



CLARUS Films GmbH Sustainability Report 2025



CLARUS Films GmbH

Sustainability Report 2025

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1. Introduction



Greetings from the Management Board

Sustainability Reconsidered – Progress That Makes a Difference

At CLARUS Films, sustainability is more than a corporate responsibility – it is a key driver of innovation and long-term business success. As a supplier of flexible packaging solutions, we recognize our responsibility to contribute to a circular economy by developing products and services that combine high performance with reduced environmental impact.

Throughout 2025, we continued to make significant progress in expanding our portfolio of sustainable packaging solutions. Our offering now includes an even broader range of recyclable mono-material films, paper-based packaging, bio-based materials, and products containing recycled content. These solutions enable our customers to meet increasing regulatory requirements while supporting their own sustainability ambitions.

Our commitment, however, goes beyond our products. Sustainability is embedded in our business strategy and influences the way we manage resources, work with suppliers, invest in our employees, and engage with customers. During the reporting year, we further strengthened our governance structures, advanced our climate strategy in alignment with the Science Based Targets initiative (SBTi), laying the groundwork for our commitment from 2026 onwards, enhanced responsible procurement practices, and continued to improve transparency across our value chain.

The transition towards a more sustainable packaging industry can only be achieved through collaboration. We therefore work closely with our customers, suppliers, employees and other stakeholders to develop innovative

solutions that create long-term value while reducing environmental impacts. We sincerely thank everyone who contributes to this journey. Together, we are shaping the future of sustainable packaging:

**One solution, one partnership,
and one innovation at a time.**



CEO/Managing Director

Vincent Morgner




CSO/Managing Director

Markus Mondani




CFO/Sustainability Officer

Reiner Schuster





About this Report

Reporting Framework

This Sustainability Report presents the environmental, social and governance (ESG) performance of CLARUS Films GmbH for the reporting period 1 January to 31 December 2025. Unless otherwise stated, the report covers all activities of CLARUS Films GmbH at its operational site in Germany.

The report has been prepared primarily in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME) developed by EFRAG. CLARUS applies the Basic Module together with selected disclosures from the Comprehensive Module to provide transparent and decision-useful

sustainability information for customers, business partners, financial institutions and other stakeholders.

To further enhance transparency and comparability, the report also considers the reporting principles and selected disclosures of the Global Reporting Initiative (GRI Standards) where these complement the VSME framework. While this report does not claim full compliance with the GRI Standards, they have been used as guidance for structuring disclosures and defining relevant performance indicators.

The content of this report is based on a double materiality assessment conducted in 2025, considering both the impacts of CLARUS Films on people and the environment, as well as sustainability-related risks and opportunities that may influence the company's long-term business performance.

The report reflects our commitment to continuous improvement and supports our ongoing preparation for future European sustainability reporting requirements while providing stakeholders with transparent, reliable and relevant ESG information.



About this Report

Materiality Assessment & Stakeholder Engagement

Why does that matter?

To identify the sustainability topics that are most relevant for CLARUS Films, we conducted a structured double materiality assessment in 2025. The assessment considered both the impacts of our business on people and the environment, as well as sustainability-related risks and opportunities affecting our company. The process was supported by internal experts and validated through stakeholder engagement.

Outcome

The assessment identified the ESG topics that are most relevant for CLARUS Films and provides the foundation for our sustainability reporting and continuous improvement activities.

Assessment process





About this Report

Our Sustainability Framework 1/3

Sustainability at CLARUS Films is guided by the material sustainability topics identified through our double materiality assessment. These topics form the foundation of our sustainability activities and contribute to the United Nations Sustainable Development Goals (SDGs).

Environmental Responsibility

Material Sustainability Topics



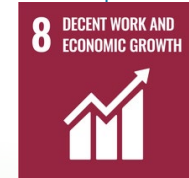
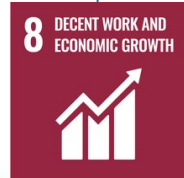


