

Declaration of conformity 2023

Pütz GmbH + Co. Folien KG

Indicator set

GRI SRS

Contact

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Indicator set

The declaration was drawn up in accordance with the following reporting standards:

GRI SRS

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Date: 2023, source: company data.
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General

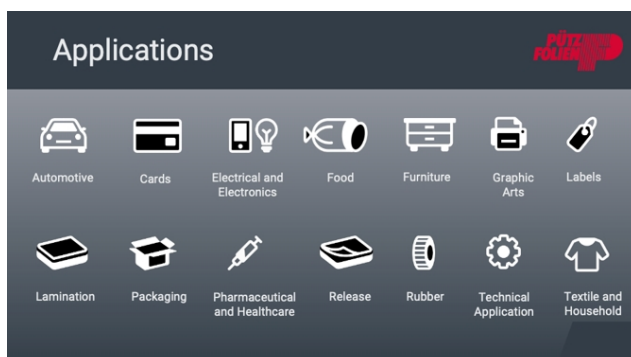
General Information

Describe your business model (including type of company, products / services)



We process Films.

Our services include production of rolls, sheet cutting and custom packaging for customers. We offer standardised and customised formats. Using innovations and a modern processing plant, we cut Films from leading manufacturers to the specifications of our customers with a focus on exceptional and sophisticated products. Our products are used in many sectors, such as pharmaceutical and health care, electrical and electronics industry, furniture, and graphics industry.



We combine tradition with progress.

For over 60 years, our company, Pütz GmbH + Co. Folien KG, has stood for unique quality and service in film processing. Through experience and long-standing partnerships, we have developed into one of the leading film processors in Europe.

We deliver worldwide.

We are a family business and understand the importance of long-term relationships with our employees, customers, and suppliers. Equal opportunities, respect, flexibility, and reliability are the cornerstones of our business. Mutual support paired with pro-active, and a cooperative management style ensure our success. We navigate safely through times of crisis.

Our name „Pütz Folien“ stands for partnership and high-quality. We do precision work. We are reliable.

Additional remarks:

Our company is ISO 9001:2015 certified.

We have signed the CHARTA, the initiative for a responsible, sustainable business.



“[CHARTA](#) utilises the three dimensions of sustainability, the [17 sustainability goals of the United Nations \(SDG\)](#) and the principles of the [Hessian Sustainability Strategy](#) for businesses in the county of Hessen. The charter is intended to act as a basis for sustainable economic activities and provides guidance for companies on implementing sustainable measures.”

Since 2023 we have been certified as an [ÖKOPROFIT](#) company, and we plan to become certified under EcoVadis in 2024.

In September 2022, for the first time in the company's history, we were able to offer apprenticeship positions for industrial clerks, and machine and plant operators. In 2023, we brought more trainees on board. We are also planning to continue expanding our training programme, in order to actively counteract our shortage of skilled workers.

With this DNK declaration, we are reporting on our sustainability performance for the second time. We prepared our first DNK Sustainability Code report for the 2022 reporting year.

We were supported in its preparation by "Transformation zur Nachhaltigkeit GmbH" from Wiesbaden. We report voluntarily. No external audit has been carried out. For reasons of better readability, we refrain from using gender-specific formulations in our declaration. Personal pronouns were used expressly refer to all genders.

--- The English-language version of our 2023 DNK Report was prepared by Dr. Julie Winnard of Haynard Ltd (see link:
<https://www.haynard.co.uk/sustainability-consultancy/>)

CRITERIA 1–10: SUSTAINABILITY POLICY

Criteria 1–4 concerning STRATEGY

1. Strategic Analysis and Action

The company declares whether or not it pursues a sustainability strategy. It explains what concrete measures it is undertaking to operate in compliance with key recognised sector-specific, national and international standards.

We are making our organisation fit for the future. Our ecological, economic, social, and ethical sustainability impacts are an integral part of our corporate strategy.

Six decades and three generations drive us to equip our company for future challenges. For us, one thing is certain: sustainability primarily means risk management, not just operational ecology. The German Sustainability Code (DNK) therefore forms the foundation of our comprehensive sustainability strategy. The SDGs supplement this with an international perspective. For the 2023 reporting year, we are already preparing our declaration in accordance with the DNK for the second time.

In the 2022 reporting year, we identified our areas of action, defined targets and formulated specific measures (see our [Sustainability Code Report 2022](#)). We further developed our sustainability strategy this reporting year. We continue to focus on the following areas of action:

1. Education and training
2. Sustainability reporting
3. Employee participation
4. Recycling and circular economy
5. Target setting
6. A sustainable (future-proof) business model

In order to effectively and efficiently develop our sustainability strategy, for the reporting year we proceeded as follows:

- Gathering information that provides an overview of the requirements and consolidation of legal regulations in our business area, e.g. Corporate Sustainability Reporting Directive and Supply Chain Duty of Care Act and their impact on us.
- Exploring possible formats and relevant external experts plus exchanging views on a

possible approach that suits us, our challenges, and available resources.

- Supplementing our sustainability team with people with further diversity of profile.
- Preparation of a materiality analysis to define the most important fields of action for us. We analysed the areas of ecology, economy, social issues, and processes within the company and assessed their relevance for our stakeholders and the company using a materiality matrix.

Implementation of the United Nations SDGs:

We endeavour to integrate the United Nations Sustainable Development Goals into our business strategy and actively contribute to achieving these global goals. This includes measures for climate protection, health promotion, education promotion, gender equality and many other areas. We have developed our SDG wheel to ensure that things run smoothly for us. This shows us which SDGs we are already contributing to and where we could become more active.



Our areas of action and measures as well as the results achieved to date are summarised in this overview, followed by further explanations of actions taken:

Action area: Training and Further Education	
Measure	Result
Define potential for further training, develop and offer further training measures, organise information events, provide teaching materials, impart, or transfer job-related knowledge.	<ul style="list-style-type: none"> • Introduction of an online training platform for employees in the commercial area • Survey on training needs in the company • Continuous training in the area of waste separation (production waste) • Specialized training courses • Town hall meeting (organisation of information events)
Improving the support provided by in-house trainers. Development of a process description.	<ul style="list-style-type: none"> • Recruitment of a working student in the commercial area (10/23) • Development of a process description of the training areas • Improvement of supervision through in-house trainers
Language courses for new employees	<ul style="list-style-type: none"> • In 2023, one employee took up a German language course

The aim is to continue expanding our training capacities in the future. We started as a training company for the first time in 2022. In 2023, we took on a working student in general management in the commercial area.

We also offer language courses for our employees. This was already taken up by one of our employees in 2023.

Last year, we organised a large number of training courses for our employees, including quality training, operating instructions for hazardous substances, forklift driver training, fire safety measures, seminars on foreign trade and supplier declarations and many more.

Action area: Sustainability Reporting	
Measure	Result
Overview of requirements by collecting information, exploring suitable formats, obtaining a management mandate, forming a sustainability team, organising employee workshops, scheduling	<ul style="list-style-type: none"> • First DNK report published on 13 June 2023 • ÖKOPROFIT-certified company 2022/2023 • Award for the 'best measure' on the topic of circular economy in the ÖKOPROFIT programme
We will derive specific measures from the findings of ÖKOPROFIT in 2023	<p>Communication:</p> <ul style="list-style-type: none"> • Active participation in panel discussion at the celebration of the 1000th DNK user company and at the annual conference of the RNE in Berlin • Practical report at IHK & ÖKOPROFIT and NIRO Academy to share experiences about the Sustainability Code and ÖKOPROFIT <p>CO₂-reduction measures:</p> <ul style="list-style-type: none"> • Gradual changeover to LED, savings currently not quantifiable • Approx. 2.3 tonnes of CO₂ saved per year through the use of water dispensers • Switch off stand-by mode (screens etc.) and replaced projectors in visiting rooms with LED screens • Compressed air lines were checked and unused lines were shut down • New electricity contract from 2024 with renewable electricity • Investment in a new oil-fired boiler, significantly more efficient and environmentally friendly (savings cannot yet be quantified) • Reforestation project in the neighbouring forest in Taunusstein

Sustainability reporting is important to us. As a company that is aware of its responsibility towards society and the environment, we want to implement internal sustainability measures and also report on them externally.

By reporting on our initiatives and results, we strengthen the trust of our stakeholders.

Sustainability reporting is an important tool for us to manage, track and document our development over time. This is why we are reporting for the second time in 2023.

Action area: Employee Participation	
Measure	Result
Regular dialogue, training, and involvement in individual processes through to full responsibility for sub-areas should help to guide the entire company towards the long-term implementation of our sustainability goals.	<ul style="list-style-type: none"> • Implementation of an anonymous employee survey (first stakeholder dialogue) • Evaluation and definition of areas for action in Q1/2024 • Our Town Hall Meeting is held every two months • Sustainability team as a mouthpiece • Digital notice board • Establishment of a suggestion scheme • More transparent communication about business figures

The participation of our employees is an important driver of our company's success. We know that their commitment and involvement are crucial to achieving our corporate goals. The expertise, experience and ideas of our employees are essential for the development of the company. That's why we hold regular town hall meetings every two months. We define the town hall meeting as a structured and controversial stakeholder dialogue with our employees.

We promote a constructive suggestion scheme and thus create an open and supportive environment. Our employees can actively contribute to optimising processes, reducing costs, increasing efficiency, and driving innovation. In this way, we recognise the value of employee contributions and promote a culture of participation, creativity, and continuous improvement.

