



One way. In a new way.



SUSTAINABILITY REPORT 2023

According to GRI
and based on CSRD

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01 FOREWORD

"Every day, we show how innovative solutions can be used to develop sustainable products - including with plastics."

Karen Queitsch, Managing Director
Sustainability and Innovation



Breaking new ground

We are pleased to present our second sustainability report, which has been prepared in accordance with the GRI standard and already based on the requirements of the CSRD. Sustainability is firmly anchored in our corporate strategy and guides our actions in environmental, social and economic matters. Our guiding principle EINWEG. WEITER GEDACHT. and our VISION 2030, according to which we want to manufacture all products from 100% recycled materials or renewable raw materials from 2030 onwards, illustrate our commitment to a sustainable future.

Disposable products are indispensable in many areas of modern life, particularly in medicine, technology and the food trade. To ensure that they are used responsibly, we work with our partners to develop innovative products that meet the highest quality standards and offer new, sustainable properties.

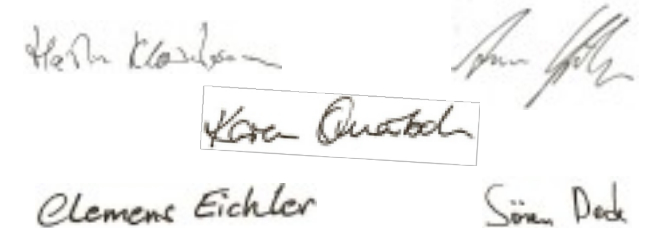
As a company, we attach great importance to the careful use of resources such as plastic, paper and natural rubber. Our research to develop new materials and processing methods that help to protect the environment and promote a circular plastics economy. The increased use of recycled materials and renewable raw materials is a central component of this strategy.

This report provides insights into our progress, initiatives and challenges that accompany us on the path to a more sustainable future. Transparency and open dialog with our stakeholders are essential. This enables us to ensure that our sustainability strategy the expectations and needs of our partners.

The roots of our commitment to sustainability go back to the 1960s. As Hamburg merchants, we recycled jute sacks that were used transport coffee and cocoa beans and returned them to the cycle - an early practical approach to conserving resources. The principle of material recycling has become increasingly important over the years and is more relevant today than ever.

Our goal is clear: VISION 2030 forms the basis of our actions. To achieve this goal, we rely on three central pillars: circular economy, CO2 reduction and recycling. As a family business, we see it as our responsibility to combine economic independence with social and environmental responsibility while shaping the future.

Our path is clear: ONE WAY. THINKING AHEAD.



02 GENERAL INFORMATION

GRI 2: General disclosures 2021

GRI 2-1: Organizational profile

GRI 2-2: Entities covered in the organization's sustainability reporting

ESRS 2 BP-1

GRI 2-6: Activities, value chain and other business relationships

ESRS 2 SBM-1

"One way. In a new way." means thinking about future generations

SUND is a Hamburg-based family business that has been rooted in the Hanseatic city since 1931. As early as 1960, the classic circular economy laid the foundation for our sustainable actions. Back then, our business model consisted of producing and reusing jute sacks that used to trade coffee, cocoa and spices in Hamburg's Speicherstadt warehouse district: We collected them, cleaned them and put them back into circulation. What used to be special now seems self-evident - and is more relevant than ever. Product innovation plus tradition for climate and environmental protection will remain our foundation in the future.

We are a brand manufacturer that has products developed in-house manufactured by selected partner companies under strict quality guidelines, controlled production processes and optimum environmental conditions.

We drive innovation. Our expertise has always formed the basis for the quality, efficiency and sustainability of our products. In production, we manage specialized partners who implement our knowledge precisely

and manufacture products exactly to our requirements. Together we achieve the best. Exactly: One way. In a new way.

The SUND Group combines the tradition of the companies DEISS, FIPP and BINGOLD at the Hamburg site. DEISS was already producing garbage bags made from recycled polyethylene back in the , when the issues of climate protection and sustainability still little heard. Today, the company is the market leader in the important segment of bin liner production. FIPP has been part of the SUND Group since 1986. FIPP started in 1962 with wax-coated bread paper, produced household films from the 1980s and is now responsible for private labels for various retail chains. BINGOLD, founded in 1972, has been part of the group since 2010 and focuses on disposable and reusable gloves. Finally, SUND Digital GmbH+ Co KG was founded in 2021 as an e-commerce company.

The SUND Group has evolved from an owner-managed company into a family business that is now run by a management board of

shareholders and managing directors. The group employs over 180 people. As a brand manufacturer and private label provider, the companies in the SUND Group produce 5,000 items from various product segments - from bin liners and vacuum cleaner bags to protective gloves for the healthcare sector. The companies sell more than five billion gloves, garbage bags and bin liners every year. 2021 turnover to 240 million euros. This makes the SUND Group one of the region's top-selling family businesses.

The companies and brands of the SUND Group are in the SUND Group. SUND GmbH+ Co. KG acts as a legal entity owns the companies of the SUND Group. The four brands of the SUND Group are independent companies. The companies EMIL DEISS KG (GmbH+ Co.), FIPP Handelsmarken GmbH+ Co. KG, BINGOLD GmbH+ Co. KG and SUND Digital GmbH+ Co KG were based at Lademannbogen 65 and Lademannbogen 21 in 22339 Hamburg until the end of 2022. Today they are located at Victoriaallee 1 in 22143 Hamburg.

SUND GmbH + Co KG, provides the following shared services:

- Innovation and sustainability
- IT
- Logistics
- Marketing
- Quality management
- Finance and accounting
- HR
- Master data

Emil DEISS GmbH & Co KG was in 1931 as a jute bag factory in Hamburg. Today, it produces garbage bags and bin liners for professionals as well as tarpaulins, films and user-specific special solutions. The product range includes 4,000 different articles of the PREMIUM, UNIVERSAL, ECOFINE and FIRST brands as well as the GOLDPACK brand for construction and painting needs in Germany and Austria. The brands cover almost all technically feasible areas of application: from commercial cleaning, trade and industry to catering and medical facilities. Granules made from recycled material are already used in the majority of products (over 80%). DEISS is involved in collaborations and research initiatives to further improve the environmental footprint of each individual product. In addition to its headquarters in Hamburg, DEISS is represented by subsidiaries in Austria, the Netherlands and Switzerland as well as in other countries with distribution partners.

FIPP Handelsmarken GmbH + Co KG was founded in 1962 under the name "Papierwerk Fipp" in Bonn and Koblenz. It has been part of the Hamburg-based SUND Group since 1986 and has been manufacturing products for retail chains for over 40 years - with a particular focus on innovation and sustainability through the use of resource-saving materials. As a leading private label supplier of household helpers, FIPP products are available at almost every major retailer and discounter, for example vacuum cleaner bags, disposable and reusable gloves, paper products, bin liners and other film products. They are sold there as private labels, which FIPP produces on behalf of major retail partners.



BINGOLD GmbH + Co KG was founded in Hamburg in 1972 and has been part of the SUND Group since 2010. BIN- GOLD specializes in high-quality disposable and reusable gloves made of latex and nitrile, for example for laboratories and hospitals, the trades and building cleaning. Social responsibility, transparency, flexibility and sustainability have always been core values of the BINGOLD corporate philosophy.

SUND Digital GmbH + Co KG is the IT service provider for all SUND Group companies. We have focused the orientation of SUND Digital on the e-commerce business. In doing so, we are using newly gained experience to expand our D2C business. SUND Digital primarily develops brands and products as independent business models and brings them to market both B2B and directly via e-commerce channels and marketplaces. With our expertise in product development, manufacturing and marketing, we offer tailor-made solutions by licensing and individualizing our products for customers. Retailers and key accounts can also purchase our products and brands directly or use them as a private label or white label solution. We support our partners in achieving sustainable success and generating market advantages.

The **GARDENFLARE** brand fire tube is an innovative garden accessory that impresses with its patented design and utility model protection. Made from a robust stainless steel base and round safety glass, it creates an impressive column of fire up to one meter high. This decorative element uses standard



wood pellets, preferably from resource-conserving cultivation. It creates a cozy atmosphere outdoors in a safe and environmentally friendly way. With GARDENFLARE, we are relying on an already established product and a current hype. The materials have already been selected in such a way that they can be replaced by recycled materials in the future.

We sell particularly sustainable products under the **RE:CIRCLE** brand as a D2C distributor. The material has a very high proportion of household waste. We have established successful collaborations with festivals and are a partner of World Cleanup Day. Other sustainable household products such as degradable sponge cloths, detergent sheets and bin liners with a high recycled content complete the range.

Product range. RE:CIRCLE is a registered and protected brand that serves sustainable e-commerce for disposable products.

The customer base depends on the company: DEISS focuses on the away-from-home sector (building cleaners, hospitals, HoReCa, etc.), while FIPP primarily serves the German food retail sector, including discount and drugstores. And BINGOLD serves the B2B market for protective and disposable gloves.

While the SUND Group operates as a brand manufacturer in the away-from-home segment, it supplies almost exclusively private label products in the retail sector. SUND Digital acts as a brand manufacturer.

GRI 2-3: Reporting period, frequency and contact point

GRI 2-5: External assurance

The SUND Group's Sustainability Report is based on the standards of the Global Reporting Initiative (GRI) and is the Group's second report since 2021. It relates to the 2023 financial year (January 1, 2023 to December 31, 2023). The report was prepared in accordance with the "GRI Standards: Core option" and submitted to the GRI for review. It was also prepared in accordance with the

CSRD and contains comparable ESRS standards. The report is publicly available on the SUND Group website.

SUND Sustainability Management and the Sustainability/Innovation department are responsible for preparing the report. This is made up of the

Sustainability department, whose management is directly anchored in the Management Board, and the environmental officers of each specialist department.

If you have any questions about this report or its content, please contact us directly.

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GRI 2-4: Correction or restatement

ESRS 2 BP-2

Provision of information

We a completely new environment at our new location in 2023. Previously, we were spread across several locations (rented, owned, third-party warehouses) and used outdated building technology. The decision to build a new company headquarters was therefore made back in 2018 - with a clear focus on sustainability and renewable energies. For the first time, we have now combined logistics almost completely at one location and integrated a state-of-the-art high-bay warehouse. The entire storage area is equipped with a photovoltaic system. To increase efficiency, the system is installed on a green roof. We cover our additional electricity requirements by purchasing renewable energies.

GRI 2-7: Employees

ESRS 2 SBM-1, S1-6

GRI 2-8: Employees who are not salaried employees

ESRS S1-7

We take Hanseatic reliability and the responsibility associated with it seriously. Our employees can on the word of their superiors. Our managers bear responsibility and are role models - in terms of performance, social competence and openness. As forward-looking solutions are at the heart of everything we do, we expect our managers to promote further training, encourage their teams and share their knowledge - so that innovation and creativity can develop.

To this end, we invest in the necessary resources as well as in education and training activities for our employees, including through our collaboration with Udemy Business. We numerous internal and external training courses, seminars and webinars. Our internal training program, Smart Wednesday, takes place once a month - with external presentations on sustainability (80%), IT (20%) and other topics.

We also support employees with further training, such as degree or master's courses. We also get together several times a year for summer or Christmas parties or smaller events. In addition, in 2021/2022 we received recognition from the AGA employer association as a "good employer".

and "good trainer". The assessment is based on an anonymous employee and trainee survey conducted by AGA together with EUROPANO- ZERT Zertifizierungen und Schulungen GmbH.

We define SUND Group employees as all persons who an employment contract with a member company of the SUND Group in Germany, Austria, the Netherlands or Switzerland. There are no particular seasonal fluctuations in the number of employees. Employees who are not salaried staff: At peak times, we employ external warehouse staff via temporary employment agencies. They work under the same company values as SUND employees. In recent years, we have created more than 20 new jobs.

Overview of employees in the last 3 years

Overview of employees in 2021

Country	VZ (M)	TZ (M)	VZ (W)	TZ (W)	Of which trainees/ dual students (M)	Of which trainees/ dual students (W)	Interns
Germany	74	6	43	17	7	3	0
Austria	2	4	0	0	0	0	0
Netherlands	1	1	0	2	0	0	0
Switzerland	0	0	0	0	0	0	0

Overview of employees in 2022

Country	VZ (M)	TZ (M)	VZ (W)	TZ (W)	Of which trainees/ dual students (M)	Of which trainees/ dual students (W)	Interns
Germany	80	7	48	18	3	5	2
Austria	1	0	2	0	0	0	0
Netherlands	1	0	1	2	0	0	0
Switzerland	0	0	0	0	0	0	0

Overview of employees 2023

Country	VZ (M)	TZ (M)	VZ (W)	TZ (W)	Of which trainees/ dual students (M)	Of which trainees/ dual students (W)	Interns
Germany	86	4	48	18	5	5	1
Austria	3	0	1	1	0	0	0
Netherlands	1	1	0	2	0	0	0
Switzerland	1	0	0	0	0	0	0

GRI 2-9: Governance structure and composition

ESRS 2 GOV-1, G1 GOV-1, G1-5

GRI 2-10: Nomination and selection of the highest governance body

GRI 2-11: Chair of the highest governance body

The SUND Group is a second-generation family-run company that has been in existence since 1931. The management is made up of a Management Board. It is chaired by Martin Klostermann as CEO. The Managing Director DEISS is Clemens Eichler, the Managing Director of FIPP is Arne Gätje. The other members of the Management Board are Sören Dede for Digitalization and E-Commerce and Karen Queitsch for Sustainability and Innovation. Both areas act as shared services for the entire Group. The Finance, Purchasing, Sales, Quality Assurance, Logistics and IT departments are managed by department heads.

At the SUND Group, sustainability is consciously part of the business management: we are convinced that this topic must be firmly integrated into the corporate strategy. With a dedicated department for sustainability and innovation and the appointment of environmental management officers, the SUND Group also carries out regular evaluations, certifications and surveys.



"Sustainability is an essential part of our corporate strategy"

Martin Klostermann, CEO

The nomination and selection of members of the Steering Committee are based on internal requirements and qualifications in order to best fulfill the objectives and tasks of the committee. Detailed nomination procedures that take into account the views of stakeholders, diversity, independence and specific competencies are not in place due to the current organizational structure. tail available.

GRI 2-12: Role of the highest governance body in overseeing the management of impacts

ESRS 2 GOV-1, GOV-2, SBM-2, S1-2, S2-2, S3-2, S4-2, G1 GOV-1

GRI 2-16: Communication of critical concerns

ESRS 2 GOV-2, G1-1

GRI 2-23: Declaration of commitment to principles and practices

ESRS 2 MDR-P, S1-1, S2-1, S3-1, S3-1, S3-1, S4-1, G1-1

GRI 2-24: Inclusion of commitments on policies and practices

ESRS 2 MDR-P, S1-4, S2-1, S2-4, S3-4, S4-4, G1-1

Management and development

We take Hanseatic reliability and the responsibility associated with it seriously. Our employees can on the word of their superiors. Our managers bear responsibility and are role models - in terms of performance, social competence and openness. As forward-looking solutions are at the heart of everything we do, we expect our managers to promote further training, encourage their teams and share their knowledge - so that innovation and creativity can develop.

Our togetherness

Our cooperation is characterized by humanity, helpfulness and appreciation. We strive for flat hierarchies in order to create an autonomous working environment. We encourage constructive feedback. We want to learn together and get involved in decision-making processes so that we can our goals. It goes without saying that we respect the basic rights of all employees. This includes equal treatment and equal opportunities for every person in the company - regardless of

We respect the personal dignity, privacy and personal rights of every person regardless of skin color, origin, nationality, social background, disability, sexual orientation, political or religious conviction, gender or age. We respect the personal dignity, privacy and personal rights of every individual. We do not tolerate unacceptable treatment of employees such as psychological hardship, sexual and personal harassment or discrimination. We have appointed persons of trust within the company who act as the first "point of contact" to facilitate the reporting of any misconduct. We have also appointed an ethics and human rights officer who deals with these special issues professionally.

Dealing with business partners/third parties

Our customers are at the center of our activities. Here too, reliability, decency and openness to the world are our compass. We respond individually to the needs of our customers and business partners and value relationships based on trust. We try to anticipate the needs of our customers and use our expertise in a targeted manner to develop new approaches.

Ecological responsibility

We contribute to the preservation of the environment. We assume responsibility towards people and nature and therefore act in a holistically environmentally conscious and resource-conserving manner. We have the needs of future generations in mind and measure ourselves by developing solutions that make a positive contribution to preserving the environment. Each and every one of us bears responsibility for the environment and is required to contribute to its protection. This means that we also sustainability into our daily activities.

GRI 2-13: Delegation of responsibility for impact management

ESRS 2 GOV-1, GOV-2, G1-3

GRI 2-14: Role of the highest governance body in sustainability reporting

ESRS 2 GOV-1, GOV-5, IRO-1

GRI 2-15: Conflicts of interest

GRI 2-16: Communication of critical concerns

ESRS 2 GOV-2, G1-3

GRI 2-17: Collective knowledge of the highest governance body

ESRS 2 GOV-1

GRI 2-18: Evaluation of the performance of the highest governance body

The Sustainability department responsible coordinating, developing and implementing our sustainability strategy and integrating it into our processes and business activities.

As sustainability been integrated into the management team since 2019, we automatically examine and decide on every strategic issue from a sustainability perspective. The department develops sustainability and climate targets and implements the measures in collaboration with the business divisions and departments. It acts as an internal and external point of contact, provides support in all matters to sustainability, prepares sustainability reports and the annual carbon footprint and answers questions on sustainability issues.

customer questionnaires and the Code of Conduct. An important part of the work is also the implementation of sustainability ratings. The current legal situation in the form of directives and regulations from the EU and the general disposable plastics industry is also monitored and evaluated. The department participates in expert groups and organizes events for employees.

The department is supported by environmental officers in the respective specialist departments, who are responsible for ensuring a holistic approach and focus. The Sustainability department is a central point of contact as a shared service for the SUND Group. It also anchors the concept of sustainability in branches and subsidiaries. We are further expanding the SUND Group's pioneering role through targeted and strategic project work. The team also acts as a central point of contact for questions, requests and suggestions on sustainability issues.

We have the SBTi to support our climate targets with a voluntary commitment. Although we are not subject to the LkSG, we are striving for transparency in the supply chain with the help of an external service provider. In the last quarter of 2023, we implemented initial measures, including the publication of a declaration of principles on the human rights strategy and the appointment of a human rights officer to monitor risk management and act as a point of contact for questions relating to human rights. In the declaration of principles, we commit to respecting human rights and explain how our company promotes human rights and good and fair working conditions. We have thus expanded our existing Code of Conduct

GRI 2-19: Remuneration policy

ESRS 2 GOV-3, E1 GOV-3

as well as all other existing corporate principles, guidelines and instructions of the SUND Group. The Code of Conduct is published on the company website. Incidents, suspected cases and violations can be reported via an established complaints system on the website. We identify and take effective measures based on the results.

The Management Board is regularly informed about the development of individual sustainability issues. The results and recommendations from sustainability assessments are incorporated into further decisions and resolutions with company-wide strategic relevance.

The performance of the highest governance body communicated in a monthly report on the board meetings to the shareholders, who have a 72-hour right of appeal.

The SUND Group's remuneration policy is designed to that employees, particularly management, are paid in line with the company's objectives. Accordingly, remuneration is into basic salary and bonus. The bonus is calculated on the basis of sales as well as DB and profit targets. In addition, a program is currently being developed to incorporate Vision 2030 into bonus remuneration. Below management level, the focus is also on personal development targets. There are no plans for direct shareholdings in the company.



GRI 2-22: Declaration of application of the sustainable development strategy

ESRS 2 BP-2, SBM-1

GRI 2-23: Declaration of commitment to principles and practices

GRI 2-24: Inclusion of commitments on policies and practices

ESRS 2 GOV-2

For us, being a family business means assuming economic, social and ecological responsibility. We pursue value-oriented corporate management that committed to the interests of our stakeholders. Our core values put people at the center. We maintain our economic independence so that we can lead our companies into the future in a socially responsible and ecologically aware manner. The declaration of principles expresses our traditional values and our future responsibility.

The SUND Group has itself ambitious goals for the future, which described in our Vision 2030. The vision is based on the principles of sustainability and responsibility for the environment. This responsibility is firmly rooted in our corporate activities. Our goal is to play a leading role in the field of sustainability through innovative solutions and sustainable business models.

Our Vision 2030 aims to decouple our growth from resource consumption by 2030. This means that we want to use 100% recycled materials or renewable raw materials by then. In 2019, we started with a share of 42% and were able to increase this to

61.65% by 2023. We have focused our mission and vision on sustainability and act in accordance with the guiding principle developed for this purpose: EINWEG. THINKING AHEAD.

Our company history shows our long-term commitment to sustainability. EMIL DEISS has been committed to recycling since 1961. The founders traded jute sacks for the coffee trade on the stock exchange by cleaning and reselling the used coffee sacks. Recycled plastic material was already being in our company in the seventies. We continue this tradition today by continuously integrating innovative approaches and sustainable practices into our business activities.

We pursue a holistic approach to effectively reduce CO2 emissions. We are continuously expanding our measures at product level, in operating processes, in sales and through our commitment to sustainability initiatives. We see the greatest leverage for avoiding CO2 emissions in the use of recycled materials and material savings. Through innovative technologies and optimized production processes, we are constantly increasing our recycling rate and reducing the

*Sustainable
action only
works
together*

use of materials and the associated CO2 emissions. We measure our CO2 emissions annually in order to monitor our reduction target.

Sustainability requires cycles. As a member of the Circular Plastics Alliance, we have committed to using over 40,000 tons of recycled material for our products every year. We are also increasingly focusing on materials that are difficult to recycle, such as household waste and even residual waste, in order to make these valuable resources usable again and strengthen the circular economy. At the same time, we are looking for solutions to meet the growing global demand for easily processable recycled raw materials. We develop systems that maximize reuse and recycling and are continuously committed to promoting closed-loop systems.

We pursue a holistic approach

We have equipped our new site in line with the latest sustainability standards - with PV systems, green roofs, urban gardening, flower strips with insect hotels and beehives as well as district heating. This also allows us to minimize the ecological footprint at our company headquarters. We also work together with start-ups that innovative solutions for our products. This allows us to keep a constant eye on research and development. We actively inform ourselves and support associations that deal with the recycling and use of plastics as well as certificates that rule out greenwashing.



