



CLARUS Films GmbH Sustainability Report 2024



CLARUS Films GmbH

Sustainability Report 2024

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1. Introduction





Greetings From the Management Board

Sustainability Reconsidered – Progress That Makes a Difference

Over the past year, we have continued to assume our responsibility toward the environment and society with consistency and conviction – and with demonstrable success. Sustainability remains an integral element of our corporate strategy. The year 2024 was characterized by implementation: we made substantial progress, particularly through the adoption of innovative, environmentally responsible materials based on the principles of the circular economy.

One significant milestone was the deliberate and strategic extension of our product portfolio to include a wide array of sustainable packaging solutions. Many of these new products have already proven successful in the market, affirming that future-oriented alternatives are not only ecologically sound but also economically viable. Our focus remains firmly on materials that actively contribute to the reduction of waste and emissions.

Our understanding of sustainability, however, extends well beyond our products. We are continuously enhancing our internal processes to ensure more efficient resource use and to steadily improve our environmental footprint. In close partnership with our customers and stakeholders, we are committed to driving innovation, upholding quality, and acting with responsibility – with the overarching goal of making a measurable contribution to the transition toward a functioning circular economy.

This report is prepared in accordance with the German Sustainability Code (DNK) Voluntary Sustainability Reporting Standard for SMEs (VSME) which provides a transparent account of our initiatives, developments, and strategic objectives. Central areas of focus include the expanded use of recycled materials, the selection of sustainable raw materials, the implementation of the EU Packaging

and Packaging Waste Regulation (PPWR), and the systematic reduction of our carbon footprint.

We extend our sincere thanks to all those who accompany us on this path for their trust and collaboration. Together, we are shaping a sustainable future – step by step and product by product.



CEO/Managing Director

Vincent Morgner



CSO/Managing Director

Markus Mondani



CFO/Sustainability Officer

Reiner Schuster



1.3

Material Sustainability Topics

Scope and Boundaries of the Report

CLARUS Films GmbH initially prepared for CSRD ¹⁾ compliance however currently follows the voluntary VSME ²⁾ standard by EFRAG ³⁾ due the recent legal changes in sustainability reporting requirements. The report combines Basic and selected Comprehensive modules to ensure transparency and relevance. The content is based on a double materiality assessment and reflects both regulatory expectations and CLARUS' broader sustainability goals. Material Sustainability Topics & Assessment Process
In early 2025, CLARUS Films GmbH conducted a structured double materiality assessment, following CSRD methodology, to identify key sustainability topics.

The process included:

1. Financial Materiality

Assessing financial risks and opportunities related to sustainability.

2. Impact Materiality

Reviewing ecological and social impacts in an expert workshop.

3. Stakeholder Engagement

Validating topics through a survey of customers, suppliers, and employees.

4. Management Validation

Final prioritization in a dedicated management workshop. The resulting material topics guide CLARUS' sustainability strategy and reflect both external impacts and long-term business relevance.

1): Corporate Sustainability Reporting Directive; 2): Voluntary Sustainability Reporting Standard for SMEs 3): European Financial Advisory Group



1.4 Stakeholder Engagement

Out of the 61 selected stakeholders, 28 participated in the survey on the materiality validation for the sustainable topics. All responses are weighted equally.

Internal Stakeholders
(5)



External Stakeholders
(23)





1.5

Material Sustainability Topics

The Result

- 13 Impact Topics (e.g. Energy, Resource Use, Waste, Diversity)
- 2 Financial Topics (e.g. Data Protection, Supply Chain Risks)
- 5 Double Material Topics (e.g. Climate Change Adaptation, Circular Economy)

Topics were classified using the ESRS framework. Key focus areas include energy efficiency and employee-related social topics. Despite regulatory uncertainty, the identified topics form the basis for CLARUS Films GmbH's sustainability strategy and action planning.

| Double Materiality | |
|--------------------|--|
| ● E1.1 | Climate Change Adaption |
| ● E1.2 | Climate Change Mitigation |
| ● E5.1 | Resource Inflows, including Resource Use |
| ● E5.2 | Resource Outflows related to Products and Services |
| ● G1.1 | Corporate Governance |

| Impact Materiality | |
|--------------------|--|
| ● E1.3 | Energy Use and Demand |
| ● E2.5/2.6 | Pollution: Substances of Concern |
| ● E5.3 | Waste |
| ● S1.1-13 | Social: such as Secure Employment, Wages, Social Dialogue, and Diversity |
| ● S2.8 | Health and Safety |
| ● G1.5 | Supplier Relation and Management |

| Financial materiality | |
|-----------------------|---|
| ● S1.17 | Data Security |
| ○ | Additional Topic: Impacts on the Supply Chain |

| ESRS Topics | Overall Topic |
|-------------|-----------------------------|
| E1 | Climate Change |
| E2 | Pollution |
| E3 | Water |
| E4 | Biodiversity |
| E5 | Circular Economy |
| S1 | Own Workforce |
| S2 | Workers in the Supply Chain |
| S3 | Affected Communities |
| S4 | User and Enduser |
| G1 | Governance |



2. Company Profile



2.1 Business Model and Markets

Size and Locations

Main warehouse in Dietzenbach

CLARUS Films GmbH operates its main warehouse in Dietzenbach, strategically located approximately 16 km south of Frankfurt am Main.

The facility includes **9,700 square meters of warehouse space** and **2,600 square meters of production area**, primarily dedicated to customization services such as slitting, cutting, and perforation.



1) CLARUS Group including subsidiaries



Modern warehouse facility strategically located in a dynamic logistics hub.



2.1 Business Model and Markets

Legal Structure, Size, and Locations

Our vision

**We are the European value-added reseller for future-oriented packaging solutions.
We act as a service platform between the producers and the end-users.**

- Excellent market reach and customer access (>10,000 shipping addresses)
- Comprehensive range of solutions for a broad spectrum of customer needs
- Committed workers with a strong team spirit
- Strong commitment to sustainability
- Strong distribution and logistics network across Europe with digitized warehouse capabilities (>12,000 square meters of storage space)