About this Report

Our Sustainability Framework 2/3

People & Workplace

Material Sustainability Topics

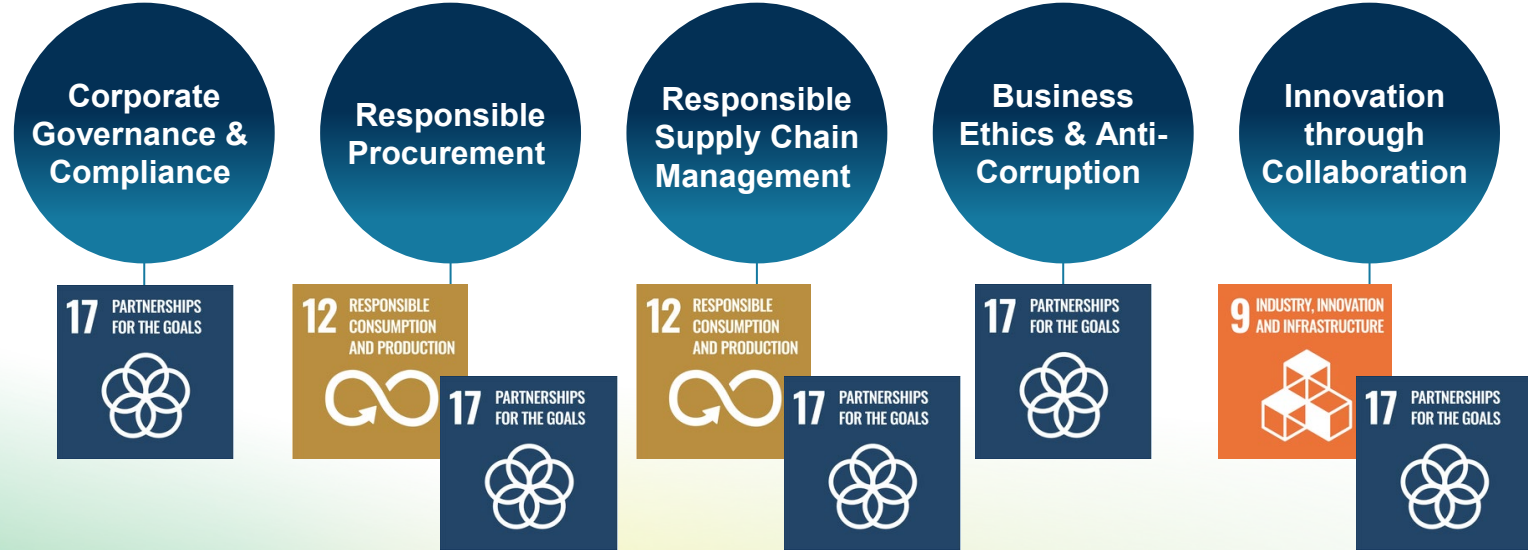




About this Report

Our Sustainability Framework 3/3

Responsible Business Material Sustainability Topics





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

To become Europe's leading packaging solutions partner, enabling a more circular and resource-efficient packaging value chain.

Our Mission

We create value for our customers by helping them reduce the environmental impact of their packaging through innovative solutions, technical expertise and trusted partnerships.

How will we achieve our goal

New
products

Pan-
European
sales
organi-
zation

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 Journey 2021–2025 1/2

Sustainability milestones at CLARUS 2021 – 2025

2021

First Steps towards Sustainable Packaging

Portfolio expansion

- Introduction of paper-based packaging solutions as an alternative to conventional plastic films
- Expansion of sustainable product portfolio

Certification

FSC® Chain of Custody certification



2022

Climate Action and Compliance

Climate

- First Corporate Carbon Footprint (Scopes 1–3)
- Climate reporting established >

Products

Introduction of bio-based films from renewable raw materials

Governance

Compliance Guideline implemented

2.3

Sustainability Journey 2021–2025 2/2

Sustainability milestones at CLARUS 2021 – 2025

2023

Circular Economy and Responsible Business

Circular Products

- Introduction of Post-Consumer Recycled (PCR) packaging solutions
- Expansion of sustainable product portfolio

Supply Chain

- Implementation of Supply Chain Due Diligence process
- Launch of whistleblower platform

Certification

ISCC PLUS Certification

Focus

Integrating circular economy principles and responsible supply chain management

2024

Embedding Sustainability into Corporate Strategy

Governance

- Appointment of Compliance & Sustainability Officer
- Employee & Supplier Code of Conduct
- Environmental Guideline
- Sustainable Procurement Guideline

Reporting & Transparency

- First Sustainability Report
- CDP Climate Disclosure
- UN Global Compact participation



Recognition

EcoVadis Platinum Medal



Climate

Science Based Targets initiative (SBTi) Commitment



Focus

Sustainability became an integral part of corporate governance and business strategy



3. Sustainable Corporate Governance



3.1

Corporate Strategy and Sustainability Initiatives

Key market trends and drivers for a sustainable business development

Market trend	Why it matters	How CLARUS responds
 Circular Economy	Demand for recyclable and recycled packaging continues to grow.	Expansion of recyclable mono-materials, PCR, bio-based and paper-based packaging.
 Regulation (PPWR & Food Contact)	Increasing regulatory requirements for sustainable packaging.	Continuous product development and compliance through accredited testing and technical expertise.
 Flexible Packaging	Demand for lightweight and resource-efficient packaging is increasing.	Broad product portfolio and customized converting solutions.
 Supply Chain & E-Commerce	Customers require reliable supply and fast delivery.	Strong supplier network, European logistics and high product availability.
 Innovation	Sustainable materials and technical performance drive competitiveness.	Continuous development of innovative packaging solutions in collaboration with suppliers and customers.

CLARUS continuously adapts its product portfolio and services to market developments while supporting the transition towards more sustainable packaging solutions.