"EcoVadis is an important tool for us, to further develop and improve our ongoing commitment to sustainability."

Clemens Eichler, Managing Director EMIL DEISS KG (GmbH+ Co.)

Our commitment to sustainability is also reflected in our social initiatives. As the main sponsor of "Hamburg tidies up", we actively support the city of Hamburg. As a partner of World Cleanup Day, we set an example for environmental protection and sustainability worldwide.

The EcoVadis gold medal for Emil DEISS and the silver medal for the SUND Group confirm our commitment and success in the area of social responsibility and sustainability.

We are a supporter of the Global Compact and an environmental partner of the City of Hamburg. Our sustainability efforts are supported by annual ISO 14001 certifications. These ensure that our environmental management systems meet the highest standards. And finally, as a participant in the SBTi, we can guarantee that our climate protection measures are effective and measurable thanks to scientifically based climate protection targets.

This declaration of principles underlines our firm commitment to a sustainable future.

Family entrepreneur of the year 2023

Successful generational change, high innovative strength and great commitment to sustainability - the Association of Family Entrepreneurs and "Die jungen Unternehmer" have honored the SUND Group as "Family Entrepreneur of the Year 2023" in the Hamburg metropolitan region.



GRI 2-25: Procedure for eliminating negative impacts

ESRS S1-1, S1-3, S1-17, S2-1, S2-3, S2-4, S3-1, S3-3, S3-4, S4-1, S4-3, S4-4

GRI 2-26: Procedures for seeking advice and reporting concerns

ESRS S1-3, G1-1, G1-3, S2-3, S3-3, S4-3

GRI 2-27: Compliance with laws and regulations

ESRS 2 SBM-3, E2-4, G1-4, S1-17

Our requirements for suppliers are set out in a company-wide Supplier Code of Conduct and in the policy statement on human rights strategy. The guidelines are based on the principles of the United Nations Global Compact (UNGC) and the core labor standards of the International Labor Organization (ILO). We expect our suppliers to comply with legal regulations, international agreements and conventions as well as the following human rights and environmental due diligence obligations and to follow and support our codes of conduct.



We also expect our suppliers to enforce these standards among their own suppliers. We require our suppliers to take appropriate measures to ensure that the legal provisions and internationally recognized standards for respecting human rights are complied with throughout the entire supply chain. These include, in particular, prohibitions on child and forced labor, discrimination, minimum wage regulations, labor and safety standards, basic employee rights and environmental protection.

Should the SUND Group receive indications of potential or actual human rights violations arising from its own business activities or those of business partners or suppliers, we will endeavor to remedy the situation as quickly and appropriately as possible. If the SUND Group has a well-founded suspicion or concrete evidence of possible human rights violations in its own business area, this can lead to the termination of the business relationship.

We also encourage our employees to report suspected violations. We the right to check compliance with these obligations ourselves or to have them checked by an independent third party.

Internal audits play a crucial role in monitoring all measures. This is where compliance with the relevant laws, regulations and requirements is checked.

Violations of laws, rules and standards can be reported via the complaints system. This is available to employees as well as other potentially affected groups of people. The system guarantees anonymity and protection against discrimination and punishment for the whistleblower. Regardless of the channel through which the complaint is received, it is documented, checked for admissibility and forwarded to the relevant departments within the company. The complaint is then investigated - for example through discussions with suppliers, industry initiatives or NGOs, on-site visits or interviews with those affected. The systematic handling of complaints and the knowledge gained from them enables the SUND Group to continuously improve its human rights due diligence processes.

GRI 2-28: Membership in associations and interest groups

"In the SUND Group, we have always created synergies that have made us one of the leading for sustainable disposable products."

Martin Klostermann, CEO

Sustainability not only plays an important role for us within the Group. We support numerous initiatives and associations in order to promote the ecological and economic concept of sustainability in society as a whole. We also ensure that we comply with all relevant international standards.

Global Compact

We have been a signatory to the United Nations Global Compact since the end of 2021. The UN Global Compact is the world's largest and most important initiative for

sustainable and responsible corporate governance. As a company

As a supporter of the Global Compact, our strategy is based on the 10 universal sustainability principles and we work to contribute to the implementation of the Sustainable Development Goals. Every year, we report our progress to the Global Compact as part of the COP using a comprehensive questionnaire.

Science Based Targets initiative

With the 2015 Paris Agreement, the world's governments committed to limiting the global temperature rise to well below 2°C above pre-industrial levels and to continue efforts to limit it to 1.5°C in order to the catastrophic impacts of climate change. The independent SBTi assesses and approves companies' targets to ensure that they are in line with the goals of the Paris Agreement.

The SUND Group has committed to reducing absolute Scope 1 and Scope 2 GHG emissions (base year 2018) by 30% by 2030 and to measuring and reducing Scope 3 emissions. This target is in line with the reductions required to limit global warming to well below 2 °C.

At SBTi, we are faced with a particular challenge. The move to our new location at Victo- riaallee 1, 22143 Hamburg, has not only meant that we have significantly

The two locations not only took a larger area, but also additional functions that previously handled externally. During the transition phase, both locations were operated in parallel. We therefore expect emissions to increase 2023. Despite the new conditions, we aim to achieve a reduction as early as 2024 and thus achieve our targets.

EcoVadis

EcoVadis offers an online plaNorm for the holistic assessment of corporate social and environmental responsibility (environmental impact, labor and human rights, ethics and sustainable procurement). In 2023, the SUND Group was a silver medal in the Group/Wholesale category without a pronounced focus. The subsidiary EMIL DEISS has also been assessed for several years and received a gold medal for 2023. The EMIL

DEISS KG (GmbH+ Co.) is one of the top 5% of companies in the industry rated by EcoVadis "Production of plastic goods". A reassessment of the SUND Group is scheduled for fall 2024.

RAL quality mark for household waste

As a member of the association, we have been supporting the RAL Association since 2022. We use the RAL seal on the corresponding products to indicate the percentage of household waste.

Circular Plastics Alliance

We have been a member of the CPA since 2021. The Circular Plastics Alliance has itself the goal of the EU market for recycled plastics to 10 million tons by 2025. The Alliance covers the entire plastics value chain and comprises over 300 organizations from industry, science and public authorities. We aim to use around 40,000 tons of recycled material for our products every year.

Alliance for Development and Climate Foundation

The Alliance for Development and Climate pursues the goal of linking development cooperation and international climate protection through the instrument of voluntary offsetting of greenhouse gases and mobilizing additional funds to finance important development and climate protection projects in developing and emerging countries. Since the beginning of 2020, we have been supporting this goal by offsetting the emissions caused by three of our product lines.

Environmental Partnership Hamburg

The Environmental Partnership is the institution for the promotion of voluntary corporate environmental protection in Hamburg. The SUND Group has been a member since 2020.

GKV/IK Association

The GKV is the umbrella organization of the German plastics processing industry. As an umbrella organization, it bundles and represents the common interests of its member associations and acts as a mouthpiece for politics and the public. We have been a member for several years.

DIN EN ISO Standard 14001

Our environmental management system has been ISO 14001 certified since 2021. This system enables us to assess our company's resource consumption and monitor our environmental impact. The system is based on the principle of continuous improvement. It enables us to implement measures to reduce our resource consumption and environmental impact.

DIN EN ISO Standard 9001

We have had a certified quality management system in accordance with ISO 9001 since 2018. The standard specifies the minimum requirements for an organization's quality management system (QM system) in order to be able to provide products and services that meet customer expectations and any official requirements. At the same time, the management system should be subject to a continuous improvement process.

All of these initiatives are recertified or updated annually or at the specified intervals.



GRI 2-29: Approach to stakeholder engagement

ESRS 2 SBM-2, S1-1, S1-2, S2-1, S2-2, S2-3, S3-1, S3-2, S4-1, S4-2



For a company, growth means changing and adapting to the needs of employees, customers and the market. In this sense, we never stand still: We ensure the future viability of the SUND Group through innovation and development.

Identification and selection of stakeholders; approach to stakeholder engagement

As a medium-sized family business, we attach great importance to the perception of our stakeholders. In 2021, we conducted an extensive stakeholder survey with an external agency. First and foremost, the current situation was recorded with the aim of sharpening our vision and mission. Today, we need a new stakeholder survey in order to obtain valuable input for our materiality analysis.

Based on our experience at that time, we have defined the currently relevant stakeholders. In our day-to-day work, we repeatedly come into contact with the following groups. Their responses provide us with an important picture of the mood.

- Customers
- Producers
- Service provider
- Banks
- Politics
- Employees
- Shareholders
- Gen-Z to identify the needs and expectations of the next generation
- Associations/social organizations

The recurring sustainability issues are particularly relevant for us. We identified these with the help of customer questionnaires and in our work with EcoVadis, associations and politicians. Daily reporting was also taken into account.

This has in the following thematic group:

- Environment
- Recycling
- CO₂
- Supply chain
- Transportation

The survey is implemented using the digital tool MS Forms. The response options vary between scaled, open and closed answers.

GRI 2-30: Collective bargaining agreements

ESRS S1-8

The SUND Group is not bound by collective bargaining agreements, but does comply with them.



03 ESSENTIAL TOPICS

GRI 3-1: Procedure for determining the material topics

ESRS 2 BP-1, IRO-1

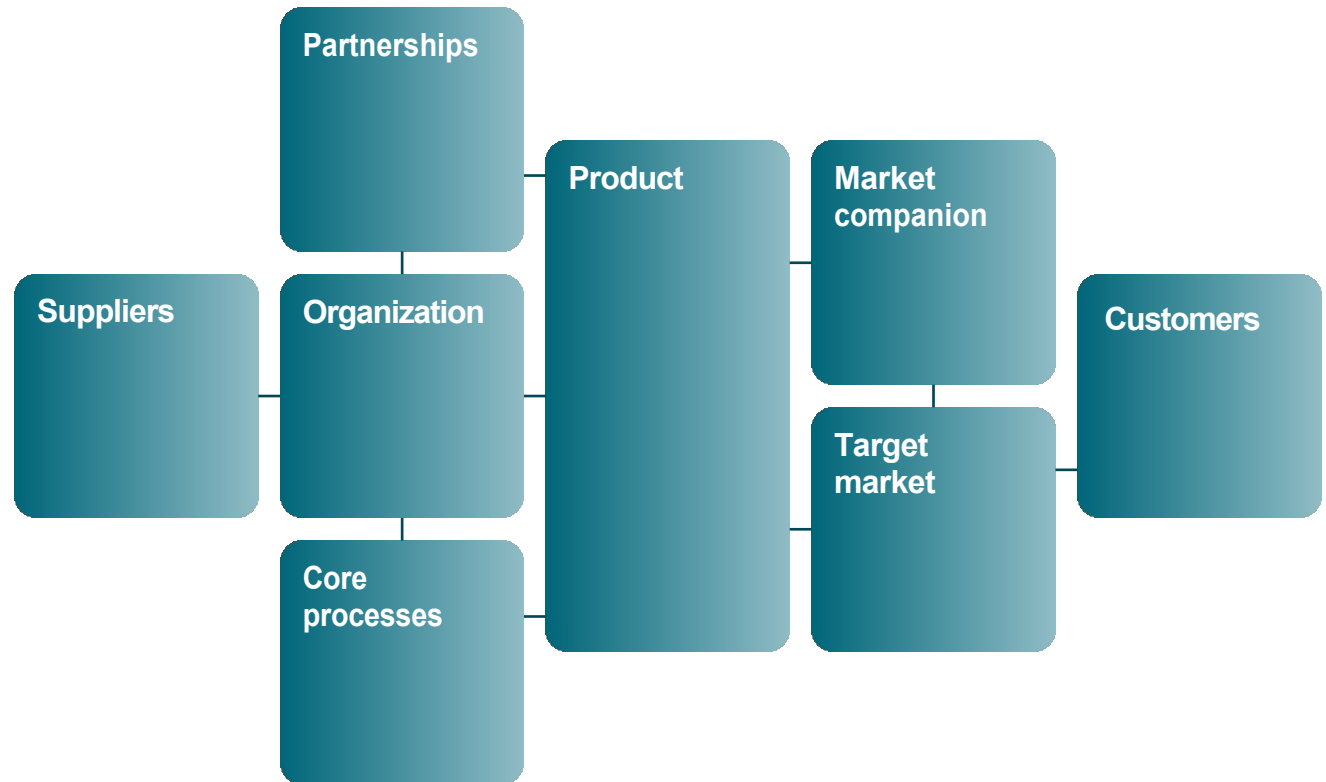
We already have the right levers in our hands

Double materiality analysis

Step 1: Understanding the organizational context

The materiality analysis is one of the most important components of this sustainability report for us. This is the core message of the report, as this is where the future impact of our sustainability work is based. With regard to the CSRD, we have also thoroughly examined the materiality analysis.

In the first step, we used a mural board to describe the current state of our company.



GRI 3-2: List of material topics

ESRS 2 BP-2, SBM-3

Step 2: Identification of actual and potential impacts

Effects inside-out

Here we look at how the company's activities affect the environment, society and the economy.

The complete overview can be found in the appendix.

On the effects

Materiality analysis - Impact (excerpt)			
Process name	Process activity	Stakeholder	Impact (output)
Procurement	Supplier visits	Employees, customers,	emissions caused by travel to customer
	Producer selection	Employees, producer, company	Selection is essential for us, as it allows us to control the sustainability of our products.
	Supplier management	Employees, Suppliers	We are not subject to the LkSG, but still take responsibility on their own initiative.
	Transportation / inbound logistics	Suppliers, Company	emissions, raw material consumption
	Monitoring resource utilization and emissions Upstream	Employees, suppliers	Requirements from laws/regulations
Logistics	Vehicle fleet / storage systems	Employees, suppliers, society	emissions, raw material consumption
	Storage	Employees, Company	Emissions, energy consumption, efficiency
	Transportation: Outbound logistics	Employees, customers, society	emissions
	Order picking	Employees	Raw material consumption, waste
	Waste: packaging, paper, documents, tested third-party samples	Employees, Company	Waste, raw material consumption

Impact outside-in (financial materiality) Here we examine how social, environmental and regulatory developments influence the company.

Financial impact

Requirements and relevance for us

New goods sometimes cheaper than recycles

Recyclate as a scarce resource

Cost increase due to recyclate shortage

Quality reduction due to PCR specification

Costs through LkSG

Complex measures are required to achieve transparency in the supply chain

Higher costs for recruiting employees

Plastic bashing makes the company highly attractive

Costs for CO2 determination and reduction

Cost expenditure for innovation, research and development

Cost of measures for dealing with recycling

Costs for memberships in environmental associations etc. for reputation

Laws and regulations

1/3

	Abbreviation	Requirements and relevance for us	Proof (what we do to meet the relevant requirements)
Electrical and Electronic Equipment Act	ElektroG	The primary purpose of this law is the prevention of waste from electrical and electronic equipment and, in addition, the preparation for reuse, recycling and other forms of recovery of such waste in order to reduce the amount of waste to be disposed of and thereby improve the efficiency of resource use.	Dispose of electronic waste sustainably with Ramatech disposal
Directive on Packaging and Packaging waste	94/62/EC	Chemical requirements for packaging, recovery of packaging and recycling rates	Declarations of conformity, test reports
PPWR EU Packaging ordinance	PPWR	New edition of 94/62/EC	
Law on the placing on the market the take-back and the high-quality recycling packaging	VerpackG	It aims to prevent or reduce the impact of packaging waste on the environment. In order to achieve this goal, the law is intended to regulate the behavior of obligated parties in such a way that packaging waste is primarily avoided and also prepared for reuse or recycled. At the same time, market participants are to be protected from unfair competition.	Licensing packaging with a dual system
EU Waste Directive	2008/98/EC	This directive establishes a legal framework for the management of waste in the EU. The directive establishes a waste hierarchy: Prevention, re-use, recycling, recovery for other purposes, such as energy, disposal. It introduces the concept of "extended producer responsibility"	Life cycle assessments (LCA), knowledge transfer MA and external
Circular Economy Act	KrWG	Central federal law for waste legislation; the purpose of the law is to promote the circular economy to conserve natural resources and to protect people and the environment. environment in the generation and management of waste.	
Single-Use Plastics Directive	2019/904/EU	The aim of the Directive is to prevent and reduce the impact of certain plastic products on the environment and to promote the transition to a circular economy by introducing various measures tailored to the products covered by the Directive, including an EU-wide ban on single-use plastic products where alternatives are available.	Membership of environmental and plastics associations, to be well informed
Disposable Plastics Fund Act	EWKFondsG	Plastic carrier bags will be subject to a tax law from 2025, manufacturers must register from 2024; patient carrier bags not affected according to information from the IK (email from Mr. Engelmann)	Membership in environmental and plastics associations in order to be well informed

Laws and regulations

2/3

	Abbreviation	Requirements and relevance for us	Proof (what we do to meet the relevant requirements)
Federal Soil Protection Act	BBodSchG	The purpose of this law is to sustainably safeguard or restore the functions of the soil. To this end, harmful changes to the soil must be prevented, the soil and contaminated sites as well as water pollution caused by these must be remediated and precautions must be taken against adverse effects on the soil. When impacting on the soil, impairments to its natural functions and its function as an archive of natural and cultural history should be avoided as far as possible.	Monitoring by EMS
Federal Immission Control Act	BImSchG	The purpose of this law to protect humans, animals and plants, soil, water, the atmosphere as well as cultural and other material assets from harmful environmental impacts and to prevent the occurrence of harmful environmental impacts.	Monitoring by EMS
Ordinance on the Implementation of the Federal Immission Control Act: Ordinance on Air Quality Standards and Emission Ceilings	39th BImSchV	Transposition of Directive 2008/50/EC into German law, insofar as this not implemented by a corresponding amendment to the Federal Immission Control Act. The aim is to prevent or reduce the harmful effects of air pollutants on human health and the environment. Compliance with the prescribed immission values and emission ceilings will further reduce pollution.	Monitoring by EMS
The Paris Protocol - A blueprint for combating global climate change after 2020	COM/2015/081	It sets out the EU's targets for the climate conference in Paris and describes how these could be achieved. These include the long-term goal of reducing global emissions by at least 60 % by 2050. % the 2010 levels.	Participation Science Based Targets, monitoring by EMS
Guideline for promotion the use of energy from renewable sources	2018/2001/ EU	This directive establishes a common framework for the promotion energy from renewable sources. It establishes a binding Union target for the Total share of energy from renewable sources in the Union's gross final energy consumption for 2030.	
Municipal wastewater guidelines	91/271/EEC	This directive concerns the collection, treatment and discharge of municipal wastewater and the treatment and discharge of wastewater from certain industrial sectors. The aim of this directive to the environment from the harmful effects of this wastewater.	Monitoring by EMS
Waste Water Ordinance	Wastewater Ordinance	Waste water requirements	Test reports
Hamburg Wastewater Act	HmbAbwG	Requirements for wastewater discharges in Hamburg	Test reports
Water Resources Act	WHG	Requirements for the discharge of wastewater	Test reports

Laws and regulations

3/3

	Abbreviation	Requirements and relevance for us	Evidence (what we do to fulfill the relevant requirements)
Handout: Procurement of plastic products from post-consumer recycles		Increase the procurement of recycled plastic products, the technical possibilities and limits of plastic recycling and further processing as well as access to information on the recycled content in plastic products. Procurement regulations and basic design options for procurement.	Monitoring
The European Green Deal	COM(2020) 98 final	Determining the recycled content of products, establishing a policy framework for the labeling of "biodegradable" and "compostable" products, reducing (over)packaging and packaging waste, promoting the design reuse and recyclability of packaging, considering ways to reduce the complexity of packaging materials.	SUND Lab
Green Claims Directive		Regulations on environmental product claims, verifiability, eco-labels	
CBAM Regulation	EU/ 2023/956	This Regulation establishes a carbon border adjustment mechanism (CBAM) that into account the (grey) greenhouse gas emissions associated with the import of Annex I goods into the customs territory of the Union in order to prevent the risk of carbon leakage.	Currently no measures
EU regulation on non-destructive supply chains	EUDR 995/2010	This Regulation lays down rules for the placing and making available on the Union market and for the export from the Union of relevant products listed in Annex I containing, fed with or produced using relevant raw materials, namely bovine animals, cocoa, coffee, oil palm, rubber, soybean and wood, in order to a) minimize the Union's contribution to global deforestation and forest degradation and thus contribute to reducing global deforestation; b) reduce the Union's contribution to greenhouse gas emissions and global loss	Due diligence report from 2025
Circular Economy Action Plan		The Circular Economy Action Plan aims to increase resource efficiency, reduce waste and promote the circular economy in the EU through new initiatives and regulatory measures.	Vision 2030
Microplastics regulation		The EU's microplastics regulation bans the use of microplastics in cosmetic products and aims to gradually restrict their use in other products, such as cleaning agents and detergents, in order to reduce environmental pollution.	
Extended producer responsibility	EPR	This regulation was introduced by the German Packaging Act (VerpackG), which provides for extended producer responsibility for the collection, recycling and disposal of packaging. The aim was to increase the recycling rate and reduce the environmental impact of packaging waste.	Fulfil requirements
Plastic tax		The plastic tax obliges manufacturers to pay a tax on non-recycled plastic packaging introduced to the market in order to reduce plastic waste and promote recycling.	Fulfil requirements , EPR
Supply chains Due diligence law	LkSG	Develop procedures to identify and prevent/correct risks of human rights violations. Develop prevention and remediation measures, establish complaints procedures, annually and publicly.	Supplier management development

Analysis of risks and opportunities

Risiken-und-Chancen-Analyse 2021–2023

Opportunities

- Sustainability as part of our vision and mission
- Sustainability position in the management
- Independence from production methods and materials through contract manufacturing
- Research and innovation: SUND Lab - Think Tank
- Creation of recyclable products
- Preparation of life cycle assessments and studies
- Monitoring the environmental performance of companies
- Sustainable supplier management
- Extensive expertise in sustainability, CO₂, circular economy and recycling
- Qualified employees
- Continuous adaptation of the UM system
- Family business: Code of values and the ability to make strategic decisions quickly
- Membership in industry associations and organizations for sustainability
- Vision 2030

Risks

- Political guidelines Disposable, use of recycle
- Shortage of recyclates
- Demand for consistent quality when using PIR, PCR and residual waste
- Negative perception of plastic due to plastic bashing
- Dependence on raw materials
- Limited influence on rising energy prices
- Ensuring price stability despite inflation
- No EUDR
- Achieving ambitious goals
- CSRD reporting
- EU taxonomy reporting
- Conflicting goals of CO₂ values vs. use of poorer PCR material and shortage of better PCR material
- Pricing or contradiction between virgin material vs. recycled material

Strategies

- Expansion of the range of sustainable products: VISION 2030
- Promoting sustainability at the new location: New building
- Foundation of online distribution D2C of sustainable products: RE:CIRCLE
- Passing on information on sustainability: influencing customers' purchasing decisions in favor of ecology
- Publication of GRI Sustainability Report already based on CSRD
- Publication of our VISION 2030
- Introduction of sustainability criteria when selecting new suppliers
- External assessment of our suppliers by independent third parties
- Cooperation with specialized company for climate certificates to improve the process/communication of climate projects
- Expansion of external consulting for the creation of PCFs and CCFs
- Expansion of the RE:CIRCLE product range and cooperation with World Cleanup Day
- Visibility of the company and positive perception through targeted PR campaigns

Results of the stakeholder survey

We wanted to know what our stakeholders' attitudes are towards sustainability issues and how they perceive the SUND Group's sustainability measures. Stakeholders include customers, producers and service providers as well as banks, politicians, social organizations and our own employees.

