35,532	19,401	14,213	-45 %
Scope 2 (market-based)	87,433	40,347	34,973	-54 %
Greiner total	**122,965**	**59,748**	**49,186**	**-51 %**
Target value 2030 in %			-60 %	
Selected Scope 3 emissions				
3.3 Fuel- and energy-related emissions	38,872	36,194	29,154	-7 %
3.4 Upstream transportation and distribution	38,723	35,515	29,043	-8 %
3.9 Downstream transportation and distribution	13,522	9,328	10,142	-31 %
3.12 End-of-life treatment of sold products	875,534	761,365	656,651	-13 %
Greiner total	**966,652**	**842,403**	**724,989**	**-13 %**
Target value 2030 in %			-25 %	

In addition, the climate change mitigation targets were reviewed and approved by the Science Based Targets initiative in 2023. Crucial for this approval was that the targets — verifiably and scientifically based — contribute to fulfilling the Paris Agreement. Due to significant changes in emission data compared to the 2021 base year, a recalculation was performed. This data was assured and approved by an independent body. The affected targets were reviewed, and it was determined that the targets continue to meet the criteria of the Science Based Targets initiative following the base year recalculation. Therefore, it was not necessary to submit a formal target update to the initiative. The base year remains unchanged, as do the target ambition and the target year.

For Scope 1 and Scope 2 emissions, both energy efficiency actions and the purchase of renewable electricity certificates were identified as decarbonization levers. In addition, phasing out oil and gas, especially for heating activities, is desirable due to the negative impact. For Scope 3 emissions, the largest decarbonization lever was identified in product design. This involves both the use of recycled and bio-based materials in the products as well as ensuring that the products are recyclable or reusable. Greiner is currently working on analyzing the costs and impacts of these levers, while also discussing the role of new technologies.

Specifically, Greiner commits to reducing absolute Scope 1 and Scope 2 emissions by 60 percent by 2030, starting from the 2021 base year. The 2021 base year was chosen because it provides a complete and consistent data set of activity data to calculate emissions. Representativeness was ensured by including all relevant corporate areas and applying recognized calculation standards. This ambition is in line with the 1.5-degree scenario of the Paris Agreement and the UN climate goal SDG 13. Scope 1 and Scope 2 emissions from the 2021 base year amount to 122,965 tons of CO_2 equivalents. With the set GHG reduction target, which is in line with the 1.5-degree scenario, this would correspond to a target value of 49,186 tons of CO_2 equivalents. The market-based method was used to calculate the Scope 2 emissions included in the target. In 2025, the reduction in Scope 1 and Scope 2 emissions was 51 percent compared to the 2021 base year. This decline is primarily attributable to the increased purchase of green electricity certificates. Greiner will continue to increasingly rely on renewable electricity. This action lever primarily relates to Scope 2 emissions, which are significantly higher at Greiner than Scope 1 emissions. In combination with operational efficiency actions, this lever will significantly contribute to the overall reduction of Scope 1 and Scope 2 emissions.

Furthermore, selected absolute Scope 3 emissions are to be reduced by 25 percent by 2030, starting from the 2021 base year. This climate target follows the "well-below 2°C" pathway and is therefore not aligned with the science-based 1.5-degree target. This includes GHG emissions from the upstream and downstream value chain in categories 3.3 fuel- and energy-related activities, 3.4 upstream transportation and distribution, 3.9 downstream transportation and distribution, and 3.12 end-of-life treatment of sold products. In 2025, the reduction in the selected Scope 3 emissions was 13 percent compared to the 2021 base year. This development is primarily attributable to emissions in the Scope 3.12 category, which decreased due to lower total weight sold. To further reduce these GHG emissions in the future, Greiner will increasingly focus on increasing the technical recyclability of its products and switching to low-emission modes of transport. These two areas of action were identified as the strongest decarbonization levers for the selected Scope 3 categories.

Furthermore, 80 percent of suppliers, measured by GHG emissions from Scope 3.1, are also required to have science-based targets by 2027. In 2025, 3.4 percent of suppliers (measured by the emissions of purchased goods and services) submitted their commitment to adhere to science-based targets. In the previous year, this value was 9.9 percent. This decline is due to companies withdrawing their commitments for various reasons.

Greiner continuously monitors the development of its performance regarding all mentioned targets and reports on this annually in the integrated annual and sustainability report. Greiner has not set any quantitative targets for climate change adaptation. Various sustainability metrics and implemented actions are collected via the group-wide data management tool. For these actions, the resulting impact, such as the reduction of electricity or fuel consumption, is also reported. This impact is then converted into the decarbonization effect using emissions factors. In addition, some metrics, such as waste or electricity volumes, are collected quarterly, which serves for the intra-year controlling of sustainability metrics. In the coming years, Greiner aims to collect all metrics on a quarterly basis.

The GHG emission reduction targets are based on the same organizational and methodological system boundaries as the greenhouse gas inventory in accordance with ESRS E1-6 and the GHG Protocol (operationally consolidated group scope; recording of the gases CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF3). Further information on this can be found in the section "System boundaries and calculation principles." The section "Recalculation of the base year" reports on the impacts of the retroactive recalculation of GHG emissions on target achievement.

There are no deviations from the boundaries used in the GHG inventory for the Scope 1 and Scope 2 targets: all direct emissions (Scope 1) and energy-related indirect emissions (Scope 2) of the included companies are considered. The market-based method is applied for Scope 2 for target tracking. This ensures consistency with the data published in the section "GHG emissions (E1-6)." The Scope 3 target does not refer to all Scope 3 categories accounted for in the GHG inventory, but exclusively to categories 3.3, 3.4, 3.9, and 3.12. These

categories were selected due to their share of GHG emissions and their controllability. The supplier target also has an indirect impact on Scope 3.1 emissions. The other relevant Scope 3 categories included in the section "GHG emissions (E1-6)" are not part of the Scope 3 reduction target. The share of total Scope 3 emissions not covered by the target is four percent in 2025.

Since the calculation of GHG emissions for 2021, there have been changes in the corporate structure as well as changes in the calculation methodology and data quality. For this reason, the GHG emissions for the 2021 base year were recalculated in 2025. Further information on the recalculation of the base year GHG emissions and on significant assumptions, sources, and data collection methods can be found in the section "Calculation principles" and the section "Recalculation of the base year."

Metrics

Sustainability can only be effectively managed if it is measurable. Greiner therefore relies on metrics-based sustainability management. Suitable systems and clearly defined processes — from ongoing data collection to consolidation and evaluation through to reporting — create transparency and comparability. In this way, the company can track developments and continuously initiate improvements. The metrics included in the report underwent comprehensive internal validation and a voluntary external audit; beyond this, no separate validation of individual metrics was carried out by other external bodies.

Energy consumption and mix (E1-5)

Greiner's total energy consumption in 2025 was 489,669 megawatt hours, with Greiner Packaging accounting for the highest energy consumption within the Greiner Group due to electricity-intensive production processes. Compared to the previous year, total consumption fell by 0.6 percent. The total energy consumption metric is derived from the sum of all forms of energy consumed within the production process and by infrastructure, such as natural gas for heating and fuel for the fleet, as well as from the use of district heating. This decline is attributed to efficiency actions and production adjustments. This figure includes all forms of energy: electricity, fuels, heating, cooling, and steam — from both renewable and non-renewable sources.

Total energy consumption from fossil sources amounted to 131,238 megawatt hours; that from nuclear sources was 57,362 megawatt hours. Electricity consumption amounted to 418,366 megawatt hours, representing 85 percent of total energy consumption. Almost all production facilities run on electrical energy, which explains the high share of electricity in total energy consumption. This includes both electricity from the grid and self-generated electricity. The self-generated electricity comes 100 percent from photovoltaic systems and thus from a renewable source. The share of renewable electricity sources rose from 62 percent in 2024 to 70 percent in 2025. Overall, electricity consumption increased slightly by 0.5 percent, which is associated with production expansions in certain areas. An efficient use of electricity and the gradual reduction of electricity consumption are targeted not only for cost reasons but are also of high importance in terms of sustainability.

Compared to the previous report, a presentation error was identified in the tabular disclosure of energy generated and corrected in the present report; the units had previously been stated incorrectly.

E1-5 – Energy production [MWh]

	2023	2024	2025
Non-renewable energy production	0	0	0
Renewable energy production	203	179	118
Greiner total	**203**	**179**	**118**

Fuel consumption was 59,184 megawatt hours, a decrease of 7.7 percent compared to the previous year. The decline is due to site closures and the switch to more efficient technologies. Fuel consumption in 2025 came almost 100 percent from non-renewable sources. The most important energy source among fuels was natural gas (70 percent), which was primarily used to generate space heating.

The use of heating and cooling energy as well as steam amounted to 6,986 megawatt hours, representing an increase of three percent compared to 2024. Steam was used exclusively for the chemical production of a product component at one of the company sites.

Energy intensity associated with activities in climate-intensive sectors, measured as energy consumption per sales revenue, was 0.000252 megawatt hours per euro of sales revenue in 2025. Greiner is a manufacturer and processor of plastic and foam products and is thus located in the manufacturing industry. Accordingly, the company assigns its entire business activities to climate-intensive sectors as defined by ESRS E1. Therefore, the calculation of energy intensity is based on total energy consumption and group sales revenue. The sales revenue used for the calculation corresponds to the net revenue reported in the consolidated financial statements in accordance with IFRS 15. In 2025, energy intensity increased by two percent compared to the previous year. The decisive factor for this was the decline in net revenue, which overcompensated for the savings in total energy consumption.

E1-5 – Energy consumption and mix [MWh]

	2023	2024	2025
Energy consumption from fossil sources:			
Fuel consumption from coal and coal products	0	0	0
Fuel consumption from crude oil and petroleum products	21,597	20,454	17,731
Fuel consumption from natural gas	45,015	43,392	41,279
Fuel consumption from other fossil sources	0	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	215,409	162,807	72,227
Total fossil energy consumption	**282,021**	**226,653**	**131,238**
Share of fossil sources in total energy consumption (%)	57	46	27
Energy consumption from nuclear sources:			
Consumption from nuclear sources			**57,362**
Share of consumption from nuclear sources in total energy consumption (%)			12
Energy consumption from renewable sources:			
Fuel consumption for renewable sources, including biomass	252	241	173
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	203,605	257,405	292,596
Consumption of self-generated renewable energy (non-fuel based)	9,835	8,080	8,299
Total renewable energy consumption	213,693	265,726	301,069
Share of renewable sources in total energy consumption (%)	43	54	61
Greiner total	**495,713**	**492,379**	**489,669**

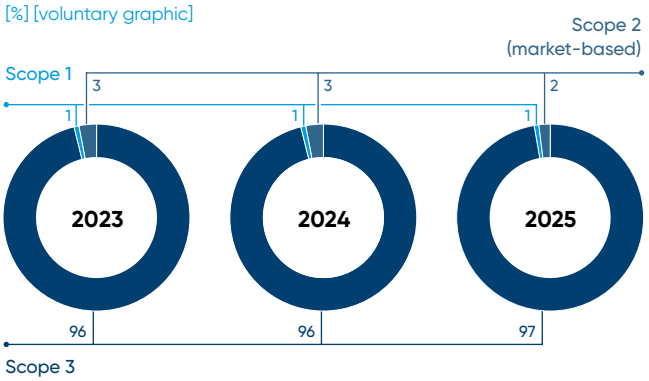
As of the 2025 reporting year, energy consumption from nuclear sources is disclosed separately. In previous years, this was included in fossil energy sources.

GHG emissions (E1-6)

As a manufacturing company, Greiner generates direct emissions, for example through the use of fossil fuels for heat generation or the operation of the vehicle fleet. In addition, significant indirect emissions arise along the value chain and across the entire product life cycle — from the manufacture of purchased materials and services to the disposal of products at the end of their use. In 2025, Greiner emitted a total of around 2.1 million tons of CO_2 equivalents.

E1-6 – GHG emissions by Scope 1, 2, and 3

[%] [voluntary graphic]



Greiner's absolute Scope 1 and Scope 2 emissions decreased by 14,983 tons of CO_2 equivalents (20 percent) compared to the previous year. The main reason for this was the higher share of renewable energies. None of the listed Scope 1 and Scope 2 emissions fell under regulated emissions trading systems. Greiner's absolute Scope 3 emissions decreased by 9,120 tons of CO_2 equivalents (0.5 percent) compared to the previous year. The main reasons for this were lower volumes of purchased capital goods as well as goods and services.

E1-5 – Energy intensity in connection with activities in climate-intensive sectors [MWh/€]

	2023	2024	2025
Total energy consumption from activities in climate-intensive sectors (MWh)	495,713	492,379	489,669
Net revenue from activities in climate-intensive sectors (€)	2,098,168,015	1,991,136,995	1,942,277,634
Energy intensity in connection with activities in climate-intensive sectors (Greiner total)	**0.000236**	**0.000247**	**0.000252**

Specific GHG emissions per sales revenue rose slightly to 0.00106 tons of CO_2 equivalents per euro in 2025. The total sales revenue and total GHG emissions of the Greiner Group were used to calculate the intensity metric. The sales revenue used for the calculation corresponds to the net revenue reported in the consolidated financial statements in accordance with IFRS 15.

E1-6 – Scope 1, 2, and 3 GHG emissions and total emissions [Greiner total] [t CO_2e]

	2021 (base year)	2024	2025	2025 vs. 2024
Scope 1 GHG emissions:				
Gross Scope 1 GHG emissions	**35,532**	**20,844**	**19,401**	**-7 %**
Percentage of Scope 1 GHG emissions from regulated emissions trading systems (%)	0	0	0	-
Scope 2 GHG emissions:				
Gross location-based Scope 2 GHG emissions	**191,274**	**165,044**	**172,870**	**5 %**
Gross market-based Scope 2 GHG emissions	**87,433**	**53,887**	**40,347**	**-25 %**
Significant Scope 3 GHG emissions:				
Gross Scope 3 GHG emissions	**2,478,753**	**2,007,676**	**1,998,556**	**0 %**
Upstream GHG emissions	**1,576,552**	**1,227,861**	**1,214,021**	**-1 %**
3.1 Purchased goods and services	1,415,667	1,084,533	1,076,725	-1 %
3.2 Capital goods	56,592	45,310	33,506	-26 %
3.3 Fuel- and energy-related emissions	38,872	35,777	36,194	1 %
3.4 Upstream transportation and distribution	38,723	30,396	35,515	17 %
3.5 Waste	12,326	14,454	14,326	-1 %
3.6 Business travel	1,769	5,784	6,193	7 %
3.7 Employee commuting	12,603	11,607	11,562	0 %
Downstream GHG emissions	**902,201**	**779,814**	**784,534**	**1 %**
3.9 Downstream transportation and distribution	13,522	9,161	9,328	2 %
3.12 End-of-life treatment of sold products	875,534	756,829	761,365	1 %
3.13 Downstream leased assets	169	167	194	16 %
3.15 Investments	12,975	13,657	13,647	0 %
Total GHG emissions:				
Total location-based GHG emissions	**2,705,559**	**2,193,564**	**2,190,827**	**0 %**
Total market-based GHG emissions	**2,601,718**	**2,082,406**	**2,058,303**	**-1 %**

E1-6 – GHG intensity [t CO_2e/€]

Total GHG emissions per net revenue (Greiner total):	2023	2024	2025
Total location-based GHG emissions per net revenue	0.001116	0.001102	0.001128
Total market-based GHG emissions per net revenue	0.001064	0.001046	0.001060

E1-6 – Scope 1, 2, 3 GHG emissions and total emissions per division [t CO_2e]

	Greiner Packaging	NEVEON	Greiner Bio-One	Greiner AG
Scope 1 GHG emissions:				
Gross Scope 1 GHG emissions	**7,378**	**10,341**	**1,595**	**87**
Refrigerants	1,344	21	225	4
Foam production	0	4,107	0	0
Infrastructure	4,272	4,687	670	0
Company fleet	1,762	1,526	700	83
Scope 2 GHG emissions:				
Gross location-based Scope 2 GHG emissions	**135,662**	**9,376**	**27,522**	**310**
Gross market-based Scope 2 GHG emissions	**17,410**	**7,150**	**15,622**	**164**
Purchased electricity (market-based)	17,104	6,378	15,562	11
Purchased heat (market-based)	160	772	57	153
Purchased cooling (market-based)	146	0	3	0
Significant Scope 3 GHG emissions:				
Gross Scope 3 GHG emissions	**1,043,651**	**587,379**	**359,743**	**7,782**
Upstream GHG emissions	**628,177**	**334,818**	**243,323**	**7,704**
3.1 Purchased goods and services	549,801	309,069	213,023	4,832
3.2 Capital goods	16,582	5,030	9,628	2,267
3.3 Fuel- and energy-related emissions	27,293	2,631	6,196	75
3.4 Upstream transportation and distribution	20,259	7,790	7,466	0
3.5 Waste	6,014	6,310	1,959	43
3.6 Business travel	2,850	1,362	1,806	175
3.7 Employee commuting	5,378	2,626	3,245	312
Downstream GHG emissions	**415,474**	**252,561**	**116,420**	**79**
3.9 Downstream transportation and distribution	3,078	2,318	3,932	0
3.12 End-of-life treatment of sold products	398,634	250,244	112,488	0
3.13 Downstream leased assets	145	0	0	49
3.15 Investments	13,617	0	0	30
Total GHG emissions:				
Total location-based GHG emissions	**1,186,691**	**607,096**	**388,860**	**8,180**
Total market-based GHG emissions	**1,068,439**	**604,871**	**376,960**	**8,034**

System boundaries and calculation principles

Greiner has been recording its Corporate Carbon Footprint annually since 2018 in accordance with the requirements of the Greenhouse Gas Protocol Corporate Standard. In 2021, a complete Scope 3 screening was conducted for the first time. During the screening, all 15 Scope 3 categories were precisely analyzed and — based on their respective relevance — the material categories were defined. Since then, the material categories have been included in the calculation of the Corporate Carbon Footprint. The emissions inventory for 2021 was therefore used as the base value and base year for various climate targets, which is why emission data for 2021 is also shown as a reference value in several tables. Regarding the metrics in the areas of energy and GHG emissions, there were no changes to the definition of the upstream and downstream value chain compared to the previous year. No GHG emissions were generated that are covered by regulated greenhouse gas (GHG) trade.

The reporting boundary is based on the scope of consolidation according to IFRS 10 principles, and fully includes companies in which Greiner holds an equity share of more than 50 percent to 100 percent. Companies with a share of 50 percent or less, over which no or only shared operational control is exercised, are proportionately reported under Scope 3.15 Investments. Greiner does not have any companies in which it exercises sole operational control without financial control. Certain companies have been excluded due to insignificant GHG emissions.

The calculation of emissions is based on current activity and consumption data, which is collected annually and partially quarterly, predominantly at the site level, in the software for collecting non-financial metrics. The conversion into CO_2 equivalents is carried out using emissions factors from both primary and secondary data, which come directly from suppliers or are obtained from scientific life cycle assessment databases selected based on spatial, temporal, and technological factors. To evaluate and compare the environmental impact of purchased products, Greiner has expanded the collection of supplier-specific emissions factors (primary data). In 2025, such primary data could already be used for six percent of Scope 3 emissions. In addition to CO_2, the listed GHG emission reduction targets include the six other GHG emissions regulated in the Kyoto Protocol (CO_2, CH_4, N_2O, HFCs, PFCs, SF_6, NF_3) and are expressed in CO_2 equivalents (CO_2e).

Scope 1 emissions include direct GHG emissions at Greiner's production sites. These include GHG emissions from fugitive refrigerant emissions, from the company's own vehicle fleet, from stationary combustion, as well as process emissions from foam production. The activity data required to calculate Scope 1 emissions, such as fuel consumption and refilled refrigerants, is primarily collected at the site level based on invoices. If the fuel consumption of the company's own fleet is not available, fuel consumption is extrapolated based on expenditures, studies, or historical data. For the Corporate Carbon Footprint determined for 2025, this affected ten sites.

Taking into account geographical, temporal, and technological references, emissions factors from the DEFRA and MLC (formerly GaBi) databases were primarily used for the calculation of Scope 1 emissions. The share of renewable fuels in Greiner's total fuel demand is negligibly low. The share of biogenic Scope 1 emissions in the total emission volume is negligible, so this data point was classified as not material and is therefore not collected.

Scope 2 emissions refer to indirect emissions generated through the purchase of electricity, steam, cooling, and heating. Energy consumption (such as purchased electricity or district heating) from the corresponding invoices was used as activity data. Product- or supplier-specific factors were included in the calculation for electricity and some district heating emissions. If no market-based factors were available for the calculation of Scope 2 emissions, the respective residual mix or a location-based emission factor was used. Emissions factors from the Association of Issuing Bodies (AIB) were used for the residual mix, and the location-based emission factors come from the Sphera Managed LCA Content (MLC — formerly GaBi) database. The calculation methodology for Scope 2 emissions follows the guidelines of the Greenhouse Gas Protocol and is reported both location-based and market-based. When determining market-based Scope 2 emissions, contractual instruments in the form of guarantees of origin (Energy Attribute Certificates, EACs) were partially included. In the 2025 reporting year, such bundled and unbundled certificates were purchased for around 70 percent of the electricity purchased. In accounting terms, this share was reported as renewable, CO_2-free electricity. Other sourcing options for renewable electricity, such as power purchase agreements, were not used during the reporting period. The share of biogenic Scope 2 emissions in the total emission volume is negligible, so this data point was classified as not material and is therefore not collected.

Scope 3 emissions refer to all other indirect emissions within the reporting boundary that were assessed as material during the Scope 3 screening. These include the following Scope 3 categories: 3.1 purchased goods and services, 3.2 capital goods, 3.3 fuel- and energy-related activities (not included in Scope 1 or 2), 3.4 upstream transportation and distribution, 3.5 waste, 3.6 business travel, 3.7 worker commuting, 3.9 downstream transportation and distribution, 3.12 end-of-life treatment of sold products, 3.13 downstream leased assets, and 3.15 investments. Due to their non-applicability or their estimated low relevance to the overall result, the remaining categories were classified as not material and therefore not inventoried. This assessment was based on quantitative emission estimates conducted by experienced

external experts in the field of life cycle assessment. Taking into account spatial, temporal, and technological references, suitable emission factor databases were used to calculate the relevant Scope 3 emissions. Where no suitable factors were available, emissions factors from scientific studies or derived emissions factors were used instead. Greiner extracts activity data for Scope 3.1 purchased goods and services from the SAP system on a quarterly basis. These emissions are calculated differently. Weights are used as activity data for the calculation of emissions from raw materials, decorations, consumables, and packaging materials. These data are partially incomplete, which is why missing weight data are extrapolated based on existing data. The Ecoinvent 3.12 emission factor database and scientific studies were used to calculate weight-based emissions. To calculate catering emissions for in-house canteens, conservative assumptions are made based purely on headcount. Emissions from purchased traded goods and services are calculated using a spend-based approach, in which spend-specific emission factors are used. The DBEIS emission factor database, which is adjusted for inflation annually, was used for this purpose. This emission factor database was also used to calculate emissions from Scope 3.2 capital goods. These emissions are also calculated using a spend-based approach. The activity data required for this, specifically expenditures on capital goods, are provided annually by the finance department. The activity data for calculating category 3.3 fuel- and energy-related activities are the same as those used to calculate Scope 1 and Scope 2 emissions. However, this category is calculated purely on a location-based basis and uses emission factors from the Sphera Managed LCA Content (MLC, formerly GaBi) and Defra databases. For logistics categories 3.4 upstream and 3.9 downstream transportation and distribution, procurement and sales data exported from SAP at the site level are used as activity data. In addition to the transported weight and the start and end points, the primary transport mode must also be specified, which is partly based on assumptions. Transport emissions are calculated using the EcoTransIT tool, which is certified according to the GLEC Framework and meets the requirements of the GHG Protocol (Corporate Standard). For category 3.5 waste, monthly site-specific weight data of the generated waste are used. Individual data gaps are closed with extrapolations. Emission factors from the Ecoinvent 3.12 database are used for the emission calculation based on the disposal method and the type of waste reported. For category 3.6 business travel, flight data from Austrian sites are used and extrapolated globally. Flight distances are determined using EcoTransIT, and emissions are calculated using emission factors from the Defra database. Category 3.7 worker commuting emissions are calculated using the headcount figures and site-based emission factors from scientific literature. For category 3.12 end-of-life treatment of sold products, the weight data of the sold products are used. These data are exported annually from the ERP system, and the corresponding emissions are calculated using emission factors from the Ecoinvent 3.12 database. Recycling rates applied to the theoretically recyclable products are used for this calculation. The remaining products are assumed to be incinerated. Category 3.13 downstream leased assets includes emissions associated with vehicles leased to workers and buildings rented to external companies. Category 3.15 investments includes emissions from joint ventures calculated based on annual sales figures and DBEIS emission factors. The share of biogenic Scope 3 emissions in the total emission volume is negligible, so this data point was classified as not material and is therefore not collected.

Recalculation of the base year

In line with the recommendations of the Greenhouse Gas Protocol and the Science Based Targets initiative, Greiner has defined a policy for recalculating the base year to adjust base year GHG emissions when significant changes occur. Since the calculation of emissions for 2021—the base year for Greiner's science-based targets—significant changes have occurred: first, in the corporate structure (for example, the sale of a subsidiary in 2023), and second, in the calculation methodology and data quality. For this reason, Greiner performed a recalculation of the 2021 Corporate Carbon Footprint in 2024. This base year recalculation was subjected to an external audit to obtain limited assurance. The affected targets were reviewed, and it was determined that the targets continue to meet the criteria of the Science Based Targets initiative following the base year recalculation. Therefore, it was not necessary to submit a formal target update to the initiative. The base year remains unchanged, as do the target ambition and the target year.

Disclosing emissions transparently

Greiner reports emission data to CDP annually. Since 2022, these have been published on the CDP platform and are accessible to investors, customers, and other registered companies. In the climate area, reporting includes information on governance structures, risks and opportunities, GHG emissions, strategic targets, and initiatives and actions. Greiner received a B rating in 2025 for the transparency and detail of its reporting.

Voluntary disclosures in accordance with the EU Taxonomy Regulation

Although the Greiner Group is currently not subject to any legal obligation for EU Taxonomy reporting, it is voluntarily disclosing the extent to which the company's activities and performance align with the EU Taxonomy (in particular Regulation (EU) 2020/852 and subsequent delegated acts as well as FAQs) in the 2025 reporting year. Specifically, the shares of sales revenue (Turnover), capital expenditures (CapEx), and operational expenditures (OpEx) that are associated with environmentally sustainable activities — and are thus taxonomy-eligible and, if the criteria are met, taxonomy-aligned — must be disclosed. The aim is to create transparency for stakeholders and to establish a sound basis for future quantitative disclosures.

Reporting is based on the six environmental targets of the EU Taxonomy according to Article 9:

- Climate change mitigation (CCM),
- Climate change adaptation (CCA),
- Sustainable use and protection of water and marine resources (WTR),
- Transition to a circular economy (CE),
- Pollution prevention and control (PPC),
- Protection and restoration of biodiversity and ecosystems (BIO).

In the course of the EU Commission's Omnibus Initiative I in 2025, Delegated Regulation (EU) 2026/73, published in the Official Journal on January 8, 2026, also resulted in an amendment to Delegated Regulation (EU) 2021/2178 regarding Article 8 of the EU Taxonomy Regulation (EU) 2020/852. This leads to reductions in the scope of reporting templates and, under certain conditions, to simplifications in the assessment of relevant economic activities as well as financing and investments. The disclosure of information in accordance with EU Taxonomy Regulation (EU) 2020/852 in conjunction with (EU) 2021/2178 is made as of December 31, 2025, in this version. As uncertainties regarding the legal interpretation of parts of the provisions still exist, the legal interpretations of the EU Commission are used in accordance with its notices in the Official Journal, insofar as this is deemed appropriate.

The delegated act amending the delegated acts on taxonomy disclosures, climate, and environment of July 4, 2025, applies only with regard to the new templates.

Approach

The Greiner Group has developed an internal EU Taxonomy Manual to describe the method of collecting information and metrics in compliance with the requirements of the regulations and delegated acts for the three Key Performance Indicators (KPIs). The metrics were collected using a system-based approach by responsible experts in the divisions and at the sites of the Greiner Group and were consolidated and reviewed centrally by Group Consolidation and Sustainability. Comprehensive training sessions support the data collection and reporting process.

Taxonomy-eligible economic activities

Taxonomy eligibility refers to economic activities that are defined as such in the Taxonomy Regulation. To determine taxonomy-eligible activities, the Greiner Group assessed all economic activities listed in the EU Taxonomy for all consolidated Group companies as well as for the three divisions and according to the business model. Taxonomy eligibility was determined based on the description of the economic activities. In current EU legislation, not all economic sectors are covered by the six environmental targets currently in force. The disclosures on taxonomy-eligible economic activities for the 2025 financial year therefore cover only a portion of the Greiner Group's activities.

