



# Sustainability Report 2024

Fiscal year 2023





# Commitment

IRO-2

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## Foreword

LINHARDT develops, manufactures and distributes high-quality packaging solutions made of aluminium and plastic, such as tubes, aerosol cans, aluminium tubes, aluminium bottles, aluminium cans and pens. With our products, we see ourselves as a global partner to our customers in the healthcare, beauty and home sectors and contribute to the protection of elaborately produced filling goods.

The fact that we think not only in terms of financial years, but also in terms of generations, is evidenced by our 80-year history as a family-owned company. family-owned company.

With this way of thinking in mind, but also in view of the increasing global demand for packaging materials and the corresponding resources, we are committed to sustainability.

That is why we want to be a pioneer and driver for holistic sustainability management in the packaging industry. We therefore take responsibility wherever our business activities have an impact on society and the environment.

This report, which provides an insight into the LINHARDT Group's commitment to sustainability, shows the extent to which our commitment is expressed at product and process level, but also beyond this.

We already orientate ourselves on the European Sustainability Reporting Standards and report on the key content of these standards, which will only be mandatory for us from 2025.



# General information



Basis for the creation



Governance



Strategy and business model



Management of impacts, risks and opportunities

## General principles for the preparation of sustainability declarations

### Scope of consolidation

This report is a consolidated report for all of the company's locations in 2023 (LINHARDT GmbH & Co.KG/Viechtach, LINHARDT & Co. GmbH/Hambrücken, LINHARDT GmbH/Pausa-Mühltröf, LINHARDT TEC.POINT/Geiersthal).

In 2024, the LINHARDT Group was expanded to include additional locations in India with the acquisition of the Pioneer Group, which will also be included in future reports.

### Consideration of the upstream and downstream value chain

The reporting takes into account the upstream and downstream value chain as follows:

- **Materiality analysis**

In the course of the materiality analysis, not only impacts, opportunities or risks were identified that are risks associated with LINHARDT itself, but also impacts, opportunities and risks associated with the upstream or downstream value chain.

- **Strategies/measures/targets**

The majority of the strategies, measures and targets address internal sustainability issues that were identified as significant in the course of the materiality analysis. However, individual strategies, measures and targets also relate to upstream and downstream players in the value chain.

- **GHG emissions**

In the course of balancing GHG emissions, not only emissions resulting from LINHARDT's direct business activities are considered, but also GHG emissions from upstream activities, such as the generation of electricity or, for example, purchased goods.

## Information in connection with specific circumstances

### Time horizons

Due to the usual time/planning horizons within the LINHARDT Group, periods up to and including one year are defined as short-term periods in this report. Short-term targets are generally targets that are re-evaluated each year and defined for the following year. Periods up to and including three years are regarded as medium-term periods and anything beyond that as long-term periods.

## The role of the administrative, management and supervisory bodies

**The management team (executive body)** of the LINHARDT Group is made up of five women (42%) and seven men (58%).

The interests of the employees are represented by the plant management and People Management.

### Shareholders' Committee (supervisory body)

Mr Hans-Hermann von Staff, gen. von Reitzenstein, Leupoldsgrün, acting on behalf of Mr Julius Christian von Staff, gen. von Reitzenstein, Bad Rappenau

### Involvement of the management and supervisory bodies in sustainability management

The management team, led by the CEO, is involved as follows:

- Discussion and approval of key topics
- Information on the results of stakeholder management

- Definition of strategies and targets, support in pursuing targets
- Monitoring of operational targets on a quarterly basis in the management team meeting or target workshop as well as operationally in the Operation Review and Previews (ORP) at plant level
- Approval of the sustainability report

The supervisory body is informed by the Management Board on relevant sustainability issues as and when required.

### Sustainability-related expertise

Expertise in the context of sustainability lies primarily with the Chief Sustainability and Innovation Officer or the relevant department. This department is responsible for continuously acquiring the necessary knowledge in relation to impacts, risks and opportunities in the corporate context.



**Johannes Schick**  
CEO



**Elisabeth Peter**  
COO



**Sabine Schmidt**  
CSO



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Finance & Controlling



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**Janko Schubert**  
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**Florian Wenig**  
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**Andreas Grassl**  
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**Christian Jungwirth**  
Plant Manager  
Viechtach



**Julia Schröder**  
Plant Manager  
Pausa



**Michael Ring**  
Plant Manager  
Hambrücken



**Laura Schick**  
People  
Management

## Information and sustainability aspects, addressed by the administrative, management and supervisory bodies of the company

The members of the management team, the central administrative/management body of the company, are informed about sustainability-relevant aspects by the CSIO at regular management meetings. This group of people is also consulted and informed about these aspects (objectives, measures, strategies, progress, etc.).

In addition, topics identified as material are discussed within the management team, i.e. following a prior assessment by the specialist department. Accordingly, the opportunities, risks and effects identified are incorporated into operational decisions or compromises are sought.

The management team is continuously informed of the findings of the stakeholder survey via an on-line tool.

The management team is also responsible for improving the sustainability report.

Accordingly, all members of the management team deal with all potential and actual material sustainability issues on an annual basis.

The company's Supervisory Board is informed and consulted by the management on relevant topics as and when required.

## Declaration on due diligence

### Integration of due diligence into governance, strategy and business model

- Information and sustainability aspects addressed by the company's administrative, management and supervisory bodies (GOV-2)
- Inclusion of sustainability-related performance in incentive schemes (GOV-3)
- Significant impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)

### Involvement of affected stakeholders in all key due diligence steps

- Information and sustainability aspects dealt with by the company's administrative, management and supervisory bodies (GOV-2)
- Stakeholder interests and views (SBM-2)
- Description of the process for identifying and assessing impacts, risks and opportunities (IRO-1)

### Identification and assessment of negative effects

- Significant impacts, risks and opportunities and their interaction with strategy and business model (SBM-3)
- Description of the process of identifying and assessment of impacts, risks and opportunities (IRO-1)

### Measures against these negative impact

### & tracking the effectiveness of these efforts efforts and communication

The effectiveness of measures and efforts is tracked by means of corresponding key figures and targets, which are explained below in the context of the individual standards.

## Risk management and internal controls of sustainability reporting

This sustainability report is based on

- a. an internal materiality analysis
- b. a stakeholder survey
- c. as well as multiple internal controls
- d. and an external audit

The internal materiality analysis is based on the potentially material topics specified in ESRS 1 as well as our own additions, which are based on the topics specified in ESRS 1.

The stakeholder survey serves

- a. Validation of the sustainability topics identified in the course of the materiality analysis
- b. determining the importance of individual topics for the individual stakeholder groups and
- c. supplementing any neglected sustainability topics

The internal control of reporting is carried out by

- a. a multiple-eye principle within the department responsible for sustainability
- b. a control by thematically responsible departments
- c. Approval of the report content by the management team

An external audit will be carried out in future as part of the audit and currently by involving the relevant body in the preparation of the mandatory reporting.

The key risks in connection with reporting, which are to be minimised by the aforementioned control, include:

- Incorrect, inadequate or missing (current) data
- Neglecting other material sustainability issues

## General principles for the preparation of the sustainability declarations

### Business model

LINHARDT develops, manufactures and distributes aluminium tubes, plastic tubes, aerosol cans and other aluminium and plastic packaging such as tubes, cans, vials, pens and cigar tubes in three German plants.

LINHARDT is a global partner in the healthcare, beauty and home sectors.

An in-house toolmaking facility, called TEC.Point, supports the work of LINHARDT's core business, but also assists external companies.

### Value chain

As a manufacturer of packaging, LINHARDT acts as a supplier to various companies within the value chain, whose products are primarily filled into tubes and cans.

Upstream of LINHARDT, primary materials, auxiliary materials, machines and systems are manufactured and transported to LINHARDT.

Downstream, following the transport of the packaging materials produced, the filling and distribution of the packaged products takes place. The final element of the value chain after use by consumers is the disposal or treatment of the packaging waste.

### Wesentliche Inputs

- ((Green-)Virgin-, PCR-) Aluminium slugs
- Plastic granules (Virgin-, PCR-HDPE/LLDPE, EVOH, ...)
- Coatings, paints
- Components: Closures, application components, ...