The questions a wide range of topics, for example:

- How important is environmental friendliness to you when choosing disposable products?
- Do you perceive the SUND Group as a supplier of recycled products?
- Do you offset your CO2 emissions?
- How important are products made in Europe to you?

The answers paint a clear picture. The SUND Group is perceived by many stakeholders as environmentally friendly and many people are also aware of SUND's sustainable measures and goals.

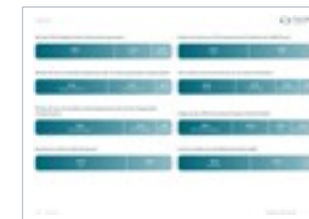
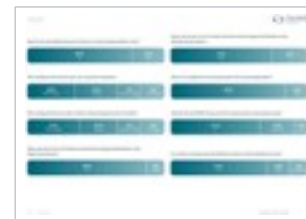
The majority of stakeholders attach importance to sustainability and environmental protection when it comes to disposable products. Recycling, CO2 savings, short delivery routes and the origin of products are relevant topics.

Recycling in particular is rated as very important for the sustainability of products.

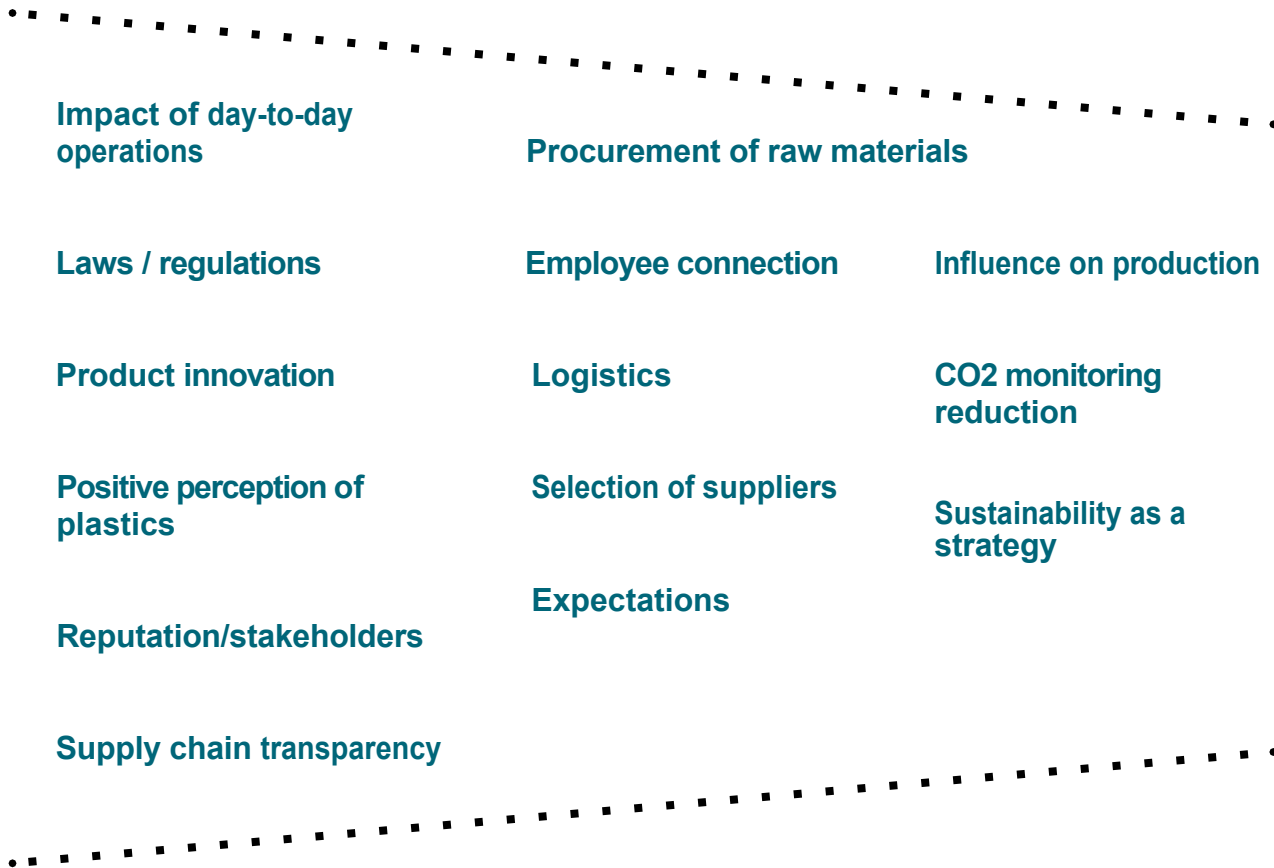
Many stakeholders would also be prepared to switch brands and pay higher prices for environmentally friendly alternatives - provided the quality is right.

All questions and results can be found in the appendix to this sustainability report.

About the survey



From the longlist to seven focus topics



- 1) Recycling as our core competence
- 2) Made in Europe
- 3) CO2 savings
- 4) Due diligence in the supply chain
- 5) Fulfilling our Vision 2030
- 6) Social commitment
- 7) Sensible use of CO2 certificates

Step 3: Assessment of the significance of the impacts

The materiality analysis is a key tool for identifying and evaluating the issues that are most important to our company and our stakeholders. We have carried out an internal assessment to determine the strategic importance and potential impact of these topics on our company. As part of a double materiality analysis, we first drew up a longlist of environmental impacts caused by our actions (inside-out). At the same time, we identified the financial impact that external factors have on our company (outside-in). These topics were rated on a scale from "unimportant" to "very important" in order to gain a clear picture of which aspects are considered particularly relevant internally.

In the next step, we compared these internal assessments with the results of an extensive stakeholder survey. Stakeholder involvement was crucial in order to understand which topics are considered particularly important from an external perspective. The analyzed topics were therefore not only evaluated from a company perspective, but also taking into account the expectations and needs of external interest groups - such as customers, suppliers, investors and the public. Finally, we filtered these topics in a "funnel" to identify the really important topics.



GRI 3-3: Management of material topics

ESRS 2 BP-2, SBM-1, SBM-3, MDR-P, MDR-A, MDR-M, MDR-T, E1-2, E1-3, E1-4, E2.IRO-1, E2-2, E3-2, E3-3, E4-1, E4-4, E4-5, E5 IRO-1, E5-2, E5-3, S1 SBM-3, S1-1, S1-2, S1-3, S1-4, S1-5, S1-17, S2 SBM-2, S2-1, S2-2, S2-3, S2-4, S2-5, S3 SBM-3, S3-1, S3-2, S3-3, S3-4, S3-5, S4 SBM-3, S4-1, S4-2, S4-3, S4-4, S4-5, G1-2, G1-3, G1-4

As part of the materiality analysis, we have identified the topics that most relevant to our company and our stakeholders. These topics are decisive for our long-term strategy and form the basis of our actions.

By focusing on the key issues, we can influence our business development in a targeted manner and meet the expectations of our stakeholders. On this basis, we harmonize the success of the company, our sustainable goals and our social responsibility.

- 1) **Recycling as our core competence**
- 2) **Made in Europe**
- 3) **CO2 savings**
- 4) **Due diligence in the supply chain**
- 5) **Fulfilling our Vision 2030**
- 6) **Social commitment**
- 7) **Sensible use of CO2 certificates**

Another important aspect that our analysis shows is how we deal with the legal situation of the Green Deal for plastics and disposable products. It is crucial for us to act with foresight, future legal requirements into our strategy at an early stage and stay up to date at all times.



1) Recycling as our core competence

Credibility and transparency are crucial when it comes to sustainability

Our company has been involved in recycling and manufacturing products from recycled materials since it was founded. Today, we go far beyond this and the development of modern recycling technologies together with our producers. This includes investing in sorting technology and strategically securing the flow of recyclable materials. With a series of targeted measures, such as investment in mixing technology, we ensure that recyclates can also be produced with consistent quality. For above-average product performance, we rely on a special mix of high-performance polymers. This allows us to reduce the weight and save up to 30% CO₂ compared to standard products.

However, our approach goes beyond pure technology. It also includes the further development of raw materials in close cooperation with partners along the entire value chain. Our aim is to high-quality recycled raw materials that ensure credibility and transparency through certifications.

Our manufacturing plants are increasingly using green electricity to promote sustainable production processes. In addition

We are continuously increasing the use of post-consumer recycled material (PCR). We are also working to make sensible use of residual waste and actively support our manufacturers in developing new sources in order to be able to use larger quantities of recycled materials.

In cooperation with the RAL association, we support the labeling of household waste on the RAL seal. In this way, we make the proportion of this waste in the raw materials used visible. Labeling with the Blue Angel is also an important part of our products. Transparency is of great importance to us in order to promote sustainable decisions.

Another measure is the development of a sustainable shopping basket, which we use to inform our customers about more environmentally friendly products with lower CO₂ emissions. The calculation of CO₂ emissions throughout Scope 3 helps us to do this. The challenge is to convince customers, as their wishes do not always coincide with more sustainable alternatives. Particularly in the case of our subsidiary FIPP, which operates as a private label for retailers, we cannot directly specify which products should be offered. In addition

in B2B business is often decided on price and only secondarily on sustainability.

Our 2030 vision of using only recycled or renewable materials is a key component of our long-term strategy. To achieve this goal, we have set up internal task forces that deal with the measurability and monitoring of progress. Employees are actively involved in these processes. They are given specific targets that support the continuous increase in the proportion of recycled materials and ensure material quality.

2) Made in Europe

Short transport routes - long-term effects

The origin and manufacture of our products are key components of our sustainability strategy. We pursue the goal of assuming ecological, social and economic responsibility along the entire value chain. In doing so, we focus on a transparent supply chain, efficient production processes and the reduction of CO2 emissions.

Our focus is on production in Europe, but we also take our responsibility in global markets such as Asia seriously.

For garbage bags in particular, production in Europe has numerous advantages, both from an environmental and an economic point of view.

Economic support and job security: Production in Europe enables us to support local industries and secure jobs in the region. This contributes to the stability of the European economy and promotes long-term cooperation with regional suppliers.

Short supply chains and lower CO2 emissions: Thanks to the geographical proximity to our sales markets, we can

we shorten transportation routes, which has a positive impact on our carbon footprint. Reducing transport emissions is an important part of our strategy to minimize our ecological footprint. Shorter delivery routes also allow us to react more quickly to changing market developments and customer requirements.

Transparency in the supply chain: Regular audits and personal visits to our production partners on site ensure a consistently transparent supply chain. This proximity enables us to ensure that ethical, social and ecological standards are adhered to. We attach particular importance to fair working conditions, environmental protection and compliance with legal requirements. Our entire garbage bag production therefore takes place in Europe.

Production in Europe gives us a leading position in this market segment. We use this to continuously invest in efficiency and innovation. As the market leader, we have a responsibility to introduce forward-looking technologies and processes that reduce our consumption of resources and further reduce our environmental impact. This includes, among other things, increasing

recycling rates and the use of energy-efficient production methods. Garbage bags are an everyday product that is needed in large quantities - it is precisely here that significant sustainability benefits can be achieved through optimized production.

In addition to our strong presence in Europe, we also take into account the importance and potential of production sites in Asia. We face particular challenges and opportunities here. In many Asian countries, bin liners are an entry-level product for the development of an industry. They enable emerging economies to expand their industrial base without having to rely on complicated or capital-intensive production processes.

Despite these advantages, we are aware of the responsibility that comes with global production. In many Asian countries, there are still hardly any established recycling structures. We see an opportunity here to exert a positive influence through our market presence. Our approach is to demand the use of recycled materials from our Asian suppliers. We attach great importance to ensuring that these materials are certified in accordance with European or German standards.

This enables us to ensure that they are correctly labeled and used responsibly.

The introduction and promotion of recycling structures in Asia is a long-term goal that we actively support. Through our demand and requirements, we provide impetus that can promote the development of a sustainable local industry.

When deciding which products to manufacture in Europe or Asia, the efficiency of production plays a decisive role. Garbage bags, which are comparatively light, cause only low CO2 emissions when transported by container ship. Therefore, relocating production to Asia - provided local recycling structures are used - can sense in certain cases, without significantly increasing the ecological footprint.

Another example is our glove products, which are produced in Asia. The raw material for the products, natural rubber, is available in abundance in the countries of origin in Asia. As this raw material has a high water content, it would be inefficient to transport it unprocessed to Europe. The water content is reduced during production, making the finished product lighter and more compact. Transporting the end product to Europe therefore makes more ecological sense than transporting the raw material. By manufacturing locally, we can maximize resource efficiency while minimizing the environmental impact due to transport savings.



Our sustainability strategy with regard to the production location is based on a careful consideration of ecological, economic and social factors. We combine the advantages of local production in Europe with the responsibility we bear in global markets such as Asia. The use of recycled materials, transparent supply chains and the conscious use of resources are at the heart of this.

Overall, we pursue the goal of using innovative technologies and sustainable practices in all areas of our production - from material procurement to the final product.

The aim is to reduce environmental pollution and promote responsible production methods.

3) CO2 savings

The calculation is simple: less material means less CO2 emissions

Reducing CO2 emissions is a key element of our sustainability strategy. We have been calculating our Corporate Carbon Footprint (CCF) since 2018. We are gradually expanding the recording at product level with the Product Carbon Footprint (PCF) in order to gain a more precise insight into the sources of emissions along the value chain. This detailed analysis enables us to identify and implement targeted measures to reduce CO2 emissions, from material selection to logistics and energy use.

We work closely with scientific institutes and consulting firms to understand the complexity of CO2 calculations and potential savings and to develop the best possible approaches.

The Institute for Energy and Environmental Research Heidelberg (IFEU) is one of the leading research institutes in the field of environment and energy in Germany. With its expertise in analyzing energy and material flows, IFEU helps us to gain sound insights into our CO2 emissions and develop targeted measures to reduce them. This collaboration enables us to identify the key levers for CO2 savings along the value chain.

Quantis, a subsidiary of the Boston Consulting Group (BCG), specializes in CO2 measurements and sustainability strategies. The company offers certified carbon footprinting solutions and helps us to gain a deeper understanding of the carbon impact of our recycled materials and production processes. By working with Quantis, we have been able to develop an even more comprehensive understanding of how different recycling approaches affect our carbon footprint. Working together helps us to find and implement the best measures for different products.

Our findings to date show that there are several ways to reduce CO2 emissions and that a customized solution is required for each product. A central starting point is material reduction, which enables significant savings. This can be achieved most efficiently by using recycled materials that are less heavily used.

A simple rule of thumb is: the better the recycle used, the thinner the film can be produced without compromising its functionality. Better raw materials can both material consumption and CO2 emissions during production. The quality of the recycle used therefore plays an important role in our strategy.

In addition to higher-quality recycled materials, we also focus on the integration of waste streams that are more difficult to recycle, such as household waste or residual waste. These materials not only contribute to

reduction of plastic waste, but also have the potential to reduce CO2 emissions thanks to their long service life. Special absorbers or ingredients such as superpoly- mere to integrate these materials into our products without compromising quality or functionality.

By working with Quantis and IFEU, we were able to better understand different calculation approaches and their effects on the CO2 balance of the materials. The precise analysis helps us to find the best approach to CO2 reduction for each product and to develop a differentiated strategy for each material and product.

In addition to optimizing materials, we are constantly working on further measures to reduce our CO2 emissions:

Green electricity in production: We are increasingly using green electricity in our production processes. The switch to renewable energy significantly reduces the emissions of our energy consumption.

CO2-efficient logistics: We are also optimizing processes in logistics to minimize our CO2 footprint. Through energy-efficient transport solutions and improved supply chains, we can further reduce CO2 emissions here too.

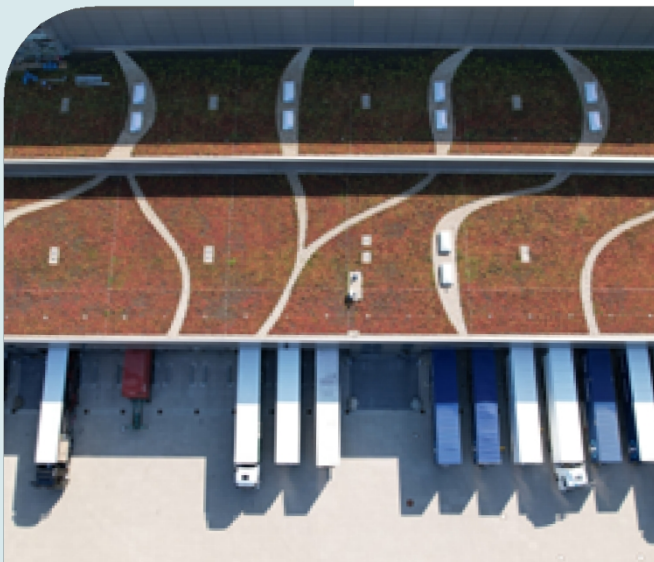
In summary, our management approach to CO2 reduction is based on a comprehensive analysis and collaboration with experts. Through the use of high-quality

By using recycled materials, targeted material reduction and the integration of difficult waste streams, we can minimize both CO2 emissions and plastic waste.

For the CCF (Corporate Carbon Footprint), we have taken a major step towards a sustainable environment with our new location.

The new construction of our company building makes a significant contribution to reducing CO2 emissions. We have opted for a sustainable construction method that takes both ecological and energy-efficient aspects into account:

Solar panels and green roofs: The solar panels on the roofs cover a significant part of our energy requirements



through renewable energy. Green roofs support this by increasing the efficiency of solar panels through cooling effects and at the same time promoting biodiversity.

District heating and energy-efficient systems: Our building uses district heating as a sustainable energy source, while cooling ceilings efficiently regulate the temperature. We have also installed energy-saving lighting systems that only switch on when they are actively used. This further reduces electricity consumption.

Promoting biodiversity: There are large green spaces around the company building with diverse planting, beehives with 60,000 bees and insect hotels that actively promote local biodiversity. We also offer our employees the opportunity to take part in sustainable projects and strengthen biodiversity through urban gardening.

Sustainability in the interior: We also focus on sustainable solutions in the building that minimize the CO2 footprint. Almost the entire interior is made from recycled materials, from the seating and carpets to insulation materials and upholstery fabrics. This requires fewer resources and causes fewer emissions than the production of new materials.

Cradle-to-cradle principle (C2C): Our windows follow the cradle-to-cradle principle - they are for the biological or technical cycle. The C2C design ensures that all materials can be reused or fully recycled without waste after use.

Water and sustainability: To further reduce disposable plastic and CO2 emissions, we provide fresh water in bubblers. The water is filled into reusable soul bottles, which contain a donation to Viva con Agua. This minimizes plastic consumption and promotes sustainable behaviour among all employees.

In view of the enormous amounts of data that we are faced with when calculating CO2 emissions, it is necessary to process this information digitally. We will therefore involve start-ups such as Ctrl-S, which use primary data to enable us to check and reconcile the data obtained to date and drive digitalization forward. In the next step, we will work with external consultants to ensure that our PCFs (Product Carbon Footprints) are reliably determined according to the latest standards. At the same time, we will introduce digital tools that ensure reliable documentation of the data and also facilitate and optimize data collection. This will later enable us to transparently identify CO2 values at every point in the value chain, discover potential savings in discussions with our manufacturers and support digital sustainability management.

4) Due diligence in the supply chain

Our suppliers are practically hand-picked

As a virtual manufacturer, we attach particular importance to our relationships with our producers and strive for close cooperation. The selection of a supplier is based on a careful process that initially includes an on-site visit and the completion of a questionnaire. This enables us to develop a sound understanding of our partners' working methods and standards.

Regular on-site visits are an integral part of our supplier management strategy. As part of these visits, we conduct self-audits to ensure compliance with our standards and initiate continuous improvements. We have established a process in which we record issues on site that visually visible and can be identified in conversation. After the visit, we leave a comprehensive questionnaire with the person responsible on , who is then asked to complete it afterwards. With this approach, we create trust and a reliable result. We also train our employees on how to carry out a self-audit.

In order to meet our high ethical standards, we have developed a Code of Conduct (CoC) that defines clear ethical principles. These apply not only to our suppliers, but also to our employees.

the. The code can be viewed on our website, thus promoting transparency and responsibility. The Whistleblower Protection Act, which we have organized through an external service provider, also supports our approach to transparency. We have appointed an ethics and human rights officer within the company.

With bizpando, we have also established an effective supplier management system that complements our own questionnaires. Through targeted surveys, we collect valuable information and promote exchange with our partners. We work together to develop improvements along the value chain and identify suitable sources of recycled materials. bizpando helps us to make progress in the areas of digitalization and sustainability. As the collection of a lot of data is essential, good data management supports the move towards digital sustainability management.

Innovation plays a central role in our approach. We introduce new ideas and test them together with local suppliers in order to further develop sustainable solutions. In this way, we ensure that we not only safeguard the quality of our products, but also actively improve our environmental standards in the supply chain.



