Sustainability Report 2025



ppg > Group // Reporting period: 1 January 2025 – 31 December 2025

Reporting standard: VSME (EFRAG, December 2024) – Basic Module // Carbon footprint in accordance with the GHG Protocol

As at: June 2026

Foreword

Dear readers,

In this report, the ppg > Group discloses for the first time, in accordance with the VSME standard, how it combines environmental, social and corporate responsibility. As an owner-managed company, we pursue a long-term strategy.

Our sustainability work centres on the recyclability of our packaging within the meaning of the EU Packaging and Packaging Waste Regulation (PPWR). Guided by the principle of design for recycling, we are consistently developing our film structures further. In 2025, the share of recyclable packaging already rose to 57.3%; by 2030, we aim to achieve 100% recyclability across our entire portfolio. Demand from food retailers for recyclable solutions is growing noticeably.



Share of recyclable packaging in sales volume

50.1 % 2024

ACTUAL **57.3 %** 2025

TARGET **100 %** 2030

A key challenge remains the use of recyclates: for contact-sensitive food and hygiene packaging, food-grade mechanically recycled granulate is currently scarcely available and is generally not approved under food law.

Chemical recycling is technically complex and expensive; we therefore do not expect sufficient capacity to become available in the medium term to adequately meet the anticipated market demand. Our development work thus continues to focus on consistently expanding recyclable mono-material packaging in line with the PPWR; we regard recyclates and bio-based materials as complementary approaches.

In addition, we are working to continuously increase our energy efficiency as part of our energy management in accordance with ISO 50001, to reduce our greenhouse gas emissions, to provide safe and attractive working conditions and to secure skilled workers in the long term.

I would like to thank our employees, customers and partners for their cooperation and invite you to continue with us on the path towards circular packaging.

Nilo Reichenbach

Managing Partner,
ppg > Group

Contents

Foreword 2

About this Report 4

B1 – Basis for Preparation 5

B2 – Practices, Policies and Future Initiatives 13

B3 – Energy and Greenhouse Gas Emissions 16

B4 – Pollution of air, water and soil 21

B5 – Biodiversity 22

B6 – Water 23

B7 – Resource use, circular economy and waste management 24

B8 – Workforce: General Characteristics 28

B9 – Workforce: Health and Safety 31

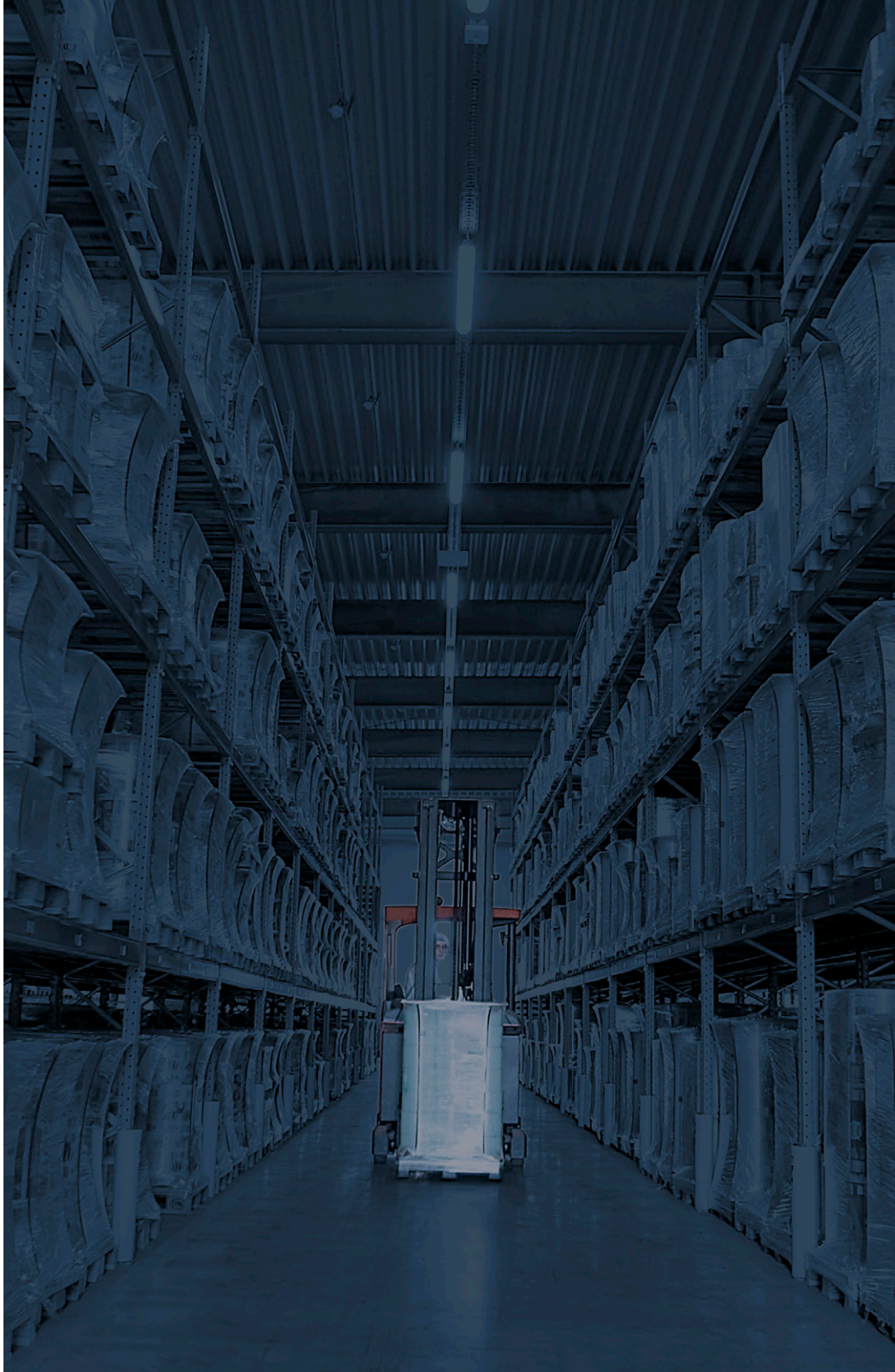
B10 – Workforce: Remuneration, Collective Bargaining and Training 32

B11 – Convictions and Fines for Corruption and Bribery 34

EcoVadis Coverage 36

Appendix: Data Tables and Data Sources 37

Legal Notice 41



About this Report

This is the Sustainability Report of the ppg > Group for the 2025 financial year (1 January to 31 December 2025). It follows the VSME standard (Voluntary Sustainability Reporting Standard for non-listed SMEs), which EFRAG published in December 2024 as a voluntary reporting standard for small and medium-sized enterprises. The report is prepared in accordance with the Basic Module (Disclosures B1–B11).

The report is also structured to address the requirements of the EcoVadis assessment framework in its four themes: environment, labour and human rights, ethics, and sustainable procurement.

The climate data is based on a corporate carbon footprint (CCF) prepared in accordance with the GHG Protocol and covering Scopes 1, 2 and 3.

The ppg > Group is not legally required to report on sustainability. The first Omnibus package (Directive (EU) 2026/470, in force since 18 March 2026) has significantly narrowed the scope of the CSRD: in future, only companies with more than 1,000 employees and more than €450 million in turnover will be subject to reporting obligations, which apply to financial years from 2027 onwards. With 425 employees and a turnover of €95.9 million, the Group is well below these thresholds and therefore reports voluntarily in accordance with the VSME standard – going beyond its minimum requirements by conducting a double materiality assessment. (As at June 2026; national transposition in Germany not yet complete.)



B1 – Basis for Preparation



Reporting scope and consolidation

The report covers the operating activities of the ppg > Group. Financial information relates to the Group as a whole. Reporting is on a consolidated basis. The Group comprises the following companies, listed with their sites, areas of focus and number of employees.

Company	Site	Focus	Employees 2025
ppg > holding GmbH	Oldenburg	Administration	28
ppg > flexofilm GmbH	Holdorf	Extrusion, flexographic and rotogravure printing, lamination, finishing	186
ppg > wegoflex GmbH	Trebbin	Flexographic printing, lamination, finishing	150
ppg > noltemeyer GmbH	Trebbin	Renting/leasing (internal)	1
WKA-B2P GmbH	Warburg	Pre-press & print media	60

Company master data

The following information provides an overview of the structure, field of activity and organisational framework of the company in the 2025 reporting period.

The table summarises the Group's key master data.

Data point	Disclosure 2025
Reporting standard	VSME Option A – Basic Module (EFRAG)
Reporting period	1 January 2025 to 31 December 2025
Legal form	Limited liability company (GmbH)
Sector / NACE code	22.21 – Manufacture of plastic plates, sheets, tubes and profiles.
Headquarters	Bremer Heerstraße 82, 26135 Oldenburg
Employees (headcount, 31 December)	425
Annual turnover (Group, net)	**€95.9 million**
Total assets	€67.2 million
Main country of operation / sites	Germany

Business model, product portfolio and market environment

The ppg > Group develops and manufactures flexible plastic packaging made from films and composite materials for customers in the food, beverage, consumer goods and hygiene industries. Its core processes are extrusion, flexographic and rotogravure printing, lamination and finishing.