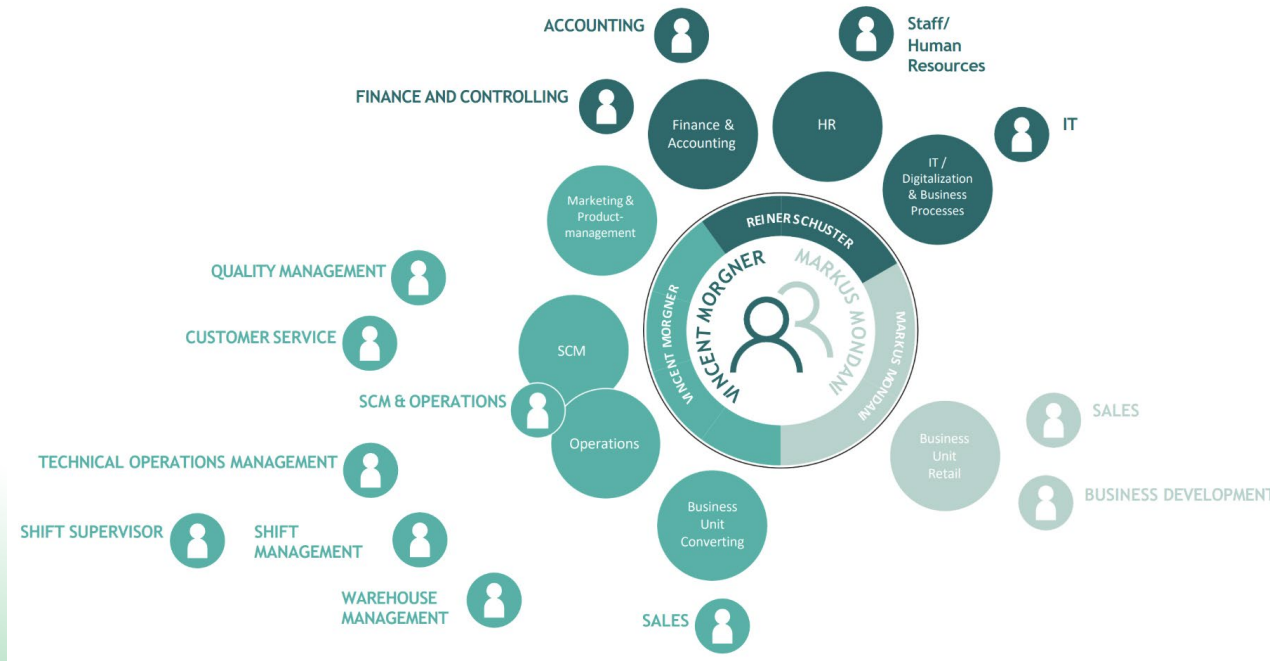
3.1

Corporate Strategy and Sustainability Initiatives

Sustainable Value Creation through Packaging



3.2 Governance Structures and Responsibilities



3.2

Governance Structures and Responsibilities within Sustainability

Action Plan 2021- 2026

	Implementation						Status
	2021	2022	2023	2024	2025	2026	
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 SBTi from 2025 onwards
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	2026	
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, Sustainable Procurement Guideline							Ongoing review and update of guidelines
ESG Monitoring Development of organizational structures and monitoring system							Ongoing process since 2021
Double Materiality Analysis in 2024 Definition of CLARUS material sustainable topics							Finished
Sustainability Strategy until 2028 Our Sustainability Strategy until 2028 will define our key sustainability priorities and strategic objectives							Ongoing

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.

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
- Anti Corruption Guideline
- Guideline for fair wages



**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	☒ Yes
Guideline	Anti-Corruption Management System Directive	☒ 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	24

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

Management of Sustainability and Climate Risks

CLARUS Films integrates sustainability and climate-related risks into its overall risk management and decision-making processes. Environmental, social and governance (ESG) risks are regularly assessed to identify potential impacts on our operations, business continuity and long-term resilience.

As part of the 2025 Double Materiality Assessment, CLARUS also evaluated location-specific climate risks affecting its operational site in Dietzenbach, Germany. The assessment considered both physical climate risks, including heatwaves, heavy rainfall, flooding and extreme weather events, as well as transition risks, such as changing legislation, carbon pricing, evolving custo-

mer expectations and developments related to sustainable packaging.

The assessment was supported by publicly available climate risk information and recognized external tools, including the WWF Water Risk Filter and the World Economic Forum Global Risks Report, to ensure a structured and forward-looking evaluation. Climate and sustainability risks are assessed according to their likelihood and potential business impact.

Responsibilities are clearly assigned: the Managing Directors oversee sustainability risk management, while operational departments monitor relevant risks and implement mitigation

measures within their respective areas of responsibility.

