



SUSTAINABILITY REPORT

2025



GRUBER

SUSTAINABILITY REPORT



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“IN 2024, WE TRANSLATED THE INSIGHTS GAINED FROM PREVIOUS YEARS INTO CONCRETE MEASURES. THIS INCLUDED REDUCING EMISSIONS AND ENHANCING CIRCULARITY THROUGH RECYCLING AND THE USE OF RECYCLED MATERIALS. IN 2025, WE ARE TAKING THE NEXT STEP: WE ARE REFINING EXISTING APPROACHES AND FURTHER EXPANDING OUR PORTFOLIO IN A TARGETED MANNER.”

FRANZISKA KNOEFERL

PART-TIME STUDENT WORKING IN SUSTAINABILITY

Dear readers,

Sustainability is not a state that can be achieved once and then ticked off the list. It is an ongoing process shaped by new scientific findings, societal expectations and, increasingly, regulatory developments. For businesses, this means taking responsibility, making decisions and being prepared to continually question existing structures.

As a company in the packaging industry, we bear a special responsibility. Our products protect goods, extend shelf life and ensure quality. At the same time, there is an ever-increasing focus on materials, resource consumption and recyclability. This tension is very real – and that is precisely why it is our task to develop solutions that reconcile product protection with sustainable business practices.

Over the past year, we at GRUBER have taken important steps along this path. We have further expanded our photovoltaic system to generate an even larger proportion of our energy requirements ourselves. Since 2024, we have been sourcing the electricity for our production and manufacturing operations predominantly from renewable sources. In our administrative departments, we are still using the standard energy mix, which accounts for a small proportion of our energy consumption. At the same time, the Ecovadis Bronze medal confirms that our measures are putting us on a sound path, even though we must continue to pursue this course consistently.

Another key focus of our work is the further development of our packaging solutions. With an eye to upcoming regulatory requirements such as the PPWR, as well as new guidelines on the communication of environmental information under the EmpCo Directive, we are consistently gearing our developments towards recyclable solutions. Particular emphasis is placed on monomaterial structures containing post-consumer recycled (PCR) content, which can help to better integrate packaging into existing material cycles.

For us, however, sustainability does not end with materials. It encompasses our entire value chain – from energy and resources, through responsible supply chains, to fair working conditions and an open corporate culture. Transparency plays a central role in this. This report is therefore intended not only to highlight progress, but also to show where challenges lie and what steps we intend to take next.

We would like to thank all our employees, customers and partners who are shaping this journey together with us. Sustainable transformation can only succeed through the collaboration of many stakeholders. We are convinced that, together, we can develop the right solutions.

Yours,
Elisabeth Gruber & Barbara Holz

PREFACE BY THE MANAGEMENT BOARD

SUSTAINABILITY IN NUMBERS

WOOD, CARDBOARD AND PAPER: 17.671 kg CO₂e

- Cardboard: 0,31 %
- Pallets: 0,07 %
- Paper: 0,15 %

HEATING ENERGY: 19.220 kg CO₂e

- Natural gas: 0,39 %
- Green gas: 0,14 %
- Heating oil: 0,05 %

MISCELLANEOUS: 3.203 kg CO₂e

- Electronic purchases: 0,05 %
- Screens 0,01 %
- Water: 0,01 %
- Webhosting: 0,002 %
- Teams-Usage: 0,002 %

BUSINESS TRIPS: 33,02 kg CO₂e

- Train: 0,001 %
- Electronic company car (Ökostrom): 0,00 %

WASTE DISPOSAL: 604.192 kg CO₂e

- EoL (energy recovery): 18,98 %
- Cardbiard: 0,23 %
- Residual waste: 0,03 %
- Process waste (recycling): -0,45 %
- Recycling: -0,56 %

ELECTRICITY CONSUMPTION: 7.868 kg CO₂e

- Administration: 0,22 %
- Home office:: 0,02%

EMPLOYEE COMMUTING: 29.094 kg CO₂e

- Traveling by car (petrol): 0,70 %
- Traveling by car (diesel): 0,16%
- Traveling by public transport: 0,02 %
- Traveling by public transport (electric): 0,00 %

PLASTIC MATERIALS: 1.514.553 kg CO₂e

- Polyethylene (PE): 23,56 %
- Process emissions from manufacturers: 8,97 %
- Polyamide (PA): 7,95 %
- Polyethyleneterephthalate (PET): 3,17 %
- Polypropylene (PP): 1,56 %
- Recycled materials (PET, PE): 0,02 %
- Miscellaneous: 0,45 %

TRANSPORT AND LOGISTICS: 62.861 kg CO₂e

- Transport by lorry: 1,38 %
- Transport by plane: 0,52 %

METALS: 1.056.984 kg CO₂e

- Aluminium: 31,86 %
- Workshop: 0,02 %

In 2025,
Gruber-Folien
caused
3,351 tonnes of
greenhouse gas
emissions.

2024:
3.372
ton-
nes

2023:
3.152
ton-
nes

- HEATING 0,9 g
- COMMUTING: 1,4 g
- TRANSPORT: 2,9 g
- REMAINING EMISSIONS: 14,9 g
- WASTE DISPOSAL: 27,5 g
- METALS: 48,0 g
- PLASTIC MATERIALS: 55,2 g



From the year 2025

151 g CO₂ e

Sum of all emissions divided by the number of bags produced. (22m)

From the year 2024

135 g CO₂ e

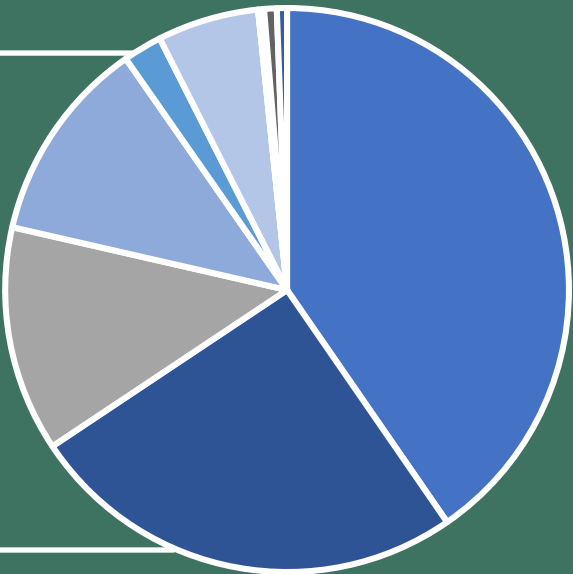
Sum of all emissions divided by the number of bags produced. (25m)



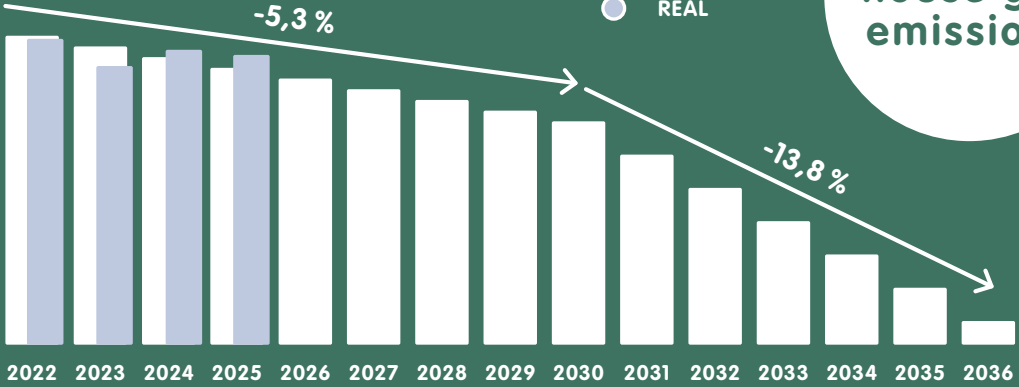
In 2025, emissions per bag will be 151 g CO₂e, compared with 135 g in the previous year. The increase is due to the fact that, whilst production volumes were lower, we manufactured a higher proportion of emission-intensive composites. This is where our leverage lies for 2026.

