

SUSTAINABILITY REPORT 2023

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Foreword

Dear Readers,

It is with great pleasure that we announce the publication of the RKW Sustainability Report 2023. We are proud of our accomplishments and are excited to share insights into our initiatives and journey toward sustainability.

Our commitment to society and the environment is unwavering. This commitment is already anchored in our corporate purpose. We enhance the quality of daily life and strive to create a more sustainable world through our high-performance, innovative plastic films. With every innovation, we help uphold this commitment, setting ambitious sustainability targets and tirelessly working towards a sustainable future.

The concept of circular plastics is key for us. We strive to keep valuable resources in the loop, seeking out solutions to close the loop and minimize waste. In addressing the significant challenges of our industry, we continue to develop solutions that are not only innovative but also sustainable, meeting both the high performance expectations of our customers and their sustainability goals.

Our sustainability strategy is guided by the principles of ESG (Environmental, Social and Governance) and the Sustainable Development Goals (SDGs) of the United Nations.

We wish you an interesting read and invite you to delve into the details of our sustainability journey.

Your RKW Executive Management Board





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Key Figures and Company Profile

Our mission

With our sustainable film solutions, we enable our customers to improve the daily life of consumers all over the world.

RKW Group is an independent family-owned company headquartered in Germany. With 2,800 employees and a total of 17 locations in Germany, Belgium, Finland, France, Sweden, the USA and Vietnam, we have an international presence.

Our expertise in the research, development and production of polyolefin films makes us one of the world's leading manufacturers for a wide range of industries and applications – including agriculture, hygiene and packaging. We pass on the knowledge we have continuously built up and expanded over 65 years to our customers and business partners in the form of innovative and customized product solutions and services.

Company key figures









Independent family-owned business

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What we stand for

Respect stands for mutual regard and openness – both internally and externally. We strive to earn the respect of our customers and stakeholders day by day. For us at RKW, respect is an important success factor and close to our hearts as a family-owned business.

RKW stands for reliability. Our customers can rely on us to deliver what we promise: On-time delivery, quality and functionality of our products. This is the basis for the success of our company.

Our company slogan "When excellence matters" underlines our efforts to always offer our customers excellent products and services and to set standards in quality and service – with a clear focus on added value.

2023	RKW Group	Management Level 1-3
Nationalities	45	19
Share of women	18%	29%
Average age	41 years	46 years
Average length of service	13 years	10 years

RKW committed to diversity

Equal opportunities, diversity and inclusion are key components of our corporate philosophy. We support these values through policies and development opportunities for our employees, regardless of age and gender.

Our sustainability goals

- Increase the use of recycled, renewable and biodegradable materials from 7.6% in 2017 to 15% by the end of 2025
- Reduce greenhouse gas emissions according to GHG Protocol Scope 1&2 by 50% by 2025, compared to 2017



Products and Markets

RKW produces films, nonwovens and nets for applications in the fields of hygiene, flexible packaging, industrial applications as well as agriculture and horticulture. They can be further processed into a wide range of products, including as sub-components – from robust cement bags to breathable and ultra-thin baby diapers.

The high quality and reliability of our products is the result of decades of experience and technical expertise in film extrusion and product finishing, such as compounding, stretching, embossing, perforating and printing. The customer's requirements are our top priority. In our RKW sustainability goals, we have committed ourselves to continuously reducing the ecological footprint of our products and production processes. We focus on downgauging (thickness reduction), recycling and the use of recycled or bio-based materials. The proportion of recycled materials is to be further increased wherever this is economically and ecologically sensible and possible.



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Innovation driver for hygiene films

We are one of the top manufacturers and innovation drivers for backsheet films for the production of baby diapers, adult incontinence products and feminine hygiene products in Europe and North America.

We specialize in the production of particularly thin films and laminates. Originally, the driving force was to save costs; the products should be thinner, but just as strong and easy to process as conventional items. Today, we pursue both cost efficiency and sustainability. Examples of our innovative strength are:

Panty liner release films:

The introduction of a siliconized film with a weight of 20-23 gram can replace the 35-40 gram siliconized release paper that has been predominantly used in feminine hygiene up to now. Paper is not the more sustainable option in this case because once it is coated with a silicone, it is no longer recyclable. Our innovative approach shows that a better CO2 balance is achieved when using the siliconized film compared to the siliconized release paper.

Breathable and non-breathable textile backsheets:

As a pioneer in this field, we have reduced the thickness of the film and nonwoven fabric. Thanks to our patented thermal bonding technology, the material does not require any adhesive. Compared to the predecessor product, we now offer our customers over 30% thinner breathable and over 40% thinner non-breathable versions consisting of film and nonwoven fabric with the same performance. This not only uses less material than conventional products, but also optimizes transport efforts. More meters of the thinner film fit on a roll and more running meters fit on a truck. As a result, fewer deliveries are required, which helps to reduce CO2 emissions.



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Sustainable solutions for packaging & industry

Increasing regulatory requirements and rising costs for energy and materials – these are the current challenges facing the packaging industry. With many years of expertise, modern technologies and innovative products, e.g. developed with MDO technology, as well as the optimization of existing film qualities, RKW offers efficient solutions:

Consumer packaging and industrial films:

RKW's stretch hoods are made exclusively from polyethylene (PE) and offer high quality. At the same time, they contribute to sustainability, as the portfolio includes stretch hood types that contain up to 30% post consumer resin (PCR) and therefore produce less CO2 than virgin material and are fully recyclable.

This type of pallet packaging is extremely tear-resistant and difficult to puncture, making it particularly suitable for sharp-edged and heat-sensitive goods as well as for heavy goods. Pallets covered with such stretch hoods can even be stored outdoors for up to three years. This type of packaging is therefore widely used in the chemical, food and construction industries. Thanks to their special composition and modern production technologies, our stretch hoods are not only robust, but also particularly thin and light.

RKW offers a wide range of label films in various thicknesses and in transparent or white versions, which are ideal for printing and die-cutting. Here, RKW has found a solution in terms of the circular economy: Labels made of PVC were previously not recyclable. They are being replaced by MDO PE film with recyclable PE. The MDO PE film is produced using a multi-layer blow molding process with up to nine layers and an adapted formulation, which gives it improved properties such as greater rigidity and higher transparency compared to standard PE film.

Multipack:

RKW's Multipack films provide solutions designed to maximize the use of recyclates, excellent mechanical properties with reduced film thickness, product protection and easy handling. Depending on customer wishes and requirements, multipacks are produced in various compositions from rPE (recycled polyethylene), PCR (post consumer resin) and PIR (post industrial resin) and can now also be produced with recyclates from household waste thanks to the cooperation with the company DOW.



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A sustainability plus for agricultural films

Our sustainability strategy also includes the fact that we already use regrind for the majority of our agricultural films. Further selected innovations of our products for agriculture:

Polydress[®] TWISTA Green:

Thanks to a clever combination of silage and underlay film with the patented 2in1 fold, the silage can be covered in just one work step. This saves a lot of time, and the perfect fit of both films on the silo ensures that the silage retains its optimum quality. Resources are saved as Polydress[®] TWISTA Green has a high proportion of recycled material and both films can be recycled. The combination of both films on one roll also saves packaging material as well as transport and storage capacity.





Polydress[®] FarmGuard:

Good fodder keeps animals healthy and productive and is our incentive to launch Polydress® FarmGuard, a high-performance film that provides the best possible protection for this valuable resource. The product is based on a 7-layer technology that makes optimum use of the high-quality raw materials we use. We produce a very thin and lightweight film that is also exceptionally robust and resistant. The excellent barrier properties prevent oxygen from penetrating the fodder. This means that the nutrients in the silage are retained at a high level over a long period of time. As a result, less fodder is wasted and the silage can be stored for longer. The film is recyclable, generates less waste in the production process compared to conventional films, saves material thanks to its low thickness and does not require any additional underlay film - thus saving resources.

Rondotex[®] Wizard 33:

The new round bale net with patented Mesh Magic technology is one of the most resistant nets on the market. It saves 15% material per bale compared to a standard net and thus conserves resources. Bale compaction has been optimized thanks to an innovative production process. The 33 strong warp threads and high UV resistance make the net extremely robust and protect the valuable crop even better. Compared to a standard net, up to 30% more round bales can be processed in the same time, as fewer wrappings are required due to the stronger threads.