Action area: Recycling and Circular Economy	
Measure	Result
In collaboration with our customers and suppliers, as part of our global supply chain, we work together to develop solutions and help implement the transformation to a zero-waste concept	<ul style="list-style-type: none"> • Reuse of approx. 72 tonnes of film waste • Use of recycled strapping bands
Careful waste separation according to clear guidelines	<ul style="list-style-type: none"> • Switch to virtual Christmas cards instead of paper calendars • Clear definition of waste separation/abolition of residual waste containers in the individual offices • Optimisation of the separation of our film waste

Our goal is a transformation towards a zero-waste concept. In 2023, we were able to reuse almost 72 tonnes of our previous production waste in the form of film. In 2022, the figure was 60 tonnes, which corresponds to an increase of 20 per cent. In 2024, we will also endeavour to reuse as much film waste as possible.

We have also been using strapping made from recycled polypropylene since 2023. Strapping bands are heavy-duty bands or straps that are used to secure, bundle, or fix items. They are wrapped around boxes, parcels, pallets, or other load units to hold them together during transport or storage and protect them from damage.

Action area: Objective setting	
Measure	Result
Exchange with experienced contacts from SMEs, define a clear handover programme	<ul style="list-style-type: none"> • Discussion within the family about succession planning, process beyond 2024

Defining and evaluating goals is crucial for us, as it enables us to take concrete steps and know exactly what measures are needed to bring about change.

Stakeholder dialogue is important for us, in order to understand perspectives and expectations. We started our employee survey in 2023.

Action area: Sustainable (Future-proof) Business Model	
Measure	Result
When procuring all products and materials, we take ecological criteria into account and consider the entire life cycle	<ul style="list-style-type: none"> • Due to capacity reasons, this could not yet be realised in 2023
Revision and digitisation	<ul style="list-style-type: none"> • Project start of digitalisation of internal processes in operations in Q4 2023 • Successive connection of all machines, warehouses, and dispatch • Manual not yet updated for capacity reasons

Sustainability is important to us, which is why we have set ourselves the goal of minimising our ecological footprint through sustainable production and the reuse of resources. With our 'machine connection' project, we have set ourselves the goal of establishing paperless processes. We started the gradual implementation in 2023.

We value long-term customer relationships through transparent and sustainable business practices and shape these through continuous exchange, dialogue, and service.

We are expanding our film portfolio to include products with different recycled content. Recyclate is a term that refers to recycled materials or raw materials obtained through the process of recycling. These are secondary raw materials that are recovered from previously used materials instead of extracting primary raw materials from natural sources. We proactively offer these to our customers.

Our internal project team carries out research and evaluates the current state of the art in this area.

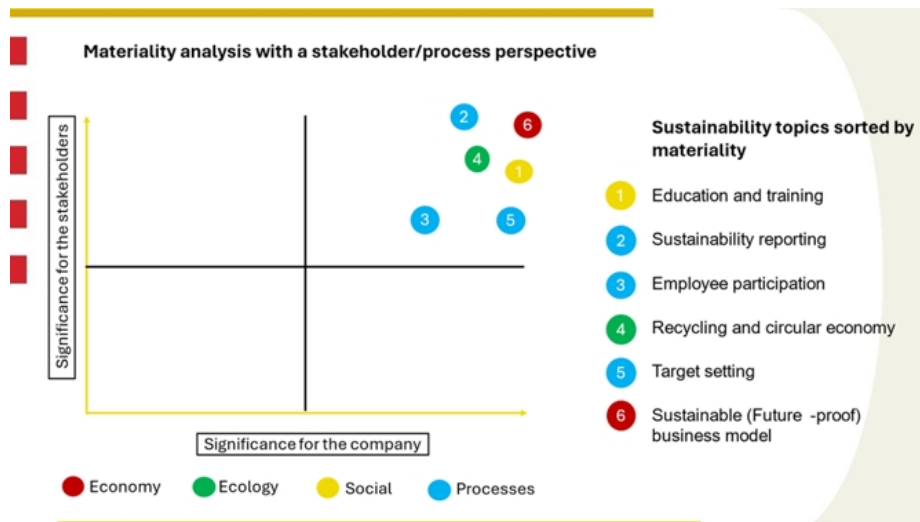
2. Materiality

The company discloses the aspects of its business operations that have a significant impact on sustainability issues and what material impact sustainability issues have on its operations. It analyses the positive and negative effects and provides information as to how these insights are integrated into the company's processes.

For the update of our Sustainability Code report (see [Sustainability Code report 2022](#)), we once again carried out a materiality analysis. From this, we derived the further development of our most significant areas of action and defined them as shown below:

1. Education and training

2. Sustainability reporting
3. Employee participation
4. Recycling and circular economy
5. Target setting
6. Sustainable (Future-proof) business model.



We have described the corresponding measures (see criterion 1) and defined targets (see criterion 3).

Our environment

The economic importance of films has continued to grow considerably. They are often the smart solution to technical challenges and are indispensable as a packaging material. Films offer protection against contamination and damage and extend the shelf life of perishable goods. Although plastics are not always associated with environmental awareness, film packaging is environmentally friendly and often has a better eco-balance than other materials. However, targeted and needs-orientated use is crucial. Not every film is the same - there are various variants and significant differences. Our core service, the packaging of films, is closely linked to the energy-intensive production of the base material in various qualities.

Overall, we are seeing a strong trend towards the regulation of companies, e.g. in the areas of environmental protection, data protection, labour rights and consumer protection. The associated bureaucracy also ties up considerable resources. We need a clear vision and a policy with a particular focus on competitiveness, fairness, and relief in order to support our development in the short and long term. The SME Relief Package launched by the EU aims to tackle the most critical challenges in four priority areas: Reducing regulatory barriers, accelerating payments, providing access to finance, and facilitating the recruitment of skilled labour.

Our location, in the Rhine-Main region, offers us a favourable location and good accessibility. The town of Taunusstein is committed to business development. The diverse

economic structure offers opportunities for exchange between different industries. The proximity to educational and research institutions, particularly in Frankfurt, Mainz and Wiesbaden, provides access to young talent.

Our inside-out perspective

Our business activities have a relevant environmental and social impact, e.g.

- We cause direct and indirect CO₂ emissions through the energy consumption of our production and operational work processes and operating infrastructure, as well as travelling to customers and suppliers, and transport to and from our site.
- We generate waste in production and office operations that cannot be reused or recycled.
- We invest in creating and securing jobs and apprenticeships in the region. To this end, we also work together with regional service providers, e.g. the Chamber of Industry and Commerce and Volksbank.

Our outside-in perspective

The key sustainability issues that affect our business activities include: The introduction of CSRD and ESRS, whose requirements reach us as a company via a trickle-down effect through our reporting clients and partners in the supply chain, tie up a considerable amount of human resources, which we have to divert from our core business. Added to this is the complexity of the requirements in terms of content and the necessary stakeholder interaction.

Global cooperation based on the division of labour - also in line with the LkSG (the German *Lieferkettensorgfaltspflichtengesetz* or Supply Chain Act, see English description [here](#)) - also requires us to implement the dual transformation in terms of digitalisation and sustainability. In terms of working together to achieve the global sustainability goals (SDG 17), geopolitical tensions are counterproductive; in concrete terms, they result in enormous energy costs that put a strain on our energy-intensive operations. There are also disruptions in the supply chain.

Among other things, the European Green Deal (EGD) calls for a reorientation of our production methods towards a circular economy, which requires a reorganisation of production processes internally and renegotiation of cooperation agreements externally.

We see risks and opportunities in this.

Risks:

- The switch to sustainable practices and materials requires investment in communication and exchange new technologies, training and infrastructure. It also ties up considerable human resources.
- Dependence on a small number of suppliers and partners who already apply

sustainable practices can lead to risks in terms of product quality, delivery reliability and reputation.

Opportunities:

- By implementing sustainable practices, we can position ourselves as a sustainable company and differentiate ourselves from the competition. We can develop and set new standards.
- The focus on sustainability can lead to product and process innovations that potentially increase efficiency, reduce costs, and meet growing demand.
- The proactive implementation of sustainability requirements gives us access to new markets and business opportunities, for example if recyclable products become a prerequisite for future tenders.
- The required dialogue with our stakeholders will confirm our chosen path - and provide relevant impetus for calibration.

Conclusions for our sustainability management

Overall, we are seeing a strong trend towards regulation of companies, e.g. in the areas of environmental protection, data protection, labour rights, due diligence in supply chains and consumer protection. The associated bureaucracy ties up considerable resources. We need to build up knowledge and expertise in this area.

Access to insurance services and financing measures will be newly regulated by sustainable finance and may also be made more difficult as a result. We cannot reorganise our business model at the same speed as the regulatory dynamics demand. Sustainable finance is not aimed directly at SMEs, but there is still hardly any 'green' financing beyond promotional programmes. And in order to access these, a lot of bureaucracy has to be dealt with beforehand, a lot of time has to be spent looking through many programmes and project management has to be ensured. We lack an overview and the time to learn all the conditions. We also have to formulate demands and discuss them in the relevant committees.

The social perception of films is often rather negative. We see a clear mission here. After all, compared to paper, plastic requires less material, is lighter and requires less energy for transport. In addition, paper requires around four times more energy to produce, causes deforestation and consumes 17 times more water.

In order to develop a sustainable business model, we rely on a combination of education and training, sustainability reporting, employee participation, recycling and the circular economy. In this way, we are setting clear goals for our sustainable development and at the same time strengthening our position as a responsible company.

We need a clear vision and a policy with a particular focus on competitiveness, fairness, and relief to support our development in the short and long term. The SME Relief Package launched by the EU aims to address the most critical challenges in four priority areas: Reducing regulatory barriers, accelerating payments, providing access to finance, and

facilitating the recruitment of skilled labour. Swift implementation would help to reduce the current weakening of our competitiveness in international comparison due to an excessive level of bureaucracy. We must actively demand this implementation.