COMPOSITION OF THE PURCHASED ENERGY

SOURCES OF ENERGY [KWH]	2025	2024
● Green electricity	114.154	115.058
● Natural gas	71.405	92.201
● Green gas	36.541	0
● PV electricity	33.157	33.195
● Mixed electricity	16.446	15.747
● Heating oil	6.027	6.027
● Diesel	6.310	3.398
● Homeoffice (green)	958	3.157
● Homeoffice (mixed)	1.642	1.214
TOTAL SUM	286.640	269.997
CO ₂ EMISSIONS	28.247,87 kg	29.188,19 kg

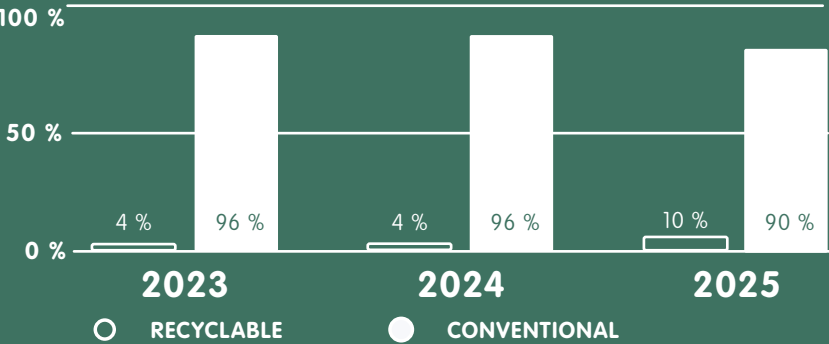


EMISSIONS BUDGET



Green-house gas emissions

Since 2024, we have been calculating the recycling rate in accordance with the minimum standard. This is why the figures for 2023 look better by comparison. However, the result is distorted by the way the recycling rate was calculated previously.



Proportion of recyclable materials

Multi-layer packaging is difficult to recycle, as the materials are hard to separate.

Top 5 Emission sources:

- ALUMINIUM
- POLYETHYLENE
- EOL (INCINERATION)
- PROCESS EMISSIONS BY SUPPLIERS
- POLYAMIDE



CO₂ e EMISSIONS

-17 %

compared to 2022



OUR

SUSTAINABILITY

REPORTING

FOR US, SUSTAINABILITY REPORTING IS ALL ABOUT COMMUNICATION

Transparency and accountability: Our path to sustainable business practices through collaboration and innovation.

As a medium-sized company, we are implementing numerous internal measures to achieve our ambitious sustainability targets. This sustainability report is our key communication tool for transparently presenting our targets, efforts and achievements to stakeholders on an annual basis.

In doing so, we aim to set a clear example within the single-use plastic packaging sector. At the same time, the report provides a platform to foster dialogue and secure new partnerships that will ensure our long-term success.

Our performance is also validated externally by EcoVadis, the world's leading provider of sustainability ratings. EcoVadis assesses companies strictly on the basis of evidence across four areas: the environment, labour and human rights, ethics, and sustainable procurement. In the EcoVadis assessment of September 2025, we achieved 68 out of 100 points, earning us the bronze medal. This places us above 65 per cent of the companies assessed. The assessment is based on a document-based rating, not an on-site audit.

**BECAUSE WE HAVE LEARNT THAT:
SUSTAINABLE BUSINESS PRACTICES ARE ONLY POSSIBLE IF WE
WORK TOGETHER.**

In addition, we have opted for standardised reporting in accordance with the German Sustainability Code (DNK). This serves to make our performance objectively comparable with that of other organisations. The statement can be viewed on the DNK platform and on our website www.gruber-folien.de.

The DNK standard enables us to communicate our activities, progress and challenges in an even more transparent and comprehensible manner. It also helps us to systematically align ourselves with proven best practices.

This provides our stakeholders with a reliable, structured source of information. Our decision to adopt the DNK underlines our strong commitment to transparency and accountability. The DNK underlines our strong commitment to transparency and accountability.

THE

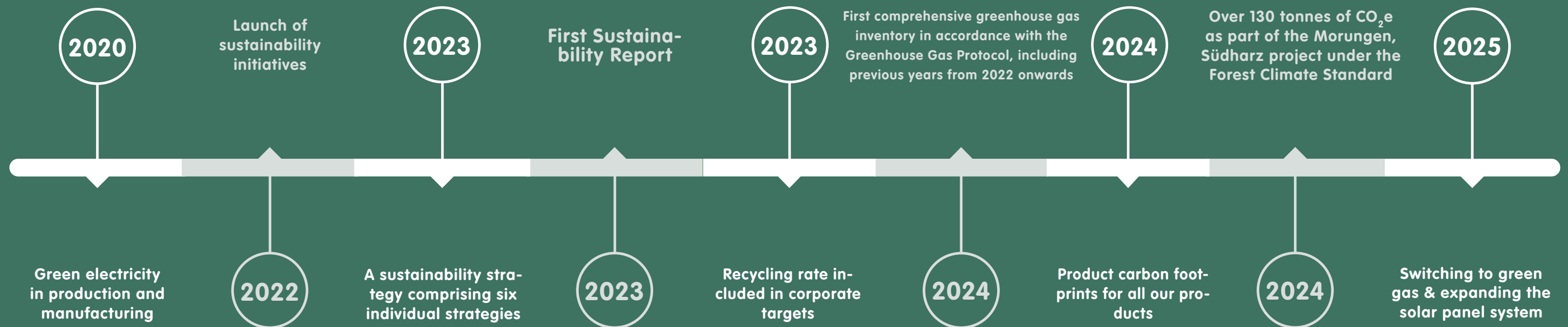
COMPANY



MILESTONES IN OUR SUSTAINABILITY STRATEGY



BAG THE
FUTURE
IN!

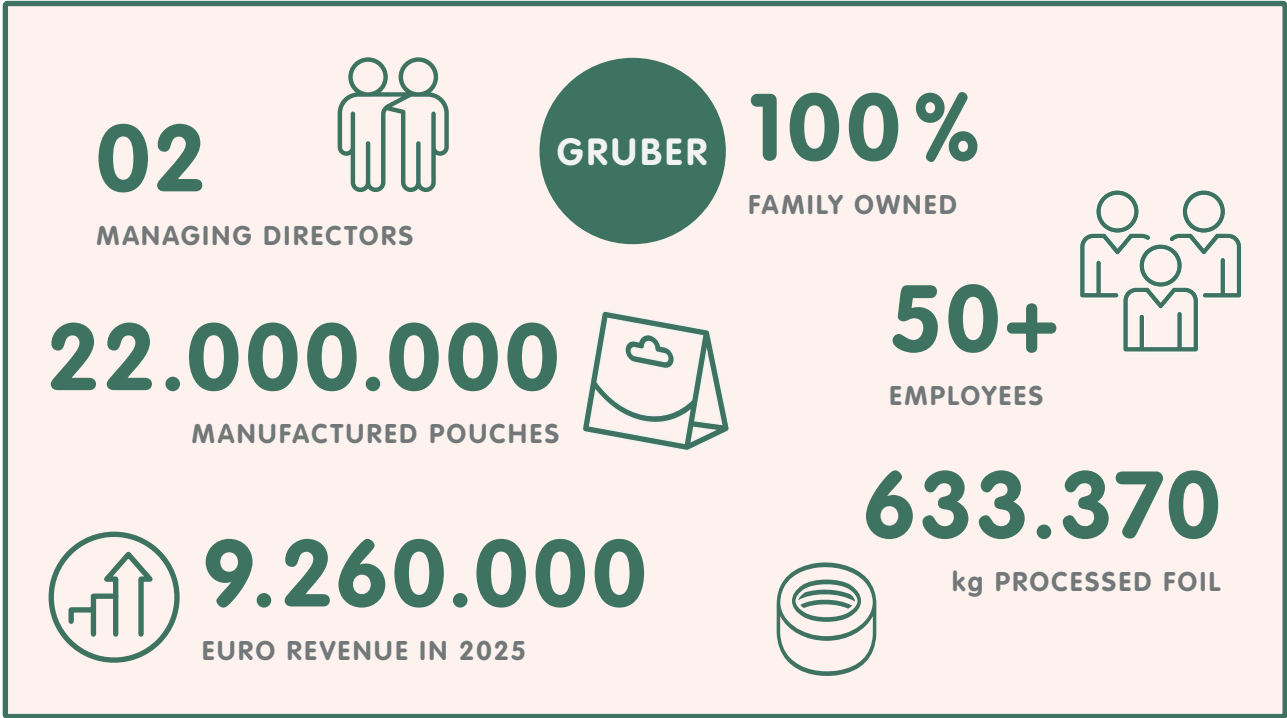


COMPANY PROFILE

GRUBER-FOLIEN GMBH & CO. KG: EFFICIENT PACKAGING SOLUTIONS FROM GERMANY

The promise of our medium-sized, female owner-managed family business, now in its second generation and based in Straubing, Lower Bavaria.

