OPTIMA

We care for people

Sustainability Report 2024

We care for tomorrow

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Letter from the Management Board

As a family-owned company and technology leader with over 100 years of experience, we know that long-term success is inextricably linked to responsibility – for our actions, our products, and the world we live in.

Sustainability is therefore an integral part of our corporate mindset and guiding principles. For us, this means making the right decisions today to remain economically, environmentally, and socially viable tomorrow.

With our sustainability strategy, "We care for tomorrow", we have established a framework to meet this responsibility. In the field of sustainability, it provides us with a strategic direction – ensuring greater impact and accountability in everything we do. Our focus lies particularly on resource-efficient and innovative machinery solutions, characterized by flexible and modular design, high energy efficiency, and long service life.

We are also actively advancing our environmental initiatives, such as expanding photovoltaic installations at our sites. We are committed to supporting our employees through targeted professional development opportunities that foster both personal growth and the continuous improvement of our products. For us, corporate responsibility means not only complying with regulations but also striving to make a positive contribution to society. Our international presence further demands close collaboration with our suppliers and partners across the entire value chain.

The year 2024 was a milestone: we were awarded the EcoVadis Platinum Medal, placing us among the top 1 % of machinery and plant engineering companies worldwide. We joined the UN Global Compact, thereby committing to internationally recognized principles in the areas of human rights, labor standards, environmental protection, and anti-corruption. Our emissions reduction targets have been validated by the Science Based Targets initiative (SBTi) – a significant step forward in our climate initiatives.

Our customers directly benefit from these developments – through future-ready, resource-efficient technologies that reduce environmental impacts while enhancing economic efficiency.

By publishing our first sustainability report in line with the requirements of the Corporate Sustainability Reporting Directive (CSRD), we are providing greater transparency on our priorities, progress, and targets. We also see this disclosure as an opportunity – for greater comparability, honesty, and continuous learning.

"We care for tomorrow" is not just a slogan for us – it is a reflection of our values: we actively shape change together with our employees, partners, and customers, for a future worth living.

Yours sincerely,

Hans Bühler

Dr. Stefan König

Dr. Johannes-Thomas Grobe

Dr. Christoph Müller

Company profile

Key figures for the 2024 fiscal year

3,400

Employees worldwide – of these, over 600 in the services sector

Technology Campus Schwäbisch Hall

Strong central skill sets – plus over 20 locations worldwide

7,000

Customers – from start-ups to major corporations

23,000

Machines and systems on the market – most of them are still serviced by us today

800 Mio.

Annual group 2024 turnover: the flexibility of a family-owned company – the performance of a group

1922

Family-owned since its founding: reliable, personal, innovative

What drives us, guides us and what we stand for

Optima is a family-owned company headquartered in Schwäbisch Hall, Germany. Worldwide, we employ more than 3,400 people. Since our founding in 1922 by Otto Bühler, we have grown into a globally successful corporate group and a technology leader in filling, packaging, and production systems. Our solutions are used in the business units Pharma, Consumer, Nonwovens, and Life Science, enabling the precise dosing, filling, packaging, and handling of complex liquid and solid products.

Through our international service network, we provide reliable customer support for maintenance and servicing of our systems. Quality, safety, and a strong customer focus are always at the forefront. As a family-owned business, we place particular importance on long-term partnerships, responsible business practices, and building trust-based collaboration. These values are firmly embedded in our corporate mission and guide our daily actions.

Our vision is clearly defined: Optima is the best partner for filling, packaging, and production systems for challenging products.

How we measure ourselves: Our principles

Our mission, "We care for people", defines the clear mandate that drives us every day to give our very best. It is a mission that – because of who we are and what we are capable of – can be fulfilled in this form and quality only by Optima. Through our solutions, we make a valuable contribution worldwide to improving health, enhancing safety, and increasing quality of life.

To bring our mission to life in practical terms, we have defined four binding principles. They provide guidance in our daily actions and ensure that we can achieve our targets together. All four principles are closely interconnected and collectively contribute to Optima's sustainable development – with the principle „We care for tomorrow" reflecting the core of our sustainability strategy. **For more information, visit "Our sustainability strategy," p.12.**

We care for our customers

- We understand our customers better
- We create the right solution
- We get every project over the finishing line

We care for our team

- We foster entrepreneurship
- We actively support personal and professional development
- We practice team spirit, mutual respect and diversity

We care for innovations

- We deliver tangible added value to customers
- Our technologies are the benchmark in our target industries
- We set the trends

We care for tomorrow

- We think and act sustainably
- We are committed to sustainable technologies and the circular economy
- We are constantly evolving, both in terms of ourselves and areas of work

Our shared values

Collaboration at Optima, as well as our relationships with customers and partners, are shaped by our shared understanding of values. These values are firmly embedded within our company and provide clear guidance, serving as the foundation for our actions.

committed

We all pitch in, with total commitment and great passion.

reliable

We deliver what we promise.

solutions-oriented

We fully concentrate our energies on finding the optimal solution. Open, flexible and constructive.

partnership

We approach customers and partners as equals. In our teams, we rely on the strength of cooperation.

human

We are tolerant and appreciative of others.

Industries that count on us

As a technology leader in the precise dosing, filling, packaging, and handling of demanding liquid and solid products, Optima has more than 100 years of experience in numerous industries, including pharmaceuticals and biotech, diagnostics, medical devices, hygiene, food, cosmetics and personal care, filtration, chemicals, and energy. With our industry expertise and high performance, we pursue the common target of finding solutions that serve the well-being of people. With a global service network, we support our customers throughout the entire life cycle of their systems. Further information can be found on our company website at **www.optima-packaging.com/en/optima-group/what-optima-offers**.

Within the Optima Group, there are several product groups that are particularly important for achieving our sustainability targets and are continuously being developed. These include, for example, the development of fiber-based packaging solutions in the consumer sector and the further development of solutions in the life science sector for fuel cell applications. There were no significant changes to the product portfolio in the 2024 reporting period. Likewise, there are currently no bans on our products and services in relevant markets.

Pharma and Biotech

Diagnostics

Hygiene

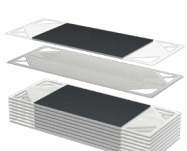
Cosmetics and Personal Care

Food

Home Care

Chemicals

Medical Products



Energy

Filtration

Fiber Based Packaging

Global locations

Close to our customers

As a provider of filling and packaging solutions, we also pursue the target of further strengthening our market position through responsible business practices and a forward-looking, international business orientation. With an export share of over 85 %, the international focus of the Optima Group is well established. Key sales markets include North, Central, and South America, the Asia-Pacific region, and Europe. During the 2024 reporting period, there were no changes in the markets or customer groups served.

Sustainability at a glance

We generate
900 MWh
of solar energy
annually on Optima roofs in Germany.

We consume
68 %
of this energy ourselves.
The rest is fed into the grid.
This covers
12 %
of our electricity demand.

>30 %
of our fleet
is powered by alternative propulsion technologies.
Charging is available at
32
charging stations

Our emission reduction targets are validated by the **Science Based Targets initiative**
SBTi
It confirms that our climate targets and actions are science-based and aligned with the
1.5° goal
of the Paris Agreement.

By
2030
we aim to achieve the following emission reduction targets:
Scope 1 & 2: - 42 %
Scope 3: - 25 %

By
2050
we aim to achieve **netzero emissions:**
Scope 1 & 2, Scope 3: -90 %

Optima supports over
55
social and charitable projects
Such as the
Unicorns Football Akademie

Around
6,000
Optima suppliers
are regularly evaluated on sustainability requirements and regulations using our supplier risk tool.

Our sustainability strategy

Our company's century-long tradition is characterized by responsible actions and long-term thinking. Sustainability is therefore an integral part of our corporate governance and is embedded across all business processes. Guided by our principle "We care for tomorrow", we pursue a holistic strategy that integrates economic, environmental, and social dimensions – for the environment, our employees, our customers, and future generations.

Social and regulatory change – particularly through the Corporate Sustainability Reporting Directive (CSRD) and the global 1.5 °C climate target of the Paris Agreement – are placing new demands on our company. At the same time, expectations from customers, business partners, and other stakeholders are increasing with regard to measurable progress, credible data, and transparent reporting. Sustainability certifications and compliance with regulatory requirements are becoming essential prerequisites for economic success and market access. Against this backdrop, we continuously refine our sustainability strategy with the aim of systematically tracking progress, implementing concrete measures, and actively contributing to the transformation from a linear to a circular economy. Implementation is driven by an internal sustainability program that coordinates actions and targets across all key business areas and regularly assesses their effectiveness.

> Our common goal is to make major contributions to protecting the climate in the short term, and to be comprehensively excellent in terms of the environment, social issues and corporate governance in the medium term.
>
> **Dr. Stefan König, Managing Director, OPTIMA packaging group GmbH**

Our sustainability strategy

Our sustainability strategy is built on four strategic areas of action and numerous focus topics:

1. Environment:
We reduce greenhouse gas emissions and resource use in our own operations and along the supply chain - for protecting our environment.

2. Corporate responsibility:
We act transparently and responsibly, rely on fair partnerships and active social commitment.

3. Employees:
We create a safe, healthy and international working environment where people can develop and reach their potential.

4. Customer solutions:
We focus on innovative resource-saving solutions and support our customers in achieving their own sustainability goals.

Sustainability program

The internal sustainability program specifies the areas of action and focus topics through measurable targets and initiatives. Implementation is carried out step by step and is regularly reviewed to ensure effectiveness and enable continuous improvement. In this report, measures are disclosed in accordance with CSRD requirements.

Corporate responsibility

- Compliance
- Environmental and social standards in the supply chain
- Social commitment

Customer solutions

- Decarbonization and energy efficiency
- Resource saving systems and machines
- Sustainable service

Environment

- Decarbonization of your own business
- Decarbonization of the supply chain
- Waste and recycling management

Employees

- Talent management
- Health and safety at work
- Equality and cultural diversity
- Work life balance

Initiatives, ratings, and associations

Further information about initiatives, ratings, and associations can be found via the following QR code:

We are a member of

Global Compact Netzwerk Deutschland

dvi DEUTSCHES VERPACKUNGS INSTITUT

VDMA

QESAR INDUSTRIELLE KOOPERATION

PACKAGING VALLEY Germany

ISPE

für ein gutes Klima Schwäbisch Hall

We are committed to

SCIENCE BASED TARGETS

SUSTAINABLE DEVELOPMENT GOALS

We report to

PLATINUM Top 1% ecovadis Sustainability Rating OCT 2024

CDP DRIVING SUSTAINABLE ECONOMIES

INTEGRITY NEXT

Initiatives, ratings, and associations

We are involved in numerous networks and associations to actively shape developments in the field of packaging technologies and climate protection. These include the **German Mechanical Engineering Industry Association (VDMA)** and other industry-specific associations. In the **International Society for Pharmaceutical Engineering (ISPE)**, for example, key challenges and solutions relating to energy management, greenhouse gas reduction, and new regulatory requirements are discussed. In the regional packaging machine network **Packaging Valley**, we work together with regional partners to further develop an efficient, safe, and sustainable packaging industry. Through the **QESAR** network, we regularly exchange ideas with other special machine manufacturers and suppliers to share technical expertise related to sustainability. We are also a member of the **UN Global Compact Network Germany** and are thus committed to the ten guiding principles for business and human rights and to promoting sustainable and socially responsible corporate governance based on integrity, righteousness, and respect for human dignity. At the municipal level, we participate in discussions on regional climate adaptation and climate protection measures in the **Climate Protection Advisory Board of the City of Schwäbisch Hall**. In addition, our commitment to sustainability is regularly evaluated by independent external bodies based on internationally recognized initiatives and ratings.

Science Based Targets initiative

The Science Based Targets initiative (SBTi) has validated our near-term targets for 2030 and our net-zero target for 2050. The validation confirms that our climate targets and measures are scientifically sound and aligned with the 1.5-degree target of the Paris Agreement.

Energy audit in accordance with DIN EN 16247

The energy audit in accordance with DIN EN 16247 forms the basis for improving energy efficiency and reducing consumption.

EcoVadis

We have received the highest EcoVadis award, the Platinum Medal, in the renowned sustainability assessment in 2024. This places us among the top 1 % of all companies worldwide in the plant and machinery manufacturing sector.

Initiatives, ratings, and associations

Carbon Disclosure Project

We participate in the Carbon Disclosure Project (CDP). The ranking recognizes companies for their transparency and climate action. We collect and share environmental data and have been included in the CDP's C list.

Integrity Next

We have joined Integrity Next, the world's largest network for sustainable supply chains, and provide relevant information on environmental and social standards on the platform. This provides targeted support for compliance with sustainability requirements in the supply chain.

Sustainable Development Goals

Through our membership in the UN Global Compact Network Germany, we are committed to responsible business practices in line with the Sustainable Development Goals (SDGs). Each of the focus areas of our sustainability strategy contributes to at least one SDG. Overall, Optima supports the following SDGs through its initiatives:

Social commitment

Social commitment is a core part of our corporate identity and expression of social responsibility as a globally operating family business with strong regional roots. For over 25 years, we have supported the organization Doctors Without Borders and have been actively involved in the "Neighbor in Need" initiative for the Schwäbisch Hall Citizens' Foundation. In addition, we regularly promote other social and charitable projects that reflect our corporate values, strengthen our location, and create lasting positive impacts within the community. Our goal is long-term effectiveness with tangible benefits for the environment, education, and social cohesion.

In the 2024 reporting year, we supported more than 55 social and charitable projects. The focus was on regional sports and cultural commitment, the support of social institutions, educational programs, and an initial environmental project.

We are involved as the main sponsor of the Schwäbisch Hall Unicorns, a regionally and nationally recognized American football team. This commitment is complemented by support for the "Unicorns Football Academy," an innovative educational program that offers young people new perspectives and development opportunities. Our sponsorship contributes to nurturing young sports talent and promoting social integration.

In education, we focus specifically on supporting schools, universities, and cultural institutions with a social educational mission. Projects supported include hands-on entrepreneurship programs at schools and an international student makeathon on Gran Canaria, which engaged over 700 participants. Our long-standing partnership with Heilbronn University was further deepened during the reporting year. Through these initiatives, we contribute to strengthening educational equity, entrepreneurial thinking, and technological innovation capabilities.

In the environmental area, we implement projects that raise environmental awareness among employees and in society. As part of a training on bee sponsorships, employees took responsibility for their own beehive. Further actions and an expansion of our environmental commitment are planned, including litter collection and tree planting activities. These initiatives foster environmental consciousness, strengthen community spirit, and raise awareness for the preservation of biodiversity and species diversity.

Value chain

In our sustainability reporting, we consider all stages of the value chain – from raw material extraction through production to the use and disposal of our machines. We differentiate between upstream, own, and downstream processes. As a globally operating machinery manufacturer, our value creation is internationally oriented and focused on the development and production of high-quality, custom-configured machines.

Raw material extraction and material processing

The foundation of many materials we use lies in the extraction of raw materials such as metals (e.g., steel, aluminum, copper), plastics, and electronic components that may contain rare earth elements. Although we do not purchase raw materials directly, we acknowledge our responsibility in carefully selecting our suppliers.

Purchased goods and component manufacturing

A central part of our value creation involves procuring technical components and assemblies – such as controls, sensors, motors, electronics, or housing parts. These are sourced both regionally and internationally. We primarily work with long-standing partners and increasingly consider ecological and social criteria when selecting suppliers. Sustainable procurement practices, compliance with REACH and RoHS, as well as the consideration of environmental, social, and governance factors, play an increasingly important role.

Transport

Transportation is an unavoidable part of our value chain, both for delivering components and materials as well as for shipping finished machines. Primarily, trucks and sea freight are used. Air freight is occasionally arranged upon customer request.

Machinery manufacturing and value creation at the operating site

Manufacturing, assembly, commissioning, and quality assurance of machines take place at our globally distributed own facilities. These combine technical expertise with established production processes. Additionally, service and repair represent a key element of our business model. At our own sites, we focus on efficient resource use, energy efficiency, and safe working conditions.

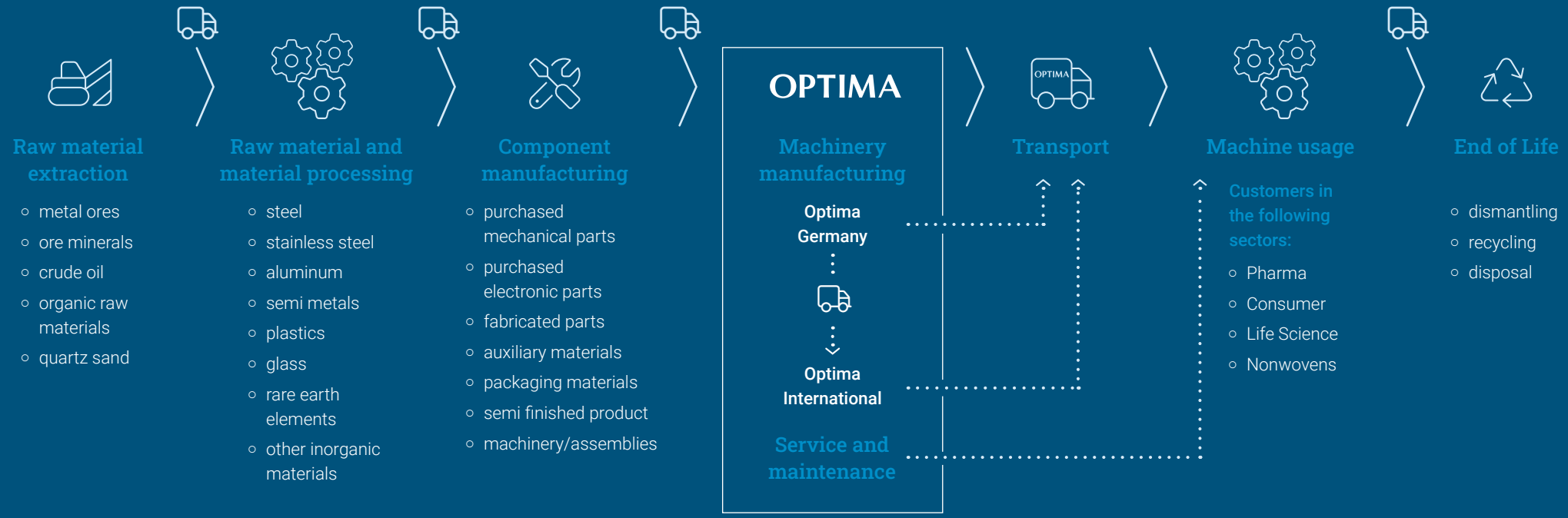
Machine usage at the customer's site

Our machines and systems are deployed across various industries worldwide. They are characterized by long service lives and are operated, maintained, and modernized over many years. During the usage phase, energy and material efficiency have particularly high leverage.

End of life

At the end of the life cycle of our machines, individual components are dismantled, resold, or recycled upon request. We support our customers in responsible disposal or recycling. Recyclability depends on the material composition – here, we are continuously working on improvements to enhance the circularity of our products.