The product portfolio comprises, in particular, flow pack and lidding films, composite films, stretch sleeves and a range of barrier and sealing layer solutions, each tailored to product-specific requirements such as product protection, shelf life, print quality, machine runnability and processing speed.



Flow pack



Cup with lidding film



Wrapper (aluminium/paper)



Stand-up pouch



Lidding film for thermoformed tray



Multipack (paper-based)



Beverage label (reusable PET)

Output	2025	2024
Total extruded film	9,695 t	10,017 t
Total printed film	7,587 t	8,097 t
Total coated/laminated film	**15,714 t**	**15,511 t**

The agile, owner-managed corporate structure makes it possible to develop new, practical solutions together with customers and to adapt existing packaging to changing requirements. Key to this are an understanding of complex, high-variety packing and production processes and expertise in handling different material combinations and composite solutions.



The solutions are used in various areas of the food, beverage, consumer goods and hygiene industries, including:

- > Dairy products
- > Sausage, meat and protein products
- > Bread and baked goods
- > Dry goods
- > Convenience foods
- > Confectionary
- > Pet food
- > Frozen foods
- > Hot and instant beverages
- > Beverage labels and stretch sleeves
- > Hygiene and personal care products

Packaging requirements are constantly changing: brand owners and retailers face increasing regulatory requirements and changing customer expectations. Alongside product protection and process reliability, recyclability, resource efficiency and the use of recyclates are therefore becoming increasingly important. At the same time, many applications involve demanding technical requirements – for example regarding barrier properties, sealing performance, temperature resistance or product shelf life; not every material solution is fully suitable for every application.

In addition to conventional packaging solutions, the Group is developing alternative material structures and packaging concepts in selected product areas to address technical, regulatory and application-specific requirements – in particular to improve recyclability, use materials more efficiently and tap alternative raw material sources; the individual approaches are explained in more detail in the chapter on the circular economy (B7).

Customers include well-known brand owners and retailers in the food, consumer goods and hygiene industries.

WKA-B2P GmbH complements the Group as a specialist in pre-press, printing plates and workflow management. Under the ‘Brand to Print’ (b2p) brand, it offers flexographic printing plates and sleeves, artwork and repro, proofing, digital approval management (teamWORK) and the integration of dynamic QR codes for customers in the branded goods and printing industries.

Value chain

The ppg > Group covers most of the flexible packaging value chain in-house – from film extrusion and the production of print media through printing and lamination to finishing. This high degree of vertical integration enables short coordination paths, end-to-end process and quality assurance, and the targeted development of recyclable packaging solutions along the entire chain. The overview below classifies the upstream, own-operations and downstream stages; the graphic also shows the Group's own production process in detail.



Value chain of the ppg > Group – overview (top) and detailed view of the Group's own production process (bottom)

Upstream:

The chain begins with the raw materials used – primarily petroleum-based plastic granules (mainly PE and PP), printing inks and solvents, adhesives and laminating agents, waxes, printing plates and, for selected composite and paper solutions, aluminium and paper. These are sourced from established, predominantly European suppliers. Requirements for quality, food contact suitability and sustainability are ensured through supplier qualification and annual supplier evaluation, as well as the Supplier Code of Conduct (see chapter B11).

Own operations:

In its own operations, the materials pass through several coordinated production stages: film extrusion (including 9-layer blown film lines), print media production (printing plates, printing forms), flexographic and rotogravure printing, lamination into composite films and finishing (slitting, sleeving, final finishing). These production stages are complemented by administration. The processes are supported by quality and hygiene management (BRCGS) and energy management in accordance with ISO 50001. Goods are shipped by lorry; around 23% are exported to other EU countries and around 2% to markets outside Europe. To provide customer-oriented service in neighbouring European countries, the Group has representative offices in the Benelux, UK + Ireland and Scandinavia regions.



Downstream:

Customers are mainly manufacturers of food and consumer goods who process the packaging material and fill it with their own products; only a small proportion use third parties (contract fillers or packers). After use, the packaging is collected and recovered via the dual system and commercial collection. This is precisely where design for recycling comes in: the better a package is aligned with existing collection, sorting and recovery structures, the better the material cycle works and the higher the quality of the recycled output – a key lever of the Group's sustainability strategy.

Certifications and management systems

Certifications and management systems form the binding framework within which the ppg > Group systematically manages and demonstrates quality, product safety, energy efficiency and sustainability. They create transparency for customers, authorities and business partners and at the same time provide the basis for the continuous improvement of the Group's own processes. The following overview shows the certifications and management systems relevant to the Group and their status in 2025.

Certification / standard	Status 2025	Company(ies)
GKV Code of Conduct	Implemented	Group
GHG Protocol / carbon footprint	Implemented	Group
DIN EN ISO 50001 (energy management)	Certified	wegoflex, flexofilm
BRCGS Packaging Materials (product safety)	Certified	flexofilm, wegoflex
FSC® Chain of Custody	Certified	wegoflex
ISCC PLUS (circular raw materials)	In preparation · (certified since 2026)	flexofilm
EcoVadis rating	57/100 (Committed)	wegoflex

Energy management in accordance with DIN EN ISO 50001 ensures that energy consumption at the production sites is systematically recorded and optimised. The BRCGS standard for packaging materials ensures that stringent product safety and hygiene requirements are met – a basic prerequisite for supplying the food and hygiene industries.

FSC Chain of Custody certification demonstrates the traceability of paper from responsibly managed forests, and ISCC PLUS certification enables mass balance verification of sustainable or recycled raw materials. The framework is complemented by the Code of Conduct based on the GKV Code of Conduct and the annual carbon footprint prepared in accordance with the GHG Protocol.

Materiality assessment.

Note: The VSME standard does not require a materiality assessment. The ppg > Group conducts one voluntarily using the double materiality approach (ESRS), going beyond the minimum requirements of the Basic Module – also in preparation for future CSRD requirements and as a basis for the EcoVadis assessment.

The double materiality assessment (DMA) was conducted in 2025 (as at 7 May 2026) and follows the ESRS approach. It assessed impact materiality (inside-out: the company's impact on people and the environment) and financial materiality (outside-in: the impact of sustainability matters on the company).

Impacts were rated on a scale of 1–5, and risks and opportunities using a risk/opportunity index. Ten material topics were identified in the areas of environment (E), social (S) and governance (G).

ESG	Topic / sub-topic	SDG	Material IROs
E	Climate change – climate change mitigation	SDG 13	U01 GHG Scope 1–2; U02 Scope 3
E	Pollution – substances of concern	SDG 12	U07 Cost avoidance through substitution
E	Pollution – plastic waste	SDG 12 · SDG 14	U07 Pollution from plastic waste
E	Circular economy – resource inflows	SDG 12	U13 Fossil raw materials; U11 Cost risk; U05 Reg. bans
E	Circular economy – resource outflows (products)	SDG 12	U16 Hard-to-recycle composites; U15 Design for recycling; U14 Resilience; U15 PPWR risk
E	Circular economy – waste	SDG 12	U17 High waste volumes
S	Own workforce – working conditions	SDG 8	S01 Work-related accidents; S03 Overtime; S02 Shift work; S12 Shortage of skilled workers
S	Own workforce – equal treatment	SDG 4 · SDG 8	S10 Apprenticeships; S07 Training; S06 Skills
S	Consumers and end users – product and customer safety	SDG 3 · SDG 12	S13 Product safety risk; BRCGS certification as control mechanism
G	Business conduct – corporate culture	SDG 16	G03 Flat hierarchies, solution-oriented leadership



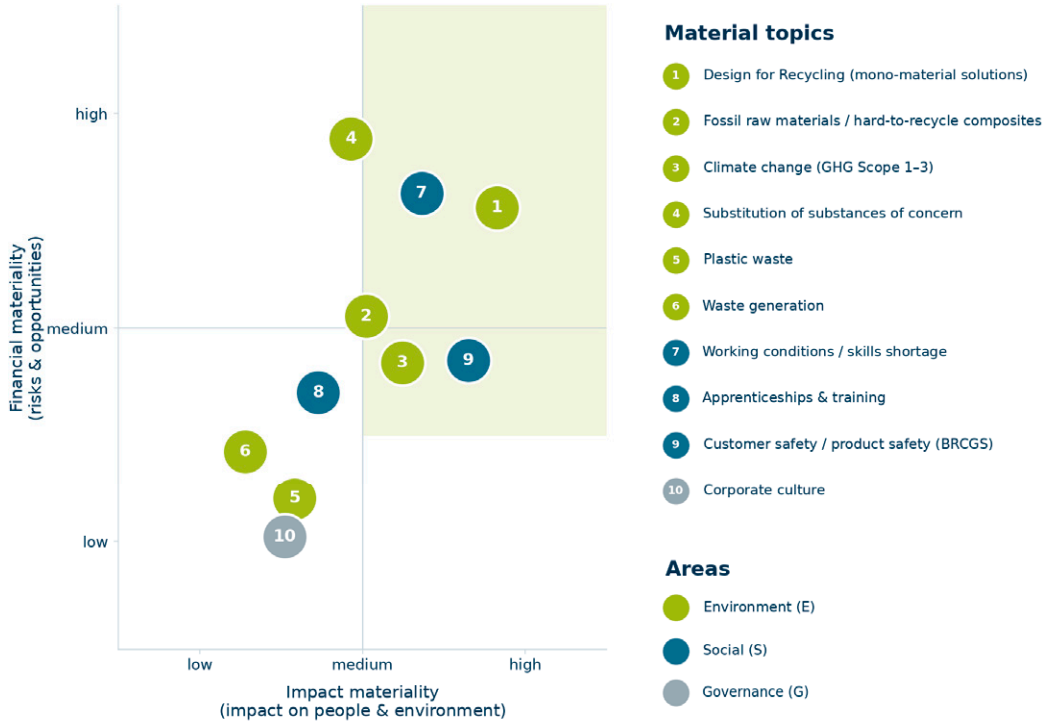
The SDG column assigns the relevant UN Sustainable Development Goals to each material topic. This mapping confirms the Group's focus on SDG 12 (Responsible Consumption and Production) and SDG 13 (Climate Action), complemented by contributions to SDGs 3, 4, 8, 14 and 16. The analysis was based on a review of the entire value chain – from upstream suppliers and raw material producers through the Group's own production sites to downstream users. Industry benchmarks, stakeholder perspectives, regulatory developments and existing risk and management processes were also taken into account. Finally, a completeness check was carried out to ensure the consistency and traceability of the results.