How will we achieve our goal

New products

Pan-European sales organization

Growth with jumbo reel trade

Enlarge-ment of the infra-structure

Selected M&A activities

2.2

Key Business Partners and Supply Chain Structure

Key Facts

Tons sold in 2024: ~19,000

Materials

BIO/RECYCLAT
BOPP
BOPET



PAPER-
LAMINATION



PE
STRETCH



Industries

Food & beverages

Healthcare

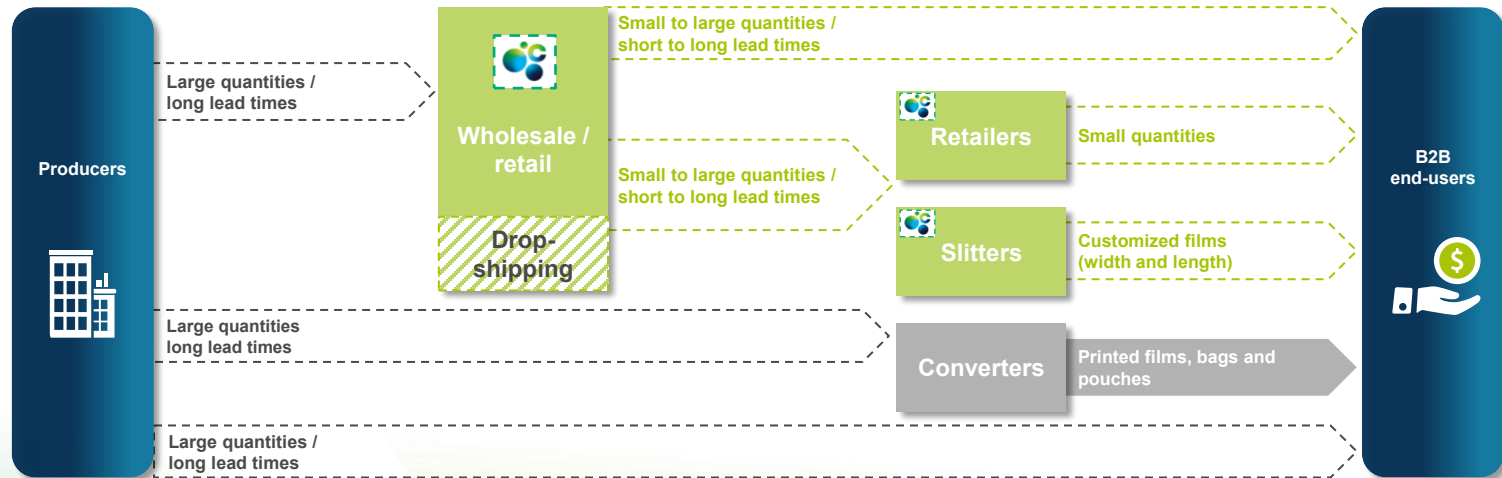
Electronics

Cosmetics

2.2

Key Business Partners and Supply Chain Structure

■ CLARUS Films GmbH - Scope of activity

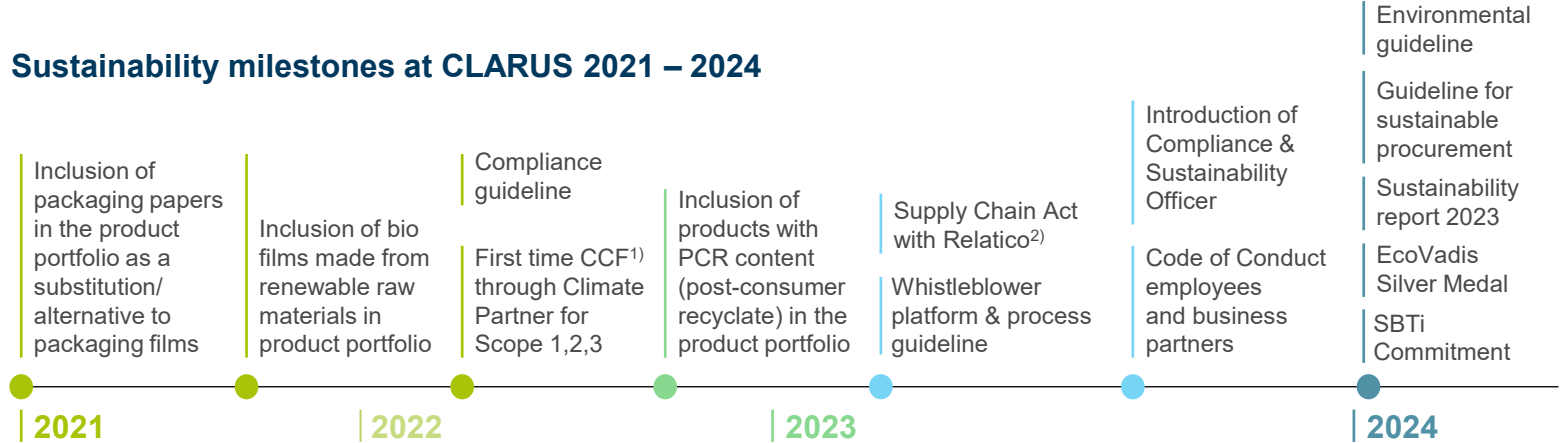


CLARUS Films GmbH's position in the packaging value chain makes it an indispensable player for film & paper producers, converters, and B2B end-users



2.3 Sustainability Certifications and Labels

Sustainability milestones at CLARUS 2021 – 2024





3. Sustainable Corporate Governance





3.1 Corporate Strategy and Sustainability Initiatives

Key market trends and drivers for a sustainable business development

| Trend | Description | Positioning of CLARUS Films GmbH |
|--|--|---|
| 1 EU food contact regulations | The EU's stricter regulations are focused on reducing single-use plastics and encouraging the use of biodegradable alternatives. To address these changes and meet both legal requirements and consumer expectations, there is increased investment in research and development for recycled plastics and bioplastics. | Ongoing collaboration with test laboratories ensures the evaluation of food safety and barrier properties of our packaging materials. Our consulting team offers extensive technical expertise and in-depth product knowledge. |
| 2 Lifestyle and demography | The aging population and increasing urbanization drive the demand for convenient, on-the-go packaging solutions. Additionally, the rising need for easy-open and compact packaging will accelerate the demand for tailored packaging solutions. | With its extensive experience in understanding unique customer needs and its advanced slitting capabilities, CLARUS Films GmbH is well-positioned to meet the increasing demand for customized packaging materials. |
| 3 Sustainable packaging | The move towards a zero-waste and circular economy is driving up demand for recyclable packaging. While lightweight flexible packaging is favored for its lower CO ₂ emissions, it still faces challenges related to recyclability. | CLARUS Films GmbH currently provides sustainable packaging solutions, including recyclable monofilms, bioplastics, and paper-based materials. |
| 4 Growing demand for flexible packaging | The use of flexible packaging is expected to grow due to its sustainable properties and versatile design options. This growth is driven by the rising consumption of processed foods and beverages, along with the increasing demand for convenient packaging solutions. | CLARUS Films GmbH's established partnerships with top-tier suppliers and its ample storage capacities allow it to easily and flexibly scale its purchasing volume to accommodate any potential increase in demand. |
| 5 E-Commerce | The rise in online shopping is increasing the demand for e-commerce packaging solutions. As shopping habits shift towards more online purchases, there is a growing need for adaptable and durable packaging to ensure safe shipping and handling. | CLARUS Films GmbH's high-quality products meet all technical specifications for e-commerce packaging solutions. Additionally, our strong product availability allows us to effectively manage and respond to the growing demand in the e-commerce sector. |

Combination of unique selling points allows CLARUS Films GmbH to benefit from market trends and realize profitable growth



3.1 Corporate Strategy and Sustainability Initiatives

The SDGs are the basis of our Sustainability Strategy



For CLARUS Films GmbH, corporate responsibility involves aligning business activities with societal needs by adhering to legal standards and integrating social and environmental considerations into its strategy.

