

FURTHER Information

Greenwashing has no place in our approach. This is the time for absolute transparency. We recognize the importance of having accurate data at our disposal when making informed decisions on our journey to a sustainable future. This won't happen overnight. But we are working on it. Month by month, we are making progress. GRI and TCFD standards provide us with valuable guidance and help us to prepare our data. We are also proactively examining the future requirements of the European Financial Reporting Advisory Group (EFRAG). We want to know where we stand: **Now more than ever.**

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About this report

This 2022 annual and sustainability report represents the first time that we have combined our financial reporting with our sustainability reporting. The content relates to Greiner's three operating divisions. The key figures stated for the Group include the key figures of the Greiner AG headquarters in all cases.

Use of frameworks, content and reporting period

This integrated report was prepared in accordance with the GRI Standards applicable as of January 1, 2023. The reporting period for the financial report – published on an annual basis until now – comprises the 2022 calendar year. All non-financial key figures – published every two years until now – comprise the 2021 and 2022 calendar years. The base year is 2018 and applies to all our key figures and targets, unless otherwise stated in the report.

In some cases, not all of the indicators required by GRI could be listed directly in the respective chapters. If this is the case, the GRI Index overview at the end of the report provides a complete picture of all the indicators required by GRI. Omissions can also be found in the GRI Index.

The topics identified as material for Greiner are the core of our Blue Plan sustainability strategy and form the basis for the content of the sustainability information. Compared with the Greiner Sustainability Report 2020, there were no changes in the material topics or their differentiation. However, there was a shift to the new GRI Standards. In the "Material topics" chapter, all material topics are listed and assigned to the pillars from the Blue Plan, the GRI, the SDGs and UNGC. The table also shows where in the report each topic is addressed and at which stage of the value chain it has an impact.

Data collection and reporting boundaries

The consolidated financial statements comprise the Greiner headquarters and the three Greiner divisions, including all production sites and sales offices. The key financial figures are consolidated and include all joint ventures on a proportionate basis. Commercial rounding may result in minor calculation differences. The actual development of forward-looking statements may differ from the expectations presented.

The sustainability information covers all sites included in the basis of consolidation for the consolidated financial statements, i.e. all production facilities, sales offices, cutting shops and administrative offices. Joint ventures are factored in proportionally.

After more than 35 years under the Greiner umbrella, Greiner Extrusion was sold at the end of 2021 to the Dutch-German investment company Nimbus, and is therefore no longer included in our reporting from January 1, 2022 onwards.

Our reporting and the assessments of our performance focus on the changes in our key indicators up until December 31, 2022. Because Greiner Extrusion was sold on December 31, 2021, it is always included in the figures for 2021 when absolute figures are involved and these figures are pertinent to the total shown. In cases involving average values, the Greiner Extrusion Group is omitted as a separate entity, as it has no relevance on how the figures are calculated.

There are some minor discrepancies between the employee counts in the non-financial key performance indicator (KPI) reporting in the **"Our Sustainability"** section and those in the financial KPI reporting in the **"Our Company"** and **"Our Performance"** sections, attributed to differences in calculation methods and the number of sites included in different reporting systems.

Changes and improvements to non-financial reporting

While only production sites and administrative head offices were included in the base year of 2018, sales locations and cutting operations were included in the data collection for the first time in 2021. As a result, the system boundaries have been extended by seven sales locations, 16 cutting shops and four administrative offices, including the two new offices of Greiner AG and NEVEON Holding in Vienna (consolidated locations). In 2022, a further eleven sales locations, two newly established production sites and four additional sites (admin, cutting shops, Greiner Recycling) were added. Due to closures in 2021 (production sites in St. Gallen, Austria and Pettenbach, Austria) and the sale of Greiner Extrusion at the end of 2021, the relevant sites were not included in the data collection. In total, three partially consolidated sites and 94 fully consolidated sites were included in the data collection for 2022.

In 2022, in order to further improve the data quality of our sustainability reporting, we introduced new software for recording our non-financial key figures across the Group. As part of the rollout, we also reviewed all content; all key figures and definitions were also honed to improve the quality of our data. Validation rules integrated within the system can be used directly during data entry to ensure that major deviations from the previous year must be justified and that no key figures of material importance are omitted. There are also further selection options for determining the quality and sources of data even more precisely, particularly with regard to environmental indicators (energy, water, waste). Furthermore, we developed a dashboard that clearly presents all Greiner sustainability targets and their current levels of achievement across Group, division and site level. This dashboard is also available to all those responsible for controlling and monitoring their sustainability-related measures across the divisions and sites. As part of the transition of the sustainability software, the governance for data collection, validation and approval was also reviewed. Both the roles and the areas of responsibility of the respective people responsible were revised and refined in the process. We are continuously working on developing data management processes in this regard.

Calculation of greenhouse gas emissions

As in the base year of 2018, a total of 64 sites were included in the 2020 emissions reporting process, encompassing all of Greiner's production and major administrative locations. Until 2020, the carbon figures included in our reports solely comprised Scope 1 and Scope 2 emissions. In 2020, certain Scope 3 categories were included in the reporting process, specifically "Purchased goods and services" (key raw materials only), "Waste resulting from the business activities of the reporting company," "Fuel and energy-related emissions (not included in Scope 1 or 2)" and "Transport and distribution (upstream)." At that point, total Scope 3 emissions equaled 1,314,589 t CO₂e, while Scope 1 and Scope 2 emissions amounted to 162,016 t CO₂e. We realized that our Scope 3 emissions had a far greater impact than those from our own operations, even though not all emission categories were included in the 2020 calculations. We identified the need to establish a science-based target for reducing our Scope 3 emissions.

To align our calculations with Science Based Targets criteria, we initially screened all of our emissions, encompassing all scopes and operations, and included sites which had previously been omitted from reports between 2018 and 2020. To perform the screening (or estimate), we gathered emissions-related data from a representative sample of sites selected based on their operations and location. The values were extrapolated based

on employee numbers, site turnover, and the size of the sites for which data was available. Even though the screening process revealed that Scope 1 and Scope 2 emissions from previously excluded sites constituted less than 5 percent of Greiner’s total emissions, we opted to incorporate them into our emissions reporting process. This will allow us to detect any changes promptly and capture all Scope 3 emissions.

During the screening process in 2021, we reviewed the remaining Scope 3 categories, including the remainder of the purchases in the “Purchased goods and services” category, as well as “Capital goods,” “Business travel,” “Employee commuting,” “Downstream transportation and distribution,” and “End-of-life treatment of sold products.” We evaluated the remaining categories of “Upstream leased assets,” “Processing of sold products,” “Use of sold products,” “Downstream leased assets,” “Franchises” and “Investments,” and concluded that these categories are not relevant to our business.

In 2021, 98 sites (59 production sites, 7 administrative sites, 26 cutting shops and 6 sales offices) submitted their non-financial data to our data collection software. This data was used to calculate our carbon footprint. Sales offices with fewer than 20 employees (13 in total at Greiner Bio-One and Greiner Packaging) have yet to report their data through our data collection platform. As a result, their emissions were extrapolated based on employee numbers and site turnover to ensure that all of our sites are covered. The emissions figures in the 2021 Annual Report cover all of our sites and all relevant Scope 3 categories. Some errors were uncovered in 2021 related to data quality, emission factors, and site coverage following the publication of the 2021 Annual Report. For example, the SBTi guidelines stipulate that Scope 3 category 15 “Investments” applies to companies with joint ventures as well as financial institutions. This means that a proportion of our joint ventures’ Scope 1 and Scope 2 emissions must be allocated to our Scope 3 Category 15 emissions (based on the share of capital). The emissions for 2021 reported in the Annual Report and Sustainability Report for 2022 differ from those published in the 2021 Annual Report due to the aforementioned reasons. The table below provides an overview of the adjustments made to our 2021 emissions figures after publication. No adjustments were made to the emissions reported for 2020.