5) Fulfilling our Vision 2030

We are on the right track

Our vision is to use only renewable or recycled materials for our products from 2030. This vision is much more than a written goal - it is a commitment that we take seriously and actively implement.

We have developed a comprehensive strategy to achieve our sustainability goals. First, we are establishing a green controlling system that will be implemented in all departments of the company. This system enables us to continuously monitor the progress of our sustainability measures and ensure that we are on the right track.

Monitoring is carried out recording and evaluating KPIs (key performance indicators). These help us to measure the effectiveness of our initiatives and make adjustments. In this way, we make progress transparent and comprehensible.

We are also setting up our own project management system, which is specifically designed to implement our sustainability goals. This project management enables us to bundle all activities, allocate resources efficiently and

SUND GROUP VISION 2030
One way. In a new way.

1960	1970	2019
We recycle jute sacks for coffee and spices	Our first garbage bags with recycled content	Our first climate-neutral products
2020	2021	
We introduced an environmental management system	88% of our garbage bags are made from recycled material	

WHERE WE STAND TODAY?

Our 5 most important milestones.

WHAT WE WANT TO ACHIEVE?

Our goals:
Proportion of our products (not only in garbage bags) made from recycled material or renewable raw materials

41%	2022
75%	2028
100%	2030

HOW DO WE MANAGE THAT?

Our three pillars of sustainability.

Circular economy
Recycling household waste
Process residual waste
Increase PCR recycling rate

CO2-Reduction
Determine the carbon footprint products
CO2 footprint with the same performance
Offset residual material CO2

Recycling processes
Securing the flow
Optimise and expand sorting systems
Improve recycling quality

ALL THIS?

Our measures are working - also in terms of CO2 emissions.

Garbage bags before vs. DEISS Premium Plus CO2 emissions/pc.

-32%

By reducing wall thickness and weight

Disposable gloves Nitrile vs. Latex CO2 emission

-88%

Nitrile Latex

Source: Ifu, life cycle assessment of disposable gloves 2021

HOW ARE WE GETTING EVEN BETTER?

Numerous awards, certifications and in environmental initiatives motivate us to take the next step.

We are among the best in the industry when it comes to environmental protection

The environmental management system helps us to continuously improve our environmental

We support the Circular Plastic Alliance in building the market for recycled plastics.

The initiative supports us in achieving our emission reduction targets

We are committed to sustainable and responsible corporate governance

HOW CAN WE SHAPING THE FUTURE?

We believe that there is still a lot to improve in our world. So we look for new ideas, strategies and solutions that bring us closer to our goal.

Sustainable resource

Innovation space and development laboratory

Integrative networking in the economic cycle

Inspiration and strategy days

WHAT ELSE DO WE DO?

Hamburg cleans up

We have been supporting the annual garbage bag collection campaign for several years.

CO2-savings in the vehicle fleet

Conversion of the vehicle fleet to hybrid vehicles.

Green company headquarters

We are designing our new location according to strict DGNB Platinum criteria for sustainable construction.

Cross-industry commitment

We support initiatives such as the RAL Quality Association in the development of sustainable seals.

Sustainable action can only succeed together. That is why we are committed to social issues, the environment and our society.

and to strengthen cooperation between the departments and include them on the path to our vision.

RE:CIRCLE

Our in-house start-up RE:CIRCLE is also an important part of the strategy. It gives us the freedom to rethink the topic of sustainability beyond established processes. We can act more flexibly and create a playing field for innovative ideas in the D2C area.

With RE:CIRCLE, we make everyday plastic products sustainable and recyclable. As the quality requirements are not as high as in the B2B sector, we can experiment with new materials and processes and test them in practice.

As part of our project management, we have launched various smaller projects that also contribute to our sustainability goal. One of these goals is called SUND for sustainable care. Here, we are investigating which products can be replaced by sustainable products in established sales structures, particularly in the medical sector.

In addition to our own stance, we are obliged to comply the requirements of the Green Claims Act. This law stipulates that companies must provide transparent and verifiable information about their environmentally friendly claims. This ensures that our statements on sustainable materials are not only credible, but also legally sound.

With all these measures, we are creating a solid foundation for realizing our Vision 2030!

Find out more about our VISION 2030 now:

[To the website](#)

6) Social commitment

A strong company can achieve significantly more

Our social commitment is an integral part of our corporate philosophy and our responsibility to society. For 17 years, we have been the main sponsor of "**Hamburg tidies up**" - an initiative that for a clean and liveable city. We not only donate garbage bags to the city cleaning service - SUND Group employees also take part in the clean-up campaigns and organize themselves by city districts to collect garbage together in parks and green spaces. With RE:CIRCLE, we are also a cooperation partner of **World Cleanup Day**, a global cleanup day that promotes awareness of environmental protection and community involvement. A donation is made to the organization with every bag sold.

Another aspect of our commitment is donations in kind to various **aid organizations**. For example, we donate large quantities of disposable gloves to aid organizations in the Ukraine war to protect the aid workers in their important work. We also support animal welfare organizations with gloves for the care and protection of animals.

During the corona pandemic, we donated our hand shoes free of charge to various social institutions and insurances.

institutions such as the **Bahnhofsmission** and **Hoffnungsorte Hamburg**. The donations were particularly important in order to provide the employees of these facilities with a safe working environment in times of increased infection risks.

We also support the **Nature in the North Foundation** on a monthly basis **with the House of Wild Willows**, which active near our company site. The initiative offers children from schools in difficult environments the opportunity to learn about organic farming and part in seasonal activities. They can gain valuable experience in nature during school internships.

We want to support the **Menschen für Menschen Foundation** in Ethiopia with the reforestation of forests. The special geographical location and climate in Ethiopia allow trees to grow particularly quickly. This helps to reduce CO2 emissions and also brings considerable social benefits for the local population. Our holistic support consists of providing TÜV-certified, biodegradable bags that facilitate the transportation, storage and planting of several million seedlings. The special feature: The bags later decompose in the soil without leaving any residue, so they do not have to be disposed of.

removed and burned. This simplifies reforestation and reduces the environmental impact.

The project also has a social component: The local population learns that the forest not only contributes to the regeneration of nature, but also opens up new opportunities for their own livelihoods. Sustainable forestry offers long-term benefits for their community by creating resources and at the same time protecting the soil from erosion.

A special aspect: our employees can also identify with this project. It offers them an opportunity to actively participate in a meaningful initiative that not only supports environmental and climate protection, but also promotes a social cause. This strengthens the theme of purpose within the company and reinforces our commitment to social responsibility in our corporate culture.

To further the commitment of our employees, we have introduced a **social day**. Once a year, every employee can dedicate a day to a social project without having to pay for it.

to take a day off work. This allows them to make an active contribution to society and in issues that are close to their hearts.

Our planned support for the **Hinz&Kunzt** initiative, the Hamburg street newspaper project for people in , is completely new. The project helps people to overcome their difficult life situation, develop individually and participate in social life again. First, we will organize a street tour with the management board and our employees. We would like to a deeper insight into the work and the needs of the people. We then plan to support Hinz&Kunzt financially in order to sustainably promote the projects and programs.

With these measures, we contribute to improving the community, strengthen cohesion within our company and promote a culture of social responsibility.



7) Dealing with certificates

Our standard: certificates with Gold Standard

One important topic in the sustainability report is the offsetting of CO₂ emissions with certificates. The responsible use of CO₂ certificates is essential in order to achieve both global climate targets and the German goal of becoming climate-neutral by 2040. The certificates enable companies to offset their unavoidable emissions by investing in projects that remove CO₂ from the atmosphere or prevent its emissions.

Here too, our approach is to avoid and reduce emissions. Nevertheless, we do not want to do without the effective support of certificates. In terms of materiality and impact, these represent another important resource for mitigating climate change.

But not all certificates are the same. "Good" certificates come from transparent, verified projects that demonstrably contribute to reducing CO₂. "Bad" certificates often come from questionable sources and make no real contribution to the environment. To ensure that our certificates are of the highest quality, we only use projects that are certified according to the Gold Standard.

Gold Standard certificates are CO₂ certificates that are certified by independent third-party providers. The projects must meet strict criteria and not only contribute to the reduction of greenhouse gas emissions, but also offer social and environmental benefits for the community. Gold Standard certificates guarantee transparency, verification and the actual implementation of climate protection measures. Companies that invest in such projects can be sure that their financial contribution actually has a positive environmental impact.

In the context of the Green Claims Act, it is particularly important to be careful with the term "climate neutral". We do not use this term, but at most speak of "climate neutralized". We do not want to give the impression that a product is inherently climate-neutral - as of today, no product fulfills this requirement. We only use certificates if we have previously significantly reduced the CO₂ emissions of a product. We pay attention to clear and transparent communication. Relevant data on these certificates can easily be accessed via QR codes on the products. The codes lead to detailed information about the projects in which we invest and the way in which we reduce our CO₂ emissions.

By integrating CO₂ certificates into our sustainability strategy, we are making a further contribution to CO₂ reduction. Our long-term goal is to save as much CO₂ as possible ourselves instead of offsetting it with certificates.

One of SUND's new projects is a collaboration with the Menschen für Menschen campaign in Ethiopia. The plan: We support and simplify the reforestation of forests with TÜV-certified, biodegradable bags. We then acquire certificates from the grown forests. With this geodata-authenticated measure, we combine the entire CO₂ reduction in a single project - from the products themselves to their application and the offsetting of all residual emissions. However, we have not yet made a final decision on how we will deal with the saved emissions. Together with Menschen für Menschen, we are exploring whether certificates make more sense or a voluntary contribution to reducing emissions.

04 ECONOMY

GRI 201: Economic performance 2016

GRI 201-1: Direct economic value generated and distributed

ESRS 2 SBM-1, E1-6

Sustainability is the basis of our success

The corporate success of the SUND Group is based both as a whole and individually in the companies on continuous further development. All changes to the environmental strategy are incorporated into the strategy and management process in accordance with ISO 14001.

The group of companies acts according to the motto EINWEG. THINKING AHEAD.

In addition, our VISION 2030 - to manufacture all of our products from recycled materials or renewable raw materials in the future - guides our thinking and actions. We have expanded this mission and consciously linked it to an economic goal. We are convinced that sustainable success is only possible in harmony with ecological and economic goals.

This link underlines the great importance of both aspects. The goal applies across all departments and is supported by structured project management. Clear interim targets make progress measurable, while continuous monitoring ensures that we stay on the right track.

In 2023, we opened our new site with offices and a fully automated high-bay warehouse. This has enabled us to make significant progress in terms of both processes and logistics performance.



GRI 201-2: Financial implications of climate change for the organization and other risks and opportunities due to climate change

ESRS 2 SBM-3, E1 SBM-3, E1-3, E1-9

Measures to reduce the environmental impact

The challenges for plastics that result directly from climate change affect us in several ways. In addition to the problematic public perception of plastics, the plastics industry has been confronted with a number of legislative changes in recent years. Here is a summary of the most important political issues and initiatives in this area:

EU Green Deal

The goal is the EU's central strategy of becoming climate-neutral by 2050. Important aspects of this plan are the reduction of plastic waste and the promotion of a circular economy. Measures: As part of the Green Deal, several guidelines and strategies have been developed to reduce the use of plastics, improve their recyclability and accelerate the transition to sustainable materials.

Single-Use Plastics Directive (SUP Directive)

Objective: The EU Directive on the reduction of the impact of certain plastic products on the environment

(Single-Use Plastics Directive, SUP) was adopted in 2019 and to reduce the use of single-use plastic products. Measures: Ban on certain single-use plastics such as plastic straws, cutlery and -plates. In addition, member states are obliged to take measures to reduce plastic packaging.

Plastics Packaging Waste Amendment (PPWA)

Objective: The requirements for the recycling of plastic packaging are to be tightened and the proportion of recycled plastic in new packaging is to be increased. Measures: Introduction of minimum quotas for recycled plastics in packaging and stricter regulation of packaging waste to ensure that more materials are reused and recycled.

Circular Economy Action Plan

Objective: The Circular Economy Action Plan, which was presented in 2020 as part of the Green Deal, aims to accelerate the transition to a circular economy in which materials and products are used for as long as possible.

become. Measures: Promoting the reuse and repair of products, improving the recycling of plastics and creating a market for recycled materials.

Plastic tax

Objective: In 2021, the EU introduced a plastic levy to incentivize member states to reduce the use of non-recyclable plastics. The German government is currently financing this levy from the federal budget. To date, there is no specific tax or levy that companies or consumers have to pay directly for the use of plastic packaging. Measures: The levy amounts to 0.80 euros per kilogram of non-recyclable plastic waste and is intended to member states to build up more recycling capacities and reduce the consumption of single-use plastics.

Microplastics regulation

Objective: The EU and other countries have taken measures to reduce the amount of microplastics that end up in the environment. These microplastics are often found in products such as cosmetics.

metics and tire abrasion. Measures: Ban the deliberate addition of microplastics in certain products and promote research into the effects of microplastics on the environment and health.

Extended Producer Responsibility (EPR)

Objective: Manufacturers of plastic products should be made more responsible for the costs of collecting, sorting and recycling their products. Measures: Introduction of EPR programs in many EU countries, where manufacturers have to pay for the disposal and recycling of their products.

These political issues and initiatives the growing awareness and urgent need to reduce the environmental impact of plastics and a more sustainable use of resources.

None of the action plans affect the SUND Group directly, as our main products (garbage bags, bin liners and disposable gloves for protection) are not affected by the planned regulations. This is almost exclusively about the packaging industry. Nevertheless, we are monitoring the measures very closely. Because even if our products are not affected by law, there is a clear trend: the perception of plastics is and remains problematic. A closer look at the effects can be seen in the following analysis:

Opportunities and risks for the SUND Group

EU Green Deal and Circular Economy Action Plan

Opportunities for our business: The Green Deal and the Circular Economy Action Plan actively promote the use of recycled materials. As a manufacturer of products made from recycled materials, this offers us an excellent opportunity to strengthen our position on the market and promote our products as sustainable alternatives.

Risk: It is becoming increasingly important to be transparent about the origin and recycling process of our materials. We will have to prove the sustainability of our products more frequently.

Single-Use Plastics Directive (SUP Directive)

Little direct impact: As our products not typical single-use plastics such as straws or cutlery, we are not directly subject to the bans of the SUP Directive. However, the general rejection of single-use plastics by the public could also affect our products. We would therefore like to emphasize the recyclability and sustainability of our garbage bags and bin liners more strongly.

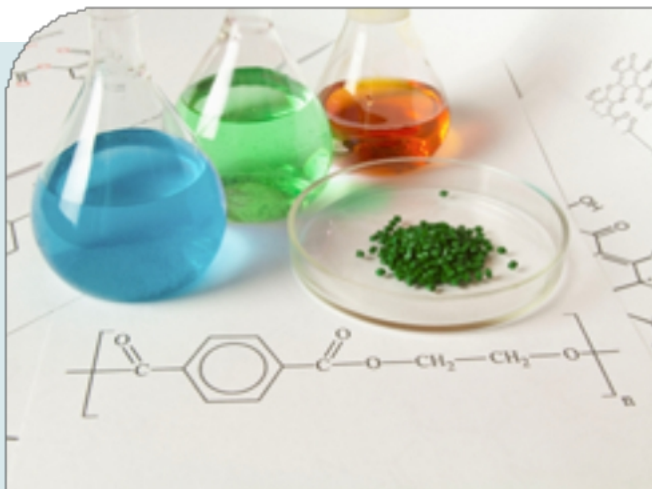
Plastics Packaging Waste Amendment (PPWA)

Increased requirements for recycled content: The stricter regulations for plastic packaging will mean that the proportion of recycled plastic in products will have to be increased. As our products are already made from recycled material, we are well positioned. Nevertheless, we must ensure that we continuously comply with the required recycling quotas and increase them where necessary.

Sustainability as a sales argument: We can use the increasing demands on recycling content as a competitive advantage by actively marketing our products as more environmentally friendly.

Plastic tax

Indirect effects: Even if the plastic tax goes directly to the member states, they could pass on the costs in future to those companies that do not use enough recyclable plastics. As our garbage bags and bin liners are made from recycled material, we could be exempt from possible national levies.



or less affected. This is a competitive advantage over manufacturers who on virgin materials.

Microplastics regulation

No direct impact, but increased attention: microplastics are currently a major topic in the environmental debate. Our products are not directly affected by bans or restrictions. However, we must ensure that no microplastics are released when using our products in order to maintain our sustainable image.

Extended Producer Responsibility (EPR)

Bin liners and breakfast or fresh food bags are not "carrier bags" within the meaning of No. 5 of Annex 1 to the EWKFondsG and do not fall within the scope of the EWKFondsG.



Conclusion:

Although our products are not affected, the new political measures offer us many opportunities as a manufacturer of recycling garbage bags and bin liners. While the requirements for sustainability and recycling are generally increasing, we can already meet them and benefit from the growing demand for environmentally friendly products. However, it is crucial that we continue to optimize our processes. This is the only way we can meet future regulations and further expand our market position as a supplier of sustainable products.

A major risk is that the market may not provide enough affordable and high-quality recycle. The new green claim laws are likely to significantly increase the demand for recycles. At the same time, many companies are abandoning their commitment to recycling as it is no longer economically due to increased energy costs. To ensure recycle remains available and affordable in the future, market mechanisms and political framework conditions must be designed in such a way that recycling remains attractive and sustainable.

GRI 201-3: Liabilities for defined benefit pension plans and other post-employment benefit plans

At the end of the probationary period, employees of the SUND Group receive a voluntary subsidy for company pension schemes. The allowance is linked to statutory requirements.

Capital-forming benefits

There are various contract options from different providers, and the contracts are linked to legal requirements. VL contracts are common:

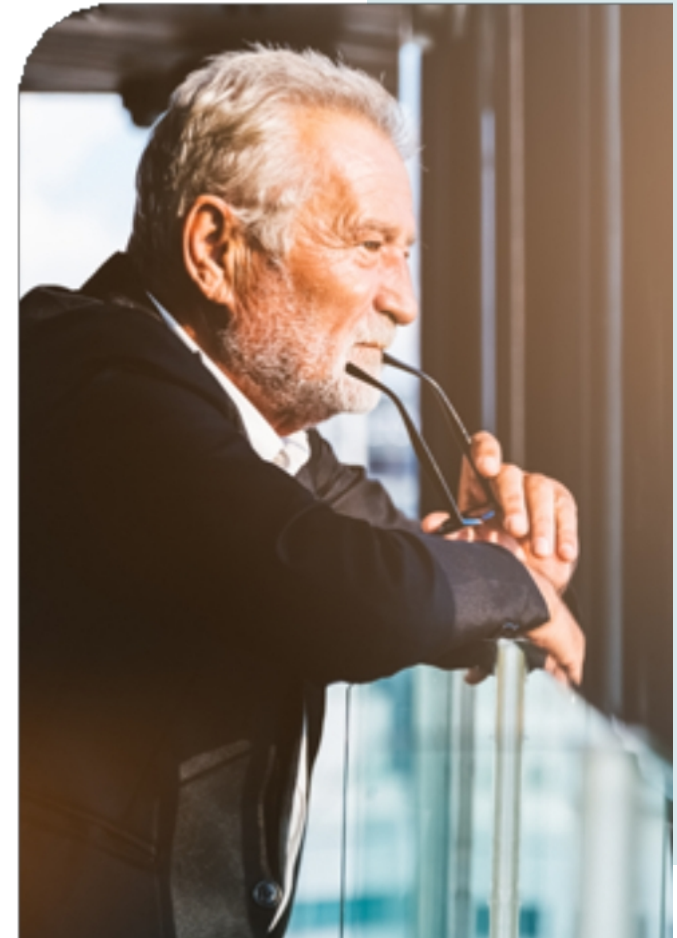
- Fund (savings) contracts
- Home loan and savings contracts or building loan amortization
- Bank savings contracts

Company pension scheme

All employees of the SUND Group have the opportunity to arrange a company pension through us in the form of direct insurance.

The company pension scheme offers them the opportunity to build up an additional pension and benefit from tax advantages and social security savings through state subsidies for deferred compensation.

We have concluded a group contract with Allianz to support our employees with their pension provision and offer them further benefits. As a result of this agreement, SUND Group employees benefit from a simplified application process and special conditions compared to the standard Allianz offers. The contract offers the option of structuring the pension plan to be opportunity- or security-oriented. An additional module releases employees from paying contributions in the event of occupational disability and secures their pension provision without having to provide health information.



GRI 204: Procurement practices 2016

ESRS S2-4

Reliable and competent partners are essential for the satisfaction of our customers and the success of the SUND Group. We not only pay attention to reliability and quality, but also attach great importance to a sustainable supply chain. When entering into new partnerships and awarding contracts to existing suppliers, we therefore check both the quality and the social and environmental measures of our business partners.

To this end, we carry out on-site visits and collect information on environmental and social performance using a questionnaire. Due to the current supply chain issue (LkSG), we have taken an urgent look at these topics. Although we are not subject to the LkSG, we want to find a practicable modus vivendi that does not unnecessarily overburden our producers. After thorough research, we the bizpando plaNorm. It offers a clear overview of the topics that are important to us. We are currently testing the PlaNorm and will be using it from 01/2024.

The SUND Group also has an ISO 9001-certified quality management system. Our quality management and quality assurance department carries out an annual assessment of production partners based on their certifications, the number of product complaints, assessments in our laboratory, quality tests and other elements.

GRI 204-1: Proportion of spending on local suppliers

Our sites are located in Germany, Austria, Switzerland and the Netherlands, and our customers are spread throughout Europe. During the reporting period, BINGOLD worked with production facilities in Vietnam, Thailand, Malaysia, China and Sri Lanka. DEISS its products in Germany, the Czech Republic, Poland, Italy, Vietnam and China, while FIPP produced in Belgium, Poland, Germany, Vietnam, Thailand and China. Most of the products marketed by DEISS in 2023 will be manufactured in Europe; at FIPP, this share is around a quarter.