Value chain


Raw material extraction
metal ores
ore minerals
crude oil
organic raw materials
quartz sand
Raw material and material processing
steel
stainless steel
aluminum
semi metals
plastics
glass
rare earth elements
other inorganic materials
Component manufacturing
purchased mechanical parts
purchased electronic parts
fabricated parts
auxiliary materials
packaging materials
semi finished product
machinery/assemblies
OPTIMA
Machinery manufacturing
Optima Germany
Optima International
Service and maintenance
Transport
Machine usage
Customers in the following sectors:
Pharma
Consumer
Life Science
Nonwovens
End of Life
dismantling
recycling
disposal
UPSTREAM VALUE CHAIN
Stakeholders: stakeholders: suppliers, workforce in the value chain (transporters, primary producers), environment
OWN BUSINESS UNIT
Stakeholders: management, employees, works council, environment, owners/shareholders
DOWNSTREAM VALUE CHAIN
Stakeholders: stakeholders: customers, environment, workforce in the value chain (transporters, waste managers)

General disclosures

ESRS 2 BP-1; ESRS 2 BP-2; ESRS 2 SBM-1

General basis for preparation

This sustainability report is aligned with the requirements of the CSRD, the European directive on sustainability reporting, and the implementation guidelines, known as the European Sustainability Reporting Standards (ESRS). It is prepared on a consolidated basis for Optima Industries GmbH & Co. KG (referred to as „Optima" in this report). The scope of consolidation corresponds to that of the consolidated financial statements for the 2024 fiscal year. Further information on financial reporting is available at **www.unternehmensregister.de/en**.

The consolidated sustainability reporting is prepared in accordance with Article 48i of Directive 2013/34/EU. No subsidiaries included in the consolidation pursuant to Article 19a(9) or Article 29a(8) of Directive 2013/34/EU are excluded from the annual or consolidated sustainability reporting. The reporting period covers the fiscal year from January 1 to December 31, 2024. Optima reports voluntarily under the CSRD for the 2024 fiscal year, focusing on material topics relevant to stakeholders. As the first sustainability report, it lays the foundation for a gradual expansion of qualitative and quantitative disclosures in the coming reporting years. In addition, no comparative figures from previous years are provided in the first report (ESRS 1 Annex C).

Disclosures on the EU Taxonomy Regulation

The disclosures pursuant to Article 8 of Regulation 2020/852 (EU Taxonomy Regulation) are included in the section „Environmental information" as a subchapter **„EU Taxonomy Regulation", p.69**, and in the appendix under **„Key figures EU Taxonomy Regulation," p.125**.

Disclosures relating to time horizons

Optima follows the definitions of „short-, medium- and long-term" time horizons as defined in ESRS 1 as follows:

- Short term:≤ 1 year (within the reporting year)
- Medium term:≥ 1 year from the end of the short-term reporting period to≤ 5 years
- Long term:≥ 5 years

Optima deviates from these time horizons for the analysis of climate-related opportunities and risks. In this context, the following time horizons apply:

- Short term: until 2030
- Medium term: by 2040
- Long term: by 2050

ESRS 2 BP-1; ESRS 2 BP-2; ESRS 2 SBM-1

General basis for preparation

Risk management and internal controls for sustainability reporting

ESRS 2 GOV-5

A significant risk for Optima in connection with sustainability reporting is the provision of incomplete, inaccurate, or misleading information. This risk affects both external perception and compliance with regulatory requirements.

Optima has implemented various measures to systematically address this risk. These include, in particular, the use of a browser-based software solution for data consolidation, which enables the storage of evidence and audit-proof documentation. In addition, detailed work instructions ensure that the processes for data collection, validation, and processing in the context of sustainability reporting are clearly defined and implemented consistently. These guidelines create a structured framework that ensures consistent and traceable reporting across different locations and functions.

In addition, Optima has introduced targeted internal control mechanisms that enable the content and form of sustainability information to be checked. These controls currently comprise manual plausibility checks by the relevant specialist departments and additionally by the sustainability department. Benchmarks are used for this purpose, among other things, as in some cases no comparative figures for the previous year are available. The aim is to continuously ensure the quality of the data in terms of accuracy, completeness, and comprehensibility.

The relevant processes and controls are subject to regular internal review. They are adapted as necessary to changes in legal requirements, reporting standards, or internal company requirements to ensure that the sustainability reporting remains highly informative and reliable in the long term. The sustainability report for the 2024 fiscal year has not been externally audited. The validity of the data is therefore ensured exclusively by internal controls and plausibility checks.

Other disclosures

Classified and confidential information about intellectual property, know-how, or results of innovations does not have to be disclosed in accordance with ESRS 1-7.7. Optima makes use of the protection clause.

General basis for preparation

Furthermore, Optima defines the following business areas and units as follows:

- **Management board of the Optima Group:**
  The four-member management board bears overall strategic responsibility for the parent company Optima industries GmbH & Co. KG and makes all important decisions for the entire group of companies. It defines the overarching corporate strategy and steers its group-wide orientation. The management of the Optima Group is the „administrative, management, and supervisory body" of Optima industries GmbH & Co. KG as defined by the ESRS. Thus, in accordance with paragraph ESRS GOV1 21b, no direct representation of employees or other workers is part of Optima's management body. In the following, it is referred to as „management."

- **Management of the companies:**
  The management of the individual subsidiaries is the legally appointed representative body as entered in the commercial register. It is responsible for the operational implementation of the corporate strategy within the respective organizational unit and makes decisions within the scope of its assigned entrepreneurial responsibility. Hereinafter referred to as „company management."

- **Business units:**
  The business units are specialized divisions that each serve different market segments and product areas; at Optima, these are Pharma, Consumer, Nonwovens, and Life Science.

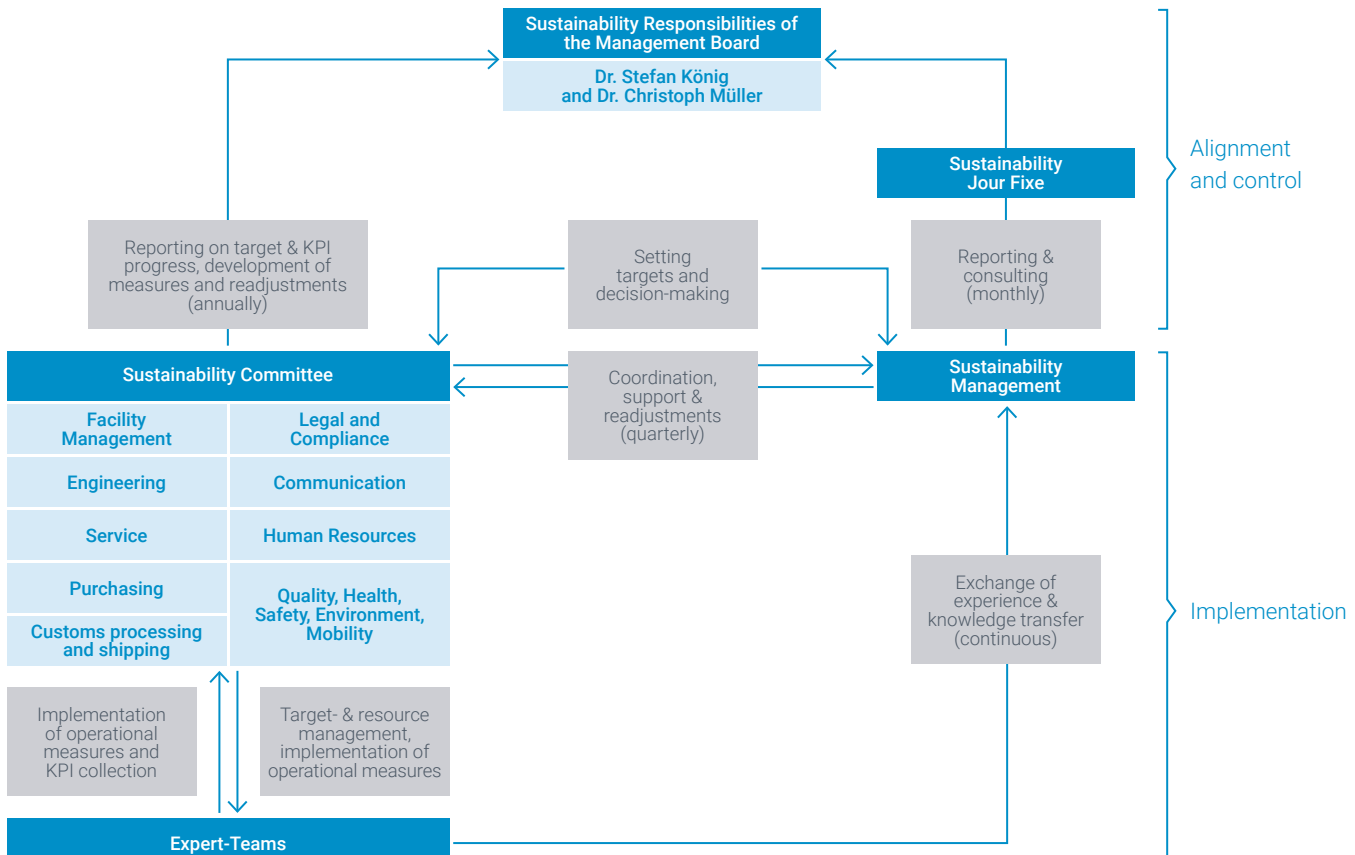
- **Subsidiary:**
  A subsidiary is a legally independent company over which Optima can exercise direct or indirect control in accordance with Section 290 (1) of the German Commercial Code (HGB). These may be located both in Germany and abroad.

- **Department:**
  A department is an organizational unit responsible for specific tasks and reporting to a higher authority („department management").

ESRS 2 GOV-1; ESRS 2 GOV-2

Sustainability governance

Sustainability directly or indirectly impacts all areas of Optima. To further strengthen the strategic management of sustainability, the group-wide sustainability governance structure will be adjusted as follows for fiscal year 2025. Relevant stakeholders in this context include the Sustainability Responsibilities of the Management Board, the Sustainability Management, and the Sustainability Committee.



ESRS 2 GOV-1; ESRS 2 GOV-2

Sustainability governance

In the 2024 reporting period, the Executive Management Board consisted of the following members: Hans Bühler (Managing Partner), Dr. Stefan König (Chief Executive Officer), Marco Beyl (Chief Financial Officer), and Dr. Johannes-Thomas Grobe (Chief Executive Officer – Pharma Division). The Board was composed entirely of men (100 %).

During the 2024 reporting period, Dr. Stefan König and Marco Beyl, as members of the Executive Management Board, were responsible for defining the company's sustainability targets and for making key sustainability-related decisions. The Sustainability Management advises the sustainability-responsible members of the Management Board through a monthly steering meeting and acts as a support function, maintaining regular coordination with the Sustainability Committee and specialist expert teams. The Sustainability Committee is composed of senior leaders from selected business units and is responsible for the strategic direction, further development, and achievement of the company's sustainability targets. In addition, the Committee's role includes raising awareness among employees and other stakeholders regarding sustainability topics, as well as fostering innovation to support the transition from a linear to a circular economy.

This governance structure ensures that the Management Board is consistently informed about all material impacts, opportunities, risks, actions, and progress regarding sustainability targets, enabling it to make strategic adjustments when necessary. A list of the material impacts, risks, and opportunities addressed by the Management Board during the 2024 reporting period can be found in the section **"Material impacts, risks, and opportunities for Optima", p. 31.**

In addition, the Management Board engages in regular exchange on sustainability topics with senior leaders from other companies and participates in relevant conferences and presentations to continuously deepen and expand its expertise in the field of sustainability. Furthermore, the Sustainability Responsibilities of the Management Board maintain ongoing dialogue with the Sustainability Management, which provide technical guidance through extensive training and active participation in relevant networks.

ISO management systems

To conduct business responsibly and with a long-term perspective, Optima relies on internationally recognized management systems that go beyond legal requirements. The ISO management systems are a key component of corporate responsibility and support continuous improvement in the areas of family-friendly human resources policies, quality, environment, occupational health and safety, and information security. The management systems at a glance:

- **berufundfamilie:** Certification by berufundfamilie Service GmbH supports employers in designing family- and life-stage-conscious personnel policies and family-friendly working, research, and study conditions on a sustainable basis.
- **DIN EN ISO 9001 (Quality management)** ensures the continuous improvement of quality management processes and guarantees high product and service quality, thereby ensuring customer satisfaction.
- **DIN EN ISO 14001 (Environmental management)** has served as the basis for the environmental management system since 2022. The standard supports the systematic planning, implementation, and monitoring of environmental targets and their continuous improvement.
- **DIN EN ISO 45001 (Occupational health and safety)** promotes occupational health and safety by identifying and minimizing risks in the workplace.
- **DIN EN ISO 27001 (Information security)** promotes the secure and protected handling of sensitive information. At Optima, the information security management system is centrally controlled and applies worldwide to all companies. It covers the planning and operation of information technology (IT) systems to support business processes, as well as the development and provision of machine-related digitalization solutions by Industrial IT.

ESRS 2 GOV-1; ESRS 2 GOV-2

Sustainability governance

Management system	Coverage rate of certified manufacturing companies (2024)	Number of production sites covered by a total of 17 sites (2024)	Coverage rate of employees at certified manufacturing companies (2024)	Number of employees at certified manufacturing companies out of a total of 2,856 employees (2024)
berufundfamilie	47 %	8	81 %	2,311
DIN EN ISO 9001:2015	47 %	8	81 %	2,311
DIN EN ISO 45001:2018	47 %	8	81 %	2,311
DIN EN ISO 14001:2018	47 %	8	81 %	2,311

The validity of the certifications is reviewed annually by an independent external certification company. In addition, internal audits are carried out to systematically ensure compliance with both internal guidelines and external requirements. The coverage rates of the management systems refer to all 17 manufacturing companies with a total of 2,856 employees.

The ISO 27001 certification covers two locations where central information security functions are located. These units control and coordinate the information security processes of Optima's locations worldwide that use central IT services. The scope of the management system therefore extends to all employees at these locations (as of December 31, 2024).

Sustainability-related performance in incentive systems

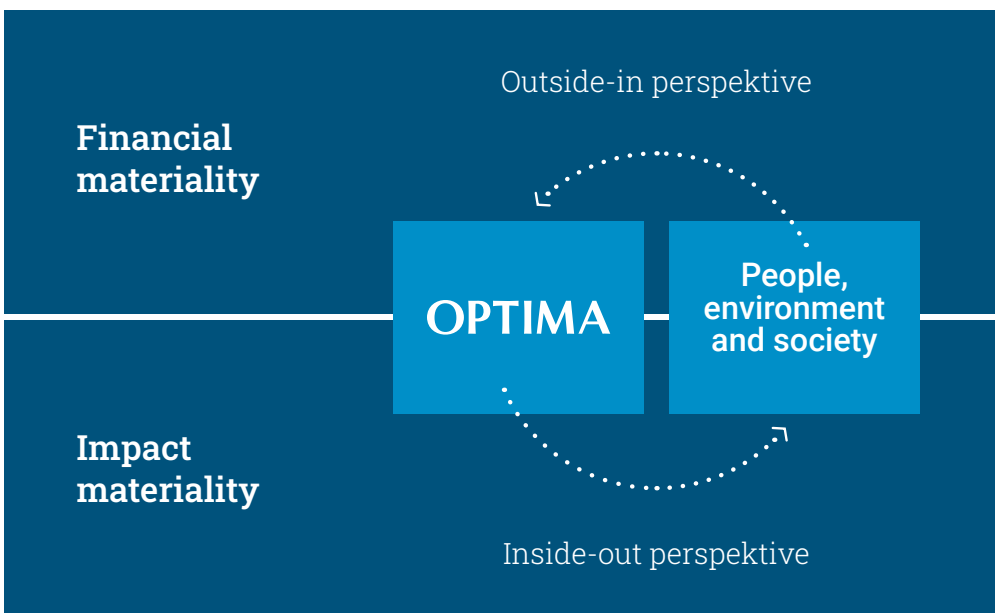
ESRS 2 GOV-3

In the 2024 reporting period, no monetary incentive system was in place to achieve sustainability-related targets and performance. Nevertheless, the Management Board has committed itself to an overarching corporate mission, "We care for people", and to the company's core values, acting in alignment with the resulting sustainability strategy, "We care for tomorrow." Within the framework of this sustainability strategy, Optima is initially focusing on expanding internal sustainability-related networking and knowledge sharing among its leadership team to strengthen the skills and capabilities required to achieve its sustainability and decarbonization targets. This initiative will be continued in the following year.

ESRS 2 IRO-1, ESRS IRO-2; ESRS 2 SBM-2

Double materiality assessment

The double materiality assessment is the starting point for reporting in accordance with the requirements of the ESRS. The double materiality assessment is based on a comprehensive list of data from ESRS E1 Application Requirement (AR) 16 and enables the material topics for reporting companies to be identified and reduced.



The analysis takes two perspectives of materiality into account. On the one hand, the impact of Optima's business activities on people, the environment, and society is examined. This „inside-out" perspective describes the relevance of business activities to sustainability topics. Second, the assessment of financial materiality analyzes external influences of sustainability factors on Optima itself in the form of business risks and opportunities (outside-in perspective).

The aim of the double materiality assessment is to identify the material positive and negative impacts, risks, and opportunities (IRO) and dependencies in the areas of the environment, people, and society. An issue is considered reportable if it is classified as material from either perspective. For each issue assessed as material, the disclosure requirements regarding strategies, targets, policies, measures implemented, and key figures must be met in accordance with ESRS 2.