We always work with external experts to calculate our CO₂ emissions.

Publication	Scope 1 (in t CO ₂ e)	Scope 2 (market-based, in t CO ₂ e)	Scope 2 (site-based, in t CO ₂ e)	Scope 3 (in t CO ₂ e)
2021 Annual Report (2021 emissions)	39,889	99,870	207,976	2,343,253
2022 Annual Report and Sustainability Report (2021 emissions)	40,884	99,852	208,906	2,384,564

The electricity product emission factor or supplier emission factor was collected from the electricity supplier and used for the market-based Scope 2 calculation. In the event that the product emission factor or supplier emission factors were not available, the respective residual mix was used, where available. This calculation methodology follows the guidelines of the Greenhouse Gas (GHG) Protocol for market-based Scope 2 calculations.

For the calculation of our greenhouse gas emissions, all sites were included in the calculation analogously to the system boundaries listed above. All emissions shown in our corporate carbon footprint are reported as CO₂ equivalents in metric tons. For the calculation of CO₂ equivalents, six other greenhouse gases regulated by the Kyoto Protocol are included in addition to CO₂: methane (CH₄), nitrous oxide (N₂O), sulfur hexafluoride (SF₆), hydrofluorocarbons (FCs and HFCs) and nitrogen trifluoride (NF₃). The exception is the emission values provided by electricity bills for determining the market-based Scope 2 calculation. In most cases, electricity suppliers only report these values with CO₂ emissions. The other gases defined in the GHG Protocol are not considered relevant when considering electricity consumption.

In accordance with the recommendations of the GHG Protocol, direct emissions from electricity consumption are reported twice using the market-based method and the location-based method, otherwise known as dual reporting.

The emission factors used to calculate the impact on the climate are taken from recognized life cycle assessment databases. Taking into account the geographic, temporal and technological references, conversion factors from ecoinvent are preferably used for the calculation. In particular, the GEMIS 4.95 database was used to evaluate our energy consumption. Data from ecoinvent was also used to calculate electricity-related emissions. IPCC values were used to determine emissions from refrigerant losses. Where no suitable factors were available in this regard, emission factors from scientific studies or derived emission factors were used. Product or supplier-specific factors were only included in the calculation for electricity emissions and some district heating emissions.

We take all the other data we need for the CO₂ calculations from our sustainability software, which we use to collect our key non-financial figures.

The expansion of Scope 3 emissions to include additional categories and the additional collection of data from 27 sales and processing sites in 2021 enabled us to greatly improve the quality of the data. Scope 3 emissions account for 97 percent of our total CO₂ emissions.



To
the Board of Directors and Supervisory Board
Greiner AG,
Kremsmünster

External audit

The non-financial reporting on pages 52 to 215 of this Annual Report and Sustainability Report prepared by Greiner has been audited. The CEO of Greiner AG commissioned KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Porzellangasse 51, 1090 Vienna, Austria to review this report in terms of compliance with the international standards for sustainability reporting published by the Global Reporting Initiative (GRI).

Additional information

Any discrepancies in the totals shown are due to rounding differences. In some cases, the total across the three divisions does not equal the total shown. This is due to the fact that the Greiner AG headquarters was not allocated to the divisions and was not shown separately.

Due to the ongoing development of data management, it is possible that values given in this report may differ from values in previous reports.

Greiner's 2022 annual report and sustainability report, which covers the fiscal years 2021 and 2022, will be published on May 8, 2023. Greiner's previous sustainability report covered the fiscal years 2019 and 2020 and was published in June 2021. The next key non-financial figures will be published in the 2023 integrated report in spring 2024.

This report is published in German and English and is also available at <http://reports.greiner.com/2022/en>.

This English language independent assurance report is a translation provided for information purposes only. The original German text shall prevail in the event of any discrepancies between the English translation and the German original. We do not accept any liability for the use of, or reliance on, the English translation nor for any errors or misunderstandings that may derive from the translation.

Independent Assurance Report on the Non-financial Reporting

We have performed an independent limited assurance engagement on the consolidated non-financial report ("NFI report") for the financial year 2022, which has been published as Annual and Sustainability Report (pgs. 52 - 215) of

Greiner AG,
Kremsmünster
(referred to as "Greiner" or "the Company").

Conclusion

Based on the procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the NFI report of the Company is not in accordance with the sustainability reporting guidelines of the Global Reporting Initiative (GRI Standards) Option "in accordance with" in all material respects.

Management's Responsibility

The Company's management is responsible for the proper preparation of the NFI report in accordance with the reporting criteria. The Company the sustainability reporting guidelines of the Global Reporting Initiative (GRI Standards) Option "accordance with" as reporting criteria.

The Company's management is responsible for the selection and application of appropriate methods for non-financial reporting (especially the selection of significant matters) as well as the use of appropriate assumptions and estimates for individual non-financial disclosures, given the circumstances. Furthermore, their responsibilities include the design, implementation and maintenance of systems, processes and internal controls that are relevant for the preparation of the sustainability report in a way that is free of material misstatements – whether due to fraud or error.



Auditors' Responsibility

Our responsibility is to state whether, based on our procedures performed and the evidence we have obtained, anything has come to our attention that causes us to believe that the Company's NFI report is not in accordance with the sustainability reporting guidelines of the Global Reporting Initiative (GRI Standards) Option "in accordance with" in all material respects.

Our engagement was conducted in conformity with the International Standard on Assurance Engagements (ISAE 3000) applicable to such engagements. These standards require us to comply with our professional requirements including independence requirements, and to plan and perform the engagement to enable us to express a conclusion with limited assurance, taking into account materiality.

An independent assurance engagement with the purpose of expressing a conclusion with limited assurance ("limited assurance engagement") is substantially less in scope than an independent assurance engagement with the purpose of expressing a conclusion with reasonable assurance ("reasonable assurance engagement"), thus providing reduced assurance. Despite diligent engagement planning and execution, it cannot be ruled out that material misstatements, illegal acts or irregularities within the non-financial report will remain undetected.

The procedures selected depend on the auditor's judgment and included the following procedures in particular:

- Inquiries of personnel at the group level, who are responsible for the materiality analysis, in order to gain an understanding of the processes for determining material sustainability topics and respective reporting thresholds of the Company;
- A risk assessment, including a media analysis, on relevant information on the Company's sustainability performance in the reporting period;
- Evaluation of the design and implementation of the systems and processes for the collection, processing and monitoring of disclosures on environmental, social and employees matters, respect for human rights, anti-corruption as well as bribery and also includes the consolidation of data;
- Inquiries of personnel at the group level, who are responsible for providing, consolidating and implementing internal control procedures relating to the disclosure of concepts, risks, due diligence processes, results and performance indicators;
- Inspection of selected internal and external documents, in order to determine whether qualitative and quantitative information is supported by sufficient evidence and presented in an accurate and balanced manner;
- Assessment of the processes for local data collection, validation and reporting, as well as the reliability of the reported data through a (remotely conducted) survey performed on a sample basis at a site;
- Analytical evaluation of the data and trend of quantitative disclosures regarding the GRI Standards listed in the GRI-Index, submitted by all locations for consolidation at the group level;
- Evaluation of the consistency of the GRI Standards, Option "in accordance with" to disclosures and indicators of the NFI report, which apply to the Company;
- Evaluation of the overall presentation of the disclosures by critically reading the NFI report.