The results of the climate risk assessment are reviewed regularly and incorporated into CLARUS' sustainability management and business planning processes. At the time of reporting, no material physical climate risks requiring immediate adaptation measures were identified for the Dietzenbach site. Nevertheless, climate-related risks and opportunities continue to be monitored and reassessed as regulatory requirements, business activities and climate conditions evolve.

4.1

Greenhouse Gas Emissions Reduction according to SBTi

The findings of the climate risk assessment provide an important basis for CLARUS' climate strategy. To reduce its long-term climate impact and support the transition to a low-carbon economy, CLARUS is leaning his CO2 targets to science-based greenhouse gas reduction targets in line with the Science Based Targets initiative (SBTi) SME Standard and will verify them from 2026 onwards.

Using 2024 as the baseline year, the company aims to achieve its emission reduction targets by 2034. The targets have been developed in accordance with the Greenhouse Gas Protocol and cover direct emissions (Scope 1), indirect energy emissions (Scope 2) and value chain emissions (Scope 3).

Scope 1&2
-58.80%

Scope 3
-35.00%

Key measures to achieve our targets

Scope 1: Direct Emissions

From 2028 onwards, company vehicles will gradually be replaced by battery electric vehicles as existing lease contracts expire. This transition will reduce direct greenhouse gas emissions from fuel consumption and contribute to the decarbonisation of the company fleet.

Scope 2: Energy

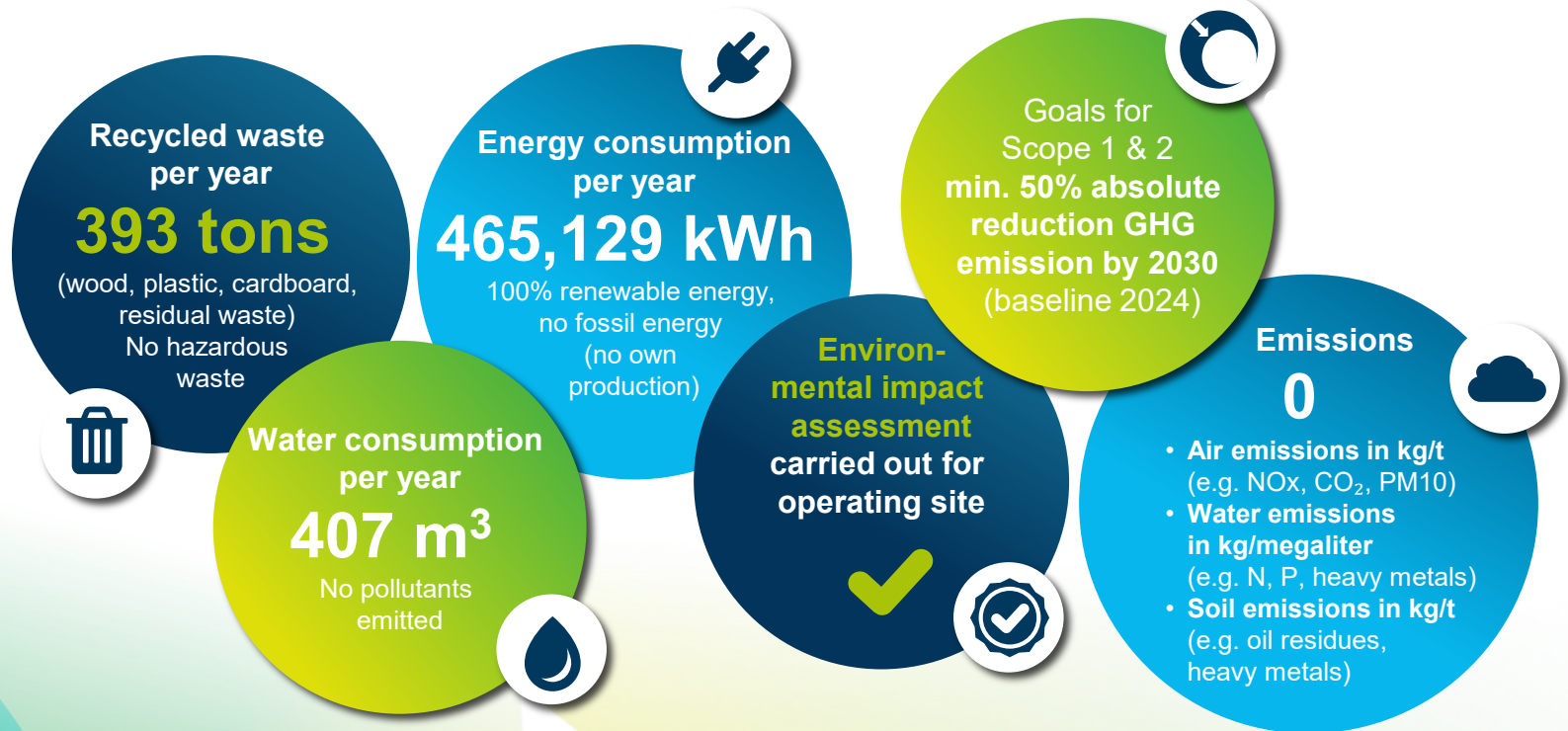
CLARUS already sources 100% renewable electricity for its operations. As production and warehouse facilities are leased, the company works together with the property owner to identify opportunities for improving energy efficiency and reducing heating-related emissions.