### Characteristics of the upstream and downstream value chain and position of the company

Upstream value chain	LINHARDT	Downstream value chain
Aluminium slug production Plastic granulate production Coating and paint production Closure production	<p><b>Production</b> Extrusion, printing, varnishing, finishing and packaging of aluminium tubes and cans + transport Extrusion, printing, finalising and packaging of plastic tubes + transport</p> <p><b>Sales</b> via our own sales staff</p>	<p>Filling</p> <p>Distribution of the filled packaging via retail chains or direct marketers</p>

## Interests and positions of the stakeholders

stakeholder	inclusion		purpose
customers (1)	online survey (primary method)	customer conversations	understanding sustainability-relevant customer preferences
suppliers (1)		supplier meetings	analysing, tracking and stimulating the customers' commitment to sustainability in order to realise their own commitment to sustainability
politics (2)		conversations	promoting the regions through entrepreneurship and commitment to sustainability
banks (2)		condition negotiations	illustration of the sustainability LINHARDT's commitment to sustainability and security for negotiations
residents (2)			
employees (1)		employee interviews	Gaining an understanding of sustainability needs and tracking developments within the company

- 1) Stakeholders who are affected by sustainability management  
2) Stakeholders who use sustainability information

The listed stakeholders are involved downstream in the preparation of the materiality analysis. This involvement pursues the two purposes formulated below:

- Validation of the collected impacts, opportunities and risks, supplementation if necessary
- Intensify efforts to fulfil customer needs in particular, but also employee needs in the future and on an ongoing basis

## Significant effects, risks and opportunities Opportunities and their interaction with Strategy and business model

Listed below are the sustainability topics that LINHARDT addressed as part of the materiality analysis. the materiality analysis. In addition to explanations of the corresponding effects on people and the environment (impacts) and the opportunities and risks for business success (opportunities and risks), it is also explained where these IROs are primarily relevant within the value chain.

### Climate change and climate change adaptation

#### Energy: low-GHG energy

Concentration of IROs: Own company, company

**Effects:** A low-GHG or renewable energy supply enables the substitution of conventional energy of conventional energy generation plants and their operation and the associated emission-related effects on people and the environment.

**Opportunities/risks:** A low-GHG or renewable energy supply and energy efficiency measures allow a reduction in energy procurement costs. This has a corresponding effect on the financial company's financial success.

#### Energy: Energy costs

Concentration of IROs: Own company

**Effects:-**

**Opportunities/risks:** The cost of electricity and gas has a significant impact on the company's financial success. Rising energy costs have a corresponding impact on the company's success.

#### Energetic-technical transformation

Concentration of IROs: Own company

**Effects: -**

**Opportunities/risks:** A technical transformation of the company or processes to reduce GHG emissions, but also the basic energy consumption, is associated with investment costs. associated with investment costs. Whether and to what extent these costs are appropriate cannot be estimated due to unclear political framework conditions (GHG compensation costs).

#### Low-GHG products

Concentration of IROs: Own company, company, upstream/downstream relevant (aluminium production, plastics production, coatings production)

**Effects:** Low-GHG products lead to a reduction in the impact of global warming on people and the environment.

**Opportunities/risks:** Low-GHG products often fulfil the wishes of customers and therefore have an impact on the company's success. In addition, the cost-effective procurement of GHG-reduced primary products is essential in order to be able to offer customers low-GHG products.

#### GHG-related certificate costs

Concentration of IROs: Own company, company

**Effects:** Offsetting GHG emissions in the future has a potentially positive impact on people and the environment by reducing further environmental impacts.

**Opportunities/risks:** Politically enforced offsetting of GHG emissions entails costs that can massively reduce a company's success. The future level of offsetting costs per tonne of CO<sub>2</sub> represents a major uncertainty in this context.

### Circular economy

#### Demand for PCR

Concentration of IROs: Own company, customers

**Effects:** The use of PCR aluminium and plastics reduces the need for primary material extraction and the associated impact on people and the environment.

**Opportunities/risks:** The use of PCR material often fulfils customer requirements and therefore has an impact on the company's success - despite the associated challenges.



### **PCR availability (not essential)**

Concentration of IROs: Own company, relevant upstream (suppliers of aluminium, plastics)

Effects: -

**Opportunities/risks:** A lack of availability and rising prices for PCR materials, especially in the event of increased demand, can have a negative impact on the company's success.

### **Product recyclability**

Concentration of IROs: Own company, relevant downstream (customers)

**Effects:** High recyclability reduces the need for primary material extraction and the associated impact on people and the environment.

**Opportunities/risks:** Ensuring a high level of recyclability is often what customers want and therefore already has an impact on a company's success. A growing interest in increasing recyclability is to be expected in the medium term or is required by law.

### **Resource efficiency/waste management**

Concentration of IROs: Own company, partly relevant downstream (utilisation)

**Effects:** Production waste, even if recycled, tends to have a greater or lesser negative impact on people and the environment as a result of the effort involved, depending on the type of recycling.

**Opportunities/risks:** Production waste and wasted resources are associated with costs and financial losses, regardless of whether they are sent to landfill or recycled. Production waste from aluminium and plastic materials is particularly significant in this context.

## **Water and marine resources**

### **Water consumption**

Concentration of IROs: Own company, company

**Effects:** The production of cans at the Viechtach site requires the use of water from the public supply, thereby reducing regional availability for people and the environment.

**Opportunities/risks:** The supply of water is associated with costs that reduce the financial success of the company.

## **Biodiversity and ecosystems**

### **Biodiversity and ecosystems: upstream production of aluminium, plastics, coatings/paints**

Concentration of IROs: relevant upstream (primary aluminium, primary plastics, coatings, paints), own company

**Effects:** The production of primary aluminium, primary plastics, and in some cases also paints and The production of primary aluminium, primary plastics, and in some cases also paints and colours, and the extraction of the necessary precursors is sometimes associated with various impacts on biodiversity, ecosystems and the environment, and potentially also on humans downstream.

**Opportunities/risks:** Increasing attention to the issue of biodiversity can affect a company's success in many ways, for example by turning customers away from plastic/aluminium packaging or through additional costs for certifications or necessary offsets.

## **Contamination (not significant)**

### **Use of (very) hazardous substances**

Concentration of IROs: Own company

**Effects:** In the course of packaging production, a wide variety of (very) hazardous substances are used that can have an impact on human health, but also on the environment. emissions with corresponding effects, e.g. VOCs.

**Opportunities/risks:** Apart from damage to human health and corresponding losses, negligent handling

of (very) hazardous substances can also lead to a loss of image and corresponding damage to business relationships, as well as potential fines in the event of damage.

## **Own workforce**

### **Flexibility, mobility and a sense of purpose**

Concentration of IROs: Own company

**Effects:** Flexibility, mobility and a sense of purpose in everyday working life contribute significantly to the well-being of employees.

**Opportunities/risks:** Flexibility, mobility and a sense of purpose have an impact on the success of a company, as they also influence employee commitment, recruitment and the quality of work.

### **Health protection and safety**

Concentration of IROs: Own company

**Effects:** Health and safety in the workplace have a direct impact on the health of the workforce.

**Opportunities/risks:** A low sickness rate has a positive effect on the company's performance, therefore has a (positive) influence on business activity.

### **Qualification and training**

Concentration of IROs: Own company

**Effects:** Qualification and training measures have an impact on the well-being of employees. of employees. While further training measures convey a corresponding sense of appreciation as an investment in employees, expertise based on training or further education, for example, leads to self-confidence, self-efficacy and motivation.

**Opportunities/risks:** Employees' skills have a major impact on the work result and therefore on the company's success. A high training ratio makes a significant contribution to this, as trainees can retain expertise within the company.

### **Equal opportunities and fairness, diversity, inclusion**

Concentration of IROs: Own company

**Effects:** Fair treatment of employees, appreciation and a sense of belonging increase employee satisfaction.

**Opportunities/risks:** In addition to an increase in satisfaction, equal opportunities, fairness, diversity and inclusion also potentially lead to increased employee commitment and lower employee turnover. This has a positive effect on the company's success in the medium to long term.