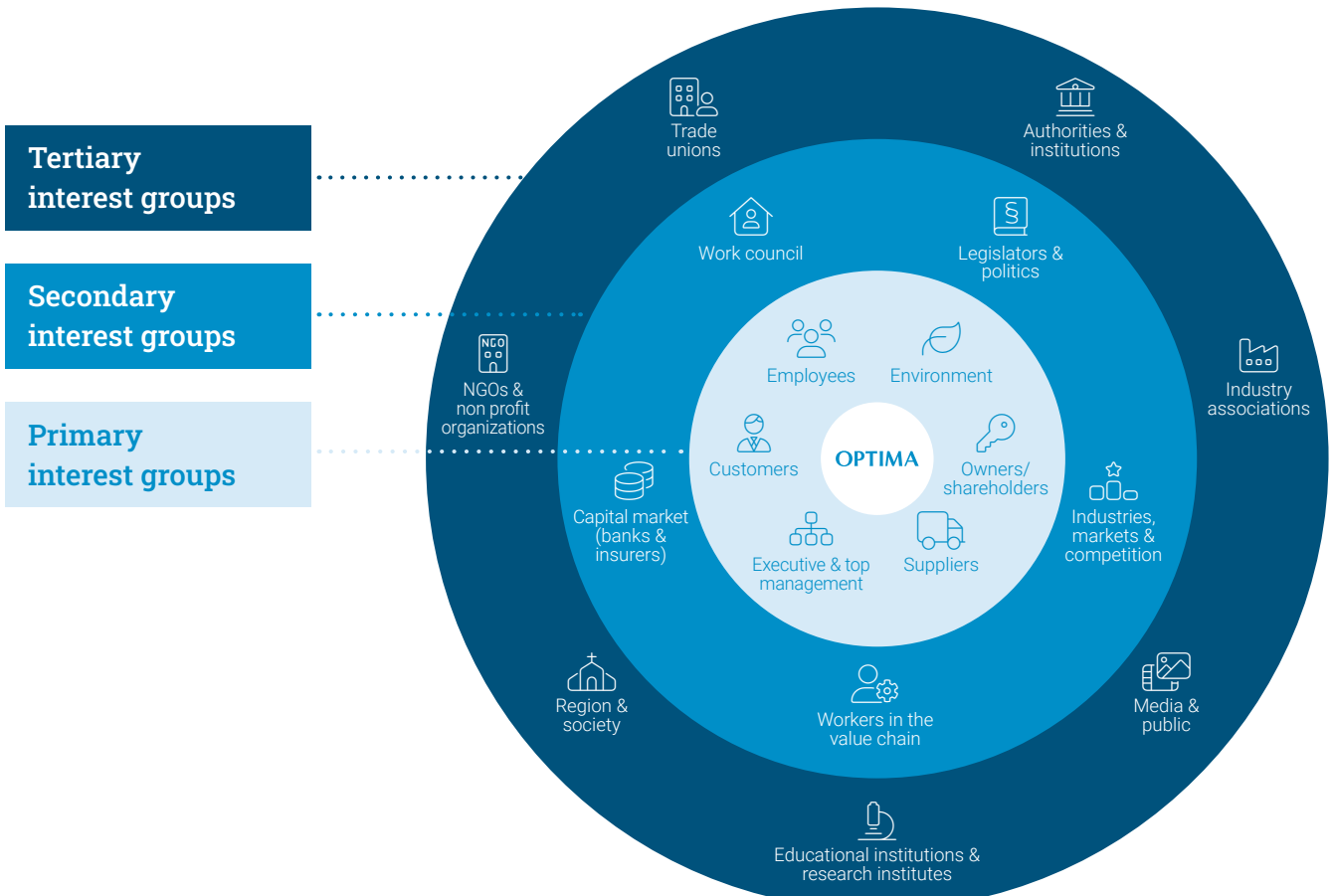
Approach for identifying and assessing material impacts, risks, and opportunities

For the 2024 reporting year, Optima is conducting a double materiality assessment for the first time. At Optima, this process is divided into six steps, which are explained below. All ESRS topic standards and the respective sub-topics are assessed in terms of their impact, dependencies, and the resulting risks and opportunities, taking into account the time horizons and their location in the value chain (for further information, see „Material impacts, risks, and opportunities for Optima", p.25). The methods include qualitative and quantitative analyses, including basic and stakeholder analyses, internal workshops, and the evaluation of external data sources such as industry benchmarks and scientific articles. The procedure is reviewed annually to ensure that it is up to date. The assessment is repeated in the event of significant changes in the business area.

Double materiality assessment

Step 1 – Fundamental analysis

The first step is to conduct a fundamental analysis in cooperation with the relevant departments. The aim is to systematically record Optima's own activities, and the upstream and downstream value-added processes based on its business activities and business model. Information is collected on the company's history, group structure, product and service portfolio, business areas, and the legal and economic environment. This is supplemented by analyses of supplier and customer structures and an evaluation of scientific publications, specialist articles, and industry reports. Another key element is the list of topics from ESRS 1-1.3 – Paragraph 16.



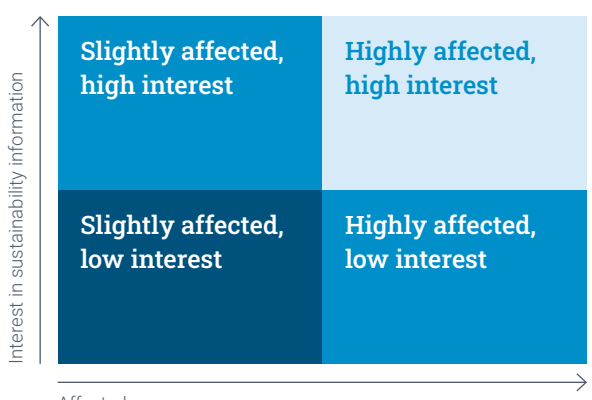
Double materiality assessment

Step 2 – Stakeholder involvement

As required by ESRS SBM-2, the perspectives and interests of relevant interest groups are directly or indirectly included in the assessment of impacts, risks, and opportunities. The results regarding the material topics for Optima and its stakeholders are validated with the involvement of the Management Board and disclosed in this report.

All stakeholder groups that are relevant from the perspective of their affectedness and/or interest in sustainability reporting are included. If there is a high level of affectedness and/or interest, the stakeholder group is classified as a „primary interest group". These include, among others, the company's own employees, customers, and suppliers, the management, the shareholders, and the environment (silent stakeholders). The „secondary interest group" includes the works council, capital market, workers in the value chain, industries, markets, and competition, as well as legislation and politics. Only the tertiary interest groups are classified as not sufficiently relevant under this definition and are not considered further in the process.

The primary and secondary interest groups are represented and advocated directly or indirectly by internal departments. This ensures that all material perspectives are considered in the double materiality assessment. The following figures provide an overview of the identified stakeholders and illustrate their classification into primary, secondary, and tertiary interest groups based on their level of affectedness and their potential interest in sustainability reporting.



Step 3 – Streamlining of topics

Based on the findings of the fundamental analysis, potential IROs and dependencies are identified, and a preselection of subtopics (shortlist) is carried out. This assessment is conducted by the project team for the individual sections of the value chain, with relevant departments initially consulted.

ESRS 2 IRO-1, ESRS IRO-2; ESRS 2 SBM-2

Double materiality assessment

Step 4 – Assessment of impact materiality

The previously identified shortlisted topics are then evaluated in workshops with selected internal experts. Relevant interest groups are directly involved, while other interest groups are indirectly considered by the participating experts.

Both positive and negative impacts along the value chain are analyzed and quantified using defined criteria. The following are evaluated: probability of occurrence, significance (extent and scope), and remediability. In addition, information on the nature of the impacts (actual or potential), the time horizon, the location in the value chain, the cause of the impact, and possible links to human rights is included in the analysis. Optima uses internal risk assessment scales to evaluate the severity of individual impacts, risks, and opportunities. The probability of occurrence is also considered as a multiplier.

Step 5 – Assessment of financial materiality

Financial materiality describes potential risks and opportunities that could have a significant impact on Optima's business activities. The assessment is based on two key factors: magnitude (potential financial loss or gain) and probability of occurrence. Similar to impact materiality, the assessment is based on the multiplication of magnitude and probability of occurrence. Optima bases its thresholds on the assessment scales of its internal risk management system.

Step 6 – Analysis of results and documentation

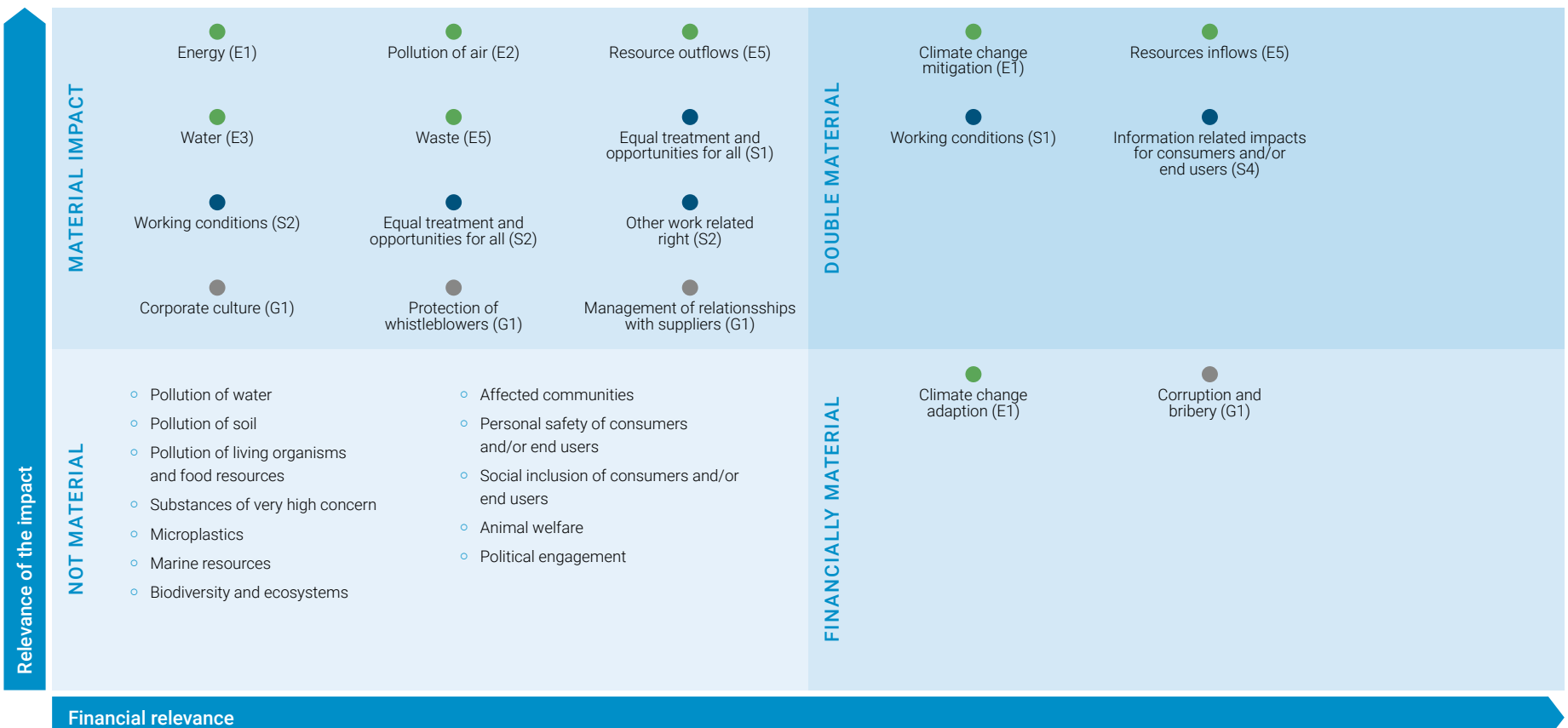
All IROs that exceed the threshold value of 50% are classified as „material" and assigned to the ESRS topics and data points. At the end of the double materiality assessment, all results are discussed and validated internally and with the involvement of the Sustainability Responsibilities of the Management Board in the Sustainability Jour Fixe.

As part of the double materiality assessment based on the material IROs, Optima has identified the following topics and subtopics as material, which are highlighted in color in the figure below. An overview of the material IROs for Optima can be found in the appendix under **„Overview of material impacts, risks, and opportunities," p. 116**. The identified IROs are assigned to the topic-specific ESRS, located along the value chain, and assessed in terms of their interaction with the strategy and business model. The IROs are explained in the specific chapters of this report.

Material impacts, risks, and opportunities for Optima

	Environmental					Social				Governance
TOPIC	E1 Climate change	E2 Pollution	E3 Water and marine resources	E4 Biodiversity and ecosystems	E5 Circular economy	S1 Own workforce	S2 Workers in the value chain	S3 Affected communities	S4 Consumers and end users	G1 Business conduct
SUBTOPIC	Climate change adaptation	Substances of very high concern	Water	Direct impact drivers of biodiversity loss	Resources inflows, including resource use	Working conditions	Working conditions	Communities economic, social and cultural rights	Information related impacts for consumers and/or end users	Corporate culture
SUBTOPIC	Climate change mitigation	Pollution of air	Marine resources	Impacts on the state of species	Resource outflows related to products and services	Equal treatment and opportunities for all	Equal treatment and opportunities for all	Communities civil and political rights	Personal safety of consumers and/or end users	Protection of whistleblowers
SUBTOPIC	Energy	Pollution of water		Impacts on the extent and condition of ecosystems	Waste	Other work related rights	Other work related rights	Rights of indigenous peoples	Social inclusion of consumers and/or end users	Management of relationships with suppliers including payment practices
SUBTOPIC		Pollution of soil		Impacts and dependencies on ecosystem services						Animal welfare
SUBTOPIC		Pollution of living organisms and food resources								Political engagement
SUBTOPIC		Microplastics								Corruption and bribery

Materiality matrix by sub-topic



Material topics without a separate chapter

Regarding environmental pollution (ESRS E2) and water and marine resources (ESRS E3), only negative impacts were identified in the upstream value chain. As Optima can only indirectly influence these identified IROs, Optima has not defined any specific strategies, targets or measures for their management in the 2024 reporting period. For this reason, Optima has decided not to address these topics in a separate chapter, but to explain them below.

In addition, data protection and customer satisfaction are central aspects of corporate responsibility at Optima, which are integrated into existing reporting content and are addressed particularly in ESRS G1-1 and G1-2. A separate presentation in accordance with ESRS S4 is therefore not provided. At the same time, Optima is currently reviewing the extent to which separate reporting in accordance with ESRS S4 can be implemented in future reporting cycles to comply with the requirements of the standard.

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
E2 Pollution							
Pollution of air							
Causing air pollution in the value chain Optima's operations cause harmful air emissions such as particles and gases that impair air quality through raw material extraction, fossil fuel use, and transportation.	Actual negative impact	X			X	X	X
E3 Water and marine resources							
Water							
Water extraction in the value chain Optima sources raw materials that are characterized by high water withdrawal during extraction and processing. This puts a strain on natural resources and can lead to water scarcity.	Potential negative impact	X					X
S4 Verbraucher und Endnutzer							
Informationsbezogene Auswirkungen für Verbraucher und/oder Endnutzer							
Fines and reputational risks due to data protection violations Failure to comply with data protection requirements or other legal requirements in connection with Optima's equipment and machines poses a significant risk to Optima's business in the form of fines or loss of reputation.	Risk		X			X	X
Customer satisfaction increases demand High customer and end-user satisfaction can increase demand for Optima's machines and systems and contribute to the development of long-term business relationships. This opportunity is based on consistent adherence to the highest quality and transparency standards and the resulting customer confidence in the performance and reliability of Optima's products and services.	Opportunity		X	X	X	X	

Material topics without a separate chapter

Environmental pollution (ESRS E2)

Regarding environmental pollution, the cause of air pollution in the upstream value chain was classified as a negative impact, particularly due to raw material extraction and processing as well as upstream transport.

The identification of air pollution is based on the fundamental analysis carried out as part of the double materiality assessment. Regarding the value chain, the results are based in particular on publications by the German Federal Environment Agency (UBA). About our own business area, the relevant environmental aspects were classified as non-material in the systematic environmental aspect assessment for certification according to ISO 14001. Air emissions at Optima's own sites are not considered significant due to the nature of the company's activities.

Water and marine resources (ESRS E3)

Raw material extraction and processing are also water-intensive, which is why water withdrawal in the upstream value chain has been identified as an actual negative impact in the area of water and marine resources. Risks related to water and marine resources are not considered significant potential risks for Optima due to its low water dependency and usage. Water is currently used exclusively for sanitary facilities at Optima. No significant dependency has therefore been identified.

To identify impacts, risks, and opportunities related to water and marine resources, Optima conducted water consumption analyses at the locations where assets are located and value is created. In addition, tools such as the World Wide Fund For Nature **(WWF) Water Risk Filter** and **Aqueduct 4.0** were used to collect and analyze information on potential water-related risks such as flooding or water scarcity. To assess the impacts, risks, and opportunities in the upstream value chain, the „Industry Study on Environmental Risks and Impacts in Global Supply Chains" published by the German Federal Environment Agency was used, among other sources.

Material topics without a separate chapter

Information-related impacts for consumers and end users (ESRS S4)

Within the scope of ESRS S4 (consumers and end users), one risk and one opportunity were identified in the reporting period that affect both our own operations and the downstream value chain. As a company operating exclusively in the business-to-business (B2B) sector, Optima considers its business customers who use Optima machines and services to be end users within the meaning of this standard. The management of the corresponding risk and opportunity is therefore based on their specific requirements and expectations.

A significant risk lies in possible violations of data protection regulations when handling personal data, in particular contract, invoice, and payment information. Protecting this data is a top priority for Optima and is carried out in accordance with the General Data Protection Regulation (GDPR). Data protection violations can result in financial penalties and damage customer trust, which can have a negative impact on Optima's market position. To effectively counter the risk of financial losses and reputational damage resulting from data breaches, Optima pursues a holistic approach to information security. The central target is to ensure the confidentiality, integrity, and availability of all data processing systems and information – in particular regarding customer contract and payment data.

This is implemented through an information security management system in accordance with ISO 27001, which was introduced and certified during the reporting period, as well as through clear responsibilities and binding rules of conduct for all employees. Information security is therefore an integral part of Optima's core business processes and serves as a quality assurance factor in day-to-day operations. Preventive information and security measures are designed to avoid material and immaterial damage (e.g., investment protection, loss of image). With the introduction of the information security management system in accordance with ISO 27001, Optima is positioning itself as a reliable and security-oriented partner. At the same time, this strengthens customer confidence and supports the development of long-term business relationships.

Non-material impacts, risks, and opportunities for Optima

As part of the double materiality assessment, the IROs for the topics „biodiversity and ecosystems“ (ESRS E4) and „affected communities“ (ESRS S3) were identified as not material. To increase transparency regarding the analysis process, the identification of the impacts, risks, and opportunities of these topics is briefly explained below.

Biodiversity and ecosystems

Both the impacts of Optima‘s business activities and potential dependencies on ecosystem services were analyzed. The analysis was based on the WWF Biodiversity Risk Filter, the ENCORE tool, and industry-specific studies by the German Federal Environment Agency, among other sources.

The assessment revealed that there are no significant direct or indirect impacts on biodiversity. Optima‘s production sites are not located in „key biodiversity areas“ or other areas with particularly sensitive biodiversity. Activities take place almost exclusively indoors and have no relevant interaction with the environment. No significant risks were identified within the upstream and downstream value chain either. The dependency analysis also showed that Optima is not significantly dependent on ecosystem services. There are therefore no systemic, physical or transitional risks in relation to biodiversity.

Due to the low level of dependencies and impacts, the disclosure requirements under ESRS E4 do not apply. No remedial measures have been taken as these are not necessary from today‘s perspective.

Affected communities

The analysis of the impact of Optima‘s business activities on affected communities was not identified as material in the analysis of relevant stakeholders, meaning that no consultations were necessary **(see Step 2 – Stakeholder involvement p. 29)**.

Policy documents

Optima's mission, „We care for people," is in line with the applicable legal framework and a responsible understanding of values. Optima has implemented policy documents in the form of a Code of Conduct and a separate Code of Conduct for Business Partners. These apply company-wide to all employees and business partners along the value chain. The aim is to ensure compliance with legal requirements, international standards, and internal company regulations.

The codes promote a working environment characterized by integrity, respect, and corporate responsibility. They also serve to strengthen a company-wide culture of compliance, anchor common values, and raise awareness of human rights and corporate due diligence obligations.

The codes are available to employees on the intranet and to the public on the company website and supplier portal. Violations of the codes are systematically investigated in accordance with an effective governance structure. Employees and external stakeholders have established reporting channels at their disposal. In particular, potential grievances can be reported confidentially and securely via the internal whistleblower system.

Further information can be found under **„Internal whistleblower system," p. 100**, or under **„Complaints procedure for the supply chain due diligence act", p. 93**.

The Code of Conduct can be found at **www.optima-packaging.com/en/optima-group/about-us/mission-and-values**.