The procedures that we performed do not constitute an audit or a review. Our engagement did not focus on revealing and clarifying of illegal acts (such as fraud), nor did it focus on assessing the efficiency of management. Furthermore, it is not part of our engagement to audit future-related disclosures, prior year figures, statements from external sources of information, expert opinions or references to more extensive external reporting formats of the Company.

Restriction on use

Because our report will be prepared solely on behalf of and for the benefit of the principal, its contents may not be relied upon by any third party, and consequently, we shall not be liable for any third party claims. We agree to the publication of our assurance certificate and NFI report. However, publication may only be performed in its entirety and as a version has been certified by us.

General Conditions of Contract

Our responsibility and liability towards the Company and any third party is subject to paragraph 7 of the General Conditions of Contract for the Public Accounting Professions.

Vienna, 11 April 2023

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:
Peter Ertl
Wirtschaftsprüfer
(Austrian Chartered Accountant)

TCFD-relevant information

Information according to the Task Force on Climate-Related Financial Disclosures (TCFD)

In addition to the introduction of ambitious climate and environment targets and the continuous improvement of Group-wide data management, the reporting system must also be expanded further. With this in mind, in this reporting year, Greiner is publishing climate-related information in accordance with the recommendations of the Task Force on Climate-Related Financial Disclosures (TCFD) for the first time. Risks and opportunities were documented on the basis of the reports received from specialist areas, but not assessed from a financial perspective. In future, these risks and opportunities will be documented on a structured basis as part of company-wide risk management.

This information is divided into the four main areas of governance, strategy, risk management and metrics and targets. The table below presents where the relevant information on the key points as set out by the TCFD can be found in the report. As of the period under review, we have not yet been able to implement the scenario analyses recommended by the TCFD across the Group and in line with the standards.

Area	Detailed TCFD-relevant Information	Reference
Responsibilities and governance	Governance of climate-related risks and opportunities	Page 80, 199
	Management role in the assessment and governance of climate-related risks and opportunities	Page 80, 199
Strategy	Climate-related risks and opportunities (short, medium and long term)	Page 82
	Impact of climate-related risks and opportunities on business, strategy and financial planning	Page 200
	Resilience of the corporate strategy considering different climate-related scenarios, including a scenario featuring a temperature increase of 2°C or below	Greiner does not currently have a comprehensive scenario analysis that covers all criteria set out by the TCFD
Climate-related risk management	Process description for identifying and assessing climate-related risks	Page 201
	Management of climate-related risks	Page 201
	Linking the collection, assessment and management of climate-related risks with classic business risk management	Page 80
Targets and indicators	Metrics used to assess climate-related risks and opportunities	Page 203
	Scope 1, Scope 2 and (where applicable) Scope 3 greenhouse gas (GHG) emissions and the associated risks	Page 152, 203
	Metrics used to measure the impact of climate-related risks and opportunities in relation to the associated targets	Page 203

Responsibilities and governance

Responsibility for climate-related issues lies primarily with the Chief Executive Officer (CEO) of Greiner AG. Together with the entire Executive Board, the CEO is responsible for sustainability matters and thus for all decisions relating to the main topic of the climate. Depending on the requirements and urgency, relevant matters and related potential risks and opportunities are discussed and further steps established. This means that sustainability aspects can be managed in a target-oriented manner and taken into account in future-looking decisions. The Executive Board subsequently reports to the Supervisory Board, which is kept informed of the most important current developments. The Audit Committee is also informed, depending on the matter at hand and the requirements.

On the product side, responsibility lies with the respective divisions, the relevant departments and the associated Research and Innovation department, which drives new and further developments at a product level. Working closely with customers, partners, suppliers and research institutions is crucial for being able to develop and offer innovative products and solutions while responding to market needs and new requirements in the field of plastics and foam processing. The heterogeneous product portfolio means that this is often done at a divisional level, but the individual divisions are also in regular contact so that they can exploit synergies and jointly address overarching issues.

The Greiner AG Sustainability Department coordinates all Group-wide sustainability efforts and the associated internal and external communication and representation. Since November 2022, the leadership of the Sustainability Department has been shared by two Co-Heads of Sustainability, who divide their responsibilities for the area by topic. They act as an interface between the decision-makers in the divisions and other relevant high-level areas, such as Risk and Compliance. With regard to the specialist areas, the respective area managers bear responsibility and drive forward specific matters according to their skills. The Co-Heads of Sustainability report to the Vice President People & Sustainability, who in turn reports directly to the Greiner CEO. This structure makes it possible for the Executive Board to obtain targeted information from the area at any time and for the divisions and the respective specialist department to be provided with the best possible support for jointly pursuing Group-wide goals and requirements. At the divisional level, the sustainability coordinators have overall responsibility for sustainability matters and, therefore, for climate issues. The coordinators maintain close contact with the divisional heads, the specialist departments and the Group-wide Sustainability Department. The underlying information and decision-making

body is the Sustainability Council, which meets on a quarterly basis under the leadership of the CEOs. These meetings are attended by the divisional heads, the sustainability coordinators, the spokespeople of the relevant working groups and the Sustainability Department itself. Depending on the focus and topics of a meeting, subject matter experts can also be called in as needed.

With regard to relevant climate aspects, Greiner's focus is currently on energy, with a spotlight on the Group's overarching renewable electricity target (100 percent by 2030), as well as the further expansion of photovoltaic systems in order to be able to gradually increase the share of self-produced renewable electricity (2.5 percent by 2030). Other areas of focus are in the area of circular economy and efficiency and include topics such as energy efficiency, targeted waste avoidance and disposal, the efficient use of materials, the selection of materials with a focus on bio-based plastics and even the processing of secondary raw materials. All these issues have an impact on Greiner's emissions. We have also been placing great importance on this area for a number of years now. Using targets within Scope 1 and Scope 2 (climate neutrality by 2030), we were also able to submit Group-wide targets for all three emissions areas to the Science Based Targets initiative in the year under review. In doing so, Greiner set another milestone in the reduction of emissions. This is crucial in that the majority of emissions fall within Scope 3 and, therefore, are closely linked to the materials processed and the selection of suppliers. Other categories that this area focuses on are upstream and downstream logistics activities and the disposal of our products after their use phase.

You can find out more in the Materials & Logistics section

In order to drive forward these matters and targets and to establish a far-reaching commitment, it is important that all stakeholders be involved. At the top of the list here are the respective divisional heads, who are responsible for the strategic orientation and management of the respective efforts and report directly to the entire Greiner AG Executive Board. The division-wide specialist departments usually report directly to the divisional head.

At a site level, the issues are the responsibility of the respective managing directors and local departments and experts. They are responsible for supporting and implementing Group-wide targets at a local level through targeted measures.

Depending on the main topic in question, there are also high-level departments that are dedicated to the topic of circular economy, among others and specifically build up competence and expertise for the entire Group.