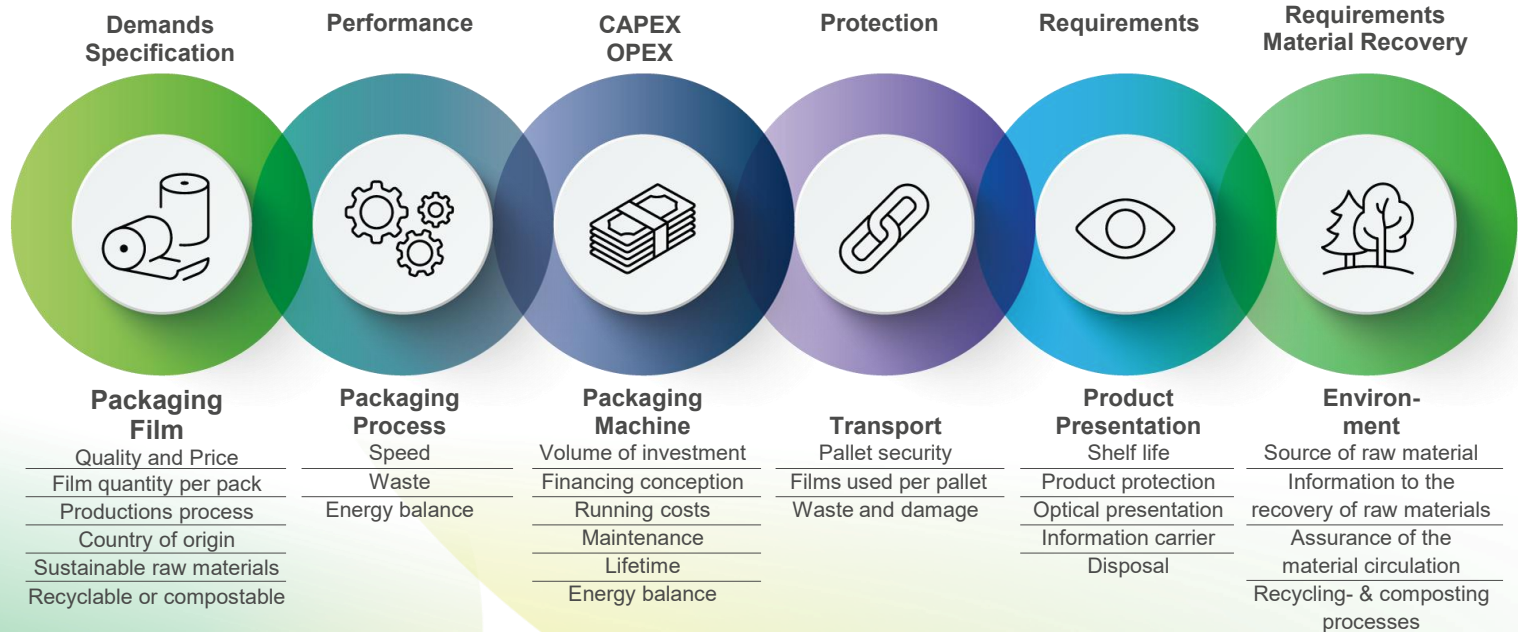
Since 2020, we have embedded corporate responsibility into our core strategy, focusing on Environment, Social, and Governance topics and defined KPIs to enhance sustainability and profitability while supporting the [UN Sustainable Development Goals](#) and [ILO core labour standards](#).

Goals for sustainable development that are relevant to CLARUS Films GmbH



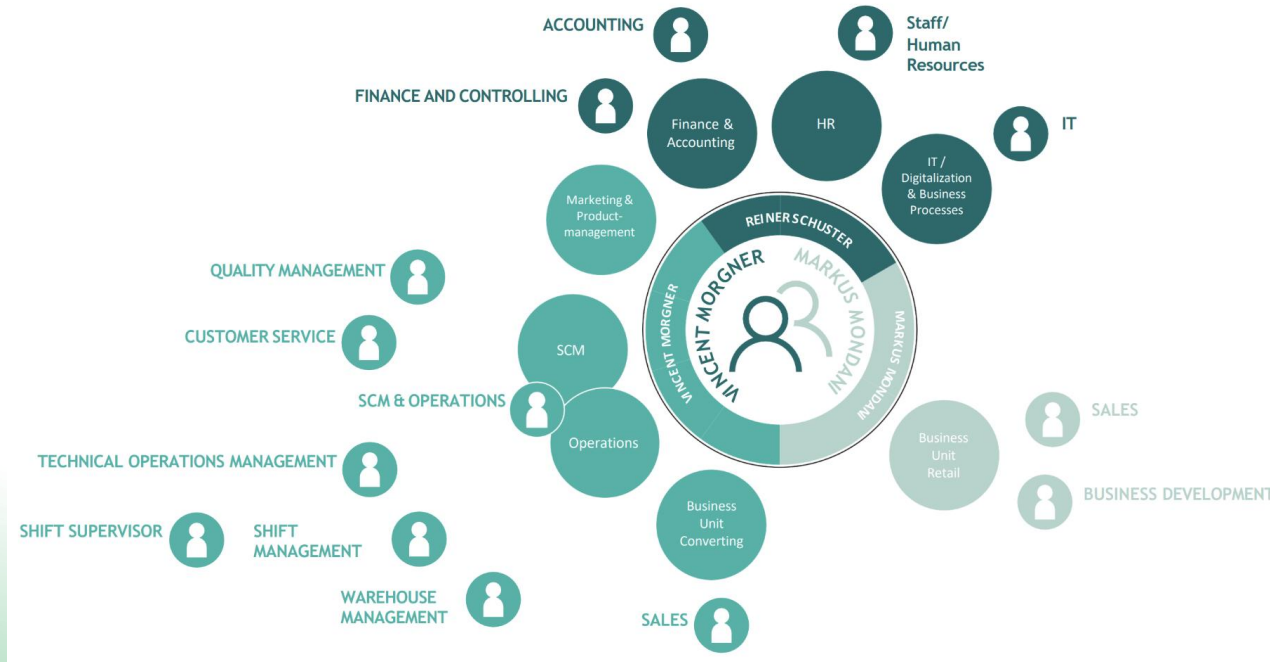
3.1 Corporate Strategy and Sustainability Initiatives

Sustainability drivers and opportunities





3.2 Governance Structures and Responsibilities





3.2

Governance Structures and Responsibilities within Sustainability

Action Plan 2021- 2025





| | Implementation | | | | | Status | |
|---|----------------|------|------|------|------|---------------------------------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | | |
| Definition of values, vision and mission Defined values, mission and vision show our customers how we relate to the sustainability debate and fulfil requirements for formal sustainability aspects that we encourage our customers to consider | | | | → | | Ongoing Process | |
| Whistleblower system After years of dealing with the topic of compliance, the establishment of a whistleblower system | | → | | | | Done in 2023 ✓ | |
| Display of goals and milestones Create action plan with milestones & goals | | → | | | | Done in 2023 ✓ | |
| Calculation of carbon emissions Calculation of CCF with Climate Partner, as well as the provision of emissions data via the Carbon Disclosure Project (CDP). The goal is to reduce the CO ₂ emissions within the next years | | → | | | | | CCF 2022/23; CDP for 2023, ongoing process |
| Publication of first Sustainability Report Fulfilment of formal sustainability aspects, informing our customers/ stakeholders about CLARUS' sustainability efforts | | | | ◆ | | Done in 2024 ✓ | |
| Data security Acknowledge risk & identify solutions, raise awareness and minimize the risk of lacks in data security | → | | | | | Ongoing process for improvement | |