GRI 205: Anti-corruption 2016

GRI 205-1: Operations assessed for risks related to corruption

ESRS G1-3

GRI 205-2: Communication and training on anti-corruption policies and procedures

ESRS G1-3

GRI 205-3: Confirmed incidents of corruption and actions taken

ESRS G1-4

As a medium-sized family business, the SUND Group lives its values holistically. These are set out in our compliance guidelines and our Code of Conduct and apply at all our locations and for all employees, management and shareholders. The Code of Conduct is published on our website. We have also appointed a human rights and ethics officer in the company. All employees who have concerns or wish to make a complaint are encouraged to contact our compliance officers. In addition, we have set up an external complaints office as part of the Whistleblower Protection Act (HgSg), which is also accessible on the website. Our values also apply to the same extent to cases of alleged bribery.

We do not tolerate any form of corruption for ourselves, the economy or industry. It is therefore strictly prohibited in the SUND Group:

- to offer, promise or grant a personal advantage to domestic or foreign public officials for the performance or omission of an official act,
- to offer, promise or grant unlawful personal advantages to employees or representatives of domestic or foreign companies,
- To carry out acts of bribery with the help of others, for example relatives, friends, agents, consultants, planners and intermediaries, and to support the unlawful acts of other persons.

Based on our internal investigations in the 2021, 2022 and 2023 financial years, there were no incidents and therefore no need for a corruption check.

All employees, management and shareholders are familiar with our compliance guidelines. As a further safeguard and precaution, we have introduced a mandatory training module on corruption prevention for all relevant employees, which must be repeated annually.

Number of incidents of corruption

2021	2022	2023
0	0	0

GRI 206: Anti-competitive behavior Behavior 2016

The SUND Group is a family business with strong values that lived by its employees. As set out in the Compliance Guideline and the Code of Conduct, the SUND Group respects competition and competition law.

- Prices, quantities and conditions cannot be agreed with competitors,
- Agreements with competitors market sharing are not permitted,
- In general, contacts with competitors should be kept to a minimum.

GRI 206-1: Legal actions for anti-competitive behavior, anti-trust and monopoly practices

In financial year 2022/2023, there were no incidents or legal proceedings against the companies of the SUND Group due to anti-competitive behavior or the formation of cartels and monopolies. As a further safeguard and precaution, we have introduced mandatory Haufe training on antitrust law for all relevant employees in management, purchasing and key account management. The training must be completed once.

Number of incidents of anti-competitive behavior/cartel and monopoly formation

2021	2022	2023
0	0	0

GRI 207-4: Country-by-country reporting

The organization's tax jurisdictions are Germany, Austria, the Netherlands and Switzerland. The names of the resident organizations are SUND GmbH + Co. KG as the parent company (D), Emil Deiss GmbH (A), DEISS B.V. (NL) and DEISS AG (CH). The main activities of the foreign companies are their function as sales companies.

05 ECOLOGY

GRI 301: Materials 2016

GRI 301-1: Materials used by weight or volume

ESRS E5-4

GRI 301-2: Recycled input materials used

ESRS E5-4

GRI 301-3: Recycled products and their packaging materials

Our vision: from 2030, we will only process recycled or renewable raw materials

The SUND Group's product strategy is based on the three pillars of circular economy, CO2 reduction and recycling processes.

The first pillar of our sustainability: circular economy

As the market leader in waste sacks, our high volumes give us leverage for the responsible use of plastics as a raw material. We are therefore committed to expanding the recycling of household waste and to using the raw materials obtained in this way in our products.

We are working with other players in the industry to improve the recycling processes for plastics in residual waste. We have already achieved initial successes.

Another element is to evaluate the use of PCR raw materials together with our production partners.

and to continuously increase the proportion in our products. We have already made great progress in this area.

As a member of the Circular Plastics Alliance, our subsidiary EMIL DEISS has committed to using 32,000 tons of recycled materials in 2022. For 2023, we were able to determine and submit a value 44,000 tons. The annual use of recycled material in our products is calculated on the basis of our sales data for products containing this material. All data can be viewed by our product management team.

The second pillar of our sustainability: CO2 reduction

Since 2018, we have been calculating the annual carbon footprint (CCF) for Scope 1 and 2 and partially Scope 3 as part of our environmental management system. We calculate the CCF using a tool from the company Climate Extender

(TÜV-certified). For the DEISS and BINGOLD companies, the CO2 emissions of the products were also determined in 2023 (with the help of Quantis, a corporate sustainability consultancy of the BCG Group). For FIPP and our e-commerce division, emissions were only determined for some of the products - we are working on many new product groups in both companies.

The purpose of calculating CO2 emissions is to be able to reliably measure and evaluate the reduction. Our measures are aimed in various directions, such as reducing thickness, increasing the proportion of recycled materials, using green electricity and optimizing logistics.

Our best material is the recycled material

The third pillar of our sustainability: recycling processes

Recycling has always been part of the SUND Group's philosophy: our founders were already selling used jute coffee sacks in 1963. Today, our name stands for the use of recycled materials. Research and development are becoming increasingly important. The aim is to identify new streams of recyclable materials, reduce resource consumption and ensure a circular economy.

As the market leader for garbage bags in Germany and Austria, we produce over 100 million units every year. This means we bear a great responsibility - and at the same time have enormous leverage for change. The bin liner is irreplaceable as it prevents littering and is of highly recyclable material. That's why we do everything

to transfer this product to the circular economy. After use, the bin liner ends up in household waste or residual waste. By using recycle from both recycling material streams, we close the loop for our product.

Our aim is to constantly increase the proportion of recycle in our products. To achieve this, we use a high proportion of household waste from the yellow garbage can, which we certify with the RAL quality mark. We also use recycles from residual waste that would otherwise be incinerated. We are continuously increasing the use of these difficult-to-recycle raw materials through research and development.

Our 3 pillars of sustainability

Circular economy	CO2 reduction	Recycling processes
Recycling household waste	Determine CCF and PCF	Identifying new material flows
Processing residual waste	CO2 reduction especially in products	Research and development for better Support separation and technology
Steadily increasing the proportion of PCR recycling in products	Offset remaining CO2	Increase recycling quality

GRI 302: Energy 2016



Emissions at the SUND Group sites are measured annually in cooperation with an external consultancy. The methodology for determining our carbon footprint is based on the internationally recognized Greenhouse Gas Protocol (Corporate Standard) and DIN EN ISO 14064-1. Our goal is to reduce these emissions. One relevant source of emissions for the SUND Group is the electricity purchased at the main site in Hamburg. Since 2020, 100% of this electricity has been from renewable energy sources.

The data was collected internally by the environmental management officer and forwarded to an external consultancy for conversion into CO₂ emissions.

References

DEFRA 2021: <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2020>

UBA 2019: <https://www.umweltbundesamt.de/themen/air/emissions-of-air-pollutants/specific-emission-factors-for-germany>

In 2020, we acquired a 75,000 m² building plot in an industrial estate that already had green specifications for land use. We not only implemented these requirements in full, but also

We have continued to expand the site through our own measures. Right at the start, we committed to creating 14,000 m² of the area as a publicly accessible green space. This area is now available to all residents and includes footpaths, green strips and natural streams.

The streams play an important role in rainwater management. They allow rainwater to seep away on site and thus reduce the load on the local sewage system. At the same time, they promote bio-diversity: the resulting water areas and banks provide a habitat for diverse flora and fauna.

A total of 33,000 m² of the site will be preserved as undeveloped green spaces - an important contribution to ecological value creation. With these measures, we are strengthening biodiversity and quality of life on site and making an important contribution to the climate-friendly and responsible development of the business park.

For the first time, we have combined the logistics almost completely at one location and integrated a state-of-the-art high-bay warehouse. The entire high-bay area is equipped with a photovoltaic system. To increase efficiency, the system is installed on a green roof. We cover our additional electricity requirements by renewable energies.

Instead of gas heating, we use district heating from a nearby waste incineration plant. Instead of air conditioning, we opted for an efficient and energy-saving cooling ceiling. Our new building meets the requirements for KfW EH55 and has been platinum certification by the DGNB. Our employees can use the e-car and e-bike charging stations for private vehicles free of charge. Emissions are measured with the help of an external company (Climate Extender). The calculations are determined in accordance with the Greenhouse Gas Protocol (DIN EN ISO 14064-1) standard.

GRI 302-1: Energy consumption within the organization

ESRS G1-3

GRI 302-2: Energy consumption outside the organization

emissions of the SUND Group						
Key figures in t/CO2	2018	2019	2020	2021	2022	2023
Power consumption	59,50	65,17	5,78	8,14	111,21	304,5
Company fleet	189,06	207,06	121,48	184,22	182,60	192,6
Heating	70,10	76,78	73,57	126,45	117,47	58,3
Work routes of the employees	-	-	26,27	31,36	24,89	29,7
Business trips	-	-	0,32	0,39	0,58	0,5
Air travel	-	-	8,78	7,15	5,92	70,2
Hotel accommodation	-	-	5,31	2,79	2,04	4,6
Water, wastewater and waste	-	5,82	0,73	1,71	1,72	90,3
Paper consumption	-	7,32	0,29	3,54	3,54	1,7
Indirect emissions from energy consumption in Scopes 1 and 2	-	71,09	51,42	81,57	19,66	79,8

GRI 303: Water and wastewater 2018

Water is a resource that belongs to everyone. We are convinced that this resource must be protected. In our Compliance Guideline and Code of Conduct, which apply to us and our production partners, we committed to monitoring and reducing water consumption and implementing resource- and environmentally friendly production processes. Every year, we also calculate water consumption and the associated emissions in the assessment of our CO2 footprint.

At our new site, there is no waste water or process water-related environmental pollution.

Sufficient unsealed surfaces were also account during the new construction. A total of 4,905 m² is available for surface drainage.

GRI 303-5: Water and wastewater 2018

In the table under GRI 302-1, we have listed our emissions caused by water consumption and the generation of wastewater.

We also determine our water consumption with the help of a **KPI list**. This can be found in the appendix to this sustainability report. We operate as a virtual manufacturer and do not have a production facility at our site, we influence water consumption in production through measures in the supply chain. Our supplier questionnaire asks about water treatment and consumption. This is obtained in regular self-audits. At our company site, we primarily look at surface water drainage. We measure this in the KPIs.

GRI 304: Biodiversity

Protecting is an important issue for our company. Our products are designed to prevent littering and facilitate the recycling of waste. EMIL DEISS KG has been the main sponsor of the "Hamburg Cleans Up" initiative for 14 years. We around 40,000 garbage bags to the Hamburg city cleaning service every year. Biodiversity is also anchored in our compliance guidelines. Local nature and biodiversity at the company's sites must be protected and must not be impaired by negative impacts. Our production partners must also ensure this. They must use resources responsibly and restore depleted resources.

GRI 304-1: Owned, leased, and managed operating sites located in or adjacent to protected areas and areas of high biodiversity value outside protected areas

ESRS E4 SBM-3, IRO 1, E4-5

Sustainable change begins in our company

At the beginning of 2023, we moved into our new company location in Hamburg's Victoria Park. This new building was constructed with responsibility for people and the environment in mind. It was by the German Sustainable Building Council (DGNB) with a platinum certificate: This also requires a reduction in noise and light pollution as well as the use of pollutant-free materials.

The interior was fitted out using recycled materials, including chairs for the conference, cafeteria and meeting rooms made from recycled household waste (Houe/Wilkahn), acoustic panels made from recycled plastic bottles (Archisonic) and carpets and upholstery fabrics made from recycled materials (Interface, kvadrat). Soda makers have been installed in all tea kitchens and employees are provided with soul bottles (Viva con Agua).

The large roof area of the warehouse was greened and fitted with a PV system. The aim is to generate at least 50% of the electricity required.

In addition to the administration building, a fully automated high-bay warehouse with 34,000 spaces for Euro pallets was built on the 75,000 square meter site. All around the administration building there are places in nature for all employees. A quarter of the entire area was designed for recreation and breaks - with green spaces, walking paths and a large terrace for the company restaurant.

As part of an urban gardening project, all employees are given the opportunity to cultivate a small bed themselves, e.g. for vegetables, flowers or fruit. In addition, wild areas have been created for native plants and for the colonization of insects, and insect hives have been set up. Beehives with around 60,000 bees were also set up to promote biodiversity.

As a Hamburg-based family business, we have a responsibility to create a natural working environment for our employees. Through sustainable planning, we have created a green business location that is unparalleled in Hamburg.



GRI 305: Emissions 2016

ESRS E1-7

Environmental protection is an essential part of the SUND Group's corporate strategy. We monitor and reduce our resource consumption with an environmental management system. In 2021, this system was certified in accordance with DIN EN ISO 14001. We also aim to reduce our emissions in accordance with the requirements of the Science Based Targets initiative.

Since 2018, we have been calculating the annual carbon footprint (CCF) for Scope 1 and 2 and partially Scope 3 as part of our environmental management system. We calculate the CCF using a tool from the company Climate Extender (TÜV-approved). For the companies DEISS and BINGOLD, the CO₂ emissions of the products were also calculated in 2023 (with the help of Quantis, a corporate sustainability consultancy of the BCG Group). For FIPP and our e-commerce division, emissions were only determined for some of the products - we are working on many new product groups in both companies. A complete CO₂ calculation for Scope 3, i.e. for all products with external help, is firmly planned and budgeted for 2024.

The purpose of calculating CO₂ emissions is to be able to reliably measure and evaluate the reduction. Our measures are aimed in various directions, such as reducing thickness, increasing the proportion of recycled materials, using green electricity and optimizing logistics.

You can find the SUND Group's complete greenhouse gas balance for 2023 on our website.

[Download](#)



GRI 305-1: Direct GHG emissions (Scope 1)

ESRS E1-4, E1-6

GRI 305-2: Indirect energy-related GHG emissions (Scope 2)

ESRS E1-4, E1-6

GRI 305-3: Other indirect GHG emissions (Scope 3)

ESRS E1-4, E1-6

The projects must offer long-term added value

Our primary goal is to directly reduce the emissions of our products in the product carbon footprint (PCF). We achieve this through various measures: We reduce the material thickness of our products, recycled materials instead of new ones, use more green electricity in production and organize transport sustainably and efficiently.

We offset the remaining emissions that are currently still unavoidable with high-quality certificates at the customer's request. We attach particular importance to the selection of certificates. High-quality certificates are characterized by the Gold Standard, which has additional requirements to ensure that the projects a real and measurable contribution to climate protection. Among other things, a high-quality certificate must guarantee additionality (the measure would not be implemented without the financing from the certificate), be regularly reviewed by independent bodies and be transparently documented. All of the certificates we use can be viewed transparently via a QR code. We

deliberately refrain from using the term "climate neutral", as this can be misleading.

We support projects that go beyond offsetting and offer long-term added value. One example is our collaboration with the organization "Menschen für Menschen" in Ethiopia. In this project, we support the organization in the reforestation of forests. Due to the favorable climatic conditions, the trees can grow particularly quickly. They will later make an important contribution to biodiversity. The millions of seedlings required were previously transported in plastic bags, planted and the bags were then removed and burned. Our aim is to make this process more sustainable. To achieve this, we are replacing the plastic bags with biodegradable films. These are planted directly with the seedlings and later decompose without leaving any residue. The project is currently in the trial phase. We have successfully tested this approach on our urban gardening test field in Hamburg. The materials are TÜV-tested and

The emissions saved through reforestation are also checked on site by TÜV.

Our approach to emissions certificates is characterized by a reflective and responsible attitude. We want to an effective contribution to climate protection both through direct measures to reduce emissions and through selected offsetting projects.

We also see significant savings potential in the corporate carbon footprint (CCF). That is why we have developed our new site with a clear focus on sustainability. The building is equipped with a green roof, which helps to improve the microclimate and also serves as natural insulation. This allows us to reduce energy consumption for heating and cooling. Solar panels on the roof allow us to cover part of our energy requirements ourselves from renewable sources and reduce our dependence on the electricity grid. We purchase the additional electricity we need as green electricity, and heating is provided by district heating.

Corporate carbon footprint

Key figures	Unit	2018	2019	2020	2021	2022	2023
Turnover	€	173.320.000	178.683.000	212.866.348	236.848.000	243.983.000	239.753.000
CO2 emissions Scope 1	t/CO2	259,16	283,84	195,05	310,6	300,0	250,9
CO2 emissions Scope 2	t/CO2	59,5	65,17	5,7	8,1	111,2	379,1
CO2 emissions Scope 3 (partial)	t/CO2	-	225,2	94,7	128,5	58,78	280,3

Another step towards reducing CO2 is the promotion of emission-free mobility. We charging stations for electric cars and e-bikes on the premises. In this way, we support electromobility and promote sustainable transportation for our employees and visitors.

We also rely on sustainable solutions inside the building. Recycled materials were for the furnishings. This has enabled us to further minimize the consumption of resources and create a working environment that is ecologically oriented in its overall design.

The following table provides an overview of the development of the SUND Group's corporate carbon footprint over the years. The methodology for determining our carbon footprint is based on the internationally recognized Green House Gas Protocol (Corporate Standard) and DIN EN ISO 14064-1.

The gases taken into account are: CO2e; carbon dioxide CO2; methane CH4; nitrous oxide N2O. No biogenic carbon dioxide emissions were generated.

References:

DEFRA 2021: <https://www.gov.uk/government/publications/greenhouse-gas-reporting-conversion-factors-2020>

UBA 2019: <https://www.umweltbundesamt.de/themen/air/emissions-of-air-pollutants/specific-emission-factors-for-germany>

GRI 305-5: Reduction of greenhouse gas emissions

ESRS E1-3, E1-4, E1-7

We take our commitment to the SBTi goals very seriously and see this as a major challenge. The new building has not only significantly expanded our company structure, but has also increased our capacities and changed our functions and processes. Whereas previously we mainly used external warehouses and logistics, we have built up our own large logistics system at the new site. Part of the FIPP logistics (retailers) is still outsourced to Kühne+Nagel. Logistics for DEISS and BINGOLD are handled 100% at our own site. A fully automated high-bay warehouse with capacity for 34,000 pallets was built for this purpose. In addition, we have created a large laboratory with various measuring stations, brought all sites together in one location and now have around 100 employees working in the new building.

The data up to 2022 and from 2023 can therefore not be compared. In addition, we faced a special situation in the year of the move in 2023: the fully automated high-bay warehouse was months too late in its complex set-up and only unreliably in operation. Until fall 2023, we were therefore forced not only to keep the old warehouse running in parallel, but also to rent additional storage space and continue to commission Kühne+Nagel. The technical equipment, such as the PV system, also had teething problems for almost a year - and had a negative impact on the CO₂ measurement.



In order to achieve the SBTi targets, we have already implemented numerous measures to reduce our CO₂ emissions and are planning further steps to contribute to climate protection.

From 2024, we will significantly increase our CO₂ management. After carefully examining the available partners, we have decided to work with a DEKRA- or TÜV-certified provider. This partner enables a comprehensive and transparent analysis of our emissions, particularly in the supply chain, and facilitates communication about emission sources. If high emissions are identified, this partner recommends solutions to reduce them.

To date, we have recorded emissions in Scope 1, Scope 2 and partially Scope 3. From 2024, we will determine our entire Scope 3 emissions, including product life cycles. This step is crucial as we are extending our commitment to the SBTi. We will submit a new application to be recognized as a large company instead of a small SME. By doing so, we are committing to comprehensively record and reduce all emissions, including Scope 3.

Our targets for reducing emissions are closely to our Vision 2030. This envisages that from



2030 only use recycled or renewable raw materials. Our vision also directly supports the reduction of emissions along the entire value chain. By gradually replacing conventional fossil materials with recycled materials or renewable raw materials, we can significantly reduce emissions in Scope 3.

The use of renewable or recycled materials reduces both the emissions from the extraction of raw materials and those generated during the life cycle of our products. This approach fits seamlessly with the requirements of the SBTi, which demand comprehensive consideration and reduction of Scope 3 emissions.

Material substitution and Life cycle analyses: We consistently examine how conventional raw materials can be replaced by sustainable alternatives without compromising the quality of our products. At the same time, we carry out life cycle analyses to quantify the specific emission savings of each material changeover and integrate these into our carbon footprint.

We work closely our suppliers and partners to ensure the sustainable use of materials. Together, we develop new processes that increase the use of recycled materials and bio-based raw materials without causing additional emissions.

Circular economy and reuse:

Our products and processes are designed to promote the reuse of materials and minimize waste. This not only reduces Scope 3 emissions, but also creates circular business models that meet the requirements of the SBTi.

Promoting cooperation along the supply chain: Together with our partners in the supply chain, we are to reducing emissions. The use of recycled materials is a key building block here.



Our new location offers great savings potential

In order to achieve the SBTi targets, we have taken various measures to reduce CO2 emissions.

- Extensive PV system with the aim of covering at least half of the total electricity requirement
- Green roof below the PV system for optimum use of the solar system
- Additional electricity purchase exclusively green electricity
- District heating
- Chilled ceilings
- State-of-the-art energy-efficient lighting
- Electric forklift trucks in order picking
- Charging options for e-cars and e-bikes

We have reduced our fleet of hybrid vehicles again. When monitoring fuel consumption, it was determined the vehicles as we use them consume too much fuel. Many of our customers are located in rural areas, which means that we were unable to make effective use of the advantages of e-mobility. We have therefore opted for extremely economical diesel vehicles. However, where we can use e-cars sensibly, we have switched to full e-mobility.

As a further incentive to reduce emissions, we offer our employees free charging facilities for e-cars and e-bikes as well as a free Germany ticket (Scope 3).

GRI 306: Waste 2020

As part of the DGNB-compliant construction method, the SUND Group has set up systems to ensure the disposal of wastewater and waste in a sustainable and legally compliant manner.

GRI 306-1: Waste generated and significant waste-related impacts

ESRS E1-3, E1-4, E1-7

The activities at our sites do not have any significant waste-related effects. We monitor waste and try to the quantities at our sites in Germany, Austria and the Netherlands. The waste comes from the offices and has no particular impact on the environment or society, as it is disposed of properly or recycled.

Our production partners are required to make their raw material procurement and production processes as sustainable as possible. As part of supply chain monitoring, we check whether methods and processes are in place to ensure the disposal of production waste and waste water in accordance with legal requirements.