Our portfolio includes bespoke flexible packaging made from plastic films and paper. Fifty dedicated 'Grubis' give their all every day and offer a wide range of services at our own production facility: the assembly of printed and unprinted bags, with a focus on heat-sealed and stand-up pouches; the finishing of flexible packaging in our own workshop and comprehensive advice on recyclable solutions.



THE 10 PRINCIPLES OF OUR COMPANY PHILOSOPHY

Our ten guiding principles describe what we stand for as a company. They are the foundation of our work and make it clear where we come from, what is important to us and what drives us.



NR. 01 – QUALITY AND CUSTOMER FOCUS

Our actions are always guided by the 'customer first' principle. Customer satisfaction and feedback are the driving forces behind our business activities, taking into account the needs of all stakeholders. We protect values with the highest quality standards for our products and our service.



NR. 02 – EMPLOYEE DEVELOPMENT AND PARTICIPATION

Our vision is characterised by a harmonious and balanced working environment in which equality and a 'we' are lived. We endeavour to develop the knowledge and skills of each individual to enable a lifetime of learning and empowerment. Our managers implement the company guidelines with expertise and enthusiasm in order to achieve our common goal.



NR. 03 – ETHICS AND INTEGRITY

We always act in accordance with legal, regulatory and ethical standards. Transparency and honesty have always been the cornerstones of our actions. Partnership, fairness and trust are the basis of our cooperation at eye level, both within our company and with our suppliers. This creates reliability and stability.



NR. 04 – SUSTAINABILITY AND ENVIRONMENTAL AWARENESS

Our company pursues a sustainability strategy based on the United Nations' 17 SDGs, which sets out long-term, future-proof environmental, social and economic goals. To fulfil our vision and core purpose and to safeguard our values, we are working to minimise our environmental footprint and to acknowledge our responsibility for the environmental impact of our business activities.



NR. 05 – SOCIAL RESPONSIBILITY

We are a family-run company that supports fair business practices and is committed to work-life balance. We promote women, gender equality and the elimination of gender stereotypes. We fulfil our social responsibility through donations and initiatives that support women, families and work-life balance. We take a clear stance against racism, anti-Semitism and discrimination against minorities.



NR. 06 – INNOVATION UND ADAPTABILITY

To remain competitive in the long term, we promote partnerships with academic institutions and are constantly looking for new technologies and methods to improve products and processes and reduce our environmental footprint. We adapt quickly to market and environmental changes and proactively fulfil the needs of our customers. We foster a culture of creativity and entrepreneurial thinking to promote new ideas and solutions.



NR. 07 – RISK MANAGEMENT UND CONTINUITY PLANNING

We consider risks at all levels and ensure that our company can also cope with unforeseen events. Business continuity management helps us to do this, as does analysing the risks and opportunities associated with each individual project and the working environment in terms of occupational safety.



NR. 08 – STAKEHOLDER ENGAGEMENT

We maintain honest and transparent communication with all stakeholders and strive for a close exchange in order to recognise and promote common needs. Our company doors are always open.



NR. 09 – CONTINUOUS IMPROVEMENT AND REVIEW

Our commitment to continuous improvement is anchored in our ISO 9001 certification. We focus on error prevention rather than error correction and regularly adapt our regulations to ensure relevance and effectiveness.



NR. 10 – LEADERSHIP

We develop managers who cultivate a motivating management style based on equality. The participation of women in management positions at all hierarchical levels is a particular concern of ours.

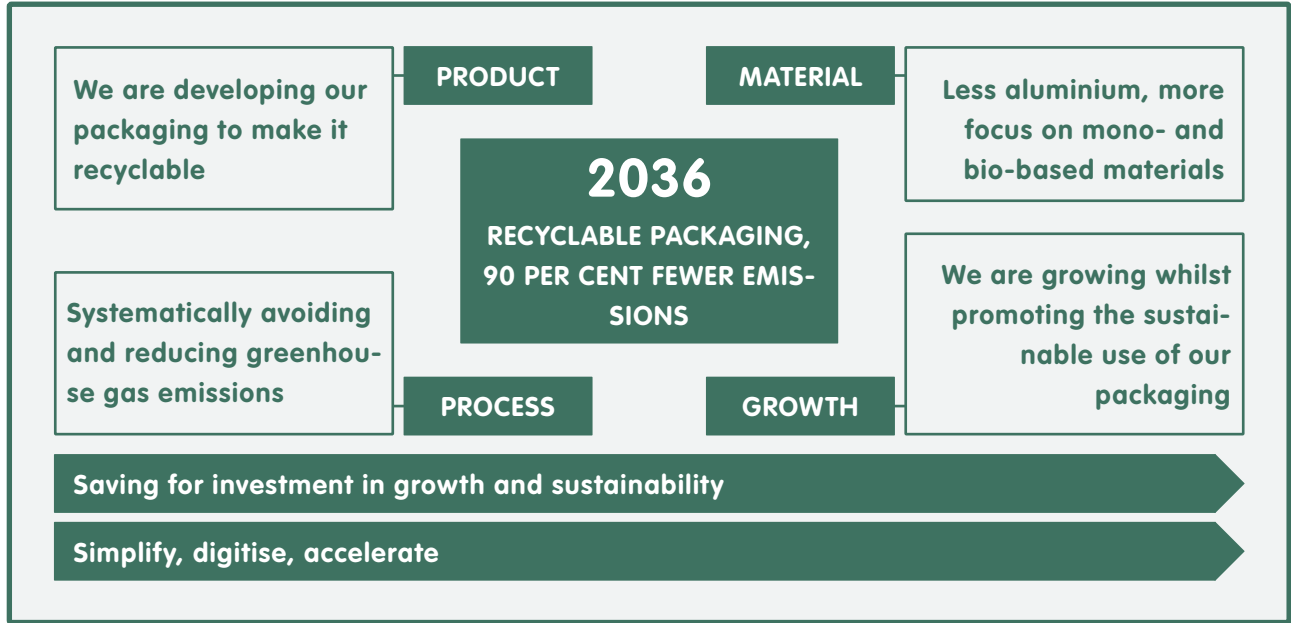
SUSTAINABILITY IN FOCUS: OUR PATH TO CONSCIOUS GROWTH

We combine sustainable practices in a targeted manner with strategic corporate management to ensure a responsible future.

As an owner-managed family business, sustainable practices, coupled with a strong sense of commitment to social responsibility, have always defined our company's identity. Acting in an environmentally and socially responsible manner became a natural and almost incidental – though not deliberate – part of our day-to-day operations.

Since 2021, we have also been addressing both issues at a strategic level. On the one hand, sustainability aspects are embedded in our corporate strategy. On the other hand, we developed a dedicated sustainability strategy in 2023.

Our corporate strategy is based on two cornerstones, which enable us to implement four key strategic areas. The foundation is, on the one hand, continuous efficiency improvement, which inspires both customers and employees. Efficiency also enables us to make savings and invest in growth and sustainability.



This will enable us to implement four strategy areas in order to achieve our goal: '2036 - NET Zero packaging in the cycle'.

COMPANY
STRATEGY

MAKING PACKAGING RE-CYCLABLE: THE SITUATION IN 2025

We are committed to finding innovative solutions to reduce packaging waste and establish sustainable standards within the industry.

The way in which most people in Germany live and conduct business is, in the long term, unsustainable – neither for the natural world nor for the economy and society. As an owner-managed family business, we always keep the next generation in mind. We want to leave them – our children and grandchildren – a future worth living in.

The packaging industry bears a special responsibility: in Germany, the volume of packaging waste has been rising steadily for decades. Between 1995 and 2021, plastic packaging waste more than doubled, rising from 1.56 to 3.2 million tonnes. At the same time, less than half of all plastic packaging is recycled. Packaging is therefore increasingly consuming resources and contributing to CO₂ emissions – particularly through materials such as aluminium – even though its share of total greenhouse gas emissions from European consumers stands at around 1.5 to 2.0 per cent.

This trend highlights the urgent need for action within the industry. It is crucial both to reduce waste and to improve recycling processes. To meet this challenge, we are constantly working to optimise our packaging solutions.

This has included expanding our product range with monomaterial solutions made from PP and PE, an aluminium composite with reduced layer thickness that cuts emissions whilst continuing to offer high barrier properties, and the use of recycled material in films and accessories. Furthermore, we are constantly researching new solutions, particularly in the field of biopolymers, that are economically viable for us to implement. Our aim in recent years has been to set industry standards and inspire other companies to follow our lead.