Our approach to sustainability

At RKW, we are committed to our responsibility towards society and the environment. This is also reflected in the company's purpose: "With our sustainable film solutions, we enable our customers to improve the daily life of consumers all over the world." In addition, we have set ourselves ambitious sustainability goals and are continuously working to make our contribution to a sustainable future.

Our sustainability goals

15%

Increase the use of recycled, renewable and blodegradable materials from 7.6% in 2017 to 15% by the end of 2025.

50% CO_2)

GHG Protocol Scope 1&2 greenhouse gas emmissions reduction of 50% by 2025, compared to 2017.

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What we achieved in 2023



Commitment to the Science Based Targets Initiative



Lower water consumption compared to 2017



Sites: Petersaurach and Gronau (Germany), Saultain (France) and Pori (Finland)



Lower CO2 emissions compared to 2017

45 countries

RKW employs staff from 45 countries

23 29%

Women's representation in leadership positions at RKW

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We achieved the goal of our "Strategy 2025" to halve our Scope 1&2 GHG emissions compared to 2017 ahead of schedule, namely in 2020 – but we are more ambitious and are actively working to reduce our greenhouse gas emissions even further. In order to contribute to the goals of the Paris Climate Agreement, at the end of 2022 we committed to developing new reduction targets for our greenhouse gas emissions for 2030 as part of the Science Based Targets Initiative (SBTi), namely for Scope 1, 2 and 3. Through effective climate protection measures, we not only want to contribute to limiting climate change, but also ensure the long-term competitiveness and added value of our products.

In addition to reducing greenhouse gas emissions, our 2030 sustainability strategy is based on ESG (Environmental, Social and Governance) targets and the 17 Sustainable Development Goals (SDGs) of the United Nations.

Sustainable Development Goals

You can read our contribution to the SDGs here:

- SDG 5: Chapter 6.2 Working Conditions & Career Management
- SDG 13: Chapter 5.1 Climate Change
- SDG 14: Chapter 5.2 Water and Marine Resources
- SDG 17: Chapter 4.3 Partnerships

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We place a special focus on...

SDG 8 – Decent work and economic growth

Occupational safety is a top priority for us. Our global safety strategy includes the introduction of standards for safety-related behavior in the workplace and workshops to develop the relevant skills. Trained safety managers carry out risk assessments to quickly identify and immediately eliminate potential safety deficits. We regularly measure progress in the area of occupational safety using defined KPIs. The health of our employees is just as important to us. We therefore offer a wide range of activities as part of our occupational health management, such as job bikes, healthy food and company medical check-ups. – *6.1 Occupational Health and Safety*

The basis for sustainable economic growth is the performance of well-trained, innovative and motivated employees and managers. Our commitment to human resources management therefore begins with recruitment and extends from individual development planning and talent promotion to mentoring and leadership development programs. We pay attention to diversity and equal opportunities and align our business activities with the United Nations Guiding Principles on Business and Human Rights. – 6.2 Working Conditions & Career Management

SDG 9 – Industry, Innovation and Infrastructure SDG 12 – Sustainable Consumption and Production

Giving plastics production a sustainable perspective we achieve this by establishing a circular economy. In order to optimize resource consumption, we rely on innovative product design: we produce ever thinner films with the same performance (downgauging), increase the proportion of recycled raw materials (recyclates) and combine this with the best possible film quality. We are also improving our formulations to make them even easier to sort and recycle (design for recycling). Each RKW site has its own recycling facilities where production waste is processed into high-quality regranulate and fed back into the production process. One of the most important measures - the avoidance of production waste and packaging material - is implemented through optimized quality monitoring and reduced downtimes. We achieve further reductions in energy and resource consumption by investments in innovative technologies, e.g. laboratory extruders, blown film extrusion, printing systems and quality monitoring systems. – *5.3 Circular Economy*



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Circular economy

However, saving resources in the manufacture of our plastic products is not everything. The transition from a linear to a circular economy is at the centre of our sustainability efforts. Accordingly, we are developing innovative designs for products that can be fully recycled and contain a high proportion of recyclates or other environmentally friendly materials. Our commitment to partnerships also ensures a functioning circular economy along the entire value chain. This includes promoting innovation and research at universities and sharing ideas for the development of improved sorting and recycling infrastructures within trade and industry associations and with our customers and suppliers.

Supply chain due diligence law

In the areas of social affairs and corporate governance, we prepared for the implementation of the German Supply Chain Sustainability Act (LkSG) in 2023, which contains provisions on sustainable procurement and supply chains. The main objective is to promote transparent and sustainable supply chains that comply with ethical working standards and maximize resource efficiency. By 2030, the processes and measures agreed to date will be established, monitored and expanded in close cooperation with our suppliers. They will also be adapted to the European Supply Chain Directive, the Corporate Sustainability Due Diligence Directive (CSDDD), which was adopted in summer 2024.

Double materiality analysis

In order to develop a comprehensive sustainability strategy for 2030 and beyond, we will carry out a double materiality analysis in 2024. As part of this analysis, we will identify the material aspects of our business activities from both a corporate and a social perspective. It will consider the interests and priorities of our key internal and external stakeholders on sustainability issues, including environmental and social impacts, ethical practices, human rights and other external factors. However, it is also important to analyze from a business perspective which aspects of our operations are critical to sustainable profitability and competitiveness – such as financial performance, innovation capability,



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brand reputation or employee satisfaction. Based on this, we will set targets for all important aspects and report transparently on the measures taken to implement them, as well as track the corresponding key figures.

Through the double materiality analysis and the close exchange with our external stakeholders, such as our customers, suppliers, but also associations and local authorities at our production sites, we will gain a comprehensive understanding of the key issues in order to position ourselves successfully and sustainably for the future.

RKW Sustainability Community

The RKW Sustainability Community is a cross-functional and cross-divisional team that works in working groups on all sustainability-related topics. The extensive expertise and internationality of the team members are a great advantage when it comes to observing global developments and exploiting opportunities, but also assessing risks and developing appropriate solutions. We also work closely with external interest groups and are involved in numerous initiatives and associations to help shape the future of the plastics industry.





Legal Structure

RKW Group is an independent family-owned company, with RKW SE as its parent company, based in Mannheim, Germany.

In Germany, RKW SE has a further five sites in Echte, Gronau, Nordhorn, Petersaurach and Wasserburg am Inn, as well as a direct subsidiary (RKW Agri GmbH & Co. KG) with a site in Michelstadt. As a parent company, RKW SE holds direct or indirect interests in companies abroad and operates a further ten sites worldwide: in Europe in France RKW Saint Frères Emballage S.A.S., Ville le Marclet; RKW Remy S.A.S., Saultain and RKW Castelletta S.A.S., Chamboeuf as well as RKW Hyplast NV, Hoogstraten (Belgium); RKW Sweden AB, Helsingborg and RKW Finland Ltd, Pori. In addition, RKW operates the sites RKW North America, Inc. in Franklin, KY and RKW Klerks Inc., Chester as well as RKW Vietnam Ltd., Ho-Chi-Minh-City and RKW Guangzhou Company Ltd., Guangzhou (China).



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Governance

Legal Structure

RKW SE has three corporate bodies: (1) Executive Management Board, (2) Supervisory Board and (3) General Meeting of Shareholders.

- 1 The Executive Management Board of RKW SE manages RKW Group on its own responsibility. It consists of two members (CEO and CFO). In addition. RKW SE has established the Executive Committee (EXCOM) consisting of the two Executive Management Board members and four other Senior Executives, which is responsible for the operative management of RKW Group.
- 2 The Supervisory Board of RKW SE supervises the Executive Management Board and consists of six members: four shareholder and two employee representatives.
- 3 The shareholders (consisting of the two owner families) exercise their rights at the General Meeting.

Executive Committee:



Eric Le Lay Chief Executive Officer



Corrado Piroli Chief Financial Officer



Jörg Achhammer Executive Vice President Legal



Mussie Berhane Executive Vice President Commercial, Marketing & R&D



Philippe Ferrand Executive Vice President Operations



David Watkins Executive Vice President Human Resources







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Principles of corporate governance at RKW

Corporate governance at RKW is based on laws, such as the Regulation on the Statute for a European Company (SE Regulation), the German Stock Corporation Act (AktG) and the German Commercial Code (HGB). In addition, RKW follows the key principles and recommendations of the German Corporate Governance Code. Our corporate governance enables us to meet the requirements of national and international laws and regulations.