Policy documents	Targets and content		
	Environment	Social	Governance
Code of Conduct	○ Environmental and climate protection ○ Handling conflict materials ○ Resource and energy efficiency ○ Ensuring air and water quality ○ Greenhouse gas emissions	○ Health and safety ○ Remuneration and working hours ○ Respect for human rights, including prohibition of forced and child labor, anti-discrimination, cultural diversity, and inclusion	○ Anti-corruption, fraud prevention, conflicts of interest, competition, confidentiality, data protection ○ Risks of digital media
Code of Conduct for business partners	○ Environmental and climate protection	○ Respect for human rights, including prohibition of forced and child labor, anti-discrimination, cultural diversity, and inclusion ○ Health and safety ○ Remuneration and working hours	○ Anti-corruption, fraud prevention, conflicts of interest, competition ○ Data protection

Environmental information

Introduction to the management of environmental topics

Optima's environmental and climate targets are an integral part of its overall corporate strategy. In line with its „We care for tomorrow" principle, Optima is committed to actively responding to global environmental challenges. These include, in particular, climate change, the careful use of resources, and the promotion of a circular economy. These topics are closely linked to Optima's activities as a mechanical engineering company, as Optima's processes and products have an impact on the use of resources along the entire value chain.

As a company that relies on modern technologies, Optima is directly involved in ecologically relevant material flows – from the procurement of raw materials to the use of our systems by our customers. The aim of our sustainability strategy is therefore to continuously reduce our ecological footprint and strengthen our resilience to ecological risks.

The following sections describe how Optima addresses key environmental aspects along the value chain. This includes measures, targets, key figures, and guidelines on the following topics:

Climate change:

- Adaptation to climate change
- Climate
- Energy

Circular economy:

- Resource inflows, including resource use
- Resource outflows
- Waste

The topics of water and environmental pollution are explained in the context of the material IROs of the double materiality assessment. **Further information can be found in the subchapter „Double materiality assessment" section „Material topics without a separate chapter," p. 33).**

These climate and environmental topics are addressed across the board as part of the sustainability strategy and dealt with in greater depth in the focus topics highlighted in dark blue:

Corporate responsibility

- Compliance
- Environmental and social standards in the supply chain
- Social commitment

Customer solutions

- Decarbonization and energy efficiency
- Resource saving systems and machines
- Sustainable service

Environment

- Decarbonization of your own business
- Decarbonization of the supply chain
- Waste and recycling management

Employees

- Talent management
- Health and safety at work
- Equality and cultural diversity
- Work life balance

Optima has binding rules and regulations in place to anchor ecological responsibility across all areas of the company. The Code of Conduct and the specific Code of Conduct for Business Partners set out clear expectations for environmentally conscious behavior, both internally and externally. **Further information can be found in the sub-section „Policy Ddocuments," p. 37.**

Guidelines relating to the management of environmental topics

As part of its central sustainability strategy, „We care for tomorrow," Optima has implemented an environmental management system, thereby creating important conditions for strengthening the long-term trust of its customers, employees, suppliers, and the social environment in which the company operates. Optima is committed to the continuous improvement of its environmental management and environmental performance.

The environmental management systems of Optima's companies in Germany are largely certified according to the internationally recognized ISO 14001 standard **(see „ISO management systems", p. 25)**.

The following company-wide guidelines contribute to the material environmental topics across all divisions:

Guideline	General targets	Material content
Environmental policy	○ Definition of minimum standards for environmental protection for certified companies ○ Integration of climate and environmental protection into business processes and projects	○ Integration and consideration of environmental aspects ○ Compliance with binding commitments ○ Recording of environmental indicators
SBTi commitment	○ Defined climate targets in accordance with SBTi	○ Climate target setting ○ Greenhouse gas emissions

The environmental policy is made available via the company-wide policy management system on the intranet. New employees complete mandatory training on environmental policy and other company-wide policies every two years via the Optima Learning Academy e-learning platform. This training includes tests that must be passed. All training courses are digitally documented and stored.

The environmental policy is also available to external stakeholders on the Optima website. Overall responsibility for environmental policy lies with the management of the environmental department, while the management of the companies is responsible for implementation in their respective organizational units. The policy is reviewed annually and updated as necessary.

In the event of an environmental violation, both employees and external stakeholders along the entire value chain have the opportunity to report abuses via various reporting channels. In addition to direct contact, Optima's internal whistleblower system is available for this purpose. It enables clear and confidential reporting of potential environmental violations. Further information can be found under **„Whistleblower system," p. 100**.

ESRS E1

Climate change

Climate change describes the long-term change in global temperature and weather conditions. Scientific studies show that these developments in greenhouse gas emissions are mainly anthropogenic and are leading to progressive global warming. This has serious consequences for ecosystems, endangers biodiversity, and impairs the livelihoods of present and future generations.

Management of impacts, risks, and opportunities

ESRS 2 IRO-1

The sustainability strategy aims to reduce operational greenhouse gas emissions (GHG emissions) and actively support customers in decarbonizing their processes – to make an effective contribution to combating climate change.

As part of Optima's sustainability strategy, climate and environmental aspects are anchored in several areas of action:

- In the „Environment" area of action – with a focus on our own operating processes
- in the „Environment" and „Corporate responsibility" areas of action – with regard to the supply chain,
- in the „Customer solutions" area of action – with regard to the machines and systems manufactured by Optima.

The central sustainability management acts as a coordinating, advisory, and monitoring body for the management of climate-related impacts, risks, and opportunities. In this role, the sustainability management reports to the sustainability responsibilities of the management board in a monthly jour fixe. Progress and target achievement are reported annually to the entire management of the Optima Group **(see subchapter „Sustainability governance", p. 24)**. Topics focusing on the supply chain are also dealt with separately by the management of the central materials management department and reported to the CFO.

Regular reporting enables the sustainability responsibilities of the management board to make strategic decisions based on facts and, if necessary, to adjust the overall corporate strategy.

The company-wide climate targets were developed on a scientific basis and validated by the Science Based Targets initiative (SBTi). They are aligned with the target of limiting global warming to a maximum of 1.5 °C.

Impacts, risks, and opportunities related to climate change

The following seven IROs were identified in the area of „climate change."

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
E1 Climate change							
Climate change adaption							
Transitional climate risks (e.g., political risks and market risks) Stricter environmental regulations and CO_2 prices may increase production costs. In addition, changing customer requirements and new competitive conditions resulting from climate protection measures may adversely affect Optima's sales and market position.	Risk	X	X	X		X	X
Climate change mitigation							
Greenhouse gas emissions from our own business activities Optima has its own vehicle fleet and must supply its production halls with energy. The combustion of fossil fuels in particular leads to greenhouse gas emissions.	Actual negative impact		X		X	X	
Greenhouse gas emissions of the value chain Both the use phase of the machines sold by Optima and the transport and manufacture of purchased goods and services are associated with greenhouse gas emissions.	Actual negative impact	X	X	X			X
Reduction and neutralization of greenhouse gas emissions Implementing the transition plan to reduce greenhouse gas emissions requires investment, particularly in new technologies. In addition, there will be long-term costs for neutralizing remaining emissions in order to meet Optima's SBTi targets.	Risk	X	X			X	X
Development of new market segments and increased demand thanks to greenhouse gas-reducing portfolio Innovative business ideas enable Optima to tap into new market segments and increase demand. An energy-efficient, greenhouse gas-reducing portfolio also strengthens Optima's reputation.	Opportunity			X		X	X
Energy							
High use of renewable energy in our own operations Optima reduces its consumption of fossil fuels by using purchased and self-generated electricity as well as district heating from renewable energies.	Actual positive impact		X		X	X	X
High energy consumption from non-renewable resources The high energy consumption involved in processing raw materials such as metals, ores, plastics, and fuels for transport is expected to be largely covered by non-renewable resources.	Potential negative impact	X			X	X	X

Impacts, risks, and opportunities related to climate change

The systematic identification and assessment of climate-related impacts, risks, and opportunities is conducted annually as part of the double materiality assessment. To identify and evaluate potential risks and opportunities, the financial impacts of climate change on Optima are assessed. In 2024, Optima carried out a physical climate scenario analysis for all production sites worldwide, as well as a transitional risk analysis to evaluate potential transformation risks.

The integration of these analytical processes into the company-wide risk management system is currently under review. A challenge is that the existing risk management system does not yet provide a standardized methodology for the systematic capture of opportunities, as well as positive and negative impacts. These aspects are currently considered only partially, either indirectly or in decentralized risk management processes.

To date, Optima has not conducted specific scenario analyses to assess the resilience of its business strategy. The implementation of such analyses is currently being reviewed in order to better understand potential impacts of future developments and incorporate them strategically.

Categories of climate-related risks and opportunities

For the categorization of climate-related risks and opportunities, Optima follows the classification of the Task Force on Climate-Related Financial Disclosures (TCFD). Transitional risks – meaning risks arising in the course of transitioning to a low-emission economy – are divided into the following categories: political and legal risks, technological developments, market changes, and reputational risks. Opportunities resulting from climate change are grouped into the dimensions of resource efficiency, alternative energy sources, products and services with reduced greenhouse gas emissions, new market potential, and strengthening organizational resilience.

Impacts, risks, and opportunities related to climate change

Transitional opportunities and risks

To identify and assess transitional risks and opportunities related to the shift toward a low-carbon economy, Optima conducts an analysis based on current scientific studies, industry benchmarks, and relevant publications on climate-related risks. The company analyzes its business model, considering all relevant activities along the value chain, including key suppliers, production sites, and sales markets. The objective is to identify and assess potential impacts of political and legal changes, technological shifts, evolving customer requirements, market relocations, and reputational risks arising from the transition to a low-carbon economy at an early stage.

As part of workshops on the double materiality assessment, internal departments – including sustainability and environmental management, risk management, finance, and the management of foreign subsidiaries – were involved in the evaluation of transitional risks.

Optima has classified transitional risks as material potential risks, particularly arising from regulatory and market-related changes, such as rising CO_2-prices, stricter environmental regulations, or changing customer requirements driven by climate protection measures. These developments could lead to medium- to long-term increases in production costs as well as sales and competitive risks.

The assessment of transitional risks is based on their time horizon, potential financial impact, and likelihood of occurrence. Currently, the likelihood is assessed as low, and the financial impact as moderate. Internal analyses estimate additional costs of less than €10 million. Significant impairment of existing business activities or assets is not expected. Key transitional drivers –such as the EU Green Deal, the European Packaging and Packaging Waste Regulation (PPWR), or the EU climate neutrality targets for 2050 – are expected to exert their main effects over a period of 10 to 25 years. Accordingly, these risks are primarily assigned to the medium- to long-term time horizon (see definition of time horizons in the section **„Disclosures relating to time horizons," p. 21**). Optima therefore interprets transitional requirements not only as risks but actively leverages them as transformation opportunities through the development of innovative packaging solutions, the expansion of resource-efficient machinery, and digital service offerings.

Impacts, risks, and opportunities related to climate change

Physical risks

The identification of climate-related hazards is based on the classification of climate risks defined in Delegated Regulation (EU) 2021/2139. On the one hand, acute risks arise from sudden, extreme weather events such as heavy rain, flooding, droughts, or heat waves. Chronic risks, on the other hand, arise from long-term climatic changes, such as sea level rise or a continuous increase in average temperatures, which can further exacerbate many types of hazards. The assessment is based on a variety of potential hazard types and is guided by external classifications.

To estimate potential future risks, Optima compares the current climate situation with the developments outlined in the three Representative Concentration Pathways (RCP) defined by the Intergovernmental Panel on Climate Change (IPCC): RCP 2.6, RCP 4.5, and RCP 8.5.

The RCP 2.6 scenario describes a development path with comprehensive emissions reductions and a limitation of global warming to below 2 °C. RCP 8.5 represents a scenario with rapidly rising emissions and correspondingly far-reaching climate change. These scenarios cover a wide range of potential global development paths – from ambitious climate protection measures to unchecked emissions growth – and thus enable a robust assessment of potential climate risks.

For its analyses, Optima considers the time horizons 2030 and 2050 to make climate-related changes comparable over time. The underlying data are based on the Sixth Assessment Report of the IPCC and reflect the current state of climate science. This analysis focuses solely on production sites and does not yet consider impact linkages within the supply chain.

Hazard projections are primarily based on regional climate models with a resolution of at least 25 km, and at least 12 km in Europe. In addition, Optima uses the Aqueduct 4.0 framework from the World Resources Institute (WRI) to capture water-related risk indicators, such as water scarcity, flood risks, and droughts.

Impacts, risks, and opportunities related to climate change

Classification of physical climate hazards according to EU taxonomy regulation

Connection	Chronic	Acute
Temperature	✓ Temperature change (air, fresh water, sea water) ✓ Heat stress ✓ Temperature variability ✓ Thawing of permafrost	✓ Heat wave ✓ Cold spell/frost ✓ Forest and wildfires
Wind	✓ Changes in wind conditions	✓ Cyclone, hurricane, typhoon ✓ Storm (including snow, dust, and sandstorms) ✓ Tornado
Water	✓ Water scarcity ✓ Variability of precipitation or hydrology ✓ Ocean acidification ✓ Saltwater intrusion ✓ Sea level rise ✓ Changes in precipitation patterns and types (rain, hail, snow/ice)	✓ Drought ✓ Heavy precipitation (rain, hail, snow/ice) ✓ Flooding (coastal, river, pluvial, ground) ✗ Overflowing glacial lakes
Solid matter	✓ Coastal erosion ✓ Soil degradation ✓ Soil erosion ✓ Solifluction	✗ Avalanche ✗ Landslide ✓ Land subsidence

Targets related to climate protection and adaptation to climate change

Optima pursues a climate strategy with the target of reducing greenhouse gas emissions to net zero along the entire value chain by 2050. Optima has set targets for reducing greenhouse gas emissions in Scope 1 and Scope 2 (market-based) as well as in Scope 3. The base year for calculating the targets is 2023.

The following near-term targets have been set for 2030:

- Scope 1 emissions (direct emissions) and Scope 2 emissions (indirect emissions from energy purchases) are to be reduced by 42 %.
- Scope 3 emissions are to be reduced by 25 %.
- Electricity accounted for in Scope 2 is to be generated from 100 % renewable energies worldwide.

The near-term targets for 2030 and the net-zero target for 2050 were reviewed and validated by the SBTi in 2024. This ensures that Optima's climate targets are in line with the latest scientific findings and make an effective contribution to achieving the 1.5-degree target of the Paris Climate Agreement.

Optima's production sites require energy in the form of electricity for industrial manufacturing processes. Service and administrative sites also require energy to power their buildings. Fuels used for mobility purposes – such as for internal transport or business trips – are also a relevant source of energy. Energy and fuels are therefore among the main drivers of emissions within the company's direct sphere of responsibility (Scope 1 and 2). Optima believes that a sustainable energy supply can only be achieved if the energy sources used come entirely from renewable sources.

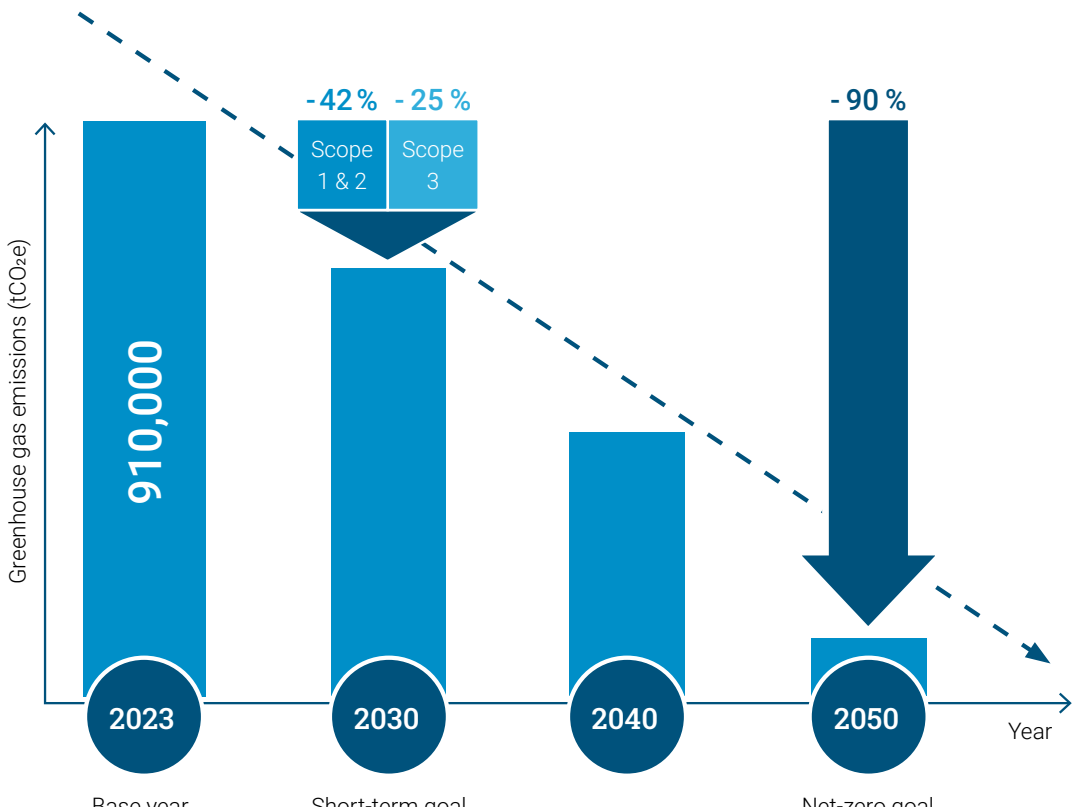
However, the majority of company-related greenhouse gas emissions do not fall within the direct area of responsibility (Scope 1 and 2), but are generated along the upstream and downstream stages of the value chain (Scope 3). Optima's machines and systems are mainly made of steel, stainless steel, aluminum, and plastics. These materials require a high amount of energy to extract, manufacture, and process. Purchased components and external services also cause significant emissions in the upstream supply chain.

As part of Optima's technological focus, customers are supported in reducing their own emissions through energy-efficient technologies.

The net zero reduction path is visualized below and shows the distribution of the percentage reduction targets per scope, which has been validated by SBTi. The base year was set as 2023.

Targets related to climate protection and adaptation to climate change

SBTi targets within the sustainability strategy



	2030	2050
Reduction path for Scope 1 and Scope 2 (base year 2023)	- 42 %	- 90 %
Reduction path for Scope 3 (base year 2023)	-25 %	- 90 %

Transition plan for climate protection

With its transition plan, Optima aims to achieve its own climate targets along the entire value chain with the highest possible level of transparency.

Optima's transition plan is based on the company-wide climate strategy, which is part of the overarching sustainability strategy. It describes specific levers and measures to reduce greenhouse gas emissions to net zero by 2050 at the latest. These include measures to neutralize up to ten percent of remaining emissions and supplementary compensation measures. Responsibility for implementation lies with the central sustainability management in close cooperation with the relevant departments and subsidiaries. In the future, Optima will report annually on the progress of the climate transition plan in its sustainability report and regularly review the achievement of targets and possible adjustments to the measures.