Strategy

In order for a company to plan the right steps for combating climate change and adapting to the associated consequences, it is necessary to be aware of the associated risks and opportunities. Potential climate-related risks could include:

- Energy and emissions: The risk that, on the one hand, energy from fossil fuels will no longer be available or will only be available to a very limited extent and that the energy supply infrastructure will have to be modified accordingly. Climate change also involves the risk of more energy being required in future for heating and cooling in winter and summer, which could result in our CO₂ emissions increasing. On the other hand, there is also the risk that the use of fossil fuels will become enormously more expensive due to possible emission-related pricing systems.
- Materials: The risk that the use of fossil raw materials will become increasingly limited or expensive and that timely access to alternative raw materials made from renewable sources, to recycled input materials, or to secondary raw materials must be secured. This is also directly related to regulatory requirements, which are increasing and in some cases becoming more stringent – particularly in packaging, and plastics and foam processing – and to market-specific requirements that vary from customer to customer or country to country. Here, it is important for a company to position itself as a pioneer and innovative partner at an early stage.
- Future viability (transformation): The risk of suffering a loss of image due to a failure to implement the targets set and, on the other hand, the risk of not addressing applicable regulatory and market-specific measures in good time or not aligning the business model to global trends in good time, which can lead to a loss of economic influence.

- Physical risks: The risk of production losses at various sites because they are located in areas affected by flooding (due to increasing heavy rainfall events or a gradual rise in sea level), extreme drought, or population migration due to excessively high temperatures, drought, etc.

Greiner launched its first sustainability strategy back in 2017. At the heart of the strategy are three pillars dedicated to climate change, circular economy and people. These pillars are made up of different focus areas, most of which have been backed by quantitative targets. The Blue Plan sustainability strategy is reviewed on an ongoing basis to ensure that it remains up to date and, if necessary, is adapted or expanded.

The reporting year 2022 also saw an ESG-based promissory note loan signed, the objectives of which further advance the targets of the Blue Plan sustainability strategy and make them even more ambitious. In addition, we were able to submit specific emissions targets in all three emissions areas to the Science Based Targets initiative (SBTi). We hope to have these targets approved by SBTi in the second half of 2023.

These developments and targets are essential steps that Greiner has been proactively taking for environmental protection and climate protection for a number of years and they form the basis for further activities. The topics covered by the sustainability strategy and the associated targets are also taken into account in the Group Strategy, as well as in the strategic alignment of the individual divisions and specialist departments, such as Research and Innovation, Purchasing and Human Resources. This includes, for example, integrating sustainability aspects into Research & Development processes during product development, optimizing various production processes, focusing on a targeted and climate-friendly energy mix in order to minimize climate-related risks in the longer term, considering sustainability aspects in the assessment of potential future markets and aligning the Greiner business model accordingly.

Current and future areas of action

a. Energy and emissions Increasing self-produced renewable electricity; achieving the Group-wide target of 100 percent renewable electricity by 2030; optimizing energy efficiency; reducing Scope 1 and Scope 2 emissions to achieve climate neutrality by 2030; continuously expanding the collection of Scope 3 emissions and developing measures to reduce these in a targeted manner; gaining SBTi recognition of emissions targets.

b. Aspects of the circular economy Selecting raw materials in accordance with regulatory and market-specific requirements; ensuring efficiency in the use of materials; increasing use of secondary raw materials; conducting a potential analysis in relation to recycling or the use of alternative materials, such as bio-based materials. Developing products to optimize the recyclability of products after the use phase; gradually improving waste management with a clear focus on the method of disposal; ensuring efficient use and low consumption of water, and closing loops in order to become a fully circular company.

c. Alignment of the business model: Anchoring sustainability aspects in the corporate strategy as an essential higher-level tool in order to successfully drive change, address global trends and requirements and ensure the continued success of the business model and therefore of the company.

Climate-related risk management

Greiner does not currently have a structured Group-wide ESG risk assessment process. That being said, the designing and introduction of such a process is planned for the next two years and will be carried out under the direction of the Group-wide Risk department. However, this does not mean that Greiner does not identify any ESG risks at all. Under the current risk process, risks and opportunities that relate to sustainability are also collected, evaluated and discussed.

[More about this can be found in the sustainable corporate governance section](#)

Developments in recent years have shown that climate-related risks and opportunities in particular are becoming increasingly important, but that these have an impact at different levels and therefore on different areas of the company. Furthermore, although climate-related risks and the associated opportunities are often already known, from a business perspective and based on current knowledge, these will only have an impact in the medium and long term. This, in turn, means that it is necessary to recognize at an early stage which factors and parameters will be of importance in the future; doing so will make it possible to align all activities and strategic decisions accordingly.

Physical risks

Physical risks are the direct effects of climate change. They are usually referred to as short-term risks as they may already be noticeable, depending on the region. A distinction is made between:

- Direct physical risks: acute events (storms and heavy rain events) and chronic changes (sea level rise). The consequences for the economy here range from storm damage to buildings and the temporary disruption of global supply chains through to the loss of coastal locations.
- Indirect physical risks: these may include losses in production due to a shortage of water in water-stressed areas, but also as a result of prolonged dry periods or heatwaves. Other risks may also include increasing investment costs in building management due to the various requirements resulting from rising temperatures (cooling buildings).

As it stands, only a few Greiner sites are currently affected by physical risks resulting from climate change. With the help of an external partner, Greiner carried out an initial evaluation of physical risks at a site level back in 2021. This analysis was updated in 2022 and expanded to include all of Greiner's sites across the world. The majority of production sites are located in regions where physical risks, such as water shortages or extreme weather events, currently play a minor role. However, as this may change in the coming years, physical risks are continuously monitored in terms of their probability of occurrence and potential impact. In this context, we plan to continue conducting appropriate climate risk surveys at a site level into the future in order to define key steps. In the next few years, we also intend to conduct the climate scenario analysis required by the TCFD.

Transition risks (transformation risks)

The physical risks are contrasted with climate-related transition risks, which, from a business perspective, could have an increased impact on business activities in the short to medium term. Transition risks arise primarily as a result of regulatory and political requirements, such as the introduction of a carbon tax or the expansion and tightening of emissions trading, but also as a result of market-specific and socially motivated developments in the areas of decarbonization and circular economy. This leads to rising costs on the company side and to changed demands on the customer side. In terms of plastics and foam, this primarily relates to national and European legislation and the requirements of this, where the focus is usually on the use of secondary raw materials and the recyclability of products.

Transition risks can affect the business model of entire sectors, products or even the use of certain technologies. Changes in customer behavior and new regulatory requirements also

belong in this risk category. Adjusting to these effects may entail extensive investments or may also have an impact on corporate strategy and, depending on the circumstances, on future Mergers & Acquisitions activities. Related to this is the increasing orientation of the financial market toward sustainability, which must be taken into account. In acquiring a recycling plant in Serbia and signing a sustainable promissory note loan in 2022, Greiner has already set the right course for the future.

The following table lists the transition risks identified in the course of the ESG risk assessment.