For the ppg > Group, environmental topics are clearly the priority: the recyclability of its products (design for recycling), the high proportion of petroleum-based raw materials and the resulting upstream greenhouse gas emissions (Scope 3), and the handling of waste, plastic waste and substances of concern. In the social area, safe and attractive working conditions, the product and customer safety of the packaging solutions sold and – as a key risk – the shortage of skilled workers are decisive; at governance level, corporate culture and ethical, compliant business conduct.

The materiality matrix positions the ten material topics along two dimensions: the horizontal axis shows impact materiality (the impact of business activities on people and the environment, inside-out), the vertical axis financial materiality (opportunities and risks for the company, outside-in).

The further towards the top right a topic lies, the greater its significance from both perspectives. The circular economy lies in the particularly material top-right area: for resource outflows from products, hard-to-recycle composites and the PPWR risk as negative impacts are offset by design for recycling and resilience through recyclable products as opportunities; for resource inflows, the high use of fossil raw materials, cost risks and possible regulatory bans come into play. Climate change is also rated highly, with greenhouse gas emissions from the Group's own energy use (Scope 1–2) and, above all, upstream Scope 3 emissions from petroleum-based raw materials.

For the Group's own workforce, working conditions are decisive – work-related accidents, overtime and shift work as burdens and the shortage of skilled workers as a key risk – while apprenticeships, training and skills development open up opportunities. Product and customer safety is also of central importance: owing to its potential health relevance for end consumers, it has high impact materiality and was weighted accordingly in the DMA; the existing BRCGS certification acts as an effective control mechanism that limits the financial risk to a medium level. Topics such as plastic waste and plastic emissions, waste generation, substances of concern (with the opportunity of cost avoidance through substitution) and corporate culture (flat hierarchies, solution-oriented leadership) are also material, but fall within the medium range of significance. Overall, the matrix shows that the recyclability of products, climate protection and product and customer safety are the key fields of action for the ppg > Group.



Visualisation of the DMA results; axis positions derived qualitatively from the IRO assessments.

B2 – Practices, Policies and Future Initiatives

Sustainability-related requirements are becoming increasingly important along the value chain of the packaging industry – from customers and legislators to investors and end consumers.

For the ppg > Group, the focus is on climate protection, high energy and resource efficiency, the circular economy, the responsible use of materials, and safe and attractive working conditions.

Sustainability is an integral part of the ppg > Group's corporate strategy. Responsibility for sustainability topics lies with management, and they are integrated into annual corporate planning. Flat hierarchies and short decision-making paths enable fast, solution-oriented coordination with internal and external stakeholders.

The Group focuses on three strategic areas of action:



> **Climate protection and energy efficiency** Reducing greenhouse gas emissions along the value chain; expanding renewable energy (photovoltaics) and systematic energy management in accordance with ISO 50001.



> **Circular economy and Design for Recycling** Developing recyclable mono-material solutions (PE/PP-based) in response to the EU Packaging and Packaging Waste Regulation (PPWR) and customer requirements.



> **Employees and employer attractiveness** Safe, fair and development-oriented working conditions as the basis for employee retention and the recruitment of skilled workers.

Developing packaging solutions often means striking a balance between product protection, material efficiency, recyclability, regulatory requirements and economic feasibility – not every material solution is equally suitable for every application.

Regulatory developments, in particular the German Packaging Act (VerpackG) and the EU Packaging and Packaging Waste Regulation (PPWR), are continuously monitored and incorporated into decision-making and development processes. As a strategic objective, the Group aims to achieve 100% recyclability across its entire product portfolio by 2030.



Strategic governance instruments: In June 2025, the Group adopted a Code of Conduct based on the GKV Code of Conduct for the plastics processing industry, which is aligned with the UN Guiding Principles on Business and Human Rights and the ILO core labour standards. A whistleblowing portal in accordance with the German Whistleblower Protection Act (HinSchG) is available for the anonymous reporting of violations. An equal opportunities officer and an external data protection officer (Art. 37 GDPR) have been appointed. Through its regulatory affairs management, the Group maintains a continuously updated knowledge base on regulatory requirements (VerpackG minimum standard, PPWR, PFAS, EWKFondsG) in close dialogue with recyclers, packaging compliance schemes and food producers.

Stakeholder engagement: As part of a preliminary analysis, the key stakeholders along the value chain were identified – employees, shareholders, suppliers, customers, retailers, waste management companies, investors, insurers, associations, authorities and educational institutions. Dialogue takes place both regularly and as needed through direct discussions, annual reviews, audits, trade fairs, staff meetings and the whistleblowing portal.

Social commitment: For more than 20 years, the Group has taken long-term, regionally focused social responsibility – supporting, among other things, foreign language teaching at a nursery in Trebbin, integration work at a youth centre in Holdorf, therapeutic care for children with cancer in Oldenburg and the youth sections of local sports clubs, mostly in cooperation with local non-profit organisations.

Sustainability targets at a glance

The ppg > Group derives overarching sustainability targets from the topics identified as material. Responsibility for these targets lies with management; they are reviewed and updated as part of annual corporate planning and sustainability reporting. Where reliable baseline values are already available, the targets are quantified directly; where indicators are still being developed, the initial focus is on complete data collection, on the basis of which specific target values will be derived. The related measures and indicators are discussed in more detail in chapters B3 to B11.

Area of action	SMART target	Timeframe
Climate & energy	Consolidated, quantified GHG reduction target: –80% for Scope 1 and Scope 2 (market-based) by 2030 compared with the 2025 base year, driven mainly by the complete switch to 100% certified green electricity (2025 baseline: around 8,076 t CO_2e Scope 2, market-based); supplemented by the continued expansion of on-site photovoltaic generation and annual energy efficiency improvements within the certified energy management system (ISO 50001).	GHG Scope 1–2: 80% reduction by 2030
Circular economy	Increase in the share of recyclable packaging from 57.3% (2025) to 100% of the product portfolio; parallel expansion of the use of recyclates and renewable raw materials via the ISCC PLUS mass balance approach.	100% by 2030
Pollution & waste	Increase in the material recycling rate to over 60% by 2030 (2025: 33.7%); complete recording of waste and recovery indicators as a basis for further quantitative reduction and recovery targets; full PFAS/REACH compliance.	> 60% by 2030; data basis from 2026
Workforce	Annual recording of the lost time injury frequency rate (LTIFR), with a target of LTIFR < 20 by 2030; meeting the need for skilled workers through in-house vocational training.	< 20 by 2030; annually from 2025
Governance	Full implementation of the Code of Conduct adopted in 2025, processing of all whistleblowing reports without exception and annual VSME reporting.	Ongoing / annually

B3 – Energy and Greenhouse Gas Emissions

Energy consumption and greenhouse gas emissions are among the material environmental topics for the ppg > Group. As a film-processing company, the Group records its complete carbon footprint every year in accordance with the GHG Protocol across all three scopes (1, 2 and 3) and discloses it transparently.

The following analyses first present total emissions and their composition, then the individual scopes in detail and the underlying energy consumption.

Greenhouse gas inventory 2025 (market-based)

For 2025, the ppg > Group has prepared a corporate carbon footprint (CCF) in accordance with the GHG Protocol (VERSO tool, GutCert-certified).