## **Workforce in the value chain (not material)**

### **Working conditions**

Concentration of IROs: Own company, upstream (suppliers)

Working conditions have a direct impact on the well-being of employees, but also potentially have an indirect or downstream impact on the environment if working conditions influence compliance with environmental regulations.

**Opportunities/risks:** Working with suppliers who violate applicable human and environmental environmental law can have a negative impact on the company's image and, downstream, on its success. have a negative impact.

## **Communities concerned**

### **Corporate Citizenship**

Concentration of IROs: Own company, own corporate environment

**Effects:** LINHARDT's commitment to the regions has a positive impact on the people there.

**Opportunities/risks:** LINHARDT's commitment in the regions can attract new employees. This commitment also leads to a stronger identification of employees with the company and thus contributes to

employee loyalty. This in turn has an effect on the company's success.

### Corporate policy

#### Supplier management (excl. terms of payment)

Concentration of IROs: Own company, upstream (suppliers)

**Effects:** A constructive and cooperative partnership with suppliers in line with our Supplier Code of Conduct has a positive effect on people and the environment, as it ensures that defined requirements are adhered to.

**Opportunities/risks:** Fair and cooperative dealings with suppliers contribute to security of supply, but also to innovative strength. This in turn has an impact on the company's success.

#### Corporate culture and policy

Concentration of IROs: Own company

**Effects:** A positive corporate culture and corporate policy has an impact on motivation, commitment and co-operation within the company, commitment and cooperation within the company and thus on the well-being of employees.

**Opportunities/risks:** The effects of a positive corporate culture and policy have a significant influence on the company's success, as they are directly linked to the company's company results.

#### Data and information security

Concentration of IROs: Own company

**Effects:** A lack of data and information security can lead to unauthorised access to employees' personal data and thus adversely affect them.

**Opportunities/risks:** A lack of data and information security can lead to production disruptions as a result of attacks and thus have a negative impact on the company's success.

### Customer management

#### Customer contact

Concentration of IROs: Own company, downstream (customers)

**Effects:** -

**Opportunities/risks:** Customer contact and service influence the company's success by determining constructive and long-term cooperation.

#### Product quality

Concentration of IROs: Own company, downstream (customers/end consumers)

**Effects:** Measures to ensure product safety and quality have an impact on consumer health.

**Opportunities/risks:** Product safety and quality have an impact on the company's success, as these criteria are crucial for successful and long-term cooperation with customers.

IRO-1

## Description of the procedures for determining and assessment of the material impacts, risks and opportunities

### Procedure for determining the material topics according to CSRD

The topics described above were identified using a four-stage approach:

#### 1 | Identification of potentially material sustainability topics based on CSRD requirements (ESRS)

In order to identify relevant sustainability issues, the company's own business environment was outlined together with the upstream and downstream value chain.

Based on an analysis of the individual elements of the value chain, theoretically relevant (sub-sub/sub) topics from ESRS 1 were assigned. These topics were then supplemented by independently identified potential (sub-sub/sub) topics that are or could be associated with actual or potential impacts on people and the environment or opportunities and risks to business success.

These were either based on the specified (sub-sub/sub) topics and were of a concrete or other nature.

Following this collection of topics, intensive research was carried out to generate a list of actually relevant and potentially material topics.

#### 2 | Identification and involvement of stakeholders

Stakeholders are those who are affected by or can influence the decisions and actions of the company or can influence them. A distinction is made between users of sustainability information and affected stakeholders.

For the materiality analysis, the stakeholders were initially involved in the form of an online survey, in the course of which topics identified internally as potentially material were assessed in terms of their relevance for the stakeholders.

Additional sustainability topics were also added by the stakeholders in this step.

#### 3 | Carrying out the analysis

In a third step, the sustainability topics potentially identified as material were initially assessed by the internal sustainability department according to the scheme described below.



**Effects on business success**

The following assessment criteria are used to determine the materiality of financial opportunities and risks, i.e. effects on the company's cash flow and value.

Probability of occurrence: The probability of occurrence of a risk after countermeasures (net probability) is assessed.

Level of financial impact: Assesses the potential loss (risks) or gain (opportunities) that may result from an ESG issue or its management.

The scales used, the combination of assessment criteria for potential and actual opportunities and risks and the The scales used, the combination of assessment criteria for potential and actual opportunities and risks and the categorisation of the results below.

	extent	probability of occurrence
<b>potential opportunity / potential risk</b>	X	X
<b>actual opportunity / actual risk</b>	X	

amount of the financial impact		probability of occurrence	
5	very high	1	highly possible
4	high	0,8	possible
3	medium	0,6	more likely
2	low	0,4	rather unlikely
1	very low	0,2	unlikely
0	none	0	very unlikely

**financial materiality = (amount of financial impact x probability of occurrence)**

5	critical
4	significant
3	considerable
2	important
1	informative
0	minimal

**Effects on people and the environment**

Three or four assessment criteria were used to determine the materiality of an actual or potential positive or negative impact.

**Extent**

How strong are the effects? The intensity of the impact is assessed.

**Scope**

How far-reaching are the effects? For example, how many people or natural resources/regions are affected?

**Reversibility**

How difficult is it to counteract, remedy or revise the effects?

**Probability of occurrence**

How likely is it that the impact will materialise in the next ten years?

The scales used, the combination of evaluation criteria and the categorisation of the results are again shown below.

	extent	scope	reversibility	Probability of occurrence
<b>potentially negative effects</b>	X	X	X	X
<b>actual negative effects</b>	X	X	X	
<b>potentially positive effects</b>	X	X		X
<b>actual positive effects</b>	X	X		

extent:		scope:		reversibility:		probability of occurrence:	
5	very high	5	global/total	5	no remedy possible, irreversible	1	highly possible
4	high	4	far-reaching	4	very serious or long-term	0,8	possible
3	medium	3	medium	3	difficult or medium-term	0,6	more likely
2	low	2	concentrated	2	with effort (time and costs)	0,4	rather unlikely
1	very low	1	restricted	1	relatively simple or short term	0,2	unlikely
0	none	0	none	0	very easy to reverse	0	very unlikely

**Impact on people and the environment = severity of impact x probability of occurrence**

**Severity of impact = extent + scope + reversibility**

≥ 12	critical
10-12	significant
7-9	important
3-6	informative
<5	minimal

#### [4 | Discussion and release](#)

In a final step, the LINHARDT management team, including the Executive Board, discussed, corrected and approved the categorisation of the issues considered.



# Environmental protection informationen



Climate change and  
climate change adaptation



Contamination



Water and marine resources



Biodiversity  
and ecosystems



Circular economy and  
resource utilisation

## Climate change and climate change adaptation

In connection with the issue of climate change, which jeopardises people and the environment, but also but also has an impact on business success, the following points are important for LINHARDT:

- Low-GHG products
- Low-GHG energy
- Energy costs
- Energetic-technical transformation
- THG-related certificate costs

More and more customers are demanding low-GHG products. In addition to low-GHG materials, this requires the use of low-GHG energy or renewable energy on/off-site, the implementation of energy efficiency measures and the electrification of LINHARDT's processes that have so far been fuelled by fossil fuels. Although this will help to avoid GHG-related certificate costs in the future, this will entail rising direct and indirect energy costs, which already have a significant impact on the company's success. Despite GHG-reduced materials and green energy, costs for offsetting GHG emissions tend to remain significant emissions to a considerable extent.

E1-1

## Transition plan for climate protection

LINHARDT plans to continuously reduce its GHG emissions and ultimately, i.e. if compensation is required by law, to compensate for them through recognised projects so that the GHG reduction targets of the federal and state governments or the 1.5°C target can be achieved (GHG neutrality by 2045 (Germany) or 2040 (Bavaria)).

In order to reduce energy-related GHG emissions (Scope 1 + 2), the creation of a transformation concept was initiated in 2023. Based on the options identified and further measures with regard to the company's Scope 3 emissions, a GHG reduction roadmap up to 2045 is currently being drawn up.