The following activities of the Greiner Group are classified as taxonomy-eligible:

- 1.1. Manufacture of plastic packaging goods (Objective: CE)
- 3.5. Manufacture of energy efficiency equipment for buildings (Objective: CCM)
- 3.17. Manufacture of plastics in primary form (Objective: CCM)
- 5.3. Preparation for re-use of end-of-life products and product components (Objective: CE)
- 5.9. Material recovery from non-hazardous waste (Objective: CCM)
- 6.4. Operation of personal mobility devices, cycle logistics (Objective: CCM)
- 6.5. Transport by motorbikes, passenger cars and light commercial vehicles (Objective: CCM)
- 7.3. Installation, maintenance and repair of energy efficiency equipment (Objective: CCM)

- 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings) (Objective: CCM)
- 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings (Objective: CCM)
- 7.6. Installation, maintenance and repair of renewable energy technologies (Objective: CCM)
- 7.7. Acquisition and ownership of buildings (Objective: CCM)

Activities that cannot be assigned to an entry in the EU Taxonomy are currently considered not taxonomy-eligible, even if they may support sustainability goals in a broader sense. Future developments in legislation may change the scope of taxonomy-eligible activities.

Assessment of taxonomy alignment

The identification of taxonomy-eligible activities was followed by an assessment of their taxonomy alignment. Taxonomy alignment goes beyond taxonomy eligibility and requires a positive assessment of all applicable technical screening criteria. These include a substantial contribution to at least one of the six environmental targets and no significant harm to the other environmental targets. In addition, the minimum social safeguards according to Article 18 of the Taxonomy Regulation must be met. Compliance with minimum social safeguards is ensured at the group level for all companies and sites using various processes, policies, and activities. Information on the group-wide policies, the human rights due diligence processes, and the actions taken and performance achieved can be found in the respective sections, as presented in chapter “ESRS 2 General Disclosures,” section “Statement on due diligence (GOV-4).” The diversity of Greiner’s Board’s gender diversity is disclosed in the chapter “ESRS 2 General disclosures,” section “Governance.” Furthermore, the disclosure on the gender pay gap can be found in the chapter “S1 Own workforce,” section “Metrics.”

Disclosure of the KPIs

For the disclosure of the KPIs in accordance with the Taxonomy Regulation, Greiner uses the templates from the delegated act amending the delegated acts on taxonomy disclosures, climate, and environment of July 4, 2025. Crossed-out fields in the templates mean that these fields do not need to be filled in. Greiner voluntarily discloses the previous year values as comparative figures. These metrics were already voluntarily audited in the previous year. The calculation method was not changed compared to the previous year.

Template I

Financial year: 2025

KPI	Total	Proportion of Taxonomy-eligible activities	Taxonomy-aligned activities	Proportion of Taxonomy-aligned activities	Breakdown by environmental objectives of Taxonomy-aligned activities						Proportion of enabling activities	Proportion of transitional activities	Not assessed activities considered non-material	Taxonomy-aligned activities in the previous financial year	Proportion of Taxonomy aligned activities in previous financial year
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity					
Text	EUR '000	%	EUR '000	%	%	%	%	%	%	%	%	%	%	EUR '000	%
(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
Turnover	1,942,278	46.5 %	14,793	0.8 %	0.4 %	0.0 %	0.0 %	0.4 %	0.0 %	0.0 %	0.2 %	0.0 %	0.0 %	16,249	0.8 %
CapEx	108,355	46.8 %	4,497	4.2 %	1.4 %	0.0 %	0.0 %	2.8 %	0.0 %	0.0 %	0.4 %	1.0 %	0.0 %	2,024	1.4 %
OpEx	118,345	40.3 %	1,299	1.1 %	0.7 %	0.0 %	0.0 %	0.4 %	0.0 %	0.0 %	0.3 %	0.1 %	0.0 %	1,817	1.6 %

Template II: Turnover

Financial year: 2025

Economic activities	Code	Taxonomy-eligible KPI (proportion of Taxonomy-eligible turnover)	Taxonomy-aligned KPI (monetary value of turnover)	Taxonomy-aligned KPI (proportion of Taxonomy-aligned turnover)	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
Text		%	EUR '000	%	%	%	%	%	%	%	(if applicable E)	(if applicable T)	%
(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)
Manufacture of plastic packaging goods	CE 1.1	39.3 %	6,553	0.3 %	0.0 %	0.0 %	0.0 %	0.3 %	0.0 %	0.0 %			0.9 %
Manufacture of energy efficiency equipment for buildings	CCM 3.5	1.1 %	4,033	0.2 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		18.8 %
Manufacture of plastics in primary form	CCM 3.17	5.9 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		T	0.0 %
Preparation for re-use of end-of-life products and product components	CE 5.3	0.1 %	1,390	0.1 %	0.0 %	0.0 %	0.0 %	0.1 %	0.0 %	0.0 %			100.0 %
Material recovery from non-hazardous waste	CCM 5.9	0.1 %	2,818	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			100.0 %
Sum of alignment by objective					**0.4 %**	**0.0 %**	**0.0 %**	**0.4 %**	**0.0 %**	**0.0 %**			
Total KPI (Turnover)		**46.5 %**	**14,793**	**0.8 %**	**0.4 %**	**0.0 %**	**0.0 %**	**0.4 %**	**0.0 %**	**0.0 %**	**0.2 %**	**0.0 %**	**1.6 %**

Template II: CapEx

Financial year: 2025

Economic activities	Code	Taxonomy-eligible KPI (proportion of Taxonomy-eligible CapEx)	Taxonomy-aligned KPI (monetary value of CapEx)	Taxonomy-aligned KPI (proportion of Taxonomy-aligned CapEx)	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
Text		%	EUR '000	%	%	%	%	%	%	%	(if applicable E)	(if applicable T)	%
(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)
Operation of personal mobility devices, cycle logistics	CCM 6.4	0.1 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.0 %
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	4.9%	1,070	1.0 %	1.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		T	20.2 %
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	1.0 %	159	0.1%	0.1%	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		15.2 %
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.0 %	9	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		31.4 %
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	0.1%	67	0.1%	0.1%	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		100.0 %
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.1%	134	0.1%	0.1%	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		100.0 %
Acquisition and ownership of buildings	CCM 7.7	6.5 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.0 %
Manufacture of plastic packaging goods	CE 1.1	30.3 %	1,401	1.3 %	0.0 %	0.0 %	0.0 %	1.3 %	0.0 %	0.0 %			4.3 %
Manufacture of energy efficiency equipment for buildings	CCM 3.5	0.1%	25	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		16.4 %
Manufacture of plastics in primary form	CCM 3.17	2.3 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		T	0.0 %
Preparation for re-use of end-of-life products and product components	CE 5.3	1.5 %	1,600	1.5 %	0.0 %	0.0 %	0.0 %	1.5 %	0.0 %	0.0 %			100.0 %
Material recovery from non-hazardous waste	CCM 5.9	0.0 %	33	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			100.0 %
Sum of alignment by objective					**1.4 %**	**0.0 %**	**0.0 %**	**2.8 %**	**0.0 %**	**0.0 %**			
Total KPI (CapEx)		**46.8 %**	**4,497**	**4.2 %**	**1.4 %**	**0.0 %**	**0.0 %**	**2.8 %**	**0.0 %**	**0.0 %**	**0.4 %**	**1.0 %**	**8.9 %**

Template II: OpEx

Financial year: 2025

Economic activities	Code	Taxonomy-eligible KPI (proportion of Taxonomy-eligible OpEx)	Taxonomy-aligned KPI (monetary value of OpEx)	Taxonomy-aligned KPI (proportion of Taxonomy-aligned OpEx)	Environmental objective of Taxonomy-aligned activities						Enabling activity	Transitional activity	Proportion of Taxonomy-aligned in Taxonomy-eligible
					Climate change mitigation	Climate change adaptation	Water	Circular economy	Pollution	Biodiversity			
Text		%	EUR '000	%	%	%	%	%	%	%	(if applicable E)	(if applicable T)	%
(01)	(02)	(03)	(04)	(05)	(06)	(07)	(08)	(09)	(10)	(11)	(12)	(13)	(14)
Operation of personal mobility devices, cycle logistics	CCM 6.4	0.1 %	4	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			3.4 %
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	1.2 %	81	0.1 %	0.1 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		T	5.7 %
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	0.4 %	257	0.2 %	0.2 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		50.5 %
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	0.1 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		0.0 %
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5	0.0 %	29	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		66.7 %
Installation, maintenance and repair of renewable energy technologies	CCM 7.6	0.0 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		0.0 %
Acquisition and ownership of buildings	CCM 7.7	1.0 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.0 %
Manufacture of plastic packaging goods	CE 1.1	35.0 %	447	0.4 %	0.0 %	0.0 %	0.0 %	0.4 %	0.0 %	0.0 %			1.1 %
Manufacture of energy efficiency equipment for buildings	CCM 3.5	0.2 %	40	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	E		16.2 %
Manufacture of plastics in primary form	CCM 3.17	1.9%	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %		T	0.0 %
Preparation for re-use of end-of-life products and product components	CE 5.3	0.0 %	0	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			0.0 %
Material recovery from non-hazardous waste	CCM 5.9	0.4 %	440	0.4 %	0.4 %	0.0 %	0.0 %	0.0 %	0.0 %	0.0 %			100.0 %
Sum of alignment by objective					**0.7 %**	**0.0 %**	**0.0 %**	**0.4 %**	**0.0 %**	**0.0 %**			
Total KPI (OpEx)		**40.3 %**	**1,299**	**1.1 %**	**0.7 %**	**0.0 %**	**0.0 %**	**0.4 %**	**0.0 %**	**0.0 %**	**0.3 %**	**0.1 %**	**2.7 %**

Notes on the KPIs

Accounting Policy

The Greiner Group determines the three KPIs (turnover, CapEx, and OpEx) in accordance with the definitions of the Disclosures Delegated Act (EU) 2021/2178. When summing up rounded amounts and percentages, rounding-related calculation differences may occur due to the use of automated calculation aids.

Avoidance of double counting

The Greiner Group avoids any double counting by evaluating the data for each metric separately. All identified economic activities are counted only once for one environmental target.

Contextual information

The metrics are calculated on the basis of the consolidated financial data of the Greiner Group in accordance with IFRS. Cross-references to the corresponding items in the annual financial statements are omitted, as only parts of the management report are disclosed in the present report.

The denominator of the turnover KPI corresponds to the total turnover according to the IFRS consolidated financial statements (reporting year: EUR 1,942 million). This includes, in particular, turnover with affiliated companies, associated companies, and third parties, less sales deductions and including adjustments according to IFRS 15. Taxonomy-relevant turnover is determined based on the assignment of the respective products and services to the identified economic activities. If a direct assignment of turnover to the taxonomy-relevant product is not possible, the corresponding share of turnover is determined based on suitable estimation methods. Fluctuations in the turnover metrics can be attributed, among other things, to changes in the product mix, revaluations of products as packaging, and site closures. In the reporting year, taxonomy-eligible turnover amounted to approximately EUR 903.2 million, and taxonomy-aligned turnover amounted to EUR 14.8 million (2024: EUR 16.2 million).

For the 2025 reporting year, a significant portion of the Greiner Group's turnover is attributable to activity 1.1 Manufacture of plastic packaging goods (CE). Approximately 39 percent of turnover is assigned to this activity. The comparatively low taxonomy alignment in this activity is due to the fact that the technical screening criteria must be met cumulatively. In particular, requirements regarding a circular economy-oriented product design and practical and large-scale recyclability are currently only partially met.

This is followed by activity 3.17 Manufacture of plastics in primary form (CCM) with approximately six percent of turnover. Due to the technical screening criteria for activity 3.17 not yet being met, taxonomy alignment for this activity is zero percent in the reporting year. This is due to the fact that market and customer demand for a corresponding share of circular materials has been limited to date. The remaining taxonomy-eligible activities each contribute approximately one percent or less to turnover.

Activities 5.3 Preparation for re-use of end-of-life products and product components (CE) and 5.9 Material recovery from non-hazardous waste (CCM) are fully taxonomy-aligned. These involve the remanufacturing of toner cartridges for printers (activity 5.3) and the production of r-PET flakes from waste and the processing of cork waste into new products (activity 5.9), respectively. More than half of the Greiner Group's total turnover falls into non-taxonomy-eligible areas.

The CapEx KPI is based on additions to property, plant, and equipment and intangible assets during the reporting year before depreciation, amortization, and revaluations. The denominator of the CapEx KPI (reporting year: EUR 108 million) includes investments in accordance with the relevant IFRS standards, in particular property, plant, and equipment, intangible assets, investment property, and right-of-use assets from leases. IFRS 3 Goodwill is specifically not taken into account. If an asset is used for both taxonomy-eligible and non-taxonomy-eligible activities, the corresponding share of taxonomy eligibility is determined as a percentage. A CapEx plan within the meaning of the EU Taxonomy Regulation does not apply during the reporting period. In the reporting year, taxonomy-eligible CapEx amounted to approximately EUR 50.7 million, and taxonomy-aligned CapEx amounted to EUR 4.5 million (2024: EUR 2.0 million).

The OpEx KPI includes certain non-capitalized operating expenses related to research and development, building renovations, short-term leases, maintenance and repair, and other direct expenses for the maintenance of assets. Depreciation and amortization, as well as general personnel, material, sales, or administrative costs, are specifically not taken into account. In the reporting year, the denominator amounted to EUR 118 million, taxonomy-eligible OpEx amounted to EUR 47.7 million, and taxonomy-aligned OpEx amounted to EUR 1.3 million (2024: EUR 1.8 million).

The CapEx and OpEx metrics essentially concern the same activities as turnover. In addition, during the reporting period, activities 7.7 Acquisition and ownership of buildings (CCM) and 6.5 Transport by motorbikes, passenger cars and light commercial vehicles (CCM) were particularly relevant. In addition to ongoing activities, they reflect investments in the new construction of a production building following a fire in the previous year. Furthermore, production machinery was purchased for renewal, and the share of electric vehicles in the group fleet was increased.

E5 Resource use and circular economy

The responsible use of resources and the establishment of emission-saving manufacturing processes are fundamental prerequisites for a more sustainable way of doing business. Sustainability and, specifically, the circular economy can become a key differentiator in the future. Resource use at Greiner includes both resource inflows — such as raw materials, chemicals, and packaging materials used — and resource outflows, including sold products, by-products, and waste. Product design, particularly the application of eco-design principles, is a key lever for the successful implementation of the circular economy. In the process, criteria such as recyclability, durability, and reparability are already taken into account during the design phase to minimize negative environmental impacts across the entire product life cycle and to fulfill regulatory requirements.

As part of the Greiner sustainability strategy Blue Plan, which is based on three strategic pillars, the Greiner Group pursues the goal of driving the circular economy forward. In doing so, the focus is placed particularly on collaboration with partners to shape a circular future and to minimize negative environmental impacts across the entire product life cycle.

Material impacts, risks, and opportunities (SBM-3)

Greiner primarily produces and processes plastic and foam products. This results in a high dependency on fossil raw materials and chemicals (IRO-10). To meet this challenge, the Group relies on material efficiency, the use of secondary materials and renewable resources, circular product design, and the optimization of production processes. Various criteria and parameters must already be considered during product design — for a functioning circular economy in the product development phase — in order, for example, to improve recyclability or to fulfill regulatory requirements such as those of the Packaging and Packaging Waste Regulation (PPWR) (IRO-11, IRO-12). International standards such as ISO 9001, ISO 14001, and ISO 13485 ensure that the products comply with the applicable quality and safety requirements. In addition, there are various product- and sector-specific requirements, for example in the medical or food sectors, which are defined by strict rules, specifications, and associated certifications (for example ACT Ecolabel, BRCGS/GFSI, ISCC PLUS, FDA IMS).

Across the industry, companies are increasingly relying on systemic approaches to reduce material consumption and waste. These include switching to materials that are easier to recycle, integrating secondary materials (for example recycled substances), developing sustainable design principles (including recyclability), and reusing resources (such as water). The application of technologies for recycling production waste (post-industrial recycling), the use of recovered materials, and the use of bio-based substances contribute to minimizing negative environmental impacts (IRO-13).

Implementing circular economy principles requires close cooperation with all relevant actors — from suppliers to producers, consumers, and through to waste disposal companies. Greiner actively engages in industry initiatives, research collaborations, and pilot projects to drive a rethink and to continuously improve the environmental performance of products and services and develop circular solutions.

Policies (E5-1)

Clear requirements for handling resources and materials are central to embedding sustainable business practices in the company. They provide orientation, define binding principles, and support the minimization of ecological risks and negative impacts while leveraging the opportunities of the circular economy. The existing policies cover key aspects of resource- and waste-related corporate practice — from procurement processes to product development and production, through to the end of life. A structured monitoring process accompanies the implementation; see chapter “ESRS 2 General disclosures,” section “Monitoring and review process for policies.”

Code of Conduct

The Greiner Code of Conduct defines binding principles for legally compliant, ethical, and sustainable action.
In the area of resource use and the circular economy, it specifically addresses the negative environmental impacts of using primary, petroleum-based materials (IRO-10) as well as waste along the value chain (IRO-13). Greiner commits to compliance with all underlying environmental regulations and ensures that GHG emissions are minimized, resources such as energy, water, and material are used efficiently, and waste is avoided, reused, or recycled wherever possible during product development and manufacture. General information on the Code of Conduct can be found in the chapter “G1 Business conduct.”

Sustainable Sourcing Policy

Greiner’s Sustainable Sourcing Policy aims to minimize negative environmental, social, and economic impacts along the supply chain and to promote ethically responsible purchasing decisions. Suppliers and business partners are expected to use natural resources sparingly and to reduce environmental pollution in the atmosphere, soil, and water. Furthermore, efforts are made to develop and disseminate environmentally

Material impacts, risks, and opportunities (IROs)

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Resource inflows, including resource use	**10 –** Actual negative environmental impacts due to the use of primary, petroleum-based materials, which leads to emissions and other forms of pollution.	A negative environmental impact can include preventable pollution, both from the negative impacts of oil extraction and transportation (e.g., in connection with oil spills) and from pollution due to the inability to completely recycle petroleum-based materials.	✓			✓	✓	✓
Resource outflows related to products and services	**11 –** Actual negative environmental impacts due to a lack of application of eco-design criteria, which leads to an increased amount of waste and resource consumption.	Increased amounts of waste leading to overloaded landfills. Higher raw material extraction rates, contributing to resource depletion. Increased CO_2 emissions associated with the manufacturing and disposal of non-recyclable products.	✓	✓	✓	✓	✓	✓
	12 – Risk: Stricter regulation of the use of packaging materials.	Growing public awareness of the environmental impacts of packaging (potentially) leads to stricter regulations and changed market demand.		✓			✓	✓
Waste	**13 –** Actual negative environmental impacts due to waste along the entire value chain, leading to emissions and other forms of pollution.	Increased Scope 3 emissions due to the incineration of used products. Other forms of pollution due to the landfilling or illegal disposal of used products, impacts on drinking water and food.	✓	✓	✓	✓	✓	

UVC = upstream value chain, OO = own operations, DVC = downstream value chain, ST = short-term, MT = medium-term, LT = long-term

friendly technologies as well as to use renewable resources. Regarding waste (IRO-13), Greiner expects its suppliers to consistently focus on waste prevention, re-use, and recycling during the development, manufacture, and use of products, as well as in all other activities, and to ensure the safe, environmentally compatible disposal of remaining residual waste. General information on the Sustainable Sourcing Policy can be found in the chapter "E1 Climate change."

Guideline for EcoDesign and Circular Materials

The Greiner Guideline for EcoDesign and Circular Materials includes a series of requirements and criteria for the selection of materials as well as for ecological product design. The goal is to create a common understanding of circular principles and to systematically integrate these into product development, material use, and end-of-life strategies. The Guideline is part of the implementation of the Blue Plan sustainability strategy and particularly supports target achievement in the area of the circular economy. This Guideline does not represent a binding set of rules but serves as a strategic orientation framework. In contrast to a Policy, it does not have a mandatory character; instead, it offers a group-wide basis upon which the divisions can develop their own division-specific guidelines.

The Blue Plan is based on three central building blocks: promoting a circular economy, applying eco-design criteria, and selecting circular materials. It thus addresses risks such as resource scarcity, increasing regulatory requirements, and environmental pollution from waste. At the same time, it opens up opportunities for promoting innovation, fulfilling legal requirements, such as the PPWR and the Ecodesign for Sustainable Products Regulation (ESPR), and strengthening the market position through emission-reduced products.

With regard to IRO-10, the Guideline addresses the negative environmental impacts of using primary, fossil raw materials. The selection of suitable materials is crucial for the recyclability of products. Greiner actively promotes the use of recycled, bio-based, and in the future — as far as technically possible — materials obtained from captured CO_2 to reduce the consumption of finite resources and avoid emissions. Bio-based materials consist entirely or partially of biological

resources and can contribute to resource conservation. The assessment is carried out taking into account life cycle assessments (LCA) and product carbon footprints (PCF).

Regarding IRO-11, the Guideline places a clear focus on the application of eco-design criteria across the entire product life cycle. The goal is to avoid waste already in the design process and to minimize resource consumption. Aspects such as shelf life, reparability, reusability, and recyclability are central requirements for product development.

In the context of IRO-12, the Guideline takes into account the increasing regulatory requirements for packaging materials, particularly through the PPWR. This sets clear targets for reducing packaging waste and increasing recyclability by 2030 and beyond. In addition, the PPWR requires the development of packaging solutions that are recyclable and, as far as possible, free of problematic substances. Compliance with these requirements will be a prerequisite for the marketability of products in the European region in the future.

With a view to IRO-13, the Greiner Guideline addresses environmental impacts from waste along the entire value chain. Products should be designed in such a way that they can be recycled as completely as possible at the end of their life cycle or returned to the technical or biological cycle. The Guideline describes specific requirements for recyclability, the avoidance of composite materials, and the exclusion of substances that hinder circularity. Disposal outside of circularity is considered the last option — a sustainable product should actively minimize the generation of waste.

The Guideline applies globally to Greiner AG and all companies in which Greiner AG holds a direct or indirect interest of more than 50 percent. It refers to activities along the entire value chain — from raw material selection and product design to end-of-life treatment — and considers both upstream and downstream processes. The geographical focus is on European legal requirements, but global application is possible. Affected stakeholders include product developers, procurement, internal sustainability managers, customers, recycling partners, and regulatory authorities. Responsibility for implementation lies particularly with the sustainability managers and the specialist departments for product development and material management. The divisions are called upon to develop their own division-specific sets of rules based on this Guideline.

The Guideline is aligned with external standards and initiatives such as the ESPR, the PPWR, the EU Taxonomy, methods of life cycle assessment and determining the product carbon footprint, and the frameworks of the Ellen MacArthur Foundation. These standards form the basis for the requirements and criteria within the Guideline.

The interests of internal and external stakeholders were taken into account during the development of the Guideline. It takes up market requirements, legal requirements, and targets of the Blue Plan and translates them into practical guidelines. The involvement of relevant specialist departments and the orientation toward international standards ensure that the Guideline is compatible and practical. The Guideline is freely accessible within the Greiner group and is communicated in internal training, in workshops, and via digital platforms. External stakeholders gain insight into the underlying principles through sustainability reports and customer communication.

Environmental Policy

The core of the Environmental Policy is the continuous improvement of environmental performance, compliance with legal requirements, and the active involvement of stakeholders along the value chain. Risks such as environmental pollution, resource scarcity, or regulatory non-compliance are systematically identified and assessed. Opportunities arise through innovation, increased efficiency, the fulfillment of legal requirements, and the strengthening of competitiveness through the decarbonization of products and processes. Environmental performance is measured and analyzed quarterly and annually and published in the integrated annual and sustainability report. Environmental incidents are reviewed and counteractions are defined. Management systems such as ISO 14001 and ISO 50001 support implementation and control.

The Environmental Policy addresses material environmental risks and opportunities along the entire value chain — from material procurement and production to logistics, recovery, and disposal. With regard to IRO-10, the efficient and responsible use of materials is promoted. The reduction of primary material use and the successive use of secondary materials are central principles. This actively contributes to resource conservation and the reduction of environmental impacts. IRO-11 is addressed through the application of policies such as design for recycling, reparability, and recoverability, which enable an extension of the product service life and strengthen circularity. These principles are based on the requirements of the ESPR. IRO-12 is covered by the consideration of the Packaging and Packaging Waste Regulation (PPWR) and the development of circular packaging solutions. IRO-13 is addressed through actions and targets until 2030 for landfill avoidance and for increasing the share of recycled waste.

Greiner commits to the application of international and national environmental standards, including ISO 14001, ISO 50001, the REACH Regulation, the EU Waste Framework Directive, the ESPR, the PPWR, and the Science Based Targets initiative (SBTi). These standards form the basis for the development, implementation, and ongoing evaluation of environmental actions. General information on the Environmental Policy can be found in the chapter “E1 Climate change.”

Actions (E5-2)

The following actions for promoting resource efficiency and the circular economy are part of the operational implementation of the sustainability strategy. Since no immediate damage or loss events associated with resource use or the circular economy were identified during the reporting period, no remedial actions were required.

Actions for resource-saving materials, recyclability, and sustainable value creation

During the reporting year, targeted actions were implemented to increase material efficiency and drive the circular economy forward at Greiner. A key aspect in the area of material efficiency is the step-by-step fulfillment of PPWR requirements, which is currently in progress. The quotas for recycled content and recyclability specified therein will become mandatory in stages in subsequent years. Greiner is working intensively to fulfill the required quotas on time.

The actions in the area of plastic packaging make a concrete contribution to reducing the use of fossil raw materials (IRO-10) and improving recyclability (IRO-11). Consistently engaging with suppliers — with the aim of calling on 80 percent of suppliers, measured by GHG emissions from Scope 3.1, to set science-based targets by 2027 — contributes to the reduction of fossil raw materials and fuels and to the reduction of CO_2 equivalents along the entire value chain.

Complementing this, the various focus areas and actions are anchored in the group-wide Greiner group policies, particularly in the Environmental Policy, the Sustainable Sourcing Policy, and the Blue Plan sustainability strategy, in which the circular economy is defined as a central pillar. Among other things, they contribute to increasing the share of recycled or reused components and materials, the successive increase of the recyclable share in products, the reduction of landfilled waste, and the increase of recycling rates in the area of waste.

With the strategic rPP4Food initiative, Greiner Packaging is implementing a project aimed at establishing a scalable and economical supply of food-grade, mechanically recycled polypropylene (r-PP). The holistic approach includes defined input materials, modern decontamination technologies, legal assessments, and market-ready marketing policies. The initiative builds on successful previous projects such as Pack2theLoop and circPLAST-mr, which researched the technical feasibility of food-grade r-PPs at laboratory scale. Implementation is taking place in both Europe and the US, where regulatory frameworks such as the FDA's "Letter of Non-Objection" facilitate use.

A central topic for Greiner Packaging is packaging optimization. This involves designing packaging solutions to use less material while maintaining their functionality. Together with its customers, the company is continuously working to reduce packaging weights and specifically optimize material distribution to conserve resources and reduce environmental impact. In addition, Greiner Packaging supports customers with actions such as switching from injection molding to thermoforming when this makes sense for their products. With targeted product innovations, Greiner Packaging makes a significant contribution to more sustainable packaging solutions, such as through the introduction of two new systems for sealing lids: Click In and Click On. These enable the direct sealing of cups, tubs, or buckets without any additional sealing foil, which would usually be made of aluminum. This results in an efficient solution with improved recyclability.

The K3® and K3® r100 snack cups also contribute to material efficiency at Greiner Packaging as practical alternatives to flexible snack packaging. By combining a plastic cup with a cardboard wrap, the plastic content of the cup can be reduced. A special feature of the K3® r100 is that the cardboard wrap separates from the cup independently during the waste disposal process. This is a crucial advantage because separating the components is no longer the responsibility of consumers — the self-separation thus considerably simplifies the sorting process. The paper wrap can also be produced entirely from recycled material and thus further contributes to resource conservation.

Through these actions, Greiner Packaging is working toward fulfilling the PPWR requirements for recycled content (10 percent by 2030 for PS and PP, 25 percent by 2040 for contact-sensitive packaging) and is initiating important steps to improve recyclability and contribute to resource conservation and the reduction of CO_2 equivalents along the value chain.

The degree of implementation depends, among other things, on external factors, in particular the availability of food-grade recyclates and regulatory frameworks in the target markets. Greiner Packaging meets these challenges through targeted competence building, international cooperation, and the early market integration of alternative products.

To further promote the circularity of plastic packaging, Greiner Packaging is active as a founding member of the "Packaging with a Future" platform established in 2019. It unites companies along the value chain that play a central role in the packaging and recycling industry. The goal of the initiative is to analyze existing approaches for challenges in the packaging sector and develop them further together — toward holistic, practical, and broadly applicable solutions that strengthen the circular economy.

Another central aspect of material efficiency and circularity is the conscious selection of lower-emission input materials. Greiner attaches great importance to the careful analysis of the respective environmental impacts and ensures that, for biological raw materials, it primarily uses materials that do not compete with food production and whose cultivation has as few negative impacts as possible on the environment and society. For example, NEVEON uses castor oil as an ethically and ecologically acceptable alternative in the foam.hybrid verde and foam.classic verde series. Greiner Packaging promotes the use of CO_2-reduced plastics in the production of polypropylene food cups with in-mold labeling. These actions underline the commitment to driving forward innovative and responsible material solutions along the entire value chain and thus further strengthening the circular economy at Greiner.

To reduce waste, Greiner also relies on awareness-raising actions in product design and at the points where waste is generated. Furthermore, the company is involved in cooperations and organizations such as the Alliance to End Plastic Waste, as well as the global UN agreement against plastic pollution, to develop systemic solutions for a circular economy together with partners.

The actions in the area of material efficiency and circular materials were associated with costs of approximately 7 to 14 million euros in the reporting year. Since the data collection required for this is still being established, no reliable information regarding future resources needed can be provided at this time. Work is underway to improve data availability.