Scope	2025 (t CO_2e)	Share	2024 (t CO_2e)	Δ
Scope 1 – direct emissions	1,844.67	1.9%	1,644.07	+12.2%
Scope 2 – electricity (market-based)	8,076.40	8.5%	8,241.48	–2.0%
Scope 3 – upstream/downstream	85,126.70	89.6%	83,992.01	+1.4%
Total (market-based)	**95,047.77**	**100%**	**93,877.56**	**+1.2%**
GHG intensity	4.98 kg CO_2e/kg	–	4.42	+12.7%

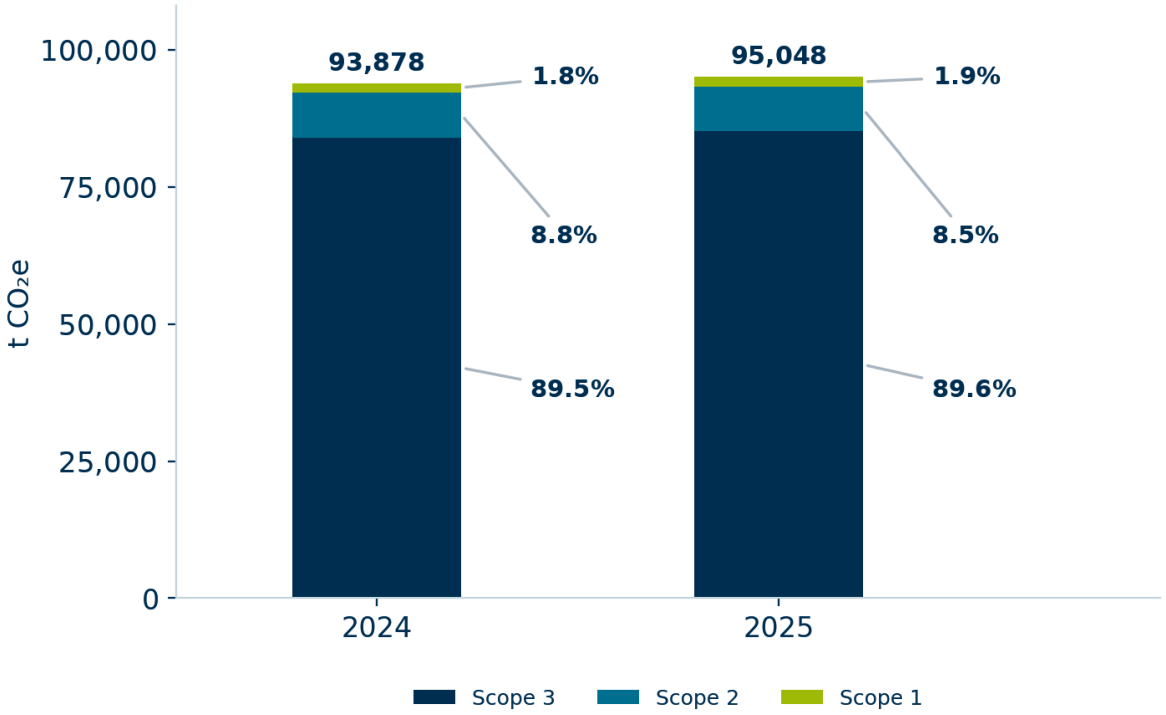
The table shows emissions on a market-based basis, i.e. taking into account the electricity products actually purchased; in addition, location-based Scope 2 emissions are shown further below.

The 'Δ' column shows the change compared with the previous year, 2024. Scope 1 covers direct emissions from the Group's own combustion (mainly natural gas) and from refrigerants, Scope 2 the indirect energy emissions from purchased electricity, and Scope 3 all upstream and downstream emissions along the value chain – from raw material production and logistics to waste treatment.

GHG intensity relates total emissions to the volume of film produced, making the climate impact comparable across years regardless of fluctuations in production.

Total emissions for 2025 amount to around 95,048 t CO_2e, only slightly above the previous year (+1.2%). The column chart below illustrates the clear dominance of the upstream value chain: at 89.6%, by far the largest share of emissions is attributable to Scope 3, while emissions arising directly from the Group's own operations – from purchased electricity (Scope 2: 8.5%) and from own combustion and refrigerants (Scope 1: 1.9%) – account for only a small share.

Over the two years, the trend is largely stable; the slight increase is mainly due to higher Scope 1 and Scope 3 emissions, while Scope 2 decreased slightly. As production volume fell compared with 2024, production-adjusted GHG intensity rose slightly to 4.98 kg CO_2e per kilogram of film (2024: 4.42).



Greenhouse gas emissions by scope, 2024 and 2025 (t CO_2e, with shares)

Scope 1 – direct emissions

Direct emissions (Scope 1) break down by source as follows.

Source	2025 (t CO_2e)	Share	2024 (t CO_2e)	Δ
Natural gas (stationary combustion)	1,281.77	69.5%	1,116.77	+14.8%
Refrigerants (fugitive HFC emissions)	440.69	23.9%	412.24	+6.9%
Vehicle fleet (diesel/petrol)	122.21	6.6%	115.06	+6.2%
Total Scope 1	**1,844.67**	**100%**	**1,644.07**	**+12.2%**

The majority of direct emissions come from stationary natural gas combustion (1,281.77 t CO_2e or 69.5%), followed by fugitive refrigerant emissions (23.9%) and the Group's own vehicle fleet (6.6%). The 12.2% increase in Scope 1 emissions is almost entirely attributable to higher natural gas consumption.

The main reason is that WKA-B2P GmbH, integrated on 1 July 2025, is included in the carbon footprint for the first time; its emissions were not yet included in the previous year, 2024. Accordingly, the greatest reduction potential lies in heat and process efficiency, waste heat recovery and the gradual replacement of fossil fuels.

Scope 2 – indirect energy emissions (electricity)

Scope 2 emissions result from electricity purchased from the grid. The production sites also generate photovoltaic electricity for their own use.

Indicator	2025	2024
Scope 2 market-based	8,076.40 t CO_2e	8,241.48 t CO_2e
Scope 2 location-based	3,939.20 t CO_2e	3,836.16 t CO_2e

The high market-based emission factor shows the potential of switching to certified green electricity. Expanding photovoltaics and a possible switch to green electricity are key levers for reducing Scope 2 emissions.

To this end, the Group has set a consolidated, quantified reduction target: an 80% reduction in Scope 1 and Scope 2 emissions (market-based) by 2030 compared with the base year 2025, primarily by switching all purchased electricity to certified green electricity.

Scope 3 – upstream and downstream emissions

At 89.6%, Scope 3 dominates the carbon footprint. The main drivers are the petroleum-based raw materials used in production.

Scope 3 emissions are almost entirely determined by category 3.1 (purchased goods and services): the raw materials used, which are predominantly petroleum-based, alone account for around 76,826 t CO_2e, or approximately 90% of the total Scope 3 footprint.

By contrast, the remaining categories – waste, inbound and outbound logistics, and employee commuting – are significantly smaller. The most effective lever for reducing the overall carbon footprint therefore lies in material use, in particular in expanding recyclable mono-material solutions and using recyclates and bio-based raw materials.

Category	2025 (t CO_2e)	2024 (t CO_2e)	Δ
3.1 Purchased goods & services	76,825.71	76,944.47	–0.2%
3.5 Waste	2,226.32	2,160.93	+3.0%
3.4 Inbound logistics	1,294.34	1,139.25	+13.6%
3.9 Outbound logistics	891.60	899.35	–0.9%
3.7 Employee commuting	346.68	340.22	+1.9%
Other categories (3.1.2/3.1.3/3.6 etc.)	3,542.05	2,507.79	+41.2%
Total Scope 3	**85,126.70**	**83,992.01**	**+1.4%**

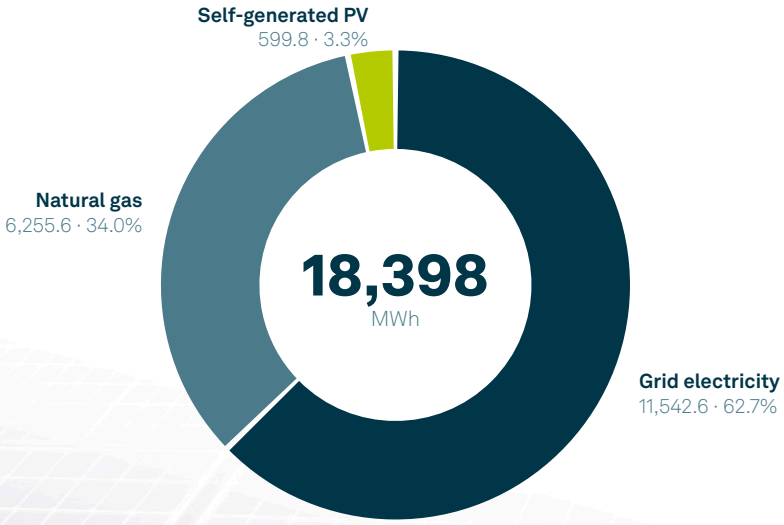
Energy consumption

The following table shows energy consumption in 2025 by energy source and company, together with the Group total compared with the previous year.

Energy source	ff	wf	nm	hd	wka	2025	2024
Natural gas (MWh)	3,291.8	2,792.7	0.0	13.2	157.8	6,255.6	5,545.1
Grid electricity (MWh)	7,747.9	3,362.1	–	36.6	396.0	11,542.6	11,448.0
Self-generated PV (MWh)	518.7	0.0	–	0.0	81.1	599.8	455.2
Total energy consumption (MWh)	11,558.3	6,154.8	0.0	49.8	634.9	18,398	17,448
Energy intensity (MWh/t film)	–	–	–	–	–	0.96	0.82
Diesel (l)	19,579	3,213	0	0	2,745	25,537	20,319
Petrol (l)	10,500	6,098	–	7,279	–	23,877	26,026

The Group's total energy consumption in 2025 was around 18,398 MWh (natural gas, grid electricity and self-consumed photovoltaic electricity). Production-adjusted energy intensity rose to 0.96 MWh per tonne of film (2024: 0.82), owing to lower production volumes combined with higher energy use.