LINHARDT's main decarbonisation levers are explained below:

### Energy

#### Energy efficiency:

The ongoing implementation of energy efficiency measures in the area of electricity and heat harbours a high GHG savings potential, although this is difficult to quantify in detail.

#### Waste heat:

The use of waste heat also harbours the potential for high energy savings, specifically the saving of fossil natural gas.

#### Electrification:

A potential saving in greenhouse gas emissions is also associated with the electrification of system components previously operated with fossil fuels.

To date, however, the electrification of such components, where already possible, still leads to an increase in GHG emissions, as the German electricity mix is characterised by higher GHG emissions. However, with an increasing share of renewable energy generation plants in the German electricity grid, an expansion of renewable energies at the production sites and/or a potential purchase of green electricity, possibly via power purchase agreements, electrification holds significant decarbonisation potential.

#### Biomass:

Providing heat via biomass is another option for decarbonisation, which has already been used to a certain extent since 2023.

### Material

#### Post-consumer recyclates

The packaging produced by LINHARDT consists mainly of aluminium and plastic. Due to the high material quantities, but above all due to the high GHG emissions of aluminium, these base materials cause a large proportion of the total GHG emissions. In the interests of the circular economy, but also in the interests of climate protection, LINHARDT is pushing the use of post-consumer recyclates in both packaging categories, i.e. aluminium cans and tubes as well as plastic tubes, with significantly lower CO2 footprints. LINHARDT manufactures aluminium products from either 100% PCR or 100% virgin material, despite the possibility of mixing PCR and virgin material. In the case of plastic tubes, an admixture of PCR-material is the rule, as complete substitutions are generally not possible due to contamination by the PCR material.

#### Green virgin aluminium

In addition to conventional aluminium and PCR aluminium, so-called green virgin aluminium opens up further GHG reduction potential. This is primary aluminium that has been produced with a high proportion of renewable energy and therefore also has a reduced carbon footprint compared to conventional aluminium.

#### Optimising material consumption

The reduction of material consumption is another measure to reduce our GHG emissions. This includes the optimisation of products manufactured by us, of processes, as well as purchased packaging components.

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While the use of PCR materials is fundamentally dependent on customer interest, the use of green virgin aluminium offers an opportunity to reduce GHG emissions regardless of the customer's wishes, as this material does not require customer approval.

However, both PCR materials and green virgin aluminium are associated with additional costs.

Mobilising the GHG reduction potential is therefore associated with certain challenges that require a strategic approach.



## Strategies in connection with climate protection and adaptation to climate change

The extent to which LINHARDT addresses the issue of climate protection and adaptation to climate change is set out in the LINHARDT principles, which are accessible both internally and externally. In these principles, we address the issues that are of particular importance to us in the context of our own workforce and to which we are committed as a company.

## Measures and resources in connection with the climate strategies

LINHARDT operates an energy and environmental management system in accordance with DIN EN ISO 50 001 and 14 001 in order to create transparency regarding energy consumption, reduce energy costs in the long term and determine and minimise CO2 emissions. This enables us to produce not only ecologically but also economically.

Measures already taken

- Energy-efficient (partial) building refurbishment (2023)
- Installation of a PV system (2023)
- Installation of a biomass peak load boiler (2023)
- Ongoing increase in the use of PCR aluminium and plastic (since 2021)

Planned measure

- Purchase of 100% green electricity for all of the company's German sites from 2025

## Goals in connection with climate protection and adaptation to climate change

**Fuel consumption (long-term target):**

- Extensive electrification of the vehicle fleet by 2030

**Electricity (short-term target):**

- 100% green electricity from 2025

**Material-Strategie Aluminium und Kunststoff (langfristige Ziele):**

- Increase PCR share to 67% by 2030 (aluminium and plastic)
- Gradual substitution of conventional primary aluminium with green virgin aluminium

## GHG gross emissions of the categories Scope 1, 2 and 3 and total GHG emissions

	2022	2023	
<b>Scope 1</b>	<b>10.325,1</b>	<b>10.266,9</b>	<b>t CO<sub>2</sub></b>
methane	10.119,4	10.056,4	t CO <sub>2</sub>
propane	30,3	22,9	t CO <sub>2</sub>
diesel	152,7	154,2	t CO <sub>2</sub>
pellets	0,0	4,3	t CO <sub>2</sub>
refrigerant	22,8	29,0	t CO <sub>2</sub>
<b>Scope 2: location-based</b>	<b>12.582,4</b>	<b>12.882,5</b>	<b>t CO<sub>2</sub></b>
<b>Scope 2: market-based</b>	<b>14.176,9</b>	<b>14.515,1</b>	<b>t CO<sub>2</sub></b>
<b>Scope 3</b>	<b>103.267,7</b>	<b>97.293,4</b>	<b>t CO<sub>2</sub></b>
upstream			
purchased goods	99.082,3	92.808,5	t CO <sub>2</sub>
business trips	32,6	52,1	t CO <sub>2</sub>
employee commuting routes	2.333,2	2.452,2	t CO <sub>2</sub>
waste	560,1	573,7	t CO <sub>2</sub>
downstream			
outbound logistics	1.259,5	1.407,0	t CO <sub>2</sub>
<b>total location-based *</b>	<b>126.175,2</b>	<b>120.442,8</b>	<b>t CO<sub>2</sub></b>
<b>total market-based **</b>	<b>127.769,7</b>	<b>122.075,4</b>	<b>t CO<sub>2</sub></b>

quantities	1.046.362.931	1.068.371.295	piece
GHG emissions (*) / number of units	0,00012	0,00011	t CO <sub>2</sub> / piece
GHG emissions (**) / number of units	0,00012	0,00011	t CO <sub>2</sub> / piece
GHG emissions (*) / net revenue	0,00077	0,0006	t CO <sub>2</sub> / €
GHG emissions (**) / net revenue	0,0007	0,0006	t CO <sub>2</sub> / €



## Contamination

In the course of LINHARDT's production, a wide variety of (very) hazardous substances are used, which are associated with potential effects on people and the environment. Emissions / VOCs with corresponding potential effects are also generated during production. However, due to the proper handling of these substances and emissions, these aspects were not identified as material in the context of the topic of pollution. The issue of microplastics addressed in the 'Pollution' standard was also not identified as material, despite the production of plastic packaging, as the environmental pollution is primarily caused by other sources.

The issue of environmental pollution in the context of the upstream value chain has yet to be analysed. chain is still pending, but will be considered in the future.

E2-1

### Strategies in connection with environmental pollution

Pollution of water, soil or air and the reduction of these negative environmental impacts are addressed within the LINHARDT principles in connection with the use of hazardous substances. In addition, the issue of pollution is also addressed with regard to the use of materials, as well as in the paragraph on the responsible supply chain and sustainable procurement.

E2-2  
E2-3

### Measures, means & objectives in connection with environmental pollution

#### Responsible use of (very) hazardous substances:

- Carrying out risk assessments
- Substitution of substitutable substances
- Operating instructions for hazardous substances
- Provision of emergency plans
- Recurring implementation of hazardous substance drills
- Employee training on handling
  - Target: >95% training rate

#### Technical measures:

With regard to VOCs, LINHARDT relies on the creation of solvent balances and the pursuit of reduction plans in order to minimise negative effects and pollution as far as possible. In addition, thermal post-combustion is also used to minimise VOC emissions.

In the case of solvent balances, the declared goal is to achieve a capture rate of 80%. LINHARDT's declared goal.

E2-4  
E2-5

### Air, water and soil pollution & substances of concern and substances of very high concern

Listed below are the volatile organic compounds that are generated during the production of LINHARDT and the (very) hazardous substances used.