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Governance Organization

RKW and its governing bodies are aware of their role and responsibilities towards society. Social and environmental factors influence corporate performance and the company's activities have an impact on people and the environment. The Executive Management Board and Supervisory Board take this into account when performing their respective management and supervisory functions.

In developing governance processes, RKW's Executive Management Board always considers the interests of their owners, employees, business partners and other stakeholders to ensure RKW's continued existence and sustainable value creation. These principles require not only compliance with the law, but also ethically sound and responsible conduct.

Compliance Management System

The commitment to compliance is part of RKW's core understanding and strategy. The RKW Code of Conduct is a cornerstone of our compliance culture. The Compliance Management System (CMS) is governed by a group policy that defines the scope of the CMS and provides a functional framework.



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Our CMS is based on the following pillars:

Compliance organization

To ensure the functionality of the CMS throughout the group, RKW Group has implemented a compliance organization with defined roles and responsibilities. It consists of the following bodies and persons:

Compliance Committee the central compliance supervisory body

Chief Compliance Officer

who sets the direction for the development of the compliance function in accordance with the defined objectives

Governance Manager

who is responsible for the operational functioning of the CMS, serves as the central point of contact for all compliance-related issues and ensures that the organization's compliance processes are effectively implemented and progress is monitored

Local Compliance Representatives

(LCMs) at all RKW Group sites, who support the implementation of processes to strengthen the compliance culture, serve as local contact for compliance matters and ensure that relevant topics and inquiries are handled at the same high level throughout RKW Group

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Policies

Policies and procedures, with the Code of Conduct as a centerpiece, help our employees to make ethical decisions in accordance with legal requirements. Compliance policies and underlying processes that RKW has implemented and maintains include, e.g., the Antitrust Policy, the Anti-Corruption Policy, the Data Protection Policy and the Donations and Sponsorship Policy.

Training and communication

Systematic training and education of our employees on RKW compliance policies and procedures is a central part of our strategy and essential for maintaining compliance awareness in our working environment. The corresponding training program covers the topics of the Code of Conduct, Antitrust, Anti-Corruption and Data Protection.

We achieve a high level of effectiveness in compliance communication through a clearly structured compliance organization and suitable communication channels, as well as a culture of transparency and openness at all levels of our organization.

Monitoring and reporting

The Compliance Committee is our central body for monitoring compliance activities. It meets twice a year to review reports on compliance activities, set targets and provide guidance for the further development of the Compliance Management System.

Handling compliance incidents

In 2023, RKW Group implemented a comprehensive whistleblowing system to comply with EU Directive 2019/1937 by establishing an electronic whistleblowing portal on our Corporate website and intranet. This enables employees and external third parties to report (suspected) compliance violations anonymously anytime, anywhere, and securely submit evidence online. Our process for managing compliance incidents is set out in the RKW Group Whistleblower Policy. This policy governs the handling of compliance violations that have occurred (or are suspected) and covers the responses to such reports, including the investigation, remediation and prevention of future similar incidents. Great attention is paid here to the protection of individuals reporting suspected compliance violations, as provided for in the EU Whistleblower Directive.

Supply Chain Due Diligence Act (LkSG)

The Supply Chain Due Diligence Act obliges companies and corporations to meet their responsibilities in the supply chain with regard to respecting internationally recognized human rights and certain environmental standards. In 2023, a cross-functional RKW team from HR, Purchasing, Legal, Compliance, Sustainability and IT worked intensively to fulfill all due diligence obligations under the law from January 2024. To this end, the team carried out a risk analysis of all suppliers and all RKW sites in order to initiate further preventive measures on this basis. Another important building block for legal compliance was in purchasing. Here, the processes for selecting and awarding suppliers were adapted to ensure that RKW only works with suppliers who respect human rights and comply with environmental standards. Accordingly, a code of conduct for suppliers has been developed, that all new and, gradually, all existing suppliers must comply with - this can be seen on the RKW Group website https://rkw-group.com.



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Risk Management System

RKW Group has revised its risk management process and introduced a bottom-up approach to risk assessment. This is intended to ensure the completeness and accuracy of risk identification and to increase risk awareness and responsibility at the appropriate organizational levels. Depending on the specifics and nature of the risks, they are assessed by the responsible decision makers in the company at the subsidiary, business segment or group level. The Executive Committee reviews all risk assessment results collected in the bottom-up approach for final validation and approval (top-down approach).

In 2023, the risk management assessments run according to the newly defined approach in full scope, the comprehensive risk management results and underlying process for monitoring risk mitigation measures support RKW Group in ensuring its sustainable success and resilience in an ever-changing and uncertain business environment.

RKW follows the most recognized international standards and frameworks COSO, AS/NZS 4360:2004 and ISO 3200 when developing its risk management system.

Internal Control System

RKW is aware of the importance of the Internal Control System (ICS) in ensuring transparency and accountability in dealing with processes and business risks, and is therefore continuously developing its ICS. In 2023, RKW Group continued the harmonization and standardization of processes and internal control procedures as the basis for the implementation of a comprehensive Internal Control System, which will be introduced in 2024-2025.





Partnerships

RKW is involved in large global networks on sustainable development as well as in topic-specific networks on industry-specific challenges.







Climate Change

We are aware of our special responsibility as a plastics processing company, and actively promoting the circular economy is therefore one of our central concerns.

Targets & certificates

RKW has committed to reducing greenhouse gas (GHG) emissions. The aim is to reduce Scope 1&2 GHG emissions by 50% by 2025 compared to the base year 2017. Scope 1 emissions are direct greenhouse gas emissions and Scope 2 emissions are indirect greenhouse gas emissions. We already achieved this target set for 2025 in 2020 – but we are actively working to further reduce the corresponding emissions.

The framework conditions for a structured reduction in GHG emissions are in place: Over 40% of our sites are certified to ISO 50001 (energy management), 25% to ISO 14001 (environmental management) and our site in Gronau (Germany) is also certified to EMAS. Comparable requirements (DIN EN 16247) also apply to the majority of non-ISO-certified production sites in Europe. In addition, further systems are used at RKW Group's non-European sites to monitor consumption data. This

is because collecting data is the first step towards reducing emissions.

Renewable energies

As an energy-intensive company, we use electricity from renewable sources such as wind, solar and hydropower wherever this is economically viable and technically possible. After switching all of our German sites to electricity from renewable sources in 2020, five more sites in France, Belgium and Sweden followed in 2021. Due to the economic challenges posed by the war in Ukraine and the resulting increase in energy costs, we were unable to further expand the use of renewable energies in 2022 and 2023.

In 2023, we acquired guarantees of origin for around 140,000 MWh and therefore for around 58% of our global electricity consumption (around 250,000 MWh). With the aim of developing a decarbonization strategy, potential in the area of in-house electricity generation – e.g. with photovoltaic systems – and other opportunities to cover our energy requirements with renewable energies are being identified.

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Energy efficiency

We not only strive to source renewable energy, but also to reduce our energy consumption. We have therefore optimized our energy efficiency. By continuously monitoring and analyzing the consumption of electricity, natural gas and other energy sources, we have identified specific potential savings. We have purchased highly efficient machines and lighting systems that reduce energy consumption. In addition to switching to modern LED lighting systems with motion detectors at many RKW sites, we have invested in more efficient compressors and compressor control systems (Ho-Chi-Minh-City, Vietnam and Ville le Marclet, France), compressed air monitoring (sites in Helsingborg, Sweden and Saultain, France), drive motors (site in Kalefeld, Germany), various insulation measures and process and system optimizations in 2023.

With the help of a sophisticated cooling system, our site in Helsingborg (Sweden) uses all the excess heat from production, to heat the site and was thus able to reduce district heating consumption by 83% by 2023. At our sites in Kalefeld (Germany) and Ho-Chi-Minh-City (Vietnam), we use optimized printing-specific processes that make use of excess heat and are more efficient thanks to new dryers.

We have made particular progress towards our goal of reducing the consumption of primary energy: at the Pori site (Finland), process-related propane consumption was almost halved by around 700 MWh/a, thanks to optimized solvent post-combustion. In Wasserburg (Germany), a special heat recovery system has reduced gas consumption by around 5100 MWh/a, i.e. by at least 60%.