The energy mix shows that grid electricity, at around 11,543 MWh, is the largest item, followed by natural gas (6,256 MWh); self-consumed photovoltaic electricity, at 599.8 MWh, still makes a small but growing contribution (+32% compared with 2024). This points to the key levers for decarbonisation: switching grid electricity purchases to certified green electricity and further expanding in-house photovoltaic generation.



Energy consumption by energy source (share of total consumption)

Climate protection measures

As an energy-intensive film converter, the ppg > Group focuses its climate protection work on the efficient use of energy and resources. This is based on an energy management system certified in accordance with DIN EN ISO 50001 since 2014 at the production sites in Trebbin (ppg > wegoflex) and Holdorf (ppg > flexofilm), which ensures systematic monitoring and continuous optimisation of energy consumption. Building on this, the Group is implementing a series of specific technical and organisational measures:

- **> Photovoltaic expansion** — Covering a growing share of electricity demand from in-house, low-emission generation (2025: 599.8 MWh, +32% compared with 2024).
- **> Free cooling** — Using ambient air in the cooler months to cool the extrusion process, which reduces the electricity required for refrigeration.
- **> Waste heat recovery** — Recovering process heat from blown film extrusion to heat the production halls, and recovering heat from the regenerative thermal oxidiser that cleans the exhaust air from the printing process.
- **> E-mobility** — Gradually converting the vehicle fleet to electric mobility, including charging infrastructure.
- **> Green electricity** — Switching grid electricity purchases to certified guarantees of origin from 2026 as a key lever for reducing market-based Scope 2 emissions.
- **> Raw material substitution** — Replacing fossil raw materials with recyclates and recyclable mono-material solutions.
- **> Carbon accounting** — Annual calculation in accordance with the GHG Protocol as a basis for transparency and management.

In this way, the Group integrates energy efficiency, the expansion of renewable energies and the resource-efficient use of materials into a continuous improvement process.



B4 – Pollution of air, water and soil

Inks, solvents, adhesives and additives are used in the manufacture of flexible packaging. The ppg > Group aims to substitute substances that are harmful to the environment and health, and manages the handling of chemicals through an internal chemicals management system.

Measures on substances of concern: Compliance with the REACH Regulation for all chemicals used; development of recyclable PP/PE films that make it possible to eliminate or reduce critical materials; regular review of supplier specifications. This substitution is recorded as an opportunity in the DMA.



Microplastics: Plastic waste from production can lead to microplastic emissions if disposed of improperly. The Group addresses this risk by minimising waste in the production process, ensuring proper disposal via certified waste management and recycling companies, and developing mono-material solutions for high-quality mechanical recycling.

Pollution control and plant operation: The sites are subject to the applicable pollution control requirements; relevant installations hold permits under the Federal Immission Control Act (BImSchG). Technical measures are used to treat emission-relevant exhaust air streams, and closed systems are used for process cooling in the production areas. In particular, emissions of carbon monoxide (CO), nitrogen oxides (NOx) and total organic carbon (TOC) are recorded and monitored. Quantitative pollutant emission values in accordance with VSME B4: currently being recorded.

PFAS compliance: Based on extensive testing along the upstream supply chain, the Group's composite films comply with the PFAS requirements of the PPWR (Regulation (EU) 2025/40) for products supplied from 1 February 2026 at the latest.

Printing ink systems: The Group uses NC- and PU-based ink systems and has experience with recyclable PU ink systems, which improve the recyclability of plastic films – an important contribution, as NC-based inks are classified as non-recyclable under certain conditions in the German minimum standard.

B5 – Biodiversity

All sites of the ppg > Group (Holdorf, Trebbin, Oldenburg, Warburg) are located in commercial areas in Germany; to the best of our current knowledge, none of the sites is located in or directly adjacent to a protected area of particular biodiversity sensitivity.

The Group's main impact on biodiversity is indirect and lies in the upstream value chain (fossil raw materials) and in the release of plastic waste into the environment; both aspects are addressed through the action areas circular economy (B7) and pollution (B4). With regard to land use in accordance with VSME B5, the site figures are as follows:

Site	Company	Building area
Oldenburg	ppg > holding	0.02 ha
Holdorf	ppg > flexofilm	2.75 ha
Trebbin	ppg > wegoflex	1.24 ha
Trebbin	ppg > noltemeyer	0.29 ha
Warburg	WKA-B2P	0.25 ha
Total building area		**≈ 4.55 ha**
Sealed area (estimated)		≈ 6.83 ha

The total land area and the proportion of unsealed, nature-oriented area in accordance with VSME B5 are currently being recorded.

B6 – Water

The following table summarises the key water-related indicators for 2025 by company, together with the Group total compared with the previous year.

Indicator	ff	wf	nm	hd	wka	2025	2024
Total water consumption (m³)	811	627	168	77	294	1,977	1,383
of which drinking water (municipal) (m³)	811	627	168	77	294	1,977	1,383
Well/ground/surface water (m³)	0	0	0	0	0	0	0
Wastewater (m³)	0	0	0	0	0	0	0
Water consumption in water-stressed areas (m³)	0	0	0	0	0	0	0
Water intensity (m³/t film)	–	–	–	–	–	0.104	0.065

The production processes of the ppg > Group do not require water. Water is consumed only in administration and ancillary areas. As a result, the Group's water consumption is low relative to production. None of the German sites is located in a water-stressed area.



B7 – Resource use, circular economy and waste management

The circular economy is the central field of action in the ppg > Group's sustainability work. As most of the raw materials used are petrochemical plastics, the Group is currently highly dependent on fossil primary raw materials (DMA U13: 3.67) – yet this is precisely where the greatest lever lies for conserving resources and reducing upstream greenhouse gas emissions (Scope 3).

The strategic focus is clearly on design for recycling: packaging is consistently developed as recyclable mono-material solutions that fit into existing collection, sorting and recycling infrastructure. Recyclates and bio-based materials are also part of the Group's portfolio but, from the ppg > Group's perspective, remain a complementary element – particularly where food law requirements still limit the use of recyclates today.

Material use (input side)

Material use on the input side in 2025 breaks down as follows (compared with the previous year).

Material use is dominated by plastic granules which, at around 10,288 t, are the largest input and are processed into recyclable mono-material films. These are followed by purchased films (PA, PE, PET, PP) as well as paper, aluminium, printing inks, solvents, adhesives and waxes. Several items show progress in resource efficiency and responsible material use: around 1,108 t (69%) of the paper comes from FSC-certified sources, and 360 t (86%) of the adhesives are solvent-free. The decrease in purchased films, aluminium and paper compared with 2024 is mainly due to lower production volumes and the ongoing shift to mono-materials, which are increasingly replacing multi-layer composite and aluminium structures.

Material	2025 (t)	2024 (t)
Granules	10,288	10,530
Purchased films (PA, PE, PET, PP)	4,895.7	5,057.6
Aluminium foil	674.7	832.9
Paper	1,600.0	1,912.4
Printing inks	1,147.1	1,273.5
Solvents (ethanol, ethyl acetate, etc.)	844.2	847.1
Sleeves	20.7	0.0
Printing plates	15.6	0.0
Adhesives	418.1	478.8
Waxes	186.2	213.8
Total	**20,090.3**	**21,146.1**

Recyclability of products (output side)

The following overview shows the key indicator for product recyclability.

Indicator	2025	2024	Target 2030
Share of recyclable packaging in sales volume	57.3%	50.1%	100%

The recyclability of packaging within the meaning of the EU Packaging and Packaging Waste Regulation (PPWR) is at the heart of the circular economy strategy, and design for recycling received the highest positive impact rating in the materiality assessment. The share of recyclable packaging rose from 50.1% to 57.3% in 2025. Circular product development follows three approaches – recyclable mono-material design is the clear focus, complemented by recyclates and bio-based materials:

> **Design for Recycling (focus)** recyclable mono-material solutions based on PE/PP, developed in line with existing collection, sorting and recycling infrastructure and guided by the German minimum standard, which is closely aligned with the PPWR assessment.

> **Recycled Materials (complementary)** use of post-consumer (PCR) and post-industrial recyclates (PIR); mechanical recyclates mainly for non-food applications, as they are generally not approved under food law for contact-sensitive food and hygiene applications; chemically recycled grades (mass balance/ISCC PLUS) are the main option here.

> **Bio-based Materials (complementary)** approaches based on renewable or alternative raw materials, such as paper-based solutions and materials made from sugar-based feedstocks or organic residues.

The guiding objective is to achieve 100% recyclability across the entire product portfolio by 2030. In addition, the Group advises customers on PPWR-compliant conversion and participates in industry working groups on recyclate standards.