Establishment of a circular infrastructure for mattress recycling in Austria

In the reporting year, an important step toward promoting the circular economy in Austria was taken with the founding of the LOOP-it joint venture by NEVEON and BRANTNER green solutions (IRO-11). The goal of the joint venture is to establish a nationwide recycling infrastructure for used mattresses, which were previously mostly thermally recovered and thus remained unused as a valuable source of raw materials. LOOP-it thus closes a gap in Austrian waste and material flow management and contributes to the reduction of CO_2 emissions and the conservation of natural resources. The establishment of a circular infrastructure for mattress recycling in Austria is linked to the Greiner Guideline for EcoDesign and Circular Materials, as both approaches address the promotion of the circular economy and the application of eco-design principles throughout the product life cycle.

Every year, over one million mattresses are disposed of in Austria, which, according to the "Circular Mattresses" results report, leads to the release of around 150,000 tons of CO_2 — 25,000 tons of which are from incineration alone. LOOP-it addresses this point exactly and pursues the goal of creating an infrastructure that effectively networks waste disposal and recovery companies. The establishment of this joint venture enables used mattresses to be accepted, dismantled, and fed into a mechanical recycling process in cooperation with recycling centers and other partners. The materials recovered in this way are then used again by NEVEON and other companies, for example to manufacture carpet underlays or sound insulation elements. In this way, the company makes an important contribution to closing material cycles and reducing emissions.

The action is a pioneer project, as it is implemented without a legally mandatory producer fee — a model that is already established in other countries. LOOP-it thus shows that entrepreneurial commitment is possible even without regulatory incentives. The company was founded on February 14, 2025, and the operational establishment of the infrastructure is underway. Initial partnerships with collection points and recovery plants have been initiated, and the mechanical recycling plant in Krems an der Donau is under construction.

The ability to implement this depends on several factors: the establishment of functioning collection structures, acceptance by municipalities and consumers, and the development of an economically viable recovery market for recycled mattress materials. LOOP-it meets these challenges through targeted public relations work, cooperation with municipalities, and the production of high-quality material for the development of follow-up products that combine environmental benefit with economic value creation.

Circular economy in the laboratory sector

In the reporting year, a concrete contribution to promoting the circular economy in the laboratory sector was made with the Rack-Back initiative by Greiner Bio-One in Hungary (IRO-11). The goal of the project is to take back used pipette tip racks made of high-quality polypropylene to either re-use them or recycle them as materials. The action contributes to the circular economy by keeping plastic products in circulation and reducing environmental impact from thermal recovery. In the laboratory sector, implementation requires increased organizational and logistical effort, but shows that plastic use and sustainability are compatible through responsible waste management. The initiative is an example of resource-saving product responsibility and circular thinking in everyday business. The background is the previous practice where empty racks are treated as hazardous waste after a single use and are either incinerated or landfilled. This leads to the destruction of high-quality plastics and pollutes the environment. The "We take your rack back!" initiative is directly linked to the Greiner Guideline for EcoDesign and Circular Materials, as it puts the principles of the circular economy and eco-design into practice. Through the re-use and material recycling of pipette tip racks, recyclability is strengthened and the Guideline's end-of-life strategy is supported. In addition, the Rack-Back initiative supports Greiner's Environmental Policy by putting

the principles of resource conservation and circular economy into practice. The action makes a positive contribution to the product-related GHG reduction target, as the re-use and material recycling of pipette tip racks reduce emissions from end-of-life treatment (Scope 3.12).

Two circular principles are pursued through this initiative: first, the re-use of cleaned racks by other customers who do not have sterility or PCR-grade requirements. These customers receive the racks free of charge while supplies last. Second, the material recycling of the racks, where the colorless polypropylene components are separated and recycled. The first option is currently in active use and represents an effective means of convincing customers, as purchasing new racks can involve high costs.

To minimize potential negative impacts, work is currently underway to comprehensively inform customers about the origin and responsibility when using re-used racks. Feedback is positive; nevertheless, raising awareness and communication remain ongoing tasks.

Implementation takes place via the existing delivery logistics: customers using Greiner racks can autoclave and clean them after use and provide them for pickup in suitable packaging. The return takes place during the next regular delivery.

The action was started in Hungary in March 2022 and has been implemented there so far. Currently, the extent to which implementation is also possible in other countries is being examined. Geographical coverage potentially includes all customers in Hungary, with key customers being addressed initially. The action affects the downstream area of the value chain, in particular use and disposal by customers. In Hungary, sales are direct, allowing customers to be reached immediately. The return process is uncomplicated using cardboard packaging collected during the regular delivery. The initiative is designed as an ongoing project without a defined end date.

In the current reporting period, further examination was conducted on how to transfer the initiative into a more strongly regulated framework to increase its effectiveness and binding nature. The primary goals remain unchanged: environmental protection and the promotion of responsible resource use. To further promote these goals, a sustainability roadshow is planned to make existing values visible and simultaneously support the assessment criteria for "Green Public Procurement." The Rack-Back initiative is a unique, locally perceptible project that conveys these values in a concrete way.

From the start of the project in 2022 until the end of the reporting year, 10,724 racks were returned by customers and 2,074 racks were issued to customers again.

Circular mattress solutions

In the reporting year, a step toward promoting the circular economy in the hotel and catering industry was taken by equipping a hotel operation with circular mattresses. Central target parameters include product modularity, the absence of adhesives for unmixed separation, the integration of a digital product passport, and a consistent focus on circularity and CO_2 savings. The mattress cores are manufactured by NEVEON and consist of the innovative foam.hybrid eNdura foam. This causes around 70 percent fewer emissions in the production process compared to conventional foam mattress cores with a comparable service life (internal calculations as of December 2023, subject to change) with the use of 30 percent sustainably certified renewable raw materials (mass-balanced raw materials) according to REDcert[2]. The mattresses have a modular design and are joined without adhesives, which enables unmixed separation and material recycling at the end of their life cycle, provided that the necessary industrial recycling processes are available in the infrastructure. The solution is supplemented by a digital product passport that creates transparency regarding material composition and life cycle. The action described was implemented during the reporting year.

Targets (E5-3)

The circular economy forms one of the three central pillars of the Greiner sustainability strategy Blue Plan and is closely linked to the other two areas — Climate and People. It addresses the need to use resources efficiently, avoid waste, and keep products — and thus materials — in the cycle. In line with the policies described above, Greiner has set measurable, group-wide targets. All targets established and set out in the Blue Plan, Circular Economy pillar, are voluntary. Targets are defined taking into account scientific findings, regulatory requirements such as the EU Circular Action Plan, and strategic corporate targets. The methodology is based on internationally recognized standards (SBTi, ESRS) and is managed through internal governance structures. Further information can be found in the chapter "ESRS 2 General disclosures," section "Sustainability strategy: Blue Plan."

Performance compared to the stated targets is measured via defined metrics — primarily based on emitted CO_2 equivalents. CO_2 equivalents were chosen as the central KPI due to their ease of measurement, their particular strategic relevance for sustainability management, and their informational materiality for stakeholders. Targets are measured in different units depending on the target — for example, in percent or in tons. Greiner has defined targets for the production phase, the use phase, and the end of life.

Even though ESRS E4 Biodiversity and ecosystems is not material for Greiner, there is an awareness of the potential impacts of extracting renewable raw materials on biodiversity.

This is primarily considered in the context of due diligence obligations in the supply chain — see also chapter "S2 Workers in the value chain," particularly the sections "ESG supplier audits" and "Exercising due diligence obligations in the supply chain."

Purchased goods and services

Greiner's Corporate Carbon Footprint shows that a high share (approx. 52 percent) of the company's total GHG emissions is attributable to purchased goods and services (Scope 3.1). Increasing the share of circular materials is an important lever for reducing these emissions. Greiner has therefore been working for several years — together with various stakeholders — to increase the share of these materials, close material cycles, and thus develop longer-term circular business models.

To move closer to this, a supplier-based engagement target was submitted to and approved by the Science Based Targets initiative (SBTi). By 2027, 80 percent of suppliers, measured by the GHG emissions of purchased goods and services (Scope 3.1), are to implement science-based targets (SBT). This is a relative target measured as a percentage of covered emissions. The base year is 2021.

The requirements are based on the SBTi criteria and are aligned with international climate targets. Suppliers are actively involved, including through information campaigns and dialogue formats. In 2025, 3 percent of suppliers submitted their commitment to SBT (previous year: 9 percent, 2023: 8 percent). Supplier-based engagement target is monitored on the basis of annual purchasing data. For this purpose, purchasing data is collected from the divisions, and suppliers are assigned based on whether they have implemented science-based targets. The data is transferred to the group-wide data management software, in which Scope 3.1 emissions are calculated and the emission-based share of suppliers with SBT is evaluated. The results are disclosed annually in the annual and sustainability report as well as in CDP reporting.

This target is linked to Greiner's existing guidelines and policies, which form the normative framework for implementing this target. The Code of Conduct commits all employees and business partners to legally compliant and sustainable action and takes into account the reduction of negative environmental impacts along the value chain. The Sustainable Sourcing Policy specifies these requirements by demanding that suppliers minimize environmental impacts and promote renewable and recycled materials. The Environmental Policy anchors the continuous improvement of environmental performance and compliance with international standards in all areas of the company. In addition, the Guideline for EcoDesign and Circular Materials supports target achievement by indicates principles for material selection and product design that promote the long-term decarbonization of the supply chain. Together, these policies create the basis for the supplier-based engagement target and integrating climate targets into the value chain.

Up to and including the reporting year, the following targets were also pursued:

- **10 percent sustainable plastics by 2025:** Greiner Packaging aimed to increase the use of plastic materials from sustainable plastics (recycled or bio-based) to 10 percent by 2025. The definition follows the criteria of the Ellen MacArthur Foundation's Global Commitment. The baseline in 2021 was 2.9 percent. In 2024, the share was 3.9 percent, after 2.4 percent was reached in the previous year. This value is calculated in accordance with the Ellen MacArthur Foundation retroactively in the following year.
- **100 percent paper from sustainable forestry:** Greiner aimed for 100 percent of the paper materials used for secondary and tertiary packaging to come from paper and cardboard from sustainable forestry according to supplier information by 2025. The share amounted to 80 percent in the reporting year.

The supplier engagement target is supported by the initiatives described in section "Actions (E5-2)."

End-of-life target (Scope 3.12)

An absolute reduction target of 25 percent in CO_2 emissions compared to the 2021 base year was established for Scope 3.12 (end-of-life treatment of sold products, IRO-11). The target was validated by the Science Based Targets initiative; the corresponding metric is CO_2 equivalents.

One lever for achieving the product-related GHG reduction target lies in the recyclability of the products, as this contributes to the reduction of emissions in Scope 3.12. Within the framework of the Blue Plan, Greiner Packaging pursued the target of designing all plastic packaging to be reusable, recyclable, or compostable by 2025. Greiner is thus responding to the requirements of the European Packaging and Packaging Waste Regulation (PPWR) and the Global Commitment of the Ellen MacArthur Foundation. The target is measured as a percentage of packaging. In 2024, the share was 56.4 percent, after 52 percent was reached in the previous year.

In addition, a group-wide action is to be defined in the future based on the share of eco-design products in sales revenue. In addition, the initiatives described in the section "Actions (E5-2)" have a positive effect on the reduction of material-related greenhouse gases.

Further information can be found in the chapter "E1 Climate change," section "GHG reduction targets."

Waste-related targets

So far, two targets have been pursued in the area of waste: zero tons of landfilled waste worldwide by 2030 (zero tons in Europe by 2025) and a 75 percent recycling share of waste by 2030 (50 percent by 2025). Greiner's waste-related targets are related to the Environmental Policy, the Sustainable Sourcing Policy, and the Greiner Code of Conduct. These policies take resource efficiency, waste prevention, and circularity into account group-wide. The target definition is oriented toward the relevant regulatory framework conditions, in particular the EU waste hierarchy.

The degree of target achievement in the area of waste is explained in more detail in section "Metrics" under "Waste."

Metrics

Sustainability can only be effectively managed if it is measurable. Greiner therefore relies on metrics-based sustainability management. Transparency and comparability are created with suitable systems such as group-wide data management software and clearly defined processes — from ongoing data collection to consolidation and evaluation through to reporting. In this way, the company can track developments and continuously initiate improvements. The metrics included in the report are subject to comprehensive internal validation and a voluntary external audit; beyond this, no separate validation of individual metrics is carried out by other external bodies.

Resource inflows (E5-4)

The requirements for Greiner products are as diverse as the product portfolio — from yogurt cups to blood collection tubes to mattresses. Accordingly, the selection and composition of the materials used is complex. Strict legal requirements apply particularly to medical products and food packaging, leaving little room for the use of recycled materials. The selection of suitable materials is a central lever to design resource inflows responsibly and to comprehensively consider environmental aspects already during product development.

In the 2025 reporting year, the "total material consumption" metric was collected for the first time on the basis of materials actually consumed. Up to and including the 2024 reporting year, the collection was based on procurement data. With the switch to ESRS-compliant reporting, the collection is now based exclusively on the materials actually consumed — inventories are no longer taken into account. This methodological adjustment leads to a significantly more precise representation and differs from the metrics of previous years. Data collection is carried out via internal material flow analyses and production statistics. Limitations of the method used arise in particular from the varying level of detail in the recording of individual material groups and from the dependence on the quality of internal data recording systems. Regarding the collection of resource inflows for NEVEON, Greiner points out that complete information — particularly weight data — is currently not available for all material flows. Data availability is still limited in certain areas. For the 2025 reporting year, the company is relying on the outlook for the new ESRS requirements, which will focus on "key materials" in the future. Since around 80 percent of the materials purchased at NEVEON are chemicals and water for foam production, Greiner focuses on these resource inflows in its reporting. Quantitative information can be provided for these two material groups. Work will be done in the coming years to improve data quality for other materials. Greiner is aware of potential overlaps and ensures that the categories of re-use and recycling are clearly distinguished from one another.

The table shows the resource inflows at Greiner, measured by the total weight of the materials used in 2025. A distinction is made between secondary materials and biological materials.

Biological materials come from naturally occurring resources that are rapidly renewable through ecological cycles or agricultural processes. Examples include paper, cardboard,

E5-4 – Resource inflows per division [t] [voluntary table]

	Greiner Packaging	NEVEON	Greiner Bio-One	Greiner Total
Total weight of products used as well as technical and biological materials (t)	**222,047**	**86,026**	**46,126**	**354,199**
Of which share of sustainably sourced biological materials used (including packaging) (%)	15	1	0	10
Of which share of reused or recycled secondary components, products, and materials used (%)	4	0	7	3
Of which reused or recycled secondary components, products, and materials used (t)	8,790	0	3,445	12,234

For 2025, due to a lack of complete data availability, reporting for NEVEON focuses on the essential key materials (chemicals and water) for which quantitative information is available.

natural cork, wood, and castor oil. Not all biological materials are biodegradable, as this depends on how they are extracted and processed. Certified mass-balanced inputs are also included in this category, provided they are verified under recognized sustainability certification systems such as ISCC+ and REDcert[2]. Paper represents a relevant resource inflow for Greiner. It is used in the form of cardboard boxes, trays, interlayers, labels, and paper adhesive tapes. The data collection is also carried out using actual consumption data.

Secondary materials include reused or recycled substances that have already been used in a previous life cycle.

Reducing the use of primary materials along the entire value chain through the increased use of secondary materials is a key decarbonization lever, as already presented in the actions described above. The quality and availability of recyclates depends heavily on the waste sorting infrastructure — a challenge that particularly affects globally active companies like Greiner. Effective recycling requires cross-sector collaborations and investments in modern circular economy systems.

The use of secondary materials varies by product category and division due to different regulatory and market-specific requirements.

In addition to the materials used, property, plant, and equipment also represent a relevant resource inflow. For the 2025 reporting year, Greiner discloses these qualitatively and aligns itself with the requirements of ESRS E5. The machinery and equipment used include, among others, foaming lines, cutting and gluing systems for foam production at NEVEON, as well as injection molding and thermoforming machines for manufacturing medical products and food packaging at Greiner Bio-One and Greiner Packaging. In addition, other technologies such as film extrusion, extrusion blow molding, injection stretch blow molding, and Kavoblow technology are used. These systems are essential for production and influence both energy consumption and material efficiency.

Resource outflows (E5-5)

Products

As part of the Blue Plan sustainability strategy, Greiner intensively addresses resource outflows along the value chain. The goal is to strengthen cycles and gradually reduce the previous focus on linear value creation models. To account for this change, approaches such as recycling, extending product life cycles, and the transition from single-use to reusable products are pursued. The current service life of products varies greatly: while yogurt cups or blood collection tubes, for example, are usually only used over a short period of time, products such as mattresses or sound insulation solutions have a significantly longer useful life. Currently, a large majority of products are disposed of at the end of their use phase — mostly through incineration. Durability is a key quality criterion, particularly in the area of NEVEON mattresses, with an average useful life of approximately ten to twelve years assumed, depending on the product, use, and area of application. For packaging from Greiner Packaging, a recommended useful life applies based on functional requirements. This ensures that all specification-relevant functions are reliably fulfilled — even if the material-technical properties remain unchanged. For products in the medical technology and laboratory sectors, the specified minimum shelf life must also be strictly observed, which ranges between 9 and 60 months depending on the product. To change this, in addition to circular product design, cooperation between all actors along the value chain is required. Greiner actively participates in pilot projects dealing with closing material cycles.

Under the Ellen MacArthur Foundation's Global Commitment, which applies to Greiner Packaging, the company pursued the target of designing all plastic packaging to be reusable, recyclable, or compostable by 2025. In 2024, 56.4 percent of plastic packaging was classified as recyclable — compared to 52.1 percent in the previous year. Furthermore, at least 10 percent of plastic material use is to come from sustainable sources (recycled or bio-based) by 2025. In 2024, this share was 3.9 percent post-consumer recyclate (previous year: 2.4 percent).

Implementation of the EU Packaging and Packaging Waste Regulation (PPWR) at Greiner Bio-One

The EU regulation on packaging and packaging waste introduces comprehensive requirements for sustainability and labeling, which also apply to packaging for medical devices. At the same time, the regulation takes into account important exceptions for primary and outer packaging where sterility and patient safety must be guaranteed.

Greiner Bio-One actively implements the PPWR by conducting conformity assessments, preparing technical documentation, and ensuring that packaging formats outside of the exemption rules fulfill the requirements for recyclability and extended producer responsibility. The interdisciplinary teams ensure that packaging solutions both comply with EU requirements and guarantee the safety and functionality of medical devices. Greiner systematically records the recyclability of products and packaging. The company defines "recyclable content" as

E5-5 – Recyclable share in products [%]

	Greiner Packaging	NEVEON	Greiner Bio-One	Greiner Total
Recyclable share in products	69	0	0	38

the portion of a product that is technically suitable for recovery through established industrial recycling processes after use. This assessment is based on the material composition and the construction of the product and considers the fundamental and gradual suitability for return to the material cycle. The collection of recyclability data was carried out for the products sold. The goal is to identify optimization potential regarding Design for Recycling and to improve resource efficiency over the product life cycle. Greiner systematically records data via ERP systems or via manual additions in the case of sites without a uniform ERP system or for incomplete data.

Due to limited data availability, data collection regarding resource outflows at the NEVEON joint ventures was partially conducted using simplified templates and supplementary plausibility assumptions, particularly with regard to product categories, transport modes, and volumes.

Waste

Globally increasing waste volumes represent an environmental and societal challenge. Improper disposal — such as in landfills or in nature — can lead to significant environmental damage and health risks. At the same time, resources that could be reused as secondary materials are lost. As a manufacturing company, a certain amount of waste and scrap is unavoidable. Clean scrap is — if technically possible — directly recycled and integrated back into the production process. If this is not possible, it is collected separately and handed over to external specialist companies for recovery or disposal. Since 2020, Greiner has been a member of the Alliance to End Plastic Waste, an alliance of over 90 companies and partners along the entire plastic value chain. The Alliance supports projects worldwide, including the installation of waste barriers in rivers in Indonesia to prevent plastic waste from reaching the sea.

Waste data is recorded on the basis of the group-wide software for non-financial metrics and includes both waste volumes by material fraction and by disposal and recovery operations. With an annual waste volume of approximately 21,000 tons, Greiner takes responsibility for ensuring that the various fractions are sent for proper disposal or recycling. Disposal is carried out in accordance with the applicable legal requirements at the company sites. The treatment methods vary depending on the division and type of material, as well as due to local waste management systems. The total waste volume increased slightly by two percent in the reporting year compared to 2024. The increase is due, among other things, to one-off effects in connection with the closure of a production site.

The assignment of waste volumes to disposal and recovery operations is generally based on the information provided by the commissioned waste management companies or the respective disposal contracts. Measured by the total waste generated, around 45 percent of waste was recycled 39 percent was thermally recovered in 2025. Ten percent of waste was landfilled, representing a volume of 2,131 tons. In some countries, the precise recording of treatment methods is difficult. Reasons for this include limited transparency on the part of waste disposal companies and widely varying national legal requirements. In the reporting year, the share of waste

E5-5 – Disposal and recovery operations [t]

	2023	2024	2025
Waste diverted from disposal	**10,343**	**9,374**	**9,461**
Hazardous waste diverted from disposal	**765**	**117**	**139**
Preparation for re-use	0	0	0
recycling	765	117	139
Other recovery operations	0	0	0
Non-hazardous waste diverted from disposal	**9,579**	**9,257**	**9,322**
Preparation for re-use	0	0	0
recycling	9,579	9,257	9,322
Other recovery operations	0	0	0

	2023	2024	2025
Waste directed to disposal	**14,516**	**11,184**	**11,542**
Hazardous waste directed to disposal	**646**	**643**	**719**
Incineration	469	426	443
Landfilling	34	35	30
Other disposal operations	143	183	245
Non-hazardous waste directed to disposal	**13,870**	**10,540**	**10,824**
Incineration	10,652	7,723	7,826
Landfilling	2,295	2,447	2,100
Other disposal operations	922	371	897
Greiner total: Waste generation	**24,859**	**20,557**	**21,004**
Of which non-recycled waste	14,516	11,184	11,542
Share of non-recycled waste (%)	58	54	55

with unknown or other treatment methods stood at five percent and has increased slightly compared to the previous year (three percent). Here, too, the one-off effect mentioned above was significant. Greiner is working to reduce this share and increase the transparency of waste flows. As part of the data collection for the 2025 financial year, individual assignments within the waste categories of the previous year were corrected.

The reported waste volumes by material fraction are predominantly based on site-specific primary data. These originate in particular from disposal certificates, invoices from waste management service providers, and internal waste records of the production sites.

For organizational units without their own production, such as sales offices, directly measured waste volumes are sometimes not available. In these cases, a standardized estimation approach is applied. Waste volumes are determined based on the number of employees.

These extrapolations concern only a small share of the total waste volumes and do not have a material impact on the informational value of the overall metrics.

In individual cases, waste volumes are provisionally recorded as approximations, especially if final information from waste management service providers is not yet available at the time of reporting. The estimation is based on previous year values or comparable periods in these cases. As soon as final information is available, the data is updated accordingly.

Plastic and foam waste represent — typical for the industry — the largest waste fraction by volume within the Greiner Group. Greiner production sites work with waste management policies and are guided by the five-step waste hierarchy of the EU Waste Framework Directive: prevention, re-use, recycling, recovery, and finally disposal. Environmental management systems such as ISO 14001 support the optimization of waste flows. Changes in the composition of waste materials in the reporting year are due, among other things, to the one-off effects mentioned above in connection with the closure of a production site. In addition, adjustments to the product portfolio and associated changes in production processes have influenced waste streams and their composition.

E5-5 – Waste generation by composition

[t] [entity-specific table]

	2023	2024	2025
Non-hazardous waste	**23,448**	**19,797**	**20,146**
Plastic waste	7,865	6,114	6,386
PE foam waste	122	115	96
PU-foam waste	1,107	1,624	1,343
Paper and cardboard waste	3,793	4,045	3,965
Metal waste	795	704	664
Wood waste	1,120	1,299	1,404
Residual waste	6,111	5,040	5,190
Other waste	2,535	854	1,096
Hazardous waste	**1,411**	**760**	**858**
Solid hazardous waste	276	282	284
Liquid hazardous waste	1,135	478	573
Greiner total	**24,859**	**20,557**	**21,004**

Social information

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S1 Own workforce

Greiner's workforce is a central stakeholder group and significantly shapes the development and success of the company. Its interests, perspectives, and rights are firmly anchored in the company strategy and business model. The views of employees are structured and included through, among others, works council representatives, workers' representatives, and internal surveys.

As a family-owned company with a history of over 155 years, Greiner is committed to a culture of appreciation, openness, and reliability. Greiner wants to encourage employees to act independently and proactively, promote collaboration, and create space for participation and personal development. Important aspects of Greiner's social sustainability agenda lie in the areas of occupational health and safety, data protection and privacy, further education and training, human rights, as well as equal opportunities, inclusive culture, and anti-discrimination. Group-wide requirements and policies apply to these topics, and work is continuously being done on their compliance and implementation. The basis for this is the ongoing collection and optimization of relevant metrics as well as the further development and standardization of internal processes.

Material impacts, risks, and opportunities (SBM-3)

Actual and potential impacts on its own workforce are systematically identified and assessed at Greiner within the framework of the materiality analysis and ESG risk management. The resulting insights flow directly into the further development of the company strategy and business models. Material risks — such as a shortage of skilled workers, health protection and occupational safety, as well as reputational risks in the event of a lack of equal opportunities — and the opportunities offered by a diverse and qualified workforce are directly related to the People & Culture strategy at Greiner. They shape the strategic outlook and operational implementation in all company areas, with Greiner taking targeted actions regarding occupational health and safety, further education and training, and an inclusive corporate culture, among other things. The information refers to all own workers worldwide — in production as well as in administrative areas. In addition to directly employed employees, this also includes non-employee workers such as temporary agency workers.

Risks and opportunities

Greiner's material risks result directly from the impacts and dependencies in connection with the workforce and regulatory frameworks. These include occupational safety risks, demographic change with a shortage of skilled labor, employee turnover, and increasing regulatory requirements. At the same time, opportunities arise from these same dependencies, such as building a strong employer brand, targeted training and education programs, a diverse workforce, and an attractive work environment. These factors strengthen Greiner's competitiveness and capacity for innovation in the long term.

Positive and negative impacts

Positive impacts are created through targeted actions to promote further education. Diverse teams and the development of leaders are central components of the People & Culture strategy and contribute to employee motivation and retention.

Potential negative impacts primarily concern the physical and psychological well-being of the workforce — for example, due to insufficient safety awareness, excessive workload, gender inequality, or incidents of harassment. It should be noted that these potentially negative impacts are often systemic — for example, gender inequality and potential cases of harassment are strongly dependent on social and structural factors. Targeted actions to promote equal opportunities within the framework of the personnel strategy are intended to counteract this.

Particularly affected groups

Materiality and ESG risk analysis show that certain groups may be more strongly affected by negative impacts — in particular young workers, women, production workers, temporary agency workers, and people with disabilities. Examples of their increased vulnerability: production workers are exposed to an increased risk of accidents, young workers have a higher turnover rate, and pregnant women or people with disabilities have specific protection and support needs. Prevention and protection actions are specifically targeted at these groups. All mentioned groups are included in the disclosures in accordance with ESRS 2.

Impacts from environmental and climate actions

In the course of the transformation toward more sustainability and climate change mitigation, Greiner implements various actions to reduce CO_2 emissions and promote more environmentally friendly business processes. These changes can have impacts on the workers, for example through the introduction of new technologies, the adjustment of business and production processes, or the further development of products and services. Among the material consequences is that employees must be prepared for new challenges through targeted qualification and training actions — for example, through sustainability-related online training or offers such as Greiner Sustainability Week. At the same time, changes in individual business areas may become necessary, which may change areas of responsibility or create new requirements for employees.

Financial effects of material risks and opportunities

The financial effects of material risks and opportunities in connection with the workers primarily concern personnel, health, and productivity costs. Costs arise from a shortage of skilled workers, turnover, and demographic change, which can be reflected in higher recruitment effort and additional costs due to temporary staffing or training needs. Conversely, investments in occupational safety, training, and employee retention lead to lower accident, sick leave, and recruitment costs. A quantitative assessment of these effects is to be considered within the framework of the ongoing further development of internal controlling processes.

Developments in the Middle East

Following the escalation of geopolitical tensions in the Middle East after the reporting date, Greiner established a group-wide crisis task force to closely monitor developments and assess potential implications for employees, operations and supply chains. The safety and well-being of employees remain the Group's top priority. The task force continuously evaluates the situation and coordinates appropriate actions where necessary. At this stage, potential consequences remain uncertain and are dependent on future developments.

