



Rely on it.

RENOLIT Sustainability Report

20

24

Foreword

Dear Readers,

In 2024, we dedicated ourselves to our mission to "deliver sustainable and innovative polymer solutions" and continued to develop our sustainability strategy. We did this for two reasons: to comply with an ever-expanding array of requirements by aligning our strategy even more closely with the Corporate Sustainability Reporting Directive (CSRD), even amid regulatory uncertainty, and to play our part in creating a more sustainable world.

This year, we focused on refining our sustainable product solutions and stepping up our circular economy activities in particular. We also enhanced up our energy efficiency efforts to ensure that we can keep reducing our carbon emissions and make a contribution to climate action.. These are the main action areas we identified as a result of our double materiality assessment.

We firmly believe sustainable management is the key to lasting success. That's why we continue to rely on innovative circular solutions and are investing in developing new technologies to conserve resources and minimise the environmental footprint of our products. At the same time, we are committed to our employees and promote a corporate culture founded on responsibility, respect and collaboration.

At RENOLIT, we work tirelessly to provide sustainable and innovative polymer solutions that make a positive difference for people and the environment. This report provides a comprehensive overview of our sustainability activities for 2024 and shows how we continued to refine our strategy and launched targeted initiatives to achieve our environmental, social and economic goals.

Read on to find out more – we look forward to sharing ideas with you!

The RENOLIT Executive Board



Contents

TABLE OF CONTENTS

ESRS 2 - General disclosures	04
ESRS E1 - Climate change	15
ESRS E2 - Pollution	15
ESRS E3 - Water and marine resources	15
ESRS E5 - Resource use and circular economy	19
ESRS S1 - Own workforce	34
ESRS S2 - Workers in the value chain	42
ESRS G1 - Business conduct	44

ESRS 2

BP-1 GENERAL BASIS FOR REPORT PREPARATION

This report is the second sustainability report we have prepared in accordance with the European Sustainability Reporting Standards (ESRS). This report marks a milestone on our journey to implementing all of the requirements of the EU Corporate Sustainability Reporting Directive (CSRD), and reflects our systematic and integrated approach to embedding sustainability into all of our activities. As in previous years, a consolidated approach has been taken to preparing this sustainability report. The applicable scope of consolidation is the same as for the annual financial

statements prepared according to IFRS, and covers the entire RENOLIT Group ('RENOLIT') with all of its subsidiaries and locations.

RENOLIT operates in Belgium, Chile, China, Czech Republic, France, Germany, Hungary, India, Italy, Netherlands, Norway, Poland, Portugal, Russia, Spain, Türkiye, the UK and the USA. Wherever possible, the report also covers our entire upstream and downstream value chain. All subsidiaries included in this report are listed below:



- America, Production:**
- American RENOLIT Corporation LA
 - American RENOLIT Corporation La Porte
 - RENOLIT Chile SpA
- Asia, Production:**
- RENOLIT Guangzhou Ltd. (will be replaced by the Guangdong location)
 - RENOLIT (Guangdong) New and Advanced Materials Co., LTD
 - APPL GOR India Plastics Pvt. Ltd.
 - RENOLIT Healthcare Beijing
- Asia, Sales:**
- OOO RENOLIT Rus (closed as of 31 December 2024)
 - RENOLIT India Private Limited
 - RENOLIT Hong Kong Ltd.

- Europe, Production:**
- RENOLIT SE, Worms headquarters
 - RENOLIT UK Limited
 - RENOLIT France SASU (S)
 - RENOLIT GOR S.P.A.
 - RENOLIT Hispania, S.A.
 - RENOLIT Iberica, S.A.
 - RENOLIT Milano S.r.L.
 - RENOLIT Nederland B.V.
 - RENOLIT Ondex S.A.S.
 - RENOLIT SE, Frankenthal branch
 - RENOLIT SE, Munich branch
 - RENOLIT SE, Waldkraiburg branch
 - TOB RENOLIT Sales (S)
- Europe, Sales:**
- RENOLIT Belgium N.V.
 - RENOLIT Benelux B.V.
 - RENOLIT France SASU
 - RENOLIT Hungary LLC
 - RENOLIT Istanbul Plastik Sanayi ve Ticaret Limited Sirketi
 - RENOLIT Italia S.r.L.
 - RENOLIT Nordic A/S
 - RENOLIT Polska Sp.z.o.o.
 - RENOLIT Portugal Ltda. (closed as of 31 December 2024)
 - RENOLIT Tábor s.r.o.
 - TOB RENOLIT Sales

BP-2 REMARKS ON REPORT CONTENT

Disclosures relating to time horizons in the following report correspond to the short-, medium- and long-term time horizons as defined in ESRS 1.

MEASUREMENT UNCERTAINTIES

For this report, RENOLIT has again worked on collecting a more precise and complete set of data for its corporate carbon footprint (CCF) across all emissions sources – especially for the more complex Scope 3 data. Despite the progress made in this context, some items still require the use of projections, assumptions and model-based estimates to close existing gaps in data and ensure indirect emissions are appropriately represented. This approach has been used in the following specific areas:

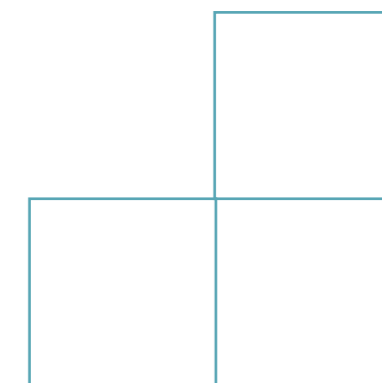
- In Scope 2, no data were available in the 'Electricity' category for a handful of sites (only premises with insignificant levels of consumption compared with production facilities). We have therefore used estimates here. However, as no production work is carried out at these locations, we assume that they make only a marginal contribution to overall electricity consumption.
- In Scope 3, measurement uncertainties are present in the categories of 'Other capital goods', 'Inbound logistics', 'Outbound logistics', 'Disposal of sold goods' and 'Employee commuting'.
 - In the 'Other capital goods' category, measurement uncertainties primarily result from the fact that only cost data are available. Accordingly, we apply spend-based emissions factors, which offer a less precise picture of real-world emissions when compared with activity-based emissions factors.
 - RENOLIT's suppliers were unable to provide reliable data for the 'Inbound logistics' category. Calculations here are instead based on the purchasing volume of the goods procured.
 - Emissions in the 'Outbound logistics' category have been extrapolated from prior-year figures.
 - As of this writing, figures in the 'Disposal of sold goods' category are based solely on estimates, as reliable data on the disposal of RENOLIT products by end-consumers remain unavailable.
 - The 'Employee commuting' category is based on extrapolations from national statistics and employee headcounts at the locations. Statistics and data for locations in Germany are usually of good quality. At locations outside Germany, however, data quality varies

depending on the availability of official figures.

In addition, the volume of hazardous waste that RENOLIT disposes of and recycles (section 'Waste and circular economy') can only be estimated or extrapolated. Significant uncertainties also apply to the volume of water consumed, as the data collection methodology has changed and is not yet finalised.

CHANGES COMPARED WITH PREVIOUS REPORTING PERIODS

The figure for work-related accidents has been corrected in light of more recent data. The logic used to calculate the proportion of behaviour-based work-related accidents has also been adjusted.



STANDARDS AND CERTIFICATIONS

To ensure we can achieve excellence in relation to quality, environmental management, occupational health and safety and energy efficiency, our global locations have implemented a wide range of international standards. The following overview provides a location-based summary of the certifications currently held by RENOLIT, with a particular focus on ISO and other industry-relevant standards.

Standards and certifications	RENOLIT SE (Worms)	RENOLIT SE (Frankenthal)	RENOLIT SE (Munich)	RENOLIT SE (Waldkraiburg)	American RENOLIT Corporation LA	American RENOLIT Corporation	RENOLIT Healthcare Beijing	RENOLIT UK Limited	RENOLIT GOR S.p.a.	RENOLIT Guangzhou Ltd.	RENOLIT Hispania S.A.	RENOLIT Iberica S.A.	RENOLIT Milano S.r.L	RENOLIT Nederland B.V.	RENOLIT Ondex S.A.S.	APPL GOR India Plastics Pvt. Ltd.	RENOLIT Belgium N.V.
ISO 9001	x	x	x		x	x	x		x	x	x	x	x		x		
ISO 12944-9		x															
ISO 13485					x									x			
ISO 14001	x	x					x	x	x		x	x	x	x			
ISO 15378					x		x							x			
ISO 45001							x	x	x		x						
ISO 50001	x	x	x	x				x									
IATF 16949									x							x	
1221 EMAS												x					
ISCC Plus Certificate											x						
VinylPlus Certificate	x	x	x	x				x			x	x	x	x	x		x
Operation Clean Sweep (OCS)	x	x															
Quality Assurance System Certificate	x		x														
EC Certificate 93/42/EEC							x										
Authorised Economic Operators Certificate								x									
MORE Certificate											x						

As there is currently some uncertainty concerning the CSRD reporting obligations (EU Omnibus Proposal) and our approach to these, we have not yet submitted this report for official auditing. However, our auditors were nonetheless involved in the general materiality assessment process and the determination of the material topics. Certain disclosures in this report also originate from ISO-certified processes, for example. Within their respective processes, these disclosures have been audited and verified by independent external bodies (e.g. German TÜV).

SBM-1 RENOLIT STRATEGY, BUSINESS MODEL AND VALUE CHAIN

BUSINESS MODEL

As a material for use in manufacturing, plastic uniquely combines a wide range of desirable properties. Plastic is exceptionally flexible, highly resilient and also recyclable. The material is therefore capable of meeting multiple performance criteria. Thanks to our development of high-quality films, panels and other plastic products, RENOLIT is an innovation leader in a wide range of sectors, including medical devices, automotive, construction, interior design and advertising. Our seven key industries are:



- HOME AND CONSTRUCTION
- HEALTHCARE
- PACKAGING
- AUTOMOTIVE
- MARITIME
- WIND POWER
- VISUAL COMMUNICATION

To ensure we can meet market requirements as well as global challenges, our operations in these industries are conducted by eight separate business units. In the event of market changes, this lets us mount a rapid and targeted response with suitable products and solutions. Our business units and their respective solutions are presented in the following.

COMPOSITES:

Composite materials in the form of rolls, sheets and plastic honeycomb panels for the production of automotive interior trim parts, building shells and other custom-specific solutions.

EXTERIOR SOLUTIONS:

Decorative exterior films that are UV-, wind- and waterproof. Their multi-layered design protects building components such as plastic or metal window sections.

HEALTHCARE:

High-quality, medical-grade polymer products that make an important contribution to human health.

INTERIOR SURFACES:

Decorative 2D and 3D films for decorating and finishing furniture surfaces and interior spaces.

POOL:

100% waterproof and durable membranes for use as swimming pool liners.

PROTECT:

Sustainable and innovative film solutions for printing, office supplies, flexible glazing, stretch ceilings and welding protection films.

ROOFCARE:

Innovative films, waterproof membranes and thermoformed parts for roofs and many other construction applications.

VISUAL COMMUNICATION:

Calendared films for the production of self-adhesive products in visual communication and architecture – also including coating products for wind turbine systems.

SUSTAINABILITY AS PART OF STRATEGY

In our overall strategy 'One RENOLIT 2025' we also address various aspects of sustainability with our guiding principle of 'One RENOLIT, One World'. We pursue sustainable and profitable growth aimed at preserving and developing our corporate values by focusing on

- Transitioning to a circular-oriented economy
- Decarbonising our value chain
- Improving energy and resource efficiency
- Protecting our employees, and ensuring their continued development
- Ensuring their long-term commitment to our company

This strategy is valid until the end of 2025. A new strategy that will apply until 2030 is already being drafted.

RENOLIT Sustainability targets



“ WE DELIVER SUSTAINABLE AND INNOVATIVE POLYMER SOLUTIONS. ”

OCCUPATIONAL HEALTH AND SAFETY

We aim to reduce our accident incident rate to fewer than 7 per 1,000 employees, with zero accidents resulting in permanent injury.

DIVERSITY

A diversity ratio of 35.5% from the Executive Board to second-level management.

MATERIALS RECYCLING

A total of 100% of production materials are recycled within the group.

CUSTOMER PROJECTS

Ten customer projects for plastics take-back are integrated into the RENOLIT materials loop.

PACKAGING MATERIALS

All packaging is made from 100% recyclable or multi-use plastic materials, with 50% of this packaging also being produced from recycled materials or renewable raw materials.