Our site in Ho-Chi-Minh-City (Vietnam) received a special award in 2023 with the "Energy Saving Award". In a joint initiative, the People's Committees of Ho-Chi-Minh-City and the US Agency for International Development (USAID) present this award to local companies and organizations that have made a significant contribution to energy efficiency and thus contributed to the goal of "net zero" by 2050.

Overall, RKW Group's energy consumption in 2023 amounted to around 290 gigawatt hours – 85% of which was accounted for by electricity, 12% by natural gas and 3% by other energy sources. This means that absolute energy consumption fell by around 6% compared to the previous year.

> We have halved our primary energy consumption at two sites

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Energy consumption by energy source 2023 in MWh*



* Due to the insignificance (<1%), only the consumption of the main energy sources (natural gas, propane, heating oil) is stated here. In accordance with the GHG Protocol Corporate Standard, the sites closed or sold since 2017 were not included in the calculation for reasons of consistency.

Absolute Energy Consumption 2017-2023*



Energy intensity*



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GHG emissions and Scope 1&2

The Greenhouse Gas Protocol (GHG), a transnational standard for the accounting of greenhouse gases, distinguishes between Scope 1&2 emissions. Scope 1 emissions are direct greenhouse gas emissions that originate from sources that we control or own. Scope 2 emissions are indirect greenhouse gas emissions associated with the purchase of electricity, steam, heat or cooling – i.e. emissions that are not under our control but are directly linked to our production processes or infrastructure.

GHG emissions are usually expressed in carbon dioxide equivalents (CO2e). CO2e is a unit of measurement that makes it possible to compare the climate-damaging effects of different greenhouse gases. Until 2020, the calculation of our Scope 1&2 GHG emissions focused on the consumption and resulting emissions of our main energy sources (gas, oil, electricity, district heating). Since 2021, we have been reporting on the Scope 1&2 GHG emissions under our operational control in accordance with the GHG Protocol. Based on the complete collection of data, we can target where we see the greatest potential for reducing our CO2 emissions. To ensure comparability, the data from 2021 was also used for previous years for previously unrecorded and non-reproducible emission sources in order to obtain approximately comparable data. Where available, information from energy suppliers was used to calculate market-based emissions. The emission factors of the Federal Office of Economics and Export Control were used for emissions from stationary and mobile combustion.

In accordance with the GHG Protocol Corporate Standard, the sites closed or sold since 2017 were not included in the recalculation. The purchase of guarantees of origin and our energy efficiency measures led to an overall reduction in CO2 emissions of more than 80,000 tons or around 61%. We have therefore clearly exceeded our strategic target of reducing CO2 emissions by 50% (baseline 2017).

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Absolute GHG emissions Scope 1&2 (market based) 2017-2023**



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Scope 1&2 GHG emissions (market based) by emission source 2023 [t CO2 eq]



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Emission Intensity**



GHG Emission Intensity Scope 1&2 / good production finished goods Linear (GHG Emission Intensity Scope 1&2 / good production finished goods)

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GHG emissions, Scope 3

We are currently recording and evaluating our Scope 3 emissions. Scope 3 comprises all indirect emissions from sources that our company does not own or directly control. These are therefore emissions from the upstream value chain on the one hand and those resulting downstream from our business activities on the other. The initial results, which are also included in the validated environmental statement for our site in Gronau (Germany) show that our Scope 3 emissions account for around 95% (market based approach) of the total emissions attributable to us. As the majority (95%) of our total emissions fall within Scope 3 and are therefore outside our direct control, we work with all relevant stakeholders to ensure that emissions are reduced throughout the entire life cycle of our products.

In 2024, we will continue to record and refine our Scope 3 data with software support. We are already looking for ways to reduce the corresponding emissions – potential savings can be made, e.g., by using consumables and packaging materials as efficiently as possible. By optimizing production processes, fewer filters are required and the intelligent use of packaging machines reduces our own consumption of stretch film. Our site in Michelstadt (Germany) was able to reduce packaging consumption by over 6 tons. The site in Kalefeld (Germany) is increasingly using thermal transfer printers, which save set-up time and printing ink, particularly for small production batches, and optimize the pre- and post-treatment of solvents.

In addition, internal storage areas have been optimized to reduce the use of external warehouses and avoid additional transport. We try to adjust order sizes in consultation with our customers so that transport capacities are optimally utilized. At our site in Sultain (France), e.g., 18,000 km of truck journeys were saved in 2023 thanks to more efficient truck utilization. Intermodal freight brought a further saving of 51 tons of CO2e.

Our efforts were rewarded with another prize. Our site in Pori (Finland), and our flexographic printing plate supplier Marvaco Oy received the prestigious Sustainability Excellence Award in 2023 as part of the FTA "Excellence in Flexography" competition. This award recognizes companies that are committed to sustainability and environmental compatibility and develop



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innovative solutions in the flexographic printing industry to improve environmental and operational efficiency.

To determine the GHG Protocol Scope 3 category "Employee Commuting", we conducted an internal, representative survey of employees at all sites and in all countries in 2023 to find out how far they travel to work and which means of transport they use. The aim was to provide a basis for promoting sustainable mobility in the future – see also our *health offers*.

However, the greatest opportunity for plastics processing companies to reduce Scope 3 emissions lies in the selection of raw materials. The use of sustainable raw materials ("sustainable feedstock") is directly linked to the promotion of the *circular economy*.

Product protection

Product losses along the value chain have a significant impact on the environment. The material chosen for packaging must ensure that product losses are kept to a minimum. A life cycle analysis, i.e. a systematic analysis of the potential environmental impact and energy footprint over the entire life cycle of a product, process or service, helps to select the right packaging material. Current life cycle analysis results from the Institute for Energy and Environmental Research in Heidelberg (Germany) confirm that PE-based bags such as our FFS bag RKW ProVent® prevent at least 2% more product loss during transportation and storage compared to conventional packaging. For CO2-intensive products such as cement, FFS PE bags perform significantly better than paper bags due to their protective and barrier properties (tear resistance and moisture protection), and therefore minimize product loss and thus reduce the overall environmental impact.

Air pollution control

To ensure that our production processes produce as few harmful emissions as possible, we incinerate the volatile organic compounds (VOCs) generated in our printing processes in regenerative thermal oxidizers (RTOs) in accordance with local legislation. In addition to the combustion of energy sources such as gas and oil to generate heat and steam, CO2



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 GRI Index emissions from combustion of VOCs represent a significant portion of our direct CO2 emission sources (Scope 1). In order to not only keep the air as clean as possible, but also to make combustion as energyefficient as possible, we continuously optimize our RTOs so that they can ideally be operated independently (without additional fuel such as gas) and are also successively expanding heat recovery from the RTOs. The exhaust air produced during postcombustion is regularly monitored to ensure that it complies with standards.

Environmental protection campaigns

The local environmental campaigns at the RKW sites have become a central component of our annual sustainability campaign.

In Germany, employees at the Gronau, Nordhorn, Wasserburg and Mannheim sites carried out waste collection campaigns around the plant premises, in Kalefeld with the support of the local youth fire brigade. In Michelstadt (Germany) coffee cups made from recycled materials were introduced, in Hoogstraten (Belgium) insect hotels were built and in Helsingborg (Sweden) a beach clean-up was implemented as a team-building measure. Our site in Ho-Chi-Minh-City (Vietnam) organized a "used battery collection day" on which employees could bring their used batteries to the plant, where they were disposed of properly. For every 5th battery, they received a small tree to raise environmental awareness.

These and other measures make a valuable contribution to the environment and act as a role model for sustainable commitment strengthen cohesion at the sites and promote employee awareness of the circular economy.





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Water and Marine Resources

Strategy

The responsible and economical use of water is of great importance to RKW. We are continuously working to improve our water efficiency and water protection and have planned the following measures to this end:

- a refinement of water monitoring and reporting,
- stronger control of wastewater,
- a reduction in water intensity, i.e. water use per gross value added,
- carrying out a water risk analysis and

• the preparation of an "Operation Clean Sweep" certification.

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Water withdrawal

The majority of our annual water requirement is made up of cooling water for the extrusion systems, water for steam generation, washing water for our recycling plants and sanitary water. The majority of the water used comes from the municipal water supply, while a further portion (mainly for cooling) is taken from ground water. The waste water produced is free of additives or chemicals, which is ensured by regular analyses of the waste water. It can therefore be discharged into the sewage system or the groundwater cycle without further treatment or purification.