3.2

Governance Structures and Responsibilities within Sustainability

Action Plan 2021- 2025

| | Implementation | | | | | Status |
|---|----------------|------|------|------|------|--|
| | 2021 | 2022 | 2023 | 2024 | 2025 | |
|  Products according to circular economy This applies in particular to PP and PE-based films and flexible paper solutions | | | | | | Ongoing process, goal is to develop furthermore |
|  Introduction of environmentally friendly materials Expansion of sustainable materials such as the use of recyclates or bio-based plastics | | | | | | Ongoing process with the goal to further develop in this field |
|  Guidelines for written anchoring of sustainability Code of Conduct, Whistleblower Guideline, Environmental Guideline | | | | | | Ongoing review and update of guidelines |
|  ESG Monitoring Development of organizational structures and monitoring system | | | | | | Ongoing process since 2021 |

3.3

Integrity, Anti-Corruption, and Ethical Conduct

Whistleblower System

- Access the [CLARUS whistleblower system](#)
- **Report the Issue:** Provide detailed information about the issue or misconduct to be reported. Includes relevant facts, dates, and any supporting evidence.
- **Submit anonymously:** If desired, the report can be anonymously submitted to protect the identity.
- **Follow up:** After submission, the whistleblower may receive a confirmation of receipt and follow-up instructions. The system can be monitored for any updates or requests for additional information.

The whistleblower system is designed to handle reports confidentially and ensure that concerns are addressed appropriately. No compliance cases have been reported since the system launch in December 2023. ¹⁾

Examples for compliance issues:

- Compliance with laws
- No bribery and corruption
- No discrimination and harassment
- Health and safety in the workplace
- No children or forced labor
- Protection of the environment



3.3

Integrity, Anti-Corruption, and Ethical Conduct

External Guidelines

- Code of Conduct for business partners
- Protection of the environment, secure employment and social conditions
- Guideline for sustainable procurement

Internal Guidelines

- Code of Conduct employees
- Guideline for business travels
- Compliance guideline
- Whistleblower guideline and web-based platform



Compliance
with applicable
laws



Company
information &
data pro-
tection



Avoidance
of conflicts
of interest



Prohibition
of discrimi-
nation



Health
and safety



Remuner-
ation and
working
hours



Respect
for human
rights



Prohibition
of bribery &
corruption



Protecting
the environ-
ment

Metrics

Compliance Violations: Corruption and Bribery



| | | |
|----------------------------|--|---|
| Confirmed incidents | Confirmed incidents of corruption | 0 |
| | Reports in connection with whistleblower proceedings | 0 |
| Risk management | Internal audit/risk assessment on business ethics issues | <input checked="" type="checkbox"/> Yes |
| Guideline | Anti-Corruption Management System Directive | <input checked="" type="checkbox"/> Yes |
| Information | Information on ethics/compliance topics | 1 (by e-mail) |
| | Coverage of the total workforce | 100% |
| Confirmed incidents | Number of confirmed incidents in information security | 0 |
| Information | Information on awareness training to prevent information security breaches | 1 (by e-mail) |
| | Hours of awareness training to prevent information security breaches | 1 (by e-mail) |
| | Coverage of total workforce | 100% |



Metrics

IT Security and Data Protection



Picture: freepik | DC Studio

| | | |
|------------------|--|------|
| Trainings | Awareness training sessions to prevent information security violations | 2 |
| | Hours of awareness training to avoid information security violations | 2 |
| | Coverage of total workforce (% of workforce) who has received IT security training | 39 % |
| | Total number of employees has received IT security trainings | 28 |

CLARUS regularly sends awareness emails to all employees regarding IT security. These messages provide important updates on current IT-related issues, potential threats, and best practices to help protect the safety of our systems and data.



4. Environmental Responsibility





4. Environmental Responsibility

Management of Sustainability and Climate Risks

Our approach to managing sustainability risks is based on a structured process combining internal expertise and external input. We regularly identify and assess potential environmental, social, and governance risks that could have material impacts on our operations, reputation, and financial performance.

Risk identification is integrated into our annual strategy workshops and is supported by external analyses, such as ESG ratings and risk assessments using tools like the [WWF Water Risk Filter](#) and the [WEF Global Risks Report](#).

Risks are prioritized according to their likelihood and potential impact. Corresponding mitigation measures are defined in collaboration with the relevant departments.

Responsibilities for sustainability risk management are clearly assigned. The Managing Director is accountable for the overall risk governance, while specific risks are

monitored by designated operational teams.

Progress on risk mitigation actions is reviewed at least annually as part of our sustainability management cycle. We have assessed both physical climate risks (e.g., heatwaves, floods, extreme weather affecting logistics and production) and transition risks (e.g., regulatory changes, carbon pricing, evolving customer expectations).

For each material climate-related risk, we define and continuously refine actions to mitigate potential impacts. For example, we have secured the energy supply of our production site through renewable electricity contracts to reduce dependency on fossil fuels. We also closely monitor regulatory developments and proactively adapt our compliance measures as needed. Our risk management process is dynamic and includes regular scenario analyses as well as an ongoing dialogue with our stakeholders to ensure our approach remains relevant and effective.



4.1

Greenhouse Gas Emissions Reduction according to SBTi

As part of our climate strategy, CLARUS Films GmbH has committed to ambitious, science-based targets aligned with the SBTi SME Standard. We use 2024 as the base year and aims to achieve our targets by 2034. Based on planned measures, CLARUS is confident it can meet these goals. The calculation is GHG protocol oriented.

Reduction Targets by 2034



Key Measures to reach these targets

Scope 1

From 2028 onward, CLARUS will gradually replace company vehicles by electric models as lease contracts gradually expire reducing emissions from petrol and diesel consumption.

Scope 2

As CLARUS rents its site and production facilities, a transition from biogas-based district heating requires engagement with the landlord. The goal is to reduce heating-related emissions.