3. Objectives

The company discloses what qualitative and/or quantitative as well as temporally defined sustainability goals have been set and operationalised and how their level of achievement is monitored.

Our primary - entrepreneurial - goal is to offer our customers the best possible solutions for their individual applications. To achieve this, we have defined the following goals and also focussed on our six areas of action (see criterion 1):

Theme	Objective	Measure	Time factor
Education and training SDG 4 SDG 8 Ongoing Priority 1	Build up and expand basic and specialised knowledge of our field of activity	Define potential for further training, develop and offer further training measures, organise information events, provide teaching materials, impart, or transfer job-related knowledge	When: Start in Q1 2024 Who: Corporate Development
Education and training SDG 4 SDG 8 Short-term Priority 2	Expansion of training capacity	Recruitment of two trainees in Production as machine and plant operators (m/f/d)	When: Start 09/2024 Who: Corporate Development
Education and training SDG 4 Ongoing	Create person-centred training opportunities	Investment and R&D for sustainable products, dialogue with customers and suppliers, clear positioning on the market	When: Start in Q3/2024 Who: Management Board Corporate, Development, Sales and

Priority 3			distribution Purchasing
Sustainability reporting	Establishment of fixed processes for annual sustainability reporting	Training and education of the sustainability team by external DNK training partners.	When: Start in 01/2024
SDG 12			Who:Corporate Development
Short-term			Sustainability team
Priority 1			
Employee participation	Motivating employees through information and participation In concrete terms:Updating the digital notice boardsEmployee surveyTown hall meeting, every two months	Regular dialogue, training and involvement in individual processes through to full responsibility for sub-areas should help to lead the entire company towards the long-term implementation of our sustainability goals.	When: ongoing
SDG 8			Who: Management Board
Ongoing			Sustainability team
Priority 1			Corporate Development
			Themes:Sustainability targets and measures, order book situation, all-round view
Recycling & Circular Economy	Optimisation of the reuse of production-relevant materials.	In collaboration with our customers and suppliers, as part of our global supply chain, we work together to develop solutions and help implement the transformation to a zero-waste concept.	When: Started during 2022, Regular quarterly status
SDG 12			Who: Management Board
Medium- to long-term			Corporate Development
Priority 1			Sales and distribution
Recycling & Circular Economy	Receipt of EU funding for R&D for the reuse of polyester films with acrylic coating.	Application by means of a detailed project description.	When: Start during 2024
SDG 9			Who: Corporate Development
SDG 12			Sales and distribution
Short-term			
Priority 2			
Target setting	Development of a target vision in line with the defined	Firstly, define representation and succession	When: ongoing
SDG 17			

Medium- to long-term Priority 2	sustainability goals.	regulations.	Who: Management Board Corporate Development
Target setting SDG 8 Short- to medium-term Priority 1	Representation and succession planning for a smooth handover and continuation of our company's success.	Define a clear handover programme, discuss with other SMEs (family businesses), obtain advice	When: Start in Q1/2024, Regular quarterly status Who: Management Board Corporate Development
Sustainable Business Model SDG 9 SDG 12 Medium-term Priority 1	Orientation of the business model towards sustainable industries and applications.	Investment and R&D for sustainable products, dialogue with customers and suppliers, clear positioning in the market	When: Start Q1/2024 Who: Management Board Corporate Development Sales and Distribution Purchasing

*) Time factor:

The target times are individual:

- Ongoing, i.e. without a fixed end date
- Short-term, i.e. up to one year
- Medium-term, i.e. up to three years
- Long-term, i.e. up to five years

We have prioritised according to urgency (see criterion 2):

- Increase awareness
- Winning customers and orders
- Securing liquidity by reducing costs
- Attracting employees & increasing their qualifications
- Further development of production processes in cooperation with suppliers and customers

Outlook:

We are reporting for the second time in 2023 and have already implemented most of the measures defined in 2022. We see the Sustainability Code as an overarching, holistic format. Our goal is strategic sustainability management to ensure the future viability of our company.

Doing nothing - or 'business as usual' - is not an option for us. Sustainability is not a state, rather sustainability is a process.

Our level of ambition is high. We want to take all our stakeholders with us on this challenging journey, inspire them with, and convince them of, our ideas. This takes time and energy, requires empowerment and knowledge as well as implementation expertise. We are taking the path step by step. Transformation is painful, or rather a major effort, but there is no alternative.

4. Depth of the Value Chain

The company states what significance aspects of sustainability have for added value and how deep in the value chain the sustainability criteria are verified.

In film technology, a distinction is made between film production and film processing. In our industry, work is predominantly based on a division of labour. Integrated production and further processing are rather rare. The properties required for the application cannot be achieved directly in the manufacturing process. A wide range of technical processes are used in further processing in order to achieve the desired functionality in the specialised area of application.

Our range of services consists of the customisation of films. We source our films for processing from market leaders worldwide. Our suppliers are mainly located in Europe. However, we also order goods from Japan, Korea, China, the USA, Canada, the Middle East and the Arab countries.

The value chain begins with the extraction of raw materials and the development of the materials required to produce the films. The base materials include acetate, cellulose, polyethylene (PE), polypropylene (PP), polyvinyl chloride (PVC), polystyrene (PS), polyester (PET), polyethylene naphthalate (PEN) and polycarbonate (PC). Renewable raw materials are used for bio-based plastics. In film production, raw materials, primarily thermoplastics, are remoulded. Film production is a resource-intensive process.

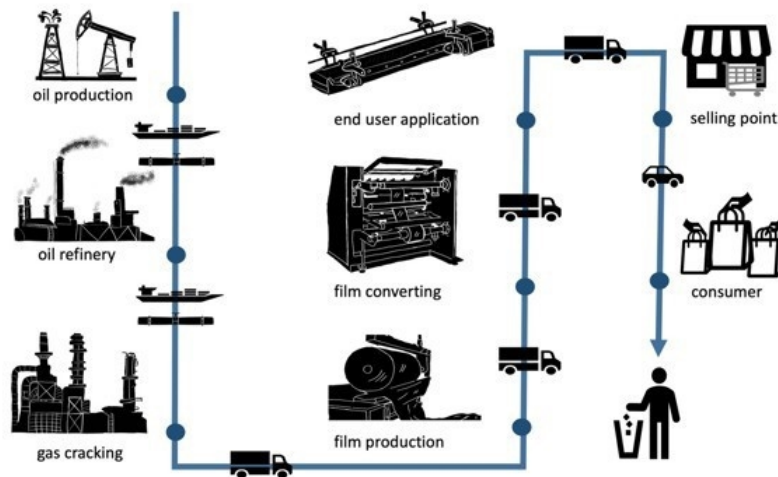
In most production processes, the films obtained are produced as continuous webs on industrial-scale systems and wound onto paper or plastic cores.

From our site in Taunusstein (Germany), we support and supply our customers worldwide. Our services include roll production and sheet cutting, i.e.: We process/slit films according to the specific requirements of our customers. If the required film is not available, we endeavour to work out a solution with our partners. We also offer contract cutting, i.e. our customers supply the material to be cut to size and we process it precisely according to individual specifications.

Specialised partner print shops print films using flexographic, screen, gravure or digital

printing - according to customer requirements. We cut precisely to the customer's specifications. We also offer special films with various surface coatings, pre-treatments and heat-stabilised polyester films. Based on our many years of experience, we can manufacture customised products under clean room conditions. Our cooperation with suppliers, customers and service providers is always based on our Code of Conduct.

Sustainability aspects of our operational business include occupational health and safety (see criterion 14) and the careful use of resources (see criteria 11, 12 and 13). The following diagram visualises the currently still linear supply and value chain (take, make, waste):



We strive towards implementing the zero waste concept and circular economy (see criterion 3).

At the moment, we are not yet able to implement solutions to potential problems in the social, ethical and ecological dimensions. We do not yet have the explicit knowledge or resources to build up this knowledge and expertise immediately.

As listed in criteria 1 to 3, we prioritise training and further education very highly and are investing time and money here to develop the necessary capacities. We will report continuously on progress in the following reporting years. We strive for the zero waste concept and circular economy (see criterion 3).

Sector Supplements

- none -

- none -

Criteria 5–10 concerning PROCESS MANAGEMENT

5. Responsibility

Accountability within the company's management with regard to sustainability is disclosed.

The company management bears overall responsibility.

Central responsibility for sustainability issues (strategy development, monitoring, analyses) lies with the 'Corporate Development department.

This area is supported by the sustainability team. The sustainability team is organised on a cross-divisional basis, meets regularly and documents results, developments, and progress. Corporate Development reports directly to the Management Board.

The Corporate Development department and the sustainability team prepare the results of their work and the basis for strategic decisions and communicate them to the Management Board.

6. Rules and Processes

The company discloses how the sustainability strategy is implemented in the operational business by way of rules and processes.

In order to comprehensively record our opportunities to contribute to the achievement of sustainability goals through operational transformation, we are also addressing the social, ethical and economic requirements for non-financial reporting - by means of the Sustainability Code declaration. The status quo analysis of the data took place for the first time in 2022 and will be scrutinised annually with our processes. Our data for criteria 11 to 13 will continue to be systematically collected by the ÖKOPROFIT Club (2023/24). Integration into everyday operations succeeds through:

- Reporting on results from workshops and the ÖKOPROFIT programme
- Regular strategy meetings of the company management
- Our sustainability team, which meets regularly and documents the results

- Our internal communication, e.g. informing employees via white boards and town hall meetings
- Our Code of Conduct, which forms the basis of our actions
- Workshops with employees (cross-section of the workforce)

7. Control

The company states how and what performance indicators related to sustainability are used in its regular internal planning and control processes. It discloses how suitable processes ensure reliability, comparability and consistency of the data used for internal management and external communication.