Material impacts, risks, and opportunities (IROs)

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Secure employment	**14 –** Potential negative impacts on the well-being of the own workforce due to perceived inadequate job security.	Impairment of mental well-being due to increased job insecurity. Impairment of the financial well-being of the affected individuals.		✓		✓	✓	
Working time	**15 –** Potential negative impacts on the well-being of the own workforce as a result of excessive working hours.	Impairment of mental and physical well-being due to excessive working hours.		✓		✓	✓	✓
Work-life balance	**16 –** Potential negative impacts on the well-being of the own workforce due to inadequate rest periods.	Impairment of mental well-being due to a lack of recovery periods between work assignments.		✓		✓	✓	
Secure employment, working time, work-life balance	**17 –** Risk: Inadequate availability of workers.	Inadequate employee retention due to a lack of satisfaction (e.g., due to remuneration, workload, work-life balance) as well as inadequate attractiveness for new talent (e.g., due to poor employer reputation). Relevant risk factors include demographic changes, impending waves of retirement, delayed investments in automation, a shortage of skilled labor, and changing employee expectations.		✓		✓	✓	✓

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Health and safety	**18 –** Potential negative impacts on the physical and mental health of the own workforce as a result of workload and performance pressure.	Impairment of physical well-being due to psychosomatic complaints. Impairment of mental well-being due to excessive stress. Impairment of mental well-being due to restructuring actions.		✓		✓	✓	
	19 – Potential negative impacts on the physical and mental health of the own workforce as a result of stressful working conditions.	Impairment of physical well-being due to chronic health complaints or illnesses. Impairment of mental well-being due to physical strain and demanding working conditions.		✓			✓	✓
	20 – Actual negative impacts on the physical and mental health of the own workforce as a result of workplace accidents.	Short-, medium-, or long-term health impairments due to (especially major) workplace accidents.		✓		✓	✓	✓
Gender equality and equal pay for work of equal value	**21 –** Potential negative impacts on the well-being of the own workforce due to a lack of gender equality.	Impairment of mental well-being due to a feeling of exclusion. Impairment of financial well-being, e.g., due to fewer advancement opportunities or unfair pay.		✓			✓	✓
Training and skills develop-ment	**22 –** Potential positive impacts on the job satisfaction of the own workforce through the company's commitment to training and professional development.	Higher self-confidence and a stronger feeling of professional fulfillment. Increased motivation and lower risk of burnout through more meaningful tasks. More efficient work through improved knowledge, reducing stress and workload.		✓			✓	✓
Measures against violence and harassement in the workplace	**23 –** Potential negative impacts on the well-being of the own workforce as a result of harassment or violence in the workplace.	Impairment of mental and physical well-being as a result of violence or harassment in the workplace.		✓		✓	✓	✓
Diversity, employment, and inclusion of persons with disabilities	**24 –** Potential negative impacts on the well-being of the own workforce as a result of a lack of diversity and inclusion.	Impairment of mental well-being due to a feeling of exclusion. Impairment of financial well-being, e.g., due to fewer development opportunities or unequal pay.		✓			✓	✓
Privacy	**25 –** Potential negative impacts on the well-being of the own workforce due to inadequate actions for protecting personal data.	Loss of personal data can lead to targeted attacks or a feeling of insecurity. Loss of business-related data can lead to fines (for the affected person) or to cases of fraud.		✓		✓	✓	

UVC = upstream value chain, OO = own operations, DVC = downstream value chain, ST = short-term, MT = medium-term, LT = long-term

Policies (S1-1)

The following policies form the binding foundation for dealing with Greiner's own workforce, business partners, and other stakeholders. They link the material impacts, risks, and opportunities with the strategic targets and thus form the framework for planning and implementing concrete actions. A structured monitoring process accompanies the implementation; see chapter "ESRS 2 General disclosures," section "Monitoring and review process for policies."

People & Culture strategy

Greiner's group-wide People & Culture strategy is the response to the requirements of the world of work of tomorrow (IRO-17, IRO-22, IRO-24). The People & Culture department, which is assigned to the Executive Board department of the Chief Executive Officer (CEO), is responsible for development and implementation. The Executive Board of Greiner AG has overall responsibility for the Group. The strategy addresses nine central trends — including digitalization, demographic change, shortage of skilled workers, and the increasing importance of diversity and inclusion. The goal is to promote an attractive and inclusive work environment, respect human rights and individual needs, and simultaneously leverage synergies within the Greiner Group.

Implementation of the People & Culture strategy started in 2023 and is scheduled to run until 2028. The strategy is accessible to all Greiner employees worldwide via the intranet. External stakeholders gain insights into the strategy and its implementation in the annual and sustainability report, among other places. Through transparent reporting and the involvement of the Supervisory Board of Greiner AG, the implementation of the strategy is also monitored and ensured.

The People & Culture strategy comprises three focus areas: First, with the introduction of a matrix organization, cross-divisional and cross-site collaboration in heterogeneous, interdisciplinary teams was strengthened. Second, synergies

The nine trends of the People & Culture strategy

1 VUCA stands for "Volatility, Uncertainty, Complexity, Ambiguity," while BANI stands for "Brittle, Anxious, Nonlinear, Incomprehensible." These acronyms describe the increasingly challenging, unstable, and dynamic environment in which companies operate.

are created and effectiveness is increased through the standardization and digitalization of HR processes. For example, the Competence Centers for HR Digitalization & Processes as well as Compensation & Benefits promote efficient resource use. Third, as an employer, Greiner promotes an appreciative and open corporate culture, development opportunities for all, and attractive working conditions that focus on the long-term well-being of employees and meaningful work.

The strategy applies group-wide and is continuously being further developed. An important basis for implementing the People & Culture strategy is the digital HR information system Greiner SuccessFactors — the Greiner-specific implementation of SAP SuccessFactors, which has been in use group-wide since 2023. The system enables improved analysis of HR data and supports sound decision-making in the People & Culture area. It also facilitates the standardized handling of numerous HR processes and thus contributes significantly to the professionalization of this field.

Code of Conduct

Greiner's Code of Conduct forms the central foundation for responsible action in the company. It considers and manages all positive and negative impacts mentioned in this chapter. It pursues the goal of ensuring compliance with laws and international standards, promoting ethical behavior in all business processes, and supporting sustainable business practices. It thus contributes to minimizing compliance and reputational risks and strengthens the trust of employees, business partners, and other stakeholders.

The Code is oriented toward internationally recognized frameworks, including the UN Universal Declaration of Human Rights, the core labor standards of the International Labour Organization (ILO), and the OECD Guidelines for Multinational Enterprises. General information on the Code of Conduct can be found in the chapter "G1 Business conduct."

Human Rights Policy

With the Human Rights Policy published in 2025, Greiner explicitly commits to protecting and promoting the human rights and labor rights of all stakeholders — both within its own workforce and along the value chain (IRO-23, IRO-25, IRO-31, IRO-33, IRO-34). The approach includes not only social aspects and fair competition but also the commitment to contribute to a healthy, clean, and sustainable environment. The Policy aims to minimize human rights risks in the value chain, reduce compliance and reputational risks, and strengthen the trust of stakeholders. It considers all actual and potential negative impacts mentioned in this chapter — including the avoidance of any form of modern slavery, including but not limited to human trafficking, exploitative working conditions, and child labor.

Implementation is ensured through due diligence, audits, training, and a whistleblowing system. If Greiner directly causes negative impacts on human rights, the company commits to providing fair remediation to the affected persons and communities. Remediation can take various forms, including apology, rehabilitation, financial or non-financial compensation, as well as punitive actions or guarantees of non-repetition. The Policy applies globally to all employees of Greiner AG and to all companies in which Greiner holds a direct or indirect interest of more than 50 percent. Business partners are also requested to comply with comparable standards. Due to the applicable sanction regulations, the Greiner companies in Russia are excluded from the scope of application of this Policy. These companies are separately requested to comply with human rights standards.

Responsibility for implementation lies with the Executive Board of Greiner AG, supported by Group Legal & Compliance, People & Culture, and Sustainability. The managing directors of the Greiner companies worldwide are responsible for the implementation of and compliance with this Policy in their companies.

The basis is formed by international standards such as the UN Guiding Principles on Business and Human Rights, the ILO core labor standards, the OECD Guidelines, and the Universal Declaration of Human Rights. The interests of material stakeholders flow into further development via dialogues, training, and the tell-greiner.com whistleblowing platform. The Policy is publicly available on the website, communicated internally via training and digital channels, and anchored externally via contractual relationships and audits of business partners.

Equal Opportunities Policy

The Equal Opportunities Policy ensures that all employees at Greiner have the same opportunities to develop and reach their potential — regardless of personal characteristics such as gender, age, background, social status, sexual orientation, religion, or mental and physical impairments. It anchors zero tolerance toward discrimination, bullying, and harassment in any form. The goal of the Policy is to avoid discrimination, high turnover rates, or loss of reputation while simultaneously leveraging opportunities through diverse perspectives, capacity for innovation, and motivated employees (IRO-17, IRO-21, IRO-22, IRO-23, IRO-24).

Implementation is ensured through training, monitoring, and leadership programs. Specific processes designed to ensure that discrimination is prevented, contained, and combated are described in the section "Inclusive culture and anti-discrimination." Violations can be reported via the whistleblowing platform tell-greiner.com, among other channels. The Policy was created by People & Culture at Greiner AG with the support of the internal Advisory Board, which helps

shape the promotion of equal opportunities and an inclusive culture. The Policy was reviewed by Legal & Compliance at Greiner AG and other relevant internal stakeholders. In the Equal Opportunities Policy, the company also commits to the inclusion and promotion of particularly vulnerable groups of people, such as the LGBTQI+ community or people with disabilities. In this context, Greiner takes into account the respective applicable country-specific legal obligations to promote inclusion and equal opportunities, such as the Employment Equality Directive at the EU level (Directive establishing a general framework for equal treatment in employment and occupation) as well as national requirements, such as the Austrian Equal Treatment Act and the Disability Employment Act or comparable provisions in other countries in which the company operates.

The Policy applies globally to all employees of Greiner AG and all companies in which Greiner holds a direct or indirect interest of more than 50 percent. Business partners are also encouraged to actively support the principles so that the Policy is effective throughout the entire value chain. Due to the applicable sanction regulations, the Greiner companies in Russia are excluded from the scope of application of this Policy. Responsibility for implementation lies with the Executive Board of Greiner AG, in close cooperation with the People & Culture and Sustainability departments.

The Policy is based on internationally recognized frameworks, including the UN Guiding Principles on Business and Human Rights, the UN Women's Empowerment Principles, and the ILO core labor standards. Stakeholder interests are included via dialogues, feedback from training, and the whistleblowing system to ensure the practical relevance of the content. The Policy is available both internally and publicly accessible on greiner.com.

Occupational Health and Safety Policy

This Policy sets out the fundamental requirements for the occupational health and safety system. It defines the responsibilities of managers and actively involves all employees in the design of safe and healthy workplaces (IRO-18, IRO-19, IRO-20). The goal is to support compliance with legal and regulatory requirements, strengthen awareness of occupational safety, and achieve sustainable improvements in health and safety. The Policy contributes to reducing accidents, sick leave, and related turnover, and promotes a positive employer image as well as the trust of customers and stakeholders.

By continuously increasing employee coverage through an occupational health and safety management system (see section "Actions (S1-4)"), the Policy is strengthened and driven forward. The explicitly encouraged opportunity to report hazardous situations is also a key aspect of involving employees in improving occupational safety.

The Policy applies globally to all employees of Greiner AG and all companies in which Greiner holds a direct or indirect interest of more than 50 percent. The Policy also applies accordingly to external partners working on Greiner's premises (IRO-28).

Responsibility for the implementation of the Policy lies with the Health & Safety managers of the respective business areas. These persons are required to report to the respective management in all matters relating to health and safety. At the group level, the topic of occupational safety is located within the area of the COO of Greiner AG. The Policy is based on internationally recognized management systems for occupational safety, such as the ISO 45001 standard.

Compliance with the Policy is regularly reviewed and documented. The continuous further development of occupational health and safety is a central concern in order to ensure the safety and health of all employees in the long term. Through responsible contact persons at the divisional and local levels, as well as through improvement processes and feedback options, it is ensured that employees and other relevant stakeholders are involved in the ongoing improvement of occupational health and safety.

The Policy is available internally and can be viewed by all employees. All external partners must complete safety training at regular intervals.

The tell-greiner.com policy

The tell-greiner.com policy regulates the use of the publicly accessible whistleblowing platform tell-greiner.com. Via this platform, internal and external stakeholders can report violations of the Greiner Code of Conduct, other company policies, or applicable law anonymously and securely. The goal is to identify suspected cases and misconduct at an early stage, minimize risks such as damage to reputation or compliance violations, and promote a transparent corporate culture (IRO-15, IRO-23, IRO-25). Implementation takes place via a protected digital platform accessible around the clock, where all reports are treated confidentially and systematically reviewed. General information on the tell-greiner.com policy can be found in the chapter "G1 Business conduct."

Modern Slavery Act Statement

With the Modern Slavery Act Statement, Greiner retrospectively demonstrates annually how modern slavery has been counteracted in all areas of the company and along the entire value chain (IRO-23, IRO-25, IRO-31, IRO-33, IRO-34). The goal is to create transparency and exclude any form of forced labor, exploitation, and human trafficking, minimize risks for affected workers, and strengthen the trust of employees, business partners, and other stakeholders. Risks are minimized through, among other things, a group-wide Compliance Management

System (CMS), regular risk analyses, supplier audits, mandatory training, and the tell-greiner.com whistleblowing system, which is open to all stakeholders.

The Statement applies worldwide to all companies in the Greiner Group and extends to all activities in the upstream and downstream value chain.

The Statement is signed by the Executive Board of the Greiner Group and prepared by Sustainability in cooperation with People & Culture.

The Statement is based on the UK Modern Slavery Act 2015 as well as on international standards such as the UN Guiding Principles on Business and Human Rights and the ILO core labor standards. The Statement is publicly available on the company website greiner.com and is updated annually.

Data Protection Policy

Greiner's Data Protection Policy regulates the responsible handling of personal data and protects the rights of all employees and business partners. The goal is to strengthen trust in Greiner, avoid compliance risks and potential sanctions, and ensure compliance with legal and ethical standards. With the Policy, Greiner commits to processing personal data exclusively on a legal basis. Transparency, purpose limitation, data minimization, accuracy, storage limitation, and data security form the central principles. Technical and organizational actions such as access restrictions, encryption, and regular audits ensure the security of data processing. In the event of data protection incidents, immediate reporting to the local Compliance Officers and Group Legal & Compliance is mandatory.

The Policy applies worldwide to all Greiner employees and to all subsidiaries in which Greiner holds a direct or indirect interest of more than 50 percent. It covers all areas in which personal data are processed — in particular HR, IT, sales, marketing, and procurement. Exceptions are only permissible in accordance with national law and after coordination with Group Legal & Compliance. Responsibility for implementation and monitoring lies with the Greiner Executive Board, supported by Group Legal & Compliance and the local Compliance Officers.

The Policy is based on the General Data Protection Regulation (GDPR) and also takes into account national requirements. During further development, the interests of material stakeholders are included via feedback from training, dialogue formats, and the tell-greiner.com whistleblowing platform. The Policy is accessible to all employees and is communicated through mandatory training and internal communication channels.

Communication

In the spirit of a transparent and open corporate culture, Greiner attaches great importance to ensuring that the perspectives of its own employees flow into decision-making processes in order to manage potential and actual impacts on the workers in the best possible way.

Processes for engaging with own workers and worker's representatives about impacts (S1-2)

The perspectives of employees are considered both directly and indirectly through workers' representatives. Regular involvement in various feedback processes takes place at all sites with works council representatives, workers' representatives, or similar bodies. The intervals of this involvement vary depending on the topic and company area. Furthermore, there are group-wide direct feedback channels, such as regular surveys or moderated exchange formats, through which employees can actively participate in shaping actions and strategic initiatives. Engagement activities take place at the site, division, and group level; the results are consolidated centrally by People & Culture and prepared for the Executive Board, divisional management, and relevant committees.

Greiner is committed to communicating the possible social impacts of the transition to a climate-neutral economy at an early stage — particularly with regard to employment and qualification needs — in dialogue with employees and workers' representatives and to shaping them in a socially responsible manner.

Type of involvement

Employees are included as early as the development phase of actions, particularly when developing new strategic and operative actions that affect working conditions or the work environment. During implementation, accompanying dialogues and feedback rounds are conducted depending on the subject area. After completion, the feedback flows into future decisions. Employees are informed through internal communication — such as town hall meetings and intranet posts — about how their feedback has influenced decisions.

The frequency of participation depends on the type and significance of the actions. Key processes provide for early, accompanying, and final involvement. Additionally, employee engagement surveys and formats such as workshops are used, particularly during major change processes, to specifically collect employee perspectives and include them in decisions.

The 2025 group-wide employee engagement survey was a particular milestone in the reporting year, offering all Greiner employees the opportunity for direct and transparent feedback. The results of this survey, in which 65 percent of all employees participated, were prepared by People & Culture and made

available to the Executive Board of Greiner AG, divisional management, and other management committees to ensure the effectiveness of the employee engagement survey. Based on the results, follow-up activities will be derived in 2026 to improve working conditions and the work environment where improvement potential exists according to the results.

In the 2025 financial year, Greiner also introduced the "Atmospherometer" as a new instrument to better capture the mood and engagement of employees. This tool makes it possible to receive continuous feedback on the mood within the company. All employees worldwide can vote daily and view the results transparently.

Responsibility within the company

Operational responsibility for employee involvement generally lies with People & Culture, particularly in group-wide formats such as the employee engagement survey conducted in October 2025. People & Culture is responsible for planning, implementation, and evaluation, and ensures that the results flow into strategic decisions. The highest-ranking responsible person is the Vice President People & Culture of Greiner AG, who reports directly to the CEO.

In the production areas, functions such as Health & Safety managers, shift and production managers, or local management teams also bear responsibility for employee involvement. They ensure that feedback from daily work flows into topics such as occupational safety, process optimization, and work organization.

The Legal & Compliance area also plays a central role — particularly in reporting and processing violations. Group Compliance and the local Compliance Officers ensure that reports are treated confidentially and follow-up actions are implemented.

Furthermore, workers' representatives are represented on the Supervisory Board of Greiner AG. They bring the concerns and perspectives of employees to the highest level and contribute to ensuring that decisions are made in line with the interests of the workforce. This cross-departmental structure ensures that employee feedback is systematically considered and integrated into corporate management.

Agreements to protect human rights

In addition to the group-wide Code of Conduct, Greiner implemented the binding group-wide Human Rights Policy in 2025 to anchor respect for human rights even more transparently (further information can be found in the section "Human Rights Policy"). Additionally, works council representatives and workers' representatives at the respective sites contribute to the protection of human rights.

These policies, the collaboration with workers' representatives, employee engagement surveys, and the group-wide whistleblowing system tell-greiner.com enable the company to gain insight into employee perspectives, recognize human rights risks early, and take targeted actions.

Assessment of the effectiveness of cooperation

Greiner regularly reviews the effectiveness of employee participation — for example, within the framework of evaluations of employee engagement surveys and through feedback from workers' representatives. If necessary, this results in adjustments to processes, training programs, or organizational procedures.

Consideration of vulnerable groups

To ensure that employees with an increased risk of vulnerability — such as women, people with disabilities, or young people — are heard, specific attention is paid to diversity and inclusion when selecting topics in communication and employee involvement. Additionally, the role of Diversity & Social Impact Manager at Greiner AG, works council representatives, and youth representatives in individual business areas serve as central contact points. In the spirit of an inclusive corporate culture, special attention is paid to these target groups when designing processes and initiatives.

Processes to remediate negative impacts (S1-3)

Greiner pursues a proactive approach to identifying and processing negative impacts on employees.

General approach to remedial actions

If Greiner causes or contributes to material negative impacts, remedial actions are initiated promptly, taking into account both individual cases and structural improvements. Depending on the subject area, the functional heads of the respective business areas are responsible in accordance with current policies — for example, in health-threatening situations the responsible safety officers, for violations of company policies the respective compliance officers, and in crisis-like situations the responsible crisis managers. For necessary structural improvements with group-wide impacts, the relevant specialist departments of Greiner AG are involved. The effectiveness of the actions taken is reviewed regularly — for example, through follow-up discussions, feedback from affected employees, or evaluations within the framework of employee engagement surveys.

Channels for raising concerns

Employees can direct their concerns or complaints directly to the company through various channels. These include internal site-specific feedback formats, discussions with managers or workers' representatives, workshops and focus groups, as well as the group-wide whistleblowing system tell-greiner.com, which is available both internally and externally and is operated by an independent external service provider. Employees are informed transparently about the options for use and the confidential handling of incoming reports.

Procedure for handling complaints

Greiner has an established procedure for handling complaints and reports related to worker concerns. Incoming reports are systematically reviewed, prioritized, and forwarded to the respective responsible departments — such as People & Culture, Health & Safety, or Legal & Compliance. Processing is carried out confidentially and traceably, so that the affected employees are informed about which steps have been initiated.

Availability of channels at the workplace

To ensure that reporting options are open to all employees, they are regularly publicized in internal policies and training, through employee communication and internal advertising campaigns, as well as within the framework of onboarding programs. As part of regular compliance reviews, Greiner also determines by specifically asking workers whether the whistleblowing system is known and understood. Additionally, managers and local contact persons are specifically trained so that they can actively inform employees about reporting procedures, confidentiality, and protection from discrimination.

Follow-up, monitoring, and effectiveness

All concerns received are documented, followed up on, and monitored to ensure that appropriate actions are implemented. Further information on the whistleblowing system can be viewed in the publicly available tell-greiner.com policy — in particular regarding what can be reported, how the data is handled, and how anonymity and confidentiality are guaranteed. The effectiveness of the channels is reviewed regularly — among other things based on feedback from employees, feedback from workers' representatives, and internal evaluations. Employees are informed about results and follow-up actions.

Special protection policies ensure that individuals, including workers' representatives, are protected from reprisals or discrimination. In accordance with the publicly available tell-greiner.com policy, all persons and service providers entrusted with receiving and investigating reports, as well as advising on investigations or maintaining the technical infrastructure, are bound by confidentiality. Protection also extends to persons who provide support during the reporting process, as well as to natural or legal persons who may be affected by reprisals due to the report. This also applies to the identity of anonymous whistleblowers that became known subsequently, as well as to the content of the reports.

Actions (S1-4)

The following actions show how Greiner addresses specific fields of action to prevent or mitigate negative impacts and promote positive developments. This ensures that material risks associated with the own workforce are integrated into existing risk management processes. The actions are based on the described corporate policies, take various target groups into account, and are regularly reviewed for their effectiveness. The primary resources for addressing IROs and implementing the actions listed below are the employees of the respective specialist departments. The processes for identifying and developing appropriate actions are regulated differently depending on the specialist department.

Occupational health and safety

In 2025, Greiner developed the "Global Health & Safety Roadmap 2030" and adopted it at the Executive Board level. The roadmap relies on a multi-year, systematic approach to occupational health and safety until 2030. In 2025, the focus was on the development and start of the roadmap, the harmonization of standards, the introduction of group-wide health and safety reporting, and the preparation of the global rollout from 2026. This contributes to the target of further developing the safety culture from a reactive to a networked and proactive approach and significantly reducing the accident frequency by 2030 (see section "Reduction of accident frequency"). Key elements are the introduction

of human-centered training approaches for managers and employees, a standardized audit and monitoring system, the further development of digital tools, and the strengthening of the internal H&S community (IRO-20).

In addition to the global roadmap, there are group-wide as well as division- and site-specific initiatives for the continuous further development of the safety culture. A visible action in 2025 was the group-wide "Protect your hands" campaign, which was rolled out in all business areas and strengthens awareness of hand and finger protection — as almost half of all occupational accidents at Greiner involve the hands. With local actions, training, and strong communication, the campaign set a clear signal for prevention.

Since occupational health and safety are the responsibility of the entire company, health and safety targets were again integrated into the personal target agreements of all employees worldwide in 2025. This practice, introduced in 2024, has significantly strengthened the visibility of the topic, as occupational health and safety are now part of every standardized performance review. Furthermore, many meeting formats, such as the International Management Calls or the group-wide town hall, begin with an overview of the current health and safety performance. In this way, Greiner emphasizes that occupational health and safety are an integral part of the company strategy and that everyone can make a contribution.

In the event of major accidents, so-called "root cause" analyses are carried out to ensure that similar accidents are avoided. The findings are communicated to the relevant functions in the sense of collaborative learning. The affected persons are supported in the best possible way by the local units and the respective health and safety managers to ensure a safe and timely return to daily work. Depending on the incident, actions for remediation of negative impacts are implemented within the scope of legal obligations.

The actions in the area of occupational health and safety were associated with costs of approximately four to eight million euros in the reporting year. Since the data collection required for this is still being established, no reliable information regarding future resources needed can be provided at this time. Work is underway to improve data availability.

Increasing coverage through the occupational health and safety management system

Greiner aims to increase coverage through the ISO 45001 occupational health and safety management system group-wide. By 2030, 80 percent of employees are to be covered by a corresponding management system. The international standard creates a uniform framework for systematically recording, assessing, and minimizing work-related risks (IRO-20). This ensures that health and safety are managed according to comparable requirements in all divisions and at all sites. The approach thus directly supports the Occupational Health and Safety Policy. This contributes to the target of further developing the safety culture from a reactive to a networked and proactive approach and significantly reducing the accident frequency by 2030 (see section "Reduction of accident frequency").

Progress is recorded annually via the central sustainability reporting software, where all certifications are stored. Details on measuring progress can be found in the section "Health and safety (S1-14)." For the coming years, it is planned to have further sites certified according to ISO 45001 in order to achieve the targeted coverage of 80 percent by 2030.

The expansion of ISO 45001 certifications is based on the existing certification structure and is part of the ongoing further development of the integrated health and safety management system. Through this expansion, Greiner strengthens the quality of its safety processes, increases comparability between sites, and promotes a safety culture anchored throughout the company. Monitoring is performed by the global health and safety managers in cooperation with Sustainability.

Data protection and privacy

To fulfill legal requirements and protect the privacy of customers, business partners, and employees, data protection has high priority in the compliance management system. Since 2023, the ISO 37301 certification of the compliance management system also covers the area of data protection (IRO-25).

Building on the actions initiated in 2023, employee access to all compliance- and data protection-relevant information was further improved in 2025. The Data Protection Policy is now available in two versions — a compact one for everyone and a detailed one for areas with increased information needs. Department-specific manuals support departments in implementation. Relevant information and training offers are centrally and permanently accessible on the intranet. The goal of these actions is a practical approach to data protection and a sharpened Greiner-specific perspective on the topic. All these training and awareness-raising actions are carried out continuously without a specific end date.

Data protection compliance, as a sub-area of compliance, is the responsibility of the Group Compliance Officer, who reports to the Chief Financial Officer (CFO). A team of data protection experts provides support group-wide, tracks legal developments, and develops standards. The Legal Business Partners report to the Group Compliance Officer; on site, PriSec Managers (Privacy and Security Managers) or local compliance officers act as contact persons. A key cornerstone is the group-wide Data Protection Policy (for more information, see section "Data Protection Policy").

To raise awareness, Greiner is increasingly relying on an ongoing training program: all employees with a computer workstation complete a three-part basic training; additionally, target group-specific training is offered. The global learning management system (LMS) in Greiner SuccessFactors enables the documentation and monitoring of participation numbers and rates.

The basic training, which was newly rolled out in the reporting year, comprises the three modules Privacy Basics I, II, and III as well as the Confidentiality Statement. Privacy Basics I conveys the basic terms of personal and sensitive data, points out possible consequences of data loss or theft, and presents key protective actions. Privacy Basics II addresses the basics of data protection, the framework for permissible data processing, and relevant security actions from the employee's perspective. Privacy Basics III focuses on deepening awareness and the renewed commitment to maintaining data secrecy as well as business and trade secrets. For employees who have already completed the modules, refresher courses are available at regular intervals to refresh the content. The average completion rate in the reporting year was between 89 and 96 percent per course.

Remedial and mitigation actions for data protection incidents include the immediate reaction and processing of standardized security actions, comprehensive communication campaigns, and, if necessary, informing those affected, as well as close cooperation with the authorities. Preventive and subsequent training, intensified root cause analysis, and organizational adjustments round out the package of actions.

Protection and compliance with human rights

In 2025, the group-wide Human Rights Policy was adopted and published (further information can be found in the section "Human Rights Policy"). It reaffirms Greiner's commitment to respecting internationally recognized human and labor rights for its own workforce as well as along the value chain. To anchor the content, in addition to a rollout of the Policy via the group-wide learning management system (LMS) in Greiner SuccessFactors, internal webinars were offered, which were accessible group-wide to all relevant and interested employees. The webinars were conducted in cooperation between Legal & Compliance, People & Culture, and Sustainability.

Also in 2025, the quarterly Legal & Compliance reporting was expanded group-wide to include the areas of human rights and anti-discrimination (IRO-24). In addition, Greiner has updated the group-wide ESG risk assessment, which covers relevant human rights risk areas. All of the actions mentioned are conducted on an ongoing basis.

For the first time, self-initiated external social audits were carried out at four production sites in Europe and South America — these were conducted in the spirit of proactive risk minimization. Sustainability and People & Culture prepared the action in close coordination with Legal & Compliance and the respective business areas. Local auditors (national language) assessed social compliance, working conditions, and human rights. The goal is to identify needs for action, derive recommendations, and integrate results into the group-wide due diligence process. In the future, social audits are planned annually at selected sites. Further information can be found in the section "Conducting social audits."

Further education and training

Targeted training and education programs strengthen Greiner's competitiveness and capacity for innovation in the long term. They prepare employees for new challenges, increase job satisfaction, lead to higher self-confidence, and enable more efficient work, which reduces stress and workload.

Since 2024, Greiner has managed learning opportunities via the learning management system (LMS) in Greiner SuccessFactors. The digitalization and standardization of learning platforms allow for more targeted planning and improved evaluation of training actions (IRO-22). The average number of further education and training hours can be found in the section "Metrics."