Recyclates – challenges and the ppg > approach:

From 2030, the PPWR will also require a mandatory minimum share of around 10% recycled granules for contact-sensitive products (food, hygiene) – yet food-grade recycled granules are currently available only in small quantities. Mechanically produced recyclates (PCR) are hardly suitable for contact-sensitive applications: sorting is not yet mature, contaminants and inclusions reduce technical quality, printed waste results in grey granules, and mechanically recycled PE/PP generally does not comply with food law. Chemical recycling (pyrolysis to virgin-grade quality, verified via mass balance under ISCC PLUS) can be a complementary option for contact-sensitive applications – ppg > flexo-film has already obtained the necessary ISCC PLUS certification – but it is technically complex and expensive; available volumes are not yet sufficient for the 10% target in 2030, and the Group does not expect widespread adoption in the medium term (the European Commission is due to review the target in 2028).

The ppg > Group is therefore placing clear emphasis on design for recycling of recyclable mono-material packaging; functional packaging made from paper-plastic laminates, by contrast, is hardly recyclable and is gradually being converted to pure paper or plastic solutions.

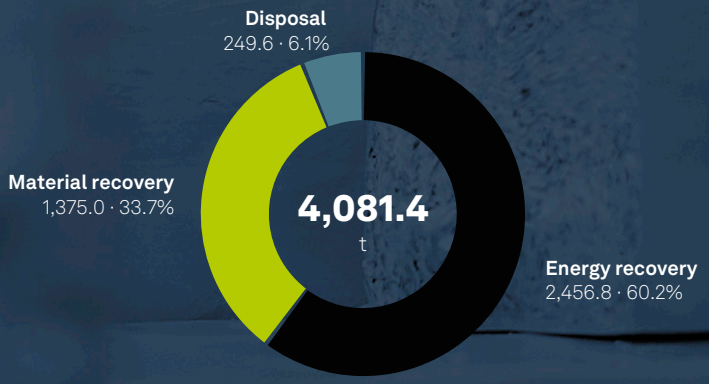


Fig.: Illustrative comparison of packaging made from mechanical regranulate and virgin plastic

Waste generation

Waste generation is recorded for each production site using waste records by waste code under the German Waste Catalogue Ordinance (AVV). The following overview shows the 2025 figures by company and the Group total compared with the previous year; no separate waste data is available for the company noltemeyer.

Indicator	ff	wf	nm	hd	wka	2025	2024
Total waste (t)	2,390.3	1,645.5	–	3.7	41.9	4,081.4	3,638.1
of which non-hazardous (t)	2,231.4	1,559.1	–	3.7	20.1	3,814.3	3,391.3
of which hazardous (t)	158.9	86.4	–	0.0	21.8	267.1	246.8
Material recovery (t)	932.5	430.5	–	2.7	9.3	1,375.0	1,228.0
Energy recovery (t)	1,298.9	1,146.1	–	1.0	10.8	2,456.8	2,194.6
Disposal (t)	158.9	68.9	–	0.0	21.8	249.6	215.4
Material recovery rate	–	–	–	–	–	33.7%	33.8 %



Waste by recovery route, 2025 (t; total waste 4,081.4 t)

Recovery routes are classified into three uniform categories across the Group: material recovery (single-type films as well as paper/cardboard, wood, metal), energy recovery (thermal recovery including refuse-derived fuel and municipal waste) and disposal (separate disposal of hazardous waste).

This results in a recovery rate of around 93.9% (2025) and 94.1% (2024). The material recovery rate (quantity recovered as material relative to total waste) is also reported as a separate indicator: 33.7% (2025) and 33.8% (2024). The Group aims to increase the material recovery rate to over 60% by 2030.

B8 – Workforce: General Characteristics

Qualified and committed employees are the foundation of the ppg > Group. In a technically demanding production environment – from film extrusion and flexographic and rotogravure printing to finishing – product quality, process reliability and innovative strength depend directly on the experience and expertise of the workforce. Given the industry-wide shortage of skilled workers, identified in the materiality assessment as a key business risk, the recruitment, training and long-term retention of skilled staff is therefore of strategic importance.

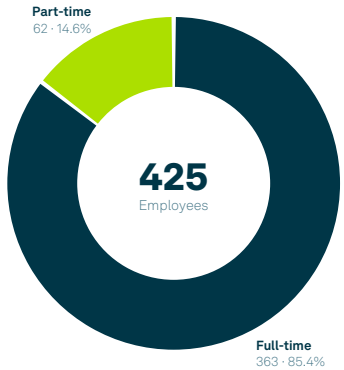
The Group places particular emphasis on in-house vocational training: rather than relying solely on the competitive external labour market, the ppg > Group deliberately trains its own next generation of skilled workers – in both technical and commercial occupations – thus opening up long-term prospects for development and permanent employment. This builds expertise within the company, secures company-specific knowledge and reduces dependence on externally available skilled workers.

Headcount and structure

The following overview summarises the Group's employment structure in 2025 compared with the previous year.

As at 31 December 2025, the Group employed 425 people – a significant increase from 353 in the previous year. Particularly noteworthy are the very low number of fixed-term contracts (only 2 out of 425) and the complete absence of agency work and contracts for work and services – almost the entire workforce is thus permanently employed. As the adjacent chart shows, full-time employment predominates at around 85%, while the part-time share of just under 15% provides scope for flexible working models. The high proportion of permanent contracts underlines an HR policy geared towards long-term commitment and employee retention. The Group does not employ migrant workers.

Indicator	2025	2024
Total employees (31 December)	425	353
Full-time	363	313
Part-time	62	40
Permanent contracts	423	351
Fixed-term contracts	2	2
Agency work / contracts for work	0	0
Severely disabled employees (recognised)	14	7



Gender distribution

The following overview shows the breakdown of the workforce by gender and the share of women, including in management positions.

Indicator	2025	2024
Men	340	291
Women	85	62
Non-binary / not specified	0	0
Share of women	20.0%	17.6%
Share of women in management positions	31.43%	31.43%
Managing directors – share of women	0%	0%

The share of women rose to 20.0% in 2025 (previous year: 17.6%). While this is low overall, reflecting a production-based, technically oriented environment, the share in management positions is noticeably higher at 31.4% than the overall average – an indication of good development and promotion opportunities for women. There are currently no women at managing director level. The pie chart illustrates the ratio of 340 men to 85 women.



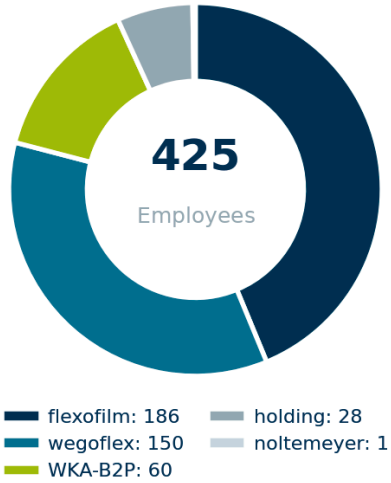
Headcount by company

The following overview shows the distribution of employees across the individual companies.

Company	2025	2024
ppg > flexofilm GmbH (Holdorf)	186	189
ppg > wegoflex GmbH (Trebbin)	150	137
ppg > holding GmbH (Oldenburg)	28	26
ppg > noltemeyer GmbH	1	1
WKA-B2P GmbH (from 1 July 2025)	60	0

The two production sites ppg > flexofilm (Holdorf, 186) and ppg > wegoflex (Trebbin, 150) form the core of the workforce, accounting for around 79%.

WKA-B2P GmbH (Warburg, 60), integrated on 1 July 2025, is already the third-largest site, followed by the holding company (28) and ppg > noltemeyer GmbH (1).



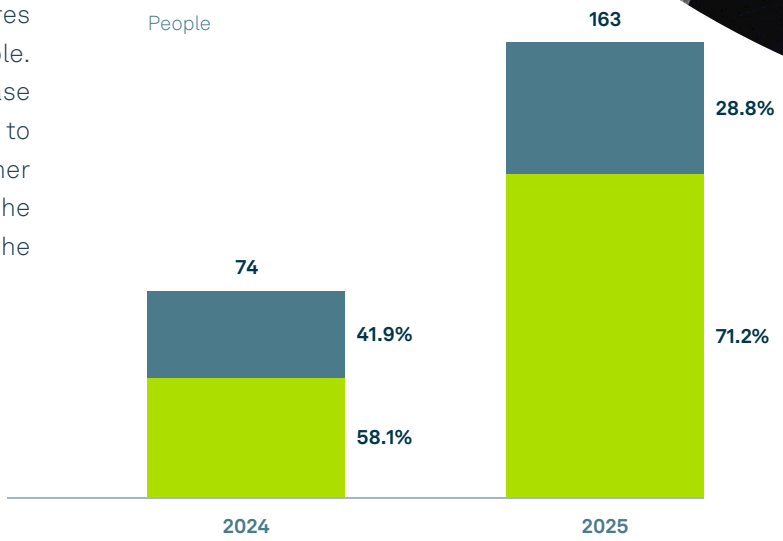


Staff turnover

The following table shows the 2025 turnover indicators by company and the Group figure compared with the previous year.