CARBON EMISSIONS

As we have already achieved the -25% target (compared with the 2010 base year) for the 2025 strategy period, we have now set a more ambitious carbon target. We aim to achieve reductions of 30% and 60% by 2025 and 2035, respectively. By 2045, RENOLIT is aiming to achieve carbon neutrality in Scope 1 and 2.

PLASTIC ADDITIVES

A total of 3% of the plastic additives we use are derived from non-fossil sources.

ENERGY EFFICIENCY

An improvement to energy efficiency of 5%, compared with the 2020 base year.

INNOVATION

New products and services are responsible for 10% of our revenue.

PRODUCTIVITY

We are pursuing an annual growth in productivity of 3%.

VALUE CHAIN

As a manufacturing company, RENOLIT operates as an integral part of a multi-stage value chain that stretches from the procurement of raw materials to the supply of high-quality plastic solutions. The materials typically utilised within our value chain include plastics, additives, plasticisers, fillers and other aggregates, as well as coatings, with the chain itself comprising upstream, central and downstream processes.

The upstream value chain is focused on the procurement and provisioning of raw materials and services. We work closely with a broad spectrum of polymer manufacturers – particularly polyvinyl chloride and polyolefin producers – as well as other operators within the chemical industry. To minimise environmental impacts while ensuring human rights are upheld in our supply chain, we take a systematic approach to documenting the emissions from the raw materials we order. We also make use of a special-purpose computerised system that draws on a comprehensive set of information and empirical data to support our efforts to identify risks along the supply chain and document relevant key indicators. This system enables us to initiate risk-based preventive actions. All of these insights are used as input for our supplier evaluation process and thus help to keep procurement both responsible and sustainable.

The core value creation phase takes place within RENOLIT. This phase encompasses the inbound/outbound logistics processes, internal production – which generally consists of mixing, calendaring, stamping, printing, extrusion and injection moulding – as well as extensive administrative activities in relation to personnel, purchasing, sales and marketing. Using extrusion and calendaring, we transform raw materials into continuous sheets for the production of durable, high-quality products. As our production processes use electricity and gas, our energy purchasing takes corresponding emissions factors into account, with the aim of promoting the use of low-emission primary energy sources.

The downstream value chain comprises the distribution of our products across a global network of sales offices, distribution channels and distributors. Our eight business units provide support to customers worldwide, typically from the manufacturing sector. Customer applications may involve the integration of RENOLIT products into pools, window repair systems or other end products, or the production of end products such as labels, windows, blood bags or furniture for the B2B market.

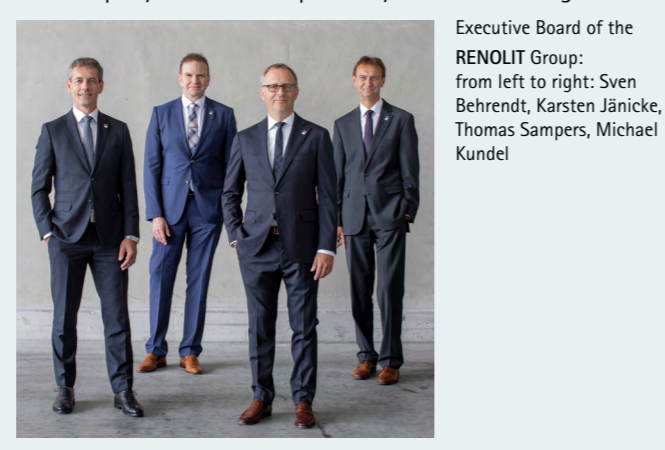
As a global player in the film/foil industry, RENOLIT maintains an international market presence that focuses on the Americas, Asia and Europe but also includes Africa and Australia. Our company employs around 5,000 people worldwide, with roughly half of the workforce based at locations in Germany. (See section S1-6 for further details.)

GOV-1, GOV-2, GOV-5 RESPONSIBILITY FOR SUSTAINABILITY AT THE HIGHEST LEVEL

MANAGEMENT STRUCTURE

RENOLIT is managed by an Executive Board consisting of four executive directors – Michael Kundel (CEO), Sven Behrendt, Karsten Jänicke and Thomas Sampers – who are jointly responsible for setting the company's strategic direction.

The company also has a Supervisory Board consisting of six



Executive Board of the RENOLIT Group: from left to right: Sven Behrendt, Karsten Jänicke, Thomas Sampers, Michael Kundel

non-executive directors. RENOLIT's employees are represented on the Supervisory Board by two elected employee representatives: Reinhard Westhäuser and Sergio Azpilicueta Ruiz. As two members of the Supervisory Board, Helmut Schädler and Andreas Lang, are part of the family who own the company, 66% of its members are considered independent.

Changes were made to the Executive Board and Supervisory Board at the end of the 2024 reporting year. Although these changes only came into effect in 2025, we also want to disclose them in this report. Michael Kundel resigned at the end of 2024 and moved from the Executive Board to the Supervisory Board on 1 May 2025. Karsten Jänicke is the new CEO with effect from 1 January 2025. In addition, Torsten Maschke joined the Executive Board on 1 October 2024. Pierre Winant stepped down from the Supervisory Board when Michael Kundel moved onto the Supervisory Board.

RESPONSIBILITY FOR SUSTAINABILITY

Sven Behrendt bears overall responsibility for the topic of sustainability at executive management level. The Corporate Sustainability team – headed by Dr Heribert Decher, who reports directly to Mr Behrendt – provide him with vital support to manage this issue.

The Corporate Sustainability team coordinate this issue across all of our sites and, together with the Legal and Compliance department, is responsible for meeting statutory requirements and implementing effective control and management measures. The company monitors its progress in achieving its sustainability targets on a monthly basis. The results of this monitoring are fed directly into the company's operational management and form the basis for developing and launching initiatives with specialist departments.

Our executive management team and Supervisory Board decide on the company's strategic direction on sustainability. The entire Executive Board is kept up to date on the latest status of monitoring and informed of any significant developments, with reports provided to the Supervisory Board at least as part of its regular meetings. The latest strategic

initiatives and focus areas are discussed at these meetings. Our specialist departments are responsible for devising, monitoring and assessing specific initiatives – including the achievement of targets (impacts, risks and opportunities – IROs). They regularly report to the Executive Board and make sure it is involved in any critical decisions.

All members of the Executive Board and Supervisory Board have many years of experience in the corporate and industry landscape, and contribute in-depth expertise about specific product groups and business units within the RENOLIT Group. Our Executive Board and specialist departments are also actively involved in relevant industry associations, in some cases as part of their Executive Board responsibilities. In addition to our internal communications, these commitments provide valuable external insights that are then passed on to the specialist departments in the form of new findings and project ideas. Our employees gain additional sustainability insights and expertise via training sessions and presentations, both internally and in other association and industry contexts.

RISK MANAGEMENT

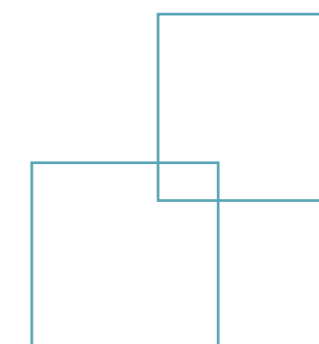
Systematic risk management forms an integral part of our approach to corporate governance, ensuring that RENOLIT remains resilient and sustainable in the long term. The Legal and Compliance department oversees these efforts. As well as purely economic risks, we also record sustainability-related risks and opportunities at site level and consolidate them at the level of each relevant business unit. Collecting this data enables us to assess risk in a structured way and identify specific risk mitigation or reduction measures.

We conduct risk reporting on a quarterly basis to ensure that the Executive Board has access to all relevant information and can incorporate it into their decision-making processes. One key element of this process is our SMU (strategic market unit) board meetings, which address material sustainability

risks alongside other topics. Site management and SMU management are among those who take part in these meetings. The topics identified there are then transferred to the relevant risk owners for further processing.

Assessing risk-bearing capacity is a key aspect of risk control. It signals the company's ability to use existing risk coverage potential to cushion the impact of potential damaging events. If the company exceeds a defined threshold – that is, if the sum total of identified risks reaches a certain proportion of the available coverage potential – the Executive Board must introduce additional control measures to mitigate risk or preserve liquidity. The company assesses individual risks based on expected financial losses measured in EBIT (earnings before interest and taxes). The underlying reference period covers the 12 months following the relevant reporting date. We use budgeted profit as a

benchmark, which means that risks are always regarded as a negative deviation from the planned profit target.



SBM-2 STAKEHOLDER DIALOGUE

RENOLIT has been publishing sustainability reports voluntarily for several years to update our stakeholders on the progress of our sustainability activities. We foster close relationships with a variety of different stakeholder groups who play a major role in the company's strategy and commercial success.

When it comes to sustainability, our aim is to consider the different needs and concerns of all key internal and external stakeholders. With this in mind, we strive to maintain an ongoing dialogue with them to meet their expectations and nurture long-term partnerships.

As well as reading the Sustainability Report, external stakeholders can find information via the RENOLIT website, our social media channels and press releases (which are particularly relevant for group-wide announcements such as site relocations and crisis situations).

We also use the intranet and internal announcements to ensure that information flows smoothly to our internal stakeholders.

We are actively involved in the following associations and initiatives:



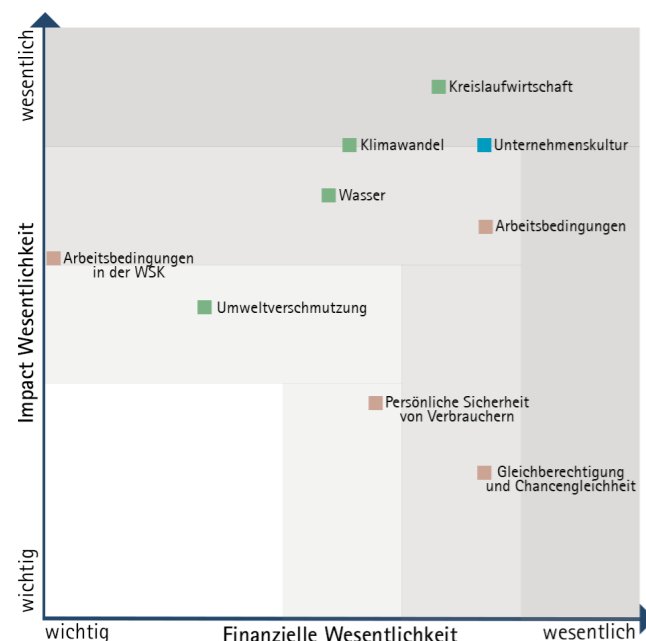
Our key stakeholders include:

Employees and works council	Our employees provide the foundation for our company's long-term success and enable us to carry out all of our sustainability activities.	We use various channels to stay in regular contact with our employees and works councils. Our Corporate People & Empowerment team and relevant local People Management teams also play a key role in communicating with our employees to promote an inclusive and transparent workplace culture.
	The aim of the local works councils and EU works council is to ensure fair and safe working conditions and compliance with statutory requirements.	
Management	RENOLIT's management consists of SMU, CU and site managers. They are responsible for operational and strategic decisions within the company.	Management is briefed on the latest developments via regular meetings, direct communication with the Executive Board and management-specific formats and is included in strategic decision-making.
Ownership	The owners of RENOLIT are the owner family.	The owners are closely involved in company matters via their representation on the Supervisory Board. Regular Supervisory Board and/or Advisory Board meetings and structured dialogue with the Executive Board ensure they are involved in strategic decision-making.
Environment	Environmental interests represented by NGOs, for example, focus on the ecological impact of corporate activities. Our main priorities are reducing our environmental footprint, using resources sparingly and promoting the circular economy.	We provide information about the environment via the aforementioned external channels or via direct contact and, where necessary enter into a dialogue to clarify any concerns.