However, with the advent of the PPWR, these and other measures are no longer driven solely by intrinsic motivation, but are now expected as standard by all companies. Despite our efforts in recent years, we too must and intend to continue addressing the extensive but necessary objectives and requirements of the PPWR in order to comply with them.

In doing so, we face a particular challenge:

We want to continue ensuring that highly sensitive products with strict hygiene and safety requirements – such as medicines, foodstuffs or diagnostic substances – reach their destination safely. The following strategy is designed to help us keep pace with the requirements of the PPWR:

OUR MOTIVATION

TO BECOME MORE

SUSTAINABLE

OUR SUSTAINABLE FUTURE: A STRATEGIC GUIDE

With a comprehensive strategy and clear objectives, we are committed to environmental, economic and social responsibility in line with European regulations and standards.

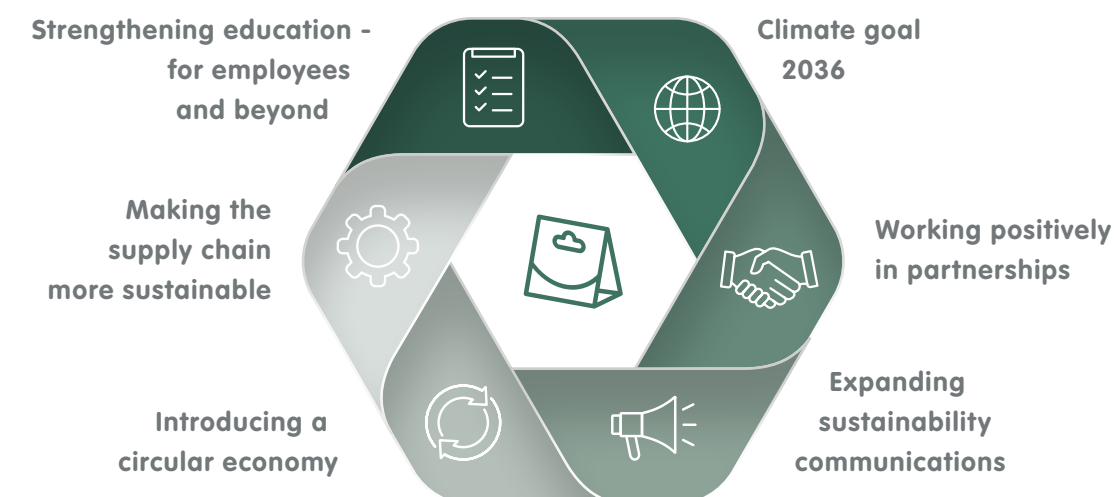
In order to conscientiously drive forward our sustainability transformation, we developed a detailed strategy as early as 2022 that covers the three pillars of sustainability – ecology, economy and social responsibility. This strategy encompasses six strategic focus areas: the principles of the United Nations Global Compact and the German Sustainability Code serve as a guide for our day-to-day work.

Although our sustainability strategy was developed prior to the publication of the PPWR, the measures and objectives defined therein are in line with the key requirements of the PPWR. This underlines our early focus on sustainable packaging solutions and enables the seamless integration of the PPWR requirements into our existing measures.

The sustainability strategy sets out how we implement the eight SDGs relevant to us within the company. To this end, we have defined six thematic areas with specific strategies.

SUSTAINABILITY STRATEGY

STRATEGIC SUSTAINABILITY TOPICS



Each of these six themes influences our four strategic areas and complements them from a sustainability perspective. Furthermore, the specific objectives and measures are set out in each respective strategy. We place particular emphasis on measurable results so that we can track our progress transparently. Through regular reviews, we ensure that our measures always meet current requirements and address current challenges.



EDUCATION

We are developing a comprehensive training strategy to systematically build up our knowledge and pass it on internally. We also share this knowledge with suppliers and the public in order to have an impact beyond the boundaries of our organisation. We support our staff through targeted training courses, workshops and professional development programmes to establish a culture of learning within the company and help them realise their individual potential. In doing so, we adhere to our corporate purpose, ‘We protect values’, and ensure that our training strategy encompasses both staff and external stakeholders.



COMMUNICATION

We distinguish between internal and external communication, with the focus on communicating our sustainability efforts and achievements. Through various communication methods and networks, we publicise our sustainability initiatives, thereby nurturing business relationships and attracting new partners.



COOPERATION

Collaborative projects are essential for us as an SME. To help the packaging industry transition from single-use to reusable packaging, we work closely with other companies and share our efforts via social media, LinkedIn and through presentations. We aim to enter into new strategic partnerships, particularly with sustainable suppliers as well as educational and research organisations, and to act as a role model within our network.



CIRCULAR ECONOMY

The implementation of circular economy models in our single-use plastics business still seems a long way off. At present, most of our bags end up in energy recovery after a single use, which destroys the recyclable material. To make this linear life cycle more circular, we are focusing on recycling our products. To achieve this, the non-recyclable plastic-aluminium composites must be replaced with recyclable single-material alternatives. As this is ultimately a decision made by the customer at the point of purchase, we are expanding our range to include single-material pouches. Our aim is to offer recyclable alternatives with the same technical specifications at fair prices for all our aluminium products.



SUPPLY CHAIN

We assess our suppliers in terms of sustainability, strengthen our collaboration with them and support their sustainability efforts. At the same time, we place particular emphasis on sourcing sustainable materials, as described in more detail in the ‘Circular Economy’ section of our strategy. With our materials strategy up to 2036, we have set out the direction in which we want to move and how our procurement should be structured. In the near future, we will also be focusing on the use of bio-based plastics and monitoring developments closely.



CLIMATE

Our climate strategy is at the heart of our sustainability transformation. We have set ourselves clear, annual reduction targets for our greenhouse gas emissions, based on the Science-Based Targets Initiative and our greenhouse gas (GHG) inventory for our base year 2022, calculated in accordance with the Science-Based Targets Initiative methodology, without formal validation by the SBTi. For this, as well as for the following year’s GHG emissions, we have reported all market-based emissions in accordance with the Greenhouse Gas Protocol (GHG Protocol). As can be seen later in this report, Scope 3 emissions offer the greatest potential for reduction.

Together, these individual strategies form Gruber Folien’s sustainability strategy. Specific targets and measures have been defined up to 2036 to ensure a long-term and successful sustainability transformation. Defined interim targets are continuously reviewed for effectiveness and thus contribute to meaningful and long-term planning.

OUR REDUCTION TARGET BY 2036: A 90 PER CENT REDUCTION IN GREENHOUSE GAS EMISSIONS COMPARED WITH 2022

We aim to reduce our emissions by 90 per cent by 2036 compared with 2022. We are exploring offsetting measures for the remaining 10 per cent or so. We do not offset these against our emissions balance.

However, the central focus of our sustainability strategy remains the reduction of the environmental impact of our business activities. This refers to all impacts in which we are directly involved, either through our own actions or through our links with our suppliers and customers within our value chain. These are defined as

- Scope 1, the direct emissions from the company's own sources,
- Scope 2, the indirect emissions from the generation of purchased energy and
- Scope 3, all other emissions along the value chain.

Here at Gruber-Folien, we have set ourselves the target of reducing our total emissions by 90 per cent by 2036. We assume that the remaining 10 per cent will consist of unavoidable emissions that will continue to arise from our business activities. This is because emissions are also generated when using recycled materials and manufacturing products that are exclusively recyclable or biodegradable.

For the remaining approximately 10 per cent of unavoidable emissions, we are evaluating offset projects. We determine the criteria, standards and scope annually following a review of the results of our greenhouse gas inventory and publish them.

To ensure that our transformation strategy gains momentum in the coming years and that sustainability becomes increasingly important in the packaging industry, we have set ourselves an annual reduction target of 5.3 per cent by 2030 compared with the base year. From that point onwards, we aim for an annual reduction of 13.8 per cent by 2036.

We are committed to continuously monitoring and adapting our measures to ensure that we achieve our targets efficiently. Through partnerships with innovative projects and technologies, we promote sustainable solutions that have an impact beyond our company's borders. We regularly communicate our progress to ensure transparency and accountability towards our stakeholders.