VOC quantities	2022	2023
<b>Viechtach</b>	<b>61 t</b>	<b>44 t</b>
unrecognised share	18,5 %	11,8 %
<b>Pausa</b>	<b>14,6 t</b>	<b>14,4 t</b>
unrecognised share	7,8 %	7,6 %
<b>Hambrücken</b>	<b>8,4 t</b>	<b>11,8 t</b>
<b>(very) hazardous substances</b>	<b>2022</b>	<b>2023</b>
lacquers, acids, running, other. auxiliary/operating materials, ...	1.544,4 t	1.425,3 t

## Water and marine resources

The production of packaging, specifically aluminium cans, a key product manufactured at LINHARDT's headquarters in Viechtach, requires the use of water for washing purposes. This water requirement, as well as the requirements of all other sites, is associated with costs for water procurement and treatment. However, the high demand for water, which accounts for a significant proportion of Viechtach's water requirements, also affects people and the environment. For this reason, water was identified as a key issue for LINHARDT.

The issue of water consumption in the context of the upstream value chain has not yet been analysed is still pending, but will be considered in the future.

E3-1

## Strategies related to water and marine resources

The extent to which LINHARDT addresses the issue of water consumption is set out in the LINHARDT principles.

E3-2

## Measures and resources related to with water and marine resources

### Measures already taken:

To reduce water consumption, LINHARDT has been operating a water treatment plant at the Viechtach site since 2019, where the majority of the company's water consumption occurs in the course of can production due to necessary cleaning processes.

E3-4

## Water consumption

	2022	2023
<b>total water consumption (m<sup>3</sup>)</b>	55.696	50.965
<b>total water consumption (m<sup>3</sup>) in areas affected by water risks including areas with high water stress</b>	0	0
<b>total volume of reclaimed and reused water (m<sup>3</sup>)</b>	46.579	46.613
<b>total volume of stored water and changes in storage (m<sup>3</sup>)</b>	0	0

## Biodiversity and ecosystems

The preservation of biodiversity and ecosystems is primarily relevant for people and the environment. In the context of LINHARDT's activities, the effects on biodiversity and ecosystems that are associated with the procurement of our goods are particularly relevant, especially with the procurement of primary materials such as aluminium and plastic. However, the topic of biodiversity and ecosystems is increasingly becoming the focus of consumers and our customers, which is why the topic of biodiversity and ecosystems is also associated with an impact on customer demand and thus on LINHARDT's economic success.

E4-1

### Transition plan and consideration of biodiversity and ecosystems in strategy and business model

There is no transition plan with regard to biodiversity and ecosystems.

E4-2

### Strategies related to biodiversity and ecosystems

Increasing the use of PCR material is one of LINHARDT's declared objectives and one that has been LINHARDT principles.

This in turn has a corresponding positive impact on biodiversity and ecosystems, as it avoids the extraction of necessary primary materials and the corresponding adverse effects.

E4-3  
E4-4  
E4-5

### Measures, means, objectives & impact parameters in connection with biodiversity and ecosystems / ecosystem changes

Impacts on biodiversity and ecosystems can be quantified in many different ways. A detailed analysis is possible, for example, on the basis of GHG emissions, ecotoxicity, land or water use.

As such a detailed breakdown is only of limited significance, environmental impact points (EIP) are used here.

Based on the increase in the proportion of PCR aluminium and PCR plastic, as shown below,

	2022	2030	2045
<b>aluminium strategy</b>			
PCR	3,70 %	67 %	≥67 %
Green Virgin	0 %	33 %	≤33 %
Virgin	96,60 %	0 %	0 %

<b>plastics strategy</b>			
PCR	30,30 %	67 %	≥67 %
Virgin	69,70 %	33 %	≤33 %

LINHARDT can reduce the environmental impact associated with these materials as follows:

2022	2030
aluminium: 3,7 % PCR, 96,3 % virgin	aluminium: ≥67 % PCR, ≤33 % virgin
plastic: 30,3 % PCR, 69,7 % virgin	plastic: ≥67 % PCR, ≤33 % virgin
Environmental impact points:	
<b>184777 Mio. UBP</b>	<b>64231 Mio. UBP</b>

This corresponds to a reduction of approx. 65 %



## Circular economy and resource utilisation

The efficient use of resources and the circular economy can not only avoid environmental and human impacts by reducing the need for increased material extraction and waste treatment.

Rather, the topics are:

- product recyclability
- PCR availability/demand
- and resource efficiency/waste management

also have a direct impact on the company's success, partly because these topics are required by required by legislators and customers.

E5-1

## Strategies in connection with Resource utilisation and circular economy

As a packaging manufacturer, LINHARDT is committed to the efficient and responsible use of resources. packaging manufacturer. Accordingly, this topic is also anchored within the LINHARDT principles.

Specifically, it addresses the use of secondary materials, so-called post-consumer recyclates, for aluminium and plastic packaging as well as maximising recyclability and minimising material consumption.

However, these aspects depend on the wishes of our customers and can therefore only be influenced and can therefore only be influenced by the company to a limited extent.

E5-2

## Measures and means in connection with resource utilisation and circular economy

LINHARDT has implemented a wide range of measures in recent years to contribute to the circular economy and resource efficiency:

- Using and increasing the proportion of recycled materials
- Minimising material consumption (product minimisation)
- Increasing the recyclability of the packaging produced
- Monitoring and optimisation of material consumption during production

E5-3

## Goals in connection with resource utilisation and circular economy

	2022	2030	2045
<b>aluminium strategy</b>			
PCR	3,70 %	67 %	≥67 %
Green Virgin	0 %	33 %	≤33 %
Virgin	96,60 %	0 %	0 %

<b>plastics strategy</b>			
PCR	30,30 %	67 %	≥67 %
Virgin	69,70 %	33 %	≤33 %

<b>recyclability aluminium tube</b>	Continuous increase in recyclability and reduction of impurities that are lost in the course of recycling		
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	2022	2023	2024	2025	2026	2027
<b>wall thickness reduction plastic tube</b>	Reduction of the wall thickness to ≤0.35 mm					
	20 %	29,19 %	40 %	50 %	60 %	70 %

<b>reduction in material consumption aluminium can</b>	Optimisation of processes to reduce material material consumption in the can area with simultaneous increasing the proportion of PCR		
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	Viechtach			Pausa			Hambrücken		
	'22	'23	'24	'22	'23	'24	'22	'23	'24
<b>general waste</b>	0,50	0,50	≤0,51	0,41	0,32	≤0,4	0,31	0,32	≤0,47
<b>hazardous waste</b>	0,19	0,20	≤0,23	0,08	0,06	≤0,06	0,055	0,06	≤0,05

## Resource inflows

Purchased material quantities for production purposes:

	2022	2023
<b>aluminium (e.g. slugs)</b>	8.411,5 t	8.598,3 t
<b>plastics (various)</b>	1.576,4 t	1.767,5 t
<b>colours, varnishes</b>	935,5 t	998,2 t

## Resource outflows

manufactured products	2022		2023	
	Quantity	%	Quantity	%
<b>aluminium cans*</b>	266,4 Mio.	25%	252,2 Mio.	24%
<b>aluminium tubes</b>	591,7 Mio.	57%	628,8 Mio.	59%
<b>multiflex tubes</b>	3,8 Mio.	0%	0	0%
<b>plastic tubes</b>	184,4 Mio.	18%	187,3 Mio.	18%
<b>total quantity</b>	1.046,4 Mio.		1.068,4 Mio.	

\* incl. cigar tubes, pens, aerosol/screw cap cans

Quantitatively significant recyclable materials that are not considered waste and are recycled:

	2022	2023
<b>aluminium (t)</b>	1,8	1,9
<b>plastic (t)</b>	0,4	0,4

Waste	2022		2023	
	Quantity (t)	%	Quantity (t)	%
<b>general waste (t)</b>	<b>445</b>	<b>77 %</b>	<b>433,985</b>	<b>75 %</b>
paper/cardboard (t/a)	226,215	51 %	253,820	58 %
commercial waste/residual waste/household waste (t/a)	132,97	30 %	126,765	29 %
foils (t/a)	28,03	6 %	28,570	7 %
plastic (t/a)	56,55	13 %	16,550	4 %
construction waste (t/a)	0	0 %	6,950	2 %
wood (t/a)	1,29	0 %	1,330	0 %
<b>hazardous waste (t)</b>	<b>136</b>	<b>23 %</b>	<b>143,975</b>	<b>25 %</b>
<b>radioactive waste (t)</b>	<b>0</b>	<b>0 %</b>	<b>0</b>	<b>0 %</b>
<b>total general waste + hazardous waste (t)</b>	<b>581</b>	<b>100 %</b>	<b>577,96</b>	<b>100 %</b>

# Social information



Own employees



Workforce in the value chain



Communities concerned



Customer management

## Own workforce

We see caring for our own workforce as a basic prerequisite for our success as a company. In order to ensure the wellbeing of our own workforce as well as our economic success in the future, LINHARDT focuses on the following topics, among others, which have been identified as essential:

- Qualification
- Health protection and safety
- Equal opportunities, diversity and inclusion
- Mobility, flexibility and a sense of purpose

We see these issues as opportunities to further expand our resilience as an economically successful company and to strengthen our LINHARDT family.