Customers and consumers	The customers of our business units increasingly expect RENOLIT to be transparent about our sustainability activities, especially when it comes to environmental factors.	Our business units remain in direct contact with our customers via individual surveys, in-person visits, presentations, trade fairs and sales contacts.
Associations and initiatives	Industry associations such as VinylPlus EU/DE, IVK Europe, EuPC, PlasticsEurope and ESWA represent the interests of the plastics industry vis-à-vis policymakers and the general public. They are committed to conserving resources and promoting the circular economy.	We are working with various initiatives and associations to continue developing the relevant industries and actively shape the future of our sector. We exchange views and information with these associations in a wide range of working groups, events and meetings.
Local residents	Local residents near RENOLIT's international sites care about the quality of life and the environment in their neighbourhoods. Their concerns primarily relate to noise and odour emissions and RENOLIT's role as a responsible employer in the region.	We communicate with our neighbours via official channels and direct contacts at each site (site management and head office), and by occasionally inviting them to open-door events.
Suppliers	We work closely with our suppliers to ensure sustainable procurement standards. RENOLIT focuses on the use of renewable raw materials and procurement of sustainable alternatives when dealing with our international suppliers.	Our Purchasing team stays in direct contact with our suppliers via face-to-face meetings, visits, events and trade fair contacts.
Financial institutions and investors	Financial institutions and investors increasingly make decisions based on our company's sustainability activities.	We ensure that financial institutions remain in direct contact with our Executive Board and Finance department.
Regulators	Regulators require us to consistently meet statutory and official requirements.	Our trained specialist departments remain in regular contact with the relevant authorities. We include local authorities in our planned initiatives from an early stage by staying in direct contact with them during approval or complaint procedures.

IRO 1 – MATERIALITY ASSESSMENT

The information presented in this report is based on a materiality assessment that was first conducted in accordance with the ESRS in 2024, with the aim of systematically collecting and analysing data on IROs. As a result of the consideration of both perspectives (impacts of the company on environment and society as well as the financial risks and opportunities that result from sustainability topics), this is referred to as a 'double materiality assessment' (DMA). At the beginning of 2025, the DMA was again updated for this report. This did not result in any fundamental changes. Completion and updating of the DMA is the responsibility of the Corporate Sustainability team, with the participation of all relevant business departments. An impact assessment forms the starting point for the DMA.



During impact assessment, we assess the materiality of the impacts based on severity (magnitude, scope and irremediable character in the case of negative impacts) for actual impacts and, in addition, the likelihood of occurrence for potential impacts. Data on potential and actual impacts were collected and systematically assessed on the basis of the list given in ESRS 1 AR 16.

By applying the criteria of probability of occurrence and financial magnitude, we then used the results of the impact assessment as input for our financial assessment of financial risks and opportunities. Some risks and opportunities were derived from the existing risk management system while others have been newly identified. These additions are based both on the impact assessment as well as resource dependencies in some cases.

During the process, we assigned the IROs identified within

this context to the sustainability aspects defined in ESRS 1 AR 16. A sustainability topic was classified as material if it was possible to identify at least one material impact, material risk or material opportunity for this topic.

We did not consult stakeholders or external experts directly when assessing IROs. However, their interests and concerns have been accounted for by a stakeholder analysis and work conducted with internal experts acting as proxy stakeholders.

We initiated a climate scenario assessment alongside the current report with the aim of identifying both physical and transition risks, ensuring these risks are accounted for in our future planning. The assessment's findings will be disclosed in future reports.

SBM 3 – MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The DMA described in the previous section, which considered the business activities of RENOLIT and the associated value chain, has resulted in the identification of a total of 44 material IROs, namely 27 impacts, 8 risks and 9 opportunities. This means that the following topical standards are material to us:

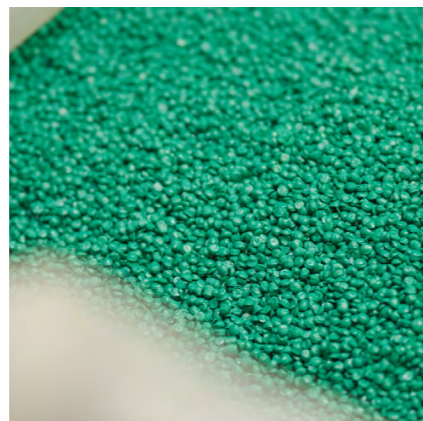
- ESRS E1 Climate change
- ESRS E2 Pollution
- ESRS E3 Water and marine resources
- ESRS E5 Resource use and circular economy
- ESRS S1 Own workforce
- ESRS S2 Workers in the value chain
- ESRS S4 Consumers and end-users
- ESRS G1 Business conduct

The following section provides a description of our material IROs (some of these summarised), categorised according to the material sustainability topics as set out in the ESRS.

E1 CLIMATE CHANGE	Impact	Climate change inputs from greenhouse gas emissions (GHG emissions) in Scope 1, 2 and 3 The emissions produced by our activities contribute to global warming and climate change, whose worldwide repercussions include biodiversity loss, desertification, sea level rise and health impacts that may include rising mortality rates during periods of extreme heat. Scope 3 emissions – i.e. those relating to the upstream/downstream value chain as well as the use of our products – make up the greatest proportion of RENOLIT's emissions.
	Impact	Defossilisation of raw materials RENOLIT is successively increasing the proportion of non-fossil raw materials by deploying mass-balanced polymers and additives, and using recycled materials. This reduces the need for fossil resources while also cutting greenhouse gas emissions.
	Impact	Own energy production/procurement from alternative (green) sources RENOLIT is reducing the use of fossil fuels thanks to its own energy production as well as green energy procurement. Currently, 30% of electricity demand is being met by green electricity at German facilities. Other contributors include PV systems, and the use of superheated steam and hot water from industrial parks.
	Opportunity	Process conversion to alternative energy sources and efficient systems Converting processes to alternative sources of energy and efficient systems also offers a purely economic opportunity, as this approach is able to cut long-term costs.
E2 POLLUTION	Risk	Transition to carbon neutrality implies high initial investment At the same time, the transition to carbon neutrality for buildings, products and processes implies a high level of initial investment that must be accounted for.
	Impact	Release of hazardous substances into the environment The raw materials that RENOLIT needs for its production can have negative consequences for flora and fauna if released into the environment – by spills, for example.
	Impact	Environmental and water pollution from the extraction of oil for the production of plastics RENOLIT's products are based on raw materials derived from oil. Oil extraction and transportation routinely results in pollution – from accidents, for example – with severe consequences for the natural world.
	Impact	Pollution from plastic waste and microplastics In the natural world, plastic waste is essentially 'immortal' and can end up as ocean litter – including microplastics – from dumping. Tiny organisms take up these microplastics, which grow more concentrated along the food chain. RENOLIT contributes to this pollution as a manufacturer of plastic products. Cleaning up this environmental pollution is very difficult and the damage to wildlife is practically irreversible.
E3 WATER AND MARINE RESOURCES	Risk	Less acceptance for PVC on the market due to future reclassification of raw materials used in accordance with hazard criteria The RENOLIT business model is based to an extent on PVC. If certain raw materials required in PVC production were to become prohibited on environmental grounds, the costs of transitioning to alternatives would be considerable.
	Impact	Consumption of water for the production process and business operations Parts of the RENOLIT production process are water-intensive. In regions affected by water scarcity, this can have negative impacts on water availability and the environment.

E5 CIRCULAR ECONOMY

Impact	Material consumption for production and use of recycled materials As a manufacturing company, RENOLIT depends on the procurement or extraction of a wide variety of raw materials. By systematically increasing the proportion of recyclates in our products, we can continue to reduce our need for raw materials.
Impact	Conserving resources with sustainable product development At RENOLIT , the circular economy philosophy is part and parcel of product development, whose processes follow ecological design principles. Product durability and options for repair play an important role here. We always emphasise the use of recycled materials and consider the recycling potential after product end-of-life.
Impact	Promotion of the circular economy We actively promote the circular economy by implementing the initiatives mentioned above, developing new recycling technologies, and integrating plastic waste into our production processes wherever possible. As of this writing, our recycling rate exceeds 51%, with the proportion of sold waste being around 29%.
Opportunity	Improving resource efficiency to reduce material costs At RENOLIT , resource efficiency means reducing the volumes of raw materials consumed and process waste while also making use of circular approaches to reprocess materials and return them to the production loop. All of these approaches not only reduce material costs but also create an economic benefit.
Opportunity	Building customer loyalty by taking back production residues as recycle material and reintegrating it into the materials loop By taking back production materials from our customers and reusing these materials within our internal production processes, we can create a closed materials loop. This approach helps us to achieve our sustainability targets but also strengthens customer loyalty, as customers increasingly value environmental leadership.
Risk	More demanding product requirements (from customers and regulators) As requirements from customers and regulators for sustainability aspects like product recyclability become more demanding, RENOLIT faces a significant level of new investment as well as uncertainty.



S1 OWN WORKFORCE

Impact	Injuries as a result of accidents during working hours and on the way to work In 2024, RENOLIT recorded an accident incident rate of 8.5, which puts the company significantly below the industry average. Nonetheless, the risk of (severe) injury during production is theoretically always possible.
Opportunity	Productivity improved by fewer work-related accidents as a result of training and information activities for all employees To achieve a continuous reduction in the number of work-related accidents, we have established a comprehensive training and information programme for the entire workforce. This should, in turn, result in higher levels of productivity.
Opportunity	Productivity and employee retention improved as a result of an attractive working environment Introducing positive changes in the working environment, such as guaranteeing fair working conditions, can reduce employee turnover rates while boosting workforce productivity.
Impact	Ensuring a good work-life balance Employees with children benefit from actions taken to improve the work-life balance at RENOLIT .
Opportunity	Improved access to high potentials due to attractive working conditions and benefits Attractive working conditions and extensive benefits offer RENOLIT an opportunity to position the company competitively in the talent market and therefore enjoy easier access to highly skilled workers.
Opportunity	Improving productivity and competitiveness by investing in education and training programmes Investments in training and educational programmes offer RENOLIT the opportunity to boost productivity and preserve a long-term competitive advantage.
Risk	Greater expenditure on recruitment/workforce as a result of skills shortages and increased competition for well-qualified employees Skills shortages and increased competition for well-qualified employees can inflate spending on recruitment and the workforce in general.
Impact	Impairments to health and accidents in plastics manufacturing Harmful environmental factors in the production of plastics include noise, heat, pressure and chemicals. Potential accidents may also result in serious injuries to personnel. RENOLIT therefore invests in training and the latest technical standards with the aim of minimising these adverse effects.
Impact	Human rights violations in the supply chain In a global supply chain, there is a theoretical risk of human rights violations such as forced labour and child labour. Fewer than half of our suppliers are based in high-risk countries. We fulfil our responsibilities by taking action as necessary, including risk screening.

S2 WORKERS IN THE VALUE CHAIN

Risk

Restrictions on substances potentially harmful to health that are contained in our products

If restrictions and limitations are placed on substances potentially detrimental to health, **RENOLIT** may face corresponding challenges and may need to make adjustments to its product development.

As the repository of data relating to ESRS data points is sufficient, this report does not need to include a separate chapter addressing the users of **RENOLIT**'s products. Our general strategy here is to apply the principles of product safety and transparent communications.

Product safety:

We make every effort to develop codes and policies that implement the safety standards required by law. In the case of medical devices and the healthcare sector in general, GLP/GMP (Good Laboratory Practice/Good Manufacturing Practice) together with the substitution principle ensure that our products do not give rise to health risks during use.

Transparent communications:

We provide clear and detailed information about the materials used and applicable safety standards, with a particular focus on potential health risks and environmental impacts.

Impact	Market distortion and social harm as a result of corruption or bribery
	Corruption and bribery damage economic development, destroy trust in institutions and erode social capital. Their negative effects can be felt throughout society and thus hinder investment. This is a key topic for RENOLIT , as we are an international company that also supplies customers in high-risk countries.
Risk	Fines resulting from compliance or corruption investigations
	A lack of awareness or expertise in relation to compliance can result in infringements and consequential financial penalties or reputational damage.
Impact	Promotion of fair business and operating practices at our suppliers
	RENOLIT makes use of audits and other activities to promote fair operating practices, and therefore supports ethics in business wherever it has the means to do so.
Impact	Planning certainty for suppliers as a result of reliable payment practices and good supplier relationships
	RENOLIT ensures payments are made regularly and on time to enhance suppliers' planning certainty.
Impact	Supporting policymakers in the development of user-/business-friendly laws and regulations
	RENOLIT utilises associations and initiatives (see 'Stakeholder dialogue' chapter) to support the development of user-/business-friendly legislation. Such legislation represents key industry topics while balancing ecological and economic interests.
Impact	A corporate culture of appreciation
	An appreciative and supportive culture at RENOLIT promotes employee well-being as well as positive levels of physical and mental health in our workforce.
Risk	Failing to meet sustainability criteria, resulting in higher costs for financing
	A failure to meet sustainability criteria may lead to RENOLIT experiencing higher costs for financing and becoming less attractive to investors.