With the Competence Center for Talent Management established in 2025, Greiner took a decisive step in the reporting year to identify, promote, and retain talent in the long term. Among other things, a group-wide talent management framework was established and targeted offers for managers were developed. For 2026, the expansion of individual development formats, the introduction of a competence framework, and the strengthening of leadership and learning programs are planned.

Promoting gender equality

A group-wide analysis of the gender pay gap started in 2025 and will be completed in 2026. The background includes, among other things, the fulfillment of the EU Pay Transparency Directive and ensuring fair remuneration for all genders (IRO-21). Based on the analysis, concrete actions will be developed starting in 2026. In addition to People & Culture, the internal Advisory Board for Diversity, Equity & Inclusion and other internal stakeholders are involved to allow for a broad perspective. The determination of the group-wide gender pay gap will take place annually in the future.

Furthermore, the Female Leadership Working Group was established in 2025 to increase the share of women in leadership positions at selected sites (IRO-17, IRO-24). These sites have a comparatively low share of women in leadership positions. This supports the achievement of the group-wide target of 40 percent women in leadership by 2030 (see section "Targets (S1-5)"). The cross-divisional and cross-country team

identifies barriers and develops local strategies and actions, which in turn serve as best practice for other sites. The Female Leadership Working Group is an initiative that arose from the Advisory Board for Diversity, Equity & Inclusion introduced in 2024. The results of the Female Leadership Working Group are to be evaluated for the first time in 2026 to derive any adjustments for further action.

To promote exchange, visibility, and empowerment, two new Employee Resource Groups (ERGs) were initiated in 2025: "Greiner:innen" in Austria and "WE Rise" in the US. They complement the already existing network "Greiner Female Force" in the United Kingdom. The networks are open to all interested persons and promote dialogue and joint initiatives regarding gender equality. The creation of new Employee Resource Groups is in line with the group-wide approach to equal opportunities — as the goal here is to enable a participatory approach that brings together stakeholders from all business areas, departments, and hierarchy levels and thus takes different perspectives into account. This is an ongoing approach that is pursued without a defined end date.

In 2026, gender-inclusive policies for recruitment, promotion, and succession processes are to be developed, among other things. These policies are intended to ensure that all talents have equal opportunities for development and advancement, regardless of personal characteristics such as gender. Furthermore, a group-wide mentoring and talent offer will be developed that will also support women in career development.

Inclusion of people with disabilities

The inclusion of people with disabilities is a strategic priority in the topic area of equal opportunities and contributes to the target in connection with the measurement of the inclusion of the corporate culture (see section "Targets (S1-5)"). In 2024, data was collected group-wide for the first time on how many people with disabilities are employed at Greiner and how data collection is carried out at the local level. In 2025, the Advisory Board for Diversity, Equity & Inclusion evaluated the data — this represents an essential basis for further actions.

In the reporting year, Greiner agreed on a structured inclusion approach that identifies and addresses barriers, strengthens internal skills and expertise on the topic, and increases visibility (IRO-17, IRO-24). This group-wide approach corresponds to the Equal Opportunities Policy and is pursued on an ongoing basis. Implementation will begin gradually starting in 2026. A low-threshold approach is being pursued, in which the inclusion of people with disabilities is to be enabled and prepared slowly and carefully in close coordination with the Advisory Board for Diversity, Equity & Inclusion.

There are already successful examples today: Greiner Bio-One in Germany relies on practical weeks in a facility for the care of people with disabilities for apprentices. The sales site Greiner Bio-One UK actively addresses barriers affecting people with disabilities to make the work environment more inclusive — for this commitment, the site was awarded "Disability Confident" status. Since 2023, Greiner has also been a member of the myAbility economic forum to intensify the exchange with other companies and bring best practice examples into its own company. These initiatives create awareness and form the basis for the further establishment of an inclusive practice.

Inclusive culture and anti-discrimination

Promoting an inclusive corporate culture is the foundation for equal opportunities and respectful collaboration. Greiner takes targeted actions to prevent or mitigate material negative impacts on its own workforce while simultaneously continuously improving the working conditions and satisfaction of employees (IRO-17, IRO-24). All actions described below contribute directly to the implementation of the group-wide Equal Opportunities Policy and contribute to the target in connection with the measurement of the inclusion of the corporate culture (see section "Targets (S1-5)").

In 2024, the rollout of the global training program for equal opportunities and inclusive culture started and was continued in the reporting year. The goal is a strengthened corporate culture based on fair, inclusive, and respectful cooperation, as well as the empowerment of managers and employees worldwide to actively counteract discrimination. This is an ongoing action that is implemented group-wide without a set end date.

The training program comprises three levels: classroom workshops for top management and senior leadership, three e-learning modules ("Respectful Cooperation," "Understanding Diversity," "Inclusive Leadership"), and a train-the-trainer program under the title "Respectful Cooperation," the pilot rollout of which began in 2025 at eight sites. The train-the-trainer program already reached over 600 employees in the first year — primarily from production. In 2026, the training program will be implemented at further sites. The online training was completed by around 3,500 employees in the reporting period.

Greiner promotes equal opportunities and an inclusive culture not only at the group level but also through site-specific initiatives, tailored to local conditions and regional culture (see section "Implementation of diversity initiatives"). Regular data collection and best practice sharing take place group-wide to spread effective approaches. In this way, a continuous learning process is created that advances equal opportunities group-wide.

The inclusive communication guide issued in 2024 was updated in 2025 based on numerous pieces of feedback. It supports employees in using respectful and non-discriminatory language in both internal and external communication. The guide is

publicly available in a short and long version at greiner.com/chancengleichheit. Additionally, posters — particularly for events — are available, clearly signaling that Greiner does not tolerate any form of discrimination, harassment, or bullying.

Within the framework of the 2025 employee engagement survey, an Inclusive Culture Index was collected for the first time, representing the degree of inclusion of the corporate culture. The index combines several questions on the perception of equal opportunities and inclusive culture and will form the basis for impact measurement and the targeted further development of the corporate culture in the future. The group-wide value for this index was 76 percent at the first collection. Through regular data collection, the development of an inclusive corporate culture is to be monitored and advanced based on data.

The internal network greiner.for.all strengthens the exchange on diversity topics; in 2025, around 400 people participated in virtual network meetings — a significant increase compared to the previous year (2024: around 250 people). In connection with training, communication guidelines, and awareness-raising materials, it promotes a work environment in which diversity is understood as a strength and employees feel safe, respected, and included.

Management of the topic area lies with the Diversity & Social Impact Manager at Greiner AG and the internal Advisory Board for Diversity, Equity & Inclusion. The committee accompanies the rollout of the training program, regularly reviews the effectiveness, and ensures transparent group-wide communication of progress.

Despite the diverse preventive and training actions described for inclusive culture and anti-discrimination, cases of discrimination occurred during the reporting period (see "Human rights-related incidents" in the "Metrics" section). Depending on the applicable law, the degree of fault, the severity of the consequences, and any risk of repetition, appropriate remedial and mitigation actions were taken, ranging from verbal and written warnings to the termination of the employment relationship.

Conducting social audits

Since 2025, Greiner has regularly conducted self-initiated external social audits at its own production sites. Starting in 2026, each division is required to have at least two audits conducted annually by independent auditors to systematically review working conditions, health protection, and compliance with social standards and human rights. This action thus affects all impacts mentioned in this chapter. The audits supplement the existing internal reviews, which are conducted on a regular basis. This is an ongoing group-wide action without a defined end date.

Conducting social audits creates transparency, promotes comparability, helps identify improvement potential, and enables the derivation of actions to strengthen social responsibility. Furthermore, the audits strengthen the trust of employees, customers, and other stakeholders. The implementation of the audits affects a range of corporate policies, including the Code of Conduct, the Human Rights Policy, the Equal Opportunities Policy, and the Occupational Health and Safety Policy.

Progress is measured based on the number of external social audits conducted annually. Site selection is made by the respective business areas in coordination with Greiner AG according to criteria such as country, size, or number of employees. The processing of specific findings is the responsibility of the respective sites. Group-wide improvements are implemented by People & Culture in close cooperation with Sustainability, Legal & Compliance, and the divisions.

Implementation of health initiatives

Greiner pursues the approach that every production site — depending on its size — implements a defined number of health initiatives annually. Depending on the number of employees at the sites, between five and eleven initiatives per year are planned (see table on the minimum number of health initiatives). In this way, occupational health promotion is systematically strengthened and adapted to the different needs of the sites (IRO-18, IRO-19). This is an ongoing procedure that applies group-wide to all production sites without an end date.

S1-4 – Minimum number of health initiatives per site [entity-specific table]

Site size (employees)	per year
1 to 50	5
51 to 100	7
101 to 299	9
≥ 300	11

Health initiatives aim to prevent, delay, or make health impairments less likely. They include activities in the areas of physical activity, nutrition, mental health, prevention, and awareness-raising. Examples include company-sponsored health checkups, support for physical fitness through voluntary offers, or the provision of vaccinations for employees. The sites design their initiatives independently within the framework of local possibilities. The approach was introduced as part of the Blue Plan sustainability strategy in 2018 and has been continuously pursued since then.

Progress is measured based on the number of health initiatives implemented per site and is recorded annually via group-wide

systems. Responsibility for monitoring lies with People & Culture, Sustainability, and the respective divisions. In the reporting year, over 500 health initiatives were implemented group-wide (see table on the number of implemented health initiatives). The number of initiatives implemented is thus increasing continuously.

S1-4 – Number of implemented health initiatives per division [entity-specific table]

	2023	2024	2025
Greiner Packaging	129	166	160
NEVEON	126	140	162
Greiner Bio-One	141	134	168
Greiner AG	16	14	22
Greiner total	**412**	**454**	**512**

Implementation of diversity initiatives

Greiner pursues an approach in which every site — regardless of its size — implements at least one initiative to promote equal opportunities and an inclusive culture (IRO-21, IRO-24). In this way, awareness of an inclusive corporate culture is strengthened locally and anchored in all units.

This is an ongoing procedure that applies group-wide to all Greiner sites without an end date and contributes to the target in connection with the measurement of the inclusion of the corporate culture (see section "Targets (S1-5)"). Diversity initiatives include, for example, flexible shift models that promote work-life balance, the reduction of barriers for people with disabilities, training on inclusive work practices, or local networks to promote equal opportunities. The sites choose initiatives that fit their cultural, regulatory, and organizational conditions.

Progress is measured via the number of diversity initiatives implemented per site and is recorded annually via central reporting. Management and evaluation are carried out by People & Culture, Sustainability, and the Advisory Board for Diversity, Equity & Inclusion. In the reporting year, over 170 diversity initiatives were implemented group-wide (see table on the number of implemented diversity initiatives). The number of initiatives implemented has increased compared to the previous year.

The initiatives have different scopes and impact levels — ranging from already established actions with a measurable contribution to smaller activities or those still under development. At the same time, Greiner is continuously working on the qualitative further development of data collection.

S1-4 – Number of implemented diversity initiatives per division [entity-specific table]

	2023	2024	2025
Greiner Packaging	33	53	54
NEVEON	7	54	76
Greiner Bio-One	14	32	39
Greiner AG	7	16	7
Greiner total	**61**	**155**	**176**

Targets (S1-5)

In this section, the most important targets in the area of the company's own workforce are presented. They show how Greiner addresses key challenges and makes progress measurable. Targets are set within the framework of structured processes: responsible departments define targets based on strategic priorities. Target achievement is reviewed regularly and forms the basis for the further development of actions and strategies as well as for any adjustments to targets. There are both targets for reducing potential negative impacts — such as the reduction of accident frequency — and targets related to positive impacts — for example, the measurement and promotion of an inclusive corporate culture.

Involvement of workers and representatives in target processes

The development and tracking of targets in the topic area of the company's own workforce take place group-wide in close cooperation between People & Culture, Sustainability, and various departments from the divisions. Workers' representatives, local works council representatives, and the Advisory Board for Diversity, Equity & Inclusion are also involved in target development and regular evaluation. In selected areas — such as occupational safety or equal opportunities — involvement also takes place via dialogue formats such as employee engagement surveys and Employee Resource Groups. The adoption of targets is the responsibility of the Executive Board of Greiner AG.

Reducing the frequency of accidents

The protection and safety of all workers, contractors, and visitors have top priority at Greiner (IRO-20). The goal is to significantly reduce accident frequency by 2030 and achieve a Lost Time Accident Frequency Rate (LTAFR) of below 3.1. This target is directly linked to the group-wide Occupational Health and Safety Policy. The 2024 LTAFR (5.98) was used as the basis for this absolute target value and compared with external benchmarks. This metric actions recordable work-related

accidents with lost days per one million hours worked. The target applies group-wide and is reviewed annually based on standardized recording and reporting processes. Data collection is carried out according to internationally recognized occupational safety standards and thus ensures consistent, comparable reporting.

The target setting builds on the previous development of accident metrics and replaces the earlier requirement, which provided for a halving of accident frequency compared to 2018 — this target was reached in 2024 (minus 53 percent compared to 2018). The new target is more ambitious and takes into account both the grown corporate structure and the expansion of preventive actions. Monitoring takes place in close cooperation between the global HSE managers, People & Culture, and Sustainability. Progress and actions are regularly reviewed in HSE (Health, Safety & Environment) reporting and in the internal safety management process. The degree of target achievement is described in the section "Health and safety (S1-14)."

Share of women in leadership positions

The target of achieving a 40 percent share of women in leadership positions by 2030 is a component of the Equal Opportunities Policy and reflects the group-wide understanding of equal opportunities (IRO-21). The base year for the target setting is 2018 with a share of 25 percent women in leadership positions. The target helps promote balanced representation of women and men in leadership structures and reduce potentially negative impacts of unequal representation. In this way, it simultaneously supports international equality goals, in particular SDG 5 of the United Nations Sustainable Development Goals. Existing targets are reviewed annually and adjusted in accordance with internal and external requirements.

The target applies group-wide and includes all leadership positions with management responsibility in all divisions and countries. It is measured as a relative share of female managers in percent, based on the employment data recorded in the HR systems.

The setting of the target is based on an internal analysis of leadership structures as well as on industry benchmarks. It is oriented toward EU equality goals and international frameworks such as the Women's Empowerment Principles. Monitoring is carried out by People & Culture and Sustainability; responsibility for assessment and the derivation of actions lies with People & Culture in coordination with the Advisory Board for Diversity, Equity & Inclusion. The degree of target achievement is described in the section "Diversity (S1-9)."

Share of women outside of production

Greiner understands gender balance as a fundamental principle of a fair, future-oriented world of work. This understanding is an essential part of the Equal Opportunities Policy. By 2030, the share of women in all areas outside of production is to be 50 percent (IRO-21). Existing targets are reviewed annually and adjusted in accordance with internal and external requirements. The time horizon was adjusted in the reporting year from 2025 to 2030. The base year for the target setting is 2018 with a share of 36 percent. In these fields of activity, there are no physical requirements that stand in the way of a balanced gender distribution.

The relative target, which expresses the share of women in percent, applies company-wide. It refers to all non-production-related activities in all divisions and countries. Progress is measured annually based on the employment data in the HR system.

The target definition is based on the analysis of the employee structure as well as on industry benchmarks. A balanced gender distribution strengthens succession planning, increases the representation of women in leadership positions, and supports equal participation in all areas of the company. Monitoring is carried out by People & Culture and Sustainability.

S1-5 – Target: Employees by area of work (Greiner total) [%] [entity-specific table]

	2023	2024	2025
Administration	34	34	34
Of which women	44	45	45
Production	64	65	64
Of which women	39	38	37

The remainder to 100% relates to apprentices.

Measuring the inclusiveness of the corporate culture

In 2025, Greiner measured the degree of inclusiveness of the corporate culture for the first time (IRO-17, IRO-24). This was done as part of the global employee engagement survey, which was conducted in the second half of the reporting year. The Inclusive Culture Index consists of three questions on the topics of discrimination, appreciation, and respectful cooperation and reached a group-wide value of 76 percent in the first measurement. A target value of 90 percent by 2030 was established. Regular measurement is planned to ensure measurability and transparency.

Through initiatives in the areas of inclusive culture and anti-discrimination, which are described in section "Actions (S1-4)," a continuous increase in the value is to be achieved — as a more inclusive culture promotes openness, creativity, and innovation potential as well as employee retention and satisfaction. Management, assessment, and adjustment of the initiatives to ensure target achievement are carried out jointly by People & Culture and the international Advisory Board for Diversity, Equity & Inclusion. The new objectives support the implementation of the Equal Opportunities Policy.

Metrics

In this section, the most important metrics for Greiner's workers are presented. They provide a transparent overview of the composition, development, and central characteristics of the workforce and serve as a basis for assessing progress and actions. The metrics included in the report undergo comprehensive internal validation and a voluntary external audit; beyond this, no separate validation of individual metrics is carried out by other external bodies.

Characteristics of the undertaking's employees (S1-6)

The total number of employees at the end of the reporting period was 10,242 people. Breakdowns by gender and countries in which the company employs 50 or more employees and these represent at least ten percent of the total workforce are presented in the tables. Breakdowns by fixed-term and indefinite employment relationships as well as by on-call workers can also be found there. The number of employees relevant for the consolidated financial statements is disclosed in the Group Management Report chapter. Closing figures were determined as of Dec 31. Average values were only used where they are explicitly shown, for example in the turnover denominator. Unless otherwise marked, metrics for the number of employees are reported as headcount.

S1-6 – Employees by gender [headcount]

	2023	2024	2025
Female	4,235	4,106	4,082
Male	6,343	6,203	6,153
Other	0	0	0
Not reported	17	9	7
Greiner total	**10,595**	**10,318**	**10,242**

S1-6 – Employees by country [headcount]

	2023	2024	2025
Austria	2,030	1,991	2,035
Czech Republic	1,580	1,457	1,473
Poland	1,310	1,269	1,242
Greiner total	**10,595**	**10,318**	**10,242**

Countries in which Greiner employs 50 or more workers and these represent at least 10 percent of the total workforce

During the reporting period, 2,067 employees left the company (headcount). This results in an employee turnover rate of 17 percent. The calculation was based on the common Schlüter formula. The figure includes voluntary resignations, employer terminations, departures in the course of restructuring actions, retirements, deaths, and the expiry of fixed-term contracts. The turnover rate is thus around one percentage point lower than in the previous year (2024: 18 percent).

S1-6 – Employees who have left the company (Greiner total) [headcount]

	2023	2024	2025
Employees who have left the company	3,294	2,330	2,067
Empoyee turnover rate (%)	24	18	17

Turnover rate calculated as departures during the year divided by (workforce at the beginning of the year + additions during the year – additions at the beginning of the year).

Characteristics of non-employee workers in the undertaking's own workforce (S1-7)

The phase-in provision is utilized for reporting on S1-7. As in previous years, Greiner discloses information on leased employees (entity-specific metric) as data is currently only available for this group; work is being done on adding information on self-employed persons. At the end of 2025, 643 non-employees (full time equivalents) were employed at Greiner. Data is recorded monthly per business unit by group controlling. An annual average is calculated on the basis of these values and uploaded to the group-wide software for non-financial metrics. The majority was provided by companies active in the field of labor leasing. At the end of 2025, 134 fewer non-employees were in use than in 2024 (full-time equivalents).

S1-6 – Employees by contract type and gender [headcount]

	Female	Male	Other	Not reported	Total
Permanent employees	3,826	5,771	0	7	9,604
Temporary employees	256	382	0	0	638
Employees with non-guaranteed hours	37	54	0	0	91
Full-time employees	3,527	5,866	0	7	9,400
Part-time employees	555	287	0	0	842
Greiner total	4,082	6,153	0	7	10,242

S1-6 – Employees by contract type and region [headcount]

	Europe	North America	Asia	South America	Africa
Permanent employees	7,851	945	536	272	0
Temporary employees	624	5	9	0	0
Employees with non-guaranteed hours	91	0	0	0	0
Full-time employees	7,640	947	543	270	0
Part-time employees	835	3	2	2	0
Greiner total	8,475	950	545	272	0

S1-7 – Non-employees in the own workforce

[full time equivalents] [entity-specific table]

	2023	2024	2025
Leased personnel	761	777	643

Collective bargaining coverage and social dialogue (S1-8)

During the reporting period, 51 percent of employees were covered by generally applicable and/or company-level collective bargaining agreements. A detailed breakdown by country, inside and outside the European Economic Area (EEA), can be found in the table.

S1-8 – Collective bargaining coverage (Greiner total) [%]

	2023	2024	2025
Share of all employees covered by collective agreements	58	56	51

Greiner maintains cooperation with interest groups and voluntary initiatives. A Group Works Council has existed in Austria for many years. Since 2023, Greiner has also had a European Works Council for all European sites. Both bodies represent the interests of the employees at the local and international level and actively participate in corporate planning and decisions. Furthermore, youth representative councils exist in numerous Austrian companies, representing the concerns of young employees and apprentices. They regularly participate in works council meetings and bring forward youth-related topics.

S1-8 Collective bargaining coverage and social dialogue

	Collective bargaining coverage (employees in the EEA)	Collective bargaining coverage (employees outside the EEA)	Workplace representation (employees in the EEA)
0-19 %	Poland	United States	
20-39 %	Czech Republic		Czech Republic
40-59 %	Hungary	Serbia	
60-79 %	Romania		
80-100 %	Austria, Germany		Austria, Poland, Germany, Romania, Hungary

Diversity (S1-9)

At the end of the reporting period, the share of women in leadership positions was 28 percent. All functions with personnel responsibility are considered leadership positions, regardless of hierarchy and functional levels. The evaluation of this metric is carried out using the group-wide software for non-financial metrics, which is connected via an interface to the Greiner SuccessFactors HR information system.

S1-9 – Leadership positions by gender

[%] [entity-specific table]

	2023	2024	2025
Female	28	28	28
Male	72	72	72
Other	0	0	0
Not reported	0	0	0

The share of women in top management (highest management level) was around 29 percent (17 of 59 people). Top management includes the members of the Executive Board of Greiner AG as well as managers located up to two levels below (excluding assistance functions and positions without personnel responsibility). The metric was evaluated manually and refers to the status as of December 31, 2025.

S1-9 – Gender diversity at the top management level [headcount]

	2025
Female	17
Male	42
Other	0
Not reported	0
Greiner total	**59**

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available.

S1-9 – Gender diversity at the top management level [%]

	2025
Female	29
Male	71
Other	0
Not reported	0

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available.

S1-9 – Age distribution of employees [headcount]

	2023	2024	2025
Under 30 years	1,719	1,654	1,595
30-50 years	6,017	5,961	5,883
Over 50 years	2,859	2,703	2,764
Greiner total	**10,595**	**10,318**	**10,242**

Persons with disabilities (S1-12)

During the reporting period, subject to legal restrictions on data collection, Greiner employed 152 people with disabilities, representing around 1.5 percent of the workforce. The collection of this metric is based, among other things, on legal disclosure requirements that exist in some countries or on voluntary self-disclosures from employees with disabilities. It is therefore to be assumed that the actual number of employees with disabilities is higher than the reported rate.

The data basis is oriented toward the definition according to ESRS, which is based on the United Nations Convention on the Rights of Persons with Disabilities. This definition encompasses people with long-term physical, mental, intellectual, or sensory impairments that, in interaction with various barriers, may hinder their full, effective, and equal participation in society. The definition also includes invisible disabilities. Depending on individual characteristics and context, this may also include certain chronic conditions (e.g., heart and lung diseases).

S1-12 – Percentage of employees with disabilities [%]

	2025
Greiner total	**1.5 %**

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available. The percentage reported here is based on the ESRS definition.

In 17 countries where Greiner is active, there are legal obligations to employ a certain percentage of people with disabilities or, alternatively, to make compensatory payments. According to these national definitions, a total of 139 people with disabilities work at Greiner — this is around 1.4 percent of the workforce.

The difference between the two disclosed rates results from the usually narrower national definitions compared to the broader ESRS definition. Both metrics are recorded in anonymized and aggregated form via the group-wide software for non-financial metrics used.

Training and skills development (S1-13)

73 percent of employees received a performance review based on clearly communicated criteria during the reporting period.

The reviews take place in a standardized manner via the Greiner SuccessFactors digital HR information system within the framework of the group-wide standardized performance review. The evaluations are based on the training and review data of the reporting year documented in SuccessFactors. The reference date is December 31, 2025.

S1-13 – Percentage of employees who participated in regular performance and career development reviews by gender [%]

	2023	2024	2025
Female	70	77	74
Male	69	75	74
Other	0	0	0
Not reported	47	100	100
Greiner total	**69**	**76**	**73**

S1-13 – Percentage of employees who participated in regular performance and career development reviews by business area [%]

	2023	2024	2025
Administration	92	87	81
Production	68	73	71
Greiner total	**69**	**76**	**73**

On average, employees completed 17 training and education hours per person during the reporting year. Both women and men took an average of 17 hours. The metrics are primarily collected based on the Global Learning Platform in Greiner SuccessFactors.

S1-13 – Average number of training and education hours by gender [h/worker]

	2023	2024	2025
Female	15	16	17
Male	16	15	17
Other	0	0	0
Not reported	2	11	23
Greiner total	**16**	**15**	**17**

S1-13 – Average number of training and education hours by area of work [h/worker]

	2023	2024	2025
Administration	21	24	25
Production	13	12	14
Greiner total	**16**	**15**	**17**

Health and safety (S1-14)

At the end of 2025, Greiner had installed an occupational health and safety management system according to ISO 45001 at 16 sites, which is externally audited and certified (end of 2024: 13 sites). As a result, a total of 4,114 employees or 40 percent of the workforce were covered by the end of 2025. At the end of 2024, 3,084 employees, or 30 percent of the workforce, were covered. Coverage is collected on a headcount basis, counting employees at all sites with valid ISO -45001 certification. The percentage coverage rate refers to the share of all employees employed at ISO-45001-certified sites.

S1-14 – Coverage of certified health and safety management systems [%]

	2023	2024	2025
Greiner Packaging	49	59	70
NEVEON	6	7	8
Greiner Bio-One	0	0	19
Greiner total:	**24**	**30**	**40**

Share of employees covered by a health and safety management system.

During the reporting period, 335 minor and 99 major recordable work-related accidents were recorded. Furthermore, there were 14 minor and 11 major work-related accidents involving non-employee workers. A more detailed breakdown of work-related accidents can be found in the table. For major accidents (more than eight hours of lost time), there is a total Lost Time Accident Frequency Rate (LTAFR) of 5.91 for the own workforce — this corresponds to 5.91 major work-related accidents per one million hours worked. Compared to the 2024 LTAFR of 5.98 major work-related accidents per one million hours worked, this represents a slight reduction and thus a positive development. The LTAFR is calculated by dividing the number of major work-related accidents recorded monthly in the group-wide software for non-financial metrics by the total number of hours worked and then multiplying by a factor of 1,000,000.

There were no fatalities resulting from work-related injuries or ill health during the reporting period — neither among own employees nor among workers in the value chain working at Greiner sites.

S1-14 – Rate of work-related accidents (Greiner total) [major accidents/1 million hours worked]

	2023	2024	2025
Rate of work-related accidents (employees)	-	5.99	5.75
Rate of work-related accidents (non-employees)	-	3.88	7.92
Total rate of work-related injuries (own workforce)	**7.53**	**5.98**	**5.91**

Data granularity has been aligned with ESRS requirements since the 2024 financial year.

S1-14 – Work-related accidents

	2023	2024	2025
Number of work-related accidents involving employees	-	501	434
Number of minor accidents	-	396	335
Number of major accidents	-	105	99
Of which fatalities	-	0	0
Number of work-related accidents involving non-employees	-	21	25
Number of minor accidents	-	15	14
Number of major accidents	-	6	11
Of which fatalities	-	0	0
Number of work-related accidents involving external parties	-	12	14
Number of minor accidents	-	6	13
Number of major accidents	-	6	1
Of which fatalities	-	0	0
Greiner total (incl. external parties)	**509**	**556**	**473**
Number of minor accidents	**353**	**436**	**362**
Number of major accidents	**156**	**120**	**111**
Of which fatalities	**0**	**0**	**0**

Data granularity has been aligned with ESRS requirements since the 2024 financial year.

Work-life balance (S1-15)

94 percent of workers at Greiner were entitled to family-related leave during the reporting period, including maternity, paternity, parental, and caregiver leave. These rights result from legal regulations, company agreements, contracts, or collective agreements. The data basis is the legal and company leave entitlements collected in the group-wide software for non-financial metrics.

S1-15 – Employees entitled to family-related leave [%]

	2025
Greiner total	**94**

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available.

Of those entitled, three percent used family-related leave during the reporting period (five percent of entitled women and one percent of entitled men). The data basis is the use of family-related leave documented in Greiner SuccessFactors.

S1-15 – Employees who took family-related leave [%]

	2025
Male	1
Female	5
Other	0
Not reported	0
Greiner total	**3**

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available.

Remuneration (S1-16)

The gender pay gap — the difference between the average earnings of women and men, expressed as a percentage of average male earnings — was 15.7 percent in the reporting period.

For the calculation, the gross annual salary was collected, which includes the basic salary as well as variable remuneration components, overtime pay, allowances, benefits, and other non-monetary benefits. Excluded were payments in lieu of vacation and severance entitlements paid due to a departure. The resulting value was set in relation to actual hours, which consist of target hours as well as additional work and overtime. If actual hours were not available, target hours were used for the calculation.

Work on data quality and the data collection process is ongoing — here, automated and more efficient processing is sought.