Scope 3: Value Chain

As purchased goods and services account for the largest share of CLARUS' carbon footprint, collaboration with suppliers is a key element of the company's climate strategy. CLARUS continuously expands the collection of primary emissions data, improves emissions transparency throughout the supply chain and promotes the use of recycled and lower-carbon materials. Climate-related criteria are progressively being integrated into procurement decisions to further support emission reductions across the value chain.

Metrics

Total energy consumption, water consumption and waste 2024

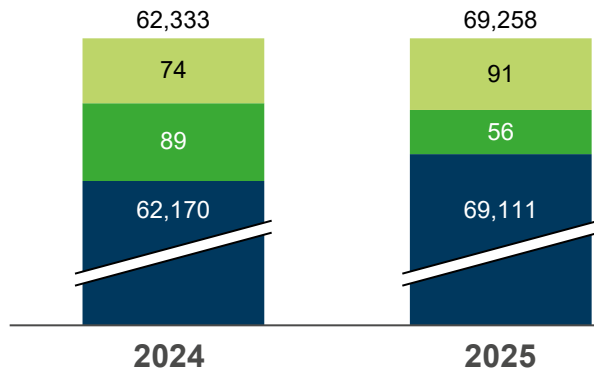


Metrics

Total Scope emissions

Carbon emissions 2024/2025¹⁾

■ Scope 1
 ■ Scope 2
 ■ Scope 3



Gross greenhouse gas emissions according to Scope 1	91 tCO ₂
Gross location-related Scope 2 greenhouse gas emissions	145 tCO ₂
Gross market-related Scope 2 greenhouse gas emissions	56 tCO ₂
Total gross indirect GHG emissions (Scope 3)	69,111 tCO ₂
Total downstream Scope 3 greenhouse gas emissions	487 tCO ₂
Total upstream Scope 3 greenhouse gas emissions	68,624 tCO ₂

Total Scope emissions

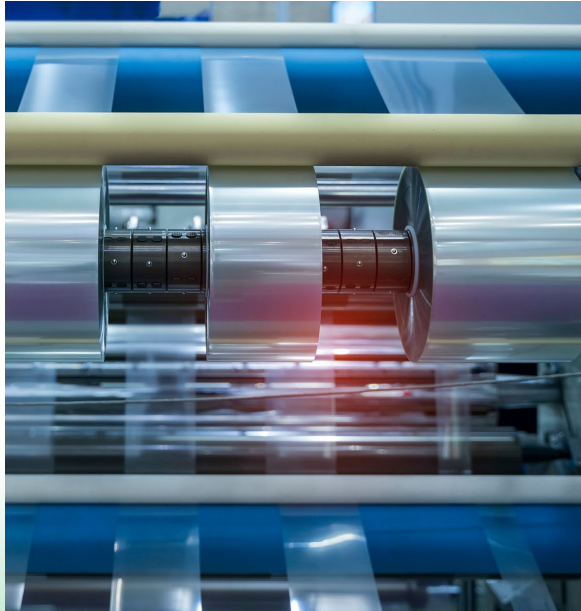
69,259 tCO₂

Please note that all carbon emission figures presented in this report have been recalculated using Carbon Alt Delete's methodology and emission factors. Applying one consistent methodology, organizational boundary and emission factors across all reporting years ensures full comparability of the reported emissions. Transparency and consistency remain core principles of our carbon accounting.

¹⁾ Data in tons of carbon equivalents compares 2024 to 2025

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.