ESRS E5

E5-1, E5-2 AND E5-3 POLICIES, TARGETS AND ACTIONS FOR RESOURCE USE AND CIRCULAR ECONOMY

More than any other material, plastics are an integral part of modern life. Light, durable and flexible, their applications seem virtually limitless. Yet the sheer volume of plastic products – often disposed of as 'waste' after only a brief period of use – represents a serious threat to human society and the environment on a worldwide scale. The idea of the 'circular economy' has been developed to tackle this problem of excessive resource consumption and growing waste volumes. This approach aims to use resources as efficiently as possible, to extend product lifetimes, to enable repairs or multiple product uses, and to plan for end-of-life product recycling from the outset, so that the raw materials can be used as input for new products.

As a leading manufacturer of high-quality plastic films and associated products, our company takes our responsibilities here very seriously. Since 2021, **RENOLIT** has made significant commitments to the circular economy and developed a comprehensive strategy. By engaging directly with the circular economy in this way, we want to secure favourable living conditions and a good quality of life for current and future generations on our planet. Our most effective strategy here is to reduce waste materials at **RENOLIT** and/or ensure their reuse in our production.

Our approach to product development focuses on product

durability, and promotes the reclamation and reuse of raw materials. As a technology leader in our industry, we are always working to develop products with new properties and the benefits associated with them. To ensure these aspects form an integral part of our product development, we have developed ecological design policies and an 'Eco Impact Check'. When developing a new product, this tool is employed to query aspects such as the circular economy, ecology and raw material selection, and their related impacts on the ecological footprint. The use of this tool encourages product developers to consider sustainability aspects even at early stages in the development process. We are also expanding our product portfolio with new applications that have higher proportions of recycled materials. Many of our products are already 100% recyclable at end-of-life. In a large number of use cases, our plastic films and applications also extend the lifetime of other products and therefore help to conserve resources.

TARGETS FOR RESOURCE USE AND CIRCULAR ECONOMY

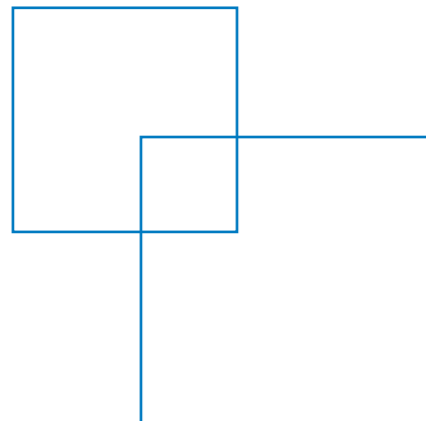
To optimise resource use and the promotion of the circular economy, we have set the following five targets that cover all levels of the waste hierarchy, and we aim to achieve these by the end of 2025 (base year 2020). By processing our production materials internally or with the help of external companies, we are also able to offer valuable secondary raw materials on the market.

	2025 target	2022	2023	2024
Recycling of production materials in the group (%)	100	58.4	56.1	51.1
Recyclability and reusability of all packaging (%)	100	100	100	100
Use of raw materials of non-fossil origin (%)	≥ 3	5	4	5
Proportion of recyclates or renewable raw materials contained in our plastic packaging (%)	50	~10*	~10*	29
Customer projects in which the return of recyclable materials takes place in the RENOLIT material cycle	10	2	>20	>20

* Overall packaging recycling rate, data quality not yet optimal

To reinforce our commitment to the circular economy and resource conservation, we also signed the Circular Plastics Alliance (CPA) Declaration in September 2019. The CPA has set itself the target of incorporating at least 10 million tonnes of recycled plastics into products and packaging in Europe by the end of 2025.

These targets apply across the entire RENOLIT Group. The reference value for the KPI 'Recycling of production materials in the group (%)' is always the annual total quantity of waste or materials produced. Decisions on actions and targets are taken by the RENOLIT Goes Circular (RGC) initiative, which is managed by the Corporate Sustainability team. Progress and projects from this initiative are communicated via our intranet, notices, information boards and mailshots.



ACTIONS TAKEN TO ACHIEVE OUR TARGETS

TRAINING

To raise awareness about sustainability topics in the workforce, we have offered and completed presentations on the subject in RENOLIT's various communications formats, which have included Earth Day and our internal Renova development initiative.

CLOSING MATERIAL LOOPS

We have worked with our recycling partners to expand the range of applications in which our secondary raw materials are used beyond down-cycling. As one example, we separate out phthalate-free PVC raw materials for sale to our customers as regrind. The raw materials are processed in a selected range of products, as the use of phthalate-free PVC materials ensures no migration of these plasticisers from the product.

We have also established open-loop systems, where post-industrial waste is exchanged between RENOLIT plants with the aim of exploiting the benefits of high-quality materials at competitive prices within other product categories.

PROJECT MANAGEMENT AND DEVELOPMENT

Our RGC initiative participates in projects throughout Europe. One example is RETAIN, which addresses recyclability and the development of solutions for suitable collection systems. Another example is Flex ID, which is investigating appropriate options for tagging materials during their life cycle with the aim of guaranteeing a suitable flow of information for improved recyclability at the product's end-of-life.

PRODUCTION FACILITIES

We have installed advanced shredding systems plus peripherals in our production facilities. Using these systems,

we can process production residues directly and obtain a higher grade of material purity. This infrastructure enables us to integrate more recycled material into our products instead of having to sell it externally.

RESOURCE EFFICIENCY

We are taking an increasingly decentralised approach to boosting resource efficiency in our production processes, with the aim of optimising material use. By developing benchmarks, we not only make it possible to compare our performance with the wider industry but also create incentives for boosting efficiency. At the same time, we agree specific targets with the teams to achieve long-term reductions in waste.

MATERIAL EXCHANGE AND SALE OF SECONDARY RAW MATERIALS

Material exchange within the group is strongly supported, thanks to the work of RENOLIT Goes Circular as a core initiative for the circular economy. As a result of this initiative, we were able to reprocess 51% of our production residues within the RENOLIT Group in 2024. Over 15% were marketed as secondary raw materials. We are rapidly expanding the sales and partner network for these activities with the aim of reducing the proportion of sold waste. Other actions have been identified that will significantly increase the material usage rate and qualify our materials as high-quality secondary raw material input for suitable products.

SECONDARY RAW MATERIALS

To increase the proportion of secondary raw materials used, we implement design-for-recycling processes in our product development. This approach requires revisions to existing processes and the development of policies for new product designs. The reuse rate has also been accounted for by its inclusion as a target in the agreements

made with our teams.

SUSTAINABLE PRODUCT DESIGN

RENOLIT products are characterised by their long service life. Alongside our efforts to produce durable products, we are also aiming to further extend this lifetime by offering repair services and product-specific training.

WASTE REDUCTION IN THE VALUE CHAIN

Our approach to reducing waste in the overall value chain involves decreasing the use of packaging material, increasing the proportion of recycled materials in packaging, and actively promoting the take-back of waste from our customers.

PARTNERSHIPS

We are actively engaged in partnerships with various organisations and initiatives to improve the suitability of products and materials for management in the loop. Our partners include prestigious market players such as European Plastics Converters, the Circular Plastics Alliance, VinylPlus, IVK Europe, Rewindo, the European Single Ply Waterproofing Association and VinylPlus Deutschland e.V. These partnerships are helping us to intensify our efforts to promote the circular economy, and establish sustainable practices along the upstream and downstream value chain.

E5-4 RESOURCE USE

The primary resource inflows applicable to our company's own operations and the upstream value chain mostly involve polymers (plastics), plasticisers, stabilisers, fillers, other additives, pigments and printing inks. These materials, which we source from major international chemical wholesalers and their distributors, are supplied to and processed at RENOLIT either as solid bulk goods or in liquid form.

Most of these materials are manufactured from natural gas, oil and solid mining waste, with a small proportion also being derived from renewable raw materials. RENOLIT is typically unable to influence the basic chemistry of the starting materials. Valuable materials generated as waste during production are returned to the production process wherever technically feasible. Where possible and legally permissible, we aim to substitute fossil materials with bio-based raw materials produced without the use of (fossil) oil and gas.

	2022	2023	2024
Total weight of purchased materials (t)	254,446	218,887	239,585
Proportion* of biological origin (%)	5	4	5
Proportion* of recycled materials (%)	8.2	8.3	7.8

*Proportion in relation to total material usage

To strengthen the circular economy, we are attempting to reduce our use of primary raw materials and replace these with other materials, preferably from our own waste streams. In addition, post-industrial waste is also reused and integrated into our production process. The quantities specified for recycled materials encompass all forms of reprocessing and reuse.

E5-5 WASTE AND CIRCULAR ECONOMY

We adjust the individual material properties (specification) of our films so that they can meet specific requirements. Often, this means materials will require a coating or lamination, which makes a circular-focused approach to work and usage more difficult. Even so, our films do primarily consist of thermoplastics, which can be mechanically recycled both individually and as composites. Mechanical recyclability can be as high as 100%, depending on the product. As of this writing, some 51% of waste generated during production is now internally recycled. We are also developing physical reprocessing methods to further increase this proportion while keeping a close eye on developments in the field of chemical recycling.

RECYCLING METHODS IN THE PRODUCTION PROCESS

Within our production processes, we collect production waste sorted by polymer type: these fractions include PVC, PVC/PMMA composites, PP, PE and PET. Waste is also categorised according to the primary components in the respective recipes. These materials occur in various formats: as roll goods, loose film material, dusts, residues of mixtures or plasticised material of various shapes and sizes. We select appropriate recycling methods for all of these material groups, with a clear focus on mechanical recycling.

Where materials cannot currently be recycled due to their composition or structure, we aim to use innovative separation or extraction techniques to ensure their recycling. Ultimately, we want to keep valuable resources in the loop

and avoid their incineration in waste-to-energy plants or cement works. We involve various stakeholders in these developments – including suppliers, customers and our own company locations.

OTHER WASTE

Alongside conventional plastic waste, which is waste that is directly attributable to the articles we produce, our facilities also create production waste in the form of the plasticisers, stabilisers, printing inks, coatings, solvents, other additives, fuels/lubricants and industrial waste (such as packaging materials) that are used to make these articles.

RECYCLING METHODS FOR EXTERNAL MATERIALS AND REPAIRABILITY

Apart from recycling internal materials, we also process external materials, which are collected, separated and recycled after use. However, recycling remains a major challenge after a long product life. Our aim here is to enable the return of materials into the production loop for new and equivalent products.

Depending on the specific application – such as window films, roofing/waterproofing membranes and swimming pool liners – some films (such as ROOF) can be repaired if exhibiting wear and tear as a result of normal use. However, this is typically not possible if films are severely damaged.

Total amount of waste (t)		
2022	2023	2024
37,500	34,700	39,800
Waste directed to recovery (t)		
	2023	2024
Total amount of hazardous waste recovered	800	850
Total amount of non-hazardous waste recovered	33,100	38,100
Total amount	33,900	38,950
Waste directed to disposal (t)		
	2023	2024
Total amount of hazardous waste disposed of by incineration	800	850
Total amount of non-hazardous waste disposed of	0	0
Total amount	800	850
Hazardous waste (t)		
	2023	2024
Total amount of hazardous waste	1,600	1,700

*The breakdown into hazardous and non-hazardous waste and the breakdown into disposal or recovery did not change between 2021 and 2024.

As a general estimate to date, we can state that approximately 90% of our waste is plastic waste, which are reused or recycled. The remaining 10% comprises other waste, of which 5% is hazardous and 5% non-hazardous. As a general rule, half of the hazardous waste volume is sent for disposal and the other half recovered, while all of the non-hazardous waste is sent for recovery and none of it is sent for disposal.

METHODOLOGY

We record monthly figures for the above-mentioned materials for each of our facilities. Figures are kept for each of the material groups and further broken down by their usage. These figures are used to calculate certain KPIs, such as the

scrap rate, recycling rate and waste material sales. These KPIs form part of the annual targets agreed with all facilities. Continuous improvement is assured here by using these indicators to derive and implement specific actions on an annual basis.

ESRS E1

E1-1 TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

We have yet to implement a transition plan for climate change mitigation. We have spent 2024 and 2025 on activities and plans to establish and improve our dataset, especially in relation to Scope 3 emissions. Following this groundwork, we then started our strategic work in 2025, which included the completion of a climate risk analysis. We are now planning to prepare a transition plan in 2026.