Overview of the main climate-related risks and opportunities

Risk	Possible consequences	Possible opportunities
Little consideration of sustainability aspects in the company's long-term direction	Weakening of brand positioning and loss of market share; lack of attractiveness for customers	Competitive advantage; image enhancement; employee loyalty
Greenhouse gas-intensive production	Rising costs; loss of reputation	Environmental protection and climate protection; cost advantage; employee loyalty; competitive advantage; image enhancement
Exacerbation of climate risks due to aspects relevant to the circular economy not being addressed	Loss of market share; loss of image; weakening of brand positioning; cost disadvantage	Competitive advantage; expansion of the product range; opening up of new markets or segments; attractiveness for the financial market
Climate-related external effects, such as new regulations and changing market requirements in connection with combating climate change	Rising costs; loss of markets and customers; loss of image	Environmental protection and climate protection; cost advantage; employee retention; opening up of new markets

Targets and indicators

Defining and surveying climate-related risks and opportunities alone is not enough to bring about change and create a positive impact in the longer term. In addition to simply surveying the situation, we also require a clear vision of what we, at Greiner, want to achieve and how we also want to be perceived as a company, both internally and externally. It is important to have an overview of the material risks, reduce possible impacts as far as is feasible and implement appropriate countermeasures. In addition to identifying opportunities, it is important to create a framework for addressing them and to put corresponding targets in place to ensure success. The measures and targets set in this context can be used in relation to the adaptation to climatic changes already prevalent (climate change adaptation) or to the longer-term avoidance of climate-related consequences through the reduction or neutralization of greenhouse gas emissions (climate protection).

Overview of Greiner's climate focus areas:

- **100-percent renewable electricity by 2030**
Our major climate goal is to source all of the electricity we purchase from sustainable sources by 2030. In order to achieve this, but also to enable us to evaluate the steps we have taken so far, Greiner has defined an annual target roadmap that shows whether we are on the right track. At a Group level, there are numerous measures that contribute to this goal. With the help of the Group-wide data collection software, each year we gather information on the status of our sites and can use this to evaluate target achievement and plan further steps accordingly.
- **Increase in the share of self-produced renewable electricity to 2.5 percent by 2030**
Greiner has set itself the goal of continuously increasing its proportion of self-produced renewable electricity and, where technically feasible, installing the corresponding systems. This also means that feasibility studies are needed to show where there is potential and to make the corresponding capital available for procurement activities. At the same time, we are working to optimize energy consumption itself and the corresponding energy mix as far as possible.

- **Scope 1 and Scope 2 climate neutrality by 2030**
By gradually expanding the proportion of purchased and self-produced renewable electricity, we are moving closer to our goal of being climate neutral by 2030, one step at a time. However, these measures alone will not quite get us to our goal, so we also need to evaluate and, where appropriate, implement potentially supplementary activities such as PPAs (Power Purchase Agreements), internal CO₂ pricing, the conversion of the vehicle fleet and making changes to mobility.
- **Circular economy and optimization of Scope 3 emissions**
In addition to the ongoing accounting of greenhouse gas emissions and the gradually more in-depth surveying of Scope 3 emissions, the focus of our efforts is primarily on material-specific measures and activities in terms of recycling, reusability and even the use of secondary raw materials. In relation to materials in particular, there are many different approaches that need to be evaluated promptly in the coming years with regard to technical and economic possibilities, such as the mechanical or chemical recycling of materials and the effect of this on the climate. The use of bio-based input materials is also a major focus in this area. In addition to the use of materials, Greiner also addresses upstream and downstream logistics services in connection with Scope 3 and, subsequently, the processing, recycling or disposal of products after the use phase. There are various objectives and corresponding activities here that we drive forward as a Group. In this context, we also participate in relevant committees and institutions, where we collaborate on issues with other stakeholders. On the customer and market side, the aim is to identify future trends and areas for potential and to drive innovation through close collaboration with customers.

GRI index

The Annual Report and Sustainability Report of Greiner AG was prepared in accordance with the GRI Standards which were in effect from January 1, 2023, onwards. The reporting period for the financial report comprises the 2022 calendar year (Jan. 1, 2022 – Dec. 31, 2022). All non-financial key figures comprise the 2021 and 2022 calendar years (Jan. 1, 2021 – Dec. 31, 2022).

GRI Standard	Disclosure	Information	Reasons for omission
Foundation			
GRI 1: Foundation 2021	Statement of use	Greiner AG has reported in accordance with the GRI Standards for the period 1.1.2021 – 31.12.2022	
	GRI 1 used	GRI 1: Foundation 2021	
	Applicable GRI sector standard		
General Disclosures			
GRI 2: General Disclosures 2021	2-1 Organizational details	p.22	
	2-2 Entities included in the organization's sustainability reporting	p.190, p.197	
	2-3 Reporting period, frequency and contact point	p.197	
	2-4 Restatements of information	p.191	
	2-5 External assurance	p.194	
	2-6 Activities, value chain and other business relationships	p.65, p.216	
	2-7 Employees	p.22, p.104, p.106 – 107, p.111, p.123	2-7 b.ii – iv: Information unavailable: No detailed information on employment contracts and employment relationships is currently available at Group level.
	2-8 Workers who are not employees		Information unavailable: No more detailed information on employment contracts and employment relationships is currently available for non-employees at Group level.

GRI Standard	Disclosure	Information	Reasons for omission
	2-9 Governance structure and composition	p.19, p.74 – 75	2-9 c. ii–vii: Information unavailable: Greiner AG is an unlisted stock corporation and therefore does not record this data.
	2-10 Nomination and selection of the highest governance body		Information incomplete: The Supervisory Board is generally appointed by the shareholders as part of a resolution passed at the Annual General Meeting. No further data is collected on the appointment.
	2-11 Chair of the highest governance body	p.19	2-11 b.: Information incomplete: Violations of any kind can be reported via our whistleblowing platform tell.greiner.com . Beyond this, we do not record conflicts of interest at Group level.
	2-12 Role of the highest governance body in overseeing the management of impacts	p.74	
	2-13 Delegation of responsibility for managing impacts	p.74	
	2-14 Role of the highest governance body in sustainability reporting	p.199	2-14 b: Not applicable: Overall responsibility lies with the CEO of Greiner AG. The CEO subsequently reports to the Supervisory Board.
	2-15 Conflicts of interest		Information incomplete: Violations of any kind can be reported via our whistleblowing platform tell.greiner.com . Beyond this, we do not record conflicts of interest at Group level.
	2-16 Communication of critical concerns	p.78	
	2-17 Collective knowledge of the highest governance body	p.199	
	2-18 Evaluation of the performance of the highest governance body		Information incomplete: This information is not recorded in the non-financial data collection.
	2-19 Remuneration policies		Information incomplete: There are strong local differences in the legal conditions and subsequently also in the remuneration policies. These vary considerably from country to country and from occupational group to occupational group. We do not collect this data at group level.
	2-20 Process to determine remuneration		Information incomplete: There are strong local differences in the legal conditions and subsequently also in the remuneration policies. These vary considerably from country to country and from occupational group to occupational group. We do not collect this data at group level.
	2-21 Annual total compensation ratio		Confidentiality constraints: According to § Section 242 UGB (Austrian Commercial Code), Omission of Disclosures and Section 239 (1) (3) and (4), Greiner is not legally required to publish this information.