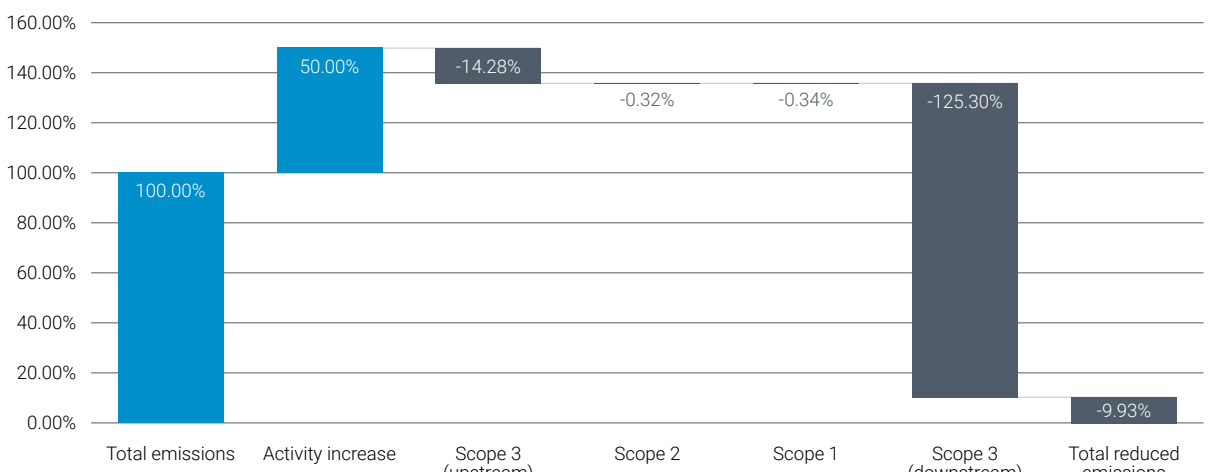
The transition plan is based on the assumption that the international community will fulfill its climate neutrality commitments in accordance with the Stated Policies Scenario (STEPS) of the International Energy Agency (IEA).

Neutralization

Greenhouse gas emissions that cannot be completely avoided or reduced by 2050 are to be neutralized in the long term through so-called technical carbon removals. These enable the permanent removal of carbon from the atmosphere. The focus is particularly on technologies for the capture, storage, and use of GHG emissions, which are to be further developed and scaled up in the future to offset remaining, unavoidable emissions. In the reporting year, the focus was on avoiding and reducing GHG emissions. No neutralization measures have yet been implemented.

In accordance with the SBTi guidelines, Optima aims to reduce or avoid at least 90 % of GHG emissions by 2050. A maximum of 10 % of the remaining emissions may be offset by qualified neutralization measures.

Decarbonization potential of the individual scopes for achieving the net-zero target by 2050:



A detailed illustration of the decarbonization levers can be found in the section **„Long-term transition plan (2050)" in Appendix p. 124**.

Measures and means related to climate concepts

The measures for various climate concepts are derived from the levers identified in Optima's transition plan.

Transformation of the product portfolio

The decarbonization of customers and the associated transformation of the product portfolio are key levers for Optima to achieve its net-zero target along the entire value chain. A particular challenge lies in Scope 3 emissions, which arise throughout the entire life cycle of products – from raw material extraction to transport and use to business-related travel by employees. In special-purpose machine manufacturing, most of these emissions typically occur during the use phase, as systems are used in energy-intensive processes over many years. Optima has long considered energy efficiency to be an important principle in the development of its machines. Considering the growing importance of climate protection and decarbonization, the focus on maximum energy efficiency and the continuous development of product technologies to reduce energy consumption and global warming potential (GWP) will be further strengthened and supplemented by additional measures. These include the following measures.

Use of natural refrigerants in freeze-drying systems

One example of this is the use of natural refrigerants such as propene and ethane in freeze drying systems. These meet the requirements of the current F-gas Regulation (EU) 2024/573, have a low global warming potential, and enable increased operational reliability and a reduction in indirect emissions thanks to the central external installation of the refrigeration system.

Development of energy monitoring systems

In addition, Optima develops digital energy monitoring systems that enable continuous and structured recording, storage, and evaluation of consumption data from machines in operation. This allows energy optimizations to be implemented in a targeted manner and savings potential to be identified in a transparent way. This is currently being implemented in the Pharma business unit by those responsible for digitalization in the Data Analytics department.

Internationalization of services and digital services

In the service area, Optima is increasingly pursuing an international orientation with local service teams that increasingly provide the necessary services directly at the respective customer location. This reduces the need for international business trips, which in turn can lead to a reduction in associated emissions compared to conventional service calls. In addition, digital services such as remote assistance enable efficient and transparent plant operation, often eliminating the need for additional on-site visits – another important contribution to avoiding indirect emissions.

Product Carbon Footprint (PCF) of the systems

Optima also supports its customers with consulting services that create transparency about emission sources and promote the identification and implementation of further decarbonization measures for plants and machines. An internal PCF calculation tool verified by TÜV Süd in accordance with ISO 14067 is used for this purpose.

Measures and means related to climate concepts

Decarbonization of our own operating processes

Phasing out fossil fuels and switching to renewable energies (Scope 1 & 2)

A key component of the climate strategy is the reduction of direct and indirect emissions at our own sites. The aim is to gradually replace fossil fuels in our operations and cover our energy requirements from renewable sources.

Measures have been implemented in the following areas:

- **Electricity from renewable energies:** Around 90 % of the German companies and the sites in Brazil obtain electricity from renewable energies, for which a guarantee of origin is available.
- **Self-generated electricity from renewable energies:** All technically suitable roof areas at the German sites have been equipped with photovoltaic systems for self-generating electricity. Existing parking areas are also being gradually covered and equipped with additional photovoltaic systems (PV systems) in order to further expand self-sufficiency. PV systems have also been installed at the site in Brazil since 2024.
- **Heat from renewable energies:** At the sites in Schwäbisch Hall, district heating is supplied via the municipal network, which is fed from at least 60 % renewable sources. In addition, heating systems are gradually being converted to electric or alternative, non-fossil solutions.
- **Energy-efficient renovation:** While new buildings are always equipped with heating technologies that produce lower greenhouse gas emissions, existing buildings – such as the one in Radolfzell – are undergoing energy-efficient renovation.
- **Electrification of the vehicle fleet:** The company car pool is being gradually electrified. Where it makes operational sense, the commercial vehicle fleet is being converted to electric mobility. For example, the diesel-powered truck fleet used for materials management has been converted to electric mobility. Already 30 % of the vehicle fleet consists of vehicles with electric or plug-in hybrid drives. When these are charged at company-owned locations, the electricity is supplied by green electricity.

Reduction of energy consumption

In addition to switching to renewable energies, the focus is on reducing energy consumption. All German sites have been completely converted to LED lighting. Energy losses, particularly those caused by compressed air leaks, are systematically identified and eliminated. Investments in modern energy and building management systems are designed to ensure continuous efficiency improvements.

Resource-efficient mobility

Optima promotes resource-efficient mobility not only by electrifying its company vehicle fleet, but also by implementing measures to influence the mobility behavior of its employees. To reduce emissions from commuter traffic, employees have access to a carpooling app that makes it easier to form carpools.

Domestic flights are generally not permitted for business trips within Germany; instead, travel by train or car is preferred. For unavoidable flights, all employees are advised to refrain from booking business class on day flights and to choose premium economy class instead. As an incentive, the compensated working time is adjusted to the respective type of travel.

Measures and means related to climate concepts

Decarbonization of the supply chain

Switching to goods with a lower carbon footprint

As part of its sustainability strategy, Optima is evaluating measures to transition to materials and products with a lower carbon footprint. A key lever is increasing the share of materials with higher recycled content. However, these materials must meet the same technical requirements as conventional materials. In addition, many suppliers currently do not provide reliable information on the carbon footprint or recycled content of their materials.

To make progress despite these challenges, Optima is initially focusing on so-called drawing parts, where the company can directly influence supplier selection. In contrast, opportunities for purchased parts are limited, as these are sourced from suppliers who independently manage their procurement and material choices. Optima works with strategically important suppliers to increase transparency and jointly identify opportunities for lower-emission material alternatives.

Optimization of transport routes

Optima is implementing targeted measures to make transport more efficient and reduce emissions. For example, the delivery window for suppliers has been extended so that they can better bundle their deliveries. This avoids empty runs and reduces transport emissions. Deliveries to subsidiaries are also being consolidated to reduce the number of transports. In addition, transports to surrounding assembly sites are being bundled, which reduces trips and makes logistics more efficient.

Increasing transparency regarding the carbon footprint of purchased goods

As part of its sustainability strategy, Optima is currently examining various implementation options to improve the data basis for the carbon footprint of purchased goods. The aim is to make greater use of primary data in order to refine the emissions balance and, at the same time, create a sound basis for material-related analysis and optimization.

Environmental standards in the supply chain

Strategically relevant suppliers are required to accept the Code of Conduct for Business Partners, which includes minimum requirements for environmental protection.

Awareness

To embed sustainability perspectives within the strategy across all of Optima's business activities, information videos on current sustainability topics are regularly published on the intranet. In addition, interdisciplinary internal stakeholders are actively involved in workshops. This promotes a profound and long-term rethinking for a sustainable corporate culture.

Transparency and commitment

To increase transparency regarding climate-related key figures, risks, and opportunities, Optima has expanded its reporting via CDP. The reports are publicly available on the CDP portal. Optima has also joined the UN Global Compact and the Climate Protection Network (see section **„Initiatives, ratings, and associations" on p. 14**).

Energy consumption and energy mix

After analyzing all of Optima's business activities, they fall under sector C „Manufacturing / Manufacture of goods" in the category „Mechanical engineering" (NACE code C28 – Mechanical engineering).

Optima's total revenue is therefore classified as a climate-intensive industrial sector. **A detailed description of the methodology used to calculate Optima's GHG emissions can be found at p. 55 .**

No.	Energy consumption and energy mix	Unit	Activity data
1	Fuel consumption from coal and coal products	MWh	-
2	Fuel consumption from crude oil and petroleum products	MWh	544
3	Fuel consumption from natural gas	MWh	3,832
4	Fuel consumption from other fossil sources	MWh	-
5	Consumption from purchased or sourced electricity, heat, power, and cooling, as well as from fossil sources	MWh	3,420
6	**Total consumption of fossil energy**	**MWh**	**7,796**
	Share of fossil fuels in total energy consumption	%	41
7	**Consumption from nuclear energy sources**	**MWh**	**617**
	Share of consumption from nuclear energy in total energy consumption	%	3
8	Fuel consumption for renewable sources, including biomass (including industrial and municipal waste of biological origin, biogas, hydrogen from renewable sources, etc.)	MWh	0
9	Consumption from purchased or sourced electricity, heat, steam, and cooling, as well as from renewable sources	MWh	10,066
10	Consumption of self-generated renewable energy except fuels	MWh	479
11	**Total consumption of renewable energy**	**MWh**	**10,545**
	Share of renewable energy sources in total energy consumption	%	56
12	Total energy consumption	MWh	18,958

Greenhouse gas balance

Since 2021, Optima has been gradually recording not only Scope 1 and 2 GHG emissions but also relevant Scope 3 emissions and total GHG emissions across the company. The accounting is based on the GHG Protocol Standard and in accordance with ISO 14064. The first company-wide greenhouse gas balance sheet from 2021 was verified by an independent external body in accordance with the ISO 14064 standard. A detailed description of the methodology can be found on the following pages.

In the 2024 reporting year, market-based GHG emissions from Scope 1 and 2 amounted to 3,411 tCO_2e. Total Scope 3 emissions for the fiscal year amounted to 1,156,594 tCO_2e. With a share of 93%, category 3.11 „Use of sold products" represents the main source of emissions in Scope 3.

Total GHG emission intensity (market-related) per net revenue:
1.39 tCO_2e / million €

The following table shows the GHG emissions of the Optima Group in the 2024 reporting year for Scopes 1 to 3.

Scope	Absolute (in tCO_2e)	Percentage (in %)
Scope 1 GHG emissions		
Scope 1-1: Company buildings	958	0.08
Scope 1-2: Company vehicles	1,032	0.09
Scope 2 GHG emissions		
Scope 2: Purchased energy	1,421	0.12
Significant Scope 3 GHG emissions		
Total indirect (Scope 3) GHG emissions	1,156,594	99.70
3-1: Purchased goods and services	50,066	4.32
3-2: Capital goods	633	0.05
3-3: Fuel and energy-related emissions	741	0.06
3-4: Transportation and distribution (upstream)	1,139	0.10
3-5: Waste generated in operations	568	0.05
3-6: Business travel	15,397	1.33
3-7: Employee commuting	4,912	0.042
3-9: Transport and distribution (downstream)	634	0.05
3-11: Use of products sold	1,081,829	93.26
3-12: End of life treatment of sold products	499	0.04
3-15: Investments	177	0.02
Total GHG emissions		
Scope 1 + Scope 2 + Scope 3	1,160,006	100.00

Greenhouse gas balance

Methodology for recording greenhouse gas emissions at Optima

Consolidated group

In the 2024 financial year, Optima expanded the consolidation scope of reporting entities in accordance with ESRS E1 requirements. Since then, Scope 1 and Scope 2 emissions have been systematically recorded for all subsidiaries across the group. Optima consolidates 100 % of the GHG emissions from companies over which it has operational control. Entities without operational control are accounted for under investments. In the 2024 reporting year, this includes all minority interests. The assessment of operational control was conducted in consultation with the Jour Fixe Sustainability, central finance management, and management of foreign subsidiaries. Acquisitions and disposals of companies or locations within the reporting year are included on a pro-rata basis.

Collection of activity data and ensuring data quality

All activity data for the calculation of Scope 1, Scope 2, and Scope 3.2, 3.5, and 3.6 emissions is collected in a standardized manner by the Sustainability Management using a digital questionnaire. Emissions from purchased goods and services (Scope 3.1) are accounted for directly by the central materials management department. Product-related activity data is collected separately by the shipping and engineering departments. Further details on other relevant Scope 3 categories are provided in the following section.

Activity data is collected annually by individual companies and/or central group-wide functions. The central Sustainability Management team is responsible for calculating and verifying GHG emissions, which are reported to CDP and disclosed annually.

Greenhouse gas balance

The following process has been established to ensure data quality:

Process step	Responsible	Activity	Control mechanism	Frequency
1. Request data	Sustainability team	Request activity data from central departments or subsidiaries	Review by department heads for completeness and plausibility	Annually or as required
2. Data collection	Responsible persons in the departments	Entry of data into standardized templates	Automatic validation in the template (e.g., drop-down menus, limit values)	Ongoing
3. Data verification	Main responsible persons Data site managers	Signing of the confirmation note	Review of the checklist	Annually
3. Data consolidation and verification (internal)	Sustainability team	Plausibility check of the data provided (e.g., comparison with previous year's data)	Random checks and comparison with external reports	Annually
4. Calculation of emissions	Sustainability team	Application of emission factors and calculation of CO_2emissions	Review by a second person in the team	Annually
5. Internal validation & approval	Sustainability team	Verification of CO_2calculation	Approval by the Sustainability Steering Committee	Annually
Expansion from reporting year 2026:				
6. External audit	Certified public accountant	Audit of calculations and underlying data	Audit report with suggestions for improvement	Annually
7. Adjustment and improvement	Sustainability team	Implementation of recommendations from internal and external audits	Updating processes and tools	After audit

Greenhouse gas balance

GHG calculation for Scope 1 and 2

Emissions from Scope 1 and Scope 2 are recorded in accordance with the requirements of ESRS E1 and the GHG Protocol Corporate Standard or Scope 2 Guidance.

Scope 1 includes direct GHG emissions from fossil fuel combustion and fugitive emissions from purchased refrigerants. Emission factors from recognized third-party providers (e.g., EPA, DEFRA) are applied. GHG removals, CO_2 offsets, and avoided emissions are excluded. N_2O and CH_4 emissions from biofuel combustion are accounted for under Scope 1 and 2, respectively. CO_2 emissions from biogenic sources are considered zero under the GHG Protocol but are reported separately as biogenic emissions from biomass combustion (Scope 1) and from purchased electricity, steam, or district heating from biomass (Scope 2). Biogenic emissions from fermentation processes are not currently included due to high uncertainty; a methodological assessment is planned.

Scope 2 covers indirect GHG emissions from purchased electricity, heat, and steam. Emissions are calculated both location-based and market-based:

- **Location-based:** Using national average grid emission factors, primarily sourced from the Ecoinvent database.
- **Market-based:** Contractually regulated electricity purchases (guarantees of origin, PPAs, renewable energy certificates) are included. Where market-specific factors are unavailable, the national average is used.

Specific emission factors are applied for individual energy sources (e.g., biogas or district heating). Biogenic emissions are recorded separately; however, no dedicated factors for biogenic Scope 2 emissions currently exist.

All energy consumption from owned buildings and leased properties under operational control is included in the accounting. For leased buildings, only the proportion of space leased by Optima and the corresponding energy consumption is considered.

Where monthly values are missing, estimates are made based on historical consumption data. Smaller sites and administrative buildings without direct consumption are assessed using Power Purchase Agreements (PPAs). Consumption data is based on building area in square meters according to the internal building register. These estimates account for less than 1 % of total Scope 2 energy consumption and less than 1 % of energy consumption from buildings reported under Scope 1.

Greenhouse gas balance

Materiality assessment of Scope 3

As part of the preparation of the GHG inventory, a materiality analysis of Scope 3 categories was conducted and validated by the Science Based Targets initiative (SBTi). Categories 3.8, 3.9 and 3.12 to 3.13 were classified as not material or not applicable, and therefore no systematic data collection is carried out for these categories. This assessment, however, is reviewed on a regular basis. Of the 15 GHG Protocol categories, nine were classified as material.

The following categories are reported in total:

- Scope 3.1: Purchased goods and services
- Scope 3.2: Capital goods
- Scope 3.3: Fuel- and energy-related activities
- Scope 3.4: Upstream transportation and distribution
- Scope 3.5: Operational waste
- Scope 3.6: Business travel
- Scope 3.7: Employee commuting
- Scope 3.8: Not material for Optima
- Scope 3.9: Downstream transportation and distribution
- Scope 3.10: Not material for Optima
- Scope 3.11: Use of sold products
- Scope 3.12: End-of-life treatment of sold products
- Scope 3.13 & 3.14: Not material for Optima
- Scope 3.15: Investments

Company-specific calculation approaches for Scope 3

- **Scope 3.1:** Emissions from purchased goods and services are calculated based on the order lists from central materials management. These lists contain all relevant data required for the calculation, including net value, weight, and order quantity. Where weight data is not available for certain items, calculations are performed using a hybrid approach based on weight and expenditure. Purchased goods and services are assigned to product groups mapped in the Climatiq database, using both weight-based and expenditure-based emission factors. Total emissions are scaled separately for locations or orders not directly covered, using the sales distribution of individual companies as the scaling factor.
- **Scope 3.4:** Emissions from transport of machine shipments paid for by Optima are calculated analogously to Scope 3.9. Emissions from transport and distribution of purchased goods and services are determined using order lists from central materials management, which include net value, weight, order quantity, and delivery address. Distances are calculated from the supplier address to the central materials management location. Total emissions for unrecorded locations or orders are scaled using the revenue distribution of the respective companies. Emission factors are sourced from the Ecoinvent database.
- **Scope 3.6:** The objective is to transparently record emissions from business travel and identify reduction opportunities. Data is collected based on actual trips and distances traveled, differentiating between air travel, land travel, and hotel stays. A Radiative Forcing Index (RFI) is applied.