For the 2023 reporting year, we have once again identified our current areas of action using the materiality analysis, defined our goals and performance indicators and determined the measures to be derived. Significant progress has already been made in 2023 with the successful implementation of several measures.

By participating in the ÖKOPROFIT programme, we have gained valuable insights that serve as a basis for our strategy and allow us to objectively assess our progress. Planned measures for 2024 are aimed at achieving further positive effects on our environmental and social responsibility.

Our performance indicators provide a clear basis for measurement and make it possible to monitor and evaluate the impact of our measures over time.

By aligning ourselves with the German Sustainability Code, we strengthen our commitment to consistency and enable a comparable presentation of our progress over time. Standardised documentation and regular recording will ensure the traceability of our progress.

Our performance indicators are qualitative (see GRI SRS-102-16) and quantitative. These include the indicators listed in criterion 3 for saving energy and resources and minimising waste and residual materials. We will successively name further meaningful performance indicators and derive these from our targets (see criterion 3). We will present the status quo achieved in each of the following reporting years.

Key Performance Indicators to criteria 5 to 7

Key Performance Indicator GRI SRS-102-16: Values

The reporting organization shall report the following information:

a. A description of the organization's values, principles, standards, and norms of behavior.

As a family business, values associated with our traditions, corporate culture and long-term corporate goals play a central role for us. Trust and integrity both within the family and towards employees, customers and our other stakeholders. Cohesion, respect, loyalty and support characterise our corporate culture. Compliance with our Code of Conduct is important for constructive cooperation - while at the same time penalising any breaches of it.

The following applies in principle:

- Compliance with laws and general equal treatment, compliance with working hours, respect for dignity and human rights as well as compliance with laws and company regulations in disciplinary measures, care in terms of health and safety in the workplace (see criterion 14)
- Rejection of child labour, rejection of forced labour (see criterion 17)
- Guarantee of the right to organise and collective bargaining
- Avoidance of conflicts of interest
- Data protection
- Zero tolerance of bribery and corruption (see criterion 19).

We feel responsible towards our community, the region and the environment. We want to focus on sustainable business practices and social responsibility while maintaining economic viability. We are characterised by intergenerational thinking and do not strive for short-term profits, but instead focus on the long-term well-being of the company and our family.

The satisfaction of our customers is important because long-term relationships and commitment in our co-operation ensure the existence of the company. To this end, we focus on service, innovation, and quality in order to remain competitive and offer our business partners clear added value in our collaboration.

We value autonomy and independence.

8. Incentive Systems

The company discloses how target agreements and remuneration schemes for executives and employees are also geared towards the achievement of sustainability goals and how they are aligned with long-term value creation. It discloses the extent to which the achievement of these goals forms part of the evaluation of the top managerial level (board/managing directors) conducted by the monitoring body (supervisory board/advisory board).

We have no monetary or non-monetary incentive systems in connection with the achievement of sustainability goals.

We are still at the very beginning of the process here. The introduction is therefore not currently a top priority.

For the management, sustainability targets are not part of the evaluation. However, as each of our projects contributes to the transformation towards sustainable corporate management, the targets we have set are indirect sustainability targets.

We have an open-door policy and discuss many things on an ad hoc basis. Our goal is to conduct employee appraisals with our employees at least once a year to discuss individual developments. The further development of the respective area of responsibility is a key component.

Key Performance Indicators to criteria 8

Key Performance Indicator GRI SRS-102-35: Remuneration policies

The reporting organization shall report the following information:

a. Remuneration policies for the highest governance body and senior executives for the following types of remuneration:

i. Fixed pay and variable pay, including performance-based pay, equity-based pay, bonuses, and deferred or vested shares;

ii. Sign-on bonuses or recruitment incentive payments;

iii. Termination payments;

iv. Clawbacks;

v. Retirement benefits, including the difference between benefit schemes and contribution rates for the highest governance body, senior executives, and all other employees.

b. How performance criteria in the remuneration policies relate to the highest governance body's and senior executives' objectives for economic, environmental, and social topics.

Re a: This is sensitive confidential data that is not published.

Re b: It is not yet possible to concretise the indicator. The remuneration policy does not currently provide for any such aspects.

We have a bonus of 250 euros for employees who have successfully recruited staff.

Key Performance Indicator GRI SRS-102-38: Annual total compensation ratio

The reporting organization shall report the following information:

a. Ratio of the annual total compensation for the organization's highest-paid individual in each country of significant operations to the median annual total compensation for all employees (excluding the highest-paid individual) in the same country.

This is sensitive confidential data that will not be published.

Sector Supplements

- none -

- none -

- none -

- none -

9. Stakeholder Engagement

The company discloses how the socially and economically relevant stakeholders are identified and integrated into the sustainability process. It states whether and how an ongoing dialogue takes place with them and how the results are integrated into the sustainability process.

As part of our initial consultation on sustainable management, the Corporate Development department and the sustainability team identified the socially and economically relevant stakeholder groups:

- Authorities
- Service providers
- Owners/proprietors
- Society
- Legislators
- Credit institutions
- Customers
- Suppliers
- Logistics
- Media
- Employees
- Neighbours and residents (use of infrastructure, buildings, commuter traffic)
- Environment
- Insurance companies

We are in constant contact with authorities and legislators, as our business follows delivery specifications and customs regulations as well as occupational safety and protection requirements.

Ferdinand Pütz, Managing Partner, is a member of the Global Economy Committee of the Wiesbaden Chamber of Industry and Commerce. These and other functions support the regular dialogue on current topics: "Trusting cooperation, honesty and mutual respect towards our business partners are our daily guidelines for successful collaboration."

We are in constant dialogue with our customers and suppliers, also in order to work with them to implement joint solutions for the transformation to a zero-waste concept.

Christiane Pütz, managing partner, is also involved in the board of trustees of the Taunusstein community foundation: "We want to offer our customers a first-class service with the aim of becoming the market leader in the field of film processing. As we see it, we achieve market leadership through constructive co-operation with the aim of ensuring the future viability of all those involved."

Dennis Pütz, Corporate Development, expert for ÖKOPROFIT and DNK reporting and has reported at the German Council for Sustainable Development as an example of implementation. He is a team captain in Bundesliga WTHC hockey and is running for the next legislative period as a member of the Wiesbaden Chamber of Industry and Commerce plenary assembly.

The introductory consultation on sustainable management was organised by RWK Hessen and LabL GmbH on behalf of the Hesse Sustainability Strategy (NHS). We were part of the pilot group of 40 companies from Hesse.

Key Performance Indicators to criteria 9

Key Performance Indicator GRI SRS-102-44: Key topics and concerns

The reporting organization shall report the following information:

- a.** Key topics and concerns that have been raised through stakeholder engagement, including:
 - i.** how the organization has responded to those key topics and concerns, including through its reporting;
 - ii.** the stakeholder groups that raised each of the key topics and concerns.

In 2023, we conducted a comprehensive employee survey on various topics, including the workplace, communication, leadership and supervisors and overall satisfaction. The results were presented at our Town Hall Meeting. The Town Hall Meeting takes place approximately every two months and provides information on current topics such as updates on machine connectivity, employee satisfaction, the order situation and training.

We are currently evaluating the results and developing a strategy for improvement. Employee feedback is crucial for us to continuously improve working conditions and communication. We are committed to creating a working environment characterised by openness, cohesion and mutual respect

and actively integrate our employees' concerns into our strategy.

Sector Supplements

- none -

- none -

- none -

- none -

10. Innovation and Product Management

The company discloses how innovations in products and services are enhanced through suitable processes which improve sustainability with respect to the company's utilisation of resources and with regard to users. Likewise, a further statement is made with regard to if and how the current and future impact of the key products and services in the value chain and in the product life cycle are assessed.

The transformation of our core business and our collaboration with upstream and downstream stages of the value chain is an interdisciplinary and cross-divisional process. We have anchored the development of sustainable business practices as a corporate goal in our strategy. We review our objectives at our annual strategy meeting.

We continuously determine the degree of target achievement. Successive integration into corporate management is planned and is also channelled into (innovation) processes as continuous improvement via quality assurance.

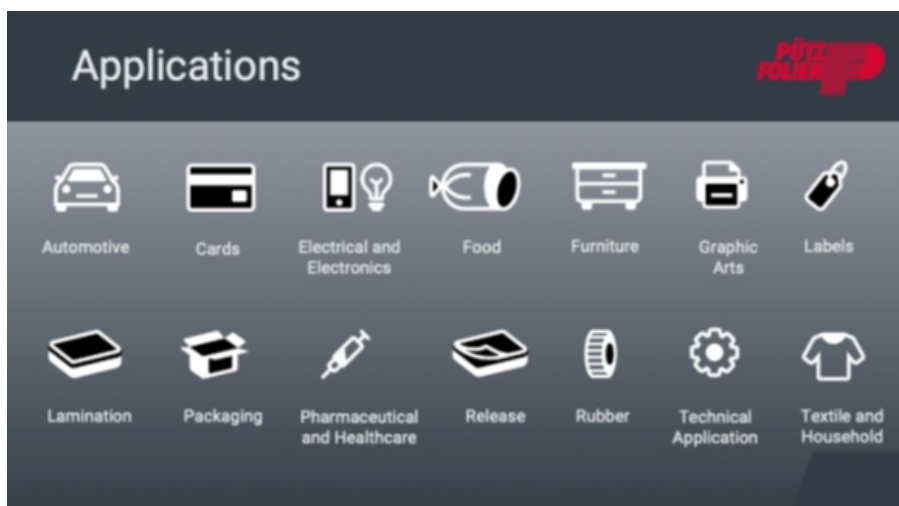
We do not have a defined sustainability area in our company. Instead, we see all sustainability issues as relevant for the future of the company, as a driver of innovation and a competitive advantage, and therefore as a mandate for corporate development. We have been continuously developing this area since 10/2021.