E1-2 STRATEGIC RESPONSIBILITY FOR CLIMATE CHANGE MITIGATION

As a key player in the plastics processing industry and a market leader for plastic films, we are aware of our particular responsibilities in the context of strategic efforts to reduce global warming. We acknowledge our individual obligation to reduce greenhouse gas emissions while also taking action to foster adaptation to the impacts of climate change.

The ultimate aim of our strategy is to promote sustainable business while minimising climate-related risks for our company and the environment. The core of our strategy is focused on reducing emissions, promoting the circular economy and adapting to the impacts of climate change. To reduce emissions, we are focusing on the introduction of energy-efficient technologies, the use of renewable energy sources and optimisations to our material usage that include the reduction of material wastes. Our approach to climate change adaptation encompasses risk management for climate-related changes, supply chain diversification by partnerships with sustainability-oriented partners and the integration of sustainability criteria into our procurement processes.

The scope of our environment strategy applies to all business units within the **RENOLIT** Group as well as our supply chain partners. We focus on minimising our short-, medium- and long-term GHG emissions in Scopes 1 to 3. Our core departments of Corpo-

rate Purchasing and Corporate Raw Materials & Pigments maintain close contact with our suppliers with the aim of accelerating efforts to transition to low-emission raw materials – such as bio-attributed PVC or PVC manufactured with green energy.

The implementation of these standards is the responsibility of top-level management – namely business unit management and the Executive Board.



E1-3 ACTIONS TAKEN TO REDUCE EMISSIONS

As a company, we have set ourselves the goal of achieving a responsible and well-designed energy usage policy that forms a cornerstone of our daily operations. Where energy-related actions are deemed advisable from an ecological and economic perspective, we aim to ensure their prompt rollout at all of our sites. In this process, energy management systems offer a comprehensive level of transparency about energy consumption, which aids both in the planning of actions and in the verification of their effectiveness. For high-level energy management, and for evaluating the efficiency of the actions and savings from individual systems, we analyse each site's absolute energy consumption plus the specific energy consumption per kilogram of produced and packaged film. This ensures the comparability of relative energy inputs in production across a multi-year time frame. Individual facilities are responsible for achieving the **RENOLIT** energy targets and implementing the actions under the guidance of their Energy Management Officer, while monitoring is completed by the Corporate Environmental Affairs team.

Our in-house monitoring system, which we developed to enable all facilities to enter and report on their monthly energy consumption, is a key instrument for the control and evaluation of our energy and emissions KPIs. As this tool updates carbon factors automatically, this means we can determine Scope 1 and Scope 2 emissions consistently, and present these transparently with our centralised reporting platform. This enables Group-wide overviews as well as detailed per-facility analyses, which are used for internal site rankings and other purposes. All data are validated and confirmed as accurate by an independent auditor. Although this system cannot yet be used for the entry of Scope 3 emissions data, we are examining options for the central collection of these data in the future. Progress on actions achieved in the context of monthly sprints is also tracked and reported on with the use of digital tools such as the 'Progress Maker'.

ACTIONS TAKEN IN THE CURRENT REPORTING PERIOD INCLUDE:

- Construction of a PV system at our Waldkraiburg facility
- Completion of the PV system in Villatuerta
- Purchase of 40 GWh green electricity for our German sites
- Compressed air generator modernisation at the Frankenthal facility
- Overall plan completed for the short-, medium- and long-term carbon neutrality (Scope 1 and 2) of our Worms site. Among other things, this plan envisages the use of wind power, PV, green electricity models and the electrification of thermal processes. Corresponding publication dates have already been specified.

ACTIONS PLANNED IN THE REPORTING YEAR:

- Purchase of green energy from PV system via a PPA in Villatuerta (system not **RENOLIT**-owned)
- Start of construction for a PV system in Cramlington
- At several sites:
 - Conversion to LED lighting
 - Use of variable frequency drives
 - Compressed air optimisation
 - Lowering of process temperatures
 - New water coolers
 - Circuit breaker modernisation – installation of high-sensitivity meters for precise analysis of individual consumption
 - Optimised piping/factory building insulation
- Intelligent PID controls
- Lowering of temperatures in various buildings
- Optimisation of heat storage devices
- Operational adjustments to exhaust air thermal afterburning
- Optimisation of ventilation models in production and storage areas
- Visualisation of energy consumption figures
- Use of waste heat
- Waste heat recovery using heat pumps

Final figures are not yet available for the reductions to emissions resulting from our climate change mitigation actions. The actions in question and the systems that these actions require are currently still in the implementation phase. A reliable assessment of the potential reductions can therefore only be undertaken once these systems are fully deployed and operational.

E1-4 TARGETS RELATED TO CLIMATE CHANGE MITIGATION

Previously, RENOLIT had set itself the target of achieving a 100% reduction in its Scope 1 and 2 emissions by 2045 (base year 2010). Following the reporting period, we completed work on a decarbonisation strategy and targets that also cover Scope 3 emissions. These revised targets will be presented in the next report.

Although we took extensive action, we did not meet our energy efficiency target set for 2024. While relative energy consumption fell slightly year on year, overall capacity utilisation was better at our production facilities in the reporting year, which therefore affected the consolidated figures. We did, however, achieve our carbon target, although primarily as a result of a decrease in emissions factors.

As regards our current targets, the focus here is on our own business activities, particularly in terms of reducing carbon emissions at our production facilities in the context of Scope 1 and Scope 2. Reference values are 1.08 tonnes of CO₂ per tonne of product in 2010 and 0.69 tonnes of CO₂ per tonne of product in 2020. For energy consumption, the reference value is 2,328 MWh/t product in 2020.



	2025 target	2035	2045	2022	2023	2024
Change in specific energy consumption compared to the 2020 base year by:	-5%			-3.2%	+1.4%	-0.1%
Reduction of Scope 1 and 2 emissions compared to 2010 by:	-30%	-60%	Neutrality	-26%	-25%	-40%

KEY FACTORS FOR UNDERSTANDING OUR TARGETS AND THE SELECTED SCENARIO:

- From 2010 to 2020, a uniform set of carbon factors was applied to all of our sites each year. From 2020, the factor is now adjusted annually and on a per-site basis.
- When specifying targets and the verification of their achievement, we have previously concentrated on Scope 1 (excluding vehicle pool) and Scope 2.
- The scenario takes into account the previously notional

integration of photovoltaic systems at all sites. We are also considering the deployment of hydrogen turbines to reduce carbon emissions.

- Processes currently powered by gas will be electrified using green electricity.
- Estimates for our targets have also assumed the purchase of carbon certificates and a continuous decrease in carbon factors on the part of electricity producers.

E1-5 ENERGY CONSUMPTION AND MIX

The carbon emissions associated with energy consumption make it one of the most effective decarbonisation levers. Climate change can only be slowed effectively by making significant reductions to these emissions. We consider it our duty to support this important goal for our fellow humans and the environment. At the same time, rising energy costs – triggered by higher energy prices and other levies – constitute an economic risk. RENOLIT therefore sees energy efficiency and avoiding emissions as being highly relevant, from both an ecological and economic standpoint.

Production processes need a lot of electricity and natural gas. Electric current is primarily used in machine drive systems and in process media cooling solutions. We use

natural gas and (to a lesser extent) heating oil for generating steam and for heating thermal oil as a heat medium for roller systems. The proportion of electric current and fossil fuels used is roughly the same.

The figure for total energy consumed by our business operations was 542,182.59 MWh in 2024. There are several reasons for the increased consumption compared with 2023. These include an increase in production tonnage, and trips to and from the facilities in Guangzhou (ramped down for the transition) and Guangdong, which will replace the former and is being ramped up. Guangdong was not yet included in the figures for 2023.

Energy consumption and mix (MWh)	2023	2024
Total fossil energy consumption (MWh)	333,623	388,425
Fuel consumption from coal and coal products	0	0
Fuel consumption from crude oil and petroleum products	5,856	7,952
Fuel consumption from natural gas	210,433	237,021
Fuel consumption from other fossil sources	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	116,334	143,452
Share of fossil sources in total energy consumption (%)	70.6	71.6
Total energy consumption from nuclear sources (MWh)	28,256	26,488
Share of consumption from nuclear sources in total energy consumption (%)	6.0	4.9
Total renewable energy consumption (MWh)	110,371	127,249
Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	0	0
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	110,371	126,674
Consumption of self-generated non-fuel renewable energy	0	575
Share of renewable sources in total energy consumption (%)	23.4	23.5
Total energy consumption (MWh)	471,250	542,183

E1-6 GREENHOUSE GAS EMISSIONS

The preparation of greenhouse gas (GHG) emissions figures for 2024 marked the second completion of these calculations that not only considered our own direct value creation (Scope 1 and 2) but also all of the associated activities (Scope 3). Scope 3 includes the purchase of raw materials, for example, as well as upstream/downstream transportation and distribution. As RENOLIT maintains a global presence with numerous subsidiaries, data collection presents a significant challenge here. Nevertheless, major progress has been made in both the availability and quality of data – although this has, in turn, led to an increase in the overall carbon footprint. Much more detailed figures have now been

provided for the 'Capital goods' category, for example, which includes purchased machinery, vehicles and production lines. This has been supplemented by a more accurate collection of waste and packaging data, as well as extrapolations of input logistics based on actual material consumption. Another key driver for the overall rise in emissions is the expansion of production output, with correspondingly higher resource consumption, waste volumes and electricity demand, and an increase in output logistics.

The GHG emissions are broken down below:

GHG emissions (tCO ₂ eq)	2023	2024
Scope 1 GHG emissions (tCO₂eq)		
Total gross Scope 1 GHG emissions	48,966	49,745
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0	0
Scope 2 GHG emissions (tCO₂eq)		
Gross location-based Scope 2 GHG emissions	109,794	115,428
Gross market-based Scope 2 GHG emissions	86,113	91,882
Scope 3 GHG emissions (tCO₂eq)		
Total gross indirect (Scope 3) GHG emissions	980,807	1,213,924
1 Purchased goods and services	578,118	644,175
2 Capital goods	3,020	21,775
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	36,030	34,868
4 Upstream transportation and distribution	3,333	29,568
5 Waste	3,554	21,196
6 Business travelling	1,529	1,979
7 Employee commuting	5,704	5,991
8 Upstream leased tangible assets	501	536
9 Downstream transportation and distribution	43,718	125,265
10 Processing of sold products	0	0
11 Use of sold products	0	0
12 End-of-life treatment of sold products	305,229	328,571
13 Downstream leased tangible assets	0	0
14 Franchises	0	0

15 Investments	0	0
Total GHG emissions (tCO₂eq)		
Total GHG emissions (location-based)	1,139,567	1,381,299
Total GHG emissions (market-based)	1,115,886	1,355,550
GHG intensity (tCO₂eq/ € million)		
GHG intensity (location-based)	976	1,155
GHG intensity (market-based)	955	1,134

*Total GHG emissions per net revenue

METHODS, EMISSIONS FACTORS AND ASSUMPTIONS

The corporate carbon footprint (CCF) presented here reports all emissions as CO₂ equivalents. Accordingly, the calculations account for the six other greenhouse gases regulated by the Kyoto Protocol alongside CO₂, namely: CH₄, N₂O, HFCs, PFCs, SF₆ and NF₃. These gases are converted to the greenhouse gas potential of CO₂ to provide CO₂ equivalents (CO₂eq). The CCF, which covers the GHG emissions from all of our sites, was calculated with the VERSO software suite. This software is modelled on the provisions of the GHG Protocol, which is recognised by the ESRS as a definitive standard. Results from VERSO are guaranteed to be highly accurate, as its structure, algorithms and functionality have been certified to both the GHG Protocol and ISO 14064-1. Emissions factors were applied from the following sources and databases, among others:

- ecoinvent
- German Federal Environment Agency (Umweltbundesamt – UBA)
- UK Department for Environment, Food & Rural Affairs (Defra)
- German Institute for Energy and Environmental Research (Institut für Energie und Umweltforschung – ifeu)
- Oeko-Institut e.V.

Carbon emissions have been calculated on the basis of consumption data, which were converted into CO₂ equivalents using emissions factors. A distinction was made between primary and secondary data during data collection and when evaluating data quality. In Scope 3, 64.75% of the data were classified as primary data. Primary data are those data that are collected directly in relation to the respective topic of interest, while secondary data refers to data that are obtained by the processing and modelling of primary data. To convert consumption data into CO₂ equivalents, supplier-specific

emissions factors were used alongside emissions factors from scientific databases and research studies (e.g. GEMIS, UBA, ecoinvent).