Scope 3

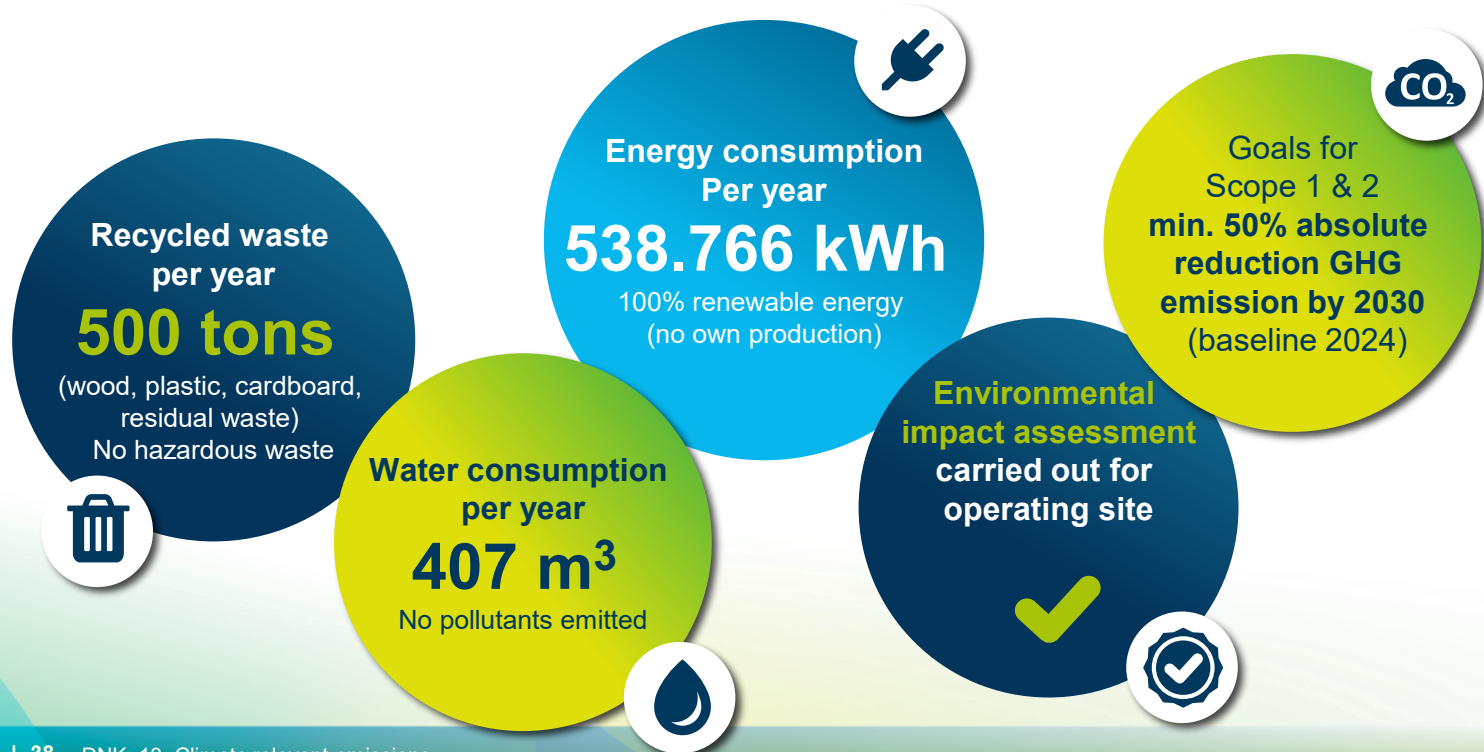
CLARUS will collaborate with key suppliers to obtain emissions data and improve transparency across the value chain.

Emissions data collection will be expanded and refined progressively to enhance reporting accuracy over time.



Metrics

Total energy consumption, water consumption and waste 2024

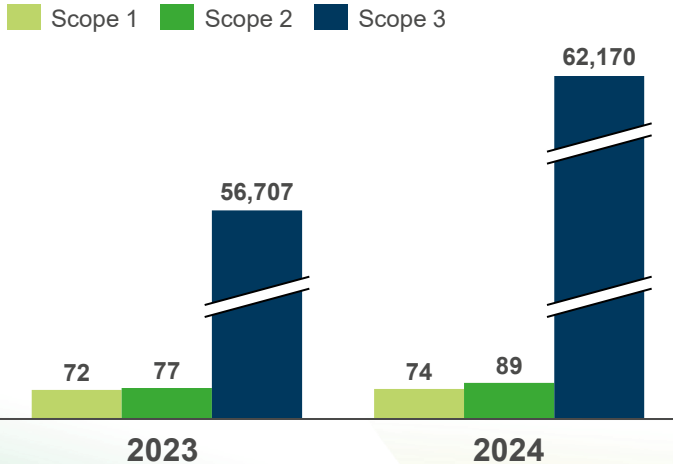




Metrics

Total Scope emissions

Carbon emissions 2023/2024¹⁾



1) Data in tons of carbon equivalents compares 2023 to 2024

Please note that the 2023 carbon emission figures displayed in this report deviate significantly from the carbon emissions presented in our Sustainability Report 2023 because our external advisor ClimatePartner has not disclosed the emission factors used for their calculations.

For this report, therefore, we recalculated the data for 2023 using the same source of company data and applying a consistent methodology and emission factors for 2023 and 2024 ensuring comparability going forward. Transparency remains a core principle of our carbon accounting.



4.2

Resource Consumption, Circular Economy, and Waste Management

At CLARUS Films GmbH, resource efficiency and circular economy principles are at the heart of our sustainability approach. Our product portfolio includes recyclable mono-material films (e.g. PP and PE), compostable and PCR-based films, as well as pulpable barrier papers. We also offer bio-based films made entirely or partly from biogenic raw materials, including cellulose-based and shrinking biofilms, alongside recyclable paper-based packaging.

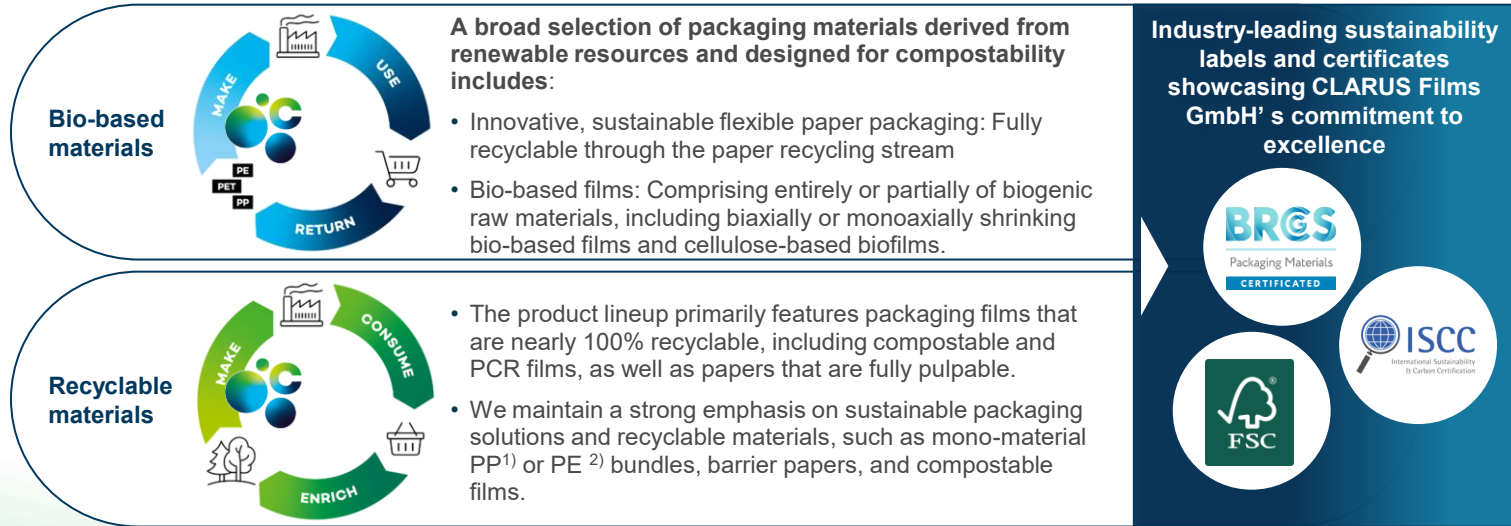
We are certified according to leading sustainability standards such as BRC (A-grade), FSC, and ISCC+, demonstrating our commitment to responsible sourcing and continuous improvement. As part of the “Digital Packaging