We are continuously implementing measures to extract as little water as possible: At the site in Helsingborg (Sweden), for example, cooling water withdrawal was reduced by 70% by installing dry vacuum pumps for the compounding plants in 2023. At the site in Kalefeld (Germany), the cooling water supply for a regeneration plant was optimized.

In total, water withdrawal from RKW Group's municipal water supply amounted to around 110,000 cubic meters in 2023. This means that we were able to reduce

absolute water withdrawal by around 45,000 cubic meters and thus by over 30% compared to 2017. We also noticed an improvement in relation to the quantity of goods produced (water intensity).

> RKW Sweden reduced its water consumption by 70%







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Absolute water withdrawal (municipal water supply) 2017 – 2023



Water Intensity



Progression over the years 2017-2023

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Zero pellet loss (Zero Pellet Loss)

The "Zero Pellet Loss Initiative at all sites" campaign is an initiative with the industry association Plastics Europe and the German Chemical Industry Association (VCI) as part of the global project "Operation Clean Sweep[®]". The aim is to reduce plastic waste in the oceans. Even though plastic pellets make up a very small proportion, RKW Group is raising awareness of the issue both in its own sites and together with suppliers and logistics partners in the industry. We make sure that our plastic pellets, powders and flakes do not end up in waste or wastewater. We actively look for ways to reduce the release of plastic pellets into the environment during production, storage, transportation and processing. Together with numerous other companies, RKW has therefore implemented the Zero Pellet Loss initiative in its sites. The corresponding measures are continuously monitored and optimized. In addition, training courses are held for employees at our sites. Furthermore, we collect so-called "spills", which is generated during cleaning measures in production, for recycling. These measures enabled us to return over 340 tons of granulate to the plastic cycle in 2023.

At the site in Petersaurach, we installed an integral filter system at the end of 2023 to reliably prevent granulate from escaping via the rainwater.



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Circular Economy

The plastics industry is undergoing a global transformation. This makes it all the more important for RKW to deal with changing product requirements and develop innovative ideas for the industry. We are committed to our responsibility to make plastic products more sustainable and make an active contribution to establishing a circular economy and maintaining or improving the positive properties of this indispensable raw material. To this end, we are guided by the principles of "Reduce, Reuse, Recycle".



What we do

Through innovative, sustainable product design, our employees around the world optimize resource consumption, reduce the negative environmental impact of a product throughout its life cycle or facilitate recycling and the use of recyclates. Our research and development teams exchange ideas with raw material producers and machine manufacturers, are involved in associations and continuously develop new or improved materials based on these suggestions. The requirements for these solutions vary greatly depending on the regional markets and product segments. Demand for innovative and sustainable solutions for packaging films is particularly high in Europe. In 2023, we continued to evaluate all projects of our research and development (R&D) teams on the basis of sustainability criteria - with the aim of ensuring that our future products also meet the constantly increasing sustainability requirements.

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Sustainable product design

Thinner films – less resource consumption

Plastics are obtained from petroleum derivates and are therefore based on a fossil, finite raw material. We are committed to using this resource as sparingly as possible at all sites and across the entire product range. The most important lever here is downgauging – the production of ever thinner, but still high-performance films.

We achieve this by using innovative materials, improved raw materials and/or optimized recipes and production facilities. We also achieve this by developing components and control systems within the company and regularly and intensively training our employees in production. In all product groups, we work with our suppliers and customers to test innovative new processes and regularly test new or modified film types. One example of downgauging is our thin, breathable RKW HyCare[®] and Aptra[®] films, which we have been supplying to our customers in the hygiene segment for years. These save raw materials and also have other advantages, such as greater efficiency in the processing line and a significant reduction in transport emissions. For other products in the feminine hygiene segment, downgauging has even enabled us to save 25% on raw materials compared to conventional products. Overall, we have halved the average basis weight of our backsheet films over the last 20 years and are continuously working on further optimizations.

"Design for recycling"

The prerequisite for a seamless circular economy is not only the complete recycling of plastic products - it is just as important to design our own products in such a way that they can be recycled as easily as possible. In the context of "Design for Recycling", our development teams are working on new and improved formulations that are easy to sort and recycle. One example from the agricultural sector is Polydress[®] TWISTA Green, a clever combination of silage and underlay film on a roll with an increased recycled content. Polydress[®] TWISTA Green is made entirely from polyethylene (PE) and is therefore recyclable. Thanks to a patented 2in1 folding technology, both films can be laid out on the silo in a single step. This saves 50% working time compared to applying two films, optimizes the placement of the films and avoids the risk of holes and tears when laying them out. This contributes significantly to maintaining excellent silage quality – a further contribution to the efficient and reliable protection of valuable resources.

Raw materials from biomass

In addition to fossil-based raw materials, alternative raw materials are increasingly being used in plastics production. These are obtained from sugar cane or other renewable raw materials and have a comparatively low CO2 footprint compared to petroleum-based plastics, as the plants absorb CO2 from the atmosphere as they grow. However, the focus is increasingly shifting to raw materials that are produced as waste or side streams in other industries, e.g. in forestry or agriculture, and therefore do not compete with food production.

Here, too, we have developed sustainable products in cooperation with customers and raw material suppliers, such as a bio-based paving film that produces less CO2 emissions than a conventional film made from fossil raw materials while maintaining the same quality.

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Use of recycled materials

In order to make the best possible use of resources, we are focusing on the increased use of recyclates in our production. We also make our expertise in the field of recyclates and recycling available to our customers. Together, we develop ways to increase the proportion of recycled raw materials. The expected optical and technical properties of the product are compared with the customer's requirements. The end result is a solution that combines the highest possible proportion of recycled material with the best possible quality of the film. One example of the use of recyclates is our multipack packaging films. We are convinced that disposable films are only sustainable if they are both lightweight and fully recyclable and are themselves made from recycled plastics. Our multipack solutions can be made from up to 100% mechanically recycled material – depending on the availability of suitable recyclates on the market - and are also easy to process and print on.

These efforts are recognized: In 2022, our French sites in Ville le Marclet and Chamboeuf were awarded the MORE label (MObilisés pour REcycler - mobilized for recycling). This was followed in 2023 by four further certifications that improve transparency in the use of recycled materials. The films from our sites in Kalefeld (Germany) and Ho-Chi-MInh-City (Vietnam) received RecyClass certification, which confirms that our products contain a certain proportion of post consumer recyclate (PCR) or post industrial recyclate (PIR). RecyClass is a cross-industry initiative that supports the industry in improving the recyclability of plastic products, promoting the traceability of plastic waste and increasing the acceptance of recycled plastic.

Our French sites mentioned above have had selected multipack shrink films certified by the LNE (Laboratoire National de Métrologie et d'Essais), an international company based in France that offers product, service and management certification. For example, shrink films containing up to 100% recycled polyethylene have been certified. Such certifications not only transparently and reliably document the origin and content of the recycled materials used, but also help to respond to the increasing taxation of plastic products, especially packaging. The proportion of recycled material verified by the certification reduces taxation and contributes to continued competitive production. At the production sites in Michelstadt (Germany) and Hoogstraten (Belgium), large quantities of post industrial and post consumer waste from other production and trading companies, are used and processed into high-quality agricultural films that serve to protect the harvest and increase yields. In order to close a recycling loop that not only reduces waste, but also conserves resources and ultimately reduces additional CO2 emissions, we have been involved in the ERDE

> RecyClass certification underlines our success in promoting the circular economy

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for years. In 2023 alone, ERDE members collected and recycled almost 40,000 tons of agricultural films and other agricultural plastics. This is over 60% of all films sold on the German market and corresponds to a saving of 36,188 tons of CO2 or the CO2 binding potential of more than 2.6 million trees. With this recycling rate, the "Voluntary commitment to take back and recycle used agricultural films" submitted to the Federal Ministry for the Environment, Nature Conservation, Nuclear Safety and Consumer Protection (BMUV) in 2019 is fulfilled in all respects. The ERDE initiative is committed to collecting more than 75% of all silage and stretch films placed on the market in Germany by 2027 and sending them for mechanical recycling.

initiative to collect and recycle used agricultural films

Transparency in the use of sustainable raw materials

Various procedures have been established in the industry in recent years to ensure greater transparency in the use of sustainable raw materials and to counteract "greenwashing", such as ISCC+ certification (International Sustainability and Carbon Certification). ISCC+ certification ensures that no more sustainable raw materials are sold along the entire value chain than were actually produced. Following the certification of the sites in Petersaurach (Germany) and Saultain (France) in 2022, the sites in Pori (Finland) and Gronau (Germany) have been certified in 2023, with the site in Wasserburg (Germany) planned for 2024. Thanks to these certifications, new sources of supply for sustainable raw materials are available, opening up new marketing opportunities for our sustainable film solutions.