The following Scope 3 categories were not considered while calculating the CCF, as these are not relevant:

- 10 – Processing of sold products
- 13 – Downstream leased assets
- 14 – Franchises
- 15 – Investments

ESRS E2

E2-1, E2-2, E2-3 Group-wide responsibility for environmental protection

RENOLIT's proactive strategy and binding environmental policies aim to ensure continuous improvements to our environmental performance worldwide. This is based on an environmental standard for avoiding pollution, which is binding on all our companies. Strategic responsibility for environmental protection is assigned to the Executive Board and managed centrally by the Corporate Sustainability team. Responsible persons for various environmental and safety topics have also been appointed at all production sites.

Our environmental policy is based on international standards such as ISO 14001 and EMAS, and – at relevant facilities – the EU Industrial Emissions Directive (IED). This piece of legislation aims to minimise environmental impacts from industrial activities by means of integrated approval procedures and the use of state-of-the-art technical systems. The IED is also a core instrument within the EU Action Plan 'Towards Zero Pollution for Air, Water and Soil'.

Core elements and goals for environmental pollution from our own environmental standard include:

- Reducing and substituting hazardous substances in our production
- Avoiding waste and minimising plastic residues
- Limiting hazardous emissions and waste water

A site-by-site approach is taken to achieving our environmental targets, supported by continuous processes and actions:

- Compliance with legal requirements, including monitoring of limit values
- (Re-)certifications to ISO 14001 and EMAS, Worms site first certified in December 2024
- Internal environmental reports and audits, which incorporate elements from the environmental standards
- Substitution of hazardous substances/substances of concern in line with legal requirements: identifying substitute substances as an integral part of our environmental approach, coordinated with strategic management units (SMUs) and the core functions at production facilities, supported by the Corporate Raw Materials & Pigments team
- Avoidance of plastic residues: the creation and release of plastics emissions is minimised by optimising internal processes, and by voluntary participation in industry-wide initiatives (e.g. for the avoidance of microplastics, powders and pellets)
- Efficient management of emissions and waste water: the use of modern filtering and scrubbing technologies significantly reduces the impacts on air and water at our sites
- Emergency management system (Emergency Manual) for

occupational health and safety (OHS) and pollution, with clear responsibilities and emergency drills at our sites. Responsibility here is assigned to local OHS and environmental officers, supported by the Corporate Occupational Health and Safety and Corporate Environmental Affairs teams.

- Participation in initiatives including Operation Clean Sweep® (OCS), a programme that aims to prevent the loss of plastic pellets across the entire value chain. RENOLIT plans to implement the programme at all production facilities by the end of 2025 and establish the necessary preconditions for certification.

To measure target progress and ensure continuous improvement, we are now developing a system for the centralised collection and assessment of environmental actions. This is based on the systematic consolidation of existing action plans and the comprehensive collection of relevant data – on energy consumption, water extraction and waste volumes, for example. These data are used as input for a centralised internal reporting system that will assess the quantitative and qualitative effectiveness of our environmental strategies and actions from 2025 onwards. We are now already comparing local action plans with our strategic targets to ensure the creation of a uniform and performance-driven environmental policy.

E2-5 SUBSTANCES OF (VERY HIGH) CONCERN

In 2024, our consumption of raw materials and semi-finished products totalled 239,585 tonnes. Of these, 5,388 tonnes were classified as substances of concern, which is equivalent to 2.24% of the total volume of raw materials consumed. If the printing inks used are also accounted for, the total volume of substances of concern used rises to 8,255 tonnes or 3.44% of the total volume of materials consumed.

In addition, 5,650 tonnes of material were also classified as substances of very high concern (SVHCs), which

corresponds to 2.36% of the total volume of raw materials consumed. These SVHCs comprise 5,530 tonnes of diethylhexyl phthalate (DEHP), which is used in medical applications, as well as 120 tonnes of dioctyl tin compounds (DOTE).

All of the raw materials used by RENOLIT are processed into safe products, which leave our production facilities in a solid state (e.g. as a film or panel). A small volume of volatile substances is emitted during production (at a level of milligrams per Nm³ exhaust air), although this varies significantly by the raw material used.

Figures for the various quantities of substances of concern and substances of very high concern over the last three years are presented in the table below. The table indicates the volumes in which these substances are produced, used in the production process, and leave our company as emissions or as product constituents.

Substances of concern and substances of very high concern (t)	2022	2023	2024
Substances of concern (t)			
that arise or are used in production or that are procured	8,320	6,800	8,255
that leave facilities as emissions	2,850	2,174	2,867
that leave facilities as part of products	5,470	4,626	5,388
Substances of very high concern (t)			
that leave facilities as part of products	6,919	6,294	5,650



ESRS E3

E3-1, E3-2, E3-3 GROUP-WIDE RESPONSIBILITY FOR PROTECTION OF WATER RESOURCES

RENOLIT requires water at its various facilities as part of its production processes, such as during granulation and sterilisation, and in the infrastructure it operates for generating process steam and cooling. These requirements conflict with a global water supply that is increasingly under threat and a growing number of regions with water scarcity. While we

acknowledge the need to tackle these issues, we have yet to finalise our strategic approach. Measurable targets and actions for the handling of this resource are therefore unavailable. The topic of water consumption will also be considered as part of the company's Strategy 2030. The target state is currently being defined, and corresponding targets and actions will be derived as a next step.

The following initiatives are currently ongoing, however:

- **MODIFICATION OF VACUUM PUMPS:** We have modified the vacuum pumps on all extruders at our Sant Celoni site with the aim of significantly optimising water consumption.
- **REDUCTION IN WATER PRESSURE:** Reducing the water pressure in staff areas is another water-saving strategy we have introduced at our Sant Celoni site.
- **AWARENESS-RAISING FOR EMPLOYEES:** We have used a comprehensive programme of activities to raise awareness among our employees about the economical use of water as a resource, with a particular focus on targeted leak detection.
- **EFFICIENT WATER USAGE:** To minimise water consumption within our production processes, we have introduced state-of-the-art technologies such as closed-loop water systems and have migrated existing processes to closed systems.
- **WATER QUALITY MANAGEMENT:** To avoid polluting local bodies of water, we are committed to ensuring that the water that we use and dispose of conforms to strict environmental standards. Our participation in Operation Clean Sweep® specifically avoids pollution as a result of pellets or powder residues.
- **RISK MANAGEMENT:** We analyse water availability in the regions in which we are active on a regular basis and develop strategies for responding to water scarcity or extreme weather conditions. We also coordinate these activities with local laws and regulations.
- **REPORTING SYSTEM FOR MEASURING WATER CONSUMPTION:** We are currently implementing a monthly reporting system for collecting data on water consumption in our production facilities. Data from this system will form the basis for a comprehensive monitoring system, data-driven quarterly reports and facility rankings that will compare performance among our various sites.
- **CENTRALISED DATABASE:** Consumption data from individual sites are currently input into a centralised database, and we are analysing these data to determine their reliability and comparability with one another. A comparison of these figures will enable us to identify and implement best-practice approaches. Based on these findings, we will then prepare a comprehensive checklist of actions that will guide our sustainability strategies in relation to water management in the future.

E3-4 WATER CONSUMPTION

Our total water consumption figures are as follows:

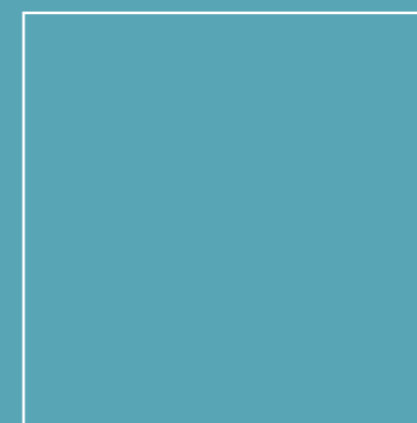
	2022	2023	2024
Total water consumption (m ³)	2,756,523	2,669,019	3,137,899
of which water consumption in areas of high-water stress (m ³)	126,850	103,746	82,827
Water intensity (m ³ / t product)	11.5	13.0	15.3

Significant uncertainties apply to consumption figures, as the data collection methodology has changed and is not yet finalised. The increase has also resulted from administrative orders concerning the discharge temperature and/or higher production tonnages, however.

Most of the water we use at RENOLIT is consumed within the production process, particularly during granulation and sterilisation, and by the infrastructure operated for generating process steam and cooling. The vast majority of the water that we use is treated in closed-loop systems before being discharged into the public sewer system or open bodies of water, or – where cooling towers are used – released to the atmosphere as steam.

We source our water both from wells and surface waters, and from public water utilities. Roughly 25% of this volume stems from the public water supply, with about 75% taken from surface water or groundwater.

For waste water discharge, we comply in full with local regulations worldwide. The quantities and quality of our waste water are also monitored by the competent authorities. Around 20% of our waste water is discharged into surface waters, with roughly 80% being discharged into the public sewer system.



ESRS S1

S1-1 THE RENOLIT workforce

FOCUS ON YOU - PUTTING PEOPLE FIRST

Our employees and their unwavering commitment to our company are critical to our success. We work together to reach our goals from a place of team spirit, trust and collaboration.

Yet we also face challenges in light of demographic change and the associated shortage of skilled workers as well as shifts in what (potential) employees expect from their employer. That's why we pursue one clear goal: to remain an attractive employer to both our current and future employees.

Our plans for achieving this are set out in our Code of Conduct, Corporate People & Empowerment strategy and Corporate P&E guidelines. The principles set out in these policies enable us to focus on our employees' interests, rights and concerns. They apply to our entire group of companies, including all of our sites worldwide. Our production facilities in Germany are also covered by additional policies, procedural instructions and central works agreements. There were no material changes to the applicable documents during the year under review.

The following aspects are the most important parts of these policies:

OCCUPATIONAL HEALTH AND SAFETY MANAGEMENT

The health and motivation of our employees and the safety of their workplaces is of paramount importance for

RENOLIT as a manufacturing company. When it comes to occupational health and safety, avoiding work-related accidents and cases of ill health is our top priority. We also offer preventative health initiatives to support our employees throughout their professional career. Further information about the work of the Corporate Occupational Health & Safety team and our OHS policy is provided in the 'Health and safety' section, page 55.

EQUAL TREATMENT AND OPPORTUNITIES

Our energy and spirit of innovation are highest when each and every person feels safe and understood. We are committed to equal opportunities and diversity as part of our international corporate culture. We want to make sure that everyone can reach their full potential, irrespective of factors such as gender, age or origin.

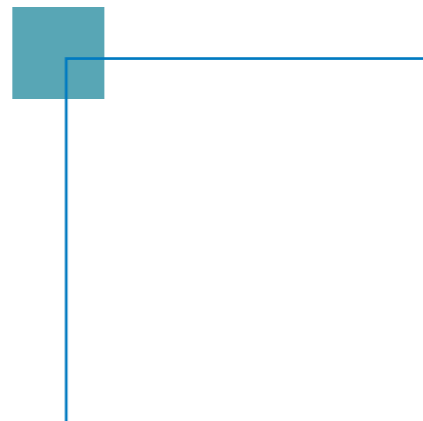
These values are enshrined in our Code of Conduct. The fundamental principles of equal opportunities, equal treatment and respect for an individual's dignity and privacy are set out in Section 5.2. (Rights and responsibilities of employees) of our Code. The Code expressly excludes all forms of discrimination.

EMPLOYEE TRAINING AND DEVELOPMENT

Our strategic employee development targets are set out in our Corporate P&E guidelines entitled 'Competency Model & Development Review':

- Developing and strengthening skills

- Developing a willingness to embrace change
- Establishing consistent international standards for employee development
- Training managers to become employee development leaders
- Measuring and managing the success of employee development initiatives



S1-2, S1-3, S1-17 PARTICIPATION AND COMMUNICATION

At RENOLIT, the opinions and suggestions of our employees are an essential part of our decision-making process and strategic direction. We have set up a wide range of communication channels and formats to ensure that we actively incorporate the perspectives of our workforce into our corporate development, and that any problems can be reported openly.

EMPLOYEE INVOLVEMENT AND COMMUNICATION

We create regular opportunities for our employees to get involved via works meetings, which take place at least twice a year, as well as divisional and departmental events and employee surveys. We conducted our most recent global employee survey in 2021. We also provide clear and transparent information via the intranet, posters, our TeamRENOLIT app and information events. Our managers are responsible for employee participation on a day-to-day basis and ensure that the results of dialogue formats are included in our strategic planning and business policies.