Greenhouse gas balance

- **Scope 3.9:** Emissions from transport of machine shipments not paid for by Optima are calculated based on shipment data, including mode of transport, destination, and weight of the machine. Emission factors are sourced from the DEFRA database.
- **Scope 3.11:** Emissions from the use of sold products are estimated based on assumptions regarding expected service life, annual operating hours, energy consumption (electricity, natural gas), refrigerant leaks, and corresponding emission factors (excluding energy for steam generation, vacuum, or compressed air supply). An average machine service life of 20 years is assumed based on internal experience. Calculations are performed in close collaboration with product engineers from all business units.

Some Scope 3 emissions are calculated using primary data – for example, Scope 3.3 (fuel- and energy-related activities), Scope 3.4 (transport and distribution), and Scope 3.6 (business travel). Supplier-specific data is also used for selected materials in Scope 3.1. In the 2024 reporting year, 93 % of Scope 3.11 emissions were calculated using secondary data. The inventory also includes so-called „locked-in emissions," i.e., emissions already embedded in product use.

Further details on the disclosure of energy data

Energy from fossil sources includes both primary energy sources (e.g., coal, natural gas, oil) and secondary non-renewable energies such as purchased electricity, steam, heat, or cooling – including fuel consumption of leased vehicles. Data is collected via meter readings and/or invoices. The balance sheet takes into account all operationally controlled companies in accordance with ESRS.

Energy from renewable sources includes wood, biogas, and purchased electricity from renewable sources such as wind, solar, water, or biomass per contractual agreements. Steam and heat from biomass are not classified as renewable under a conservative accounting approach. Data is based on meter readings, invoices, and energy certificate information.

Energy and emissions intensity

nergy and GHG intensity (total emissions per net sales) are reported as ratios and relate to net sales from all climate-intensive sectors. Emissions intensity is calculated based on market-based Scope 1 and Scope 2 emissions and total energy consumption, expressed in tons CO_2e per MWh.

Greenhouse gas reduction and greenhouse gas reduction projects financed through CO_2credits

ESRS E1-7

In the reporting year, Optima did not implement any GHG reduction measures or projects financed through CO_2 credits. Therefore, the disclosure requirement under ESRS E1-7 is not applicable.

Internal CO_2 pricing (E1-8)

ESRS E1-8

Optima did not apply any internal CO_2 pricing during the reporting year. Accordingly, disclosure under ESRS E1-8 is currently not applicable.

Resource use and circular economy

The circular economy is understood as an economic system aimed at overcoming the conventional "end-of-life" concept. Instead, it focuses on measures such as reducing, reusing, recycling, and recovering materials within production, distribution, and consumption processes. The model takes into account extending the service life and overall life cycle of products, as well as minimizing raw material requirements and waste generation. For Optima, as a key player in the value chain for filling and packaging products in the pharmaceutical, consumer, nonwovens, and life science sectors, the integration of circular processes into its sustainability strategy is of critical importance.

Management of impacts, risks, and opportunities

ESRS 2 IRO-1; ESRS E5-1

Optima contributes to extending and closing the loop for valuable materials such as plastic, paper, glass, aluminum, and steel – by developing and manufacturing energy-efficient, durable, and repairable machines, as well as through collaboration with partners along the value chain. Investments in innovative packaging solutions – such as plastic reduction, refill systems, and fiber-based portion packs – make an important contribution in this regard.

By considering material and energy efficiency in product development, as well as developing energy monitoring systems, Optima enables its customers to record the greenhouse gas footprint of the machines and jointly identify reduction measures. At the same time, Optima addresses the risk of a long-term scarcity of critical raw materials such as metals and plastics – and the associated potential production bottlenecks and cost increases.

Another strategic focus of production is to avoid resource losses and to keep the generation of hazardous and non-recyclable waste as low as possible. Special attention is given to waste types classified as hazardous under international standards. In machine development, Optima specifically focuses on avoiding such hazardous waste, ensuring its safe handling through appropriate disposal processes, and using alternatives to prevent potential negative environmental impacts.

In addition, service is a central element of Optima's business model. Through predictive maintenance, retrofits, software upgrades, and efficient spare parts management, the service life of the machines is extended. This reduces resource consumption and waste generation, while promoting the circular economy.

In principle, the product and service areas of the different business units are independently responsible for managing the IROs of the topic of resource use and circular economy. To better leverage cross-departmental synergies, a group-wide sustainability committee has been established since 2025. This committee is responsible, among other things, for strategic further development, setting targets, and making necessary adjustments in the respective product and service areas. **Further information can be found in the section "Sustainability governance", p. 24.**

Operational waste management at international sites is coordinated locally by the respective subsidiaries. In Germany, a central waste management officer is responsible for 10 of the 13 companies. As part of the annual consolidation of waste data, the effectiveness of the measures taken is reviewed. Due to differing environmental regulations in various countries, responsibility for implementing waste-reduction measures lies with the respective international companies.

Impacts, risks, and opportunities related to resource use and recycling management

As part of the double materiality assessment, the following four IROs were identified in the area of „resource use and recycling management."

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
E5 Circular economy							
Resource inflows, including resource use							
Consumption of non-renewable resources Optima sources a variety of resources, including fossil fuels, metals, and plastics. The use of these non-renewable resources can pose environmental challenges in the long term and lead to a shortage of these resources.	Actual negative impact	X					X
Insufficient availability of resources The insufficient availability of important raw materials such as metals and plastics can lead to production bottlenecks and rising costs at Optima. At the same time, pressure on supply chains increases, jeopardizing the stability of supply.	Risk	X	X	X			X
Resource outflows related to products and services							
Product portfolio geared toward the circular economy Optima's product portfolio mainly uses materials that can be recycled. In addition, the products are highly durable and repairable. The products can be easily dismantled and separated into the materials used.	Actual positive impact		X		X		
Waste							
High proportion of non-recyclable waste in the upstream value chain The extraction and processing of raw materials sourced by Optimas generally generates a high proportion of non-recyclable waste, such as red mud from aluminum extraction. This waste contributes to environmental pollution and makes it difficult to implement circular economy principles.	Potential negative impact	X			X	X	X

Targets related to resource use and circular economy

Optima identifies and manages material impacts, risks, and opportunities related to resource use and the circular economy. For the topics of resource inflow and resource outflow, no quantitative targets have yet been defined. For waste management, however, two voluntary targets apply to 10 of the 13 German entities: (1) to achieve a recycling rate of 60 % – defined as the share of recycled waste in total waste – by 2030, and (2) to increase the separate collection rate – defined as the share of separately collected commercial municipal waste – to 80 % by 2030, using 2023 as the baseline year. These targets address the third level of the waste hierarchy (recycling) and the improvement of separate waste collection, which is a key prerequisite for promoting recycling and potential reuse.

Building on the results of the double materiality assessment, further group-wide targets will be defined, with a focus on equipment decarbonisation, energy efficiency, resource conservation, and extending the service life of equipment and machinery. From 2025 onwards, Optima will implement an expanded and systematic collection of relevant resource-use and circular-economy data. This will enable the assessment of progress and the targeted development of additional measures.

Measures

Environmental management system according to ISO 14001 and internal awareness

In 2022, Optima introduced an environmental management system in accordance with ISO 14001, which, during the reporting period, covered 47 % of production sites and thus 81 % of employees. The aim is to systematically plan, implement, and continuously improve environmentally relevant processes. The standard forms the basis for identifying and managing environmental impacts along the value chain. Employees at certified sites receive annual training on environmental and energy topics. To keep the workforce informed about progress in the strategic areas of action – in particular in the area of customer solutions related to resource use and the circular economy – Optima conducts workshops and uses internal communication channels such as intranet announcements and the employee magazine.

Packaging manual for suppliers

Optima has expanded the existing packaging requirements for suppliers and machine components to place greater emphasis on environmental aspects. The revised packaging manual now contains more detailed information on the selection of suitable materials, mono-material separation, and increasing material efficiency. The objective is to promote the use of recyclable packaging and to reduce resource consumption by avoiding unnecessary material use. This provides suppliers with clear, measurable criteria for designing packaging solutions that meet these requirements.

Optimization of packaging materials

Optima systematically reviews all packaging materials used for shipping and optimises them where necessary. For example, the recycled content of resealable plastic bags has been increased to 30 %, and the number of size variants reduced from six to three – thereby lowering material consumption while improving transport space utilisation. Smaller shipping items are packed in “WaveWraps” – an optimised packaging system that reduces material requirements and eliminates the need for adhesive tape. The next step is to examine the extent to which conventional plastic anti-slip mats on transport trolleys can be replaced with biodegradable alternatives.

Training programs and awareness-raising for suppliers

Optima raises awareness among its suppliers of sustainability issues along the supply chain through various measures. These include, among others, strategically important suppliers with whom ecological and social requirements are presented and discussed. A central topic here is the Code of Conduct for Business Partners, the content and expectations of which are actively communicated and explained. In addition, targeted discussions are held on aspects of sustainable packaging, in particular with regard to compliance with the company’s internal packaging manual. Suppliers are given specific requirements on how products should be packaged in the most resource-efficient and recyclable way possible. Consultation on packaging requirements takes place individually and with a solution-oriented approach. These measures promote a sense of responsibility within the supply chain and support the continuous development of sustainable procurement practices.

Measures

Checklist for proper disposal

To influence the proper disposal of packaging for shipped machine components, Optima provides its customers with a checklist. This supports environmentally sound handling after delivery and helps to promote sustainability goals on the customer side.

Development of innovative packaging solutions

Optima applies its technological expertise to support its customers in developing innovative packaging solutions with higher recyclability. These include fibre-based solutions made predominantly from renewable raw materials such as paper, cardboard, or pulp. The technologies used enable the gradual substitution of plastic while maintaining high packaging functionality. Examples include paper-sleeve bags with the highest possible paper content for diapers or feminine hygiene products, or sleeve bags consisting of transparent mono-PE plastic and a printed cardboard insert. This allows for mono-material separation to achieve optimal recycling. **Further information is available at www.optima-packaging.com/en/newsroom/success-stories/green-packaging-not-green-washing**.

Plastic reduction in packaging solutions

Using the existing "Inline-Can" packaging on the market (frequently used for packaging cut tobacco) as an example, Optima offers the option to replace the injection-moulded plastic lid with a purely fibre-based alternative. This involves a lid made of preformed cardboard, which is inserted into the body of the package and, thanks to a pre-perforated section in the body, can provide the same hinge function as its plastic predecessor – a packaging solution patented by Optima. In addition, the lid is material-flexible and material-independent, meaning it could also be made from Dry Molded Fiber (DMF), another fibre-based alternative to cardboard. **Further information is available at www.optima-packaging.com/en/newsroom/blog/innovative-packaging-solutions-how-a-fiber-based-lidding-solution-with-hinge-function-sets-new-standards**

Dry molded fiber process

Dry Molded Fiber uses renewable pulp and cellulose resources to produce fiber-based packaging. In the Dry Molded Fiber process, wood pulp is first separated into fibers. This creates a cellulose web, which is then shaped into three-dimensional objects in a press, including complex geometries. Almost no water is used in production, and less CO_2 is generated than with plastic or conventional wet-molding processes. Optima has entered into a partnership in this field with the Swedish company PulPac and PA Consulting to design and build suitable machines – for pressing the forms, applying product protection via lamination or spraying, and stacking or further transporting into a turnkey system with filler and closer. Initial application focus is primarily single-serve products such as coffee capsules, dips, cosmetics refills, or similar.

Measures

Optimized film utilization

Optimal use of packaging materials is an important aspect of resource conservation and total cost of ownership. By optimizing the arrangement of die-cut modules, Optima systems significantly increase material utilization and reduce production waste.

Space savings in machinery

Optima's compact machine design allows customers to increase output per square meter of production space and reduce the required production footprint. This contributes to efficient resource use and lowers both space and energy requirements.

Modular and flexible system design

As a mechanical engineering company, Optima supports its customers with a modular and flexible system design. Modular construction allows easy adaptation to new product requirements and also facilitates disassembly at the end of the life cycle. This, in turn, enables easier separation and return of materials into the material cycle. **Further information is available at www.optima-packaging.com/en/newsroom/success-stories/the-future-is-modular**

Use of additive manufacturing processes

At the Additive Innovation Center at its Schwäbisch Hall headquarters, Optima uses additive manufacturing for resource-efficient production of components. The 3D printing center serves as a laboratory where all common 3D printing methods can be applied. In particular, the SLS 3D printing process enables the production of metal parts with high strength and minimal material use. Local production shortens transport routes and reduces reliance on externally sourced materials. Additionally, the Additive Innovation Center includes an agile Innovation Space – a training and design area for engineering. Since December 2019, employees in key positions have been trained in 3D-optimized design to fully exploit the potential in construction. For example, nature-inspired designs create complex parts that are stronger and significantly lighter than conventional components.

Further information is available at www.optima-packaging.com/en/newsroom/press/press-releases/launch-pad-for-3d-printing and www.optima-packaging.com/en/newsroom/success-stories/printing-the-route-to-success.

Product carbon footprint for filling and packaging systems

Measuring the Product Carbon Footprint (PCF) for filling and packaging systems allows emissions to be identified across the full life cycle of a system – from manufacturing to disposal. The calculation method is verified by an independent body according to ISO 14067:2019. In coordination with the customer, the results are used as a basis for technical optimizations to reduce GHG emissions and achieve associated resource savings.

Measures

Retrofits and upgrades

Throughout the machine lifecycle, Optima offers local and network-integrated services to extend machine life through targeted retrofits and upgrades. Optima service experts perform inventories and needs assessments of the existing electrical and automation structure. Based on the operator's individual requirements and the planned remaining service life, the experts recommend appropriate measures – from spare parts provisioning to extensive modernizations such as control system upgrades. The "Electric-Care" initiative equips older systems with new control generations, ensuring compatibility with Industry 4.0 as well as current safety and efficiency standards. This significantly contributes to resource conservation by extending the operational life of existing machines.

Further information is available at www.optima-packaging.com/en/newsroom/success-stories/retrofit-as-an-opportunity.

End-of-life machine disposal (recycling and spare parts reuse)

Upon customer request, Optima offers proper machine disposal. The machines are first dismantled into individual parts to correctly dispose of and comprehensively recycle the various materials. Functional components are removed and reused as spare parts for existing production machines, extending the machine's lifecycle and closing material loops.

Key figures

Resource inflows, including resource use

Optima develops and manufactures customized machines and systems for filling and packaging processes. The required resource inflows include semi-finished products, production parts, assemblies, purchased parts (mechanical and electronic), auxiliary materials and packaging materials, tools and operating equipment, packaging materials, spare parts, services for assembly/construction, and operational maintenance. These resource inflows are recorded using an enterprise resource planning (ERP) system. However, for the reporting period, there is still no complete evidence of sustainable procurement for all materials used and the associated suppliers. Likewise, no comprehensive data was collected on the total weight of the materials used or the proportion of reused or recycled components and materials. The systematic collection of this information is planned for the coming years in order to increase resource efficiency and transparency in the supply chain.

Resource outflows

The service life of the delivered systems and machines varies depending on the industry and product type and, according to internal estimates, ranges from 15 to 40 years. The average service life of the products can vary significantly depending on the application and industry, as the solutions are tailored to customer requirements. For this reason, no uniform value is given, but rather an average service life range. A comparison with general industry averages is only of limited value due to the customer-specific nature of the equipment and machinery and is therefore not carried out.

Optima supports the reparability of its products through its comprehensive Optima Total Care service program, which is based on four pillars: Core Services (e.g., spare parts supply and maintenance), Efficiency Services (efficiency analyses and remote support), Knowledge Services (training and digital instructions), and Advanced Services (individual consulting and development of new solutions). This comprehensive service offering ensures long-term operational readiness, facilitates repairs, and promotes a long service life for the systems throughout their entire life cycle. **For more information, visit www.optima-packaging.com/en/services.**

Waste

The relevant waste streams at Optima can be divided into three categories: waste from production and manufacturing, waste from logistics and shipping, and waste from administration. Production and manufacturing mainly generate metals, sample products from test runs, and processing emulsions. Logistics and shipping generate waste such as wood, paper, cardboard, cartons, and plastics, while administration produces paper, organic waste, and residual waste. Optima aims to systematically reduce resource losses in production. This includes returning recyclable materials to the production process and substituting hazardous substances. The data were collected from all Optima production sites for the 2024 fiscal year and are based on information provided by the respective waste disposal agencies. If no primary data were available, the national average for the waste fractions was used.

Key figures

Waste types and quantities in tons in fiscal year 2024

	Unit	Hazardous waste	Non-hazardous waste	Total
Diverted from disposal				
Preparation for reuse	t	0.00	0.3	0.3
Recycling	t	40.7	876.4	917.1
Other recovery operations	t	49.9	685.1	735.0
Total – diverted from disposal	t	90.6	1,561.8	1,652.4
Directed for disposal				
Incineration	t	1.9	1.9	3.8
Landfill	t	1.5	1.2	2.7
Other disposal options	t	0.0	0.0	0.0
Total – directed to disposal	t	3.4	3.2	6.6
No data	t	0.0	0.0	0.0
Total		94.0	1,565.0	1,659.0
Total amount of radioactive waste	t	0.00		
Total amount of non-recycled waste	t	741.9		
Total amount of waste generated	t	1,659.0		
Percentage of non-recycled waste	t	44.8%		

EU Taxonomy Regulation

Objective and overview of requirements

With the EU Taxonomy Regulation 2020/852 (hereinafter: EU Taxonomy) and the associated delegated acts, the EU aims to support the transition to a more sustainable economy. To meet the related transparency requirements, Optima has established internal processes that enable the identification of the share of revenue, capital expenditures **(CapEx)**, and operating expenditures **(OpEx)** associated with environmentally sustainable – i.e., taxonomy-aligned – economic activities as defined by the EU Taxonomy. The assessment fundamentally covers all six environmental targets in accordance with the delegated acts on "Climate" and "Environment":

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

For the 2024 fiscal year, Optima discloses both the taxonomy-eligibility and taxonomy-alignment of its economic activities. Taxonomy-eligible activities are those that fall under one of the EU Taxonomy activity descriptions. An activity is reported as taxonomy-aligned if, in addition, it meets the technical screening criteria as well as the minimum safeguards.

In the current reporting period, only economic activities under the environmental objective "Climate change mitigation" could be classified as taxonomy-eligible through capital and operating expenditures. These economic activities are also taxonomy-aligned. Based on a systematic analysis, no revenue could be identified as taxonomy-eligible or taxonomy-aligned.

Since significant activities of Optima currently do not fall under the existing EU Taxonomy activity descriptions, the level of reporting detail is currently limited. In particular, regarding potential revenue for the economic activity "Manufacture of low-carbon technologies" (Activity CCM3.6), no final assessment is available at present. Optima continuously monitors regulatory developments in order to respond promptly to extensions of the taxonomy or changes to the technical criteria.

EU Taxonomy Regulation

Relevant activities for the environmental objective „climate protection“

For the environmental objective “Climate change mitigation,” Optima has identified two economic activities as relevant under the EU Taxonomy. These activities relate to both operating and capital expenditures and potentially make a substantial contribution to the reduction of GHG emissions.