REDUCTION

TARGETS

A close-up, shallow depth-of-field photograph showing a person's hands holding a black and white photograph. The hands are positioned over a table covered with a green cloth. On the table, there are several colorful papers or cards with abstract patterns in green, yellow, orange, and red. One card has the word 'VANILLE' visible. The background is blurred, showing the person's torso and arms.

MATERIALITY

THE PACKAGING INDUSTRY IN GERMANY: A KEY MARKET FOR INNOVATION AND PROTECTION

The packaging industry plays a key role in numerous sectors and offers innovative solutions for a wide range of applications.

A total of 518 companies were involved in the manufacture of plastic packaging in 2024. Turnover amounted to approximately 25 billion euros, representing a 3 per cent decrease compared with the previous year.

Consumers encounter plastic packaging every day. Whether in supermarkets or chemists, online retailers, on building sites, in agriculture or in the medical sector – product protection is often achieved through flexible packaging.

The main sectors for sales therefore include the food industry, the cosmetics industry, manufacturers of detergents and cleaning products, chemical and pharmaceutical companies, the construction sector, the automotive sector and the manufacturing industry.



¹ IK annual report 2024/25

BUSINESS

CONTEXT



ENFORCEABLE PRODUCT PROTECTION: OPTIMISATION OF MATERI- ALS AND PROCESSES

GRUBER IS RESTRUCTURING ITS PRODUCT RANGE TO FOCUS ON SINGLE-MATERIAL PRODUCTS. IN 2025, 10 PER CENT OF THE MATERIALS USED WERE RECYCLABLE; IN 2024, THE FIGURE WAS 4 PER CENT.

The challenge currently facing the entire industry is to maintain the primary function of packaging, namely product protection. At the same time, however, production must be sustainable – whether using plastic or alternative raw materials – whilst utilising as few raw materials as possible.

Furthermore, strengthening the circular economy for plastic packaging is a major area of focus. This involves not only increasing the recyclability of products, but also improving the recycling process and its yield.

Here at Gruber, as a converter of supplied films, we are focusing on three key areas in our materials roadmap:

- How can we make the materials we use even more recycling-friendly?
- How can we offer well-designed reusable systems alongside single-use packaging?
- And how can we streamline our internal processes and reduce their environmental impact?



“WE COMBINE RELIABLE PRO-
DUCT PROTECTION WITH TRACEA-
BLE RECYCLABILITY. THE SWITCH
TO SINGLE-MATERIAL PACKAGING
SPECIFICALLY REDUCES PACKAGING-
RELATED SCOPE 3 EMISSIONS IN THE
SUPPLY CHAIN.”

TOBIAS PROKSCH

HEAD OF THE PURCHASING DEPARTMENT

MATERIALITY ANALYSIS 2022: THE RELEVANT SDGS FOR OUR COMPANY

Our priorities in the area of sustainability: results from internal analysis and stakeholder surveys.

From July to September 2022, we carried out a materiality analysis to find out which SDGs and sustainability topics are most important to our company.

We analysed how these topics influence our strategy. The focus was on climate protection, resource conservation and social justice. The results helped us to set priorities. Thanks to stakeholder involvement, we were able to better understand their expectations. These findings are now being incorporated into our projects.

Prior to the materiality analysis, we assessed internally which SDGs we consider to be important and compared our assessment with that of our stakeholders. As a result, we identified the following SDGs and topics as crucial:



- Health protection and promotion for all employees
- Hygiene requirements



- The challenge of a shortage of skilled labour
- Training and further education for all employees



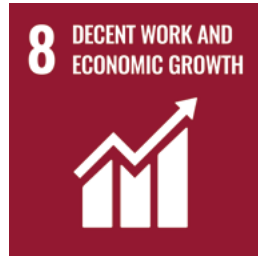
- Advancement of women
- Compatibility of career and family



- Sustainable corporate reorganisation
- Low energy consumption and renewable energies

MATERIALITY

ANALYSIS



- Fair working conditions
- Social commitment
- Supply chain standards and law



- Sustainable corporate reorganisation with an additional positive impact on Straubing



- Raw Materials and lack of resources
- Material composition
- Choice of materials and recycles



- Avoiding and reducing emissions in the company and the supply chain

- Choice of manufacturer
- Packaging waste: reusable, recycling and circular economy as well as avoiding overproduction
- Social demand and trend towards sustainability

Through the materiality analysis, we have defined core topics whose further development we have set out in our sustainability strategy with corresponding measures

The direct involvement of the management in conducting the analysis ensures that these topics are given the necessary importance throughout the company.



“UNDERSTANDING WHAT REALLY MATTERS TO US AND OUR STAKEHOLDERS IS THE STARTING POINT FOR OUR STRATEGIC DECISIONS”

FRANZISKA KNOEFERL

PART-TIME STUDENT WORKING IN SUSTAINABILITY



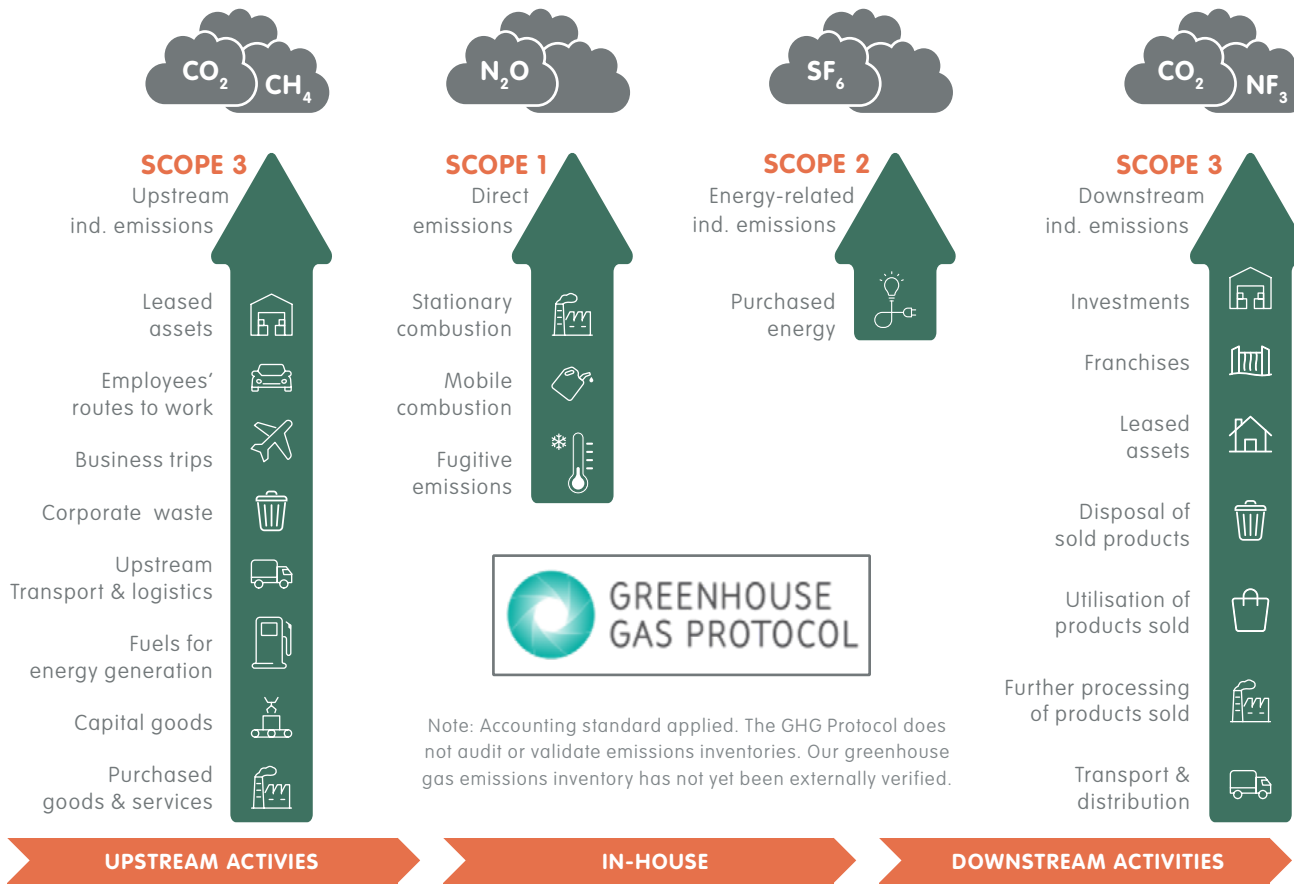
ENVIRONMENT

COMPREHENSIVE EMISSIONS ASSESSMENT

Since 2022, we have been assessing all greenhouse gases and analysing the entire value chain for precise measures.