GRI Standard	Disclosure	Information	Reasons for omission
	2-22 Statement on sustainable development strategy	p.16	
	2-23 Policy commitments	p.60, p.76	
	2-24 Embedding policy commitments	p.60, p.74	
	2-25 Processes to remediate negative impacts	p.67, p.104, p.122	2-25 d: Information incomplete: Currently, we are only in contact with some of the stakeholders and do not collect all the data on stakeholder involvement. We want to integrate this over the next two years.
	2-26 Mechanisms for seeking advice and raising concerns	p.76	
	2-27 Compliance with laws and regulations	p.76, p.78	
	2-28 Membership associations	p.70 The associations and interest groups listed provide a rough overview and do not claim to be complete.	
	2-29 Approach to stakeholder engagement	p.63, p.68	
	2-30 Collective bargaining agreements	p.106	
Material Topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	p.62	
	3-2 List of material topics	p.63	
Economic Performance			
GRI 201: Economic Performance 2016	201-1 Direct economic value generated and distributed	p.22 – 23	
	201-2 Financial implications and other risks and opportunities due to climate change	p. 200 – 203	201-2 iii/v: Information unavailable: We have not yet been able to carry out the scenario analyses throughout the Group. These are not planned until 2023 and 2024.
Procurement Practices			
GRI 204: Procurement Practices 2016	204-1 Proportion of spending on local suppliers	p.86	

GRI Standard	Disclosure	Information	Reasons for omission
Anti-corruption			
GRI 205: Anti-corruption 2016	205-1 Operations assessed for risks related to corruption	p.77	
	205-2 Communication and training about anti-corruption policies and procedures		Information incomplete: We cannot provide a precise breakdown by region, as this is not categorized in the training program.
	205-3 Confirmed incidents of corruption and actions taken	p.77	
Anti-competitive Behavior			
GRI 206: Anti-competitive Behavior 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	p.78	
Materials			
GRI 301: Materials 2016	301-1 Materials used by weight or volume	p.92	
	301-2 Recycled input materials used	p.84	
Energy			
GRI 302: Energy 2016	302-1 Energy consumption within the organization	p.146 – 157, p.190	
	302-3 Energy intensity	p.146 –1 47	
	302-4 Reduction of energy consumption	p.147 – 149	
Water and Effluents			
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	p.165 – 169	
	303-2 Management of water dischargerelated impacts	p.165 – 169	303-2 ii: Not applicable: We comply with all laws and regulations. There are no sector-specific standards.
	303-3 Water withdrawal	p.166 – 167	303-3 c.: Information unavailable: At the moment, we cannot make a distinction between drinking water and other water. For this purpose, the measurements have to be adjusted more precisely.
	303-4 Water discharge	p.168	303-4 b.: Information unavailable: At the moment, we cannot make a distinction between drinking water and other water. For this purpose, the measurements have to be adjusted more precisely.
	303-5 Water consumption	P.168	303-5 c.: Not applicable: Water storage does not represent a significant water-related impact in our area.

GRI Standard	Disclosure	Information	Reasons for omission
Biodiversity			
GRI 304: Biodiversity 2016	304-1 Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas		Information unavailable: This data is not yet collected. We are not aware that our sites are located in protected areas. We are evaluating the use of the WWF Biodiversity Filter for the next reporting period.
	304-2 Significant impacts of activities, products and services on biodiversity		Information unavailable: Over the next two years, we will be taking a close look at the direct and indirect effects of our activities and operations on biodiversity and formulating a strategic approach.
	304-3 Habitats protected or restored		Information unavailable: This data is not yet collected. We have not restored any habitats. However, we are working on being able to provide information in future reporting periods.
	304-4 IUCN Red List species and national conservation list species with habitats in areas affected by operations		Information unavailable: This data is not yet collected. We have not restored any habitats. However, we are working on being able to provide information in future reporting periods.
Emissions			
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	p.152 – 157	305-1 c.: Not applicable: No biogenic CO ₂ emissions are caused.
	305-2 Energy indirect (Scope 2) GHG emissions	p.154	
	305-3 Other indirect (Scope 3) GHG emissions	p.152 – 157	305-3 c.: Not applicable: No biogenic CO ₂ emissions are caused.
	305-4 GHG emissions intensity	p.152 – 157	
	305-5 Reduction of GHG emissions	p.152 – 157	
	305-6 Emissions of ozone-depleting substances (ODS)		Information unavailable: A limited number of our production sites produce minor ozone-depleting substances that are immediately destroyed by approved technologies. Since the impact is rather small, we have focused our resources on other emission sources in recent years. However, we plan to thoroughly measure ODS emissions over the next two years.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions		Information unavailable: The data is not available throughout the Group. We plan to investigate further over the next two years whether Greiner produces such emissions.

GRI Standard	Disclosure	Information	Reasons for omission
Waste			
GRI 306: Waste 2020	306-1 Waste generation and significant waste-related impacts	p.160	
	306-2 Management of significant waste-related impacts	p.159 – 161	
	306-3 Waste generated	pP.160 – 161	
	306-4 Waste diverted from disposal	p.162	306-4 b. i/iii: Information unavailable: We do not collect this data at the moment. 306-4 c.i: Information unavailable: We do not collect this data at the moment.
	306-5 Waste directed to disposal	p.160 – 163	306-5 b.ii/ 306-5 c.ii: Not applicable: We do not have this kind of waste disposal.
Supplier Environmental Assessment			
GRI 308: Supplier Environmental Assessment 2016	308-1 New suppliers that were screened using environmental criteria		Information unavailable: Information is not available at Group level. We are establishing a consistent approach that applies to all Greiner divisions and are planning comprehensive reporting within the next two years.
	308-2 Negative environmental impacts in the supply chain and actions taken	p.56, p.65, p.80, p.86 – 89	Information incomplete: We are currently only evaluating part of our supplier database, so the information is incomplete. We estimate that the first reporting will not be possible until 2024.
Employment			
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	p.111	
	401-2 Benefits provided to full-time employees that are not provided to temporary or parttime employees		Information incomplete: The majority of the data will be available in the SuccessFactors module "Compensation" by the end of 2023. Individual benefits, such as those in countries without a statutory insurance system, will only be monitorable in the next three years.
	401-3 Parental leave		Information unavailable: Data has not yet been integrated globally into the system. We will only be able to implement this in the next reporting years.

GRI Standard	Disclosure	Information	Reasons for omission
Occupational Health and Safety 2018			
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	p.114 – 119	
	403-2 Hazard identification, risk assessment, and incident investigation	p.116 – 119	
	403-3 Occupational health services	p.116	
	403-4 Worker participation, consultation, and communication on occupational health and safety	p.116 – 119	
	403-5 Worker training on occupational health and safety	p.118	
	403-6 Promotion of worker health	p.118 – 119	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	p.119	
	403-8 Workers covered by an occupational health and safety management system		Information unavailable: This data has not yet been collected. However, we are working on being able to provide information in future reporting periods.
	403-9 Work-related injuries	p.117	403-9 b. i-iv: Information unavailable: Data is currently not available in greater detail as there is no separate recording for employees and not-employees categories. This will only be introduced with the 2023 data analysis. 403-9 c. ii: Information unavailable: We do not collect this data at Group level at the moment. We intend to integrate this in the next reporting years. 403-9 f.: Information unavailable: We are not aware of any individual groups of employees being excluded. 403-9 g.: Information unavailable: No relevant information available.
	403-10 Work-related ill health		Information unavailable: At the moment, this data cannot be provided due to different national circumstances and lack of collection systems. We are striving to greatly expand the data basis for health risks in the next reporting periods.