Operating expenses (OpEx)

- „Electricity generation using photovoltaic technology“ (activity CCM4.1)
  This activity covers the decentralized generation of electricity through company-owned photovoltaic systems. Operating expenditures include maintenance, servicing, and other ongoing measures related to the operation of the systems.
- „Installation and operation of electric heat pumps“ (activity CCM4.16)
  This activity includes the installation and operation of electric heat pump systems for low-emission heat generation. It covers, among other things, maintenance costs and operating expenditures for energy-efficient heating and cooling solutions.

Capital expenditure (CapEx)

- „Electricity generation using photovoltaic technology“ (activity CCM4.1)
  Investments in new or expanded photovoltaic systems for in-house electricity generation represent a relevant taxonomy-eligible CapEx item. These contribute to the decarbonization of the internal energy supply.

For all the above-mentioned activities, the technical screening criteria have been verified. As these are considered “directly sustainable activities” under the EU Taxonomy, classification as transitional or enabling activities is not required, and the activities can be reported as taxonomy-aligned.

DNSH and minimum safeguards

Do No Significant Harm (DNSH)

Within the framework of the EU Taxonomy, an assessment was conducted to determine whether Optima’s taxonomy-eligible economic activities significantly impair the achievement of the other environmental targets. Optima carried out a site- and activity-specific analysis, including all locations where activities classified as economically relevant under the EU Taxonomy take place. The analysis concluded that none of the considered activities result in a significant negative impact on the environmental targets.

Minimum safeguards

To comply with the minimum safeguards, Optima aligns all business activities with internationally recognized standards, in particular the ILO Core Labor Standards, the OECD Guidelines for Multinational Enterprises, and the UN Guiding Principles on Business and Human Rights. Optima is committed to respecting human rights and labor standards throughout the entire value chain. These principles are an integral part of the corporate culture and are applied worldwide in all processes and projects. An assessment of the requirements shows that Optima meets the criteria of the minimum safeguards. Further information on the implemented due diligence mechanisms and their application in the areas of human rights, anti-corruption, and fair competition can be found in the corresponding sections **„Social information,“ p. 72**, and **„Governance information,“ p. 94** of the sustainability report.

EU Taxonomy Regulation

Determination and development of taxonomy-relevant key figures

The definition of the revenue metric in accordance with the EU Taxonomy corresponds to the revenue reported in Optima's consolidated financial statements . The CapEx metric includes additions to property, plant, and equipment as well as intangible assets during the reporting year. The OpEx metric includes selected operating expenditures, particularly in the areas of building operations, maintenance, servicing, and other directly attributable expenses.

Data collection is based on information from the financial accounting system, with the CFO acting as the controlling authority. Targeted inquiries are made to internal departments, such as central facility management and international subsidiaries, to identify potentially relevant economic activities. In the next step, revenue, capital expenditures, and operating expenditures can be jointly identified and evaluated with the finance department.

The economic activities of the Optima Group have been clearly assigned to a single EU Taxonomy activity to avoid double counting in the determination of revenue, CapEx, and OpEx. Optima reports its metrics for the first time for the 2024 fiscal year; therefore, no prior-year comparison is available.

Social information

Introduction to the management of social topics

Optima operates worldwide across multiple locations, providing sales, project support, service, and machinery engineering. In all countries where Optima is active, statutory minimum standards for working conditions, remuneration, and workplace safety apply. In addition, Optima implements its own standards to create an attractive, safe, and respectful work environment. Key focus areas include talent management, employee satisfaction, and both physical and mental health.

The following chapter addresses the corporate measures Optima has implemented to fulfill labor- and human-rights-related due diligence obligations along the supply chain. It provides information on the following topics:

- Working conditions
- Equal treatment and equal opportunities
- Other labor-related rights

As part of the „We care for tomorrow" sustainability strategy, these topics are addressed with the focus topics highlighted in dark blue:

Corporate responsibility

- Compliance
- **Environmental and social standards in the supply chain**
- Social commitment

Customer solutions

- Decarbonization and energy efficiency
- Resource saving systems and machines
- Sustainable service

Environment

- Decarbonization of your own business
- Decarbonization of the supply chain
- Waste and recycling management

Employees

- **Talent management**
- **Health and safety at work**
- **Equality and cultural diversity**
- **Work life balance**

In accordance with ESRS 2 disclosure requirements, Optima considers all workers within its own operations as well as along the entire value chain, provided they are materially affected, directly or indirectly, by Optima's business activities.

Introduction to the management of social topics

Own Workforce

- Own workforce:
  Full-time and part-time employees, trainees, and dual students. This does not include bachelor's and master's degree students, working students, temporary workers, interns, and external workers from external contract partners
- External employees: Temporary workers, self-employed persons

Workers in the value chain

- Workers in the upstream value chain
- Workers in the downstream value chain
- Workers who are particularly vulnerable to negative effects due to their situation, such as migrants or temporary workers

End users and/or consumers

- B2B customers

Monitoring and continuously improving working conditions along the value chain is a core element of Optima's corporate philosophy, reflected in the mission "We care for people." This approach considers existing interactions and dependencies across the global value chain. Although the likelihood of systemic, significant negative impacts is assessed as low – due largely to robust HR governance and comprehensive, company-wide human rights due diligence – Optima remains committed to proactively identifying and mitigating potential risks, fully ensuring the well-being of all affected workers.

Any negative impacts are not systemic in nature. Rather, they are isolated cases or specific business relationships that Optima addresses with targeted measures. Binding documents that clearly define expectations and obligations around human rights due diligence apply to all units within the value chain. These include, in particular, the Code of Conduct and the Code of Conduct for Business Partners, which sets out the key principles in a binding manner.

During the reporting period, no violations of internationally recognized labor or human rights standards were reported within the value chain. Further information can be found in the chapter **„Workers in the value chain", p. 90**.

Guidelines in connection with the management of social topics

As part of Optima's sustainability strategy, company-wide guidelines make a significant contribution to the implementation of social topics. All grounds for discrimination defined by applicable national law are taken into account. Optima thus complies with the legal requirements regarding equal treatment and non-discrimination.

In order to establish company-wide social standards, Optima has adopted a Code of Conduct and a Code of Conduct for Business Partners (see section **„Policy Documents," p. 37**) and the following guidelines and policies:

Guideline	General targets	Important content
Occupational health and safety policy	Ensuring occupational health and safety	○ Implementation of occupational health and safety
Statement of principles on social responsibility and human rights	Compliance assurance Guidelines for fundamental values, targets, and commitments regarding human rights and environmental standards	○ Human rights and social responsibility ○ Risk management to monitor compliance with human rights and environmental standards ○ Preventive measures ○ Remedial measures ○ Complaint management
Compliance statement	Compliance with legal regulations, internal guidelines, and company-wide standards	○ Prohibition of bribery and improper payments ○ Prohibition of corruption ○ Authority to represent the company and obligations
Purchasing policy	Procedures and processes for procurement within the Optima Group	○ Selection and evaluation of suppliers ○ Monitoring and management of supplier relationships ○ Authority for contract negotiations ○ Measures for reducing purchasing costs ○ Processes and responsibilities in operational purchasing ○ Regulations for contract signatures
General purchasing terms and conditions	Securing procurements	○ Scope and conclusion of contracts ○ Compliance with legal regulations ○ Delivery time, delivery, and shipping ○ Prices, payment, and ownership ○ Quality assurance and liability for defects ○ Property rights, liability, and insurance ○ Integrity, supply chain, and confidentiality
Privacy policy	Compliance assurance	○ Contents in accordance with the EU General Data Protection Regulation (EU GDPR)

Guidelines in connection with the management of social topics

The guidelines set out here are binding for all Optima employees. They also cover some activities and interactions along the upstream value chain. The guidelines are reviewed at least once a year through regular internal and, in some cases, external audits and have been approved by the management. They are available to all employees via the internal guideline management system, among other places.

These guidelines cover all material IROs and topics of ESRS S1, ESRS S2, and ESRS S4.

Violations of human rights or labor standards are consistently pursued at Optima in the interests of all stakeholders. Employees along the entire value chain and external stakeholders have the opportunity to report possible abuses via various reporting channels. In addition to direct contact, Optima's whistleblower system is available as a central point of contact within the company. This system can be used to clearly report and process human rights and environmental violations. Further information can be found under **„Internal whistleblower system," p. 100.**

In addition, Optima is committed to international frameworks such as the United Nations Universal Declaration of Human Rights, the OECD Guidelines for Multinational Enterprises, the International Labor Organization (ILO) Core Labor Standards, and the UN Guiding Principles on Business and Human Rights in its company-wide policy statement. The policy statement is regularly monitored by the human rights officer. This strategic anchoring ensures that business decisions and processes are consistently geared toward respecting human rights and avoiding negative impacts on employees.

Optima's General Terms and Conditions of Purchase include binding requirements for suppliers to comply with human rights and labor standards.
Further information is available at www.optima-packaging.com/en/legal/gtc.

Own workforce

Optima's employees develop, build, distribute, and maintain technically sophisticated machines and systems, or provide the necessary administrative and technical infrastructure. Qualified specialists with in-depth expertise are essential for these diverse and technologically complex tasks.

To retain these employees in the long term, Optima focuses on an attractive, value-oriented working environment that offers development opportunities, security, and appreciation. The quality of working conditions has a direct impact on the well-being of employees – and thus on their motivation, performance, and identification with the company.

Management of impacts, risks, and opportunities

ESRS 2 IRO-1; ESRS S1-2; ESRS S1-3

Through its economic activities, Optima creates jobs and contributes to economic and social stability in the regions in which it operates. As a mechanical engineering company with a high proportion of operational activities – particularly in manufacturing, assembly, and technical service – safe and healthy working conditions are a key factor in our success.

Compliance with internationally recognized labor standards and human rights principles is a fundamental requirement for Optima at all locations and in all countries where services are provided or procured. The aim is to identify and avoid potential or actual negative impacts on the workforce at an early stage.

Optima relies on a comprehensive package of measures to implement this commitment. These include the active involvement of employees, fair and appropriate remuneration, targeted training and development opportunities, and respectful and appreciative treatment in everyday working life. Aspects such as equal opportunities, non-discrimination, and diversity are considered key success factors and are anchored in the sustainability strategy. Further information can be found in the section **„Measures," p. 81**.

For Optima, protecting human rights is not only an expression of social responsibility, but also a decisive factor in its competitiveness and in retaining qualified specialists in the long term. To fulfill this responsibility, company-wide processes have been established to identify human rights risks at an early stage, initiate appropriate measures, and ensure suitable working conditions.

Responsibility for compliance with and further development of labor and human rights standards is clearly defined at Optima. The respective management teams are responsible for operational implementation at their locations. They are supported by the Human Resources (HR) department, as well as by specialists responsible for occupational safety, the human rights officer, and the company health management team. These ensure that legal, regulatory, and internal requirements are implemented in everyday business operations.

Human rights due diligence is overseen by a central contact person in the legal department, who carries out regular and ad hoc reviews along the entire value chain. Further information can be found in the chapter **„Workers in the value chain", p. 90**.

Impacts, risks, and opportunities related to our own workforce

As part of the double materiality assessment, the following nine IROs were identified in the area of „Own workforce."

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
S1 Own workforce							
Working conditions							
Promotion of work-life balance Optima grants more leave for family reasons than required by national law. In this way, the company supports a working environment that promotes work-life balance.	Actual positive impact		X		X	X	X
Above-average vacation days for employees Optima grants its own staff more vacation days than required by law and above the regional average. This has a positive effect on well-being, job satisfaction, and the working atmosphere. It also benefits the mental health and stress levels of employees.	Real positive impact		X		X	X	X
Physical and mental health of your own workforce Assembly workers are exposed to an increased risk of physical injury due to accidents or incidents. Such events can lead to pain, reduced well-being, and other health impairments. In other areas, such as office work, mental stress or an unergonomic posture can also have a negative long-term impact on employee health.	Potential negative impact		X		X	X	X
Consideration of employee needs The existing works council at Optima promotes employee participation in important decisions. Continuous improvement of working conditions, compensation, and transparency has a positive effect on employees. Regular dialogue between employees and managers creates an open and trusting corporate culture that strengthens employee loyalty as well as Optima's competitiveness and innovative strength.	Opportunity		X		X	X	

Impacts, risks, and opportunities related to our own workforce

As part of the double materiality assessment, the following nine IROs were identified in the area of „Own workforce."

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
S1 Own workforce							
Equal treatment and opportunities for all							
Low gender diversity at management level Optima currently has low gender diversity at management level, which is predominantly male. This can lead to limited perspectives, as different experiences and viewpoints are underrepresented in decision-making processes.	Actual negative impact		X		X	X	X
Wide age distribution Optima has a very broad age distribution. Particular importance is attached to ensuring that employees of different age groups work together in all areas of the company. This promotes the exchange of experience, knowledge, and innovative ideas.	Actual positive impact		X		X	X	
Promotion of further training Optima promotes the further training and development of its employees by offering regular training courses, workshops, and continuing education measures. This promotes the professional and personal development of the workforce, increases qualifications and motivation, and ensures Optima's long-term competitiveness. At the same time, it creates career opportunities for all employees.	Actual positive impact		X		X	X	
Reported incidents of harassment Although rare, there have been isolated cases of harassment involving employees in recent years. Without constant vigilance and preventive measures, such incidents could recur and lead to consequences such as reduced well-being for those affected.	Actual negative impact		X		X	X	X

Targets relating to the company‘s own workforce

The social sustainability targets within the workforce are aligned with corporate policy, embedded in the company objectives, and regularly audited as part of the integrated management system in connection with certifications under ISO 45001, ISO 9001, and ISO 14001.

Currently, quantitative targets have not yet been established for all identified material impacts and opportunities. Nevertheless, all IROs are addressed in Optima’s policies and are managed through appropriate measures. Compliance with these policies is ensured through established processes – for example, through data analyses as well as internal and external audits.

Optima makes use of the results of the double materiality assessment and is working intensively on defining suitable company-wide targets. Quantitative targets are currently being defined for all focus topics of the sustainability strategy. Existing targets, some of which are country-specific, are to be harmonised company-wide. As part of this process, the targets for the proportion of women in management positions from team lead level upwards are also being revised.

At present, 9 % of Optima’s management positions worldwide are held by women, while in Germany the proportion is 7.5 %. For comparison, the average in the German mechanical engineering sector is around 10 to 12 %.

Since 2024, an expanded systematic collection of relevant data has also been taking place. On this basis, future progress can be evaluated, and new measures can be developed in a targeted manner.

Measures

All measures relate to Optima employees, with external workers only included to a limited extent. The measures primarily involve human resources and, in some cases, additional financial resources, such as for the implementation of digital platforms or certifications such as ISO 45001 certification.

Working conditions

Occupational safety and health

Optima is committed to a high level of occupational health and safety. The occupational health and safety management system is certified throughout Germany in accordance with ISO 45001. The aim is to gradually integrate further locations into a company-wide certification system and thus continuously develop existing safety standards.

For quick assistance with health topics or minor injuries, an internal emergency number will be available starting from the upcoming reporting period in 2025. This number can be used to quickly reach first responders in the event of symptoms such as feeling unwell, minor cuts, or circulatory problems. The interface is operated by an external control center. This service is available to 97 % of all employees throughout Germany.

Employees in safety-relevant areas are provided with suitable personal protective equipment. This includes measures for protection against noise and preventive procedural instructions for handling hazardous substances. Preventive medical check-ups are carried out based on legal requirements and individual risk assessments. In addition, employees have the option of occupational health care from the company doctors.

For activities with an increased risk potential for third parties or when operating safety-critical machines, aptitude tests are carried out in accordance with internal regulations.

Beyond traditional occupational health and safety, Optima promotes the physical and mental health of its workforce. This includes health-promoting measures, health days, and continuing education opportunities. This is supplemented by occupational health care and external counseling services for support in matters such as resilience, stress, addiction, personal crises or strokes of fate, psychological stress, dealing with government agencies and authorities, referral to counseling centers, reintegration after illness or rehabilitation, and conflicts in the private or professional environment.

Involvement of employee representatives

Optima takes employee participation into account. In Germany, all employees are represented by local works councils, which together form a general works council. Regular meetings, including with HR management, enable a continuous exchange on current topics and concerns of the workforce.

At international locations, employee representation is organized individually in accordance with local legal requirements. The members of the employee representative bodies are in close contact with management and site managers. This dialogue promotes an open corporate culture and strengthens the company-wide perspective when dealing with social topics.

Measures

Employee participation and active exchange

Optima maintains open, transparent, and regular communication with its employees. Through various channels such as posts and a comment function on the intranet, the quarterly employee magazine, or internal events, employees have access to relevant information about the company. At regular intervals – for example, through video messages from the management or works meetings – employees are informed about current developments and the company's economic situation.

At the same time, starting in the upcoming 2025 reporting period, employees will have the opportunity to submit specific questions to management via the intran et, and the answers will be made available to all employees.

Through various feedback formats, employees have the opportunity to share their perspectives. The annual performance review between managers and permanent employees offers space for a structured dialogue on goals, expectations, and mutual feedback.

Company-wide activities relating to the mission statement are communicated transparently on a regular basis.

Working conditions and work-life balance

Optima continuously develops its working conditions to promote the health, well-being, and productivity of its employees. This includes ergonomically designed workplaces, modern IT equipment, flexible working time models, and the option of mobile working. These measures create flexibility and support work-life balance. The aim is to create a working environment that meets the different needs and life situations of employees.

Shared desk models have been introduced at individual locations. Optima is also increasingly focusing on the well-being of its employees in its international subsidiaries, for example by promoting ergonomic workplaces, improving IT equipment, and expanding flexible working time models and mobile working options. Mobile working is implemented depending on the location and activity.

The high quality of these measures is confirmed by the „berufundfamilie" certification. Optima also offers advice on retirement planning, special leave, gifts and financial support for the birth of a child, as well as a free summer holiday program for children and digital learning support for employees' children.

Regular family days enable employees' relatives to get to know Optima better. In addition, internal care navigators are available as trained contact persons, as well as an external counseling center that provides support in personal crises, strokes of fate, or questions about caring for relatives. Further information can be found under **„Health and Safety", p. 88.**

Equal treatment and equal opportunities

Employee development and advancement

At Optima, employee development takes place based on annual employee appraisals between managers and employees, among other things. These serve to jointly reflect on performance, clarify targets, and identify individual development needs. Due to the high demands placed on specialists and managers, training opportunities are highly valued throughout all career phases.

Measures

With the introduction of a learning management system in 2024, all employees will gradually have access to a digital learning platform that will enable technical training and internal further education, thereby positively strengthening the corporate and learning culture. This includes content such as an introduction to circular business models, cultural diversity and inclusion, appreciative communication within teams, agile project management, artificial intelligence and digitalization, leadership skills, and language courses. The system was developed to provide the best possible support for professional development. It is continuously adapted and further developed based on feedback and learning experiences. In addition, employees have access to free language courses in various languages and at different levels.

In addition to offerings for career starters, specific programs for specialists and managers are offered and are being gradually developed.

Selected managers from foreign subsidiaries also receive further training in the form of the practical „License to Lead" management training program, which is designed to strengthen their leadership skills and intercultural competence. At the same time, Optima is investing in expanding the language versions of existing training courses to ensure that all employees worldwide have access to relevant training content. These measures underscore Optima's commitment to the continuous professional development of its international employees.