In order to understand the environmental impact of our business activities, we drew up a Scope 1+2 greenhouse gas inventory for the first time in 2022, with the support of a sustainability consultancy. In addition to CO₂ emissions, we also considered other greenhouse gases such as nitrous oxide, methane, F-gases and sulphur hexafluoride (CO₂e).

This enabled us to identify sources of emissions, pinpoint opportunities for improvement and devise appropriate measures. For the following year, we decided to extend the scope of our greenhouse gas inventory in line with the Greenhouse Gas Protocol to cover the entire value chain, thereby recording Scope 3 emissions in detail, and we recalculated the Scope 3 figures for the base year 2022 accordingly. This encompasses all the activities shown in the following chart:

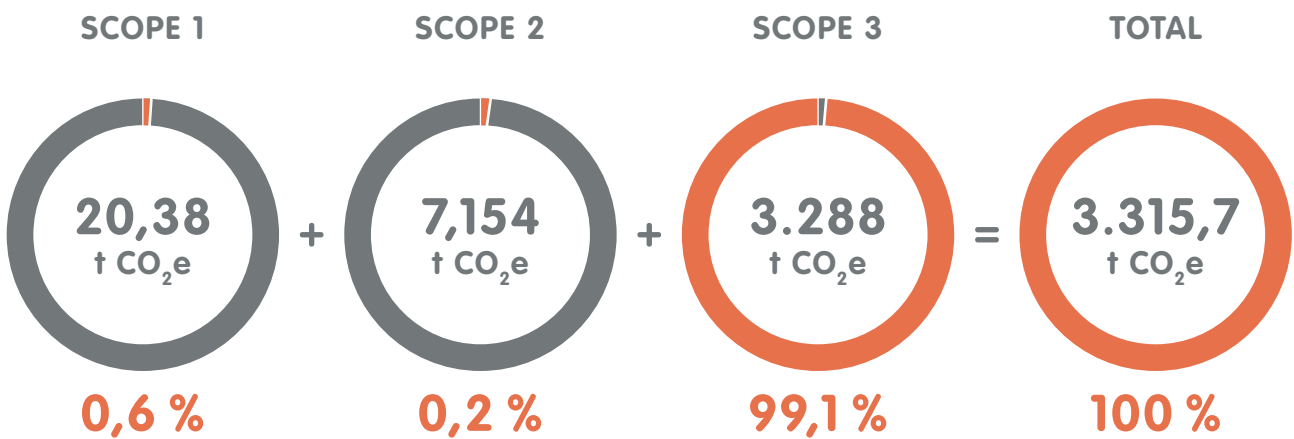


VISUALISING ENVIRONMENTAL IMPACTS

GRUBER-FOLIEN: COMPREHENSIVE ANALYSIS OF THE ENVIRONMENTAL FOOTPRINT 2025

Strong focus on Scope 3 emissions: Our committed measures are showing progress.

By calculating the emissions of all company activities and all Scope 3 emissions, we were able to determine the following environmental impacts for Gruber-Folien for the year 2025: The analysis reveals that the proportion of Scope 3 emissions is above the industry average. This reflects both the energy-intensive value creation and the measures already implemented to reduce emissions.



Please note: Due to rounding, there may be discrepancies in the totals.

The graph above clearly shows that the proportion of Scope 3 emissions is even higher than the widespread average of 80 % of total emissions.

This is due to the energy-intensive value chain on the one hand and the measures already implemented on the other. At the same time, this reflects the comprehensive approach we are pursuing throughout our supply chain in order to reduce emissions.

However, the higher figure also emphasises the significant impact that our business activities have on the environment. We therefore continue to focus on innovative solutions and close monitoring in order to continuously improve our environmental performance. Our strategy also includes working closely with partners to promote sustainable practices throughout the value chain..

RESOURCES: MOVING AWAY FROM COMBUSTION THROUGH INNOVATION.

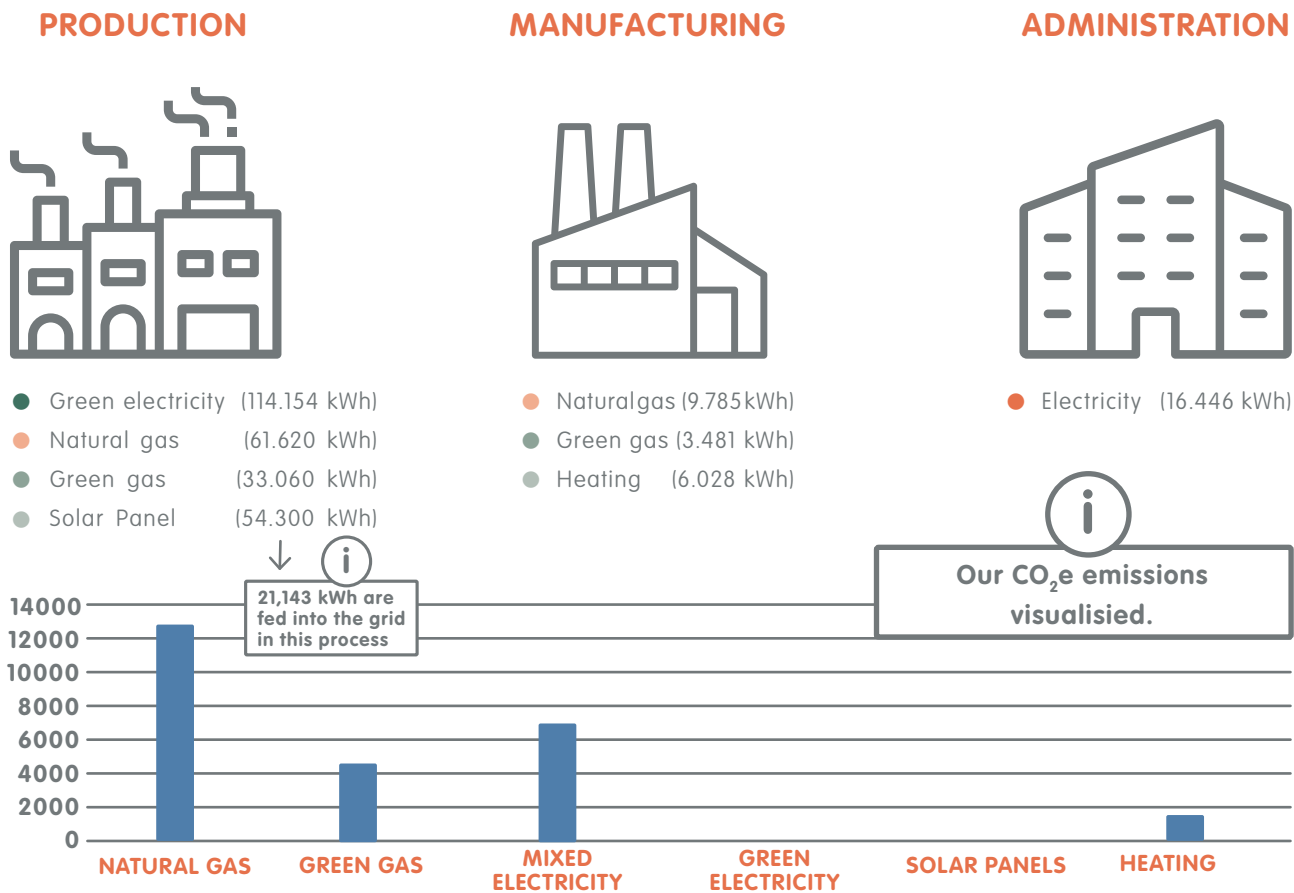
PHOTOVOLTAIC EXPANSION:

Last year, our solar panel system on the production building on Gustav-Hertz Straße covered a third of our production’s electricity requirements. In 2025, we expanded it by 160 modules. As a result, the system’s maximum output is now rated at 138 kWh per year, up from 66 kWh. This enables us to reduce our reliance on external energy sources.

GREEN GAS:

In addition, from August 2025, we switched to a certified green gas supplier for our production building and workshop. Since then, our gas supply has come exclusively from European biogas plants. This has enabled us to reduce our direct Scope 1 emissions by 4.6 tonnes compared with the previous year.

Taken together, these measures represent an important step towards renewable energy. The only remaining areas for improvement are heating oil and electricity in our administrative offices.