S1-1

### Strategies in connection with the own workforce

Corresponding key topics are regulated within the LINHARDT principles.

S1-2  
S1-3

### Procedure for the involvement of own labour of the company's own labour force and employee representatives with regard to the impact & procedures to address negative impacts and channels through which own workers can raise concerns

These include:

- Employee interviews between employees and managers (once a year)
- Get-together meetings between employees and management (once a year)
- Consultation with the works council (ongoing)
- Consultation with the Human Rights Officer (ongoing)
- Stakeholder survey (online, ongoing)
- Employee survey (irregular, usually every 3-4 years)

In addition, there is always the option of consulting superiors or People Management in the event of concerns.

In addition, LINHARDT has been operating an anonymous contact point for employees since 2022, also for people who do not belong to the company.

This external contact point, which is referred to both on the homepage and via notices, is used to report internal violations of the law, violations within the value chain and to address incidents relating to violence, harassment or bullying within the company.

S1-4  
S1-5

### Taking measures in relation to material impacts and approaches to mitigate material risks and capitalise on material opportunities relating to its own workforce and the effectiveness of these measures and approaches & goals in connection with overcoming significant negative impacts, promoting positive impacts and positive impacts and dealing with significant risks and opportunities

#### Safety and health protection

##### Goals and measures

- Reduction of injuries/accidents in the workplace
- Regular and target group-specific training and personal instruction of the workforce on all relevant occupational safety topics and verification of applicability from day one
- Regular inspections of production facilities, including defect and rectification reports
- Regular involvement and visits by the employers' liability insurance association
- Cooperation with occupational physicians
- Analysis of accident statistics incl. implementation of suitable improvement measures
- Legally compliant organisation of ASA meetings
- Legally compliant number of safety officers and first aiders
- Continuous adaptation of risk analyses ('risk assessments')
- Uncomplicated provision of personal protective equipment
- Design of workplaces according to current ergonomic requirements
- Regular adjustment and monitoring of safety measures



- Promoting the health of our employees
  - Gym subsidy
  - Bicycle leasing
  - Health days, employee health tips (e.g. LIN.Health-News, three-monthly)
  - Company doctor consultations
- Company integration management
  - Adaptation as a result of reintegration into the workplace due to due to health challenges
    - the workplace environment to physical requirements
    - the working time model
    - the area of responsibility
  - Support with applications to social benefit organisations and/or third parties

### Qualification & training

LIN.AK – the LINHARDT Academy – was established in 2023 to ensure the qualification of existing and new employees and to promote training and further education. Among other things, it is responsible for the following objectives and measures:

#### Goals and measures

- Effective training of new employees
  - Support for new employees on the shop floor by training representatives
- Establishment of knowledge management
  - Creation of structural foundations
  - Revision / creation of incorporation plans
- Further qualification of existing employees
  - Establishment/operation of a further training management system
  - Maintenance of the qualification matrix
  - Training courses available at any time in the form of a training catalogue
- Promotion and extension of industrial and commercial training
  - Wide range of apprenticeships and jobs on offer

### Equal opportunities, diversity, inclusion

For LINHARDT, 'equal opportunities, diversity and inclusion' as well as 'flexibility, mobility and a sense of purpose' are a matter of course. This is why these topics are not driven by targets, but are integrated into everyday working life through continuous improvement and commitment.

#### Measures (no defined target available):

- Language training for foreign employees
- Translation of internal documents to overcome language barriers
- Disability-friendly access and (if required) workplaces
- Consideration of severely disabled persons in the course of job applications

### Flexibility, mobility, a sense of purpose

#### Measures (no defined target available):

- Subsidisation of the day care centre
- Flexible shift models
- Possibility of mobile working / provision of appropriate equipment for the home office
- Extended entitlement to family-related leave

With our Sedex membership and recurring audits, we also show our customers and partners that LINHARDT works according to the principles of ethically and socially sustainable production. In addition to the Viechtach site, the site in Pausa has also been audited accordingly.

S1-6

## Characteristics of the employees of the company

	2022	2023
Total number of employees by number of persons and breakdown by gender and country for countries in which the in which the company has 50 or more employees, which represent at least 10 % of the total number of employees of the company's total number of employees,	1.240 672 m 568 f (46 %)	1.315 736 m 579 f (44 %)
Total number of persons permanently employed, also classified by gender,	Unbefristet: 560 m 503 f	Unbefristet: 583 m 489 f
Total number by number of persons in ii. temporary employment, also classified by gender, and	Befristet: 112 m 65 f	Befristet: 153 m 90 f
Total number by number of persons of iii. employees without guaranteed working hours, also classified by gender	18 Home-workers 2 m 16 f	16 Home-workers 2 m 13 f
Total number of employees who left the company the company during the reporting period and the rate of employee fluctuation in the reporting period	141 11,37 %	153 11,63 %

#### nationalities/employee origin

	2022	2023
german	1.134	1.138
croatian	18	25
czech	17	23
hungarian	18	22
spanish	0	19
syrian	10	16
rest	43	72
number of nations	25	32

## Trainees

	2022	2023
trainees	63	76

S1-7

## Characteristics of non-employees in the company's own workforce

Total number of non-employees within the enterprise's own workforce who are either persons who have a contract with the enterprise for the provision of labour services ('self-employed') or persons supplied by enterprises primarily engaged in 'labour recruitment and provision of labour' (NACE code N78).

year	2022	2023
quantity	26	23

S1-8

## Collective bargaining coverage and social dialogue

Percentage of all employees covered by collective agreements:

year	2022	2023
percentage	78,07 %	77,95 %

S1-9

## Diversity parameters

	2022		2023	
total number	1.240		1.315	
top management	12	1 %	12	0,9 %
thereof under 30 years	256	21 %	285	22 %
thereof 30 - 50 years	584	47 %	618	47 %
thereof over 50 years	400	32 %	412	31 %

top management: Responsible for strategic topics & organisational units

S1-10

## Adequate compensation

All pay groups are above the minimum wage. Even marginally paid and short-term employees are paid the minimum wage and higher.

S1-11

## Social protection

The employees at the four locations in Germany are all subject to compulsory social insurance and are therefore covered for illness, unemployment, accidents at work and disability, parental leave and retirement.

S1-12

## People with disabilities

	2022		2023	
Total - number of employees with disabilities (in %):	64	5,16 %	60	4,56 %
Total - number of employees:	1.240		1.315	

Severely disabled or equivalent disabled persons

S1-13

## Parameters for training and competence development

	2022	2023
training/education costs	263.867 €	259.967 €

S1-15

## Parameters for the compatibility of work and private life

In principle, all employees working in Germany are free by law to take leave for family reasons or parental leave.

In the 2023 reporting year, a total of 3.57% of the workforce (47 people) took leave for family reasons, of which 31 were women and 16 men.

	2022		2023	
number of employees with parental leave in the period 01.01.-31.12. (in %):	69	5,56 %	47	3,57 %
thereof male (in %):	32	2,58 %	16	1,22 %
thereof female (in %):	37	2,98 %	31	2,36 %

S1-17

## Incidents, complaints and serious impacts in connection with human rights

	2022	2023
quantity	0	0

## Employees in the value chain

LINHARDT procures a large number of goods from a wide variety of countries.

However, since an initial risk assessment within the framework of the German Supply Chain Due Diligence Act did not reveal any grievances in connection with the labour force within the value chain and no incidents are known, this issue was identified as not material.