As a signatory to the CHARTA initiative for responsible, sustainable business, we invest in sustainable business models and innovative solutions. We also invest in fundamental and application-orientated process and product

innovations for sustainable development and are guided by sustainable financing solutions.

We identify relevant risks for us that arise from global changes and invest in the resilience of our company. Our services and products have an ecological impact in their provision, production, and use.

Films are an essential component of our customers' end products in many applications and are important for our daily lives. Films offer protection in the production process, during transport and storage. Films protect against dust, moisture, soiling and contamination. They extend the shelf life of food and enable hygienic transport and storage. Films are also important components for many medical applications.



In collaboration with our customers and suppliers, as part of our global supply and value chain, we work together to develop solutions to realise the transformation to a zero-waste concept.

To this end, we hold external discussions (product solutions) and further develop internal processes (implementation in production). We are convinced that well-coordinated, networked and jointly developed supply and value chains in particular generate significant competitive advantages and innovations.

We primarily report on the effects in qualitative terms and will gradually supplement this with quantitative information in future reporting years. Quantification is not yet possible.

Key Performance Indicators to criteria 10

Key Performance Indicator G4-FS11

(report also in accordance with GRI SRS): Percentage of assets subject to positive and negative environmental or social screening. (Note: the indicator should also be reported when reporting to GRI SRS)

No financial assets are held, nor are any investments planned.

Sector Supplements

- none -

- none -

- none -

- none -

Criteria 11–20: Sustainability Aspects

Criteria 11–13 concerning ENVIRONMENTAL MATTERS

11. Usage of Natural Resources

The company discloses the extent to which natural resources are used for the company's business activities. Possible options here are materials, the input and output of water, soil, waste, energy, land and biodiversity as well as emissions for the life cycles of products and services.

Our business activities in offices and production utilise comparatively few natural resources. The main resources utilised include electricity, gas and oil. For visits to suppliers and customers, fuels such as petrol and diesel are a relevant factor for business trips during the reporting period.

The company building is located in a designated industrial estate. No gases are used in production and no water is consumed in the production process. Nevertheless, we are aware that our own business activities have an impact on the environment. For example, the upstream and downstream logistics for importing and exporting products are very resource-intensive due to the use of container ships. Air freight only plays an insignificant role in our procurement of products.

We have two freight forwarders as standard, with whom we have been working together on a basis of trust for a long time. We select the optimum transport solution in consultation with our customers.

Emissions for the life cycle of products and services cannot yet be determined as at the reporting date. We are dependent on data information and data availability from our suppliers for this. We plan to successively prepare this survey for our products from 2024.

This also includes intensive discussions with the producers of our supplier products. As a first step, we will tackle our own share of CO₂ emissions by product in 2024. Target: start in the 4th quarter of 2024.

We are aware of our responsibility towards society and the environment. Environmental and climate protection has equal weighting to other corporate

goals and is considered holistically along the value chain.

In addition to the legally binding regulations, our environmental guidelines are constantly being improved within the framework of economically sensible and justifiable measures in order to reduce environmental pollution in any form and avoid it in the long term. We have operationalised the environmental guidelines in targets (see criterion 3).

In 2023, we were certified as an ÖKOPROFIT company. As part of our participation in the 2022/2023 ÖKOPROFIT programme, we are developing measures in operational environmental and climate protection to improve our environmental, climate and sustainability performance and can use the knowledge we have acquired to draw up an initial climate balance sheet.

Pütz GmbH + Co. Folien KG acts in accordance with the following environmental guidelines:

Biodiversity

Habitats of animals and plants are expanded and should contribute to the protection and preservation of biodiversity in the long term. The environment, animals, nature, and people are our top priority.

Procurement and resource consumption

In collaboration with our customers and suppliers, as part of our global supply chain, we work together to develop solutions and help implement the transformation to a zero-waste concept. The aim is to minimise emissions and optimise the reuse of all materials. Both the targeted reuse of pure, cleanly separated industrial waste and the development of new ideas and applications for reusable raw materials throughout our industry are of great importance. When procuring all products and materials, we take ecological criteria into account and consider the entire life cycle.

Continuous improvement

Our company is committed to meeting the targets it has set itself and to making a major contribution to protecting the environment. It is a commitment to the present and future generations. We monitor our objectives in an annual strategy meeting.

Employee motivation and communication

Our employees are key to realising and achieving our goals. Personal responsibility and every contribution, no matter how small, are at the heart of a successful improvement to reduce the burden on the environment. Regular dialogue, training and involvement in individual processes through to full responsibility for sub-areas should help to lead the entire company towards the long-term implementation of our sustainability goals.

Environmental and climate protection

Energy consumption is reduced and minimised by investing in energy-saving equipment and reducing consumption. The use of resources, water and energy is continuously reviewed and adjusted so that consumption is in line with actual requirements and no waste or wastage is possible. The use of fossil fuels to generate heat will be gradually reduced and, where possible, switched to alternatives.

12. Resource Management

The company discloses what qualitative and quantitative goals it has set itself with regard to its resource efficiency, in particular its use of renewables, the increase in raw material productivity and the reduction in the usage of ecosystem services, which measures and strategies it is pursuing to this end, how these are or will be achieved, and where it sees there to be risks.

Within the scope of economic and technical possibilities, initiated by our participation in the ÖKOPROFIT programme, we launched the following measures in the reporting period: 'Collection of site-related environmental indicators in order to identify future savings potential and achieve comparability'.

Resource management is based on the following ongoing processes (see criterion 3)

- Economical use of electricity, gas, water and production materials
- Waste is avoided wherever possible or separated even more carefully
- Any waste produced is to be recycled or disposed of in an environmentally friendly manner
- Opportunities to reduce packaging are discussed in dialogue with suppliers and customers. However, this must not jeopardise the protection of customer products!

As part of the ÖKOPROFIT project (see criterion 11), we are well on the way to concretising our goals in the areas mentioned and will be able to provide successive details in future reporting years. We will then also be able to provide specific information on the targets we have achieved.

Significant risks from our business activities with regard to resources and the environment arise in particular in the upstream supply chain as a result of film production based on fossil fuels and the associated, and expected, negative environmental impact.

However, we also see it as our task to counter the undifferentiated public debate on plastics. Without plastics, life in this day and age is neither possible

nor meaningful.

Key Performance Indicators to criteria 11 to 12

Key Performance Indicator GRI SRS-301-1: Materials used

The reporting organization shall report the following information:

a. Total weight or volume of materials that are used to produce and package the organization's primary products and services during the reporting period, by:

- i.** non-renewable materials used;
- ii.** renewable materials used.

We understand that one of the aims of the Code is to create transparency, which involves disclosing certain figures. However, we would like to explain why we have chosen not to publish the materials we use.

By keeping our figures internal, we protect sensitive information about our business activities and prevent business partners from drawing conclusions about our main areas of business. This approach has been an integral part of our corporate philosophy since our company was founded and has proven its worth in strengthening our competitive position.

However, we are aware that there may be situations in which there is a legitimate interest in gaining personal insight into our figures. We do not want to close ourselves off to these cases. We are in constant dialogue with our suppliers to discuss ways of optimising our processes and products.

We are initially focussing on reducing and recycling our waste in order to document short-term progress. This is where we currently see the greatest leverage (performance indicator GRI SRS-306-3).

Key Performance Indicator GRI SRS-302-1: Energy consumption
The reporting organization shall report the following information:

- a.** Total fuel consumption within the organization from non-renewable sources, in joules or multiples, and including fuel types used.
- b.** Total fuel consumption within the organization from renewable sources, in joules or multiples, and including fuel types used.
- c.** In joules, watt-hours or multiples, the total:
 - i.** electricity consumption
 - ii.** heating consumption
 - iii.** cooling consumption
 - iv.** steam consumption
- d.** In joules, watt-hours or multiples, the total:
 - i.** electricity sold
 - ii.** heating sold
 - iii.** cooling sold
 - iv.** steam sold
- e.** Total energy consumption within the organization, in joules or multiples.
- f.** Standards, methodologies, assumptions, and/or calculation tools used.
- g.** Source of the conversion factors used.

Re a: Diesel: 78.688 kWh, petrol: 11.948 kWh

Re b: n/a

Re c: Electricity: 274.270 kWh, heating oil: 157.500 kWh, natural gas: 358.996 kWh

Re d: n/a Re e: 881.402 kWh

Re f: Calculation programme from ÖKOPROFIT project (documents and Excel tables for use in calculation, guidance from ARQUM GmbH)

Re g: see f.

Key Performance Indicator GRI SRS-302-4: Reduction of energy consumption

The reporting organization shall report the following information:

- a.** Amount of reductions in energy consumption achieved as a direct result of conservation and efficiency initiatives, in joules or multiples.
- b.** Types of energy included in the reductions; whether fuel, electricity, heating, cooling, steam, or all.
- c.** Basis for calculating reductions in energy consumption, such as base year or baseline, including the rationale for choosing it.
- d.** Standards, methodologies, assumptions, and/or calculation tools used.

We implemented a number of different smaller measures in 2023, e.g:

- Stand-by mode (screens etc.)
- New construction of a hall with underfloor heating (prerequisite for heat pump) and equipment with heat pump
- Renewal of the heating oil boiler for efficiency
- Replacement of LED lamps

It is not possible to put an exact figure on the savings, as we switch flexibly between oil and gas heating according to current market prices. This also makes comparison over the years more difficult.

The changeover to LED lamps is taking place gradually, which also makes a current comparison difficult.