RENEWABLE
ENERGY

OUR COMMITMENT TO CLIMATE ACTION BY 2036

We aim to reduce our greenhouse gas emissions by at least 90 per cent by 2036 compared with the base year of 2022.

We have calculated our reduction targets using the methodology of the Science Based Targets initiative. In doing so, we take into account Scope 1, 2 and 3 emissions. Our aim is to reduce emissions by 5.3 % annually between 2022 and 2030.

By 2036, the reduction rate is set to rise to 13.8 per cent, as we expect our sustainability strategy and our business environment to gain momentum. If we achieve these reduction targets, our greenhouse gas emissions in 2036 will amount to just 10 per cent of the emissions recorded in 2022. We are exploring offsetting measures for the remaining 10 per cent or so. These do not replace reduction efforts and are not counted against our overall balance.

Climate protection measures vary in terms of their feasibility and the extent of their impact. The switch to green gas from August 2025 is an example of an effective measure that can be easily implemented by changing gas suppliers. This has also enabled us to save 4 tonnes of CO₂e. Through a combination of similar measures – some simple, others more complex – we succeeded in reducing our Scope 1 emissions by 13 per cent last year. Our Scope 2 emissions, however, rose by 4 per cent, as electricity consumption in our administrative offices was higher than in the previous year. It should be emphasised, however, that given the very small proportion this represents of our total emissions, this has only a minor impact.

However, the greatest potential for reducing our greenhouse gas emissions lies in Scope 3 emissions, which account for the majority of our environmental impact. As these emissions arise throughout our entire value chain – from raw material extraction through various transport and production stages to the use and, ultimately, the disposal of our products – the measures required to reduce them are particularly complex. Thanks to reductions in one of our main drivers – aluminium – and in combustion, as we were able to increase our recycling rate, we were able to reduce our Scope 3 emissions by 2 per cent.

LONG-TERM GOAL:

90 PER CENT

REDUCTION

IN EMISSIONS

WE IMPLEMENTED THE FOLLOWING MEASURES
LAST YEAR:

THE YEAR OF THE PAPER

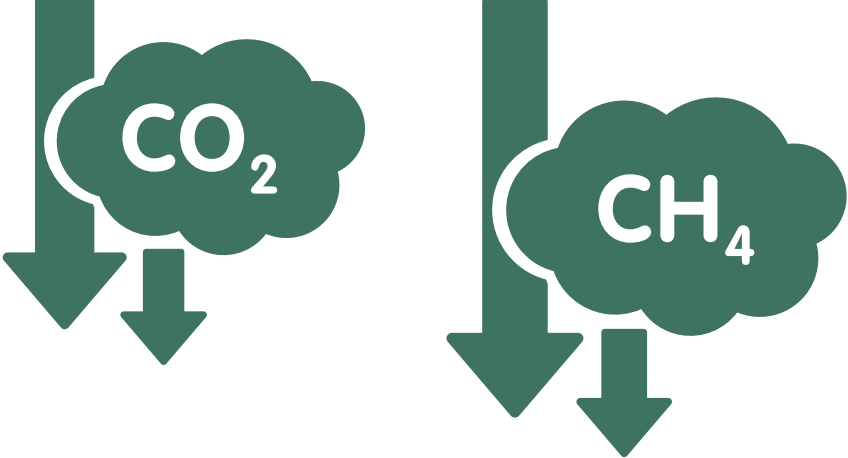
The trend towards paper composites has not passed us by either. Last year, we looked closely at the use of paper for flexible packaging and initiated a number of promising tests. As a result, we were able to add several new paper composites with varying barrier properties to our range, enabling us to cover a broad spectrum of filled products in the paper sector as well. At present, paper cannot yet technically compete with polymer composites in high-barrier applications. Nevertheless, innovative coating solutions enable a significant improvement in performance, and we prioritise recyclable materials wherever possible.

REDUCING ALUMINIUM CONSUMPTION

The processing of primary aluminium accounts for just over 30 per cent of our greenhouse gas emissions and thus represents a key lever for reducing emissions. To address this potential, we added two alternatives to conventional aluminium composites to our portfolio as early as the beginning of 2023: the PP-based monomaterial solutions L096A and L111A. Both materials have been tested by Interseroh for their recyclability and sortability. The results show that they can be reliably identified in existing sorting processes and channelled into high-quality recycling. In 2025, these mono-material solutions saw particularly high demand from our customers compared with previous years. For applications where a complete switch to mono-materials is not currently possible, we are simultaneously developing lower-emission alternatives by reducing film thicknesses. In close collaboration with suppliers and customers, we are continuously testing, evaluating and optimising thinner film structures. The resulting reduction in the aluminium content has a particularly positive impact on our Scope 3 emissions.

COMPREHENSIVE PFC CALCULATION

Thanks to our Product Carbon Footprint (PCF) calculator, we are able to provide our customers with scientifically sound data on the greenhouse gas emissions of individual products. This creates transparency and helps them make informed decisions in favour of lower-emission alternatives. This enables our customers to compare the emissions of different packaging options and choose the one with the lowest figure.



INCREASED USE OF RECYCLED MATERIAL

We had already been looking into alternatives to recycled materials as early as 2024. However, it is precisely due to the upcoming PPWR regulations that the whole issue is really gaining momentum, both on the customer side and on the supplier side. In 2025, we were able to launch several projects to test films and accessories containing recycled content. We are pleased to report that we have already been able to approve some of these, whilst others are still in the testing phase. The technical challenges involved require a great deal of dialogue between suppliers, procurement and production during the qualification process in order to achieve a satisfactory and processable result that meets the product requirements.

ANNUAL REDUCTION TARGET

Our reduction targets, based on the SBTi methodology, are 5.3 per cent annually until 2030 and 13.8 per cent thereafter, with 2022 as the base year. After that, the rate rises to around 13 per cent annually, aiming to achieve a 90 per cent reduction by 2036. So how did we get on this year? Scope 1 + 2: here, we were able to reduce our emissions by 9 per cent compared with the previous year. Scope 3: here, we were able to reduce our emissions by 2 per cent compared with the previous year. Overall, we were able to reduce our emissions by 2 per cent compared with the previous year and have therefore fallen short of the target of a 5 per cent annual reduction. However, if we look at the absolute reduction target compared with the base year 2022, which stands at -16 per cent, we were able to exceed this with a total reduction of -17 per cent. This means that even though we are not 5 per cent better than last year, we are still very much on track with our absolute reduction targets.

ADJUSTMENT OF OUR RECYCLING RATE IN LINE WITH THE MINIMUM STANDARD

In order to prepare companies in the packaging sector for the forthcoming PPWR regulations, the Central Packaging Register (ZSVR), in consultation with the Federal Environment Agency (UBA), has published the 2025 edition of the minimum standard for assessing the recyclability of packaging design. We were therefore required to adjust our original calculation of the recycling rate. According to the ZSVR Minimum Standard, 2025 edition, our rate stands at 10 per cent. The previous year's figure of 4 per cent is based on a different calculation method and is only comparable to a limited extent. The increase is attributable to the higher use of PP. This is primarily due to the slight reduction in the amount of aluminium used and the enormous increase in our use of PP for recyclable monomaterials (L111A and L096A), which is more than 4.5 times greater than in 2024.



SOCIAL

MAKING GREAT THINGS HAPPEN TOGETHER



84 % satisfaction and continuous improvements – we are committed to a fair, healthy and supportive working environment.

At Gruber-Folien, we place particular emphasis on a friendly, pleasant and collaborative working atmosphere. We anonymously survey all our employees annually through our Great Place to Work survey to gauge the effectiveness of these efforts. At the same time, this provides an opportunity to highlight any issues or put forward suggestions for improvement. In the 2025 Great Place to Work survey, the approval rating stood at 84 per cent, up from 81 per cent the previous year. That is an increase of 3 percentage points. As we take the results of this survey seriously, we are constantly looking for areas for improvement and implementing appropriate measures. This has enabled us to achieve a 3 per cent improvement compared with the previous year.



JOB BIKE

Our job bike programme encourages our employees to take part in sporting activities and thus contributes to their well-being.



EMPLOYEE COUNSELLING

We enable our employees to contact experts anonymously in the event of private or professional problems. This confidential counselling offers an uncomplicated exchange.



RETIREMENT PROVISION

Gruber-Folien supports the occupational pension scheme for all employees and makes a contribution of 20 % instead of the legally required 15 %.