S1-16 – Gender pay gap [%]

	2025
Greiner total	**15.7**

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available. Data collection was carried out for all countries in which Greiner employs employees (with the exception of Ukraine and Russia). Also excluded are the Executive Board of Greiner AG, the division CEOs, all holiday workers, and persons in irregular employment relationships.

The ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all other employees was 1:66.2 during the reporting period. The limitations regarding data quality mentioned above also apply here. An improvement is planned.

S1-16 – Annual total remuneration ratio [ratio]

	2025
Greiner total	**66.2**

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available. Data for determining the median was collected for all countries in which Greiner employs employees (with the exception of Ukraine and Russia). Also excluded are the Executive Board of Greiner AG, the division CEOs, all holiday workers, and persons in irregular employment relationships. This median was set in relation to the total annual compensation of the highest-paid individual.

Incidents, complaints and severe human rights impacts (S1-17)

During the reporting period, six cases of discrimination or harassment were reported via the tell-greiner.com whistleblowing platform. In some cases, actions were taken (see “Inclusive culture and anti-discrimination” in the “Actions” section). No fines or compensation payments were incurred.

No serious human rights-related incidents occurred regarding the company’s workforce. No fines or compensation payments related to discrimination or human rights incidents were incurred. A cross-reference to the financial statements can therefore be omitted.

During the reporting period, no complaints concerning Greiner were directed to the OECD National Contact Points for multinational enterprises.

S1-17 – Reported cases of discrimination (Greiner total)

	2025
Total number of reported cases of discrimination, including harassment, related to the workforce	6
Number of complaints via all channels related to the workforce	6
Total amount of material fines, sanctions, and compensation payments for the incidents described above (in kEUR)	0

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available.

S1-17 – Identified cases of serious human rights-related incidents (Greiner total)

	2025
Number of serious human rights-related incidents related to the workforce	0
Of which severe human rights violations related to the workforce associated with non-compliance with the UN Guiding Principles and OECD Guidelines	0
Total amount of material fines, sanctions, and compensation payments for the incidents described above (in kEUR)	0

This metric is being disclosed for the first time for the 2025 reporting year; previous year values are therefore not available.

S2 Workers in the value chain

Respecting and safeguarding human rights in own operations and along the value chain are fundamental prerequisites for successful business. The goal is to prevent any form of human rights violation or modern slavery. Greiner's commitment includes the protection of the rights of all workers along the entire value chain — both in upstream and downstream areas — including those where the company's influence is only exercised indirectly. Greiner is guided by the Universal Declaration of Human Rights, the UN Global Compact (UNGC), the OECD Guidelines for Multinational Enterprises, and the fundamental principles and rights at work of the International Labour Organization (ILO). By applying these internationally valid standards, the important stakeholder groups of employees and workers along the entire value chain are to be protected as best as possible from the disregard of human rights. In this way, Greiner reduces risks and creates trust among its stakeholders.

The principles mentioned are anchored, among other things, in the company-wide sustainability and procurement strategies and flow into the selection, assessment, and development of suppliers as well as into internal decision-making processes. Further explanations of the policies and concrete actions follow in the course of this chapter.

Material impacts, risks, and opportunities (SBM-3)

Greiner's activities can have actual and potential impacts on the workers in the value chain, particularly regarding suppliers, production processes, and site selection. This also includes workers active in joint ventures or special-purpose entities in which Greiner holds an interest. Although these workers are not directly employed by Greiner, they make a significant contribution to the joint projects and specific tasks for which the respective companies exist.

Impacts on the workers in the value chain can affect various topics, from working time (IRO-26) and work-life balance (IRO-27) to diversity and inclusion (IRO-32), to name just a few of the identified impacts. The identification of material impacts, risks, and opportunities was carried out within the framework of the double materiality assessment. An overview of all material IROs can be found in the following table.

Greiner operates in an industry that is confronted with numerous challenges in the area of sustainability. The complexity of the value chain and the international orientation of the business make it essential to also address the upstream and downstream value chain and to consider these in strategic decisions.

Respect for human rights is firmly anchored in Greiner's internal policies and processes. These include the Greiner Code of Conduct, the Sustainable Sourcing Policy, and the Human Rights Policy. These sets of rules apply to the entire corporate group and are continuously reviewed and adjusted to take into account current legal requirements and social developments. From the 2026 financial year, ESG supplier audits are to be conducted at suppliers. Their selection is carried out based on a risk-based approach. This action supplements the EcoVadis assessment for strategic suppliers and the signing of the Greiner Code of Conduct (or the presentation of an equivalent self-commitment).

Potential impacts on the workers active there are evident along Greiner's upstream and downstream value chain. In the upstream value chain, those workers active in the extraction and production of raw materials (primarily oil and gas) play an important role. These raw materials are further processed by chemical and process engineers in plastics and chemical production into granules, synthetic resins, chemicals, and additives. At all production stages, technicians from mechanical and plant engineering who develop and manufacture production equipment are also relevant. Transport and logistics workers who deliver raw materials and goods to the plants contribute to ensuring safe and efficient transport and storage along the value chain. In addition, workers who do not belong to the own workforce are active at Greiner sites. These include consultants as well as service workers who provide cleaning, security, or maintenance services.

Transport and logistics workers also play an important role in the downstream value chain, providing for the distribution of products to customers or end consumers or transporting waste. In addition, workers who deal with the further processing, sales, and use of the products produced by Greiner are active there. In the recycling and waste management sector, further employees work on returning packaging and products. Finally, marketing and sales experts as well as service employees on the customer side also belong to this category of workers, as they bring the products to the market and support their use.

Furthermore, workers who are active for Greiner within the framework of joint ventures can also be affected by material impacts.

The double materiality assessment takes into account that certain groups — for example, young workers, women, production workers, and temporary agency workers — may be more strongly affected by negative impacts. These include, for example, an increased risk of accidents in production, a higher turnover rate among younger workers, or the special needs of pregnant persons or people with disabilities.

The material impacts shown in the table below particularly affect workers in raw material extraction and the chemical and

logistics industries, but can also include other groups along the value chain described, such as service providers or employees in recycling and sales processes.

Greiner procures goods and services from different suppliers worldwide, including from so-called risk countries. These sourcing countries have increased social and environmental risks. The classification is based on an open-source index that assesses social and environmental risks worldwide. For the reporting year, the following countries were identified as risk countries: In the reporting year, the company sourced eleven percent of its goods and services from the following risk countries. Egypt, Brazil, India, Indonesia, Israel, Kenya, Mexico, Pakistan, Philippines, Russia, South Africa, Syria, Thailand, Turkey, and Ukraine.

Material impacts, risks, and opportunities (IROs)

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Working time	**26 –** Potential negative impact on the well-being of workers in the value chain as a result of excessive working hours.	Impairment of mental and physical well-being due to excessive working hours.	✓		✓	✓	✓	✓
Work-life balance	**27 –** Potential negative impact on the well-being of workers in the value chain due to inadequate rest periods.	Impairment of mental well-being due to a lack of recovery periods between work assignments.	✓		✓	✓	✓	
Health and safety	**28 –** Actual negative impact on the physical and mental health of workers in the value chain as a result of workplace accidents.	Long-term health impairments due to (especially major) workplace accidents.	✓		✓	✓	✓	✓
Gender equality and equal pay for work of equal value	**29 –** Potential negative impact on the well-being of workers in the value chain due to a lack of gender equality.	Impairment of mental well-being due to a feeling of exclusion. Impairment of financial well-being, e.g., due to fewer advancement opportunities or unfair pay.	✓		✓		✓	✓
The employment and inclusion of persons with disabilities	**30 –** Potential negative impact on the well-being of workers in the value chain due to a lack of inclusion of people with disabilities.	Impairment of mental well-being due to a feeling of exclusion. Impairment of financial well-being, e.g., due to fewer advancement opportunities or unfair pay.	✓		✓		✓	✓
Measures against violence and harassment in the workplace	**31 –** Potential negative impact on the well-being of workers in the value chain as a result of harassment or violence in the workplace.	Impairment of mental and physical well-being as a result of violence or harassment in the workplace.	✓		✓	✓	✓	✓
Diversity	**32 –** Potential negative impact on the well-being of workers in the value chain as a result of a lack of diversity and inclusion.	Impairment of mental well-being due to a feeling of exclusion. Impairment of financial well-being, e.g., due to fewer development opportunities or unequal pay.	✓		✓		✓	✓
Child Labor	**33 –** Potential negative impact on the well-being of workers in the value chain due to child labor.	Impairment of physical and mental well-being due to child labor and poor working conditions.	✓		✓	✓	✓	✓
Forced labor	**34 –** Potential negative impact on the well-being of workers in the value chain due to involuntary labor.	Impairment of physical and mental well-being due to involuntary labor and poor working conditions. Financial disadvantage, particularly in the case of debt bondage.	✓		✓	✓	✓	✓

UVC = upstream value chain, OO = own operations, DVC = downstream value chain, ST = short-term, MT = medium-term, LT = long-term

The purchasing volume that Greiner realizes in these countries is shown in the table below.

S2 SBM-3 – Purchasing volume in risk countries (Greiner total) [%] [voluntary table]

	2023	2024	2025
Risk countries	15	11	11
Non-risk countries	85	89	89

Greiner operates in an industry in which child or forced labor cannot be described as systemic or widespread, as is the case, for example, in the textile or mining industries. For the reporting year, Greiner has no indications of cases of child or forced labor. Within the framework of the climate and vulnerability analysis conducted in the reporting year, suppliers — and thus the workers in the upstream value chain — were also included. Further information can be found in the chapter "E1 Climate change."

Policies (S2-1)

Greiner strives to ensure that the company's purchasing requirements and core values are known to the relevant stakeholders (internal and external) and implemented in the long term — which in turn contributes to improving working conditions and the resilience of supply chains. The policies and frameworks described in this section — such as the Greiner Code of Conduct — are intended to ensure that Greiner's values and principles also take effect among suppliers, business partners, and subsequently among the workers in the value chain. A structured monitoring process accompanies the implementation; see chapter "ESRS 2 General disclosures," section "Monitoring and review process for policies."

Greiner Code of Conduct

The Greiner Code of Conduct is valid worldwide and defines ten clear guidelines for responsible corporate action in accordance with national and international standards. Greiner attaches importance to promoting ethics and respect for people, their cultures and rights, and environmentally sustainable action beyond mere compliance with laws. These include fair working conditions (IRO-26 and IRO-27), the rejection of forced and child labor (IRO-33 and IRO-34), support for freedom of opinion and speech, and the protection of privacy. If Greiner directly causes negative impacts on human rights, the company commits to providing appropriate remediation to the persons affected. The concrete actions used to counter negative impacts can take various forms, including apology, remediation, rehabilitation, financial or non-financial compensation, as well as punitive actions or guarantees of non-repetition.

The guidelines refer to international regulations and standards, including the UN Universal Declaration of Human Rights, the core conventions of the International Labour Organization (ILO), the UN Guiding Principles on Business and Human Rights (UNGP), the OECD Guidelines for Multinational Enterprises, and the UN Global Compact (UNGC).

As can be seen in the table, the majority of the purchasing volume is covered either by the Greiner Code of Conduct or the equivalent code of conduct of a contractual partner.

S2-1 – Share of suppliers with a signed Code of Conduct in purchasing volume in EUR

[%] [entity-specific table]

	2023	2024	2025
Greiner Code of Conduct	42	39	43
Equivalent code of conduct	37	35	30
No Code of Conduct signed	21	26	26
Greiner total	**79**	**74**	**74**

General information on the Code of Conduct can be found in the chapter "G1 Business conduct."

Sustainable Sourcing Policy

The Sustainable Sourcing Policy is a group-wide, written policy that defines core values, principles, and standards for responsible procurement at Greiner. It summarizes requirements that apply to suppliers and business partners and ensures environmental, social, and ethical standards along the value chain. The Policy aims to ensure that partners and suppliers comply with social principles and standards (all IROs except IRO-30 and IRO-32). General information on the Sustainable Sourcing Policy can be found in the chapter "E1 Climate change."

Human Rights Policy

The Human Rights Policy introduced in 2025 describes Greiner's commitment to respecting international human rights standards and defines how responsible action is organized and ensured in the company. It contains general guidelines for ensuring compliance with human rights as well as an explicit commitment to the protection of health and safety (IRO-28), the avoidance of any form of modern slavery (IRO-26, IRO-33, IRO-34), the rejection of discrimination, harassment, and bullying (IRO-29 to IRO-32), the promotion of decent working conditions and labor rights (IRO-29, IRO-31), respect for the right to privacy, and managing risks in the supply chain.

Greiner follows the United Nations Guiding Principles on Business and Human Rights and conducts human rights due diligence (HRDD) in accordance with the six-step process of the OECD Guidelines for Multinational Enterprises. Beginning with "Embedding and public commitment" (1), the steps follow: "Identification and assessment of potential negative impacts" (2), "Prevention and mitigation of negative impacts" (3), "Monitoring" (4), "Communication and reporting" (5), and finally "Taking responsibility" (6).

General information on the Human Rights Policy can be found in the chapter "S1 Own workforce."

The tell-greiner.com policy

The tell-greiner.com policy regulates the use of the publicly accessible whistleblowing platform tell-greiner.com. This whistleblowing system is available for internal and external reports. Employees, customers, suppliers, and business partners can report violations of the Greiner Code of Conduct as well as relevant laws and regulations confidentially and — at the discretion of the reporting persons — anonymously. Reports are possible in person, by telephone, or in writing. The system serves to identify misconduct and violations of the Greiner Code of Conduct at an early stage and to avoid potential damage (IRO-26, IRO-28, IRO-31, IRO-33, IRO-34). General information on the tell-greiner.com policy can be found in the chapter "G1 Business conduct."

Engagement

Processes for engagement (S2-2)

At the current time, there is no active exchange at Greiner with workers in the value chain or their legitimate representatives.

Processes to remediate negative impacts (S2-3)

Incidents and misconduct occurring inside and outside Greiner's company gates can be reported anonymously via the whistleblowing platform tell-greiner.com, which is operated by Greiner AG for all companies in the Greiner Group. Information on the policy regarding tell-greiner.com can be found in the section "Policies (S2-1)." Incoming reports are processed based on a standardized process and assessed taking into account the respective circumstances. Further information on the formalized process for handling incidents can be found in the section of the same name in the chapter "G1 Business conduct." No cases were reported by external workers in the reporting year.

Greiner informs external stakeholders about existing reporting options by means of the General Terms and Conditions, the Code of Conduct, and the company website, where the tell-greiner.com policy is also published. Within the framework of collaboration with business partners, Greiner assumes that they are familiar with the applicable policies and principles based on the information provided and align their actions accordingly. Greiner commits to acting in accordance with the process of corporate due diligence following the OECD Guidelines if necessary, taking responsibility, and initiating remedial actions or entering into contact with stakeholders where appropriate.

Actions (S2-4)

The actions implemented in the value chain aim to gain a better understanding of suppliers and specifically improve their sustainability performance. This includes, in particular, the EcoVadis assessment of strategic suppliers (> EUR 500,000). To enter into direct dialogue, Greiner plans to conduct ESG supplier audits starting in 2026, which go beyond the currently existing quality audits. These two actions increase transparency regarding potentially critical working conditions (IRO-26, IRO-29, IRO-30, IRO-31, IRO-32) as well as child and forced labor (IRO-33 and IRO-34). Concrete actions to counter these negative impacts can take various forms, including apology, remediation, rehabilitation, financial or non-financial compensation, as well as punitive actions or guarantees of non-repetition. No such incidents became known during the reporting year, which is why no specific remedial actions were required. Furthermore, work is continuously being done on internal knowledge building. For this purpose, the position of Expert Supply Chain Sustainability was created to specifically drive forward sustainability topics related to the supply chain within the organization. In this way, awareness of the importance of workers in the value chain and of existing risks is strengthened group-wide.

The following actions regarding workers in the value chain are part of the operational implementation of the sustainability strategy. At the current time, action identification is carried out without a structured process. The effectiveness of the actions is partially measured by means of metrics reported in this section.

Supplier assessment and dialogue

A systematic process for selecting and evaluating suppliers, combined with a foundation of trust, is essential for sustainable supply chain management. This is also formulated in the Sustainable Sourcing Policy. In this way, risks can be specifically minimized and long-term business relationships strengthened. Greiner uses the EcoVadis platform to assess the sustainability performance of strategic suppliers. EcoVadis is an internationally recognized provider of sustainability ratings that assesses more than 150,000 companies worldwide and thus enables the identification of strengths and areas for improvement in their ESG performance. The assessment comprises four dimensions: environment, labor and human

rights, ethics, and sustainable procurement. Topics such as child and forced labor (IRO-33 and IRO-34) are explicitly covered therein. This is an ongoing action without a defined end date. This action contributes to the target of the same name; further information on this — and on measuring progress — can be found in the section "Targets (S2-5)."

ESG supplier audits

Greiner aims to conduct ESG supplier audits from the 2026 financial year. Implementation starts in the divisions. In the following year, Greiner AG is also to conduct corresponding audits. This action supports the target of strengthening sustainability, responsibility, and transparency along the entire value chain — particularly in the upstream supply chain — and anchoring due diligence for the workers active there. The insights gained are to be documented and, if necessary, suitable corrective actions developed and implemented. The company is thus sending a signal to its suppliers that responsible cooperation and sustainability are actively demanded and promoted. The planned conduct of ESG supplier audits supports Greiner's efforts to reduce negative impacts in the value chain by building site-related knowledge about suppliers and reviewing standards that affect all material IROs (IRO-26 to IRO-34).

Suppliers are selected based on a risk-based approach. Criteria such as sales revenue, location, a valid EcoVadis assessment, or the signing of the Greiner Code of Conduct are taken into account. The audits are conducted by external, accredited bodies. The evaluation of the results takes place in the procurement departments. The findings and necessary actions are — in accordance with the OECD due diligence process — integrated into processes and policies.

Since the action was not yet implemented in the reporting year, no statement on measuring progress can be provided.

Group-wide knowledge building and exchange

This action aims at internal knowledge building in the areas of sustainable procurement, human rights, due diligence, and workers in the value chain. It is continuously adjusted according to the needs of the divisions as well as legal and organizational requirements and is an ongoing action without a defined end date. Specifically, Greiner published the Human Rights Policy in the reporting year, accompanied by two global webinars. In the area of sustainable procurement, new employees in the procurement organizations are trained through an e-learning program to strengthen awareness of risks in the value chain and promote more sustainable procurement practices.

The cross-divisional "Supply Chain" workgroup is coordinated by the Greiner Sustainability department and meets quarterly. The workgroup consists of employees from the Sustainability department as well as representatives from the procurement organizations and consists of seven permanent participants. If necessary, the group is supported by contributions from further departments or experts. The workgroup focuses primarily on the upstream supply chain, particularly on Greiner's suppliers.

The focus is on the exchange of information (for example, regarding new legal requirements and anchoring these in processes and policies), the joint processing of current challenges (for example, exercising due diligence in the upstream value chain), and the development of uniform solutions (for example, group-wide EcoVadis assessment). Furthermore, approaches are discussed on how to anchor sustainable practices more firmly in the supply chain and how human rights and working conditions (IRO-26 to IRO-34) can be specifically safeguarded or improved. The workgroup is significantly involved in the development of various documents (for example, Code of Conduct, Sustainable Sourcing Policy) or cooperation with upstream stakeholders.

Formalized process for handling incidents

The web-based whistleblowing system tell-greiner.com is available to external and internal workers and stakeholders. Thus, workers in the value chain can also report possible negative impacts in connection with working time (IRO-26), health and safety (IRO-28), violence and harassment in the workplace (IRO-31), or child and forced labor (IRO-33, IRO-34). Further information on the formalized process for handling incidents can be found in the section "Processes to remediate negative impacts (S2-3)" of this chapter, as well as in the section "Formalized process for handling incidents" of the chapter "G1 Business conduct."

Targets (S2-5)

The increasing complexity as well as the increasing legal and social requirements make it a central task for Greiner to comprehensively exercise its due diligence in the supply chain. Greiner bears responsibility for ensuring that human rights are respected, labor standards are complied with, and environmental impacts are reduced along the value chain. In relation to these duties, the Corporate Sustainability Due Diligence Directive plays a relevant role. Greiner is working on its compliant implementation. In the area of the upstream value chain, Greiner has the greatest scope for action and therefore currently focuses its activities particularly on this part of the value chain.

Suppliers with EcoVadis minimum score

Greiner has set the target of making the sustainability performance of its strategic suppliers transparent and comparable. The target setting is related to all identified IROs (IRO-26 to IRO-34) and is carried out taking into account

global developments and legal requirements, without direct engagement of persons or stakeholders from the upstream or downstream value chain.

For this, the company relies on the EcoVadis platform, which assesses criteria in the areas of environment, ethics, labor and human rights, and sustainable procurement. Specifically, Greiner aims for 99 percent of strategic suppliers (> EUR 500,000) to have an EcoVadis assessment by 2030. This target is relative and is measured as a percentage of covered suppliers. The share of assessed suppliers is to be gradually increased by the target year. The required minimum score is also increased annually. The base year is 2022 with a baseline of ten percent. In the reporting year, the interim target was set at 38 percent and a minimum score of 28. In 2025, 49 percent of the reviewed suppliers (those where expenditures exceed 500,000 euros) had a valid EcoVadis scorecard, representing an increase of eight percentage points compared to the previous year. In the coming years, Greiner intends to increasingly motivate suppliers to undergo assessment and introduce a strategic approach that supports target achievement in supply chain management.

S2-5 – Suppliers with EcoVadis assessment

[%] [entity-specific table]

	2023	2024	2025
Greiner total	**36**	**41**	**49**

S4 Consumers and end-users

The requirements for Greiner products are as diverse as the product portfolio and vary by application: whether it be the yogurt cup from the supermarket, the blood collection tube in the doctor's office, or the mattress. Strict legal requirements regarding product quality and safety apply particularly to medical devices and food packaging to ensure safe use by end-users. These regulatory standards must be met at all times. The consistent focus on product safety and quality is not only a regulatory obligation at Greiner but a central element of the company's success. Compliance with international standards significantly shapes Greiner's product development and business segments, as they ensure the safety, health, and trust of end-users in the products. Respect for the rights and interests of end-users — particularly regarding safety, health protection, and transparent product information — is firmly integrated into the company's management systems and decision-making processes.

In the food and food packaging industry, the BRCGS Packaging Materials standard in particular plays a central role. This internationally recognized standard sets out clear requirements for product safety, quality, and operational processes for manufacturers of food contact packaging materials. Compliance with this standard is mandatory for Greiner in the production of food packaging. The BRCGS standard is compatible with common quality management systems such as ISO 9001 and is built on comparable management principles. In addition, the relevant legal requirements of the European Union must be considered, in particular Framework Regulation (EC) No. 1935/2004 on materials and articles intended to come into contact with food and Regulation (EU) No. 10/2011, which specifies these requirements particularly for plastics.

In the medical technology sector, ISO 13485 forms the basis for manufacturing products of the highest quality and safety. The focus of this standard is on product safety and includes detailed requirements concerning the design, manufacture, and marketing of products. In addition to these standards, there are specific requirements for products listed by the FDA (US Food and Drug Administration) or products that must comply with European regulations under MDR (Medical Device Regulation) or IVDR (In Vitro Diagnostic Regulation). The stringent regulatory requirements necessitate the implementation of product risk assessments for medical products in accordance with ISO 14971.

In the foam sector, the ISO 9001 standard provides the foundation for manufacturing quality-tested and safe products. Depending on the specific industry within the foam sector, various standards and certifications must be adhered to, such as IATF 16949 (the standard for the automotive industry) or EN 9100 (the standard for organizations in the aerospace industry). Additionally, further product and management system certifications, such CertiPUR™ CertiPUR (a testing, analysis, and certification program for the environmental, health, and safety properties of polyurethane foam), OEKO-TEX® STANDARD 100 (a label for textiles tested for harmful substances), or OEKO-TEX® STeP (certification for social and environmental aspects of textile and leather production), demonstrate that product quality and end-user safety are Greiner's top priorities.

Alongside the introduction, continuous development, and review of management systems, compliance with the REACH regulation – which governs the registration, authorization, restriction, and evaluation of chemical substances – is a fundamental prerequisite for manufacturing safe, high-quality products. For example, requirements for substances of very high concern are established — such as the communication of safety instructions (in information letters) to customers and registration in an open database (SCIP database). Greiner complies with the provisions contained in this regulation at all times.

Material impacts, risks, and opportunities (SBM-3)

Insufficient product safety could have adverse impacts on the health and safety of consumers and end-users. At Greiner, this is not a systemic risk but rather possible isolated cases, for example, due to faulty raw materials or production deviations. Since many of Greiner's products come into direct contact with food or the living environment of end-users, ensuring maximum product safety is an essential part of the business model. This focus has had a positive impact on the brand image and has led to the company's high standards being generally recognized and often required by its customers.

The impacts, risks, and opportunities that Greiner has identified in connection with all consumers and end-users are the focus of strategic decisions as well as daily business. The material consumer and end-user groups of the Greiner Group include:

- End-users of packaged food and consumer goods who come into direct contact with the packaging. Here, a risk exists regarding chemical residues and food spoilage.
- Patients, medical professionals, and laboratory users who rely on safe, sterile, and reliable products. In the event of faulty products, infection risks or hygiene-related problems could occur.
- Users who come into contact with foam products and are thus potentially affected by chemical emissions, fire protection, or comfort properties.

Particular risks may exist for vulnerable groups, for example, for children, ill persons, or persons sensitive to health issues.

Material impacts, risks, and opportunities (IROs)

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Health and safety	**35 –** Potential negative impacts on the health and safety of consumers and end-users due to inadequate product safety.	Health risks for consumers and end customers can arise due to contamination of raw materials or serious production errors.	✓	✓	✓	✓	✓	✓

UVC = upstream value chain, OO = own operations, DVC = downstream value chain, ST = short-term, MT = medium-term, LT = long-term

External requirements influence Greiner's strategic decisions as well as material selection and production processes. Impacts on end-users result not only from the strategy but also flow into its further development. Through product safety analyses, certifications, and exchange with stakeholders, Greiner continuously expands its understanding of impacts, risks, and opportunities. These insights flow directly into strategic product development and support the manufacture of products that specifically contribute to the safety of consumers and end-users.

Greiner Packaging exercises maximum care when using recycled materials and develops safe processes to be able to use more secondary raw materials. In Switzerland, the company also initiated a project in the reporting period to develop a recycling process intended to enable the approval of recycled polystyrene (r-PS) for food contact.

A large number of all occupationally acquired infectious diseases in healthcare are attributable to puncture injuries. Among these, needle stick injuries pose by far the highest risk of infection. More than 50 percent of all registered cases concern nursing staff, followed by doctors and laboratory workers. Through the use of VACUETTE® safety products from Greiner Bio-One, this danger can be virtually excluded. The MiniCollect® capillary blood collection system offers a gentle way to collect small blood samples for a variety of analyses. The system is perfectly suited for small children, geriatric patients, and patients with sensitive veins.

NEVEON also offers versatile safety solutions: from fire protection with self-extinguishing graphite foams to sports applications such as shock pads for sports flooring and alpine safety solutions, through to noise protection systems and filter and sealing foams for air and liquid filtration.

In the table above, the only impact assessed as material — a potential negative impact — is listed and explained.

Policies (S4-1)

Ensuring product safety is a central part of quality management at Greiner and is actively pursued in all three divisions. Additionally, international standards, internal policies, and established processes ensure that both regulatory requirements and voluntary corporate standards are met. Implementation of the policies is accompanied by a structured monitoring process; see chapter "ESRS 2 General disclosures," section "Monitoring and review process for policies."

Product safety through quality management

Ensuring product safety is a central component of quality management, which is organized decentrally in each of the divisions. Each division bears responsibility for the quality and safety of its products. Quality management ensures that risks for end-users are identified, assessed, and minimized throughout the entire product life cycle — from development and procurement to use.

At Greiner Packaging, responsibility lies with the Global Director Quality & System Management. The reporting line leads to the Vice President Global Technology & Excellence of the division. In the plants, the quality managers generally report to the General Managers; in some cases, to the Director Operations. At Greiner Bio-One, the Director Global Quality and Process Management is responsible for quality management. The position is based in Austria and reports directly to the CEO of the division. At NEVEON, the topic of product safety is organized decentrally. At each site, there are designated functional officers who manage the topic independently. At the divisional level, the Director Group HSEQ reports directly to the CEO of the division.

To ensure the highest standards, company-wide policies such as the Sustainable Sourcing Policy and the Environmental Policy, together with the established management systems, form the basis for ensuring compliance with both external requirements (e.g., legal regulations, norms, and

industry-specific standards) and internal requirements (strategies, guidelines, and voluntary commitments beyond these). This interplay makes it possible not only to secure the quality and safety of products from a regulatory perspective but also to contribute proactively to sustainable value creation and the protection of consumers.

Greiner Packaging has a group-wide quality policy that is continued in a site-specific form in each plant. Since all production sites are ISO 9001-certified, the existence of corresponding guidelines is mandatory; the documents are managed centrally in the document management system of the division and the plants.

Greiner Bio-One also pursues a comprehensive quality policy that includes all products. The Mediscan business unit (as of 2026 a separate division) also has its own quality management system. NEVEON works with system certification matrices at the country level. Product certifications are carried out locally and according to individual customer requirements and refer to individual sites.