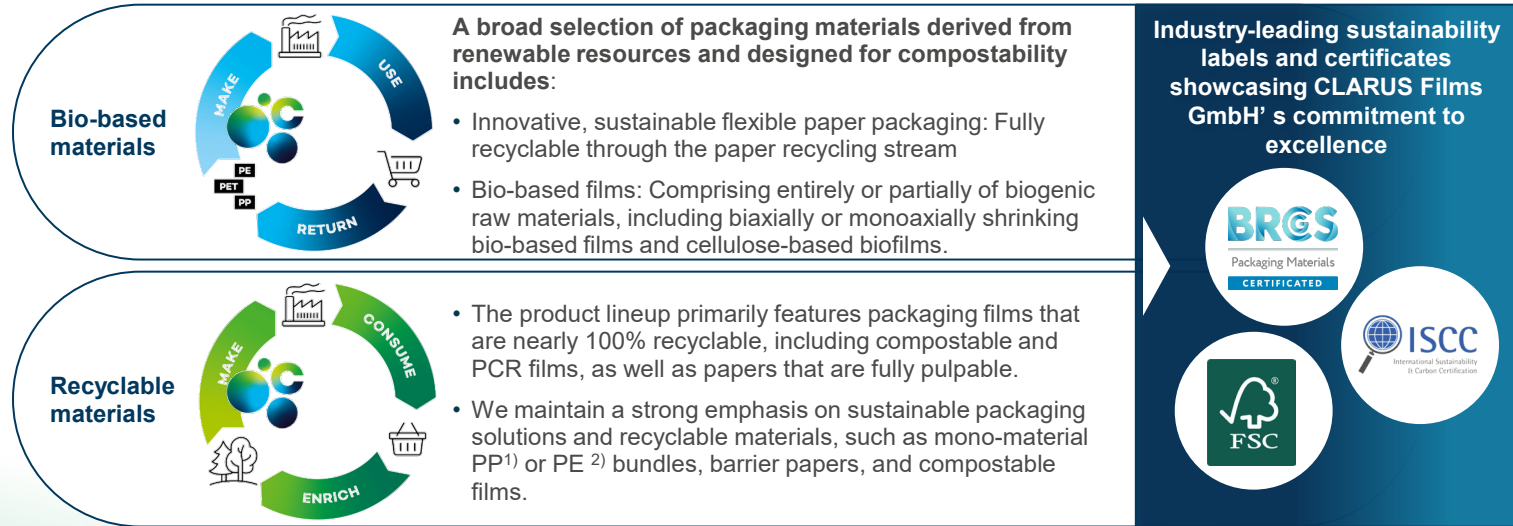
Our product portfolio includes recyclable mono-material films (e.g. PP and PE), compostable and PCR-based films, as well as pulpable barrier papers. We also offer bio-based films made entirely or partly from biogenic raw materials, including cellulose-based and shrinking biofilms, alongside recyclable 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.

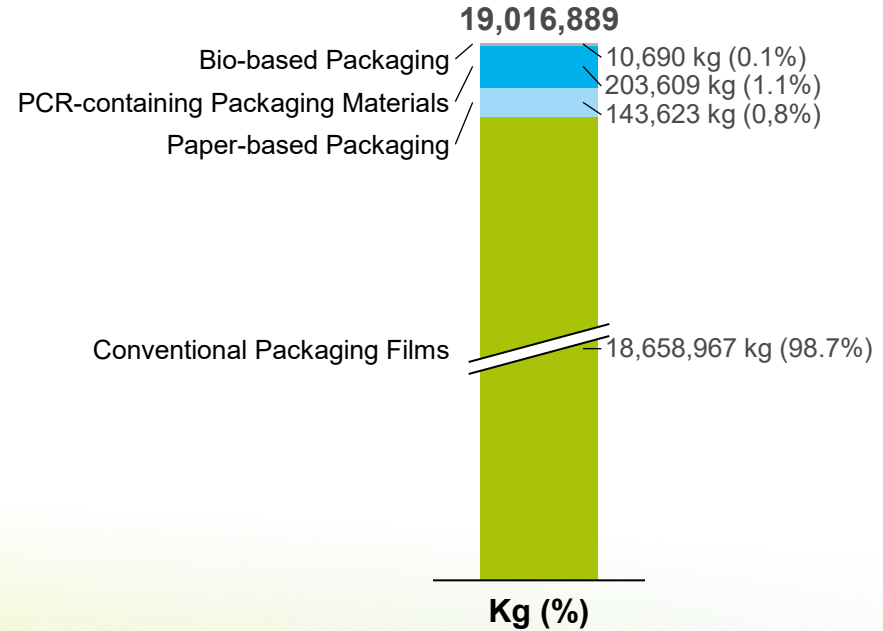
4.2 Circular Economy



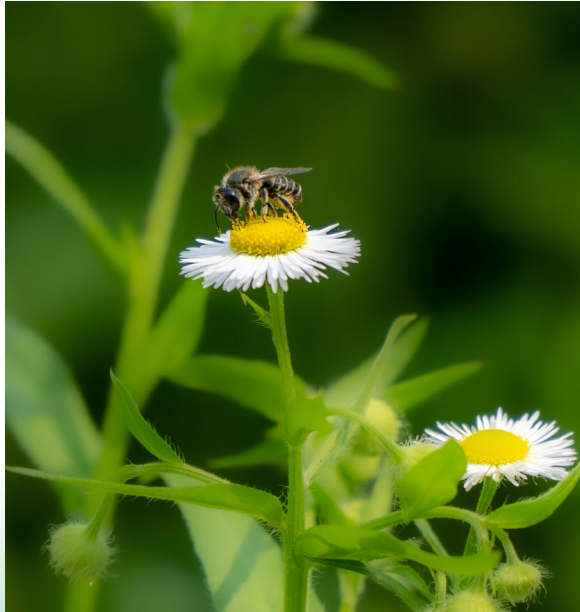
We offer a sustainable product portfolio certified by some of the highest sustainability credentials such as the BRC A grade, FSC and ISCC+.