GRI 306-2: Management of significant waste-related impacts

ESRS E5-5

The disposal of organic waste, glass, paper, residual waste and waste from the yellow bag is carried out by Stadtreinigung Hamburg. For waste that requires special disposal, we use the services of Otto Dörner GmbH. The offices abroad are dependent on the local waste disposal companies. Hazardous waste is not produced at the SUND Group sites. The municipal waste disposal services are very reliable. For this reason, we do not monitor the municipal waste disposal services in Hamburg, Vienna and Oud Gastel separately. The company Otto Dörner offers an online plaNorm where we can view our waste balance over the years. We can also determine the recyclable waste there, broken down into quantities and types. The company has all the necessary certificates and permits for the industry.

We also reduce food waste from the in-house cafeteria by ordering in advance. Leftover food is disposed of properly in organic waste.

The use of D³ (Digital, Document, Data) for a paperless office is intended to minimize paper consumption and reduce waste. By switching to digital processes such as electronic document management, digital signatures and cloud storage of data, we are significantly reducing the need for paper, printing materials and their disposal. This also reduces costs and our ecological footprint.

GRI 306-3: Waste generated

ESRS E5-5

GRI 306-4: Waste diverted from disposal

ESRS E5-5

GRI 306-5: Waste sent for disposal

ESRS E5-5

The following table shows the waste produced. The data was provided by Otto Dörner. Otto Dörner measures exactly how many kilograms of waste was collected for us and publishes a waste balance sheet. The fluctuation in the amount of waste handed over Stadtreinigung Hamburg is based on the frequency of garbage can emptying and the number of days employees worked in the office in 2023. The higher volume of waste in 2023 is due to the double locations as part of the new building/move.

At our new location, we have established various processes in addition to waste management:

- Participation in the TORK cycle for hygiene paper in the washrooms
- Recycling stations with explanatory pictograms in the pantries
- Organic and residual waste separation in the cafeteria

Waste quantities per year

	Unit	2021	2022	2023
Total	kg	60.455	60.455	80.776
Residual waste	kg	12.769	12.769	35.800
Packaging waste	kg	11.210	11.210	34.940
Biowaste	kg	1.161	1.161	3.744
Electronic waste	kg	k. A.	k. A.	0
Yellow bag	kg	42.206	42.206	6.292
Hazardous waste	kg	0	0	0

GRI 308: Environmental assessment of suppliers 2016

The SUND Group actively monitors sustainability in the value chain with the aim of negative social and environmental impacts. Before each new collaboration with a production partner, a site visit is made to check the condition of all facilities and to personally ensure that environmental and social laws are being complied with. We prepare a detailed report after each visit. All suppliers are required to sign our Code of Conduct and complete a questionnaire on compliance and complaints mechanisms, audited management systems or certificates, and social and environmental issues.

Reliable and competent partners are essential for the satisfaction of our customers and the success of the SUND Group. We not only pay attention to reliability and quality, but also attach great importance to a sustainable supply chain. When entering into new partnerships and awarding contracts to existing suppliers, we therefore check both the quality and the social and environmental measures of our business partners.

To this end, we carry out on-site visits and collect information on environmental and social performance using a questionnaire. Due to the current supply chain issue (LkSG), we have taken an urgent look at these topics. Although we are not subject to the LkSG, we want to find a practicable *modus vivendi* that does not unnecessarily overburden our producers. After thorough research, we use the *bizpando plaNorm*. It offers a clear overview of the topics that are important to us. We are currently testing the *PlaNorm* and will be using it from 01/2024.

GRI 308-1: New suppliers that were screened using environmental criteria

ESRS G1-2

GRI 308-2: Negative environmental impacts in the supply chain and actions taken

ESRS 2 SBM-3

All production partners must complete an extensive questionnaire. We also visit them regularly.

Based on this questionnaire and the observations of our managing directors and employees on site, we did not identify any violations of the law that would have required improvement measures or the termination of business relationships.

With the LkSG coming into force, the topic of the supply chain has become even more important for us. Although we are not subject to the LkSG due to our number of employees, we come into contact with it through our customers' value chain. We have therefore reviewed and expanded our measures. We have drawn up a list of requirements for new suppliers, which determines whether or not they will work with us. On-site audits are mandatory for supplier visits and are carried out regularly.

As planned, we have introduced an additional monitoring system through an external partner. The online platform bizpando supports us with an automated questionnaire.

In order to meet the increased requirements, we have created the position of Ethics and Human Rights Officer within the company.

With the Whistleblower Protection Act, we have also set up an external contact point for all stakeholders, which can also be used anonymously.

06 SOCIAL

GRI 401: Employment 2016

Our goal: to make a lasting positive contribution to people, the environment and society

We want to offer all employees a positive working environment that is characterized by openness and collegiality and in which everyone's rights are respected. As the company has grown, we have adapted our guidelines: We have expanded and published the Code of Conduct to include employees, supplemented our compliance guidelines and developed a code of ethics for our employees. In addition to the existing person of trust, another person has been appointed. The external contact point, as required by the Whistleblower Protection Act, is available for external persons as well as for our employees.

GRI 401-1: New employee hires and employee turnover

ESRS S1-6

The higher fluctuation in 2023 is due to our move to the new location. For many employees, the commute would have been up to 1.5 hours longer, which has led to some departures.

Employee fluctuation			
	2021	2022	2023
Newly set	10	22	38
Retired	8	26	31
Fluctuation rate after:	2021	2022	2023
BDA formula	5,50 %	17,11 %	19,02 %
BDA formula	5,23 %	15,29 %	15,98 %

GRI 401-2: Benefits offered only to full-time employees and not to temporary or part-time employees

ESRS S1-11

All SUND Group employees, both full-time and part-time, are entitled to the following benefits. Some of these benefits are only available to employees at the Hamburg site.

- The SUND Group is registered with the Corporate Benefits Platform, which our employees access to discounts from reputable providers.
- Our company offers a mobility allowance in the form of a Germany ticket, a fuel voucher, free charging facilities for your own e-car or e-bike and an allowance for a job bike.
- The SUND Group grants all employees an allowance for capital-forming benefits or a company pension scheme (see 201-3).
- Every week, all employees can take part in free back training.
- By arrangement, employees can continue their education with online courses on the Udemy platform.
- Company bicycles are available at the main site to make commuting easier for employees use public transport.
- Each employee is given one day a year to dedicate to a charitable social project of their choice.
- At our head office, there is a heavily subsidized company restaurant for all employees, which a freshly cooked dish of the day, a fresh vegetarian dish and a salad bar. Also Free drinks, fruit and snacks can be selected.
- The SUND Group offers all employees annual flu vaccinations and, where possible, Covid vaccinations. Eye examinations and ergonomic workplace adjustments are also offered.

GRI 401-3: Parental leave

ESRS S1-15

All employees are entitled to parental leave under the statutory regulations. In 2023, 13 employees took parental leave and 9 returned from parental leave - 10 of these people are still employed by us.

Parental leave	2021	2022	2023
Employees on parental leave	11	10	13
Employees from Parental leave returned	8	4	9
Of which still employed	9	9	10

GRI 402: Employer-employee relationship 2016

As a family business with flat hierarchies, we promote close cooperation between employees, management and shareholders. We have an open-door policy - employees are encouraged to approach the management directly at any time with their questions and concerns. Employee questions are also discussed several times a year in town hall meetings to promote interactive communication.



We a new working atmosphere at the beginning of 2023 by relocating the company site within Ham- burg. The open-plan workspaces encourage cross-departmental exchange and strengthen the flat hierarchies. What used to be two meeting rooms has become four large and various smaller meeting rooms. For concentrated work and spontaneous meetings, are many smaller retreat areas, and the modern technical equipment makes it easy to change workstations. As part of the change in working methods, there is now a greater focus cross-departmental project work. To this end, we have the new position of project manager, who supports the individual project groups with expertise.



In addition, we have drawn up a code of ethics cooperation within the company, which is signed by all employees together with the compliance guidelines. These measures support our corporate culture and create an environment in which everyone feels comfortable and can work effectively.

GRI 402-1: Minimum notice period for operational changes

The SUND Group is not bound by collective bargaining agreements.

GRI 403: Occupational health and safety 2018

GRI 403-1: Occupational health and safety management system

ESRS S1-1

GRI 403-2: Hazard identification, risk assessment and incident investigation

ESRS S1-3

GRI 403-3: Occupational health services

ESRS S1-1

GRI 403-4: Employee participation, consultation and communication on occupational health and safety

GRI 403-5: Employee training on occupational health and safety

GRI 403-6: Promotion of employee health

GRI 403-7: Prevention and mitigation of occupational health and safety impacts directly linked to business relationships

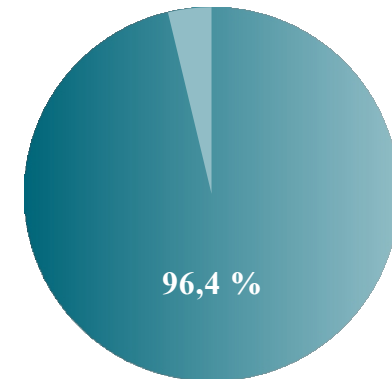
The SUND Group has established a health and safety management procedure that applies to all employees. Employees are all persons who have an employment contract with a SUND Group company in Germany. We have no direct influence on the employees of our production partners. selecting our production partners, we always ensure that we work with responsible companies so that we can build a long-term partnership. Before signing a contract, always visit the company's facilities. This gives us the opportunity personally assess compliance with environmental and social laws and standards. The following national and international standards are recognized by the SUND Group

and must be complied with by our business partners:

- The United Nations Universal Declaration of Human Rights (UN-UDHR).
- The ILO Declaration on Fundamental Principles and Rights at Work.
- The ten principles of the UN Global Compact.
- The UN Guiding Principles on Business and Human Rights.

All production partners also receive a questionnaire on compliance and grievance mechanisms, which is

Overall status of the instructions



159 of 165 active users have completed their topics.

audited management systems or certificates and on social and environmental issues. FIPP GmbH's production partners must also provide evidence of BSCI certification. Previously, it was not necessary to propose improvement measures or to interrupt business activities with a production partner.

The management is responsible for the health of SUND employees and occupational safety in the company. It is supported by voluntary employees who are trained as first aiders and fire protection assistants, by safety officers and by our quality management officer. DEKRA has been commissioned to provide basic safety and occupational health care - in accordance with the requirements of the Act on Company Physicians, Occupational Safety Officers and other Occupational Safety Specialists (ASiG) and taking into account the care requirements of DGUV Regulation 2. In this way, the SUND Group has created the conditions to carry out its work processes in compliance with the law and to ensure the safety and health of its employees.

Responsibilities are divided among the various departments.

The safety officers are appointed by the management. The legal basis for this is Section 22 of the Seventh Book of the German Social Code (SGB VII). The tasks of the safety officers include

- Identification of work-related hazards and development of necessary protective measures.
- Supporting managers in the implementation of protective measures.
- Collect information about changes to operating procedures, new work equipment or personnel changes.
- Reporting of defects or violations.
- Participation in ASA meetings.
- Participation in inspections by the employers' liability insurance association(s), specialists and occupational physicians for occupational safety.
- Check that the PPE (personal protective equipment) is being used as intended.
- There are currently three safety officers in the SUND Group.

Hazards that are avoided in the workplace according to the S-T-O principle:

- **Substitution test:** The first consideration is what non-hazardous or less hazardous alternatives there are to a potentially hazardous work situation or hazardous substance.
- **Technical protective measures:** Technical protective measures should only be taken if substitution is not possible or not sufficient. These include, for example, structural measures such as cladding or ventilation of rooms.
- **Organizational protective measures:** To eliminate the residual risk, for example, instructions are given and the use or exposure is limited in time.
- **Personal protective measures:** Personal protective equipment such as protective gloves, helmets, safety shoes or safety goggles are used as a last resort. However, these can lead to certain impairments in freedom of movement and/or perception.

GRI 403-8: Employees covered by an occupational health and safety management system

ESRS S1-14



The first aiders provide support and help in emergencies of all kinds. They are brought up to date with the latest first aid techniques every year. The company has an ambulance stretcher, first aid kits and 5 defibrillators (4 in the office building, 1 in the warehouse). First aiders learn how to use the defibrillator as part of the first aid courses. An occupational physician is available to all employees for work-related illnesses or complaints. In addition, all employees are trained in first aid via the PlaNorm Streit. There are currently 21 first aiders in the SUND Group. All information on first aid is published in SUND's own wiki.

The SUND Group has a fire safety officer at DEKRA. The company has trained 15 fire safety assistants, who receive annual training. For the new high-bay warehouse, 7 colleagues were trained as height rescuers who can help if the system fails. They have been equipped with personal protective equipment, which is inspected and maintained annually.

We attach great importance to accident prevention in the SUND Group's facilities. All employees with screen workstations are instructed on positioning and setting up their workstation via the DENEQUAS online platform when they join the company. If someone has complaints, he or she can request massages from a personal trainer during working hours. All employees in Hamburg can use this service free of charge.

To the risk of work-related injuries caused by repetitive strain, we offer a 45-minute back training session with a certified trainer once a week during working hours. We also offer medical massages to prevent back pain or stress. All employees in Hamburg can take advantage of these offers free of charge.

Our measures for the health and safety of employees in the workplace are not part of a certified management system. They apply at all SUND Group sites (Germany, the Netherlands and Austria) for all employees who have a contract with a SUND Group company. Employees of our production partners are not included. For them, we have created a management system for production partners that monitors, among other things, respect for human and labor rights and ethics.

GRI 403-9: Work-related injuries

ESRS S1-4, S1-14

GRI 403-10: Work-related illnesses

ESRS S1-4, S1-14

The following table shows work-related injuries and illnesses suffered by SUND Group employees.

Work-related injuries/illnesses

		2021	2022	2023
Non-reportable accidents with lost time	Number	1	1	9
Non-reportable accidents without lost time	Number	0	0	3
Reportable accidents without lost time	Number	0	0	0
Reportable accidents with lost time	Number	0	0	4
Work-related illnesses	Number	0	0	0
Deaths	Number	0	0	0
Injuries with serious consequences	Number	0	0	0

GRI 404: Education and training 2016

GRI 404-2a: Programs to improve employee skills and transition assistance

Our most important asset: our employees

The SUND Group does not have a fixed number of positions per year. Training starts on February 1 and August 1. The trainees and dual students pass through each department relevant to their profession or course of study and learn the specific topics there. The duration of the placement depends on the requirements of the relevant job description or the respective focus areas.

Each department has a training officer who is responsible for the trainees and dual students and ensures that all relevant content is communicated. The head of training and the respective trainers supervise the trainees and dual students throughout their training. An assessment meeting is held each time a trainee changes departments and is documented using a standardized and informative assessment form. The trainees and dual students also provide feedback on their time in the respective department.

All training officers, trainers and the training manager meet once a month to discuss best practice cases, acute incidents and similar topics. Collegial case consultation and knowledge transfer in the form of presentations also an integral part of these meetings.

The SUND Group has been a member of the education committee of the employers' association for many years. It regularly committee meetings and participates in learning location cooperation meetings with vocational schools in order to exchange ideas with vocational school teachers. On request, the SUND Group supports dual students who apply for a semester abroad.

At the start of their training, every new trainee or dual student is given an experienced mentor to support them. In 2023, two people completed their training, one of whom was taken on by the company. Since August 1, 2023, the SUND Group has also been training mechatro-

technicians. Vocational training for warehouse specialists and warehouse logistics specialists is also planned for 2025. The SUND Group thus covers the academic, commercial, technical and industrial areas of vocational training.

The SUND Group promotes further training for all employees. In addition to training courses on the Udemy platform, internal training courses on current topics, in particular sustainability, are held every month. The training courses are recorded and are later also to new employees. We also offer financial and time support for further training, such as bachelor's/master's degrees or master's courses.

An annual employee appraisal is held with all employees to discuss satisfaction, goals, requests for changes to the work situation and personal and organizational concerns. The focus is on employees' individual development opportunities.

GRI 404-1: Average hours of training and education per year per employee

ESRS S1-13

Training hours are not recorded by employee category. If an needs or would like to complete further training, the employee category is not a decision criterion.

Training and further education			
Training hours approx.	2021	2022	2023
Total SUND Group	990	1185	1472,98
SUND GmbH	404	404	728
SUND DIGITAL	63	63	124
DEISS	280	280	347
FIPP	98	98	131
BINGOLD	145	145	141
Average training hours per employee (Group)	6,68	7,6	8,95

Proportion of women/men			
Training hours approx.	2021	2022	2023
Women	638,7	795,65	759,01
Men	388,25	795,83	765,16

Employees with performance appraisal			
	2021	2022	2023
Percentage of employees, who receive a regular assessment of their performance and professional development	100 %	100 %	100 %

GRI 404-3: Percentage of employees receiving regular performance and career development reviews

ESRS S1-13

The performance of employees in the SUND Group companies is assessed as part of the annual employee appraisals. In 2023, recorded discussions were held with 26 employees. All trainees and dual students have an appraisal interview every time they change departments, i.e. several times a year. These appraisal interviews are attended by the trainers, HR management, the training officer and the trainee. The training officer's assessment and the trainee's statement are presented to all participants and then discussed.

recorded employee appraisals

2021	2022	2023
52	45	26

GRI 405: Diversity and equal opportunity 2016

As a family business, we assume economic, social and ecological responsibility in order to preserve what is good and shape the future. Our cooperation is characterized by humanity, helpfulness and appreciation. We strive for flat hierarchies in order to create a self-responsible working environment. We encourage constructive feedback. We want to learn together and together in decision-making processes so that we can achieve our goals. It goes without saying that we respect the basic rights of all employees. This includes equal treatment and equal opportunities for every person in the company - regardless of skin color, origin, nationality, social background, any disabilities, sexual orientation, political or religious beliefs, gender or age. We respect the personal dignity, privacy and personal rights of every individual. We do not tolerate unacceptable treatment of employees such as psychological hardship, sexual and personal harassment or discrimination. Every employee has received one-off training on the PlaNorm STREIT equal treatment law.



New employees are instructed when they join the company.

GRI 405-1: Diversity in governance bodies and among employees

ESRS 2 GOV-1, S1-6, S1-9, S1-12

GRI 405-2: Ratio of basic salary and remuneration of women to basic salary and remuneration of men

We want to ensure equal opportunities for all and promote women in the workplace. In 2023, 44.6% of all SUND Group employees are women. 29 % of management positions are held by women and 20 % of the members of our Management Board are women.

Age group Women

Age	2021	2022	2023
< 30	15	20	23
30-60	57	58	69
> 60	6	6	5
of which on maternity leave	0	1	1

We do not base a person's basic salary on their gender, but on their abilities.



GRI 406: Non-discrimination 2016

In 2020, a whistleblower policy was created in the SUND Group and a person of trust was appointed. The aims of these complaints procedures:

- Determine what constitutes a violation of our Code of Conduct, rules and principles.
- Explain the procedure for reporting misconduct.
- Promote internal reporting of violations and suspected violations and explain how the company will deal with them.
- Raise awareness of acceptable and unacceptable behavior and thus avoid any misconduct.

The tasks and actions of the person of trust are set out and documented in a process description. The tasks of the person of trust include

- Be the first point of contact for employees.
- Offer advice on the procedure and filing a complaint.
- If necessary, look for solutions together and accompany the reporting person throughout the entire process - and refer them to the respective managing director or the responsible law enforcement authorities.

A suspicion on reasonable grounds of (imminent) abuse in relation to the SUND Group must be reported to the person of trust in the following cases:

- A (threatened) criminal offense.
- An (imminent) violation of the law or (in) formal rules of conduct.
- A threat to public health, safety, the environment or employees.
- Harassment of any kind against a person.
- Discrimination of any kind against a person.
- The Whistleblower Protection Act was also implemented in 2023. We are working together with the AGA on this. No incidents of discrimination have been registered to date.

GRI 406-1: Incidents of discrimination and corrective actions taken

No incidents of discrimination were registered during the reporting period and therefore no corrective measures were taken.

GRI 407: Freedom of association and collective bargaining 2016

ESRS 2 GOV-1, S1-6, S1-9, S1-12

GRI 407-1: Operations and suppliers in which the right to exercise freedom of association and collective bargaining may be at risk

GRI 408: Child labor 2016

ESRS S1 SBM-3, S1-1, S2 SBM-3, S2-1

GRI 408-1: Operations and suppliers at significant risk for incidents of child labor

GRI 409: Forced or Compulsory Labor 2016

ESRS S1 SBM-3, S1-1, S2 SBM-3, S2-1

GRI 409-1: Operations and suppliers at significant risk for incidents of forced or compulsory labor

GRI 414: Social assessment of suppliers 2016

ESRS G1-2

GRI 414-1: New suppliers that were screened using social criteria

GRI 414-2: Negative social impacts in the supply chain and actions taken

We respect the right of our employees to freedom of association, freedom of assembly and collective bargaining, insofar as this is legally permissible and possible in the respective country. We comply with the laws against child labor, forced or compulsory labor. Our production partners are also obliged to respect these rights, which are set out in our Code of Conduct for Suppliers.

We check our suppliers for compliance with human rights and carry out a social assessment.

When selecting our production partners, we always ensure that we work with responsible companies.

with whom we can build long-term partnerships. Before signing a contract, we always visit the partner company's facilities. This us the opportunity to personally assess compliance with environmental and social laws and standards. All production partners also receive a questionnaire on compliance and complaints mechanisms, audited management systems or certificates and social and environmental issues. FIPP GmbH's production partners must also provide proof of BSCI certification. Previously, it was not necessary to propose improvement measures or to interrupt business activities with a production partner.

Based on these questionnaires and the observations of our managing directors and employees on site, we did not identify any violations of the law that would have required improvement measures or the termination of business relationships.

Read the SUND Group Code of Conduct now:

[Download](#)

GRI 413: Local Communities 2016

GRI 413-1: Operations with local community involvement, impact assessments and development programs

Every month, we support the Nature in the North Foundation with the House of Wild Willows, which is active near our company site. The initiative offers children from schools in difficult environments the opportunity to learn about organic farming and take part in seasonal activities. They can gain valuable experience in nature during school internships.



GRI 415: Political influence 2016

ESRS G1-5

Acting entrepreneurially means acting responsibly

The influence companies politics can have negative consequences on several levels - from ethical concerns to legal consequences. Companies with strong influence may be able to influence political decisions in their favor, which could distort the democratic process. This can affect trust in the integrity of the political system.