Transformation” and users of the Packaging Cockpit, we actively manage data on recyclability, recycled content, and compliance with the upcoming EU Packaging and Packaging Waste Regulation (PPWR). This includes preparing for mandatory recycled content, labeling obligations, and minimizing empty packaging space.

Our waste management prioritizes prevention, reuse of production scrap, and high-quality recycling. Looking ahead, we aim to increase the use of recyclates, close material loops through supplier collaboration, and develop lightweight, fully recyclable, and climate-friendly packaging solutions.



4.2 Circular Economy



We offer a sustainable product portfolio certified by some of the highest sustainability credentials such as the BRC A grade, FSC and ISCC+.



Metrics

Material Mass Flow

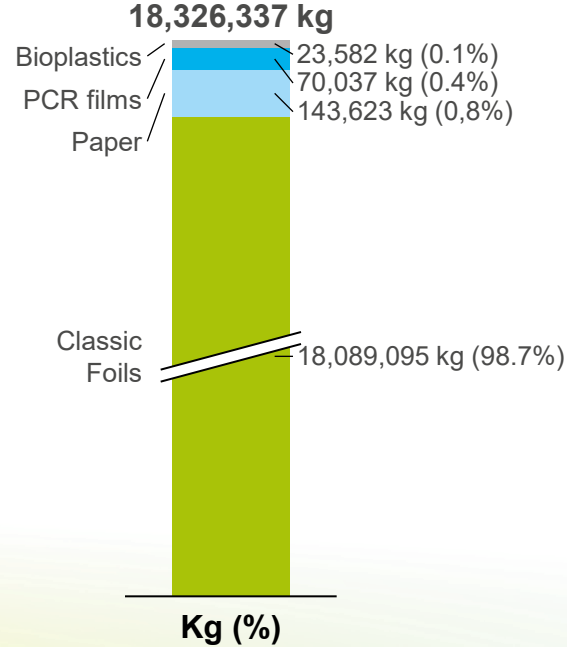
renewable

Bio Films from renewable resources that can compost

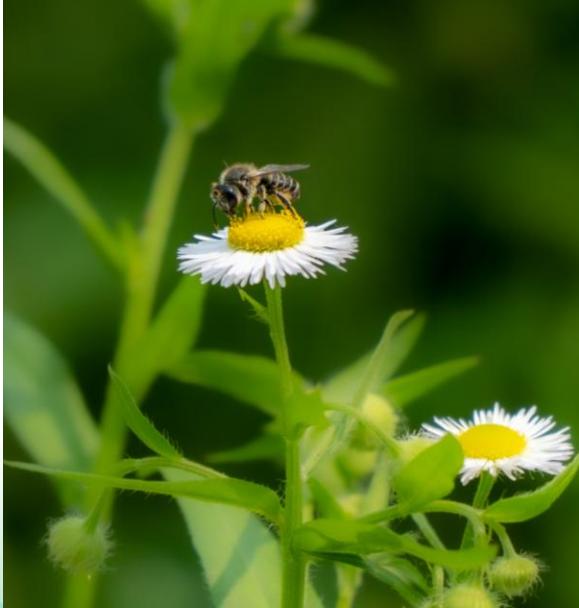
Classics

foossil

Recyclable monofilms: BOPP, BOPET, POF, PE



4.4 Biodiversity and Land Use Management



Picture: freepik | wirestock

| | | |
|---------------------------|--|------|
| Bio- diversity | What measures do you take to preserve biodiversity at your site? | 1) |
| | Total area of land used | <2ha |
| | Nature-oriented area on your own premises | <1ha |
| | Biodiversity nature-oriented area outside your own premises | 90% |

1) Although CLARUS Films GmbH uses less than one hectare of land and has no nature-oriented area on its premises, we actively promote biodiversity in our surroundings. 90% of adjacent areas are designated as nature-oriented zones to support local ecosystems. A bee meadow has also been established to provide habitat and food for pollinators.

Metrics

Environmental Trainings



Picture: freepik

| | | |
|------------------|---|--------|
| Trainings | Total number of training sessions on environmental topics (climate action, energy saving) | 1 |
| | Total number of hours of environmental training | 69 |
| | Average hours of training per employee | 1 hour |
| | Coverage of total workforce (% of workforce) who has received environmental training | 69 |
| | Total number of employees who has received environmental training | 95 % |



5. Social Responsibility





5 Social

Our employees

Experienced senior management team

CLARUS Films GmbH is led by a dynamic and experienced management team, supported by a strong second-level management team.

The informal, personal management style is tailored to the packaging films market, ensuring flexibility and close customer engagement.

Their expertise and proactive strategies are key to maintaining a competitive edge and driving long-term success.

Lean and efficient organization

CLARUS Films GmbH maintains a lean organizational structure with flat hierarchies, allowing for high scalability and prompt, unbureaucratic decision-making.

As of December 31, 2024, the company employed 83 full-time equivalents (FTEs), with 66% in warehouse, logistics, and production, and 34% in administrative roles. This balanced workforce supports operational efficiency and responsiveness to market demands.

Corporate culture

CLARUS Films GmbH fosters a corporate culture centered on performance and customer focus. Employee compensation at all managerial levels is tied to the company's success, aligning motivation with growth objectives.

This collaborative environment builds an engaged and motivated team, driving the company's success and maintaining high customer satisfaction.