FEEDBACK AND COMPLAINT CHANNELS

Employees can contact either the internal or external ombudsman service in the event of suspected misconduct or complaints. The internal ombudsman service is overseen by the Corporate Legal & Compliance department, while the external ombudsman service is represented by an independent law firm. The entire reporting process and contact points for complaints are available on our website and on the intranet. We can provide PCs or information boards for employees at our production facilities without a computer to ensure that all employees have access to these important channels.

COMPLAINTS PROCESSING PROCEDURE

In the event of complaints or suspicions of misconduct, particularly those relating to potential violations of law or internal guidelines, the managers of the Corporate Legal & Compliance department review the validity of each incident as part of a preliminary investigation. The case is then assessed by an ethics commission. Our general works agreement protects employees from retaliatory action to guarantee the privacy and safety of the individual submitting the report or complaint. Training on the RENOLIT Code of Conduct, including these complaints channels, form an integral part of the onboarding process for new employees.

APPRAISAL AND EFFECTIVENESS OF THE OMBUDSMAN SERVICE

We assess the benefit and effectiveness of the ombudsman service based on the number of complaints received and how they are followed up. A total of six complaints were submitted to both the internal and external ombudsman services in 2024. The majority of these complaints related to breaches of the Code of Conduct by employees or supervisors, while two cases related to a workplace that was allegedly harmful to an employee's health as well as lack of safety precautions. We reviewed all allegations carefully and took appropriate steps, including written instructions and improvements to safety precautions.

S1-4, S1-15 CREATING AN ATTRACTIVE WORKING ENVIRONMENT

At RENOLIT, we are committed to creating an attractive working environment that increases satisfaction among our employees while encouraging their personal and professional development. With this in mind, we adopted central works agreements on topics such as pensions, healthcare, age-related working time reductions and nursing care, and have also created a Health Report. We launched several initiatives and programmes with the help of the entire Corporate People & Empowerment team to help build long-term motivation and loyalty among our workforce. These initiatives range from family-friendly offerings to training and education programmes.

KEY INITIATIVES AND PROGRAMMES:

Family-friendly initiatives:

- Children's holiday clubs
- Launch of RENOLIT Unterstützungsverein e.V. support programme
- Launch of new initiatives based on the 'berufundfamilie' ('work and family') audit
- RENOLIT employees worldwide are entitled to family holiday leave in line with our social policy and applicable collective agreements
- Organising the Long Service Gala

TRAINING OPPORTUNITIES:

We offer a wide range of practical courses to supplement our training and dual study programmes, including:

- Social internships, giving students and trainees the chance to spend a week in welfare facilities such as retirement and nursing homes
- 'Feedback Days', where talented young professionals can present and reflect on their experiences and skills
- Our 'Family meets RENOLIT' event, which give our trainees' families an insight into life at the company
- Our 'Internship Abroad' policy, which enable trainees to gain international experience
- Ongoing work experience and taster weeks at our training centre
- Training on social and environmental topics: We have added courses such as 'RENOLIT Goes Circular' and 'Addiction Prevention' to our portfolio to give our employees a wide range of training opportunities

Our other existing programmes and initiatives are:

- 'Juniorfirma' start-up for students and trainees
- The Energy Scouts project (Rheinhessen Chamber of Commerce)
- Welcome days
- First aid courses
- 'Next Generation meets CEO and P&E General Manager'
- Ongoing: Training sessions for training officers
- Developing the RENOLIT Step future leaders personal develop-

- ment programme
- Ombudsman service to confidentially report equal opportunities violations
- Inspection via company audits to ensure respect for equal opportunities
- External assessment of leadership qualities of management-level candidates by an assessment centre to ensure equal opportunities when hiring senior managers
- Management training on the Code of Conduct and personnel management skills, with a particular focus on recognising and preventing discrimination
- Treatment record initiative rolled out across Germany once again in 2024 to promote good health in the workplace
- EGYM Wellpass launched at sites in Germany
- Pension models relaunched, including the 'RENOLIT Rente' pension
- Corp. P&E guidelines for health promotion launched



At RENOLIT, we believe it is crucial to foster our employees' professional growth and enable them to develop relevant skills. Our comprehensive range of training courses encompasses professional, personal and management skills as well as soft skills, languages, health issues and specialist topics.

We offer a vast array of courses, including:

- Internal and external training sessions (online, hybrid, in-person)
- Online language training
- Stress prevention
- One-to-one coaching

These courses are regularly reviewed

and continuously refined by the Corporate People & Organizational Development team. We update the training catalogue for our sites in Germany annually. Our progress and findings in this area are documented in the latest Executive Report.

MONITORING AND FEEDBACK:

We rely on active feedback to determine whether our measures and initiatives have the desired impact for our employees and make targeted improvements. Our works council (WC), general works council (GWC) and European works council (EWC) are also involved in designing these initiatives.

External assessments also confirm the effectiveness of our initiatives, particularly in the area of Human Resources. These external assessments include university audits, Chamber of Commerce awards and the 'berufundfamilie' ('work and family') audit.



S1-5 STRATEGIC VISION

At RENOLIT, our aim is to remain an attractive employer to our current and future employees. As a result, ensuring safe working conditions and promoting the personal wellbeing of our employees is a key aspect of our sustainability strategy. We also strive to foster a culture based on diversity and appreciation for every individual. To identify the steps required to achieve this, we set ourselves the following quantifiable targets to reach by the end of 2025:

- A diversity quota* of 35.5%
- No accidents resulting in permanent injury
- Less than seven accidents per year per 1,000 employees
- Less than 50% of accident causes linked to behaviour

* We define diversity as the sum of the proportion of women in management positions from Executive Board level to management level 2 (ML2) and the proportion of management positions held by those without German citizenship. This figure is calculated as the average of both ratios.

These targets apply to employees at all sites worldwide. The base year for measuring our progress was 2020, and we quickly reached our diversity

quota target in 2022. We regularly review target achievement via our management reports, which set out the progress made at each individual site.

We adjusted the logic used to calculate the proportion of behaviour-related accidents during the year under review. It now includes all causes in order to better reflect the reality that, in many cases, behaviour-related accidents often have other underlying causes such as technical causes. As the rate of behaviour-related accidents was 54.7% in the reference year 2020 based on all accident causes, we reached our target of halving these accidents by 2024.

Targets	2025 target	2022	2023	2024
Diversity quota	35.5%	36.3%	37.8%	38.9%
Accidents resulting in permanent injury	0	2	1	1
Accidents per 1,000 employees	<7	8.4	10.2	14.4
Proportion of behaviour-related accidents	-50%	48.9%	39.0%	16.7%

S1-6, S1-7, S1-8, S1-9, S1-10 CHARACTERISTICS OF THE WORKFORCE

STRUCTURE AND DIVERSITY OF THE WORKFORCE

A total of 4,957 people worked for RENOLIT worldwide as of the 31 December 2024 reporting date, 2,191 of whom were based in Germany. The proportion of male employees is currently 81.62% – a figure in line with the typical gender distribution in technical and production-related jobs. In addition to our own staff, RENOLIT occasionally employs leased staff who primarily work in the production environment. The detailed gender distribution of both groups is as follows:

Gender distribution	2022	2023	2024
Total number of employees*	4,868	4,807	4,957
Men	4,005	3,925	4,046
Women	863	883	911
Proportion of men (%)	82.3	81.7	81.6
Proportion of women (%)	17.7	18.4	18.4
Total number of leased employees	135	149	174

At management level, i.e. two management and two expert levels, the gender distribution is as follows:

Diversity at management level	2023	2024
Total number at management level	195	198
Male	159	161
Female	36	37
Proportion of men (%)	81.5	81.3
Proportion of women (%)	18.5	18.7
Total number, ML1 and EL1	45	46
Male	41	42
Female	4	4
Proportion of men (%)	91.1	91.3
Proportion of women (%)	8.9	8.7
Total number, ML2 and EL2	150	152
Male	118	119
Female	32	33
Proportion of men (%)	78.7	78.3
Proportion of women (%)	21.3	21.7

*The figures are reported as total headcount (= active direct and indirect employees + inactive direct and indirect employees + trainees and dual students + interns and working students).



The distribution of our employees by age is as follows:

Diversity of the workforce by age group*	2022	2023	2024
Total number of employees	4,712	4,638	4,773
Under 30 years old	608	609	662
Between 30 and 50 years old	2,530	2,410	2,441
Over 50 years old	1,574	1,619	1,670
Under 30 years old (%)	12.9	13.1	13.9
Between 30 and 50 years old (%)	53.7	52.0	51.1
Over 50 years old (%)	33.4	34.9	35.0

*These figures include active and inactive, direct and indirect employees in headcount (= regular workforce).

Each year, RENOLIT records the number of full-time and part-time employees as well as the number of employees on permanent and fixed-term contracts. The continuously high proportion of permanent contracts is especially noteworthy and reflects the long-term loyalty and stability of our workforce.

Employees by contract type, broken down by contract (headcount)*	2022	2023	2024
Number of full-time employees	4,361	4,312	4,401
Number of part-time employees	284	233	271
Number of permanent employment contracts	4,208	4,157	4,218
Number of fixed-term employment contracts	437	388	454

*These figures include both active direct and indirect employees (= active regular workforce).

GEOGRAPHIC DISTRIBUTION OF THE WORKFORCE

As a global company, we are proud to be able to bring together people and cultures from across the world. The geographic distribution of our employees (total headcount) is as follows:

Geographic distribution of the workforce	2022	2023	2024
Germany	2,107	2,136	2,191
Europe excluding Germany	1,609	1,551	1,614
America	385	393	409
Asia including rest of the world	767	727	743

*These figures include both active direct and indirect employees (= active regular workforce).

TURNOVER IN THE WORKFORCE

Our aim is to remain an attractive employer and create a motivating workplace that encourages our employees to stay with the company in the long term. To monitor our performance in this area and introduce suitable initiatives, we analyse factors including workforce turnover – the ratio of all employees who have left the company (including those reaching retirement age) relative to the average headcount at our sites around the world. This figure fell once again to 10.6% in 2024.

Staff turnover	2022	2023	2024
Total number of employees leaving	687	537	516
Ratio (%)	14.1	11.2	10.6

*These figures include both active direct and indirect employees (= active regular workforce).

GENERAL DISCLOSURES ON DATA COLLECTION

The key figures we collect are based on monthly reports from our sites around the world, where we use software to collect most of our data. Employee data is reported in terms of both headcount and full-time equivalents (FTEs). One FTE is based on the weekly working hours specified in each employee's individual contract and calculated on a pro rata basis accordingly. Our definition of the total workforce includes both active and inactive direct and indirect employees, trainees, university students on dual study programmes, interns and working students. The stated figures are collected at the end of each reporting period.

REMUNERATION AND COLLECTIVE AGREEMENTS

Appropriate remuneration is an integral part of any attractive workplace. RENOLIT employees receive fair pay in line with standard market rates.

In countries within the European Economic Area (EEA) such as Germany, Italy, France, Spain and the Netherlands as well as in the United Kingdom, almost our entire workforce is covered by collective agreements (coverage rates of 80-100%), with particularly high coverage of 97.3% in Germany. Approximately 40-59% of our employees in America are

covered by collective agreements, while coverage rates in Asia and other non-EEA regions are significantly lower at 0-19%. Our collective wage agreements are based on the Federal Wage Agreement (Bundesentgelttarifvertrag) in conjunction with applicable local pay scales to ensure appropriate remuneration in line with industry benchmarks. Employee groupings are based on the activities they perform, while taking into consideration the works council's right of co-determination in accordance with the German Works Constitution Act (Betriebsverfassungsgesetz - BetrVG).

In Europe, our employees are represented by a European SE works council, which safeguards their interests at a continental level. It is important to note that the working and employment conditions of our leased workers are not shaped or influenced by our collective agreements. Their remuneration is directly governed by the relevant staff leasing agency.

S1-14 HEALTH AND SAFETY

The health and safety of our workforce is paramount for us at RENOLIT. All RENOLIT employees are subject to statutory occupational health and safety regulations applicable to all production facilities and companies worldwide. This also includes all temporary workers and self-employed persons working within our operations. These individuals are required to participate in specific training sessions and briefings relating to occupational health and safety, fire safety and other relevant record-keeping obligations. Training for external companies is provided in accordance with statutory provisions on a day-to-day basis in Germany or in line with regional requirements.

Local occupational health and safety committees consisting of site managers, specialists, works council representatives, occupational health professionals and safety officers are responsible for organising and refining workplace safety policies. Their main task is to discuss accidents and hazardous situations, develop solutions to eliminate hazards and continue promoting our safety philosophy.