Our company has clear principles with regard to its donation practices. We do not make donations to political parties, groups or organizations whose goals conflict with the principles of a democratic legal system or the values of our company management. This rule ensures that our donations are made in accordance with our ethical standards and democratic values.

We are committed to transparency, integrity and the promotion of values that support sustainable and responsible corporate governance.

Our donation policy is regularly reviewed. In this way, we ensure that it is in line with the changing requirements of society and the principles of a democratic legal system.

GRI 416: Customer health and safety 2016

ESRS S44

GRI 416-1: Assessment of the health and safety impacts of product and service categories

GRI 416-2: Incidents of non-compliance concerning the health and safety impacts of products and services

As part of the risk assessment of our products, the entire range is for possible effects on human health and safety. This is particularly relevant for medical products and personal protective equipment, but household goods, especially those with food or skin contact, are also assessed accordingly.

We consider:

- Chemical hazards
- Biological hazards
- Microbiological hazards
- Physical hazards, e.g. due to foreign bodies
- Dangers due to allergens, if relevant
- Risk of application errors
- Danger of inadequate labeling
- Risk of lack of supplier qualification

For each product category, corresponding potential hazards are identified, their risk assessed and measures for risk control defined. This assessment is regularly reviewed to ensure it is up to date.

We also take customer health into account during product development and in product design. We attach particular importance to this:

- Promotion of sustainable materials. Materials that have a demonstrably negative impact on the environment can also indirectly affect the health of customers, particularly through environmental pollution or the entry of microplastics into the food chain. We therefore promote the use of innovative, sustainable materials.
- Transparent and comprehensible communication in instructions for use and safety information. Unclear or misleading labeling can lead to misuse, which can affect both the safety and health of customers.
- User-friendliness. Products and their packaging are designed so that they can be used as easily and efficiently as possible.



GRI 417: Marketing and labeling 2016

GRI 417-1: Requirements for product and service information and labeling

The labeling of the products with regard to origin, materials used, use and disposal is determined by the respective companies of the SUND Group and their product groups.

As a manufacturer of polyethylene garbage bags and bin liners, DEISS has defined the following specifications, unless customers have other requirements:

- Origin of the products: The article data sheets indicate whether the article is produced in Europe, outside Europe or in Germany. The attribute "Made in Germany" is also advertised on the sales packaging of the items in question.
 - Composition: For standard articles, information on the material of the product and the packaging is included in the labeling. In addition, consumers are informed about the use of recycled material in the product. In addition to the recognized, externally awarded seals, we also use a DEISS-specific design indicating the percentage of recycled content.
 - The sales packaging provides information on the safe use of the product in the required national language.
 - Disposal: The sales units are provided with the legally recommended material instructions to ensure the correct separation of materials and their supply for recycling.
- As a manufacturer of personal protective equipment and medical devices, BINGOLD is subject to regulatory labeling requirements.
 - Origin of the products: The country of production is indicated on the sales packaging.
 - Composition: The material of the article and the material identifiers of the packaging are stated on the sales packaging.
 - Safe use: All necessary instructions for safe use are on the packaging in the required languages. In addition, data sheets are available on the website.
 - Disposal: The sales units are labeled with the legally recommended material instructions to ensure the correct separation of materials and their disposal for recycling.
- FIPP Handelsmarken labels its products according to customer requirements.

GRI 418: Protection of customer data 2016

GRI 418-1: Substantiated complaints concerning breaches of customer privacy and losses of customer data

ESRS S4-4

In 2023, as in previous years, there were no complaints about breaches of customer data protection.

GRI content index

SUND GmbH+ Co. KG has reported in accordance with the GRI Standards for the period 01.01-31.12.2023.
GRI 1: Fundamentals 2021

GRI Content Index 2023			1/9
GRI Key figure	Description	SDG	
GRI 2: General disclosures 2021			
2-1	Organizational profile		
2-2	Entities included in the organization's sustainability reporting		
2-3	Reporting period, reporting frequency and contact		
2-4	Correction or restatement of information		
2-5	External examination		
2-6	Activities, value chain and Other business relationships	8, 9, 12	
2-7	Salaried employees	4, 8	
2-8	Employees who are not salaried employees		
2-9	Management structure and composition		
2-10	Nomination and selection of the highest supervisory body		

GRI Content Index 2023			2/9
GRI Indicator	Description	SDG	
2-11	Chairman of the highest supervisory body		
2-12	Role of the highest supervisory body in overseeing the management of impacts		
2-13	Delegation of responsibility for managing the impact		
2-14	Role of the highest governance body in sustainability reporting		
2-15	Conflicts of interest		
2-16	Communication of critical concerns		
2-17	Collected knowledge of the highest controlling body		
2-18	Evaluation of the performance of the highest governance body		
2-19	Remuneration policy	8	
2-22	Declaration of application of the sustainable development strategy		
2-23	Declaration of commitment to principles and practices	16	
2-24	Inclusion of the declarations of commitment to principles and practices		
2-25	Procedure for disposal negative effects		
2-26	Procedure for obtaining of advice and the reporting concerns		

GRI Content Index 2023			3/9
GRI Indicator	Indicator Description	SDG	
2-27	Compliance with laws and regulations	16	
2-28	Membership in associations and interest groups	11, 17	
2-29	Approach to stakeholder engagement		
2-30	Collective agreements	8	
GRI 3: Material topics 2021			
3-1	Procedure for determining the material topics	16	
3-2	List of material topics		
3-3	Management of material topics		

Topic-specific standards

GRI 201 Economic performance 2016		
201-1	Directly generated and Distributed economic value	8
201-2	Financial implications of climate change for the organization and other risks and opportunities associated with climate change	13
201-3	Liabilities for defined benefit plans and defined contribution plans	
GRI 204 Procurement practices 2016		
204-1	Share of expenditure for local suppliers	12

GRI Content Index 2023 4/9

GRI Key figure	Description	SDG
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GRI 205 Anti-corruption 2016

205-1	Operating sites that are checked for corruption risks	16
205-2	Communication and training on anti-corruption policies and procedures	4, 16
205-3	Confirmed cases of corruption and actions taken	16

GRI 206 Anti-competitive behavior 2016

206-1	Legal proceedings due to anti-competitive behavior, cartel and monopoly formation	8
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GRI 207 Taxes 2019

207-4	Country-by-country reporting	
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GRI 301 Materials 2016

301-1	Materials used by weight and volume	12, 13
301-2	Recycled raw materials used	12, 13
301-3	Recycled products and their packaging materials	12, 13

GRI 302 Energy 2016

302-1	Energy consumption within the organization	7, 12, 13
302-2	Energy consumption outside the organization	7, 12, 13

GRI 303 Water and wastewater 2018

303-5	Water consumption	6
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GRI Content Index 2023 5/9

GRI Key figure	Description	SDG
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GRI 304 Biodiversity 2016

304-1	Owned, leased and managed operating sites located in or adjacent to protected areas and areas of high biodiversity value outside protected areas	11, 13
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GRI 305 Emissions 2016

305-1	Direct GHG emissions (Scope 1)	13
305-2	Indirect energy-related GHG emissions (Scope 2)	13
305-3	Other indirect GHG emissions (Scope 3)	13
305-5	Reduction of greenhouse gas emissions	13

GRI 306 Waste 2020

306-1	Waste generated and significant waste-related impacts	11, 12, 13
306-2	Management of significant waste-related impacts	11, 12, 13
306-3	Accumulated waste	11, 12, 13
306-4	Waste diverted from disposal	11, 12, 13
306-5	Waste forwarded for disposal	11, 12, 13

GRI Content Index 2023 6/9

GRI Key figure	Description	SDG
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GRI 308 Environmental assessment of suppliers 2016

308-1	New suppliers that have been screened using environmental criteria	12
308-2	Negative environmental impacts in the supply chain and measures taken	12

GRI 401 Qualification 2016

401-1	Newly hired employees and employee turnover	
401-2	Company benefits that are only offered to full-time employees, but not to temporary or part-time employees	8
401-3	Parental leave	5, 8

GRI 402 Employer-employee relationship 2016

402-1	Minimum notification period for operational changes	8
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GRI 403 Occupational health and safety 2018

403-1	Management system for occupational health and safety	3, 8
403-2	Hazard identification, risk assessment and investigation of incidents	3, 8
403-3	Occupational health services	3, 8
403-4	Employee participation, consultation and communication on occupational safety health and safety	3,8

GRI Content Index 2023 7/9

GRI Indicator	Description	SDG
403-5	Employee training on occupational health and safety	3, 8
403-6	Promoting the health of employees	3, 8
403-7	Avoidance and mitigation of risks directly related to Effects on occupational health and safety associated with business relationships	
403-8	Employees who are covered by an occupational health and safety management system	
403-9	Work-related injuries	
403-10	Work-related injuries	
GRI 404 Education and training 2016		
404-1	Average number of hours for training and further education per year and employee	4, 5, 8
404-2a	Programs to improve employee skills and transition assistance	
404-3	Percentage of employees receiving regular performance and career development	4, 5, 8

GRI Content Index 8/9

GRI Key figure	Description	SDG
GRI 405 Diversity and equal opportunity 2016		
405-1	Diversity in supervisory bodies and among employees	5
405-2	Ratio of the basic salary and remuneration of women to the basic salary and remuneration of men	
GRI 406 Non-discrimination 2016		
406-1	Incidents of discrimination and remedial action taken	5, 8, 10, 16
GRI 407 Freedom of association and collective bargaining 2016		
407-1	Production sites and suppliers where the right to freedom of association and collective bargaining could be threatened	
GRI 408 Child labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	
GRI 409 Forced and compulsory labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	
GRI 413 Local communities 2016		
413-1	Operating sites with local community involvement, follow-up assessments and support programs	11

GRI Content Index 2023 9/9

GRI Key figure	Description	SDG
GRI 414 Social assessment of suppliers 2016		
414-1	New suppliers that have been screened using social criteria	
414-2	Negative social impacts in the supply chain and measures taken	
GRI 415 Political influence 2016		
GRI 416 Customer health and safety 2016		
416-1	Assessment of the impact of different products and services categories on health and security	3
416-2	Violations in connection with the impact of products and services on health and safety	3
GRI 417 Marketing and labeling 2016		
417-1	Requirements for product and service information and labeling	
GRI 418 Protection of customer data 2016		
418-1	Substantiated complaints regarding breaches of customer data protection and loss of customer data	

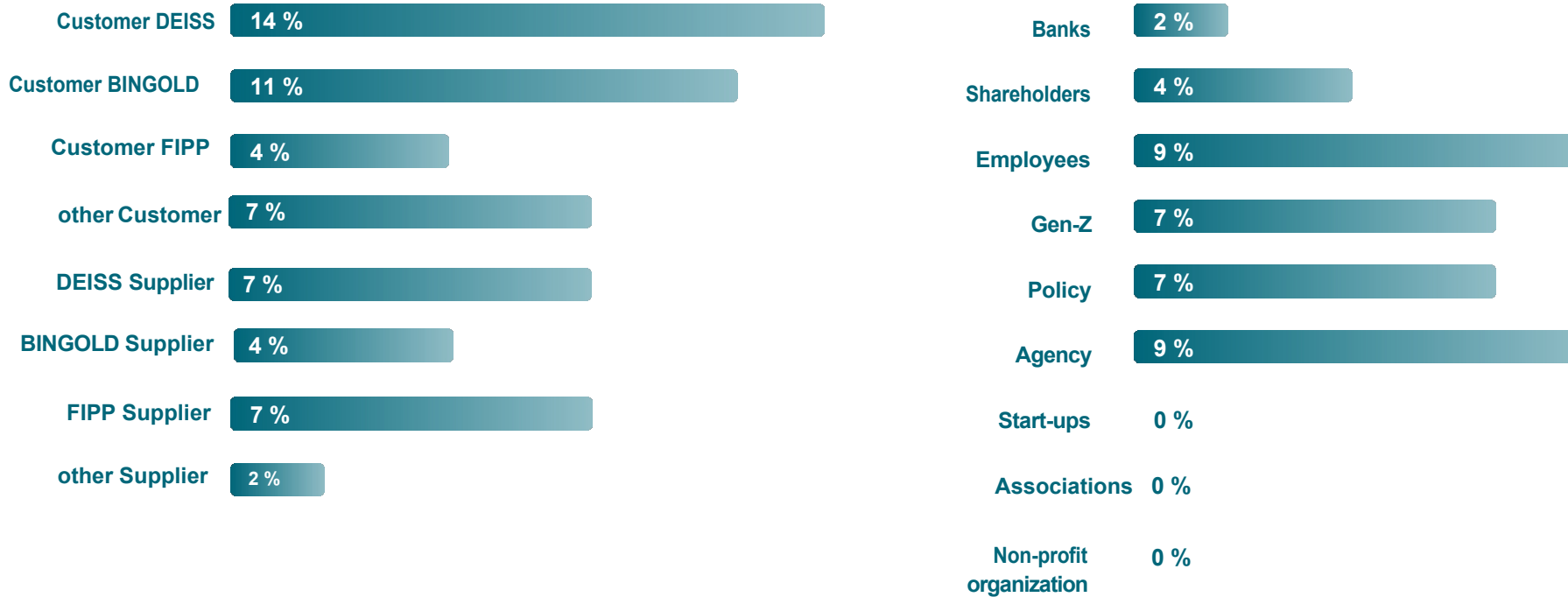
Certain topics are not covered in this GRI Report. Further information can be found in our [explanatory notes](#)

07 ANNEX

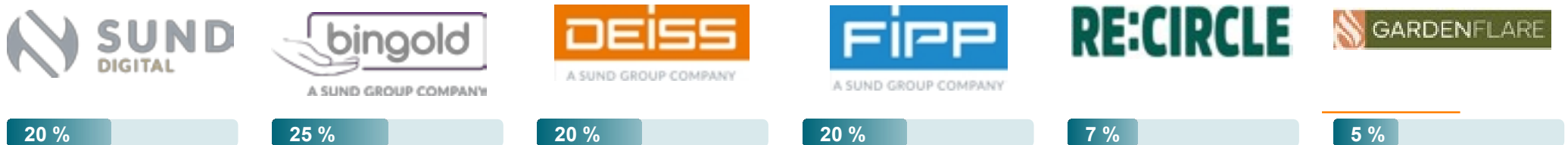
Stakeholder survey of the SUND Group

31 answers submitted per question

Which of our stakeholder groups do you belong to?



In your opinion, which companies belong to the SUND Group?



Which disposable products are indispensable for you?



Do you see the SUND Group as environmentally friendly?



What are the main reasons for your brand choice?



Are you aware of the SUND Group's Vision 2030 to use only materials made from recycled or renewable raw materials by 2030?



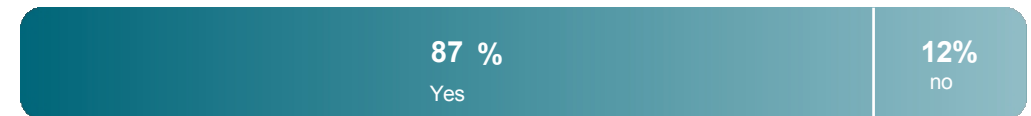
Which trends or innovations in the field of plastics and disposable products do you consider to be particularly promising?



How important is environmental friendliness for you when choosing disposable products?



Would you switch brands if another brand offered more environmentally friendly options?



Would you be prepared to pay a higher price for environmentally friendly alternatives?



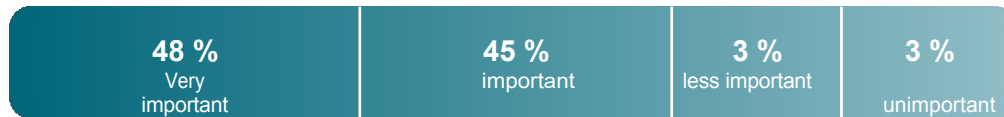
Do you perceive the SUND Group as a supplier of recycled products?



Would you be prepared compromise on quality for a product with a high recycled content?



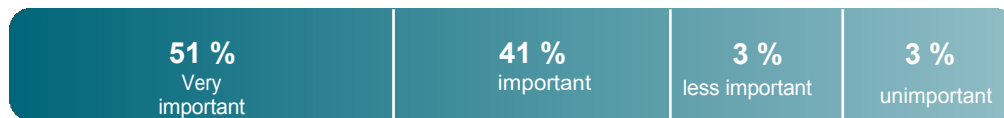
How important is the use of recycled products to you?



Do you use the recycling systems offered for plastic products?



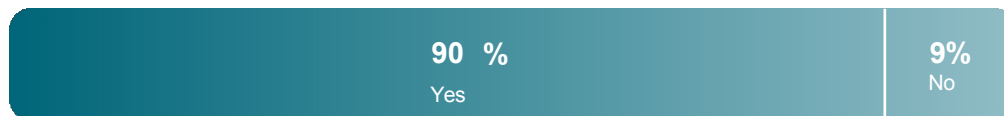
How important is a high proportion of recycled material in the product to you?



Do you the SUND Group as a CO2-saving company?



Would you be prepared compromise on appearance for a product with a high recycled content?



Is it important to you that the SUND Group measures its CO2 footprint?



Is your company's CO2 footprint measured?



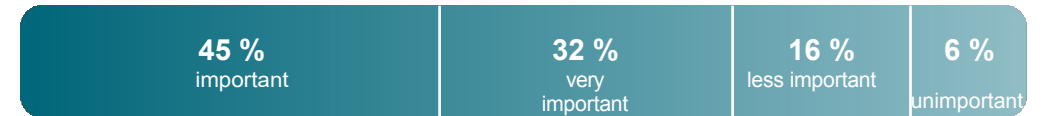
Are you interested in CO2-compensated products from the SUND Group?



Would you rather buy a biodegradable or a CO2-saving product?



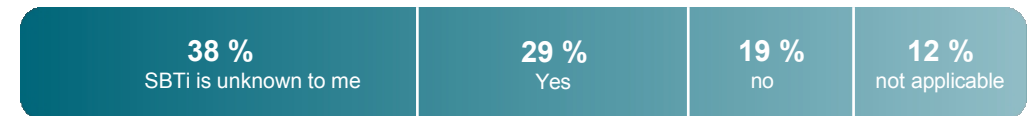
How important is the use of recycled products to you?



Would you rather buy a product made from recycled material or a CO2-saving 'Buy product?



Are you following the SBTi (Science Based Targets initiative) goals?



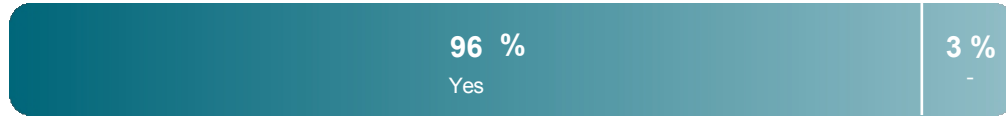
Do you offset your CO2 emissions?



Is it important to you that the SUND Group them?



Do you perceive the SUND Group as a company that its duty of care in the supply chain?



Is it important to you that the SUND Group is a member of the Global Compact?



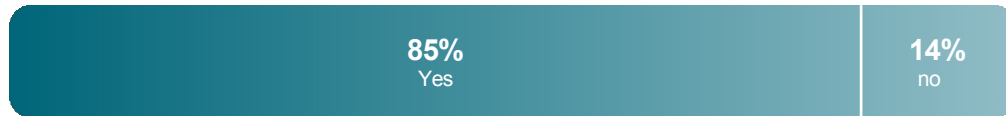
Does the LkSG (Supply Chain Due Diligence Act) apply to your company?



How important are products "made in Europe" to you?



If not, have you introduced supply chain due diligence measures in your company?



How important are products "made in Germany" to you?



Is your company a member of the Global Compact?



How important are short delivery routes to you?



Would you be prepared to less frequent deliveries in order to save CO2?



Would you be prepared to longer delivery times in order to save CO2?



How important is CO2-neutral delivery to you?



Materiality analysis - impact from the inside out

Process name	Activity	Stakeholders	Effect (output)	Measures	Assessment of materiality
Procurement	Supplier visits	Employees, customers, society	emissions caused by travel to customer appointments		As we have 11 employees in the field sales force who are on site with customers, this results in a high level of travel. Nevertheless, we classify the materiality as medium.
	Producer selection	Employees, producer, company	The selection is essential for us, as it allows us to control the sustainability of our products.		Due to the high quantity, the product has the highest impact. Sustainability is controlled by the producer. We therefore rate the very highly.
	Supplier management	Employees, Suppliers	We are not subject to the LkSG, but still take responsibility on their own initiative.		
	Transportation / Inbound logistics	Suppliers, society	emissions, Raw material consumption	Route optimization, avoidance of air freight (cooperation with external forwarding company with sustainable orientation)	High goods traffic due to high order volume.
	Monitoring resource utilization and emissions Upstream	Employees, suppliers	Requirements from laws/regulations		Sustainable supplier management: GKV CoC + Ecovadis
Logistics	Vehicle fleet / storage systems	Employees, suppliers, Society	emissions, raw material consumption	Electric forklift, total energy consumption via in-house solar system	Due to the handling of large quantities, logistics is actually the most important part of our business. We rate the importance of the products even higher.
	Storage	Employees, society	emissions, energy consumption, Efficiency		technical precautions by stocking spare parts, compensating for increased energy requirements with in-house solar power, adapting processes to ensure efficiency and safety
	Transportation: Outbound logistics customers,	Employees, Society	emissions	Route optimization (cooperation with external forwarding company) with a sustainable focus)	Due to the high quantity, the product has the highest impact. Sustainability is controlled by the producer. We therefore classify materiality as very high.
	Order picking	Employees	Raw material consumption, waste		Use of EPAL, clear packing schemes for pallets, automation where possible
	Waste: packaging, paper, documents, tested third-party samples	Employees, Society	Waste, raw material consumption	Creation of waste management guidelines, support the circular economy, use of recycled materials	Due to the handling of large quantities, logistics is actually the most important part of our business. We rate the importance of the products even higher.