GRI Standard	Disclosure	Information	Reasons for omission
Training and Education			
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	p.126 – 129	
	404-2 Programs for upgrading employee skills and transition assistance programs	p.128	
	404-3 Percentage of employees receiving regular performance and career development reviews	p.109	
Diversity and Equal Opportunity			
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	p.102 – 113	405-1 b. ii-iii: Information incomplete: We have a list of the diversity of all employees at Greiner, but no group-wide record of membership of governance bodies and therefore no separate breakdown of this.
	405-2 Ratio of basic salary and remuneration of women to men		Information unavailable: The query for this data will be gradually introduced with the introduction of Greiner SuccessFactors with the "Compensation" module starting in 2023.
Non-discrimination			
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	p.122	
Freedom of Association and Collective Bargaining			
GRI 407: Freedom of Association and Collective Bargaining 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		Information unavailable: We currently assess only part of our supplier:inside database. The proportion of risks related to the right to freedom of association and collective bargaining on the supplier side can only be estimated for a number of risk countries. We assume that the first reporting will be possible in 2024.
Child Labor			
GRI 408: Child Labor 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	p.78	408-1 a. ii: Information incomplete: We conduct internal audits at regular intervals. There is also an anonymous whistle-blowing reporting system. No cases of child labor were identified during the internal audits or reported via the whistle-blowing reporting system. Greiner currently only audits part of its supplier:internal database externally. The proportion of risks related to child labor on the supplier:inside side can only be estimated on the basis of a number of risk countries.

GRI Standard	Disclosure	Information	Reasons for omission
Rights of Indigenous Peoples			
GRI 411: Rights of Indigenous Peoples 2016	411-1 Incidents of violations involving rights of indigenous peoples		Information incomplete: We are not aware of any incidents of violations of indigenous people's rights, either among our own employees or in connection with local communities. According to the ICCA Registry Database, none of our Greiner sites are located in indigenous people's territories (https://www.iccaregistry.org/en/explore). However, we do not collect this data through our non-financial KPI system.
Local Communities			
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments, and development programs		Information unavailable: No detailed data is available on local development programs because these are not currently recorded. We will work on improving our data situation in the area of social engagement.
Supplier Social Assessment			
GRI 414: Supplier Social Assessment 2016	414-1 New suppliers that were screened using social criteria		Information unavailable: We do not currently screen our suppliers separately on the basis of social criteria. However, we require suppliers and business partners to sign the Greiner Code of Conduct for Suppliers and Business Partners.
	414-2 Negative social impacts in the supply chain and actions taken		Information unavailable: We currently evaluate only part of our supplier database, at least not with regard to social criteria. An internal system for tracking supplier performance is currently being developed. We estimate that the first reporting will not be possible until 2024.
Customer Health and Safety			
GRI 416: Customer Health and Safety 2016	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services		Information unavailable: We do not currently collect this data at Group level.

GRI Standard	Disclosure	Information	Reasons for omission
Material Topic: Circular economy			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.55, p.66, p.86, p.91 – 95, p.159 – 161, p.176 – 177, p.183 – 184	
Material Topic: Water use			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.165 – 169	
Material Topic: Product quality, health & safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.91, p.177 – 181	
Material Topic: Climate change & greenhouse gas emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.87, p.93, p.143 – 146, p.150 – 152	
Material Topic: Environmental compliance & biodiversity			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.170 – 173	
Material Topic: Attraction & retention of talent			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.102 – 113	
Material Topic: Occupational health & safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.114 – 119	
Material Topic: Training & further education			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.126 – 131	
Material Topic: Diversity, equal opportunity & non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.120 – 125	
Material Topic: Local community			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.134 – 139	
Material Topic: Responsible procurement along the value chain			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.84 – 95	
Material Topic: Ethics & compliance			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.74 – 77, p.88	3-3 e.iv.: Information unavailable: We do not evaluate at Group level at present.
Material Topic: Research & development			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.179 – 180	
Material Topic: Customer satisfaction			
GRI 3: Material Topics 2021	3-3 Management of material topics	p.177	

Group structure & organizational chart



Greiner AG

Headquarters:
Kremsmünster, Austria

Executive Board:
Axel Kühner,
Hannes Moser,
Manfred Stanek (since Jan. 1, 2023)

Greiner Packaging International GmbH

Plastic packaging
for food and consumer
goods, technical parts

Business Units
Packaging, Assistec

Headquarters
Sattledt, Austria

Division Head:
Beatrix Praeceptor
(since May 1, 2023)
(Manfred Stanek
until April 30, 2023)

NEVEON Holding GmbH

Foams for comfort, sport
and technical applications,
aircraft seat components,
insulation for containers,
interiors and sound
insulation for automobiles

Business Units
Living & Care, Mobility,
Specialties

Headquarters
Vienna, Austria

Division Head:
Jürgen Kleinrath

Greiner Bio-One International GmbH

Medical technology,
diagnostics, life science

Business Units
BioScience, Preanalytics,
OEM, Mediscan

Headquarters
Kremsmünster, Austria

Division Head:
Rainer Perneker

Greiner AG ^(AT)

As of 12/31/2022

Greiner Packaging International GmbH ^(AT) 100%

Greiner Packaging GmbH (AT)	100%	
greiner packaging slusovice s.r.o. (CZ)	100%	59.91%
greiner packaging s.r.o. (CZ)	40.09%	62.3%
GREINER PACKAGING Sp. z o.o. (PL)	37.7%	
Greiner Packaging Limited (GB)	100%	43.95%
Greiner Packaging Kft. (HU)	56.05%	< 0.01%
Greiner Packaging S.R.L. (RO)	> 9999%	
	< 0.01%	
Greiner Assistec S.R.L. (RO)	> 9999%	
THRACE GREINER PACKAGING S.R.L. (RO)	50%	
AS Greiner Packaging (EE)	100%	0.01%
OOO "Greiner Packaging System" (RU)	9999%	
OOO Greiner Packaging (RU)	51%	
TOV Greiner Packaging (UA)	100%	
TOV Greiner Real Estate (UA)	100%	
Greiner Real Estate Vermietung St. Gallen GmbH (AT)	0.8%	
GREINER PACKAGING CORP. (US)	100%	
Greiner Packaging Vertriebs GmbH (DE)	100%	
Cardbox Greiner Packaging GmbH (AT)	49%	
Cardbox Packaging s.r.o. (CZ)	100%	
Cardbox Packaging Inc. (US)	100%	
greiner packaging holding ag (CH)	100%	
greiner packaging ag (CH)	100%	
Greiner Packaging B.V. (NL)	100%	
Greiner Packaging Distribution SARL (FR)	100%	
Greiner Packaging GmbH (DE)	100%	
Greiner Ambalaj San. ve Ticaret A.S. (TR)	100%	
Greiner Packaging India Private Limited (IN)	>9999%	< 0.01%
Greiner Recycling d.o.o. Nova Gajdobra (RS)	100%	
Greiner Packaging d.o.o. (SI)	100%	
Greiner i JP Packaging d.o.o. (RS)	51%	90%
Greiner Packaging d.o.o. (RS)	100%	
Greiner Assistec GmbH (AT) [in liquidation]	100%	
greiner assistec s.r.o. (CZ)	10%	0.12%
Greiner Assistec, S.A. de C.V. (MX)	99.88%	