Metrics

Material Mass Flow



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	62
	Average hours of training per employee	1 hour
	Coverage of total workforce (% of workforce who has received environmental training)	60
	Total number of employees who has received environmental training	95 %



5. Social Responsibility





5 Social

Our employees 2025

Experienced senior management team

CLARUS is led by an experienced management team with extensive industry expertise. Flat hierarchies and close collaboration enable fast decision-making and customer-focused solutions.

Lean and efficient organization

CLARUS maintains a lean organisational structure that promotes flexibility, efficiency and short decision-making processes.

Workforce
62 FTEs

Production, Logistics
& Warehouse
Administration
& Sales



Corporate culture

We foster a collaborative working environment built on responsibility, continuous learning and mutual respect. Employee development and occupational safety are key elements of our corporate culture.

Learning & Development

Total
training sessions

24

(~10h training hours
per employee)



External
sessions
6

Internal
sessions
10

Online
sessions
(LMS)
11

5

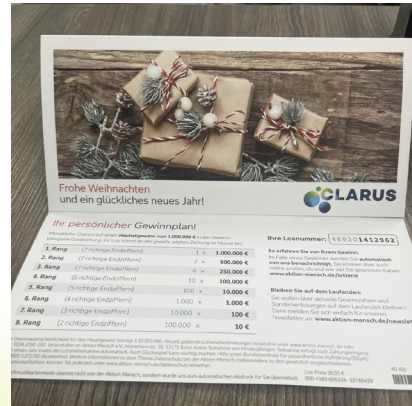
Own Employees

Company Culture: a great workplace

BBQ Team Event



Christmas Voucher "Aktion Mensch"

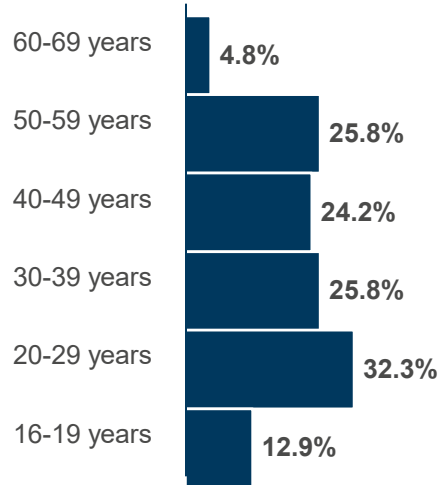


Tankgutschein

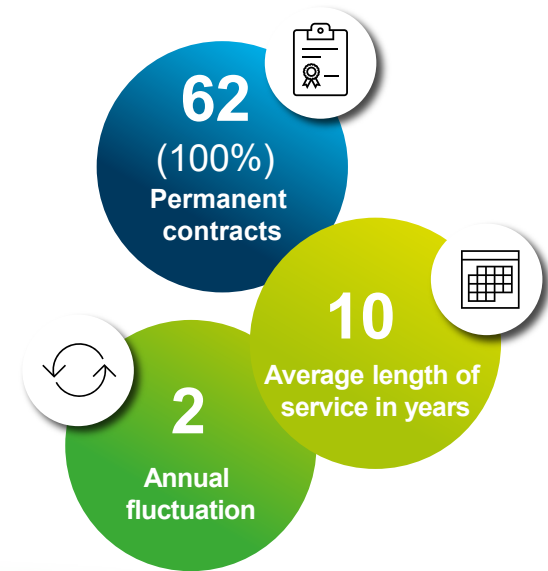


5.1

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 HEA-count



Metrics

Working Conditions and Career Development



Flexible working	Flexible working options for employees	☒	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 %)		52 %
	Employees who are aware of the flexible working options (total number)		32
Professional development	Job-related or skills-based trainings/continuing education		2
	Total hours of job-related or skills-based training/continuing education		16
	Average number of hours of training per employee in job-related training		8
	Workforce at your site that has received job-related or skills-based training		3%

Metrics

Social Dialogue



Labour agreements	Workforce covered by collective bargaining agreement (CBA*) (total number and percentage) *a CBA can also be concluded independently of the trade union; here we are asking about a structural or organizational form so that employees can have a transparent and fair discussion about wages with management)	0 (0%)
Employee representative	Workforce represented by formally elected employee representatives (total number and percentage)	59 (95%)
Other forms of social dialogue	If there is no employee representation and collective agreements, describe other forms of social dialogue that you have implemented.	n/a



5.1 Own Employees

5.1.2 Working Conditions, Health, and Safety

Occupational health and safety are key priorities at Clarus Films. All employees receive health and safety training during onboarding and annual refresher sessions. The Occupational Safety Committee (ASA), consisting of management, safety officers, an external safety specialist, the company physician and HR, meets quarterly to review performance and identify improvements.

To reduce workplace risks, employees receive ergonomic training, recognized manual handling assessments are conducted, and mechanical lifting aids support the handling of heavy rolls.