5

Own Employees

Company Culture – a great workplace

Team events



Summer party



Excellent working conditions



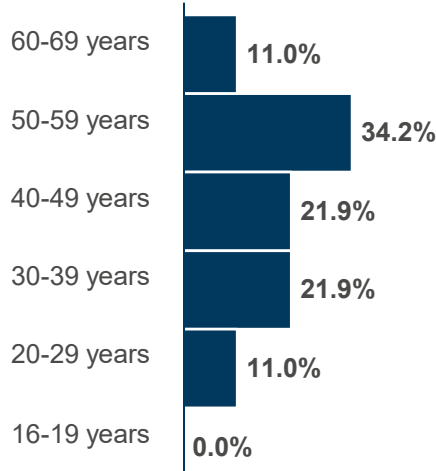
- Employees
- Customers
- Business partners
- Community

Perfect match

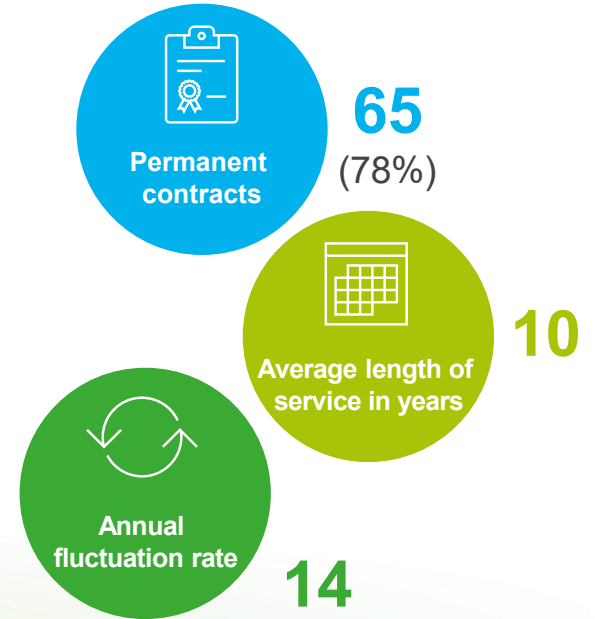
Clarus Films wins Fairness First Award

5.1

Own Employees, fluctuation rate and contracts



No person under the age of 18 is employed who is exposed to risks associated with chemicals, pesticides, machinery, tools, dust, excessive cold, heat or noise, heat or noise. The age proportion is based on HEAD-count



Metrics

Working Conditions and Career Development



Picture: freepik

| | | |
|---------------------------------|---|---|
| Flexible working | Flexible working options for employees | <input checked="" type="checkbox"/> Yes |
| | If yes, which ones? (in which document are these set out?) | Homeoffice, works agreement |
| | Employees who are aware of the flexible working options (total number and %) | 27% |
| | Employees who are aware of the flexible working options (total number) | 20 |
| Professional development | Job-related or skills-based trainings/continuing education | 3 |
| | Total hours of job-related or skills-based training/continuing education | 50 |
| | Workforce at your site that has received job-related or skills-based training | 4% |

Metrics

Social Dialogue



| | | |
|---------------------------------------|---|-----------------|
| Labour agreements | <p>Workforce covered by collective bargaining agreement (CBA*) (total number and percentage)</p> <p>*a CBA can also be concluded independently of the trade union; here we are asking about a structural or organisational form so that employees can have a transparent and fair discussion about wages with management)</p> | <p>0 (0%)</p> |
| Employee representative | <p>Workforce represented by formally elected employee representatives (total number and percentage)</p> | <p>68 (93%)</p> |
| Other forms of social dialogue | <p>If there is no employee representation and collective agreements, describe other forms of social dialogue that you have implemented.</p> | <p>n/a</p> |

Picture: freepik | wavebreakmedia_micro



5.1 Own Employees

5.1.2 Working Conditions, Health, and Safety

We conduct initial safety training for all employees and provide annual refresher sessions. Our occupational safety committee (ASA) meets quarterly and includes the management team, two safety officers, an external safety specialist, the company physician, and HR representatives.

To reduce risks from manual handling we have implemented several measures: staff receive training on ergonomic work practices and the assessment of manual tasks according to recognized methods. Two mechanical lifting aids have been acquired to support employees when handling heavy rolls. Noise measurements are regularly performed with our own equipment and by external experts. All recorded values remain below the relevant action thresholds.

Preventive healthcare is an integral part of our approach. A mandatory medical examination is carried out for new hires, supplemented by voluntary health checks and vaccinations, including flu immunizations. Special provisions are in place for night shifts and office work, and a comprehensive skin

protection concept is implemented with appropriate products.

Fire safety measures are systematically maintained. All employees participated in fire drills supported by the local fire brigade. Four trained fire protection assistants and first aiders are available on each shift and in administration, with regular retraining every two years. A maintenance plan ensures fire extinguishers and protective walls are checked as required. In 2024, an external trade association (BGW) inspection confirmed compliance with all safety requirements without any deficiencies.

Occupational accidents are systematically recorded, analyzed, and communicated. For example, a cut injury in 2024 resulting from failure to use protective equipment was documented and addressed with targeted communication and training.

Through these measures, we continuously strengthen our commitment to a safe, healthy, and responsible working environment.



Metrics

Health & Safety

Accident rates, work-related fatalities (B9)

| | | |
|------------------|--|-----------|
| Injuries | Lost Time Injury frequency (LTI) rate for the direct workforce (total number of accidents with lost time) x 1,000,000 / company-wide hours worked (or 20,000/total hours worked) | 28,1 |
| | Lost Time Injury Severity Rate (LTI) for the direct workforce (number of days of absence due to injury) x 1,000 / total hours worked | 0,27 |
| | Number of hours worked (The number of hours worked is defined as the sum of all periods during which direct and ancillary activities for the production of goods and services are carried out.)) | 142,272 |
| | Number of days lost due to work-related injuries and illnesses | 39 |
| | Number of reportable occupational accidents for own staff | 4 |
| | Rate of reportable occupational accidents for own workforce | 28,1 |
| Social insurance | Number of employees with social insurance | 72 (100%) |



Metrics

Health Check, Trainings and Working Conditions

| | | |
|---------------------------|--|---|
| Health check | Requirement for employees to have a health check | <input type="checkbox"/> No |
| Health promotion | Health-promoting offers for your employees | <input checked="" type="checkbox"/> Yes |
| | Employees reached by the health promotion program | 36 |
| | Check of workplaces for compliance with (legal) ergonomic requirements | <input checked="" type="checkbox"/> Yes |
| Measures customers | Awareness program and detailed information for customers about health and safety issues related to products/services | <input checked="" type="checkbox"/> Yes |
| Trainings | Number of health and safety training sessions | 1 |
| | Hours of health and safety trainings | 69 |
| | Average hours of training per employee | 1 |
| | Coverage of total workforce | 95% |
| | Employees that received a health & safety training | 69 |
| Vacation | Average holiday entitlement (in days) | 28 |
| | Average gross salary (per employee, per year) | 4,341 |
| Remuneration | Living wage statement ¹⁾ | <input type="checkbox"/> No |
| | Direct employees included in a living wage benchmarking analysis (total number and percentage) | 0 (0%) |
| | Employees paid below the living wage (total number and percentage) | 0 (0%) |
| | | |



5.2

Human Rights on Site and within the Supply Chain

| | | |
|---|--|---|
| Measures | Measures to prevent child labor, forced labor or human trafficking | 1 |
| | Operational sites audited for impacts or risks in the area of human rights | Yes, 100% |
| Complaints mechanism (whistleblower concept) | Introduced labor and human rights-specific complaints mechanism | Yes |
| | Communication of whistleblower channel to staff and external stakeholders | Via email, advisory board meeting, web-link |
| Trainings | Training sessions to provide information & raise awareness of labor & human rights | Yes, ethics trainings |
| | Number of training sessions on labor and human rights | 1 |
| | Average hours of training per employee | 1 |
| | Total hours spent on training in labor and human rights | 69 |
| | Coverage of total workforce (% of workforce receiving human rights training) | 100% |
| | Employees receiving human rights training | 69 |
| | Incidents of discrimination | 0 |



6. Sustainable Procurement



6. Business Partners

Ongoing exclusive collaboration with Koehler Paper

Through our exclusive **partnership with Koehler Paper**, **CLARUS** is at the forefront of the shift towards sustainable packaging solutions that have become more and more important in recent years. With increasing consumer demand for **paper-based packaging**, **we are committed to delivering innovative solutions swiftly.**

Our goal is to expedite the introduction of new paper packaging options to the market while also adapting packaging machinery to ensure these solutions are implemented efficiently.