Regarding a to d: We cannot provide a specific figure for reducing energy consumption for the 2023 reporting year for the reasons mentioned above. As a basis, we need a complete comparison period of 12 months.

Key Performance Indicator GRI SRS-303-3: Water withdrawal
The reporting organization shall report the following information:

a. Total water withdrawal from all areas in megaliters, and a breakdown of this total by the following sources, if applicable:

- i.** Surface water;
- ii.** Groundwater;
- iii.** Seawater;
- iv.** Produced water;
- v.** Third-party water.

b. Total water withdrawal from all areas with water stress in megaliters, and a breakdown of this total by the following sources, if applicable:

- i.** Surface water;
- ii.** Groundwater;
- iii.** Seawater;
- iv.** Produced water;
- v.** Third-party water, and a breakdown of this total by the withdrawal sources listed in i-iv.

c. A breakdown of total water withdrawal from each of the sources listed in Disclosures 303-3-a and 303-3-b in megaliters by the following categories:

- i.** Freshwater ($\leq 1,000$ mg/L Total Dissolved Solids);
- ii.** Other water ($> 1,000$ mg/L Total Dissolved Solids).

d. Any contextual information necessary to understand how the data have been compiled, such as any standards, methodologies, and assumptions used.

		Quantity				Costs (Euro p.a.)			
Origin of water / Type of waste water	Unit	2020	2021	2022	2023	2020	2021	2022	2023
Drinking water	m ³	547	503	489	470	1.641	1.509	1.500	1.796
Fountain water	m ³	-	-	-	-	-	-	-	-
Rain water (estimated as per invoice)	m ³	11.125	8.404	8.404	8.404				
Waste water	m ³	547	416	400	366	1.114	732	719	874
Fee for sealed area (rain water)	Should there	11.125	8.404	8.404	8.404	5.750	4.370	4.370	4.370
TOTAL		11.672	8.907	8.893	8.874	8.505	6.611	6.588	7.040

As at 05.03.2024.

While consumption has been reduced, costs have increased.

Key Performance Indicator GRI SRS-306-3: Waste generated
The reporting organization shall report the following information:

- a.** Total weight of waste generated in metric tons, and a breakdown of this total by composition of the waste.
- b.** Contextual information necessary to understand the data and how the data has been compiled.

Our waste consists of PET, acetate, cellophane, PS, PA, PEN, PVC and OPP film sections, each with and without core. There are also cardboard boxes, packaging materials, cardboard and plastic cores. We measure the quantities in kg or pallets. Wooden pallets are either reused, partially repaired, or used by our supplier for other applications.

We have the greatest leverage in the following items:

- paper, cardboard and cardboard: 34.02 t,
- residual waste (mixed municipal waste for disposal): 42.52 t,
- packaging tubes and stretch film: 3.13 t

Sector Supplements

- none -

- none -

- none -

- none -

13. Climate-Relevant Emissions

The company discloses the GHG emissions in accordance with the Greenhouse Gas (GHG) Protocol or standards based on it and states the goals it has set itself to reduce emissions, as well as its results thus far.

During the reporting period we became members of the ÖKOPROFIT club. This supports our transformation path (see Criterion 3 - Goals) and the meaningful quantification of reduction goals, which we can then derive from a professionally determined status quo.

On this basis, we will be able to supplement the information on the most important emission sources in the next reporting period, as well as specify the reduction targets and identify the corresponding measures. Our first goal was or is to have valid data (see above). Goals achieved so far cannot yet be reported (see above).

Key Performance Indicators to criteria 13

Key Performance Indicator GRI SRS-305-1: Direct (Scope 1) GHG emissions

The reporting organization shall report the following information:

- a.** Gross direct (Scope 1) GHG emissions in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃ or all.
- c.** Biogenic CO₂ emissions in metric tons of CO₂ equivalent.
- d.** Base year for the calculation, if applicable, including:
 - i.** the rationale for choosing it;
 - ii.** emissions in the base year;
 - iii.** the context for any significant changes in emissions that triggered recalculations of base year emissions.
- e.** Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.
- f.** Consolidation approach for emissions; whether equity share, financial control, or operational control.
- g.** Standards, methodologies, assumptions, and/or calculation tools used.

Re a: 137,508 tonnes CO₂-equivalent.

Re b: CO₂

Re c: n/a

Re d: We have initially collected data for the year 2022, which is why this year serves as the base year for future calculations. A total of 126,830 tonnes of CO₂ equivalents were emitted.

Re e: Calculation program from the ÖKOPROFIT project (documents and Excel tables for the calculation, instructions from ARQUM GmbH)

Re f: Operational control basis.

Re g: Calculation program from the ÖKOPROFIT project (documents and Excel tables for the calculation, instructions from ARQUM GmbH)

Key Performance Indicator GRI SRS-305-2: Energy indirect
(Scope 2) GHG emissions

The reporting organization shall report the following information:

a. Gross location-based energy indirect (Scope 2) GHG emissions
in metric tons of CO₂ equivalent.

b. If applicable, gross market-based energy indirect (Scope 2)
GHG emissions in metric tons of CO₂ equivalent.

c. If available, the gases included in the calculation; whether CO₂,
CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

d. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that
triggered recalculations of base year emissions.

e. Source of the emission factors and the global warming potential
(GWP) rates used, or a reference to the GWP source.

f. Consolidation approach for emissions; whether equity share,
financial control, or operational control.

g. Standards, methodologies, assumptions, and/or calculation
tools used.

Re a: 96,398 tonnes CO₂-equivalent

Re b: n/a

Re c: CO₂

Re d: We have initially collected data for the year 2022, which is why this year
serves as the base year for future calculations. A total of 113,274 tonnes of
CO₂ equivalents were emitted.

Re e: Calculation program from the ÖKOPROFIT project (documents and Excel
tables for the calculation, instructions from ARQUM GmbH)

Re f: Operational control basis.

Re g: Calculation program from the ÖKOPROFIT project (documents and Excel
tables for the calculation, instructions from ARQUM GmbH)

Key Performance Indicator GRI SRS-305-3: Other indirect (Scope 3) GHG emissions

The reporting organization shall report the following information:

a. Gross other indirect (Scope 3) GHG emissions in metric tons of CO₂ equivalent.

b. If available, the gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.

c. Biogenic CO₂ emissions in metric tons of CO₂ equivalent.

d. Other indirect (Scope 3) GHG emissions categories and activities included in the calculation.

e. Base year for the calculation, if applicable, including:

i. the rationale for choosing it;

ii. emissions in the base year;

iii. the context for any significant changes in emissions that triggered recalculations of base year emissions.

f. Source of the emission factors and the global warming potential (GWP) rates used, or a reference to the GWP source.

g. Standards, methodologies, assumptions, and/or calculation tools used.

We are not yet accounting for Scope 3 due to a lack of capacity and information. By continuing ÖKOPROFIT in 2024, these topics can be addressed.

Key Performance Indicator GRI SRS-305-5: Reduction of GHG emissions

The reporting organization shall report the following information:

- a.** GHG emissions reduced as a direct result of reduction initiatives, in metric tons of CO₂ equivalent.
- b.** Gases included in the calculation; whether CO₂, CH₄, N₂O, HFCs, PFCs, SF₆, NF₃, or all.
- c.** Base year or baseline, including the rationale for choosing it.
- d.** Scopes in which reductions took place; whether direct (Scope 1), energy indirect (Scope 2), and/or other indirect (Scope 3).
- e.** Standards, methodologies, assumptions, and/or calculation tools used.

Regarding a: It is currently not possible to precisely quantify the reduction in GHG emissions. We have launched a number of initiatives (see criterion 1), although the exact savings of individual measures cannot be quantified.

For example, the installation of high-speed doors is a measure for energy efficiency, but it is not possible to define the difference here. The aim is to determine more precise figures in the 2024 reporting year.

Sector Supplements

- none -

- none -

- none -

- none -

Criteria 14–20 concerning SOCIETY

Criteria 14–16 concerning EMPLOYEE-RELATED MATTERS

14. Employment Rights

The company reports on how it complies with nationally and internationally recognised standards relating to employee rights as well as on how it fosters staff involvement in the company and in sustainability management, what goals it has set itself in this regard, what results it has achieved thus far and where it sees risks.

In our family business, treating one another with respect and appreciation is an important part of the corporate culture, which we are shaping collaboratively. We have therefore defined and integrated the motivation of our employees as a objective (see section 3). We hope that this will dynamise our innovation processes (see section 1, action topic circular economy). We think we are doing a lot of things right. As an indicator for this we use the length of service of our employees, which in our company is 13.95 years (national average: 8 years).

Compliance with national standards on employee rights, occupational health and safety protection is a matter of course for us. In our Code of Conduct this is stated as follows:

"Pütz observes national and international laws, social rules and standards. In doing so, we adhere to the principles and conventions of the International Labour Organisation and the United Nations. Our Code of Conduct is not circumvented by employment agreements."

"The working hours are based on the applicable law. The weekly working hours are 40 which corresponds with the legal obligations. All overtime is remunerated or compensated."

"Pütz respects the dignity and human rights of its employees. Disciplinary measures may only be taken in accordance with the law and company policies"

"The safety, health and integrity of our employees is our highest goal. Pütz

ensures a safe and healthy working environment and takes the necessary measures to prevent accidents and damage to health that can arise in connection with operational activities. Risk assessments are carried out and safe working methods are developed. We regularly train and inform our employees about applicable health and safety regulations, and safety measures.