Greiner is committed to respecting human rights along the entire value chain and is guided by the UN Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, and the OECD Guidelines for Multinational Enterprises. For end-users, this means:

- Respect for human rights: Ensuring product safety, health protection, and fair business practices.
- Engagement: Feedback mechanisms and stakeholder dialogue.
- Remedial actions: Implementation of a whistleblowing platform (tell-greiner.com) as well as internal audits and due diligence processes to identify and resolve violations.

Greiner's strategies are in line with the international standards mentioned. During the reporting period, no cases of non-compliance with the UN Guiding Principles, the ILO Declaration, or the OECD Guidelines regarding consumers or end-users in the downstream value chain were reported. Should such a case occur, Greiner has clear processes for investigation, remediation, and communication (see chapter "G1 Business conduct").

At Greiner Packaging, a software-based measurement and testing database supports quality assurance in a majority of the plants (Computer Aided Quality System, CAQ). The Quality department processes complaints and the topic of product quality. The topic of food safety is anchored in a dedicated team. An internal Quality Handbook and an internal Food Safety Handbook support the integration of requirements. In Switzerland, Greiner Packaging collaborates with SQTS (Swiss Quality Testing Services) as well as with experts in product design for quality assurance. Product complaints — including food safety with a focus on contamination — as well as product recalls are recorded and evaluated internally.

At Greiner Bio-One, structured product feedback (on quality, product use, and handling, etc.) is collected, documented, and regularly evaluated by the product managers via customer product feedback (FAQ hotline) and the complaint system within the framework of quality management. Every complaint is taken seriously.

The Product Stewardship position at NEVEON is responsible for compliance with the REACH Regulation and the regulations for hazardous chemicals. NEVEON is a member of EUROPUR (European Association of Flexible PU Foam Blocks Manufacturers). Information on product safety in the polyurethane industry is exchanged within this association. All safety-relevant certificates from NEVEON are publicly accessible on the NEVEON website. The certification bodies also provide information on this. For example, stakeholders can view NEVEON's CertiPUR™ certificates on the EUROPUR website and OEKO-TEX® certificates on the OEKO-TEX® website.

Sustainable Sourcing Policy

In the Sustainable Sourcing Policy, Greiner regulates, among other things, the topic of product safety (IRO-35). Since Greiner primarily operates in a business-to-business (B2B) environment, the actors in the downstream value chain bear primary responsibility for the impacts of the finished products on consumers and end-users.

To ensure compliance and legal certainty, Greiner also expects its suppliers and business partners to comply with all applicable legal regulations and requirements for the safety, labeling, and packaging of products as well as for the use of hazardous substances and materials. They are called upon to share relevant information with customers, their own suppliers, and third parties and to inform Greiner transparently and proactively about the safety aspects of their products.

Greiner's Sustainable Sourcing Policy is based on international standards, including those from the ILO, the OECD, and the United Nations. As a result, the interests of the relevant stakeholders — including those of consumers and end-users — are at least indirectly considered. General information on the Sustainable Sourcing Policy can be found in the chapter "E1 Climate change."

Environmental Policy

Greiner's Environmental Policy stipulates, among other things, that the use of chemicals in production must strictly follow the applicable regulations and requirements, and thus also contributes to ensuring product safety (IRO-35). It particularly covers material procurement, production, logistics, product design, use, and disposal. It requires that harmful chemicals

and substances be avoided in products and processes to minimize risks of negative impacts on the health and safety of users. In this context, Greiner relies on various actions to ensure product safety in all processes. Furthermore, customer feedback on the products is actively requested. General information on the Environmental Policy can be found in the chapter "E1 Climate change."

Engagement

Processes for engagement (S4-2)

In accordance with the business model, Greiner's focus is on B2B customers. The company only occasionally has direct contact with the end-users of its products. Accordingly, it has no group-wide process for the direct engagement of end consumers and currently has no plans to introduce such a procedure. However, Greiner is in regular exchange with its customers to learn whether the sold products meet the expectations and needs of the end-users. This feedback is collected, among others, by Key Account Managers and sustainability coordinators. This dialogue is crucial for processing concerns quickly, meeting customer needs in the best possible way, and continuously working on the improvement of all products and processes.

Processes to remediate negative impacts (S4-3)

The Greiner whistleblowing platform tell-greiner.com gives external and internal stakeholders — and thus also end-users — the opportunity to report any violations or occurrences easily and anonymously. Within the platform, there is a separate field for reporting violations in the area of food safety (a requirement of "BRCGS Packaging"). Greiner protects whistleblowers from retaliation, ensures that every report is investigated, and evaluates them objectively. Due to the focus on B2B customers, it is not possible for Greiner to separately review how many end-users know and use the whistleblowing platform. Further information can be found in the "G1 Business conduct" chapter.

Actions (S4-4)

Certifications and audits are central instruments of quality management at Greiner to ensure product safety, compliance, and compatibility of the products. This section provides an overview of actions and responsibilities. The underlying policy for quality management is described in the subsection "Product safety through quality management."

Certifications

All Greiner Packaging plants are ISO 9001-certified. For facilities that manufacture food packaging, standards such as BRCGS Packaging Materials, HACCP, FDA/IMS, and ISO 22000 ensure safe products throughout the entire supply chain. They cover risk analysis, hygiene requirements, and material traceability.

All Greiner Bio-One production sites are ISO 9001- and ISO 13485-certified. Mediscan is certified according to ISO 13485 and ISO 11137-1 at its sites, has a GSG certificate at the Seibersdorf (AT) site, and is authorized according to the European GMP directive to sterilize medicinal products.

NEVEON's quality management system is certified according to ISO 9001 as well as IATF 16949 and EN 9100, respectively. The products manufactured in the foaming plants in Hungary, Romania, Poland, and Austria are CertiPUR™-certified. The foam products fulfill the OEKO-TEX® Standard 100. The foaming plant sites and mattress-manufacturing companies are additionally certified according to OEKO-TEX® STeP (Sustainable Textile Production) and bear the OEKO-TEX® label MADE IN GREEN for sustainable textiles and leather products. Furthermore, the Polish production in Zgierz is GRS-certified (Global Recycling Standard).

These certificates serve transparency and demonstrate the safety and compliance of Greiner products as well as their compatibility in the respective application areas. Greiner continuously takes actions to maintain these existing certifications, the requirements of which are regularly tightened. In this way, the company makes a continuous contribution to reducing the risk of potentially negative impacts on consumers and end-users. The effectiveness of the actions Greiner implements within the framework of its quality management system is monitored and evaluated through customer feedback and ongoing product analyses. Within the framework of annual reporting, quality-related metrics such as coverage by quality management systems (including ISO 9001, IATF 16949, EN 9100, ISO 13485) and the number of claims are collected for the respective Greiner production sites. Information on the number of cases of non-compliance with the UN Guiding Principles, the ILO Declaration, or the OECD Guidelines regarding consumers or end-users in the downstream value chain is described in the "Product safety through quality management" section.

At Greiner Packaging, two experts are responsible for quality and environmental management as well as certifications; another 2.5 FTEs work in food safety management. In the plants, there is usually a system manager, a quality manager, and a food safety manager — in smaller plants, sometimes holding dual roles. This is supplemented by a Head of Quality Assurance with up to six employees, depending on the site size. At Greiner Bio-One, there is no central team exclusively responsible for certifications. These tasks are performed jointly by Regulatory Affairs and Quality Management, with around

250 employees worldwide involved in quality-related functions. At NEVEON, employees from various departments participate in the certification processes, the scope of which can vary greatly depending on the type of certification.

Quality audits of suppliers

Supplier audits are a key instrument with which Greiner reviews compliance with quality requirements along the supply chain and supports the continuous further development of cooperation with suppliers. This action is implemented on an ongoing basis.

To ensure defined quality and performance requirements along the supply chain, Greiner Packaging conducts supplier audits at two levels. On the one hand, centrally coordinated audits are conducted based on a division-wide supplier rating system that was revised in 2025 by Global Purchasing together with Global Quality & System Management. On the other hand, additional audits are performed at the local level by the individual production sites. The relevant information and documentation provided by Global Purchasing are managed centrally and made available to the responsible functions. In 2025, one centrally coordinated supplier audit was conducted by Global Purchasing together with Global Quality & System Management. For 2026, a total of eight centrally coordinated supplier audits are planned.

Greiner Bio-One conducted eleven supplier audits in the reporting year and plans 24 audits for 2026 based on ISO 9001 and partially ISO 13485; some of these also cover FDA requirements (CFR21-820).

At NEVEON, the selection of suppliers to be audited is carried out by procurement based on risks as well as topics such as development, quality, service, or logistics. Supplier audits are generally planned, conducted, and monitored locally by the respective quality and purchasing functions. Only if quality-related topics affect multiple sites does quality management initiate its own supplier audit. In the reporting year, seven audits were documented at the local level; in addition, no centrally coordinated supplier audit was conducted.

Targets (S4-5)

The Greiner Group has not yet defined any specific, measurable targets within the meaning of ESRS S4. The setting of quantitative targets is currently not planned, as mandatory regulatory and certification-based requirements that are regularly reviewed already exist for the topic of product safety. Furthermore, it is naturally the goal of the company to record no incidents or as few as possible in this area. The health and safety of all parties involved along the value chain are crucial for the success of the Greiner brand. Additionally, the company pursues a proactive approach to ensuring product safety, compliance with legal requirements, and consideration of the interests of consumers and end-users in strategy and product development. The effectiveness of the actions is continuously monitored within the framework of the certified quality management systems (for example ISO 9001, ISO 13485) as well as through audits, customer feedback, and product analyses.

Governance information

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G1 Business conduct

As a company with a global presence, Greiner operates in different legal and cultural environments. Our managers and employees engage with suppliers, customers, and business partners worldwide, making daily decisions that have implications for both Greiner and internal and external stakeholders. These decisions must be made in accordance with applicable laws, taking into account customary market practices and based on ethical principles. Incidents in these areas represent significant business risks and can lead to image and reputational damage, up to and including exclusion from public tenders or the loss of customers.

What Greiner considers correct action is reflected normatively in the corporate culture and is formulated in detail in the group-wide Code of Conduct and policies. These standards go beyond the minimum requirements of legal compliance and are actively communicated both internally and externally. Greiner expects its managers, employees, and business partners to ensure their actions are in line with these requirements. The four values of the Greiner Group — openness, appreciation, reliability, and the pursuit of excellence — form the foundation and serve as guidance for daily action.

The table below provides an overview of the material impacts, risks, and opportunities identified.

Material impacts, risks, and opportunities (IROs)

Sub-(Sub-) Topic	Title	Description	UVC	OO	DVC	ST	MT	LT
Corporate culture	**36 –** Risk: High turnover and difficult access to key personnel as a result of a negative corporate culture and a poor industry image.	Possible risk factors are a toxic work environment, low employer attractiveness of the industry, or a negative public image.		✓		✓	✓	
Protection of whistleblowers	**37 –** Potential negative impacts on affected persons as a result of inadequate protection mechanisms for whistleblowers.	Harassment, intimidation, or mental stress for whistleblowers. Economic disadvantages for whistleblowers, such as job loss or restricted professional development opportunities.	✓	✓	✓	✓	✓	✓
Corruption and bribery – prevention and detection including training	**38 –** Risk: Violations of competition law.	Possible risk factors are inadequate awareness or lack of knowledge among employees about competition law requirements (inherent risk in certain industries in which Greiner operates).	✓	✓	✓	✓	✓	
	39 – Risk: Fines and legal proceedings as a result of compliance violations.	Risk of corruption or bribery due to a lack of preventive actions, inadequate compliance training, a negative corporate culture, and unethical business conduct.	✓	✓	✓	✓	✓	

UVC = upstream value chain, OO = own operations, DVC = downstream value chain, ST = short-term, MT = medium-term, LT = long-term

Policies (G1-1)

As a globally active company, Greiner is represented in a variety of countries. each with its own set of legal regulations governing areas such as anti-corruption, antitrust and competition law, data protection, labor and social law, environmental protection, and product liability. All applicable laws and regulations must be complied with without exception. Greiner strictly opposes corruption and bribery and ensures that all entities within the corporate group comply with applicable legal requirements.

In addition to legal requirements, we enforce a range of group-wide policies, ensuring compliance through dedicated compliance management oversight. A structured monitoring process accompanies the implementation; see chapter "ESRS 2 General disclosures," section "Monitoring and review process for policies." Legal & Compliance at Greiner AG is responsible for creating and updating group-wide compliance policies, such as policies on anti-corruption, antitrust law, or data protection, in cooperation with the respective departments. They are available in the most common national languages of the Greiner Group and are continuously being further developed. All legal and compliance policies are approved by the Executive Board of Greiner AG. The tasks and responsibilities in the compliance management system and the related internal processes, for example, the risk analysis to be carried out regularly, are recorded in the Greiner Compliance Management System Policy.

Certain roles pose an increased compliance risk, particularly those involving sensitive financial transactions or interactions with stakeholders in countries or industries subject to specific regulatory requirements or heightened ethical considerations. The functions of procurement, sales, and the management of Greiner companies are particularly exposed. Managers and employees in these functions receive specialized compliance training, and adherence to the policies is regularly audited. Executives bear a special responsibility, as they may also be more exposed to bribery and corruption attempts and serve as role models for employees.

Openness

- We contribute our own ideas, in our area and in others.
- We support actions even if they are more advantageous for the company than for our own area.
- We also give critical feedback when something goes wrong.
- We provide our employees with feedback This way, they know where they stand and how they are perceived.
- We try out new approaches.
- We never say "but we've always done it this way."
- We never assume that what worked in the past will still work in the future.
- We value the suggestions of others, even if they affect our area.

Reliability

- We keep our promises.
- If we cannot keep a promise, we make this known.
- We make consistent decisions in similar situations.
- We regularly review our performance.
- We remain loyal to our company.
- We represent the company publicly.
- We give equal consideration to social, environmental and economic factors in corporate governance.

Striving for excellence

- We set high goals that are not easy to achieve.
- We try to meet the wishes of external/internal customers as well as possible.
- We analyze our mistakes and try to learn from them.
- We celebrate when we achieve goals.
- We stand for profitable growth.
- We fight for every single customer.
- We set standards and work on exceeding these.
- We measure our performance not only by past successes, but also by those of our competitors.

Appreciation

- We listen to others and let them have their say.
- We consider the opinion of others to be equal.
- We make a point of actively asking for their opinions.
- We attempt to combine the best from different cultures.
- We believe cooperation between the young and the old is an opportunity.
- We see cultural differences as a learning opportunity.
- We treat all employees equally.
- We do not see ourselves as being above colleagues or employees.
- We speak to each other politely.
- We tolerate other opinions.

Values and principles

Greiner is a corporate group guided by clear value policies. Mindsets and action patterns arise from values and norms — in short, the corporate culture (IRO-36). This defines the interpersonal interaction with one another. In a comprehensive value-finding process in 2017, the Greiner Group defined the four values of openness, appreciation, reliability, and the pursuit of excellence as guideposts, with the involvement of employees.

In addition to a clear foundation of values, effective corporate leadership requires an awareness of responsibility and the role model function. To provide guidance, eight leadership principles have been established, forming the framework for successful and ethical leadership and cooperation throughout the Greiner Group.

Leadership principles

We communicate openly, clearly and proactively.

We treat each other with mutual trust and respect.

We are constantly learning to lead Greiner into the future.

We make decisions and stand by them.

We are role models and create a respectful working environment.

We are courageous and take responsibility to achieve our goals.

We align our actions with the needs of our customers.

We support people and foster teamwork across departments and cultures.

Code of Conduct

The principles set out in the Code of Conduct are derived from Greiner's corporate values. Therein, the company commits to compliance with all legal norms and to value-based action (IRO-36). Strict compliance with laws and recognized standards is a fundamental principle of conduct that commits Greiner's employees and business partners to, among other things, compliance with competition and antitrust law, the strict prohibition of corruption and money laundering, compliance with tax and export control regulations, obtaining necessary official approvals, and respecting the rights of third parties (IRO-39). Greiner attaches importance to compliance with the procedures provided for by law in investigations and other official activities.

Furthermore, Greiner explicitly commits to fair and free competition and rejects any conduct that can negatively influence competition (IRO-38). This includes, in particular, territory and/or customer allocation as well as agreements or the exchange of information on prices or price components, on supply relationships and their conditions, as well as on capacities or bidding behavior. The same applies to the exchange of information on market and investment strategies. Not only written agreements, but also oral agreements or tacitly coordinated behavior are prohibited.

Compliance with these requirements in the Code is monitored, for example, through compliance training, internal control mechanisms, and the tell-greiner.com whistleblowing system. In the event of violations, corresponding consequences are drawn — these range from the joint remediation of the grievances to disciplinary actions through to the termination of the business relationship or employment.

The Code of Conduct applies to all employees, leased workers, senior executives, managing directors, and Executive Board members of Greiner worldwide. This includes all companies in the Greiner Group over which at least a dominant influence (majority interest or controlling influence) is exercised. The Code of Conduct is assigned to new employees on their first day of work via SuccessFactors; they must confirm compliance online in SuccessFactors. Production employees are also taught the Code of Conduct within the framework of a site-based shift meeting using a standardized video presentation. Participation in the mandatory instruction and confirmation of compliance with the Code of Conduct are documented by a subsequent handwritten signature and recorded in SuccessFactors. All Greiner employees are offered the necessary training as stipulated in the Policy. In addition, Greiner strives to ensure that the Code of Conduct applies to all its business partners — particularly, but not exclusively, to suppliers, consultants, representatives, and other authorized agents acting on behalf of Greiner.

Ultimate responsibility for the Code of Conduct lies with the Executive Board of Greiner AG, which is supported in the implementation by the Legal & Compliance department of Greiner AG. This ensures clear anchoring at the highest level.

The Code of Conduct is oriented towards internationally recognized frameworks, including the UN Universal Declaration of Human Rights, the core labor standards of the International Labour Organization (ILO), and the OECD Guidelines for Multinational Enterprises.

The Greiner Code of Conduct was revised and republished in the reporting year. The goal of the update was to consolidate the previously separate codes for employees as well as for suppliers and business partners into a single framework. The interests of material stakeholders are considered in the design and further development of the Code. Feedback from compliance training, dialogue formats, and the tell-greiner.com whistleblowing platform flows into the adjustment of the content so that practical and effective implementation is ensured.

The Code of Conduct is publicly available on the company website and is communicated in the company through mandatory training, internal guidelines, and digital communication channels. Business partners are committed to compliance with the Code of Conduct within the framework of contractual relationships or can present their own Code of Conduct whose guidelines are consistent with those of Greiner.

The tell-greiner.com policy

The tell-greiner.com policy regulates the use of the publicly accessible whistleblowing platform tell-greiner.com. This central whistleblowing platform enables employees, customers, suppliers, and business partners to report violations of the Greiner Code of Conduct as well as relevant laws and regulations with absolute confidentiality and — at the discretion of the reporting person — anonymously (IRO-37). Reports can also be submitted in person, via telephone, or in writing. In accordance with local whistleblowing laws in Germany, the Czech Republic, Hungary, Poland, and Romania, additional explicit local channels were set up for sites with more than 250 employees.

Greiner ensures that any suspicion can be reported through an appropriate and secure channel, that every report and concern is taken seriously, and that whistleblowers are protected at all times. After a report is received, a standardized review process is initiated, ensuring the protection of confidentiality, the independence of the investigation, and the documentation of all steps. The goal is to identify misconduct in a timely manner and reduce potential damage. Further information on the process can be found in the section "Formalized process for handling incidents."

The Policy applies globally to all employees of Greiner AG and all companies in which Greiner holds a direct or indirect interest of more than 50 percent. It affects all active, future, and former employees, customers, and business partners of Greiner as well as persons who have directly or indirectly obtained information about grievances in a professional context regarding Greiner. Responsibility for implementation lies with the Executive Board of Greiner AG, supported by the Legal & Compliance department of Greiner AG. The Policy is based on international standards such as the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, and the ILO core labor standards. During the reporting period, no reports were received regarding a violation of the principles of these international standards.

Stakeholder interests are considered through the possibility of anonymous reporting and the subsequent processing of incidents, ensuring the effectiveness and appropriateness of the Policy. It is publicly available on tell-greiner.com and is communicated internally via training and through communication. Further information on internal training can be found in the section "Training."

Legal Policy

The Policy sets the framework for legal review of contracts by the legal department as well as the documentation of contracts (IRO-39). It applies worldwide to all companies of Greiner AG and the divisional management companies with a majority interest. Responsibility for implementation lies with the Executive Board of Greiner AG, supported by the Legal & Compliance department of Greiner AG.

Policy on Actions in the Event of Violations

This Policy regulates actions in the event of violations of applicable laws, regulations, and official decrees, as well as internal policies and regulations ("Rules"). Greiner firmly opposes any misconduct that violates the group-wide rules of conduct. In cases of non-compliance, appropriate actions are taken to prevent similar incidents in the future and, where necessary, to remediate any resulting harm. Depending on the applicable law, the degree of fault, the severity of the actual or potential consequences of the rule violation, and any repetition, actions range from a verbal warning to dismissal (IRO-39). This Policy affects all employees and leased workers of the Greiner Group. Responsibility for implementation lies with the Executive Board of Greiner AG, supported by the Legal & Compliance department of Greiner AG.

Anti-Corruption Policy

Greiner does not tolerate any business actions, transactions, or activities that violate applicable guidelines and standards related to anti-corruption or anti-bribery and does not participate in such practices. The goal of this Policy is, in addition to compliance training, to explain the provisions of anti-corruption law, to combat corruption preventively, and to provide concrete instructions and examples divided into subject areas (IRO-39). The Policy defines the terms bribery, corruption, and undue advantage and, together with the group-wide Code of Conduct, specifies acceptable and explicitly prohibited behavior. The acceptance and giving of gifts, as well as the provision or acceptance of hospitality and invitations from private business partners, require approval – depending on the monetary value – if they appear to be potentially inappropriate. Any form of granting or accepting advantages in relation to public officials is strictly prohibited.

Since Greiner operates in countries with different legal frameworks, country-specific adaptations may be necessary. These adaptations must be coordinated in advance with the Group Compliance Officer and approved by them. The Policy applies worldwide to all business activities and employees of Greiner to ensure compliance with applicable anti-corruption laws. These include, among others, the Austrian Criminal Code, the UK Bribery Act 2010, and the U.S. Foreign Corrupt Practices Act.

Responsibility for implementation lies with the Executive Board of Greiner AG, supported by the Legal & Compliance department of Greiner AG.

Antitrust Policy and M&A Antitrust Policy

The goal of the Antitrust Policy is, in addition to existing training and documentation, to explain antitrust law and to provide concrete instructions divided into subject areas (IRO-38). Correct conduct under antitrust law when dealing with competitors and business partners (suppliers and customers) is discussed using procedural instructions and concrete examples. This Policy applies to all companies in the Greiner Group and affects all its employees. It is aimed particularly at those active in areas relevant to antitrust law.

The M&A Antitrust Policy specifically targets all processes within the scope of a corporate acquisition and provides instructions for all phases (from initial contact to post-closing) in order to act in accordance with antitrust law (IRO-38). It affects all responsible parties at Greiner Group companies involved in processes related to corporate acquisitions.

Responsibility for implementation of both guidelines lies with the Executive Board of Greiner AG, supported by the Legal & Compliance department of Greiner AG.

Business Partner Policy

The goal of this Policy is to ensure that neither through a business relationship with a business partner nor through their business activity for the Greiner Group are applicable regulations violated, or financial or reputational damage caused to the management, employees, or companies of the Greiner

Group (IRO-39). For this purpose, checks of business partners are carried out (business partner checks, due diligence review process).

This Policy affects all responsible parties at Greiner Group companies within the framework of business relationships with business partners. Responsibility for implementation of the guideline lies with the Executive Board of Greiner AG, supported by the Legal & Compliance department of Greiner AG.

Prevention and detection of corruption and bribery (G1-3)

Compliance Organization

The Compliance organization operates under the authority of the Chief Financial Officer (CFO) and is led at the group level by the Group Compliance Officer. The Division Compliance Officers (DCOs), embedded within each division, report to the Group Compliance Officer, and each company has a Local Compliance Officer (LCO) reporting to the Division Compliance Officers on the local level. These local officers serve as the primary points of contact for compliance-related inquiries on site, maintaining direct communication with the respective Division Compliance Officer and, ultimately, the Group Compliance Officer. During regular meetings of the Compliance Board – attended by the Group Compliance Officer, Division Compliance Officers, and, when necessary, selected employees – current issues are discussed, tasks are coordinated, and future focal points are defined. The primary objective is to ensure adherence to laws and internal compliance regulations, particularly in areas such as anti-corruption and anti-bribery, antitrust law, competition law, export controls and sanctions, and data protection. In addition, Greiner has the group-wide tell-greiner.com whistleblowing platform, which offers employees and external stakeholders the opportunity to report compliance violations confidentially and, if requested, anonymously. The processing and investigation of incoming reports is carried out by the Group Compliance Officer in cooperation with Internal Audit and Risk Management at Greiner AG. These functions are organizationally and functionally separated from the management chain involved in the matter to ensure independence and objectivity. Further information can be found in the section "Formalized process for handling incidents."

The Group Compliance Officer provides updates to the CFO in dedicated meetings, reporting on ongoing issues, compliance initiatives, and planned actions, while also being available to other Executive Board members for consultations at any time. Furthermore, the Executive Board receives a comprehensive written report on the compliance management system twice a year, detailing material compliance topics for each half-year period.

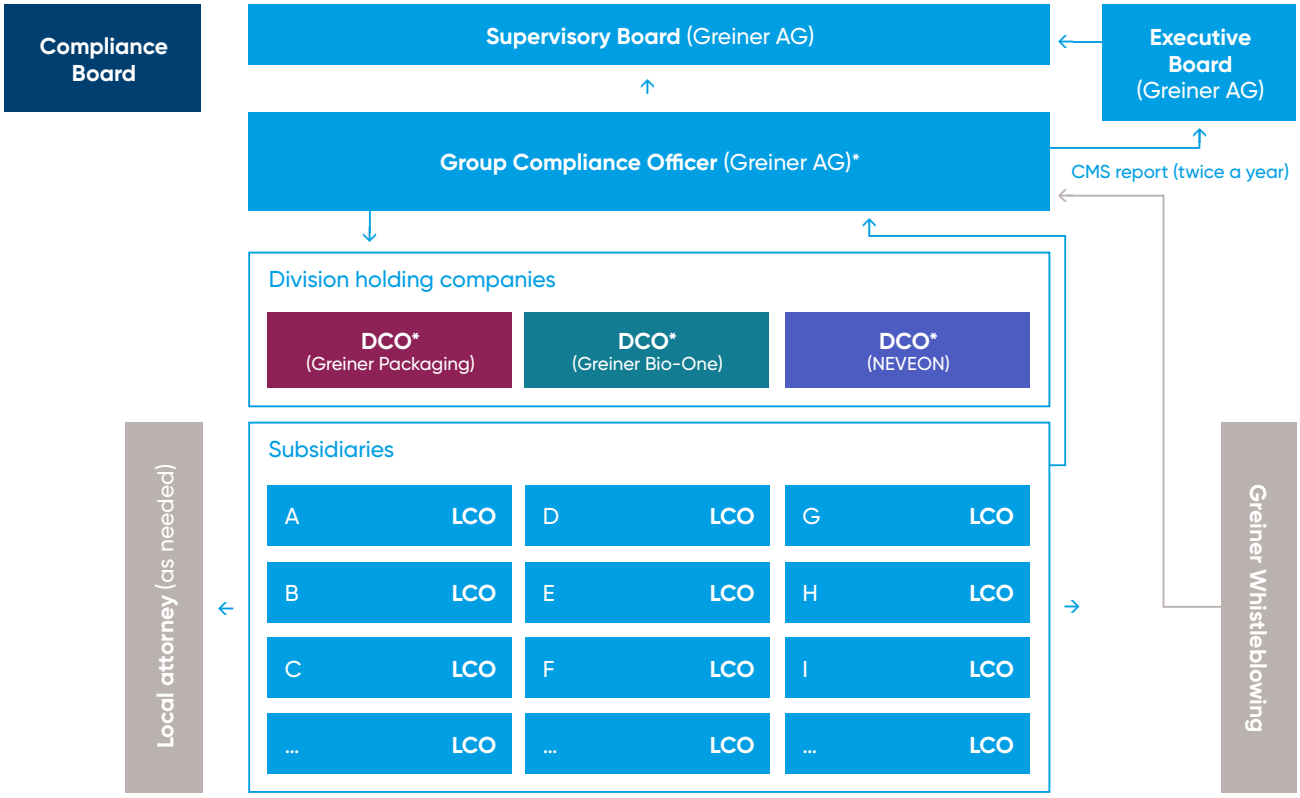
Once a year, compliance management is a core agenda item in Supervisory Board meetings. At the end of each financial year, the Executive Board and the Supervisory Board assess whether the compliance management system remains effective and appropriate, implementing any necessary improvements.

ISO certifications

Greiner's Compliance Management System (CMS) is certified according to ISO 37301 and includes all companies in the corporate group. This standard sets requirements for an effective compliance management system. Typical content that must be regulated in a CMS according to ISO 37301 includes leadership responsibility and governance, risk analysis and monitoring, policies and processes, training and communication, and finally documentation and verification (IRO-39).

In addition, Greiner's Compliance Management System includes a modern anti-corruption management system certified according to ISO 37001. This standard is specifically designed to combat bribery and corruption and contains concrete requirements for prevention, detection, and response (IRO-39). Provided that certification requirements and specifications do not change, renewals are sought before the expiration of the respective certificate.