RecyClass

RECYCLED CONTENT TRACEABILITY CERTIFICATE

RKW Vietnam Ltd. Lot 22. Road no. 3, Tan Tao Industrial Park Tan Tao A Ward Binh Tan District - Ho Chi Minh City Verlanar

Has been assessed in accordance with the Audit Scheme Version 10 in line with EN IS3432007 and has the required procedures in place in order to ensure the traceability of recycled plastics incorporated in products listed in the attached Annex.

Type of products:

films, bags

Type of process or operation: Converter, Converter - blowing, Producer

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At the end of 2022, our site in Kalefeld (Germany) also received the RAL quality mark and was thus able to demonstrably implement recipes whose regenerates come from household collections. The first product to be manufactured was a bin liner for household waste that consists of at least 40% recycled material from the Yellow Bag; further film products were developed in 2023.



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Recycling and reuse

Internal recycling of production waste

We use production waste in various ways, either directly within a production process, between different processes or across sites. Each RKW site has its own recycling facilities in which scrap is processed into high-quality regranulate. Offline and inline processes are used here. Offline recycling means that the scrap is sorted and labeled during production, then collected and finally recycled. Inline recycling, on the other hand, uses special extruders with a low throughput that are attached directly to the production machines. They take unused edge trim, regenerate it into pellets and feed this directly back into the production process. In addition, optimization measures are implemented at all sites to ensure a higher reuse rate. In 2023, a new waste management system was set up at the site in Kalefeld (Germany). Valuable film waste, both from the plant and purchased, can now be classified very well based on the raw materials used, e.g. through carefully inspecting incoming goods, and thus the waste can be reused in higher-quality products. With the help of a new laboratory extruder, the properties and foreign substances of supplied and own regenerates can be



checked. Deviations are detected immediately and action is taken to ensure consistent product quality. Further synergy effects are achieved through crosssite cooperation: If the scrap produced on site cannot be used in production for technical or regulatory reasons, the recycled pellets are available to other sites within RKW Group as a valuable raw material. In addition, the aim is to increase the proportion of reused material at all sites. In 2023, a new waste management system was set up at the site in Kalefeld (Germany). Valuable film waste, both from the plant and purchased, can now be easily classified according to the type of raw materials used, e.g. by carefully checking the delivered waste at goods receipt. This makes it easier to reuse them in higher quality products.

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With the help of a new laboratory extruder, the properties and foreign substances of supplied and own regenerates can be checked. Deviations are detected immediately so that measures to ensure consistent product quality can be initiated without delay. Crosssite cooperation leads to further synergy effects: If the scrap produced on site cannot be used in production for technical or regulatory reasons, the recycled pellets are available to other plants within RKW Group as a valuable raw material.

Avoiding production waste, consumables and packaging materials

Avoiding production waste is one of our most important measures, not only to protect the environment and natural resources, but also to contribute to sustainable growth. The most important levers for reducing the waste generated during production are optimized quality monitoring, employee training our and the reduction of downtimes.

At almost all production sites, the films produced are monitored online for possible defects that could lead to large-scale defects or a deterioration in print quality in the subsequent production steps. Thanks to the quality control systems and other optimization measures, we were able to reduce the production waste rate by more than 10% between 2017 and 2023.

At the site in Michelstadt (Germany), over 500 tons of production waste were avoided thanks to improved production planning and processes. By switching to automatic filter changers on compounding, recycling or extrusion systems, downtimes and the associated amount of production waste have been significantly reduced. Such technical changes play a particularly important role in the processing of mechanical recyclates, as these materials often contain more impurities that need to be filtered out and the filters on the systems need to be changed more frequently.

Reuse

Wherever possible, we reuse used materials, e.g. in the packaging of our products. Our site in Saultain (France) has organized a return process for packaging materials with some customers. In addition, plastic pallets and cardboard tubes are repaired there instead of being bought new. This saved 5,000 meters of cardboard tubes and 200 pallets in 2023. Take-back systems for pallets are also in place at almost all German RKW sites.

The principle of reuse also applies to our products. One example of this is the RKW HyJet[®] harvest fleece, which protects plants from wind, dirt, wild animals and fungal infestation. It consists of a hydroentangled spunbonded nonwoven that has a higher tear and puncture resistance and elasticity compared to conventional nonwovens. Thanks to these properties, the innovative nonwoven can be used over several harvesting seasons, unlike conventional single-use solutions that only last one season.

Investments in innovation and technology

For years, we have regularly invested in efficient and innovative technologies in order to consume less energy and resources at our production sites and to develop a functioning circular economy for plastics. This includes recycling capacities and the reduction of production waste. If the use of production waste is not possible in the same product and at the same site due to quality requirements, RKW offers various options for reprocessing the material to be recycled thanks to its broad product portfolio and internal network. At the site in Hoogstraten (Belgium), investments were made in 2023 in a new washing unit for the

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existing recycling line, which helps to remove foreign substances such as metal from the material stream, especially in the case of purchased film waste, and thus helps to avoid impurities in the recyclate or, in the worst case, damage to the recycling equipment.

Due to the large quantity of recyclates used, a laboratory extruder was put into operation at the site in Chamboeuf (France) in order to check the quality of all incoming recyclates there as well. Investments in modern blown film extrusion and printing systems as well as quality monitoring systems play an important role in the increased use of recycled pellets and innovative raw materials. They also enable the production of the thinnest possible but highly efficient films. Thanks to the use of multi-layer extruders, recycled material can also increasingly be used in films with high quality requirements.

Investments have been made in modern multi-layer extrusion lines at various sites, which will produce recyclable mono-PE films, among other things. They are particularly suitable for the food and cosmetics industries and meet all requirements in terms of product protection and design. The new lines enable innovative combinations of newly developed raw materials and formulations that allow the thickness of the films to be further reduced or even more resources to be reused. With the help of automatic system regulation and online quality monitoring, such as profile thickness regulation or 100% pressure monitoring, machine operators can react to process and quality deviations in the shortest possible time and avoid production waste.





Safety and Health

When it comes to safety, we promote the principle of "Safety First" or "Never Compromise on Safety" at all sites worldwide. The health and safety of employees at work is our focus. The overarching goal is "Zero Accidents".

We are convinced that risks can be reduced and potential causes of accidents permanently eliminated via technical measures and adapted behavior. However, some accidents are simply due to human error. In order to specifically avoid these, the "Golden Rules for Safety" apply in all our sites. These working principles compile best practices that cover the greatest risks and potentially dangerous situations in our company.

RKW Global Safety Strategy

In 2023, we developed a global safety strategy and rolled it out worldwide in October. It aims to align the entire organization with the most important safety issues. It is now being implemented step by step.

The focal points are:

- 100% employee involvement at RKW everyone is responsible for safety
- · Elimination of the Top three Safety Losses
- · Development of three Standards:
 - Leadership Safety (BOS Behavior Observation System)
 - Stop Think Act (Safety Trigger)
 - Lock-Out-Tag-Out (LOTO) and Zero Tolerance
- Implementation of workshops on site to build the necessary skills:
- Job Safety Analysis (JSA)
- Root Cause Problem Solving (RCPS)
- · Consistent management that implies zero tolerance

To ensure 100% employee participation, the "lead site" and "roll-out site" approach is chosen:

- The Lead Site motivates the sites to build JSA and RCPS capabilities and take ownership.
- The Lead Site captures best practices from all sites to include in the standard enabler package that is rolled out across all sites.

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Safety Prevention

Trained Safety Managers assess the risks at all sites and in all work processes and evaluate potential hazards. At our site in Kalefeld (Germany), the risk of mental stress is also deliberately included in the risk assessments. This results in a variety of measures and tools to ensure safety in the workplace, like ergonomic workplace equipment, 5S work design, alarm systems, safety trainings, root cause analysis and Personal Protective Equipment (PPE).