" We are convinced that demanding work promotes personal growth. Our family environment offers a lot of creative freedom for the development of individual skills. The appreciation of an employee's individual performance is reflected in the variety of benefits. This means for example: attractive salary and social benefits, a very pleasant working environment, bonuses and additional benefits (e.g. travel allowance), parking spaces on the company premises including an e-charging station, measures to promote and maintain health, internal and external training courses, free supply of drinks, Sodexo (catering services) card.

New colleagues can expect an extensive onboarding period in order to get to know us and our company and to become part of the team. We keep our employees informed: on corporate change processes, on our commitment to sustainability, on job advertisements and new hires. This is done both via 'white boards'(information) and our townhall meetings (communication and feedback), in which the management actively participates. We are expressly open to ideas and to creating a positive work environment. Through regular dialogues, we also involve our employees in our sustainability management. We provide information about our relevant activities. We aim for our employees to increasingly identify themselves with our commitment to sustainability and encourage to actively contribute (see criterion 3 - "Employee Participation" objective).

We are based solely in Germany, with the company headquarter in Taunusstein (Hessen). Nevertheless, international standards are also relevant in our supply and value chain. As part of our role with film buyers, we influence our suppliers with regard to compliance with employee rights to information as well as labour and health standards, but we cannot monitor their implementation.

We have not identified any significant risks that arise from our business activities, from our business relationships and from our products and services as a film processor that may have negative effects on employee rights. We assess continuously whether and to what extent significant risks to employee rights could arise from our business activities. No significant risks have materialised to date. We do not currently carry out any systematic risk analyses beyond this.

15. Equal Opportunities

The company discloses in what way it has implemented national and international processes and what goals it has for the promotion of equal opportunities and diversity, occupational health and safety, participation rights, the integration of migrants and people with disabilities, fair pay as well as a work-life balance and how it will achieve these.

We are actively committed to equality. In our Code of Conduct we state the following:

“Any discrimination during the recruitment process, during and after employment is prohibited. In particular, any discrimination based on race, ethnic origin, gender, religion or belief, disability, age and sexual identity will not be tolerated, in accordance with applicable laws.”

We place great importance on the equal treatment of our employees, the promotion of diversity and inclusion, and of a work/life balance. As a family company, we can be flexible to the needs of our employees. Aspects such as gender, origin, religion, disability, marital status or age have no influence on remuneration.

Based on the General Equal Treatment Act (AGG), we require all employees to refrain from disadvantages and discrimination.

Due to the size of the company, no target are planned in this regard. The company is guided by the signed CHARTA of the Initiative for Responsible, Sustainable Management.

16. Qualifications

The company discloses what goals it has set and what measures it has taken to promote the employability of all employees, i.e. the ability of all employees to participate in the working and professional world, and in view of adapting to demographic change, and where risks are seen.

We pursue the goal of continuous employee training and development. Individual training requests are discussed and documented.

We see a continuous need for training resulting from digitization and automation. A lack of technical knowledge could lead to skill gaps for our

employees, e.g. in the operation and control of digital processes in documentation management. This is a significant risk.

Our training and further educational goals are based on this. We have detailed the corresponding objectives in criterion 3 and assigned a time factor. Where possible and currently meaningful we have undertaken a quantitative categorisation (see criterion 3).

Average age in the reporting year: 50.47 (national average: 48.5). We are actively working to counter demographic trends.

The qualification of our employees is very important to us. The expertise in the company should be retained and further trained over decades and generations. In the wake of demographic change this poses a particular challenge.

We formulated this objective for the first time in our first materiality analysis. We are not yet able to report on the degree of target achievement in this 2023 report.

Key Performance Indicators to criteria 14 to 16

Key Performance Indicator GRI SRS-403-9: Work-related injuries
The reporting organization shall report the following information:

a. For all employees:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number and rate of fatalities as a result of work-related injury;
- ii.** The number and rate of high-consequence work-related injuries (excluding fatalities);
- iii.** The number and rate of recordable work-related injuries;
- iv.** The main types of work-related injury;
- v.** The number of hours worked.

You will find the remaining numbers c-g of the indicator SRS 403-9 in the GRI standard and may additionally report them here.

Key Performance Indicator GRI SRS-403-10: Work-related ill health

The reporting organization shall report the following information:

a. For all employees:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

b. For all workers who are not employees but whose work and/or workplace is controlled by the organization:

- i.** The number of fatalities as a result of work-related ill health;
- ii.** The number of cases of recordable work-related ill health;
- iii.** The main types of work-related ill health.

You will find the remaining numbers c-e of the indicator SRS 403-10 in the GRI standard and may additionally report them here.

Re a: There were no accidents at work in the reporting year. The total number of hours worked by the workforce is within the permissible limits.

Re b: n/a

GRI SRS40310Re a and b: In the reporting year, there were no (0) work related illnesses and no (0) work related fatalities.

Key Performance Indicator GRI SRS-403-4: Worker participation on occupational health and safety

The reporting organization shall report the following information for employees and for workers who are not employees but whose work and/or workplace is controlled by the organization:

a. A description of the processes for worker participation and consultation in the development, implementation, and evaluation of the occupational health and safety management system, and for providing access to and communicating relevant information on occupational health and safety to workers.

b. Where formal joint management-worker health and safety committees exist, a description of their responsibilities, meeting frequency, decision-making authority, and whether and, if so, why any workers are not represented by these committees.

To a.: To ensure occupational health and safety, regular inspections and employee training are carried out by the DGUV (German Social Accident Insurance), with a risk assessment and occupational medical examinations. We are supported by an external engineering firm. Company first-aiders are regularly trained, and others are trained as needed.

To b.: Not applicable.

Key Performance Indicator GRI SRS-404-1: Average hours of training

The reporting organization shall report the following information:

a. Average hours of training that the organization's employees have undertaken during the reporting period, by:

- i.** gender;
- ii.** employee category.

The employees have a right to personal and professional development, as stated in the company policies.

In the reporting year, our employees took part in 22 qualification and training sessions. Determining the number of hours of these has no relevance for the

company and is therefore not determined. A breakdown by gender and category is not required due to the size of the company.

Key Performance Indicator GRI SRS-405-1: Diversity

The reporting organization shall report the following information:

a. Percentage of individuals within the organization's governance bodies in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

b. Percentage of employees per employee category in each of the following diversity categories:

- i.** Gender;
- ii.** Age group: under 30 years old, 30-50 years old, over 50 years old;
- iii.** Other indicators of diversity where relevant (such as minority or vulnerable groups).

Re a.: Due to the size of the company, no governance body is required.

Re b.:

- i: 36 % female, 64 % male
- ii: <30: n/a / 30-50: n/a / >50: n/a
- iii: other nationality: 14 %, with disability: 2 employees.

Key Performance Indicator GRI SRS-406-1: Incidents of discrimination

The reporting organization shall report the following information:

a. Total number of incidents of discrimination during the reporting period.

b. Status of the incidents and actions taken with reference to the following:

- i.** Incident reviewed by the organization;
- ii.** Remediation plans being implemented;
- iii.** Remediation plans that have been implemented, with results reviewed through routine internal management review processes;
- iv.** Incident no longer subject to action.

There were no incidents of discrimination in the reporting period. Total number of cases of discrimination: Zero (0).

Sector Supplements

- none -

- none -

- none -

- none -

Criterion 17 concerning RESPECT FOR HUMAN RIGHTS

17. Human Rights

The company discloses what measures it takes, strategies it pursues and targets it sets for itself and for the supply chain for ensuring that human rights are respected globally and that forced and child labour as well as all forms of exploitation are prevented. Information should also be provided on the results of the measures and on any relevant risks.

In our Code of Conduct, we speak out clearly against child labour and forced labour: "Pütz does not tolerate child labour or the exploitation of children and young people. Children under 15 years of age are not employed at Pütz."

National laws for the protection of children and young employees are complied with. Young people, as well as all other employees, are not exposed to dangerous, unsafe or unhealthy work and situations. "

"All forms of forced labour or slave labour or conditions similar to slavery are not tolerated by Pütz. No employee will be forced to work through violence or intimidation. Employees are only employed if they have voluntarily made themselves available for employment. "

We do not yet have any specific targets for the areas mentioned or a planned date for achieving them. Our Code of Conduct is our objective definition, the fulfilment of which we strive for 100 percent and also expect from our customers and suppliers. Our suppliers commit to the content of our Code in

various ways. We do not have our own comprehensive sustainability and supply chain management systems; this is currently still beyond our capacity. For this reason, we are unable to report explicitly on the targets we have achieved.

We cannot rule out the possibility of risks in the supply chain. We know that ignorance does absolve us of responsibility, and we therefore inform ourselves as far as we can. To the best of our knowledge and belief, there are currently no indications of human rights violations within our supply chains.

Key Performance Indicators to criteria 17

Key Performance Indicator GRI SRS-412-3: Investment agreements subject to human rights screenings

The reporting organization shall report the following information:

- a.** Total number and percentage of significant investment agreements and contracts that include human rights clauses or that underwent human rights screening.
- b.** The definition used for ‘significant investment agreements’.

There are no investment agreements or contracts in place.

Key Performance Indicator GRI SRS-412-1: Operations subject to human rights reviews

The reporting organization shall report the following information:

- a.** Total number and percentage of operations that have been subject to human rights reviews or human rights impact assessments, by country.

This performance indicator is not reported due to the single company location in Taunusstein.

Key Performance Indicator GRI SRS-414-1: New suppliers subject to social screening

The reporting organization shall report the following information:

- a.** Percentage of new suppliers that were screened using social criteria.

The social criteria of suppliers were not assessed in the reporting period.

Key Performance Indicator GRI SRS-414-2: Social impacts in the supply chain

The reporting organization shall report the following information:

- a.** Number of suppliers assessed for social impacts.
- b.** Number of suppliers identified as having significant actual and potential negative social impacts.
- c.** Significant actual and potential negative social impacts identified in the supply chain.
- d.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment.
- e.** Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and why.