6.1 Supplier Requirements

| | | |
|------------------|---|-----------------|
| Materials | Percentage share of certified materials | 90% |
| | Total weight of input materials from certified material | 17,100 (t/year) |
| | Total weight of input materials from recycled material | 1,500 (t/year) |
| | Percentage share of input materials from recycled material | 8% |
| | Total weight of sustainable raw materials (bio-based or certified sustainable) | 100 |
| | Total weight of sustainable raw materials (bio-based or certified sustainable) | 100 |
| | Does your company hold a chain-of-custody certification for wood, wood-based products, or plastics? | Yes |
| | If yes, which ones? | FSC |



6.1 Supplier Requirements

| | | |
|-----------|---|-----------------|
| Suppliers | Total number of suppliers within the reporting period | 60 |
| | Percentage of targeted suppliers that have signed the Sustainable Procurement Charter or Supplier Code of Conduct, including clauses on environmental, labour and human rights requirements | 48% |
| | Targeted suppliers that have signed the Sustainable Procurement Charter or Supplier Code of Conduct, including clauses on environmental, labour and human rights requirements | 29 |
| | Targeted suppliers that have undergone a CSR assessment (total number and percentage) | 29 100% |
| | Target suppliers that have undergone an on-site CSR audit (total number and percentage) | 0 (0%) |
| | Measures taken to improve suppliers on environmental or social issues (e.g. corrective actions, training) | Supplier CoC |
| | Percentage of targeted suppliers with contracts that include clauses on environmental, labour and human rights requirements | 0% |
| | Number of suppliers contacted with contracts containing clauses on environmental, labour and human rights requirements | 29 |
| | Measures taken | Code of Conduct |
| | High-risk suppliers that have undergone due diligence with regard to corruption or information security (total number and percentage) | 5 (17,4%) |

6.2

Monitoring and Risk Management in the Supply Chain

Trainings within the company



| | | |
|------------------|---|----------|
| Trainings | Training sessions on sustainable procurement (ethics, materials, LkSG) | 2 |
| | Hours of training in sustainable procurement | 12 |
| | Average hours of training per employee | 4 |
| | Number of buyers within the company | 3 |
| | Buyers that have received training in sustainable procurement (total number and percentage) | 3 (100%) |

Picture: freepik | DC Studio



6.3

Measures to Promote Sustainable Supplier Development

At CLARUS Films GmbH, sustainability forms the foundation of our procurement and supply chain practices. We obtain our materials from a wide-ranging and diverse network of international suppliers, enabling us to maintain a robust and adaptable supply chain, even when faced with market disruptions or challenging circumstances. This broad supplier base ensures we can reliably fulfill our operational requirements while remaining flexible in response to market volatility and uncertainty.

Our dedication to long-term collaboration based on the strong relationships we have cultivated with our suppliers, with our top 10 partners working with us for an average of around 12 years. These long-standing partnerships build trust, ensure reliability, and secure a continuous supply of high-quality raw materials.

A key element of our procurement strategy is the proactive management of supply and pricing dynamics. Through a

considered purchasing process, we are able to keep costs under control and maintain the efficiency of our supply chain, thereby supporting our overarching sustainability ambitions.

In addition, we expect our suppliers to meet rigorous standards through a comprehensive ESG (Environmental, Social, and Governance) assessment.

This thorough evaluation process guarantees that all partners commonly share the values of CLARUS Films GmbH and actively contribute to our sustainability goals. Beyond selecting suppliers based on these criteria, we closely work with them to advance the transition towards a circular economy. Together, we focus on developing innovative and sustainable solutions that reduce environmental impact while at the same time improving resource efficiency and recyclability.



8. Appendix





8

Appendix

| VSME-Module | Brief description | Relevant sections/pages in the CLARUS report |
|-------------|---|--|
| B1 | Basis for preparation (module selection, legal form, locations, FTE) | Introduction & Materiality (pp. 5–7: Basic + Comprehensive); Company profile (pp. 9–10: warehouse location, 83 FTE) |
| B2 | Practices, policies & initiatives | Sustainability milestones (pp. 13–14); Strategy & governance/action plan (pp. 15–21); Resource cycle & circular economy (pp. 30–31) |
| B3 | Energy & greenhouse gas emissions | GHG reduction targets & measures (pp. 27–29); Energy and water consumption, waste volumes (p. 28) |
| B4 | Pollutant emissions | Note "no pollutants emitted" in the environmental metrics (p. 28) |
| B5 | Biodiversity | Chapter 4.4 "Biodiversity and land management" (p. 33) |
| B6 | Water | Water consumption in the environmental metrics section (p. 28) |
| B7 | Resource use & circular economy | Resource use & circular economy (pp. 30–31); material mass flow (p. 32) |
| B8 | Workforce – general key figures | Own employees (FTE, gender ratio, age structure, turnover) (pp. 36–38) |
| B9 | Health & Safety | Working conditions, health and safety measures (pp. 41–43); accident metrics (p. 42) |
| B10 | Remuneration, collective agreements & training | Working conditions & career development (pp. 39–43); no gender pay gap, average salary |
| B11 | Corruption convictions | Integrity & anti-corruption system (whistleblowers) (pp. 21–23); no reported cases |
| C1 | Business model & sustainability initiatives | Company profile – Business model & markets (pp. 9–13); Strategic initiatives (p. 15) |
| C2 | Supplementary Practices & Responsibilities | Action Plan 2021–2025 (pp. 18–21); Supplier Requirements & CSR Audits (pp. 46–50) |
| C3 | GHG reduction targets | SBTi-compliant reduction targets for Scope 1–3 (pp. 27–29) |
| C4 | Climate risks | Management of sustainability and climate risks (pp. 25–26) |
| C5 | Additional workforce metrics | Information on the proportion of women in management (p. 38) |
| C6 | Human rights guidelines and processes | Code of Conduct, whistleblower process & human rights measures (pp. 21–23); Measures to protect human rights in the supply chain (p. 44) |
| C7 | Serious human rights violations | No incidents reported (p. 44) |
| C8 | Revenue from sensitive sectors | Not applicable – CLARUS is a packaging company with no activities in weapons, tobacco or fossil fuels (no information provided). |
| C9 | Diversity in the management body | Proportion of women in management (p. 38) |



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