The working environment and working conditions, such as noise and the impact of our activities on air quality, are regularly monitored, both internally and by external experts, to protect our employees and the neighboring communities. Wherever necessary and possible, noise filtering is improved and hearing protection is provided to colleagues exposed to noise. Technical measures ensure that emissions are reduced as much as possible and that workplace air quality standards are met. An electronic legal register for the areas of occupational safety, the environment and energy has been introduced at all German sites to comply with legal requirements.

Leading and Lagging KPIs

We monitor our progress in the area of occupational safety through:

- "Leading KPIs" that are as high as possible and measure the implementation of preventive measures, and
- the lowest possible "Lagging KPIs", which count accidents.

The Leading KPIs we track include progress on amount of safety tours and related findings during the tours, Zero Cut, Lock-Out-Tag-Out (LOTO), evacuation drills, thermography, etc. The goal of "Zero Accident" is regularly pursued using the following lagging indicators: TRI (Total Recordable Incidents) and LTIFR (Lost Time Injury Frequency Rate).

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Occupational safety: TRI & TRIFR 2018 – 2023



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Zero LTA

We are convinced that safety must be firmly anchored in the minds of all employees at all sites. For this reason, an internal safety competition is held every year: The "Zero LTA Award" (Lost Time Accident) is given to all sites where no accidents have occurred for one year.

In 2023, the "Zero LTA Blue Award" was presented to our sites in Kalefeld and Michelstadt (Germany) and Franklin (USA) for one year without an LTA. The "Zero Accident Gold Award" went to our sites in Nordhorn and Gronau (Germany), Helsingborg (Sweden), Ho-Chin-Minh-City (Vietnam) for one year without TRI (Total Recordable Incidents) and Guangzhou (China) for three years without TRI.



From top left to bottom right: Presentation of the LTA Award for the sites in Michelstadt and Gronau (Germany), Helsingborg (Sweden), Guangzhou (China) and Kalefeld (Germany)

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Safety of visitors and contractors

To ensure not only the safety of our employees, but also that of all contractors and visitors, we have given all external parties access to our online training system to train them on our local hazards and safety measures. Our contractors are familiarized with our "Golden Rules for Occupational Safety", PPE usage requirements and risk assessments. In addition, no hazardous work may be carried out without the necessary permits.

Health

Maintaining the health of our employees is our top priority. RKW uses prevention and health promotion measures to keep its employees fit and prevents absences.

As part of the company health management (BGM), which is regulated by a company agreement, local campaigns are offered, such as voluntary flu vaccination, healthy food in the canteen, such as fresh fruit, salads or free mineral water. RKW also supports physical activity, e.g. through the "Cycle to work" campaign, a job bike (very well received with 380 users already) and discounted access to gyms. Our plant in Helsingborg (Sweden) has its own gym that can be used free of charge. At our site in Ho-Chi-Minh-City (Vietnam) employees are given healthy, refreshing drinks made from herbs or yogurt during the hot season to help them stay healthy despite the high temperatures.

In addition, our sites in Europe and Vietnam receive occupational health care, with regular suitable and preventive medical check-ups (e.g. for VDU workstations or working at heights) in accordance with local regulations. If employees fall ill for a longer period of time RKW supports them in their subsequent reintegration. As part of the new Employee Assistance Program (EAP), RKW has been providing its employees and their families with free and anonymous advice on health, professional and personal issues since 2023, as well as helping to arrange specialist appointments. 380 employees are already enthusiastic about the Job Bike

We find solutions to important issues – with EAP, we support our employees in the workplace and beyond



Working Conditions & Career Management

Career Management and Communication

At RKW, career management begins with recruitment: vacancies are advertised internally and externally, and the process leading up to recruitment is transparent and clearly defined. We attach particular importance to treating applicants fairly and without discrimination and assessing them impartially on the basis of objective evaluation criteria. After being hired, all new employees undergo an induction process tailored to their position and receive six-monthly performance reviews. An individual development and career plan is drawn up with them in order to achieve the goals agreed with the manager. In accordance with the "open door" policy, discussions on development potential and suitable offers can be obtained at any time. External professional service providers support us with job rotations, international assignments or the organization of the annual external workshops for the purchasing department, for example. Internally, we offer training on feedback and finance, language courses and department-specific workshops. Transparency and open communication are crucial to

retaining employees in the long term and to retaining

and expanding expertise. We therefore promote

direct and interactive contact with our employees at all levels, for example through our intranet ONERKW, employee surveys or virtual events with our Executive Management Board members and internal experts. These provide an opportunity to ask questions and openly address points of criticism.

In an ever-changing world, investing in employees is the key to success. From recruitment and talent development to the further development of experienced leaders, we offer various programs to enable employees to take on new challenges and reach their full potential:

Performance process

In a structured appraisal process, we regularly evaluate the individual performance of employees, identify top performers and uncover potential performance gaps in the company structure. This takes place in three stages, from the target agreement to the midyear review and the year-end review.

At the beginning of the year, employees and managers formulate measurable goals in an open dialog. The mid-year review serves to identify opportunities and

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 CBL Index risks in the course of the project or in the implementation of the tasks, to adjust the targets if necessary and to support the achievement of targets if required. The focus of the year-end meeting centers on the "Individual Development Plan", which documents the employee's individual development and career aspirations. Based on this, development targets are jointly defined, which are assigned to the RKW Performance Drivers, and the measures required to achieve these goals are determined.

Training courses on how to give appropriate feedback are available to everyone. The aim is to standardize the performance process, establish a common language, build trust and promote the individual development of employees.

Systematic succession planning

We systematically continue to identify talent, development potential and readiness for new roles to further develop our talents. To this end, we carry out a structured process every two years to achieve the following:

- Identification of system-critical positions and individuals for the purpose of personnel risk management,
- retrospective evaluation of personnel development,
- determination of the actual need for succession on the basis of existing vacancies,
- overview of talent potential and determination of the corresponding willingness to change,
- targeted promotion of women in the talent nomination process and
- creation of development and action plans for identified talents (e.g., training/mentoring, role changes across departments, business units and sites).

Mentoring program

Talented employees take part in the internal mentoring program. It is also possible to apply for this program with a letter of motivation. We follow the concept of a guided mentoring pathway that pairs mentees with mentors who are not their direct supervisors and who come from a different area of the business to promote perspective, networking, and personal reflection. Learning objectives include developing appropriate skills to improve effectiveness, communication and interaction with other sites and countries. The aim is also to strengthen the ability to continuously develop in order to master new challenges.

> Good start for the new mentoring program

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Leadership Development Program

Our Leadership Development Program is designed for managers at all levels with direct leadership responsibility. It aims to support and develop them in their leadership roles. In interactive sessions, participants expand their knowledge of key leadership skills such as communication, delegation and conflict resolution, and share their experiences. We promote a culture of continuous learning and development to empower participants to lead with confidence, create an inspiring work environment with satisfied and motivated employees and thus drive the success of the company.

Employee Training

RKW uses the UWEB training system to provide all compliance training and safety training for immediate online access by employees. The system ensures that all training courses are tracked and issues training certificates for all employees.



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Equity, Diversity & Inclusion (EDI)

RKW is committed to the universal EDI goals (Equity, Diversity, Inclusion): promoting diversity, recognizing and eliminating disadvantages as well as realizing equal opportunities. This includes involving people with different cultural and social backgrounds, world views, age structures, political and sexual orientations as well as mental and physical aspects. We see diversity and inclusion as both a social obligation and an economic opportunity, because diverse teams are often more productive and better able to break down entrenched structures – to the benefit of employees and the company.

By signing the Diversity Charter and introducing a global EDI policy in July 2021, we emphasized our commitment in this area. In 2022, we surveyed our employees anonymously to determine the current situation. The systematic succession planning and mentoring program described above were inspired by this survey. We pay particular attention to cultural diversity and the promotion of women. We now have 45 different nationalities in our global team. We have already exceeded our target of 20% female employees in the entire RKW Group in 2022 with over 25% and have made further progress in 2023 with currently 29% women in management and 4% growth compared to the previous year.