Irrespective of this, LINHARDT bears responsibility and assumes the tasks resulting from the German Supply Chain Duty of Care Act. Last but not least, we do this because our responsibility as an employer to protect people and the environment does not stop at our plant boundaries.

S2-1

## Strategies in connection with labour in the value chain

The extent to which LINHARDT fulfils its responsibility towards employees within the value chain is regulated within the three guideline documents below.

LINHARDT Declaration of Principles on Respect for Human Rights  
LINHARDT Principles  
LINHARDT Supplier Code of Conduct

S2-2

## Procedures for the involvement of labour in the value chain in relation to impacts

As part of an initial risk analysis based on a country and sector risk, around 1,000 business partners from more than 140 sectors and 25 countries were assessed with regard to potential risks. Suppliers that could be associated with a potential risk were subsequently contacted in order to invalidate any grievances in the context of human rights-related risks, as listed below:

- Child labour
- Forced labour
- Forms of slavery
- Disregard of labour protection standards
- Disregard for freedom of association
- Discrimination against employees
- Withholding of an appropriate wage
- Human rights violations due to environmental damage
- Unlawful forced evictions
- Violence by security forces.

Environmental risks that are often associated with human rights violations (harmful soil change, water pollution, air pollution, harmful noise emissions, excessive water consumption) were and are also taken into account, as well as independent environmental risks in the context of mercury emissions, persistent organic pollutants or hazardous waste and their transfer.

S2-3

## Procedures for remedying negative impact and channels through which labour in the value chain can raise concerns

Since 2022, an anonymous contact point has been available on the LINHARDT homepage so that employees within the value chain can express concerns or violations, for example against applicable law, concerns in the context of the LkSG or the LINHARDT Supplier Code of Conduct. In addition, LINHARDT's Human Rights Officer, Janko Schubert, is also available as a contact person. available.



## Taking measures in relation to material impacts and approaches to managing material risks and exploiting material opportunities related to labour in the value chain and the effectiveness of these measures and approaches

In order to address potential and actual grievances within the supply chain, LINHARDT pursues the following remedial measures in addition to preventive measures

### Preventive measures to recognise abuses

Supplier risk assessment  
Contract design / Supplier Code of Conducts  
Auditing  
Establishment of a complaints mechanism

### Remedial measures

Training courses  
Development of corrective action plans  
(Re)audits

### Termination of business relationships

In serious cases and after other remedial measures have failed, LINHARDT reserves the right to terminate business relations.

## Goals in connection with overcoming significant negative effects, the promotion of positive

LINHARDT's aim is to recognise any shortcomings and risks within the supply chain at an early stage and to work with our suppliers to remedy them.

## Communities concerned

LINHARDT is committed to the regions in which we operate. Our corporate citizenship not only has a positive impact on the people in the regions, but also on our economic success. In addition to having a positive impact on the people in the regions, our corporate citizenship also has a positive impact on our economic success, as it allows us to attract new employees and increase the identification of existing employees with the company. In times of a shortage of skilled professionals, this is more important than ever.

## Strategies related to affected communities

Due to the importance of corporate citizenship for LINHARDT, this topic is addressed within the LINHARDT principles:

As an integral part of our corporate culture, LINHARDT endeavours to leave a lasting and positive impact on the communities and regions in which our sites are located. This is achieved through projects, fund-raising campaigns and voluntary engagement.

The main focus of this support are the following topics

- Education and training
- Sport and movement
- Culture and society

In this way, we emphasise that corporate success can go hand in hand with a commitment to society.

S3-2  
S3-3

## Procedure for involving affected communities in relation to impacts & procedures for remedying negative and channels through which affected communities can raise concerns

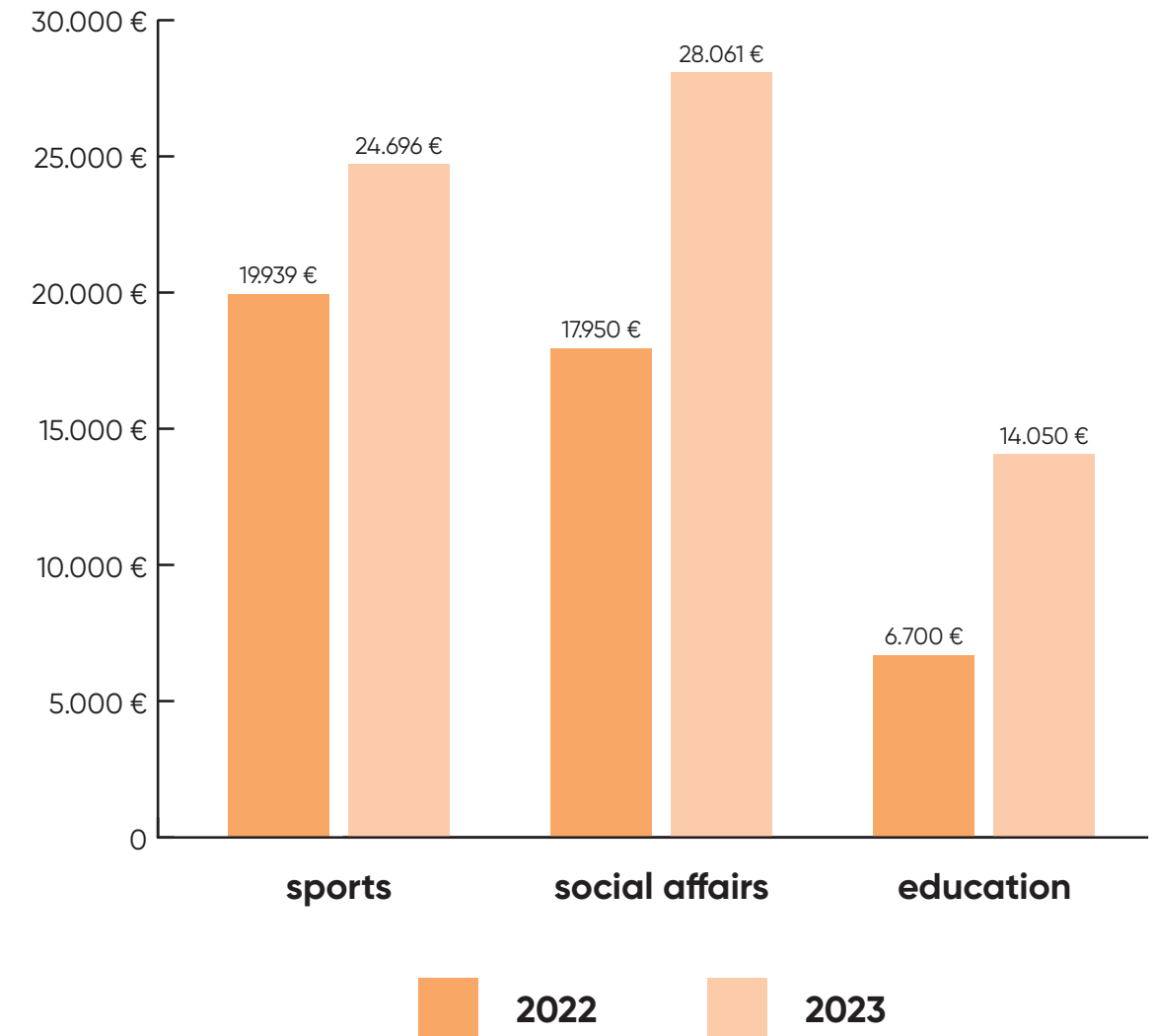
LINHARDT is in constant direct and personal dialogue with the representatives of the regions in which we operate through various departments within the company, including management, plant management and marketing. In addition to complying with statutory regulations and fulfilling legal obligations, supporting these parties is a regular request that LINHARDT is happy to fulfil.

In addition, stakeholders can also contact the anonymous whistleblowing centre on the website to prevent the company from having a negative impact on the regions. Local residents or political representatives can also submit suggestions to LINHARDT as part of the stakeholder survey.