Supplier evaluations will be integrated as part of a new appointment to our quality management officer position. In 2024, we will evaluate the extent to which an assessment is possible. As the preparation and implementation are very time-consuming, this topic has a low priority and is not to be considered for the time being due to a lack of capacity. Priority is given to filling the position with qualified staff.

Sector Supplements

- none -

- none -

- none -

- none -

Criterion 18 concerning SOCIAL MATTERS

18. Corporate Citizenship

The company discloses how it contributes to corporate citizenship in the regions in which it conducts its core business activities.

In addition to our core business, we are committed to ecological, economic and social issues in the region.

These include:

- Community Foundation Taunusstein, including as a member of the Board of Trustees
- Corporate Volunteering (neighbourhood support)
- Member of the Global Economy Committee of the IHK (Wiesbaden Chamber of Commerce and Industry) • Regional networking via membership of the Lions Club (social and community support)
- Regional reforestation project run by employees
- Sponsorship of sports events (Whitsun tournament) and clubs (Wiesbaden Tennis and Hockey club)
- Support of the regional fire brigade with patronage and training exercises

We thanked all our business partners for the cooperative partnership and sent our personal message using augmented reality. Please note: Scan it. Enjoy it. The spoken message is also in English.



The QR code is valid until 11/2024 and is worth a look and a click.

Key Performance Indicators to criteria 18

Key Performance Indicator GRI SRS-201-1: Direct economic value generated and distributed

The reporting organization shall report the following information:

a. Direct economic value generated and distributed (EVG&D) on an accruals basis, including the basic components for the organization's global operations as listed below. If data are presented on a cash basis, report the justification for this decision in addition to reporting the following basic components:

- i.** Direct economic value generated: revenues;
- ii.** Economic value distributed: operating costs, employee wages and benefits, payments to providers of capital, payments to government by country, and community investments;
- iii.** Economic value retained: 'direct economic value generated' less 'economic value distributed'.

b. Where significant, report EVG&D separately at country, regional, or market levels, and the criteria used for defining significance.

Re a.: This indicator is not reported for competitive reasons.

Re b.: Not applicable.

Sector Supplements

- none -

- none -

- none -

- none -

Criteria 19–20 concerning ANTI-CORRUPTION AND BRIBERY MATTERS

19. Political Influence

All significant input relating to legislative procedures, all entries in lobby lists, all significant payments of membership fees, all contributions to governments as well as all donations to political parties and politicians should be disclosed by country in a differentiated way.

We do not make any grants or donations to governments, political parties or politicians.

We are a member of the following associations and organisations:

- Wiesbaden Chamber of Industry and Commerce
- Society Citizens and Police e.V.
- Credit reform
- VDMA e.V. (Association of German mechanical and plant engineering)
- OE-A (Organic and Printed Electronics Association)

Legislative procedures that affect us are: Recycling and re-use, packaging issues, labour law, drug law, food law, official requirements, environmental and building law. No submissions have been made in recent years.

We have not made any submissions on current legislative procedures.

Key Performance Indicators to criteria 19

Key Performance Indicator GRI SRS-415-1: Political contributions
The reporting organization shall report the following information:

a. Total monetary value of financial and in-kind political contributions made directly and indirectly by the organization by country and recipient/beneficiary.

b. If applicable, how the monetary value of in-kind contributions was estimated.

We are politically independent and do not make any party donations.

Sector Supplements

- none -

- none -

- none -

- none -

20. Conduct that Complies with the Law and Policy

The company discloses which measures, standards, systems and processes are in place to prevent unlawful conduct and, in particular, corruption, how they are verified, which results have been achieved to date and where it sees there to be risks. The company depicts how corruption and other contraventions in the company are prevented and exposed and what sanctions are imposed.

Pütz GmbH + Co. Folien KG observes national and international laws, social rules and standards. In doing so, we adhere to the principles and conventions of the International Labour Organization (ILO) and the United Nations (Global Compact, Universal Declaration of Human Rights, Guiding Principles for Business and Human Rights).

Our behavioural guidelines have been defined in our **Code of Conduct**:
"We adhere to the following ethical standards, which guide our business activities in every respect and thus justify society's trust in our company. The Code of Conduct applies as a minimum standard for all Pütz employees.

All employees are obliged to behave in accordance with the principles set out in the Pütz's binding Code of Conduct. We refrain from illicit political donations, illegal inducements and bribes to politicians and public officials, and strive at all times to maintain a healthy and transparent relationship with political and governing organisations.

"Pütz does not offer or accept gifts of unusually high value or business courtesies that could unfairly influence a business decision. This does not apply to occasional gifts of low value or invitations to business meals. Invitations to sponsored events to the usual extent are also exempt from this regulation. We believe that such sponsorship is essential for cultural life in the corporate environment.

The Management Board and the leadership team are responsible for observing

and complying with the Code of Conduct. The implementation of strategies, measures, standards, systems and processes are reviewed in equal measure.

Our behavioural guidelines are based on our values and are an integral part of our corporate culture. We sensitise our employees to this through information and dialogue. Through this clear positioning and its embedding in our processes (e.g. dual control principle), including through communication with employees and business partners, we can minimise business risks and improve cooperation.

We have not identified any significant risks that arise from our business activities, from our business relationships and from our products and services as a film convertor which may have a negative impact on the fight against corruption and bribery.

In addition, the management attaches great importance to risk minimisation, e.g. Through a corresponding compliance requirement (see performance indicator GRI SRS102-16: Values). Our zero tolerance is also our target definition. We have achieved and maintained this target 100 percent to date. We consider risks from bribery and corruption to be low. We have been operating in a risk-averse environment business area since the company was founded.

Key Performance Indicators to criteria 20

Key Performance Indicator GRI SRS-205-1: Operations assessed for risks related to corruption

The reporting organization shall report the following information:

a. Total number and percentage of operations assessed for risks related to corruption.

b. Significant risks related to corruption identified through the risk assessment.

Pütz GmbH + Co. Folien KG has a production facility in Taunusstein. We operate exclusively at this location. A review of this location has shown that there are no cases of corruption.

Number of corruption cases: Zero (0)

We consider the avoidance of corruption risks to be ensured as far as possible by the points listed in criterion 20.

Key Performance Indicator GRI SRS-205-3: Incidents of corruption

The reporting organization shall report the following information:

- a.** Total number and nature of confirmed incidents of corruption.
- b.** Total number of confirmed incidents in which employees were dismissed or disciplined for corruption.
- c.** Total number of confirmed incidents when contracts with business partners were terminated or not renewed due to violations related to corruption.
- d.** Public legal cases regarding corruption brought against the organization or its employees during the reporting period and the outcomes of such cases.

We are not aware of any confirmed cases of corruption or proceedings in connection with cases of corruption.

Key Performance Indicator GRI SRS-419-1: Non-compliance with laws and regulations

The reporting organization shall report the following information:

- a.** Significant fines and non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic area in terms of:
 - i.** total monetary value of significant fines;
 - ii.** total number of non-monetary sanctions;
 - iii.** cases brought through dispute resolution mechanisms.
- b.** If the organization has not identified any non-compliance with laws and/or regulations, a brief statement of this fact is sufficient.
- c.** The context against which significant fines and non-monetary sanctions were incurred.

No fines or sanctions were levied against us due to non-compliance with laws and/or regulations.

Sector Supplements

- none -

- none -

- none -

- none -

Overview of the GRI indicators in the Sustainable Code declaration

In this Sustainable Code declaration, we have reported according to the "comply or explain" principle on the GRI indicators listed below. This document refers to the GRI Standards 2016, unless otherwise noted in the table.

Areas	Sustainable Code criteria	GRI SRS indicators
STRATEGY	<ol style="list-style-type: none"> Strategic Analysis and Action Materiality Objectives Depth of the Value Chain 	
PROCESS MANAGEMENT	<ol style="list-style-type: none"> Responsibility Rules and Processes Control 	GRI SRS 102-16
	<ol style="list-style-type: none"> Incentive Systems 	GRI SRS 102-35 GRI SRS 102-38
	<ol style="list-style-type: none"> Stakeholder Engagement 	GRI SRS 102-44
	<ol style="list-style-type: none"> Innovation and Product Management 	G4-FS11
ENVIRONMENT	<ol style="list-style-type: none"> Usage of Natural Resources Resource-Management 	GRI SRS 301-1 GRI SRS 302-1 GRI SRS 302-4 GRI SRS 303-3 (2018) GRI SRS 306-2 (2020)*
	<ol style="list-style-type: none"> Climate-Relevant Emissions 	GRI SRS 305-1 GRI SRS 305-2 GRI SRS 305-3 GRI SRS 305-5
SOCIETY	<ol style="list-style-type: none"> Employment Rights Equal-Opportunities Qualifications 	GRI SRS 403-4 (2018) GRI SRS 403-9 (2018) GRI SRS 403-10 (2018) GRI SRS 404-1 GRI SRS 405-1 GRI SRS 406-1
	<ol style="list-style-type: none"> Human Rights 	GRI SRS 412-3 GRI SRS 412-1 GRI SRS 414-1 GRI SRS 414-2
	<ol style="list-style-type: none"> Corporate-Citizenship 	GRI SRS 201-1
	<ol style="list-style-type: none"> Political Influence 	GRI SRS 415-1
	<ol style="list-style-type: none"> Conduct that Complies with the Law and Policy 	GRI SRS 205-1 GRI SRS 205-3 GRI SRS 419-1

*GRI has adapted GRI SRS 306 (Waste). The revised version comes into force on 01.01.2022. In the course of this, the numbering for reporting on waste generated has changed from 306-2 to 306-3.