Compliance Organization



DCO = Division Compliance Officer, LCO = Local Compliance Officer
*Members of the Compliance Board

Compliance Risk Analysis

The initial compliance risk assessment was conducted in 2016 and is regularly updated to reflect any shifts in risk prioritization within the compliance management system. The overarching goal is to prevent compliance violations (IRO-39). Should this not succeed in individual cases, the company responds accordingly to minimize liability risks and prevent reputational damage.

Internal audit

Fraud and corruption risks can manifest in the procurement of goods at inflated prices, in the payment of fictitious invoices, and in the targeted design of tenders or service specifications for the preferential treatment of certain suppliers for one's own advantage (IRO-38 and IRO-39). Such risks are considered during the annual preparation of the audit plan, which must be submitted to the Audit Committee for approval. In addition to the time elapsed since the last audit performed, factors such as site size and global corruption metrics are also included in the risk assessment. During the reporting period, the Internal Audit team conducted nine of these audits within the corporate group, which corresponds to approximately ten percent of the companies.

Formalized process for handling incidents

Every report received via tell-greiner.com is forwarded via the system to the Group Compliance Officer and to an employee in the Internal Audit and Risk Management department of Greiner AG, who must make decisions independently and free from instructions according to the four-eyes principle. They investigate reported cases as quickly as possible, in any case within locally prescribed legal deadlines, and document them in accordance with local reporting regulations. They decide together, impartially and independently of instructions, whether an internal investigation is to be initiated. If an investigation is launched, it is also determined which departments or individuals within the Greiner entities will support the investigation and/or whether external consultants will be engaged.

In cases of reported violations involving senior executives or matters relevant to the entire company or larger corporate divisions, external support is mandatory, and must be involved in the investigation process. For severe violations, company management and/or appropriate departments are involved, while always maintaining the confidentiality of the whistleblower. If a report is received via the central whistleblowing platform, the Group Compliance Officer at

Greiner can inform the responsible department in the affected subsidiary and/or assign them to investigate the reported violation. If a local whistleblowing channel is legally required, the Group Compliance Officer informs the relevant Local Compliance Officer or external whistleblowing contact point for the respective company. Reports concerning the Group Compliance Officer of Greiner personally are forwarded directly to the Executive Board of Greiner AG.

The level of information provided to the whistleblower regarding the initiation of an investigation or planned actions always depends on the circumstances of the specific case and the legitimate confidentiality interests of the accused or involved individuals. Whistleblowers receive feedback within the locally specified deadlines, but no later than three months after the report has been submitted. This feedback may either indicate that no investigation will be initiated or – where possible – provide short to more detailed information about actions taken. Employees accused of a violation are generally confronted with the allegations against them and given an opportunity to respond, provided this does not hinder the investigation. Information regarding the investigation of reports, their outcomes, and any follow-up actions is shared with other Greiner entities only in an anonymized form. The exact process and details can be found in the publicly available tell-greiner.com policy.

In addition to the process described in the context of tell-greiner.com, semi-annual internal legal reporting is also conducted. This serves to collect information on the legal, compliance, and regulatory status of Greiner, particularly details on any ongoing or pending legal cases, compliance violations, or incidents (including ethics, labor, environment, and data protection issues) as well as on compliance with the Code of Conduct by suppliers, to name just a few examples.

Training

Our group-wide compliance management oversees activities such as drafting policies and manuals, maintaining required documentation to fulfill accountability obligations, ensuring timely regulatory reporting, developing and conducting compliance training, providing internal legal consultation, and managing our publicly accessible whistleblowing platform.

A basic prerequisite for "correct" behavior is knowledge of the applicable rules and regulations as well as the knowledge of how to apply them correctly (IRO-38 and IRO-39). Greiner offers a wide range of online and classroom training courses to help employees, particularly those working in compliance-sensitive areas, to understand the relevant requirements. The range of training courses is regularly updated and expanded as necessary to reflect the latest developments and new priorities.

A compliance introduction (with the courses "Compliance – Basics," "Compliance – Corruption Prevention," and "Compliance – Fair Competition") is a mandatory part of the onboarding process for all new employees starting work in compliance-sensitive areas. Depending on their job description, they are then assigned further training and e-learning materials on the training platform, which they must complete within a specified period of time. Every two years, they are required to retake the compliance courses ("refreshers") to refresh their knowledge and learn new material. The online training is also assigned to the members of the Executive Board. Likewise, the Supervisory Board of Greiner regularly participates in compliance training conducted by the Vice President Group Legal & Compliance.

The number of completed training sessions is recorded in the Global Learning Platform in Greiner SuccessFactors. In the 2025 reporting year, online courses with a focus on compliance were also conducted. Due to the system configuration, annual values cannot be reported; the table shows the cumulative training sessions conducted since the introduction of the program.

In addition to training, we regularly conduct awareness-raising campaigns to communicate compliance requirements and objectives to all employees. This allows us to show them how they can personally contribute to meeting or exceeding these goals. In addition, posters advertising the group-wide whistleblowing platform are displayed at each site. Consequently, as part of the introduction of new group-wide policies, all employees are given the opportunity to ask questions of the experts in the appropriate specialist department.

Overview of compliance training

Online course	Focus	Number of completed online courses
Introduction: Compliance – Basics	Compliance in the company and in everyday life, consequences of violations, case studies	3,157 (97.49 %) employees in compliance-related areas
Introduction: Compliance – Corruption Prevention	Corruption worldwide, legal foundations and consequences, public officials and private sector, benefits and gratuities, consultants and intermediaries, case studies	3,157 (97.49 %) employees in compliance-related areas
Introduction: Compliance – Fair Competition	Overview of antitrust law, legal foundations and consequences, agreements between competitors, agreements between suppliers and buyers, abuse of market position	3,145 (97.12 %) employees in compliance-related areas
Refresher I	Consequences of violations, overview of antitrust law, corruption worldwide, case studies	2,289 (98.07 %) employees[1]
Refresher II	Compliance in everyday life, benefits and gratuities, legal foundations and consequences, agreements between competitors, case studies	1,551 (99.04 %) employees[2]

1 2 years after basic training, then every 4 years **2** 4 years after basic training, then every 4 years

Metrics

This section provides a quantitative overview of compliance-relevant occurrences, particularly in the areas of corruption and bribery. The metrics included in the report are subject to comprehensive internal validation and a voluntary external audit; beyond this, no separate validation of individual metrics is carried out by other external bodies.

Incidents of corruption or bribery (G1-4)

Seamless documentation of compliance-relevant risks, occurrences, and violations creates transparency, promotes awareness of responsibility, and supports the continuous further development of the compliance management system. Together with the semi-annual report on the compliance management system, the annual certification results, and the risk and audit reports, it is part of the documents prepared by internal specialists or external experts and passed on by the Group Compliance Officer to members of the Executive Board and Supervisory Board. This ensures that the key decision-makers and the supervisory body are fully informed about the compliance situation at all times and share a common level of knowledge.

In the 2025 reporting year, 38 reports were received via the whistleblowing platform (tell-greiner.com as well as the local channels) (entity-specific metric — not mandated by ESRS). No new compliance cases were reported through internal legal reporting (for more information on legal reporting, see section "Formalized process for handling incidents"). Several reports related to the following topics:

- Violation of labor law provisions
- Violation of the Code of Conduct
- Discrimination
- Violation of human rights

The following countries or regions were affected by whistleblowing reports: Brazil, the US, Austria, Mexico, Great Britain, and Serbia.

Of the 38 reports, 34 were completed during the reporting year and four cases are still under closer review. The reports do not require any adjustment to Greiner's compliance management system and do not pose any material compliance risk to Greiner. Furthermore, no legal proceedings or fines resulted from the reports. Confirmed cases led to appropriate remedial actions and/or labor law consequences: for example, targeted further training was conducted locally in the Greiner companies to which the reports related, for example on the topics of discrimination prevention and strengthening inclusion at the workplace. In the case of reports on labor law topics, temporary monitoring actions were partly coordinated as a consequence. This was intended to ensure that the reported violations are actually permanently stopped.

During the reporting period, as in the preceding year, no legal proceedings or fines were imposed on Greiner due to non-compliance with laws, regulations, or other requirements in the areas of antitrust and competition law, corruption, or

environmental and social compliance. The same applies to laws and regulations in the social and economic sectors, as well as to violations related to the impact of products and services on health and safety.

Compliance overview

Topic area	Reports and violations 2025	Remedial actions taken in response to reports, criminal proceedings, and/or fine payments
Anti-corruption & anti-bribery	No confirmed legal proceedings and/or fines	-
Anti-trust and monopoly practice or anti-competitive behavior	No confirmed legal proceedings and/or fines	-
Compliance reports (entity-specific metric)	38 reports via the whistleblowing platform	Depending on the type of report, for example training, temporary monitoring actions, ...

Appendix

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Overview of Disclosure Requirements

The material information disclosed is based on the material impacts, risks, and opportunities identified in the double materiality assessment. Details on double materiality are described in the section "ESRS 2 General disclosures." The tables "Index of Disclosure Requirements" and "List of data points from other EU legislation" are provided below.

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GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	p. 32
GOV-3 – Integration of sustainability-related performance in incentive schemes	p. 35
GOV–4 – Statement on due diligence	p. 36
GOV–5 – Risk management and internal controls over sustainability reporting	p. 36
SBM-1 – Strategy, business model, and value chain	p. 38
SBM-2 – Interests and views of stakeholders	p. 43
SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	p. 46
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S1-4 – Number of implemented diversity initiatives per division	entity-specific disclosures: p. 102
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	p. 102
S1-5 – Employees by area of work	entity-specific disclosures: p. 103
S1-6 – Characteristics of the undertaking's employees	p. 104
S1-7 – Characteristics of non-employees in the undertaking's own workforce	Phase-in, entity-specific disclosures: p. 104
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S2-1 – Share of suppliers with a signed Code of Conduct in purchasing volume in EUR	entity-specific disclosures: p. 113
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G1-4 – Incidents of corruption or bribery	p. 131
G1-4 – Compliance reports	entity-specific disclosures: p. 131

List of data points from other EU legislation

Disclosure Requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in this report
ESRS 2 GOV-1 Gender diversity in the administrative, management, and supervisory bodies paragraph 21 point d	Indicator no. 13 in Annex 1 Table 1		Delegated Regulation (EU) 2020/1816, Annex II		p. 28
ESRS 2 GOV-1 Percentage of administrative, management, and supervisory body members who are independent, paragraph 21 point e			Delegated Regulation (EU) 2020/1816, Annex II		p. 29
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator no. 10 in Annex 1 Table 3				p. 36
ESRS 2 SBM-1 Involvement in activities related to fossil fuels paragraph 40 point d (i)	Indicator no. 4 Table 1 in Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453(6), Table 1: Qualitative information on environmental risks, and Table 2: Qualitative information on social risks	Delegated Regulation (EU) 2020/1816, Annex II		n/a
ESRS 2 SBM-1 Involvement in activities related to the manufacture of chemicals paragraph 40 point d (ii)	Indicator no. 9 in Annex 1 Table 2		Delegated Regulation (EU) 2020/1816, Annex II		n/a
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 point d (iii)	Indicator no. 14 in Annex 1 Table 1		Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		n/a
ESRS 2 SBM-1 Involvement in activities related to the cultivation and production of tobacco paragraph 40 point d (iv)			Delegated Regulation (EU) 2020/1818, Article 12(1); Delegated Regulation (EU) 2020/1816, Annex II		n/a
ESRS E1-1 Transition plan to achieve climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2 paragraph 1	p. 57
ESRS E1-1 Undertakings excluded from the Paris-aligned Benchmarks paragraph 16 point g		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12(1) points d to g and Article 12(2)		n/a
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator no. 4 in Annex 1 Table 2	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		p. 63
ESRS E1-5 Energy consumption from fossil fuel sources broken down by source (climate-intensive sectors only) paragraph 38	Indicator no. 5 in Annex 1 Table 1 and indicator no. 5 in Annex 1 Table 2				p. 66

Disclosure Requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in this report
ESRS E1-5 Energy consumption and energy mix paragraph 37	Indicator no. 5 in Annex 1 Table 1				p. 66
ESRS E1-5 Energy intensity associated with activities in climate-intensive sectors paragraphs 40 to 43	Indicator no. 6 in Annex 1 Table 1				p. 67
ESRS E1-6 Gross Scope 1, 2, 3 GHG emissions and Total GHG emissions paragraph 44	Indicators no. 1 and 2 in Annex 1 Table 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 paragraph 1, Article 6, and Article 8 paragraph 1		p. 67
ESRS E1-6 GHG emission intensity paragraphs 53 to 55	Indicator no. 3 Table 1 in Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8 paragraph 1		p. 68
ESRS E1-7 GHG removals and GHG mitigation projects financed through carbon credits paragraph 56				Regulation (EU) 2021/1119, Article 2 paragraph 1	not material
ESRS E1-9 Exposure of the benchmark portfolio to climate-related physical risks paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II; Delegated Regulation (EU) 2020/1816, Annex II		not material
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk paragraph 66 (a) ESRS E1-9 Location of significant assets at material physical risk paragraph 66 (c)		Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk			not material
ESRS E1-9 Breakdown of the carrying amount of its real estate assets by energy efficiency classes paragraph 67 point c		Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – climate change transition risk: Loans collateralized by immovable property – energy efficiency of the collateral			not material
ESRS E1-9 Degree of exposure of the portfolio to climate-related opportunities paragraph 69			Delegated Regulation (EU) 2020/1818, Annex II		not material
ESRS E2-4 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water, and soil, paragraph 28	Indicator no. 8 in Annex 1 Table 1; Indicator no. 2 in Annex 1 Table 2; Indicator no. 1 in Annex 1 Table 2; Indicator no. 3 in Annex 1 Table 2				not material
ESRS E3-1 Water and marine resources paragraph 9	Indicator no. 7 in Annex 1 Table 2				not material
ESRS E3-1 Specific policy paragraph 13	Indicator no. 8 in Annex 1 Table 2				not material
ESRS E3-1 Sustainable oceans and seas paragraph 14	Indicator no. 12 in Annex 1 Table 2				not material

Disclosure Requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in this report
ESRS E3-4 Total amount of water recycled and reused paragraph 28 point c	Indicator no. 6.2 in Annex 1 Table 2				not material
ESRS E3-4 Total water consumption in m³ per net revenue from own operations paragraph 29	Indicator no. 6.1 in Annex 1 Table 2				not material
ESRS 2 – SBM-3 – E4 paragraph 16 point a (i)	Indicator no. 7 in Annex 1 Table 1				not material
ESRS 2 – SBM-3 – E4 paragraph 16 point b	Indicator no. 10 in Annex 1 Table 2				not material
ESRS 2 – SBM-3 – E4 paragraph 16 point c	Indicator no. 14 in Annex 1 Table 2				not material
ESRS E4-2 Sustainable land and agriculture practices or policies paragraph 24 point b	Indicator no. 11 in Annex 1 Table 2				not material
ESRS E4-2 Sustainable oceans and seas practices or policies paragraph 24 point c	Indicator no. 12 in Annex 1 Table 2				not material
ESRS E4-2 Policies to address deforestation paragraph 24 point d	Indicator no. 15 in Annex 1 Table 2				not material
ESRS E5-5 Non-recycled waste paragraph 37 point d	Indicator no. 13 in Annex 1 Table 2				p. 86
ESRS E5-5 Hazardous and radioactive waste paragraph 39	Indicator no. 9 in Annex 1 Table 1				p. 86
ESRS 2 SBM3 – S1 Risk of forced labor paragraph 14 point f	Indicator no. 13 in Annex I Table 3				n/a
ESRS 2 SBM3 – S1 Risk of child labor paragraph 14 point g	Indicator no. 12 in Annex I Table 3				n/a
ESRS S1-1 Human rights policy commitments paragraph 20	Indicator no. 9 in Annex I Table 3 and indicator no. 11 in Annex I Table 1				p. 93
ESRS S1-1 Due diligence requirements in relation to matters addressed in the core conventions 1 to 8 of the International Labour Organization, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II		p. 93
ESRS S1-1 Processes and measures to prevent human trafficking paragraph 22	Indicator no. 11 in Annex I Table 3				p. 93
ESRS S1-1 Workplace accident prevention policy or management system paragraph 23	Indicator no. 1 in Annex I Table 3				p. 94
ESRS S1-3 Grievance/complaints handling mechanisms paragraph 32 (c)	Indicator no. 5 in Annex I Table 3				p. 97
ESRS S1-14 Number of fatalities and number and rate of work-related accidents paragraph 88 points b and c	Indicator no. 2 in Annex I Table 3		Delegated Regulation (EU) 2020/1816, Annex II		p. 108
ESRS S1-14 Number of days lost due to injuries, accidents, fatalities, or ill health paragraph 88 point e	Indicator no. 3 in Annex I Table 3				p. 108
ESRS S1-16 Unadjusted gender pay gap paragraph 97 point a	Indicator no. 12 in Annex I Table 1		Delegated Regulation (EU) 2020/1816, Annex II		p. 109
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator no. 8 in Annex I Table 3				p. 109
ESRS S1-17 Incidents of discrimination paragraph 103 point a	Indicator no. 7 in Annex I Table 3				p. 110

Disclosure Requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in this report
ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator no. 10 in Annex I Table 1 and indicator no. 14 in Annex I Table 3		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 paragraph 1		p. 110
ESRS 2 SBM3 – S2 Material risk of child labor or forced labor in the value chain paragraph 11 point b	Indicators no. 12 and 13 in Annex I Table 3				p. 111
ESRS S2-1 Human rights policy commitments paragraph 17	Indicator no. 9 in Annex 1 Table 3 and indicator no. 11 in Annex 1 Table 1				p. 114
ESRS S2-1 Policies related to value chain workers paragraph 18	Indicators no. 11 and 4 in Annex 1 Table 3				p. 113
ESRS S2-1 Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines paragraph 19	Indicator no. 10 in Annex 1 Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 paragraph 1		p. 113
ESRS S2-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 19			Delegated Regulation (EU) 2020/1816, Annex II		p. 113
ESRS S2-4 Human rights issues and incidents within the upstream and downstream value chain paragraph 36	Indicator no. 14 in Annex 1 Table 3				p. 114
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator no. 9 in Annex 1 Table 3 and indicator no. 11 in Annex 1 Table 1				not material
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator no. 10 in Annex 1 Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 paragraph 1		not material
ESRS S3-4 Human rights issues and incidents paragraph 36	Indicator no. 14 in Annex 1 Table 3				not material
ESRS S4-1 Policies related to consumers and end-users paragraph 16	Indicator no. 9 in Annex 1 Table 3 and indicator no. 11 in Annex 1 Table 1				p. 118
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines paragraph 17	Indicator no. 10 in Annex 1 Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 paragraph 1		p. 119
ESRS S4-4 Human rights issues and incidents paragraph 35	Indicator no. 14 in Annex 1 Table 3				p. 120
ESRS G1-1 United Nations Convention against Corruption paragraph 10 point b	Indicator no. 15 in Annex 1 Table 3				p. 127
ESRS G1-1 Protection of whistleblowers paragraph 10 point d	Indicator no. 6 in Annex 1 Table 3				p. 126

Disclosure Requirement and associated data point	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Section in this report
ESRS G1-4 Fines for violations of anti-corruption and anti-bribery laws paragraph 24 point a	Indicator no. 17 in Annex 1 Table 3		Delegated Regulation (EU) 2020/1816, Annex II		p. 131
ESRS G1-4 Standards of anti- corruption and anti- bribery paragraph 24 (b)	Indicator no. 16 in Annex 1 Table 3				p. 131

Other non-material sustainability information

Further non-material sustainability information regarding the Greiner Group is provided below. These include the topics of water and social engagement and are not classified as material according to the double materiality assessment. However, the information can represent added value. For this reason, the most important information in this context is published in the integrated annual and sustainability report and corresponds to the scope of consolidation described in the "ESRS 2 General disclosures" chapter (this includes 105 fully and at-equity consolidated sites).

Water

Even if water consumption at Greiner is comparatively low, the company considers the topic of water to be forward-looking and of central importance to society. The table below provides an overview of the recorded water metrics for the reporting year.

Water withdrawal, water discharge, and water consumption [m³] [voluntary table]

	2023	2024	2025
Water withdrawal	1,687,336	1,314,879	1,535,980
Water discharge	1,655,864	1,294,350	1,508,905
Water consumption	31,471	20,529	27,075

Social commitment

At Greiner, social responsibility does not end at the factory gates: the company is also active in society and supports numerous non-profit initiatives and projects on a global and local level. In the reporting period, 146 projects were supported worldwide.

The projects are divided into the areas of sports (41 projects), health (31 projects), education (22 projects), society (20 projects), culture (11 projects), science (6 projects), environment (5 projects), and other (10 projects). These include in-kind donations and sponsorships as well as donations and sponsorships in financial form. Selection and processing are carried out independently by the respective Greiner business units. Only donations and sponsorships with a minimum value of 500 euros are recorded.

A particularly noteworthy approach was developed at Greiner Packaging in Northern Ireland during the reporting year. The Greiner Community Fund will be launched there in early 2026. The Greiner Community Fund is a new funding fund that supports inclusive, cross-community projects in Northern Ireland, thereby strengthening the commitment to a positive role in the local community. With an annual budget of 10,000 British pounds, registered community and charitable organizations, non-profit organizations, and schools in particular are to be supported.

KPMG

Greiner AG, Kremsmünster
Translation of the independent auditor's report of the voluntary sustainability reporting as of December 31, 2024
April 16, 2025

Independent assurance report

Independent assurance report on the sustainability reporting

We have performed a limited assurance engagement in the connection with the voluntary consolidated sustainability statement (hereinafter "sustainability reporting") included in the Annual and Sustainability Report in section Sustainability Report for the financial year 2025 of the

Greiner AG,
Kremsmünster
(hereinafter also referred to as "Greiner" or "Company").

Conclusion with limited assurance

Based on our procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that sustainability reporting in the Group Annual and Sustainability Report in section Sustainability Report is not prepared, in all material respects, in compliance with:

- the reporting requirements according to Article 8 of the EU Regulation 2020/852 (hereinafter referred to as "EU-Taxonomy-Regulation"),
- the requirements of the delegated regulation (EU) 2023/2772 (hereinafter referred to as "ESRS"), and
- the requirements and standards for the process to identify the information to be included in the sustainability reporting in accordance with the ESRS (hereinafter referred to as "double materiality assessment process"); with the description set out in disclosure "Processes to identify and assess material IROs (IRO-1)"

in the currently valid version.

Basis for conclusion with limited assurance

Our limited assurance engagement on the sustainability reporting was conducted in accordance with the statutory requirements and Austrian Standards on Other Assurance Engagements and additional expert opinions as well as the International Standard on Assurance Engagements (ISAE 3000 (Revised)) applicable to such engagements. An independent assurance engagement with the purpose of expressing a conclusion with limited assurance ("limited assurance engagement") is substantially less in scope than an independent assurance engagement with the purpose of expressing a conclusion with reasonable assurance ("reasonable assurance engagement"), thus providing reduced assurance.

Our responsibility under those requirements and standards is further described in the "Responsibility of the auditor of the sustainability reporting" section of our assurance report.

We are independent the Group in accordance with the Austrian professional regulations and we have fulfilled our other ethical responsibilities in accordance with these requirements.
Our audit firm is subject to the provisions of KSW-PRL 2022, which essentially corresponds to the requirements of ISQM 1, and applies a comprehensive quality management system, including documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.
We believe that the evidence we have obtained up to the date of the limited assurance report is sufficient and appropriate to provide a basis for our conclusion as of that date.

Other Information

Management is responsible for the other information. The other information comprises all information included in the Annual and Sustainability Report 2025 but does not include the sustainability reporting and our independent assurance report.

Our conclusion on the sustainability reporting does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our limited

assurance engagement on the sustainability reporting, our responsibility is to read the other information when available and, in doing so, consider whether the other information is materially inconsistent with the sustainability reporting or our knowledge obtained in the limited assurance engagement or otherwise appears to be misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this context.

Responsibility of the management

Management is responsible for the preparation of a sustainability reporting including the determination and implementation of the double materiality assessment processes in accordance with relevant requirements and standards. This responsibility includes:

- identification of the actual and potential impacts, as well as the risks and opportunities associated with sustainability aspects and assessing the materiality of these impacts, risks and opportunities,
- preparing of a sustainability reporting in compliance with the ESRS,
- inclusion of disclosures in the sustainability reporting in accordance with the EU-Taxonomy-Regulation, and
- designing, implementing and maintaining of internal controls that management consider relevant to enable the preparation of sustainability report that is free from material misstatement, whether due to fraud or error; and to enable the double materiality assessment process to be carried out in accordance with the requirements of the ESRS.

This responsibility includes also the selection and application of appropriate methods for sustainability reporting and the making of assumptions and estimates for individual sustainability disclosures that are reasonable in the circumstances.

Inherent limitations in the preparation of sustainability reporting

When reporting forward-looking information, the company is obliged to prepare this forward-looking information based on disclosed assumptions about events that could occur in the future and possible future actions by the company. Actual results are likely to differ as expected events often do not occur as assumed.

When determining the disclosures in accordance with the EU-Taxonomy-Regulation, the management is obliged to interpret undefined legal terms. Undefined legal terms can be interpreted differently, also regarding the legal conformity of their interpretation and are therefore subject to uncertainties.

Responsibility of the auditor of the sustainability reporting

Our objectives are to plan and perform a limited assurance engagement to obtain limited assurance about whether the sustainability reporting, including the procedures performed to determine the information to be reported and the reporting in accordance with the EU-Taxonomy, is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this sustainability reporting.

In a limited assurance engagement, we exercise professional judgement and maintain professional skepticism throughout the assurance engagement.

Our responsibilities include

- performing risk-related assurance procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify disclosures where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of expressing a conclusion on the effectiveness of the Group's internal controls;
- design and perform assurance procedures responsive to disclosures in the sustainability reporting, where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Procedures – Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the sustainability reporting.

Our engagement does not include the assurance of any disaggregated disclosures for the divisions, prior period figures, printed interviews or other additional voluntary information of the company, including references to websites or other additional reporting formats of the company.

The nature, timing and extent of assurance procedures selected depend on professional judgement, including the identification of disclosures likely to be materially misstated in the sustainability reporting, whether due to fraud or error. In conducting our limited assurance engagement on the sustainability reporting, we proceed as follows:

- We obtain an understanding of the company's processes relevant to the preparation of sustainability reporting.
- We assess whether all relevant information identified by the double materiality assessment process carried out by the company has been included in the sustainability reporting.
- We evaluate whether the structure and presentation of the sustainability reporting is in compliance with the requirements of the ESRS.
- We perform inquiries of relevant personnel and analytical procedures on selected disclosures in the sustainability reporting.
- We perform risk-oriented assurance procedures, on a sample basis, on selected disclosures in the sustainability reporting.
- We reconcile selected disclosures in the sustainability reporting with the corresponding disclosures in the consolidated financial statements and Group management report.
- We obtain evidence on the methods for developing estimates and forward-looking information.
- We obtain an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in sustainability reporting.

Limitation of liability, publication and terms of engagement

This limited assurance engagement is a voluntary assurance engagement. We issue this conclusion based on the assurance contract concluded with the client, which is also based, with effect on third parties, on the "General Conditions of Contract for the Public Accounting Professions" issued by the Chamber of Tax Advisors and Auditors. These can be viewed online on the website of the Chamber of Tax Advisors and Auditors (currently at https://ksw.or.at/berufsrecht/mandatsverhaeltnis/). With regard to our responsibility and liability under the contractual relationship, point 7 of the AAB 2018 applies.

Our assurance report may only be distributed to third parties together with the sustainability reporting contained in the Sustainability Statement section of the Annual and Sustainability Report and only in complete and unabridged form. Because our report is prepared solely on behalf of and for the benefit of the company, its contents may not be relied upon by any other third party, and consequently, we shall not be liable for any other third party claims.

Auditor responsible for the assurance engagement

The auditor responsible for the assurance engagement of the sustainability reporting is Mr. Mag. Michael Ahammer.

Linz
April 15, 2026

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:
Mag. Michael Ahammer Wirtschaftsprüfer
(Austrian Chartered Accountant)

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This report also contains statements regarding future development, which are based on current estimates and assumptions made by the Greiner Executive Board to the best of its knowledge. Phrases such as "expectation," "target," or similar terms indicate such forward-looking statements. Statements about the future course of business are inherently associated with risks and uncertainties. Forecasts regarding future corporate development are based on the information available to Greiner at the time this report was prepared. Should the underlying assumptions fail to materialize or should unforeseen risks of an incalculable magnitude occur, the actual future course of business and the results achieved may deviate from these estimates and forecasts. Significant influencing factors for this may include, among other things, changes in the overall economic situation, the political, legal, and regulatory framework in Austria, the EU, and other relevant markets, as well as industry-specific developments. Greiner assumes no guarantee that the future course of business or the results achieved will correspond to the estimates expressed in the report. The company is under no obligation to update forward-looking statements due to changed circumstances, assumptions, or expectations.

The report as of December 31, 2025, was prepared with the greatest possible care to ensure the accuracy and completeness of the information to the greatest extent possible. The metrics have been commercially rounded; however, rounding, typesetting, and printing errors cannot be ruled out. The report is also available in English and can be accessed in both versions on the Greiner website. In the event of discrepancies, the German version of the report is prevailing.

greiner.com/report/2025

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