S3-4

## Taking measures in relation to significant impacts on affected communities affected communities and approaches to managing significant risks and capitalising on significant opportunities related to

LINHARDT's role is not limited to that of an employer at the individual locations. We are therefore committed to the community in various ways. Examples of our extensive commitment include sponsoring sports clubs at our locations, for example through jersey or financial donations, or supporting social organisations, care facilities, kindergartens, dog rescue teams or water rescue services. This also includes regular sponsorship of local festivities, such as the Viechtach Citizens' Festival. When it comes to education, LINHARDT also supports specific schools at and near the plant locations or is a proud host for GirlsDays, for example.



S3-5

## Goals in connection with overcoming significant negative impacts, promoting positive impacts and positive impacts and dealing with significant risks and opportunities

LINHARDT's aim is to maintain its existing commitment in the future.

## Customer management

Committed and constructive interaction and cooperation with our customers is a top priority for LINHARDT in order to remain successful as a company in the future. Key core topics in this in this context:

- Ensuring high product quality
- A high level of service to our customers

S4-1

### Strategies in connection with customers

The extent to which LINHARDT addresses the issue of customer management is defined in the LINHARDT principles.

S4-2  
S4-3

### Procedure for involving customers in relation to impacts & Procedures for remedying negative and channels through which Customers can raise concerns

LINHARDT operates exclusively in the B2B environment. LINHARDT's primary interest is therefore the contact and cooperation with our customers, through whom the packaging produced by LINHARDT and its contents find their way to end consumers.

Listed below are the interfaces through which an exchange takes place between our customers and LINHARDT with regard to a wide variety of topics.

points of contact	purpose
Sales	<ul style="list-style-type: none"> <li>- price negotiations</li> <li>- delivery date coordination</li> <li>- problem management</li> </ul>
Customer Service	<ul style="list-style-type: none"> <li>- complaints</li> <li>- order processing</li> </ul>
Quality department	<ul style="list-style-type: none"> <li>- product quality</li> <li>- product safety</li> </ul>
Sustainability & Innovation	<ul style="list-style-type: none"> <li>- new product developments</li> <li>- consultancy on sustainability aspects</li> <li>- identification of sustainability-related product requirements</li> <li>- stakeholder survey as part of sustainability management</li> </ul>

S4-4  
S4-5  
S4-6

## Taking measures with regard to material impacts on customers and approaches to managing material risks and utilising material opportunities in connection with customers, as well as the effectiveness of these measures & Parameters for quality and Customer satisfaction & Goals in connection with Quality and customer satisfaction

Employee training (GMP, BRC, ...)

- Quality management ISO 9001
- Maintenance of certifications

year	Delivery Reliability	Quality	Customer Service	Sales Support	Customer Orientation
2022	1,73	1,32	1,11	1,05	1,23
2023	2,0	1,2	1,0	1,0	1,2
2024 (goal)	< 2	≤ previous year			

School grades; survey in the course of visits

# Corporate management information



Corporate policy



## Corporate policy

For LINHARDT, ensuring fair business behaviour is essential for the current and future success of the company. In this context, the following topics are relevant topics:

- Corporate policy and culture
- Supplier management (excluding payment terms, as not material)
- Management of lobbying, corruption and bribery
- Protection of informants
- Information and data security

GOV-1

## The role of the administrative, management and supervisory bodies

The management team, and in particular the Executive Board, is responsible for corporate policy and honest business behaviour.

This includes the following tasks:

- Developing and implementing company guidelines on ethical behaviour
- Informing and sensitising employees to the company guidelines
- Monitoring compliance with company guidelines
- Penalising violations
- In addition, the members of the management team also have the duty to exemplify the company guidelines in their dealings with customers, suppliers and other stakeholders

The necessary expertise in the context of corporate policy lies with the management. This expertise has been acquired through many years of (business) management experience.

G1-1

## Strategies in relation to corporate policy and corporate culture

Eine Fixierung der Grundzüge des Geschäftsverhaltens LINHARDTs erfolgt innerhalb der LINHARDT Grundsätze.

Ergänzende Leitlinien zum Geschäftsverhalten, die unternehmensintern wie extern gelten, stellen der Supplier Code of Conduct sowie der interne Code of Conduct dar.

Um etwaige Missstände bzw. nicht ethisches Geschäftsverhalten zu melden, steht auf der Homepage des Unternehmens eine anonyme Anlaufstelle zur Verfügung. Der externen Anlaufstelle obliegt die Untersuchung etwaiger Fälle.

Ein Schutz von Hinweisgebern erfolgt, indem eine Meldung gegenüber einer unabhängigen Stelle erfolgt.

Identifizierte Vorkommnisse werden, ausgehend von der externen Stelle, der eine anonyme Untersuchung von Hinweisen obliegt, unverzüglich, unabhängig und objektiv untersucht.

G1-2

## Management of relationships with suppliers

General supplier agreements together with individual agreements ensure that suppliers are paid on time and in accordance with regulations.

A Supplier Code of Conduct, the recognition of which is a prerequisite for business relationships with LINHARDT, also regulates the safeguarding of social and environmental standards in the course of procurement.

### Second / Sustainable Sourcing (medium to long term)

In order to maintain our supply and production capability, LINHARDT is forcing an expansion of the supplier base for strategically valuable suppliers.

The focus here is also on increasing sustainability in the course of procurement.

In addition to the environmental and human rights aspects mentioned under S2 (labour in the value chain), GHG emissions and their reduction play a key role.

G1-3

## Prevention and detection of corruption and bribery

In order to prevent corruption and bribery, employees receive regular training on the topic (forms of corruption and bribery).

Participation is mandatory for all employees of the company, including particularly vulnerable positions.

In addition, the topics of corruption and bribery are addressed in the LINHARDT Supplier Code of Conduct and in the LINHARDT Principles. Specifically, they state that corruption and bribery are not tolerated under any circumstances.

The Supplier Code of Conduct is a basic prerequisite for working with LINHARDT and is communicated to suppliers in the course of business processes.

In addition to these preventive measures, the freely accessible, anonymous whistleblowing centre on the company's website also provides the opportunity to report any identified irregularities in corruption and bribery, thereby helping to combat them.

## Incidents of corruption or bribery

Number of cases and fines related to corruption and bribery:

year	2022	2023
quantity	0	0
€	0	0

## Political influence and lobbying activities

LINHARDT does not have any responsibilities to oversee political influence or lobbying activities due to a perceived lack of necessity.

The associations in which LINHARDT is represented by employees are listed below participates in:

- European Tube Manufacturer Association
- International Organisation of Aluminium Aerosol Container Manufacturers
- Deutsches Verpackungsinstitut
- Aluminium Deutschland
- Industrievereinigung für Lebensmitteltechnologie und Verpackung IVLV e.V.
- Association of the Bavarian Metal and Electrical Industry
- SüdWestMetall
- Economic Advisory Council of the Union
- Participation in the DIN standardisation committee
- Corporate network "Klimaschutz"
- Forum Rezyklat
- CosPaTox
- Arberland Regio

Involvement in the aforementioned associations primarily serves to promote dialogue within the industry. In some cases, however, association work is carried out via some of these organisations in cooperation with political players. In addition, our involvement in individual associations serves to promote greater climate protection and the circular economy and to promote the regions in which we are active.

LINHARDT is also a member of the following chambers of industry and commerce

- IHK Passau – Lower Bavaria
- IHK Karlsruhe
- IHK Chemnitz

## Data and information security

Through the use of digital technologies and solutions, IT & digitalisation makes a decisive contribution to increasing efficiency through automation and process optimisation, as well as improving communication and collaboration. The intelligent administration and networking of company-relevant data, from production to logistics and administration, plays a key role in this. In addition to high-performance, future-proof and flexible data management systems, IT security is another important aspect. To ensure this, LINHARDT relies on a holistic security strategy based on three key pillars:

- Efficient technical security measures
- Trained and sensitised employees
- Data security

Through appropriate measures and dedicated personnel resources, we not only ensure a high level of confidentiality, availability and integrity of our IT systems, but also maintain our production capability as the basis for a successful partnership with our customers.



**Johannes Schick**

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LINHARDT Group

i. V.

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