Indicator	ff	wf	nm	hd	wka	2025	2024
New hires	14	37	0	3	62	116	43
Leavers	16	25	0	3	3	47	31
Turnover rate	8.6%	16.7%	0.0%	10.7%	5.0%	11.1%	8.8%
Avg. length of service (years)	12.5	12.0	–	10.4	22.7	13.6	11.6
Avg. age (years)	41.8	44.3	–	42.9	52.3	44.3	43.9

Staff movements in 2025 were clearly characterised by growth: 116 new hires compared with 47 leavers, resulting in a net increase in the workforce of 72 people. As the column chart shows, new hires clearly outnumbered leavers. The increase is largely attributable to the integration of WKA-B2P GmbH (60 employees) and to organic growth at the Trebbin site. At 11.1%, the turnover rate was slightly higher than in the previous year (8.8%), which is mainly explained by the dynamics of the integration. The average length of service is 13.6 years (2024: 11.6 years) and the average age 44.3 years (2024: 43.9 years).



New hires and leavers (headcount), 2024 and 2025

Employer appeal as an owner-managed SME:

As an owner-managed medium-sized company, the ppg > Group offers a working environment with flat hierarchies, short decision-making paths and direct contact with management. Long-term thinking, reliability and strong regional roots create secure jobs and a high level of identification; personal responsibility, scope for initiative and the close relationship between management and workforce foster motivation and loyalty. The Group deliberately leverages these strengths to position itself as an attractive and stable employer in the competition for skilled workers.

B9 – Workforce: Health and Safety

The manufacture of flexible packaging involves working with machinery, chemicals and printing systems. The ppg > Group operates a structured occupational health and safety management system: regular safety briefings, safety officers at all production sites, risk assessments for all work areas, personal protective equipment and occupational health care. Work-related accidents (S01: 3.33) and the strain of shift work and overtime (S02/S03: 3.0) were identified in the DMA as material negative impacts.

Documented evidence: Written risk assessments are in place for the work areas (including all production lines, dosing systems and the handling of inks and adhesives), supplemented by occupational health check-ups, regularly tested electrical equipment, hearing protection and PPE management, and a log of work-related accidents. The sickness absence rate is consolidated Group-wide.

Indicator	ff	wf	nm	hd	wka	2025	2024
Fatal work-related accidents	–	–	–	–	–	0	0
Recognised occupational diseases	–	–	–	–	–	0	0
Total hours worked	**314,924**	**252,379**	**1,730**	**39,662**	**31,856**	**640,551**	**586,817**
Reportable work-related accidents (≥ 3 days)	8	10	0	0	0	18	12
Accident rate (accidents / workforce)	4.30%	6.67%	0	0	0	4.26%	3.40%
Sickness absence rate	5.8%	6.4%	0.0%	3.3%	2.6%	5.7%	6.3%
LTIFR (Lost Time Injury Frequency Rate)	25.4	39.6	0.0	0.0	0.0	28.1	20.4

In the 2025 reporting year, there were no fatal work-related accidents and no occupational diseases were recognised. With 18 reportable work-related accidents (absence of ≥ 3 days), the accident rate relative to the workforce is 4.26%. Prevention focuses on activities close to machinery and chemicals in extrusion, printing and finishing. The sickness absence rate was 5.7% (2025) and 6.3% (2024).

Due to the comparatively small number of employees, the LTIFR can fluctuate considerably from year to year, as even individual reportable accidents have a strong impact on the indicator; a reliable trend can therefore only be identified over several reporting years. The Group has set itself a target LTIFR of below 20 by 2030.

Health promotion and work-life balance: Compliance with working time limits under the Working Hours Act (ArbZG); structured shift planning; recording of overtime with payment or time off in lieu; workplace health promotion through corporate fitness (EGYM Wellpass), bike leasing, bonus cards and regular check-ups by the company doctor.

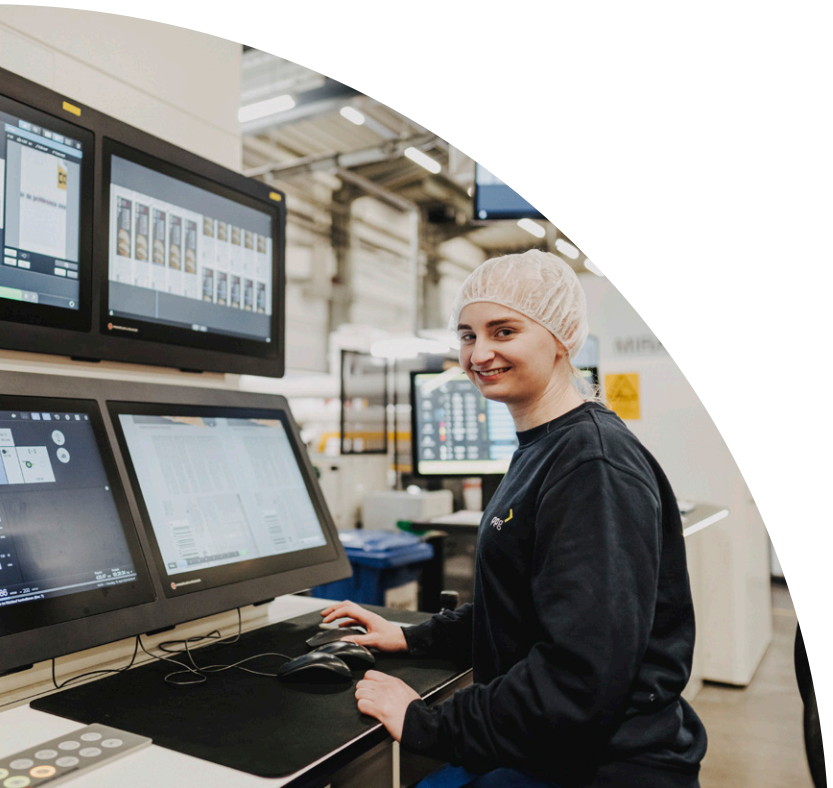
B10 – Workforce: Remuneration, Collective Bargaining and Training

Fair pay, reliable social benefits and targeted training are key levers for retaining employees in the long term and tackling the shortage of skilled workers. The ppg > Group pursues a remuneration approach that is performance-based while ensuring a living wage, and invests specifically in the vocational and further training of its own young talent.

Remuneration and social benefits: The Group is not bound by collective agreements. All employees receive at least the statutory minimum wage; beyond this, pay is based on customary industry levels, which are well above a living wage. This is complemented by an employer-subsidised company pension scheme (bAV) for all employees.

HR development and young talent: The shortage of skilled workers is the Group's most material social risk (DMA S12). It is addressed through dual vocational training in commercial and industrial/technical occupations, employer branding (job fairs, social media, cooperation with 'Zukunft für Jugend e.V.'), transparent communication and development prospects. Training opportunities (S07) and apprenticeship places (S10) are recorded as positive impacts.

As at 31 December 2025, the Group employed 16 apprentices – 13 in industrial/technical and 3 in commercial occupations – at ppg > flexofilm (6), ppg > wegoflex (9) and WKA-B2P (1). Of the six apprentices who sat their final examinations in 2025, five were taken on as employees, a retention rate of approx. 83%. In-house vocational training remains the key lever for tackling the shortage of skilled workers and securing company-specific know-how in the long term.



Indicator	2025
Share of employees covered by collective agreements	0% (no collective agreement)
Works council in place	No
Total apprentices (as at 31 December 2025)	**16 (13 industrial/technical, 3 commercial)**
Post-apprenticeship retention rate 2025	5 of 6 (approx. 83%)
Gender pay (women's pay level vs men's) *	90.91% (≈ 9.1% gap)

** The gender pay gap is calculated across all pay grades as a whole and does not take account of the actual work performed.*

The Group is not bound by collective agreements, but pays at least the minimum wage and, beyond that, on the basis of performance and responsibility; an employer-subsidised company pension scheme is open to all employees. The calculated pay level of women relative to men is approx. 91% (gender pay gap of approx. 9.1%). There is no works council; given the size of the company, social dialogue instead takes place through short, direct channels: regular team meetings, an open feedback and complaints system, an annual staff meeting for the entire workforce and direct dialogue with management. Training hours are currently being systematically recorded Group-wide.

Data collection in progress: training hours are currently being systematically recorded Group-wide.

Training priorities: Occupational safety and hazardous substances training, quality management (BRCGS), printing expertise, sustainability and recycling know-how.

Equal treatment: In addition to the Code of Conduct, there is a separate anti-discrimination policy (AGG), the content of which is conveyed in regular employee training. The Code of Conduct prohibits any form of discrimination on the grounds of gender, ethnic origin, religion, age, sexual orientation or disability; an equal opportunities officer is available as a point of contact.



B11 – Convictions and Fines for Corruption and Bribery

The ppg > Group is committed to lawful business conduct and integrity. The basis for this is the Code of Conduct adopted in June 2025 (based on the GKV Code of Conduct), with clear rules on anti-corruption, competition law, conflicts of interest, human rights, the prohibition of child and forced labour, occupational safety, environmental protection and non-discrimination. This is supplemented by an anonymous whistleblowing portal (HinSchG), compliance with the GDPR (external data protection officer), the collection of sustainability information and the commitment of key suppliers to the Code of Conduct.