Employee representation

We support employee representatives in all countries where we operate. In Germany, there are works councils at all production sites as well as a general works council. In accordance with EU law, we also have a European Works Council. A collective agreement on working conditions has been concluded in the form of a collective bargaining agreement between the parties, whereby two collective bargaining landscapes exists for RKW in Germany: one for chemical companies and one for plastic packaging companies. Depending on the site, collective agreement, local conditions and laws, we offer our employees a wide range of additional benefits, such as health insurance at our European sites or healthcare insurance in the U.S., as well as supplementary long-term care insurance, a company pension scheme, continued payment of wages in case of illness, accident insurance, maternity protection,

parental leave and time off for training.

Compensation is always significantly higher than the local minimum wage thanks to our affiliation with the collective bargaining associations. Employees' working hours generally comply with local working time legislation and are also generally based on collective agreements. At the same time, compensatory time off for overtime (overtime reduction through shift off or flexitime) is also regulated by company agreements.

> Almost 30% women in RKW management positions – an important step in the right direction that we continue to take

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In addition, all employees who are not tied to a shift system for production reasons have the opportunity to organize their working hours flexibly. Together with the option to work 60% of the working week remotely (where possible), this offers employees a high degree of flexibility in organizing their working hours.

Human rights

As an international company, RKW is aware of its responsibility to respect human rights. We are therefore committed to respecting human rights in our own business activities and working to prevent risks and end violations in our global supply and value chain. In doing so, we align our business activities with the internationally recognized United Nations Guiding Principles on Business and Human Rights, which form the basis for our Declaration of Principles on Respect for Human Rights:

- United Nations Universal Declaration of Human Rights,
- Principles of the UN Global Compact,
- · OECD Guidelines for Multinational Enterprises,

- Core labor standards of the International Labour Organization (ILO) and the
- European Convention for the Protection of Human Rights and Fundamental Freedoms.

Our RKW Human Rights Officer plays a particularly important role here. He ensures that risks and potential human rights violations are dealt with appropriately, manages prevention, complaint and remediation procedures and informs the Executive Management Board. All of our 17 sites were audited in detail for the following items:

- Scope and content of induction (in particular health and safety),
- · employee agreement to the RKW Code of Conduct,
- provision of a PPE (personal protective equipment),
- compliance with the locally applicable minimum wage,
- right to freedom of association and
- · ensuring that no child labor takes place.

The RKW Human Rights Officer did not identify any critical violations. Our efforts to comply with human rights are supported by external assessments, such as from EcoVadis and SEDEX, as well as regular internal audits of our company and our supply chain. Various RKW sites are certified in accordance with SMETA (Sedex Members Ethical Trade Audit).

In addition to respecting human rights, we also focus on due diligence in the supply chain (see also *Supply Chain Due Diligence Act*), which every supplier must agree to. This enables us to meet the requirements of the above-mentioned principles throughout the entire value chain.

GRI Index

Statement of use	RKW Group has reported the information cited in this GRI content index for the period January 1 - December 31, 2023 with reference to the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021

GRI Standard	Disclosure	Location
GRI 2: General Disclosures 2021	2-1 Organizational details	Key Figures & Company Profile, Governance
	2-2 Entities included in the organization's sustainability reporting	Key Figures & Company Profile, Legal Structure
	2-3 Reporting period, frequency and contact point	Imprint
	2-4 Restatements of information	Climate Change - GHG Emissions Scope 1&2
	2-6 Activities, value chain and other business relationships	Foreword, About RKW, Our Approach to Sustainability, Environment, Social
	2-7 Employees	Key Figures & Company Profile, Our Approach to Sustainability
	2-8 Workers who are not employees	Health & Safety - Safety of Contractors
	2-9 Governance structure and composition	Governance
	2-11 Chair of the highest governance body	Governance
	2-12 Role of the highest governance body in overseeing the management of impacts	Governance
	2-13 Delegation of responsibility for managing impacts	Governance
	2-14 Role of the highest governance body in sustainability reporting	Governance
	2-22 Statement on sustainable development strategy	Key Figures & Company Profile, Our Approach to Sustainability
	2-23 Policy commitments	Governance
	2-24 Embedding policy commitments	Governance
	2-26 Mechanisms for seeking advice and raising concerns	Governance

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Image: Process and Proceedures Working Conditions & Career Management GRI 205: Anti-corruption 2016 205-2 Communication and training about anti-corruption policies and procedures Governance 205: Anti-corruption 2016 205-2 Communication and training about anti-corruption policies Governance 205: Anti-competitive Behavior 2016 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Governance GRI 206: Anti-competitive Behavior 2016 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Governance GRI 207: Tax 2019 207-1 Approach to tax Governance RKW Group is committed to comply with all tax regulations in all countries in which it operates. GRI 302: Energy 2016 302-1 Energy consumption within the organization Energy Efficiency 303: Water and Effluents 2018 303-1 Interactions with water as a shared resource Water Withdrawal GRI 305: Emissions 2016 205-1 Direct (Scope 1) GHG emissions GHG Emissions Scope 1+2 305-2 Energy indirect (Scope 2) GHG emissions GHG Emissions Scope 1+2 305-4 GHG emissions intensity GHG Emissions Scope 1+2 305-5 Geduction of GHG emissions G		2-28 Membership associations	Partnerships
GRI 3: Material Topics 2021 3-1 Process to determine material topics Our Approach to Sustainability GRI 205: Anti-corruption 2016 205-2 Communication and training about anti-corruption policies and procedures Governance 205-3 Confirmed incidents of corruption and actions taken There has been no incidents of corruption involving our organization, our employees or contracts with business partners in the reporting period. GRI 206: Anti-corruption 2016 206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices Governance GRI 207: Tax 2019 207-1 Approach to tax Governance GRI 302: Energy 2016 302-1 Energy consumption within the organization, our compatities. Energy Efficiency GRI 303: Water and Effluents 2018 303-1 Interactions with water as a shared resource Water Withdrawal, Zero Pellet Loss GRI 305: Emissions 2016 305-1 Direct (Scope 1) GHG emissions GHG Emissions Scope 1+2 305-2 Energy inferently GHG emissions GHG Emissions Scope 1+2 305-5 Reduction of GHG emissions GHG Emissions Scope 1+2		2-30 Collective bargaining agreements	Working Conditions & Career Management
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GRI 305: Emissions 2016 305-1 Direct (Scope 1) GHG emissions GHG Emissions Scope 1+2 305-2 Energy indirect (Scope 2) GHG emissions GHG Emissions Scope 1+2 305-4 GHG emissions intensity GHG Emissions Scope 1+2 305-5 Reduction of GHG emissions GHG Emissions Scope 1+2		303-3 Water withdrawal	Water Withdrawal
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		305-5 Reduction of GHG emissions	GHG Emissions Scope 1+2
GRI 306: Waste 2020 306-1 Waste generation and significant waste-related impacts Circular Economy	GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	Circular Economy
306-2 Management of significant waste-related impacts Circular Economy		306-2 Management of significant waste-related impacts	Circular Economy
GRI 401: Employment 2016 401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees Working Conditions & Career Management	GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	Working Conditions & Career Management
401-3 Parental leave Working Conditions & Career Management		401-3 Parental leave	Working Conditions & Career Management
GRI 403: Occupational Health and Safety 2018 403-1 Occupational health and safety management system Health & Safety	GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	Health & Safety
403-2 Hazard identification, risk assessment, and incident investigation Health & Safety		403-2 Hazard identification, risk assessment, and incident investigation	Health & Safety
403-3 Occupational health services Health & Safety		403-3 Occupational health services	Health & Safety
403-4 Worker participation, consultation, and communication on occupational health and safetyHealth & Safety		403-4 Worker participation, consultation, and communication on occupational health and safety	Health & Safety
403-5 Worker training on occupational health and safety Health & Safety		403-5 Worker training on occupational health and safety	Health & Safety

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	403-6 Promotion of worker health	Health & Safety
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Health & Safety
	403-8 Workers covered by an occupational health and safety management system	Health & Safety
	403-9 Work-related injuries	Health & Safety
	403-10 Work-related ill health	Health & Safety
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	Employees are offered a wide variety of learning and development opportunities
	404-2 Programs for upgrading employee skills and transition assistance programs	Working Conditions & Career Management
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	Equality, Diversity & Inclusion (EDI)
GRI 415: Public Policy 2016	415-1 Political contributions	not any

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