Workplace noise is monitored through regular internal and external measurements, with all results remaining below applicable limits.

Preventive healthcare includes mandatory pre-employment medical examinations, voluntary health checks, seasonal vaccinations and dedicated measures for night shift and office employees. A comprehensive skin protection program is also in place. Fire safety is ensured through regular evacuation drills, trained fire protection assistants and first aiders on every shift, and a documented maintenance program for fire protection equipment.

In 2025, an external BGW inspection confirmed full compliance with all occupational safety requirements without any findings.

Occupational accidents are systematically recorded and investigated. Lessons learned are communicated through targeted awareness measures and training to prevent recurrence.

Through these measures, Clarus Films continuously promotes a safe, healthy and responsible working environment while improving its occupational health and safety performance.



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)	16
	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
	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.))	113,000
	Number of days lost due to work-related injuries and illnesses	10
	Number of reportable occupational accidents for own staff	2
	Rate of reportable occupational accidents for own workforce	16
Social insurance	Number of employees with social insurance	62 (100%)

Metrics

Health Check, Trainings and Working Conditions

Health check	Requirement for employees to have a health check	☐ No
Health promotion	Health-promoting offers for your employees	☒ Yes
	Employees reached by the health promotion program	35
	Check of workplaces for compliance with (legal) ergonomic requirements	☒ Yes
Measures customers	Awareness program and detailed information for customers about health and safety issues related to products/services	☒ Yes
Trainings	Number of health and safety training sessions	1
	Hours of health and safety trainings	62
	Average hours of training per employee	1
	Coverage of total workforce	100%
	Employees that received a health & safety training	62

Vacation	Average holiday entitlement (in days)	28
Remuneration	Average gross salary (per employee, per year)	25,000
	Living wage statement ¹⁾	☐ 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	62
	Coverage of total workforce (% of workforce receiving human rights training)	100%
	Employees receiving human rights training	62
	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	17,900 (t/year)
	Total weight of input materials from recycled material	4.130 ¹⁾ (t/year)
	Percentage share of input materials from recycled material	22%
	Total weight of sustainable raw materials (bio-based or certified sustainable)	10 (t/year)
	Does your company hold a chain-of-custody certification for wood, wood-based products, or plastics?	Yes
	If yes, which ones?	FSC (100%)
	Percentage share of REACH-compliant input materials	100%

1) PIR = Post-Industrial Recycled material

6.1 Supplier Requirements

Suppliers	Total number of suppliers within the reporting period	45
	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	90%
	Targeted suppliers that have signed the Sustainable Procurement Charter or Supplier Code of Conduct, including clauses on environmental, labour and human rights requirements	23
	Targeted suppliers that have undergone a CSR assessment (total number and percentage)	23 100%
	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	100%
	Number of suppliers contacted with contracts containing clauses on environmental, labour and human rights requirements	15
	Measures taken	Code of Conduct
	High-risk suppliers that have undergone due diligence with regard to corruption or information security (total number and percentage)	2 (13,3%)

6.2

Monitoring and Risk Management in the Supply Chain

Human Rights Trainings within the company



Trainings	Training sessions on sustainable procurement (ethics, materials, LkSG)	1
	Hours of training in sustainable procurement	6
	Average hours of training per employee	1
	Number of buyers within the company	6
	Buyers that have received training in sustainable procurement (total number and percentage)	6 (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



8.3

Tables for Data Consistency VSME Modul & GRI - Standard

VSME	Topic	GRI-Standard	Page
B1	Basis for preparation	GRI 2	5–12
B2	Policies, Practices & Future Initiatives	GRI 2 / GRI 3	15–24
B3	Energy & GHG	GRI 302 / 305	29–31
B4	Pollution	GRI 305 / 306	30
B5	Biodiversity	GRI 304	35
B6	Water	GRI 303	30
B7	Resource use & Circular Economy	GRI 301 / 306	32–34
B8	Workforce	GRI 401 / 405	38–40
B9	Health & Safety	GRI 403	43–45
B10	Working Conditions	GRI 401 / 404 / 405	41–45
B11	Business Conduct	GRI 205 / 206 / 2	23–26
C1	Business Model	GRI 2	11–18
C2	Governance	GRI 2	20–24
C3	Climate Targets	GRI 305	29
C4	Climate Risks	GRI 2 / GRI 3	28
C5	Additional Workforce	GRI 405	40
C6	Human Rights	GRI 406 / 407 / 408 / 409 / 414	46–52
C7	Human Rights Incidents	GRI 406 / 412	46
C8	Sensitive Sectors	-	-
C9	Diversity	GRI 405	40



CLARUS Films GmbH
Albert-Einstein-Str. 11
63128 Dietzenbach

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Films GmbH
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Contact:
Gerald Herrmann

Head of Sustainability
Tel.: +49 6074 8210-57
herrmann@CLARUS-films.com