Indicator	2025	2024
Convictions for corruption/bribery	0	0
Amount of fines imposed	€0	€0
Whistleblower reports	0	0
of which confirmed violations	0	0

In the 2025 reporting year, no convictions for corruption or bribery and no related fines were recorded. The Group takes a zero-tolerance approach to corruption, bribery and anti-competitive conduct. Systematic quantitative recording of whistleblower reports and of the coverage of the Supplier Code of Conduct is currently being established.

Established compliance measures: The confidential whistleblowing procedure is documented in a binding work instruction and communicated through employee information; regular training is held on business ethics and anti-discrimination (AGG). The corresponding participation rates are currently being recorded.

Information security and data protection: The Group attaches great importance to protecting personal and business-critical data. An external data protection officer supports compliance with the General Data Protection Regulation (GDPR) and is available as a point of contact for employees, customers and suppliers. Additional indicators on information security training and reported data protection incidents are currently being developed.

Human rights: Respect for human rights is embedded in the Code of Conduct (including the prohibition of child labour, forced labour, human trafficking and discrimination). Business activities are conducted exclusively in Germany within a comprehensive framework of labour and social legislation. In the 2025 reporting year, no serious human rights violations were identified – neither in the Group's own operations nor in known matters in the value chain. There is currently no formalised grievance mechanism for human rights issues along the supply chain.

Integration and classification:

Sustainability aspects form part of the business plan and the management report; responsibility lies with the management of the respective sites. The ppg > Group is not active in any of the sectors classified as controversial and is not excluded from EU Paris-aligned Benchmarks.

Sustainable supply chain:

Supplier requirements are set out in a documented Supplier Code of Conduct, which suppliers formally confirm as part of the supplier self-assessment. It covers recognition of UN human rights and fair working conditions, occupational health and safety including at upstream suppliers, the prohibition of child, forced and involuntary labour, a ban on discrimination, compliance with environmental legislation including continuous resource efficiency, and high standards of business ethics, including the prohibition of corruption and bribery. The self-assessment also records suppliers' sustainability certifications (including ISO 14001, EMAS, ISO 50001, ISO 26000, FSC/PEFC) and their use of recycled material. New suppliers and materials undergo a formal qualification and approval process that covers environmental protection, energy efficiency and occupational health and safety; existing suppliers are assessed annually and classified as A, B or C, with C suppliers requiring a risk assessment and approval by management, and B and C suppliers being subject to possible audits.

Conflict minerals:

The ppg > Group does not process any metals from conflict regions (3TG – tantalum, tin, tungsten, gold); the raw materials used are predominantly plastic granulate, films and packaging materials. There is currently no specific conflict minerals screening of the supply chain, as the risk is considered very low given the product portfolio.



EcoVadis Coverage

The report addresses the four EcoVadis themes. The following overview maps the EcoVadis categories to the content of this VSME report.

EcoVadis theme	Covered by
Environment	B3 (energy/GHG), B4, B5, B6, B7, ISO 50001, GutCert carbon footprint
Labour & Human Rights	B8, B9, B10, Code of Conduct, ILO core labour standards, company pension scheme/Wellpass/bike leasing
Ethics	B2 and B11 (Code of Conduct, anti-corruption, whistleblowing portal, GDPR)
Sustainable Procurement	B1 (supplier structure), B7 (FSC, recyclates, ISCC PLUS), B11 (supplier CoC, self-assessment, qualification, A/B/C rating, audits)



Data Tables and Data Sources

Data sources

Source	Content
VSME KPI data collection 2025	Consolidated KPIs (energy, GHG, water, materials, waste, workforce)
Corporate carbon footprint 2025 (VERSO, GutCert)	Scope 1, 2 and 3 greenhouse gas emissions
Double materiality assessment 2025 (as at 7 May 2026)	Material topics, IROs
Preliminary analysis / stakeholder analysis 2025	Value chain, stakeholders
Waste records/EfbV 2025 (Holdorf, Trebbin)	Waste volumes and disposal routes
Purchasing and sales data 2024/2025	Material use, production volumes



GHG emissions by scope (overview)

Scope	2025 (t CO_2e)	2024 (t CO_2e)	Δ
Scope 1	1,844.67	1,644.07	+12.2%
Scope 2 (market-based)	8,076.40	8,241.48	–2.0%
Scope 2 (location-based)	3,939.20	3,836.16	+2.7%
Scope 3	85,126.70	83,992.01	+1.4%
Total (market-based)	**95,047.77**	**93,877.56**	**+1.2%**

Scope 1 – detailed breakdown

Source	2025 (t CO_2e)	2024 (t CO_2e)
Natural gas (stationary combustion)	1,281.77	1,116.77
Refrigerants (total HFCs)	440.69	412.24
Vehicle fleet, diesel	60.67	57.12
Vehicle fleet, petrol	61.54	57.94
Vehicle fleet, total	122.21	115.06
Total Scope 1	**1,844.67**	**1,644.07**

Workforce indicators (overview)

Indicator	2025	2024
Headcount	425	353
FTE	406.59	340.36
Share of women	20.0%	17.6%
Part-time rate	14.6%	11.3%
Turnover rate	11.1%	8.8%

VSME index (Basic Module B1–B11)

VSME	Content	Reference
B1	Basis, company, sites, certifications, materiality assessment	Ch. B1
B2	Practices, strategy, stakeholders, future initiatives	Ch. B2 (materiality: see B1)
B3	Energy & GHG (Scope 1–3), climate targets	Ch. B3
B4	Pollution (REACH, PFAS, ink systems, immission control)	Ch. B4
B5	Biodiversity and land use	Ch. B5
B6	Water	Ch. B6
B7	Resource use, circular economy and waste	Ch. B7
B8	Workforce – general characteristics	Ch. B8
B9	Workforce – health and safety	Ch. B9
B10	Workforce – remuneration, collective bargaining, training	Ch. B10
B11	Convictions/fines – corruption and bribery	Ch. B11

Glossary

Term	Definition
VSME	Voluntary EFRAG standard for non-listed SMEs.
ESRS / CSRD	Mandatory EU reporting standards and directive for companies subject to reporting obligations.
Double materiality	Assessment of impacts on people/the environment (inside-out) and of financial opportunities/risks (outside-in).
GHG Protocol	Internationally recognised standard for greenhouse gas accounting.
Scope 1 / 2 / 3	Direct / energy-related indirect / other value chain emissions.
Market-/location-based	Scope 2 calculation based on contractual electricity purchases or on average grid factors.
Design for Recycling	Product design that ensures the recyclability of the packaging.
Mono-material	Packaging made from a single material family (e.g. PE/PE, PP/PP), readily recyclable mechanically.
PCR / PIR	Post-consumer or post-industrial recyclate.
Mechanical / energy recovery	Material recycling or thermal recovery with energy generation.
AVV	German Waste Catalogue Ordinance; assigns six-digit codes to waste.
PPWR	EU Packaging and Packaging Waste Regulation (recyclability, recycled content).
PFAS	Per- and polyfluoroalkyl substances; only permitted to a limited extent in packaging from 2026.
LTIFR	Lost-time injuries per 1 million hours worked.
EcoVadis	Rating system for the sustainability performance of companies.

List of abbreviations

Abbr.	Meaning
AVV	German Waste Catalogue Ordinance
bAV	Company pension scheme
BImSchG	Federal Immission Control Act
BOPE	Biaxially oriented polyethylene
BRCGS	Brand Reputation through Compliance Global Standards
CCF	Corporate carbon footprint
CO_2e	Carbon dioxide equivalents
CSRD	Corporate Sustainability Reporting Directive
DMA	Double materiality assessment
EFRAG	European Financial Reporting Advisory Group
ESRS	European Sustainability Reporting Standards
EVOH	Ethylene vinyl alcohol copolymer (barrier)
FSC	Forest Stewardship Council
FTE	Full-time equivalent
GDPR	General Data Protection Regulation
GHG	Greenhouse gas
HFFS / VFFS	Horizontal/vertical form-fill-seal
HinSchG	German Whistleblower Protection Act
IRO	Impacts, risks and opportunities
ISCC	International Sustainability & Carbon Certification
KPI	Key performance indicator
LTIFR	Lost-time injury frequency rate
OTR / WVTR	Oxygen / water vapour transmission rate
PA/PE/PP/PET	Polyamide / polyethylene / polypropylene / PET
PCR / PIR	Post-consumer / post-industrial recyclate
PFAS	Per- and polyfluoroalkyl substances
PPWR	Packaging and Packaging Waste Regulation
PV	Photovoltaics
REACH	EU Chemicals Regulation
SBTi	Science Based Targets initiative
SME	Small and medium-sized enterprises
VSME	Voluntary Sustainability Reporting Standard for non-listed SMEs





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Publisher
ppg > holding GmbH
Bremer Heerstraße 82
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Reporting year
2025

Published
June 2026

This report was prepared on the basis of the VSME standard (EFRAG, Basic Module) and also covers the requirements of the EcoVadis assessment framework in the themes of Environment, Labour & Human Rights, Ethics and Sustainable Procurement. Data points marked 'currently being recorded' will be added as part of the ongoing data collection.

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