BBS AND BBS+

RENOLIT uses the behaviour-based safety (BBS) model to continually identify potential improvements and promote a proactive safety culture. The main components of this method are regular safety inspections and briefings that help us to identify and proactively eliminate hazards at an early stage. We have also expanded this BBS approach to become BBS+, which focuses on hazard management. We have added a hazard identification and risk assessment training course to the latter approach. This encourages our employees to play their part and bolsters their sense of shared responsibility for safety in the workplace.

OHS MANAGEMENT AND ISO 45001 CERTIFICATION

RENOLIT has set up a Corporate OHS Management (Occupational Health and Safety Management) team to oversee Group-wide issues such as reporting work-related accidents, near misses and unsafe conditions. We are also actively preparing for ISO 45001 certification, which is the international standard for occupational health and safety management systems. Four of our production facilities have already been certified according to this standard, with all remaining German plants set to follow by the end of 2025.

TRAINING

To support our safety culture, we have rolled out an internal training tool that allows us to run occupational health and safety training courses. It enables our employees to track their training activities and report unsafe conditions, hazard-

ous areas and accidents. All of our employees are required to take part in workplace-specific briefings and safety training.

OCCUPATIONAL MEDICAL EXAMINATIONS AND RISK ASSESSMENTS

As well as taking part in training sessions and carrying out risk assessments, our employees also undergo occupational health examinations. They are invited to attend voluntary workplace-related examinations to continuously monitor their health. The regular investigations carried out by our occupational health specialists help us to identify the potential causes of work-related ill health at an early stage. In particular, machine noise (hearing loss), carrying heavy loads, poor workplace ergonomics (musculoskeletal disorders) or inadequate workplace lighting (visual impairment) can all increase the risk of illness. We also carry out regular hazard assessments in our main operations and administrative departments so that we can identify hazards and take appropriate action at an early stage.

WORK-RELATED ACCIDENTS

We recorded a total of 14.4 work-related accidents per 1,000 employees or 8.5 accidents per one million working hours in 2024.

Health and safety metrics*	2022	2023	2024
Proportion of own workforce covered by a health and safety management system based on legal requirements and (or) recognised standards or guidelines (%)	100	100	100
of which audited and certified by an external party (%)	/	23.4	23.5
Number of fatalities as a result of work-related injuries and work-related ill health	0	0	0
Number of recordable work-related accidents	42	49	69
Number of recordable work-related accidents (number of accidents per 1,000 employees)	8.6	10.4	14.4
Number of recordable cases of work-related ill health**	/	/	10
Number of days lost due to work-related injuries and fatalities resulting from work-related accidents, work-related ill health, and fatalities resulting from employees' ill health.	14.3	18.2	17.6

* Prior-year disclosures have changed compared to the last reports due to late reports.

** The number of reportable cases of work-related ill health was recorded for the first time in 2024.

ESRS S2

S2-1, S2-1, S2-3, S2-4, S2-5 COMMITMENT TO A SOCIALLY RESPONSIBLE VALUE CHAIN

Our value chain and industry are not viewed as particularly critical when it comes to working conditions within the value chain, nor are we aware of any incidents in this regard. We have nevertheless set out clear requirements for our suppliers in a dedicated Code of Conduct. This already covers the topics of human trafficking, forced labour and child labour, and incorporates the United Nations Guiding Principles on Business and Human Rights, International Labour Organisation (ILO) Declaration on Fundamental Principles and Rights at Work and OECD Guidelines for Multinational Enterprises. We will expand our Code of Conduct further when applying the measures set out in the Corporate Sustainability Due Diligence Directive (CSDDD). Our first step is to draft a project plan for CSDDD implementation by the end of 2025. We will then develop this plan and corresponding actions during 2026 and 2027. We have pushed this timetable back by a year from our original schedule due to the current lack of regulatory clarity at a European level. In doing this, we will be guided by our existing Human Rights Policy Statement in accordance with the German Supply Chain Due Diligence Act (Lieferkettensorgfaltspflichtengesetz - LkSG), which was adopted by the Executive Board in August 2024.

We will incorporate the value chains of all of our companies and joint ventures into our plans, according to the definition of the LkSG. We do not expect this to place any restrictions on our direct suppliers, as we are not aware of any human rights violations to date and use our risk management tool to monitor our suppliers regularly.

RISK MANAGEMENT

We use a risk-based approach to monitor our supply chain based on specialised supply-chain software and regular supplier evaluations, neither of which have highlighted any anomalies to date. The aim of this approach is to identify and react appropriately to human rights and environmental risks at an early stage.

Our software solution uses defined criteria to assign different risk categories to our registered suppliers. We classify these

risks based on a multidimensional analysis model:

- **Country risk:** Our contractual partners are classified as being in either high-risk or low-risk countries. This risk is calculated based on 11 publicly available indices focusing on human rights and environmental risks as defined by the LkSG.
- **Sector risk:** Suppliers are assigned to high-risk or low-risk product or sector groups depending on the goods or services they provide. Our software accesses the data of more than 100,000 suppliers classified according to the ISIC standard. This risk is assessed based on factors such as the history of documented incidents in each respective sector.
- **Web screening:** The system carries out intensive web screening on suppliers with an increased country or sector risk (score ≤ 55). This web screening automatically combines risk terms with supplier names to identify relevant online reports. These risk alerts are sent directly to the relevant RENOLIT employee.

The following optional data sources can also be integrated into the risk assessment:

- **Self-declarations:** Standardised surveys can also be used to interview high-risk suppliers about topics such as working conditions, human rights, health, safety and the environment.
- **Internal information:** RENOLIT employees can assess suppliers based on internal knowledge of incidents or particular characteristics and thus supplement the risk assessment in a qualified way.

We combine qualitative and quantitative indicators as part of our regular monitoring. We measure our progress primarily by the reduction in the perceived level of risk. Where violations are identified, we take corrective action on an ad-hoc basis – and only ever with the aim of ending the breach in question or minimising its impact.

Our corporate philosophy is based on long-term partnerships with our most important suppliers. This close collaboration not only promotes trust but also helps to significantly reduce potential risks.

GRIEVANCE MECHANISMS

We want to ensure that individuals potentially affected by misconduct can express their concerns and objections anonymously at all times. With that in mind, we created both an internal and external ombudsman service as well as a digital

complaint management system operated by an independent provider during the year under review. We also rolled out a comprehensive complaint management platform on our company homepage during the reporting year to further optimise our complaint communications and management.

The aforementioned channels can be used anonymously, while a central works agreement ensure that nobody will be put at a disadvantage by submitting a report as a matter of principle. Our Supplier Code of Conduct requires employees within our value chain to have access to this kind of channel. However, we are not currently able to determine how familiar the employees within our value chain are with the structures and processes available. Due to the concentration of our supply chains, we believe that we have a limited influence on employees within our supply chain. As a result, we primarily expect to help the companies within our supply chain to take corrective action by collaborating with non-governmental organisations (NGOs) or industry associations.



ESRS G1

G1-1 BUSINESS CONDUCT POLICIES AND CORPORATE CULTURE

Reliability, integrity and trust are RENOLIT's fundamental values. As a family business, our aim is to achieve lasting success by generating steady growth based on collaboration, mutual support and constant progress. This guiding culture is actively exemplified by our Executive Board and management and enshrined in established guidelines that we are constantly refining.

CODES OF CONDUCT

The RENOLIT Group operates in a wide range of markets, legal systems and cultures around the globe. This means it is vital to create a uniform foundation for operating our business and ensuring that we treat each other with respect. With this in mind, a group-wide Code of Conduct and Supplier Code of Conduct is not only useful but crucial, as it allows us to clearly state our expectations and responsibilities and provide clear guidance.

Complying with legislation and identifying risks to the continued existence of our business activities is part of responsible corporate governance. Meeting statutory requirements is a top priority for us. Illegal or irregular conduct may result in personal liability in the form of claims for damages and criminal prosecution of individual employees, and could even damage the reputation of the entire company. Non-compliant conduct is not tolerated, and any breaches are punished accordingly. Failure to comply with laws and internal policies may result in disciplinary action for our employees, including the termination of their employment in extreme cases. For our suppliers, this disciplinary action may result in the termination or non-resumption of our business relationship.

The Code of Conduct is binding for all employees in their everyday work. RENOLIT uses it as a benchmark for the conduct of both its employees and business partners. The Code of Conduct highlights our corporate culture of fairness and honesty that, among other things, requires our employees to keep trade secrets confidential. It also clearly states that our employees may not directly or indirectly offer, grant or endorse unjustified advantages to other people in connection with their business activities, either in the form of financial gifts or other services. The Code of Conduct applies to the entire RENOLIT Group. This means that it is binding for all employees and business partners across all of our subsidiaries and joint ventures worldwide.

We also have a Supplier Code of Conduct that must be accepted and signed by every relevant and long-term supplier (for more detail, see the S2 topical standard).

RESPONSIBILITY FOR CODES AND ACCESSIBILITY

The Executive Board is ultimately responsible for implementing these policies. Our company-wide Code of Conduct is based on internationally recognised human rights, the Core Labour Standards of the International Labour Organisation (ILO), the Ten Principles of the UN Global Compact and the OECD Guidelines for Multinational Enterprises. Various sections of the Code also refer to supplementary RENOLIT policies, including the Competition Law Guidelines, Guidelines for Offering and Accepting Gifts and Benefits, Principles for Handling Donations and Sponsorship and the Sanctions Compliance Framework (customs and export policy).

Our codes of conduct are transparently available both internally and externally. Internally, management is made aware of the codes via training sessions, while all employees can access them via the intranet. The codes are available externally via our website and are therefore accessible to the public.

COMPLIANCE AND RISK MANAGEMENT

We have established guidelines and processes for reporting concerns or suspected violations of external or internal requirements. There are also risk management systems and internal compliance audits in place that enable us to identify violations. We have set up external and internal ombudsman services where concerns and complaints can be reported anonymously or openly, and have outlined this process in more detail in the S1 and S2 topical standards.

Our global preventative and reactive compliance activities and risk management processes apply to all of our sites. They help us to monitor and manage our compliance with legislation, identify risks and react quickly and consistently to any transgressions.

TRAINING SESSIONS ON CORPORATE GOVERNANCE, CORPORATE CULTURE AND ANTI-CORRUPTION

We raise awareness and bolster compliance with our cultural values by holding regular training sessions and briefings. We also run training sessions on occupational health and safety, IT and data security, corruption and bribery prevention and competition law for the Executive Board, management levels 1 and 2 and other relevant employees (particularly those from Engineering, Purchasing and Sales) at least once a year.

GOV-4 DUE DILIGENCE STATEMENT

Core elements of due diligence	Paragraphs in the sustainability statement	Does the disclosure refer to people and/or the environment?
Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-1, p.6	People and the environment
	ESRS 2 GOV-2, p.7 ESRS 2 SBM-3, p.15f	People and the environment People and the environment
Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 SBM-2, p.13	People and the environment
	ESRS 2 IRO-1, p.16	People and the environment
	E1-2, p.18	Environment
	S1-2, p.39	People
	S1-3, p.39	People
Identifying and assessing adverse impacts	S1-4, p.41	People
	S2-3, p.46	People
	ESRS 2 IRO-1, p.16 ESRS 2 SBM-3, p.15f	People and the environment People and the environment
Taking actions to address those adverse impacts	E1-3, p.19	Environment
	E2-2, p.25	Environment
	E3-2, p.27	Environment
	E5-2, p.30	Environment
	S1-1, p.36f	People
	S1-4, p.41	People
	S4-4, p.48	People
	E1-4, p.20	Environment
Tracking the effectiveness of these efforts and communicating	E1-5, p.21	Environment
	E1-6, p.22f	Environment
	E2-3, p.25	Environment
	E2-5, p.26	Environment
	E3-3, p.27	Environment
	E3-4, p.28	Environment
	E5-3, p.32	Environment
	E5-4, p.33	Environment
	E5-5, p.34f	Environment
	S1-5, p.40	People
	S1-6, p.42f	People
	S1-7, p.43	People
	S1-8, p.43	People
S1-9, p.43	People	
S1-10, p.43	People	
S1-14, p.43	People	
S1-15, p.76	People	
S1-17, p.76	People	
S4-5, p.48	People	




Rely on it.

RENOLIT SE
Horchheimer Straße 50
67547 Worms
Germany
T +49 6241 303 0
info@renolit.com

 RENOLIT

 RENOLIT

 renolitgroup

 renolit.com