Materiality analysis - impact from the inside out

Process name	Activity	Stakeholders	Effect (output)	Measures	Assessment of materiality
Operational Daily business	Heating	Employees, Company	emissions, Energy consumption	Use of district heating	approx. 100 employees on approx. 4800 square meters, no production at the site, high-bay warehouse. Here, environmental protection is location is very important, but the fact that the production does not take place at the site, we classify the materiality as medium.
	Electricity	Employees, Company	emissions, Energy consumption	Green electricity, photovoltaic system, LED lighting, daylight saving light lamp with motion detector, motion sensors in the kitchen, switch off the monitor at the end of the working day, Automatic sleep mode for all monitors	see above.
	Water	Employees, Company	Water consumption	Monitoring	see above.
	Warehouse waste	Employees, Company	Energy consumption, emissions waste	Preparation of waste management guidelines	see above.
	Office waste	Employees, Company	Energy consumption, emissions waste	Use of recycling containers, Infographic, Communication via e-mail and Insight	see above.
	Laboratory waste	Employees, Company	Waste	Recycling of laboratory waste, forwarding leftover laboratory waste test samples	see above.
	Fresh fiber paper consumption and printing	Employees, Company	consumption of raw materials, Energy consumption, waste	Switching to recycled paper for business cards, Christmas cards night cards, invoices, flyers..., old stationery in sheets. convert, paper management system, digitization of documents, electronic invoice	see above.
	Marketing	Employees, material	Raw material consumption for Flyers and brochures and Advertising material, if applicable	Centralized management of marketing materials, Print material only in small print runs, information material basic digital, use of recycled materials where appropriate	see above.
	Business trips by airplane	Employees, Company	emissions	Calculation and monitoring of CO2 emissions, Training	In addition to the 11 employees in the field sales force we have an average annual meeting in the GF and Purchasing departments. Travel activities in compliance with the travel policy. Therefore we classify materiality as medium.
	Business trips by car	Employees, Company	emissions	Calculation and monitoring of CO2 emissions, Training, alternative via Bahncard, bundling of cabs. Travel on business trips (especially trade fairs) via car sharing.	In addition to the 11 employees in the field sales force we have an average annual meeting in the GF and Purchasing departments. Travel activities that go beyond the company car or e-car journeys are made. Therefore we classify materiality as medium.

Materiality analysis - impact from the inside out

3/6

Process name	Activity	Stakeholders	Effect (output)	Measures	Assessment of materiality
Day-to-day operations	Sample and parcel shipping service	Employees, society	Emissions	Parcels and letters are sent with the climate-neutral sent by DPD or DHL	approx. 100 employees on approx. 4800 square meters, no production on site, high-bay warehouse. Environmental protection at the site is very important here, but due to the fact that production does not take place at the site, we classify the materiality as medium.
	Dispatch of order documents	Employees, Company	Raw material consumption, emissions	Use of digital transmission channels for quotations, order confirmations, invoices; check whether this is also possible for reminders	see above.
	Meetings	Employees	Raw material consumption, emissions	Use of online meetings, equipping employees with webcam, headset, Zoom/Teams, equipping meeting rooms	see above.
	Trade fairs	Employees, Society	Raw material consumption, emissions	Multiple use of stand construction materials, attention to the selection of stand construction materials	We have an international (Europe) and a trade fair that takes place every two years. The national trade fair is significantly larger and more important for us. The travel policy attempts to minimize the environmental of travel activities. We therefore classify the materiality as medium.
	Canteen	Employees, society	Waste, waste water, allergens	Food from regional cultivation, vegetarian Offer, fat separator, labeling of allergens and additives on the menu	see above.
	Internal communication	Employees, Company	Significance for interested parties, requirements from laws/regulations	Informing employees about central communication plans such as SUND Insight, Smart Wednesday	see above.
	External communication parties	Employees, society	Significance for interested parties, requirements from laws/regulations	Presentation of sustainability strategies online, in customer advisory services, at conferences, via initiatives/associations	see above.
Quality control	Analysis of the products: Thickness and composition of the film	Employees, producer	Checking the specifications	Checking the recycle content and general Composition and quality, energy-saving mode for appliances	Laboratory activities are associated with a low environmental impact. However, the potential impact that can be achieved with the laboratory could be very high.

Materiality analysis - impact from the inside out

4/6

Process name	Activity	Stakeholder	Effect (output)	Measures	Assessment of materiality
Product	Product management	Employees, suppliers	emissions, raw material consumption need	Competence through product managers, open communication the company's objectives with regard to products, market analyses, monitoring of legal requirements	Low environmental impact, a possible impact could be very large, however, because this is where the core competence and innovative, sustainable products.
	Labeling	Material, suppliers, policy	Conditions from Laws/regulations	Environmental impact and review must be observed.	Low environmental impact as it a representation of the results from the product. But necessary to inform the customer.
	Life cycle analysis	Society, Banks	Raw material consumption, energy consumption, waste	End-of-life study	Collaboration with Research and Development, Aneig-knowledge about CO2 emissions is enormously important, because we be able to derive the appropriate measures from this.
	Elimination products	Employees, Company, Politics	Requirements from laws/ Regulations, significance for Interested parties, waste	Transfer of the products into a recycling loop.	We endeavor to keep product disposal as low as possible. possible.
	Disposable products	Employees, Company, Banks, politics, NGOs	Raw material consumption, waste, emissions	https://www.sund-group.com/nachhaltigkeit/vision-2030/	Highest materiality in our Vision/Mission "One-way. Thinking ahead".
	Customer inquiries	Employees, Company, Politics	Driven by the pull effect of requests for follow-up sustainability.	Further development of "SUND Lab" products and research	High materiality due to customer requirements.
	Packaging	Suppliers, society, Politics	Raw material consumption, requirements from laws/regulations, Information/Information Obligation for customers	Use of sustainable/recycled materials, purchase Compliance with the Green Clame Act	High materiality due to customer requirements.
Health	Occupational safety office	Employees, Finances	Requirements from laws/ Regulations, requirements from Operating licenses	Monitoring and acting in accordance with the rules	
	Occupational safety warehouse	Employees, Finances	Requirements from laws/ Regulations, requirements from Operating licenses	Training of employees in particularly vulnerable areas areas, ASA, inspections, monitoring and the Act according to the rules	
	Monitoring and the rules act accordingly	Employees, competence	Requirements from laws/ Regulations, requirements from Operating licenses	External guests only in company and with appropriate Protective equipment, internal company specifications	

Materiality analysis - impact from the inside out

5/6

Process name	Activity	Stakeholder	Effect (output)	Measures	Assessment of materiality
Health	Work interruptions	Employees	Significance for interested parties Circles	Protocol in the event of incidents, substitution rules within the of the departments	
	Building damage due to Havar- rien, water, fire	Employees	Requirements from laws/ Regulations, requirements from Operating licenses	Protocol for incidents, fire protection, first aid	
	Accidents in the warehouse (person), with Forklift trucks, fires, water damage	Employees, Finances	Incident potential in the warehouse, Requirements from laws/ Regulations, requirements from Operating licenses		Monitoring and acting in accordance with the rules, training of employees for work at height and under Oxygen reduction
	Incidents in the office space (phy- sical and psychological), fires, water damage	Employees, Finances	Incident potential in the laboratory, Requirements from laws/regulations, requirements from operating licenses		Monitoring and acting in accordance with the rules
	Infectious diseases	Employees, Finances	Incident potential in the warehouse, Laboratory, office, requirements from trade laws/regulations, requirements from operating licenses		see above.
	Damage to health due to Products	Finances	Requirements from laws/ Regulations, requirements from Operating licenses		see above.
	Recall products	Competence, Finances	Requirements from laws/ Regulations, requirements from operating licenses		see above

Materiality analysis - impact from the inside out

6/6

Process name	Activity	Stakeholder	Effect (output)	Assessment of materiality
IT	Daily use Technology	Energy consumption	Energy consumption, emissions	Switch server power to climate-neutral or green electricity, check computing power requirements, set up energy-saving standby mode for laboratory machines, remind MA to switch off monitors
	IT procurement	Finances	Raw material consumption, energy consumption, waste	Investments are subject to consultation and may require approval
	Maintenance	Competence, technology, energy, finance, facilities, employees	Waste, raw material consumption	Waste policy and training
	Disposal of old appliances	Competence, technology, energy, finance, facilities	Waste, raw material consumption	Waste policy and training
	Use of large appliances	Competence, technology, energy, Finances, investments	Waste, consumption of raw materials	Equip MA with a laptop and docking station to replace large devices
	Print	Competence, technology, finances, facilities	Waste	Create digital signature for all employees (part of the D3 project)
Personnel	Initial interviews	Employees	emissions	Offer option: the initial interview with the candidates via Zoom/GoToMeeting/Teams
	Training courses	Employees, Finances	Requirements from laws/regulations, significance for interested parties	Offers for internal and external training courses in consultation with department heads
	New hires	Employees, Finances	Significance for interested parties, emissions	Settler-Traveler working model
Location	Space requirement	Land, water, energy, finance, buildings	Requirements from laws/regulations, requirements from operating licenses, emissions, raw material consumption	Needs-based planning
	Emissions Operation consumption,	Energy, facilities, buildings	Energy consumption, water Waste, legal/regulatory requirements	Monitoring and continuous improvement
	Energy requirement	Energy, Buildings	Energy consumption, water consumption	Monitoring and continuous improvement
	Perception in the neighborhood	Employees, finances	Significance for interested parties	Certification of the new building, cooperation with regional associations, internet presence

Topics not reported

1/2

GRI Key figure	Description	Explanation
2-21	Ratio of total annual remuneration	Due to our diverse economic activities, we consider the requested remuneration indicators to be. The remuneration structure is not meaningful for assessing the fairness of remuneration structures. For this reason, no Collection and reporting of the required key figures.
201-4	Financial support from the public sector	The SUND Group has not received any financial support from the public sector.
202-1	Ratio of the standard starting salary broken down by gender to the local statutory minimum wage	As an employer, we generally recruit highly qualified employees. Remuneration at the SUND Group is based on gender-independent and objective criteria, the employee's function and their individual performance.
202-2	Proportion of senior management recruited from the local community	We do not record the proportion of local managers, as this not relevant to the strategic personnel management of our company. Personnel recruitment is based on objective criteria, including professional expertise and qualifications, and is not exclusively geared towards geographical criteria.
203-1	Infrastructure investments and subsidized services	This standard does not apply as there are no significant infrastructure investments, subsidized services or significant indirect economic impacts on local communities and the economy.
203-2	Significant indirect economic impact	see above.
207-1	Tax concept	This standard is not material for the SUND Group, as it is only relevant if there is a material impact on tax transparency and practices that are of interest to stakeholders or are classified as significant for the sustainability strategy or if there are reputationally critical tax practices.
207-2	Tax governance, control and risk management	see above.
207-3	Stakeholder and management tax concerns	see above.
302-3	Energy intensity	Energy intensity is not recorded in this level of detail.
302-4	Reduction in energy consumption	Is not measured in joules.
302-5	Reduction in energy requirements for products and services	see above.
303-1	Water as a shared resource	There no waste water or process water-related environmental pollution at our site.
303-2	Dealing with the effects of water recirculation	see above.
303-3	Water withdrawal	see above.
303-4	Water recirculation	see above.

Topics not reported

2/2

GRI Key figure	Description	Explanation
304-2	Significant impacts of activities, products and services on biodiversity	This standard is not material as the SUND Group has no significant activities or near protected areas, areas of high biodiversity value or potentially harmful effects on biodiversity through its business activities.
304-3	Protected or renaturalized habitats	see above.
304-4	Species on the Red List of the International Union for Conservation of Nature (IUCN) and on national lists of protected species that have their habitats in areas affected by business activities	see above.
305-4	Intensity of greenhouse gas emissions	We measure our CO2 emissions, but do not determine an intensity quotient.
305-6	Emissions of ozone-depleting substances	This standard is not relevant for the SUND Group.
305-7	Nitrogen oxides (NOx), sulphur oxides (SOx) and other significant air emissions	see above.
404-2 b	Programs to improve employee skills and transition assistance	There are currently no programs for transitional aid, but this is planned for 2025.
410-1	Security personnel trained in human rights policies and procedures	Neither we nor our suppliers use security personnel.
411-1	Incidents in which the rights of indigenous peoples were violated	No violations in connection with the rights of indigenous peoples were identified.
413-2	Operations with significant or potential negative impacts on local communities	No violations in connection with business activities with a negative impact on local communities were identified. No reports were received via external complaint channels either.
415-1	Party donations	The SUND Group does not support any political parties with financial or material donations.
417-2	Infringements in connection with product and service information and labeling	No violations were identified in connection product and service information and labeling.
417-3	Violations in connection with marketing and communication	No violations were identified in connection with marketing and communication.

KPI list

General data - not product-related	Unit	Total	General data - not product-related	Unit	Total		Unit	Total
Employees	No.	170	Water			Corporate carbon footprint		SUND Group
Overnight stays DE	No.	190	Water consumption	m3	1.412	Electricity	t CO2	111,21
Overnight stays abroad	No.	55	Waste water	m3	1.412	Fuels: Heating	t CO2	117,47
Vehicles (gasoline+ diesel)	No.	14	Waste collection			Work routes MA	t CO2	24,895
Vehicles (hybrid)	No.	29	Total Otto Dörner + Hamburg city cleaning service	kg	96.792	Inbound logistics	t CO2	13.388,52 *
Air travel	No.	91	Total weight of the recycled waste quantity	kg	60.992	Water, waste water+ Waste	t CO2	0,272
Electricity+ Gas+ Raw materials			Commercial waste Otto Dörner cycle			Vehicle fleet	t CO2	182,608
Power generation from solar roof	kWh	322,008	Cardboard boxes	kg	24.260	Business trips+ Hotel+ Flight	t CO2	8,959
Electricity from renewable energies	kWh	581.450,50	residual waste	kg	30.080	Paper consumption	t CO2	3,54
District heating	MWh	789,895	foils	kg	10.680	Indirect emissions through E. consumption in Scope 1 and 2	t CO2	19,662
Fuel vehicles	Liter	82.924,04	Electronic waste	kg	0			
Paper/office supplies			Hazardous waste	kg	0			
Total	kg	1.825	Hamburg city cleaning					
Recycled (Blue Angel, EU Ecolabel, FSC Recycled)	kg	1.825	Biowaste	kg	3.744			
Not recycled	kg	0	Yellow bag	kg	6.292			
Tork Paper Circle			residual waste	kg	5.720			
Recycled towel paper	kg	20	paper	kg	16.016			
Potential CO2e savings	kg	8						

* DEISS: 6709,396 / FIPP: 5935,655/ BINGOLD: 743,469

Operational key figures

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	Unit	Quantity
Sustainable Finance		
Financing new construction kfw subsidized	%	60
Of which KfW subsidized due to energy-efficient construction	%	2,1
Key figures Employees		
Electricity/employees	kWh/MA	3.420,30
Printing paper/employee	kg/pp	10,73529412
Water/employee	m3/pp	8,305882353
Women/employees	%	45,88
Women/management positions	%	5/18 ; 27,7%
Percentage of women on the company board	%	20
Use of the confidential employee, in accordance with the Whistleblower Directive	Quantity	0
Employees from minority or vulnerable groups	%	5/170*100=2,94
Employed senior citizens	Quantity	3
Apprentices	Number	5
Students	Quantity	4
Foreigners	Number	17
Employees with disabilities	Number	4

	Unit	Quantity
Employees who received an inflation adjustment bonus	%	100
Employees Member of trade unions	%	0
Employees (other than management) who have had an appraisal interview	%	32/170*100=18.82
Employees covered by health care	%	100
Employees who have received a vaccination	Number	35 Flu vaccinations
Employees with HVV Abo	Quantity	20 Germany tickets
Employees covered by collective agreements	Number of	0
Employees who are represented by employee representatives	Quantity	0
Number of internal recruitment cases	Number	1
Space per employee	sqm	24
Availability of meeting rooms per employee	Quantity	0.19 (1 per 5 employees)
Green space per employee	sqm	238
Electrical connections per employee	Number of	6
Hours worked	Quantity	94.689,36

	Unit	Quantity
External communication		
Environmental awards/certifications received	Quantity	3
Participation in environmental initiatives	Number	7
Prizes received	Quantity	1
Sustainable procurement DEISS		
Direct suppliers that are monitored	%	45; 100%
SUND Group purchasing volume from suppliers who are subject to a sustainable supplier assessment	%	100
Suppliers with BSCI	%	33
Percentage of suppliers who have signed our Code of Conduct	%	62
Suppliers with ISO 14001 certification	Number	6 from 45
Suppliers with ISO 50001 certification	Number	2 from 45
Suppliers with ISO 45001 certification	Quantity	2 from 45
Suppliers with their own Code of Conduct	%	in the process
Suppliers who work with hazardous substances	Quantity	0
Suppliers in developing countries	Quantity	5

Operational key figures

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	Unit	Quantity		Unit	Quantity		Unit	Quantity
Suppliers that produce in emerging markets	Quantity	8	Products made from recycled material	%	75	Emissions Product DEISS		
Suppliers in BSCI-committed countries	Quantity	12	Proportion of bioplastics that are more rapidly degradable than required by the BioAbfV	%	1	Bioline piece		
Suppliers from countries that recognize the core labor standards (ILO)	Quantity	45 from 45	Climate-neutral garbage bags: Share in % of the total product group	%	18	MVA CO2eq	kg CO2	0,21
Number of new suppliers for sustainable raw materials	number	in process	Reduced-thickness garbage bags/bin liners Percentage of the total product group	%	75	Recycling CO2eq	kg CO2	0,2
Suppliers with virtual audits	Number of	0	Bioline garbage bags made from organic raw materials Share in % of the total product group	%	1	Post-consumer recycle 75 gr pcs.		
Suppliers that use energy from renewable sources	number in Query		Share of products that DEISS produces in Germany (share in % of the total product group)	%	26	MVA CO2eq	kg CO2	0,18
Suppliers who have their suppliers sign a code of conduct	Quantity	in query	Total weight of recycled input materials (CPA)	t	44.000	Recycling CO2eq	kg CO2	0,14
Suppliers define specific preventive and corrective measures as part of risk management. In accordance with ISO 14001, ISO 50001 or ISO 9001 Certification	Quantity	22 from 45	Garbage bags made of bioplastics that are degraded within the prescribed time (seedling mark)	%	1	PIR Recyclate reduced thickness 48 gr pcs.		
Suppliers who monitor their resource consumption and waste generation annually in order to reduce them in accordance with ISO 14001 certification	Quantity	6 from 45	Number of internal recruitment cases	Number	1	MVA CO2eq	kg CO2	0,11
Product DEISS			Space per employee	square meter	24	Recycling CO2eq	kg CO2	0,09
Number of products that can be recycled	%	100	Availability of meeting rooms per employee	Quantity	0.19 (1 per 5 employees)	Waste paper waste bags 186 gr pcs.		
Share of products made from renewable Raw materials	%	1				MVA CO2eq	kg CO2	0,17
						Recycling CO2eq	kg CO2	0,19

Operational key figures

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	Unit	Quantity
Health and safety		
Non-reportable accidents with lost time	Quantity	9
Non-reportable accidents without lost time	Quantity	3
Reportable accidents with lost time	Quantity	4
Total accidents (reportable/non-reportable)	Quantity	0
Number of accidents per 100 employees	Number	9,41
Days lost due to work-related injuries, illnesses	Quantity	38
Fraud and money laundering	Quantity	0
Information security incidents	Number of incidents	0
Corruption cases/conflicts of interest	Number	0
Discrimination and physical, psychological and verbal abuse	Quantity	0
Child, forced or compulsory labor cases	Number	0
Cases of anti-competitive practices	Number	0
Safety officer	Quantity	3
Sick days per employee	Number	1,34
Handling of chemicals or hazardous substances by employees of a SUND GROUP company	Quantity	0

	Unit	Quantity
Health and safety: Environment		
Notifications due to noise pollution	Number of	0
Local and accidental pollution	Quantity	0
Dust, noise and odor emissions	Quantity	0
Traffic jams in road traffic	Quantity	0
Transportation of hazardous goods/dangerous substances	Quantity	0
Product recalls: customer health and safety	Quantity	0
Spills: Oil and other chemical substances	Quantity	0
Accidents involving hazardous substances	Number	0
Soil contamination due to heavy metals	Quantity	0
Effects on biodiversity	Number	0
Effects of corporate operations on animals and plants	Quantity	0
Products that contain potentially harmful substances	Quantity	0

	Unit	Quantity
Training and personnel		
Training-STREIT	Percentage rate	87,6
Environmental training	Number	1
Environmental training/employees	%	1/170*100 = 0,58%
Employees trained in antitrust law/corruption	%	80/170*100 = 47,06
Training hours Total SUND Group	Number of hours	1472,98
Training hours shared services	Number	728,4
Training hours DIGITAL	Number	124,5
Training hours DEISS	Number	347,75
Training hours FIPP	Number	131,33
Training hours BINGOLD	Number	141
Average training hours per employee	Quantity	8,95282352
Ethics, discrimination and harassment training	Quantity	154
Environmental training/buyers	%	0

Operational key figures

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	Unit	Quantity		Unit	Quantity		Unit	Quantity
System implementation			Charging points (free of charge for employees)			Quantity 11		
Suggestions for improvement in the environmental area	Quantity	29	E-bike parking spaces			Quantity 12		
Percentage of implemented suggestions for improvement "Environment"	%	100	Chairs made from sustainable materials			Quantity 248		
Degree of target achievement	%	100	Acoustic panels from sustainable procurement			Quantity 141		
Traffic			Biodiversity					
Commuter traffic	km	624	Number of bee boxes			Quantity 2		
Commuter traffic per employee	km/MA	4,21	Number of bees (estimate)			number 60.000		
Infrastructure			Perimeter for bees			km 3		
Installations requiring approval	Number of	0	Urban gardening area for employees			sqm 200		
Solar system	m2	2.600	Urban gardening area per employee			sqm 1,18		
Green roof	m2	12.719	Canteen					
Office space	m2	4.500	Employee meals served, subsidized			pcs. / working day 46,22		
Total area	m2	73.000	Free fresh fruit			kg / working day 3,39		
Green space with lush vegetation	m2	37.855	Soulbottles Viva con Agua			% 100		
Unsealed area surface drainage	m2	4.905						
Alternative workspaces/meeting rooms	Quantity	32						
Employee benefits								
Back training / back school			Std.			75 per year		
Mobility allowance for employees (not company car users)			Quantity			130		



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