SUPPORT OF WOMEN

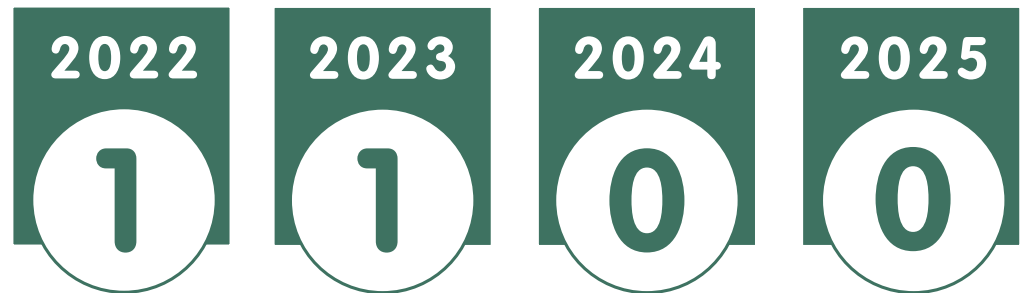
Our organisational chart and a female quota of 75 % are proof of our equal opportunities and the promotion of women at Gruber Folien. Where possible, we offer flexible working time models to make it easier to combine family and career. Gruber-Folien is also committed to supporting women and girls externally.

THIS IS US

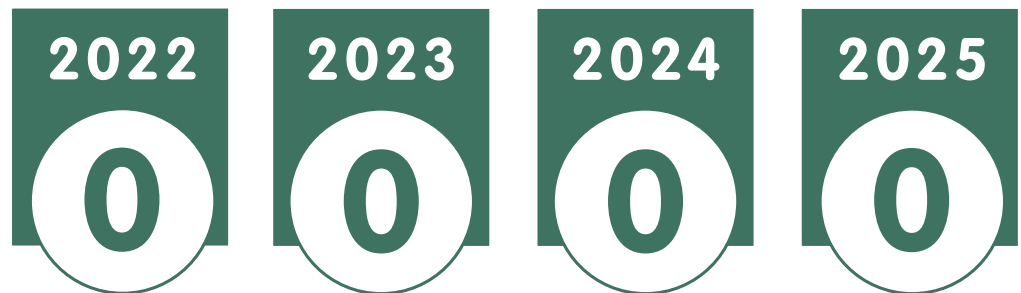
OUR REPORT ON ETHICS, HEALTH AND SAFETY AT WORK, AND FAIR WORKING PRACTICES.

For us, responsibility means more than just complying with the law – it is a promise to our workforce and partners to create a completely safe and honest environment. Whether it is health and safety, the prevention of corruption or protection against discrimination: our internal control mechanisms and training programmes work in tandem to proactively minimise risks. The results for 2025 demonstrate the success of this commitment: there were no confirmed incidents in these areas. This clean record spurs us on to live up to our standards in our working relationships every day and to consistently maintain our zero-tolerance policy towards misconduct.

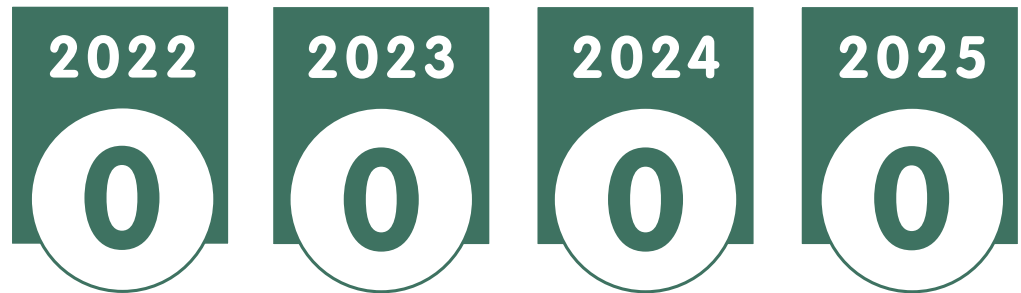
Accidents at work



Cases of corruption



Cases of discrimination



RESPONSIBILITY
IN NUMBERS

MORE THAN JUST BUSINESS: WHERE WE STOOD BY OUR PARTNERS' SIDE IN 2025.

In keeping with our corporate philosophy and our social responsibility, donations were made to three projects close to our hearts in 2025:

PINKSTINKS GERMANY E.V.

Pinkstinks Germany e.V. is a non-profit organisation that campaigns for gender equality and against sexism. Its work focuses primarily on challenging stereotypical gender roles, particularly in advertising, the media and consumer culture. The organisation carries out awareness-raising work through campaigns, educational programmes and studies to promote a more diverse and less clichéd view of gender. Its aim is to highlight structural discrimination and, in the long term, to bring about social change.

**PINK
STINKS**

HAUS FÜR DAS LEBEN E.V. + CHARITY CONCERT

The "Haus für das Leben e.V." supports women and children who have experienced violence. For many, it is not just a temporary refuge, but the first safe space they have had in a long time. The Haus für das Leben offers, for example, a women's refuge, a mother-and-child residential group and counselling for those facing difficulties. It is, therefore, a place where protection, counselling and support are a matter of course. Our donation will go towards the maintenance and refurbishment of the solar thermal system. We also supported the charity concert as a sponsor for the "Haus für das Leben e.V." to help fund the refurbishment of the bathroom.



CARITAS

In December, we made a donation to Caritas to enable four young people to continue attending the after-school club, as their families could no longer afford it. There, the children are given a hot lunch, do their homework, play, chat and are looked after by trained adults who are there to listen if they have any problems. Our donation is enough to enable these children to attend the club for a whole year.



OUR

CONTRIBUTIONS

A modern office interior with glass partitions, wooden accents, and people working. The scene is brightly lit with natural light from large windows. A person is visible working at a desk in the background.

BUSINESS

CONDUCT

SHAPING THE FUTURE TOGETHER: LIVING RESPONSIBLE, PROTECTING VALUES

Our philosophy for sustainable, non-discriminatory coexistence and innovative solutions for future generations.

Community, responsibility and a future-orientated perspective are central to our corporate culture. Our corporate philosophy emphasises our values and shows how we want to live a culture of trust in all areas of our company. Our corporate purpose 'We protect values' is the core of our work and stands for both our products and our actions. As a company, we bear responsibility and focus on a future that is fit for our grandchildren and thus protects our environment.

WORKPLACE BEHAVIOUR

Together with their employment contract, all employees at Gruber Folien sign several compliance requirements that are intended to commit them to constructive and positive interaction in the workplace. We take a clear stance against discrimination of any kind and encourage individuality and creativity.

CODE OF CONDUCT

Responsible and sustainable business practices are essential for us. With our new Code of Conduct, we are setting clear standards for ethical, ecological and social behaviour - both for ourselves and for our suppliers.

In line with the three pillars of sustainability, we are committed to actively living these values and passing them on along our entire value chain. Our Code of Conduct can be viewed at any time on our website.



CORPORATE

CULTURE

POLITICAL INFLUENCE

Gruber-Folien is committed to responsible behaviour along the entire value chain, taking into account both social and environmental impacts. Although the company has no explicit political orientation, it is involved in associations that promote sustainable business practices and the socio-ecological transformation of the economy. Gruber Folien is also active in various associations in order to benefit from dialogue within the industry and promote common interests.

- **German Sustainable Economy Association (BNW)**
A network that supports companies in implementing sustainable business strategies and acts as a mouthpiece at national level.
- **Industrial Association for Plastic Packaging (IK)**
Enables participation in industry developments and provides information on innovative packaging solutions.
- **Chamber of Industry and Commerce (IHK)**
Provides support through training, counselling and a strong regional network.
- **Association of German Women Entrepreneurs (VDU)**
Advocates diversity and promotes initiatives to support women in management positions.
- **Environmental Cluster Bavaria**
Works on the implementation of the circular economy to develop the economic model from a linear to a circular economy.

Gruber-Folien GmbH & Co. KG does not make any political party donations, neither in the form of financial contributions nor in the form of benefits in kind, either directly or indirectly. Therefore, the total monetary value of party donations is 0 euros.



COMMITMENT

We are committed to creating innovative and sustainable solutions that not only meet today’s needs, but also have future generations in mind. Through our commitment to quality, ethics, sustainability and social responsibility, we strive to set standards in our industry and make a positive impact on society and the environment.

We are convinced that through the collective effort and commitment of each individual, our company will continue to grow and prosper. Together, we will overcome challenges, capitalise on opportunities and create a future we can be proud of.



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