NEVEON Holding GmbH ^(AT) 100%

NEVEON Austria GmbH (AT)	100%	
NEVEON Germany GmbH (DE)	100%	
EUROFOAM Bohemia s.r.o. (CZ)	100%	
NEVEON Poland Sp. z o.o. (PL)	100%	
Caria Sp. z o.o. (PL)	51%	
PPHIU „Kerko“ Sp. z o.o. (PL)	51.72%	
NEVEON Kaliningrad LLC (RU)	100%	
NEVEON Romania S.R.L. (RO)	100%	
NEVEON Hungary Kft. (HU)	100%	
LIMITED LIABILITY COMPANY "NEVEON UKRAINE" (UA)	95%	
NEVEON Foam d.o.o. (RS)	100%	
NEVEON Slovakia s. r. o (SK)	100%	
BPP spol.s.r.o. (CZ)	51.37%	
SINFO, spol s.r.o. (CZ)	51%	
EUROFOAM TP spol. s.r.o. (CZ)	80%	
NEVEON Czech Republic spol. s.r.o. (CZ)	100%	
NEVEON aerospace Czech Republic spol. s.r.o. (CZ)	100%	
Greiner MULTifoam SP. z.o.o. (PL)	100%	
NEVEON Bulgaria EOOD (BG)	100%	
Greiner Perfoam GmbH (AT)	100%	
Greiner Perfoam s.r.o. (CZ)	100%	
Greiner Perfoam GmbH (Wangen, DE)	100%	
Greiner Perfoam GmbH (DE) [in liquidation]	100%	
SA-Greiner Perfoam Automotive Comp., S. de RL de C.V. (MX)	99.99%	0.01%
Shenyang Greiner Automotive Components Co., Ltd. (CN)	49%	
Tianjin Greiner Automotive Components Co., Ltd. (CN)	49%	
NEVEON Holding South Africa (Pty) Ltd. (SA)	100%	
NEVEON South Africa (Pty) Ltd. (SA)	100%	
NEVEON Singapore Pte. Ltd. (SGP)	100%	
NEVEON Nürtigen GmbH (DE)	100%	
NEVEON USA Inc. (US)	100%	
NEVEON foam (Shanghai) Co., Ltd. (CN)	100%	
Greiner aerospace GmbH [in liquidation] (DE)	100%	
NEVEON Bosnia d.o.o. (BA)	100%	

Greiner Bio-One International GmbH ^(AT) 100%

Greiner Bio-One GmbH (AT)	100%	
Greiner Bio-One Hungary Kft. (HU)	100%	
Greiner Bio-One North America, Inc. (US)	100%	
Greiner Bio-One North America Sales Corp. (US)	100%	
Greiner Bio-One France S.A.S. (FR)	100%	
Greiner Bio-One Brasil Produtos Medicos Hospitalares Ltda. (BR)	99.99%	< 0.01%
	99.99%	
Greiner Bio-One Brasil Service Tech Sistemas, Produtos E Servicos para saude Ltda. (BR)	< 0.01%	
Greiner Bio-One VACUETTE Schweiz GmbH (CH)	100%	
Greiner Bio-One (Thailand) Ltd. (TH)	100%	
Greiner Bio-One Suns Co., Ltd. (CN)	100%	
Beijing GBO Suns Medical Devices Co., Ltd. (CN)	100%	
Greiner Bio-One Shanghai, Co.Ltd. (CN)	100%	
Greiner Bio-One India Private Limited (IN)	99.99%	< 0.01%
Greiner Bio-One Turkey Laboratuvar Urunleri Limited Sirketi (TR)	100%	
Greiner Bio-One Italia S.R.L. (IT)	100%	
GREINER BIO-ONE ESPANA S.A. (ES)	100%	
VACUETTE PORTUGAL Importacao e Exportacao de Material Hospitalar S.A. (PT)	100%	
Vigmed AB (SE)	100%	
Vigmed Asia Ltd. (HK)	70%	
Greiner Bio-One Singapore Pte. Ltd. (SGP)	100%	
Tracie Healthcare Solutions GmbH (DE)	81.9%	
Greiner Bio-One MEA FZ-LLC (AE)	100%	
Greiner Bio-One GmbH (DE)	100%	
Greiner Bio-One Ltd. (UK)	100%	
Greiner Bio-One Co. Ltd. (JP)	100%	
Greiner Bio-One GmbH (NL)	100%	
Greiner Bio-One nv/sa (BE)	100%	
Mediscan GmbH (AT)	100%	
Mediscan GmbH & Co. KG (AT)	100%	

Greiner Innoventures GmbH (AT) 100%

Greiner Renewable Energy GmbH (AT)	100%
Greiner Zeroplast GmbH (AT)	100%
Liquibot GmbH (AT)	100%
tempriify GmbH (AT)	15%
Circularful GmbH (AT)	12%
Hempstatic GmbH (AT)	14.4%

Greiner Real Estate s.r.o. (CZ)	99%	1%
Greiner Real Estate Sp. z o.o. (PL)	100%	
Greiner Real Estate Vermietung St. Gallen GmbH (AT)	99.2%	-0.8%
OOO Greiner Real Estate (RU)	100%	
Greiner GmbH (DE)	100%	
Greiner Group Services s.r.o. (CZ)	100%	

Glossary

CSRD: Corporate Sustainability Reporting Directive – new EU requirement for non-financial reporting by companies.

ESG: Environmental-Social-Governance, abbreviation for the three pillars of sustainability. The term is increasingly used instead of corporate responsibility (CR) for sustainable business.

GRI: Global Reporting Initiative – international reporting standards according to which the presentation of non-financial reporting is structured.

General EHS (Environmental, Health and Safety) Guidelines: The Environmental, Health and Safety Guidelines are a technical reference document of the World Bank's International Finance Corporation (IFC) that provides general and industry-specific examples of good international industry practice.

IPCC: Intergovernmental Panel on Climate Change. Its main task is to analyze the scientific basis and the state of global research on the effects of global warming and its risks, as well as mitigation and adaptation strategies, and to evaluate them from a scientific perspective.

SDG (Sustainable Development Goals):

17 Sustainable Development Goals with 169 sub-goals, which are part of the United Nations 2030 Agenda. All countries of the United Nations have committed to achieve those goals by 2023. Therefore, those goals are used as a framework for nations, governments, as well as businesses.

TCFD (Task Force on Climate-related Financial Disclosures):

TCFD is an independent, voluntary coalition of the Financial Stability Board (Michael R. Bloomberg) and the Bank of England (Mark Carney). The aim of the initiative is to set standards for assessing the opportunities and risks arising from global warming for companies' business models.

GHG (greenhouse gases):

Greenhouse gases are gases that contribute to the Earth's greenhouse effect and can be of both natural and human origin. These lead to an increase in the Earth's average mean temperature due to their increased concentration in the Earth's atmosphere. Greenhouse gases include carbon dioxide, methane, nitrous oxide, hydrofluorocarbons, perfluorocarbons, and sulfur hexafluorides.

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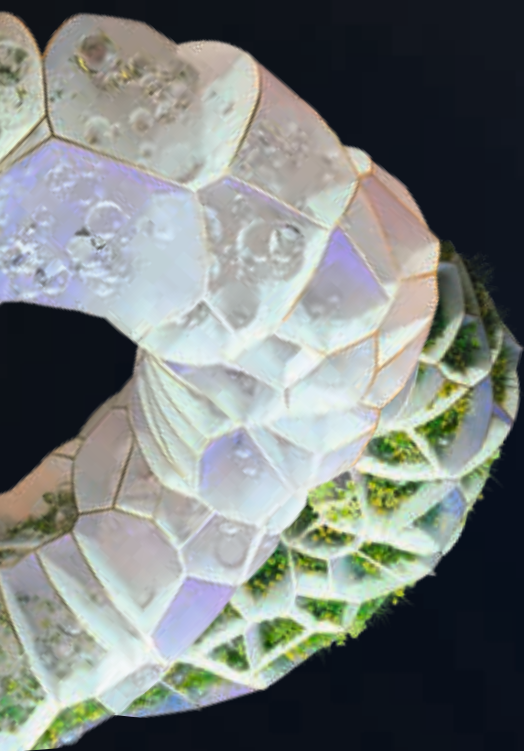
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