Cultural diversity

Cultural diversity and a culture of appreciation are an important part of Optima's corporate culture. The company brings together people of different ages, qualifications, and backgrounds. Age diversity is a particularly defining feature – from trainees to long-standing experienced specialists and managers, several generations work together successfully at Optima.

Nevertheless, as in the mechanical engineering industry as a whole, there is little gender diversity, especially in management positions. The proportion of women in management positions at Optima is also low. To counteract this, Optima is currently developing targeted measures to increase gender diversity at all levels, including in management roles. Specific programs will focus on identifying and promoting women with leadership or development potential.

Regular awareness campaigns and communication at management level are designed to strengthen awareness of a discrimination-free working environment.

Given Optima's strong international orientation, employees are constantly confronted with new cultures and languages. Intercultural training courses are also offered to employees at foreign subsidiaries, covering topics such as cultural sensitivity, communication styles, business practices, and social norms. This is also intended to facilitate cooperation with headquarters and avoid misunderstandings. In this way, Optima creates greater understanding within the workforce and lays the foundation for ongoing internationalization.

Representatives for severely disabled employees are available at several locations to support the interests of people with disabilities and break down barriers. Their task is to promote the integration of severely disabled people into the company, represent their interests, and provide advice and support.

Reported or identified incidents of discrimination are investigated in accordance with a defined internal procedure. Appropriate measures are then defined and their implementation ensured. Further information can be found under **„Investigation Process", p. 100.**

Key figures

When collecting data, Optima considers the respective national legislation in order to adequately reflect country-specific requirements and characteristics. No estimates are used for any data that comes directly from the systems used. The number of employees at the end of the reporting period refers to this reporting date and does not reflect fluctuations during the reporting year.

Characteristics of employees

ESRS S1-6

At Optima, employee data is systematically recorded in the central personnel system when they join the company. Reporting is based on headcount, i.e., every person employed is counted regardless of their working time model. Categorization takes place when the data is entered into the system.

The total number of employees by headcount includes all permanent employees. Permanent employees are defined as persons who are directly employed by Optima and remunerated by the company. This includes full-time and part-time employees as well as trainees. Dual students, bachelor's and master's degree students, working students, temporary staff, interns, and external contract workers are not included.

Full-time employees are employees whose contractually agreed weekly working hours correspond to the standard working hours of 40 hours per week. Part-time employees work less than this threshold. To calculate the full-time equivalents (FTEs) for reporting purposes, the total working hours of part-time employees are set in relation to the agreed full-time working hours.

In addition, Optima employs temporary workers and external specialists on a self-employed basis. Temporary workers are employed by an external personnel service provider and are assigned to Optima on a temporary basis. Self-employed persons perform work for Optima on the basis of contractual agreements.

The relevant key figures are recorded in the company-wide data management system and updated regularly. The workforce figures are evaluated on the basis of the headcount as of the reporting date and will be collected for the 2024 reporting year as of December 31. For the purposes of this report, „region" refers to individual continents, with Germany being considered a separate entity. As of the reporting date, Optima employs 3,400 people worldwide.

Number of employees according to Gender

Gender	Unit	2024	Percentage
Male	Headcount	2,779	82 %
Female	Headcount	621	18 %
Other	Headcount	0	0 %
No information	Headcount	0	0 %
Total Headcount	Headcount	3,400	100 %

Number of employees according to countries

The number of employees is stated, taking into account only countries in which Optima has at least 50 employees who make up at least 10 % of the total number of Optima employees.

Country	Unit	2024
Brazil	Headcount	133
China	Headcount	54
Germany	Headcount	2,891
USA	Headcount	150

Key figures

Information on employees by type of contract, broken down by Gender

Unit	female	Male	Other	No Information	Total
Headcount					
Headcount	621	2,779	0	0	3,400
Headcount with permanent employment contracts					
Headcount	579	2,614	0	0	3,193
Headcount with fixed-term employment contracts					
Headcount	42	165	0	0	207
Headcount of on-call workers					
Headcount	0	0	0	0	0

Information on employees by type of contract, broken down by region

Unit	Germany	Rest of Europe	North America	South America	Asia
Headcount					
Headcount	2,891	100	150	170	89
Headcount with permanent employment contracts					
Headcount	2,710	98	150	169	66
Headcount with fixed-term contracts					
Headcount	181	2	0	1	23
Headcount of on-call workers					
Headcount	0	0	0	0	0

Information on employee turnover

As required by ESRS S1, employee turnover also includes employees whose contracts expired during the reporting period. This means that all departures are recorded, regardless of whether they were voluntary, due to dismissal, retirement, or death. The calculation is based on the average number of employees in the 2024 fiscal year (as of December 31, 2024).

	Unit	2024
Total Headcount of employees who left the company during the reporting period	Headcount	223
Turnover rate during the reporting period	%	6.8

Key figures

Cultural diversity

ESRS S1-9

The gender distribution at Optima is measured based on the proportion of women and men in management positions. This is based on the defined management positions according to the organizational chart, which are associated with responsibility for an organizational unit. The calculation is based on the percentage of female managers in relation to the total number of managers.

The age distribution of the workforce analyzes the demographic structure within Optima. For this purpose, employees are methodically divided into age groups and the respective percentages are reported in order to obtain a comprehensive picture of the age structure.

Optima employees combine many years of experience with new ideas. With an average age of 40 worldwide and 39 in Germany, Optima benefits from a balanced mix of experienced specialists and young talent. This puts Optima below the average age of 43 in the metal and electrical industry in Germany.

When collecting gender- and age-related data, national legal requirements are considered, which may limit the availability and granularity of the data.

	Unit	2024
Total Headcount: 3,400		
< 30 years	Headcount	819
	%	24
30-50 years	Headcount	1,756
	%	52
> 50 years	Headcount	825
	%	24

Fair pay

ESRS S1-10

Financial security for employees is another material component of responsible working conditions. Optima's remuneration policy is based on market standards and job-related benchmarks to ensure fair and transparent remuneration.

The Code of Conduct enshrines fair remuneration for employees and sets minimum standards in this area. Average salaries are determined by the HR managers of the respective companies. The basis for internal comparison is the target remuneration for permanent full-time employees as of December 31, 2024. This consists of the base salary, fixed allowances, and variable remuneration components. The exact composition may vary depending on the remuneration system of the individual company.

Remuneration is considered appropriate if the minimum wage paid by a company is above the statutory minimum wage in the respective country and is not considered unreasonably low in relation to the national average wage. The assessment is based on feedback from the individual companies. Optima therefore assumes that the salaries paid offer adequate financial security. An assessment regarding living wages will be carried out in the future as soon as suitable benchmarks are available.

Key figures

Social protection

ESRS S1-11

At Optima, all employees are covered by social protection measures – either through statutory social security systems or through additional company benefits. This protection covers essential life risks such as loss of income due to unemployment, illness, accidents at work, incapacity to work, parental leave, or retirement.

Old-age provision is provided on the one hand by the public pension systems of the respective countries. In addition, Optima offers all permanent employees a company pension scheme that provides additional financial security in retirement.

Comprehensive social security is based on a systematic review of applicable national social legislation and internal standards. Human resources managers at the respective locations ensure that all employees have access to adequate social protection measures that comply with local requirements and Optima's principles.

Training and skills development

ESRS S1-13

One key figure around continuing education at Optima is the average number of training hours per employee. It shows how much time employees spend on average on continuing education measures. The key figure is calculated by dividing the total number of training hours completed by the number of employees on the reporting date.

Due to the ongoing transition to a central learning management system, no key figure comparable with previous years is available for the current reporting year. In addition, there is currently no uniform recording system available for foreign subsidiaries.

Starting in the 2025 reporting year, the new system will provide more comprehensive, consistent, and internationally comparable training data. In the future, mandatory annual training courses – such as those on compliance, safety instructions, occupational safety, and environmental management – will also be included in the evaluation.

	Unit	Female	Male
Percentage of employees who participated in regular performance and career development discussions	%	93	93

Key figures

Health and safety

ESRS S1-14

Optima uses a central data collection tool to collect key figures. In the event of technical or practical limitations, extrapolations may be used to supplement the data. The key figure for the number and rate of reportable accidents at work includes only accidents at work that occur in connection with professional activities on Optima's premises or during business trips. Commuting accidents are excluded. Only accidents involving Optima employees are included in the calculation – external workers are not included.

In 2024, around 22 different health services were provided at the German sites, excluding general preventive measures. Many of these services were provided multiple times, but each type of service was counted only once.

	Unit	2024
Percentage of own workforce covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines (ISO 45001)	%	100
Number of fatalities resulting from work-related injuries and work-related illnesses	Number	0
Number of reportable accidents at work	Number	33
Ratio of reportable accidents at work	Ratio of accidents at work to the total number of hours worked	0
Number of cases of reportable work-related illnesses among employees	Number	6
Number of days lost due to work-related injuries and deaths from accidents at work, work-related illnesses, and deaths due to illnesses related to employees	Days	863

Key figures

Remuneration parameters
ESRS S1-16

As part of its remuneration analysis, Optima uses the gross taxable wages of all employees as of December 31, 2024, as the benchmark for its remuneration structure. This includes the base salary, fixed allowances, and variable remuneration components, the composition of which is based on the applicable remuneration policy. To analyze pay equality, the average gross hourly wage of female employees is compared with that of male employees.

As part of the remuneration analyses, the gender-specific earnings gap – i.e., the difference between the average gross hourly wage of female and male employees – will be determined for the 2024 reporting period. The comparison is based on all salaries, without considering structural differences such as field of activity, hierarchical level, professional experience, working time model, or scope of employment. The average gross hourly wage broken down by gender is calculated by dividing the gross taxable wages by the average gender-specific annual working time (in hours). This is therefore the unadjusted gender-specific earnings gap. An adjusted gender-specific earnings gap, on the other hand, refers to the calculation of the earnings gap under comparable conditions.

The unadjusted difference of 30.4 % is due, among other things, to the fact that a higher proportion of male employees work in technical areas of mechanical engineering. The gender pay gap can be explained, among other things, by the fact that management positions – and thus higher-paid jobs – are still predominantly held by men.

Work-life balance
ESRS S1-15

Respect for employee rights and the promotion of safe, fair, and inclusive working conditions are fundamental principles at Optima. In line with corporate responsibility, Optima is committed not only to complying with social standards, but also to actively promoting them. Optima pursues the principle of ensuring a stable, fair, and non-discriminatory working environment for all employees, regardless of their place of work.

In the 2024 reporting year, all employees were granted the statutory right to special leave for family reasons. 10 % of eligible employees took advantage of this offer. This figure shows that the offer is actively used and makes an important contribution to work-life balance and the compatibility of work and private life.

Incidents, complaints, and serious impacts on human rights
ESRS S1-17

Throughout the 2024 reporting year, there were no incidents of serious human rights violations, forced labor, human trafficking, or child labor that would require disclosure of monetary impacts. There have been no reports or indications of violations of the UN Guiding Principles on Business and Human Rights, the International Labor Organization's Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises.

Similarly, no violations in work-related discrimination or harassment have been recorded that have resulted in fines, penalties, or compensation payments. Accordingly, there are no corresponding references in Optima's financial documents.

ESRS 2 IRO-1; ESRS S2-1

Management of impacts, risks, and opportunities

Optima is aware that, particularly in connection with the issue of the workers in the value chain and the processing of raw materials, there may be potentially negative impacts on people and the environment. Respect for human rights is therefore an indispensable principle and firmly anchored in the company's mission statement, „We care for people." Compliance with legal requirements regarding working conditions, remuneration, and occupational safety in all countries in which Optima operates forms the basis of its commitment to social standards. Optima not only expects its direct suppliers to comply with these standards but also encourages them to pass them on along their own supply chain.

In practical terms, Optima is currently focusing on its direct suppliers. Optima currently has no direct influence on upstream stages of the value chain, i.e., tier n suppliers.

For direct suppliers, a reliable risk analysis first requires comprehensive preparation and systematic collection of relevant data. Together with its suppliers, Optima works to identify and address human rights and environmental risks. In doing so, Optima relies particularly on partnership-based dialogue and knowledge sharing to raise awareness of human rights due diligence obligations and to support the implementation of corresponding measures.

Further information can be found in the section **„Policy Documents", p. 37; Guidelines in connection with the management of social topics, p.76; Measures, p. 93.**

In its sustainability strategy, Optima primarily addresses environmental and social risks among its direct suppliers. The responsibility of the IROs with regard to direct suppliers lies with the management of central materials procurement, which supplies 11 of 13 German companies and parts of Optima's international locations (Optima materials management GmbH). There is regular communication with direct suppliers – for example, through discussions, supplier days, and audits – in order to gather the perspectives of stakeholders.

The person responsible for human rights reviews and monitors risk management under the German Supply Chain Due Diligence Act (LkSG) with regard to compliance with human rights or environmental due diligence obligations, advises the responsible units accordingly, and reports regularly to Optima's management.

ESRS S2

Workers in the value chain

To carry out the risk analysis, Optima uses a risk management tool that provides a holistic, IT-based software solution for implementing the requirements of the LkSG. This enables risk and supplier management that is aligned with the criteria of the LkSG. The software provides a detailed overview of Optima's own business area, direct suppliers, and – where known – indirect suppliers. Their specific human rights and environmental risks are appropriately represented. All direct suppliers and companies within Optima's own business area are entered into the system. For each of these companies and each protected legal position, an abstract risk is determined using recognised indices and press releases. Depending on the abstract risk disposition of the companies, the next step is to identify specific risks for individual suppliers. The assessment of specific risks is based on a self-assessment, evidence of audit-based standards, insights from the supplier relationship, or information from the complaints procedure. Based on the identified specific risks, targeted preventive measures can then be implemented.

Optima's previous analyses show that there is an inherent risk of child labour and forced labour in certain regions. However, specific reviews have so far revealed no significant risks among Optima's direct suppliers.

The reporting is documented in accordance with Section 10 (1) LkSG and submitted to the BAFA. It is publicly available on the company's website at **www.optima-packaging.com/en/optima-group/duty-of-care-lksg.**

Impacts, risks, and opportunities related to the workers in the value chain

As part of the double materiality assessment, the following five IROs were identified in „Workers in the value chain."

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
S2 Workfers in the value chain							
Working conditions							
Working environment that negatively impacts the health and safety of workers in the value chain The health and safety of workers in the upstream value chain, particularly in raw material extraction, is potentially at risk. There is currently insufficient transparency regarding existing safety precautions. No adverse effects can currently be identified for direct suppliers based in Germany, as they are subject to the provisions of the Occupational Safety and Health Act and have the relevant certifications.	Potential negative impact	X			X	X	X
Inadequate remuneration for workers in the upstream value chain Potentially inadequate wages are paid in Optima's upstream value chain, particularly in raw material extraction. Due to a lack of transparency regarding remuneration structures, this assumption is based on scientific studies.	Potential negative impact	X				X	
Equal treatment and opportunities for all							
Incidents of violence and harassment in the upstream value chain Incidents of violence and harassment could potentially occur in Optima's upstream value chain, particularly in raw material extraction. These risks are particularly prevalent in countries with weak labor law standards and inadequate monitoring.	Potential negative impact	X			X	X	X
Other work-related rights							
Forced labor in the upstream value chain Forced labor could potentially occur in Optima's upstream value chain, particularly in raw material extraction, as these sectors are often located in high-risk regions with poorly monitored working conditions.	Potential negative impact	X			X		

Targets related to the workers in the upstream value chain

Optima is aware of the risks and potential negative impacts in the upstream value chain. No quantitative targets are currently available for the identified material impacts and risks. Nevertheless, Optima complies with the legal requirements of the LkSG and takes all IROs (impact, risk, opportunity) into account through appropriate risk-mitigating measures.

Optima uses the results of the double materiality assessment and is working intensively on defining company-wide target values. The focus is on direct suppliers, as the further upstream value chain is outside Optima's immediate sphere of influence. Quantitative targets are currently being developed for all focus areas of the sustainability strategy. A particular focus is on decarbonizing the supply chain and increasing transparency regarding environmental and social information among Optima's direct suppliers.

Measures

ESRS S2-3, ESRS S2-4, ESRS 2-2

Signing of the Code of Conduct for Business Partners

Optima's company-wide Code of Conduct for Business Partners was created in 2024 and forms the basis for a shared understanding of values and a partnership-based business relationship with suppliers. Strategically important suppliers are required by Optima to actively confirm their commitment to the Code, which sets binding human rights and labor standards, such as the prohibition of human trafficking, forced and child labor, and discrimination. During the reporting period, the Code was signed by over 90 % of the most strategically important suppliers. Further information can be found under **„Policy Documents", p. 37.**

Awareness-raising measures and supplier audits

Sustainability topics are taken into account at Optima in supplier discussions, audits, and supplier days. In the future, these topics will be surveyed and documented using an internally developed self-audit questionnaire.

Complaints procedure for the supply chain due diligence act

A publicly accessible complaint portal enables the confidential reporting of human rights violations and environmental violations that affect Optima's own business activities worldwide and its direct suppliers. The complaint portal is linked on the company's homepage.

Further information is available at the publicly accessible link: www.optima-packaging.com/en/optima-group/duty-of-care-lksg.

All cases are systematically processed, documented, and followed up until effective remedial measures have been implemented. These include concrete improvement plans, their follow-up and, in the case of serious violations, sanctions up to and including the suspension or termination of business relationships. Cases are handled in accordance with a process that ensures confidentiality, data protection, and the protection of whistleblowers. No serious incidents were identified in the value chain in the 2024 reporting year. This indicates the effectiveness of the existing management system and the measures implemented.

Governance information

Introduction to the management of governance information

In accordance with its corporate mission statement, Optima is committed to acting responsibly and sustainably throughout the entire value chain. In this context, corporate governance refers to the legal and actual management and control of a company with the aim of creating transparency, promoting ethical behavior, and ensuring compliance with legal and internal requirements. The guidelines, targets, measures, and key figures presented below serve to promote an open corporate culture and strengthen stakeholder confidence in Optima.

The focus in the following sections is on the principles and processes of corporate responsibility and ethical business conduct, specifically in relation to the following aspects:

- Corporate culture
- Protection of whistleblowers
- Management of relationships with suppliers, including payment practices
- Corruption and bribery

As part of the „We care for tomorrow" sustainability strategy, these topics are addressed with the focus topics highlighted in dark blue:

Corporate responsibility

- **Compliance**
- **Environmental and social standards in the supply chain**
- Social commitment

Customer solutions

- Decarbonization and energy efficiency
- Resource saving systems and machines
- Sustainable service

Environment

- Decarbonization of your own business
- Decarbonization of the supply chain
- Waste and recycling management

Employees

- Talent management
- Health and safety at work
- Equality and cultural diversity
- Work life balance

Business conduct

Guidelines relating to the management of governance topics

ESRS G1-1

In addition to the Code of Conduct and the Code of Conduct for Business Partners (see section **„Policy Documents," p. 37)**, the following guidelines apply in the context of managing key governance topics:

The guidelines mentioned here are binding for all Optima employees. They also cover some activities and interactions along the value chain. The guidelines are reviewed regularly through internal and, in some cases, external audits at least once a year and have been approved by the management. They are available to all employees via the internal guideline management system, among other places. These guidelines cover all essential IROs and topics of ESRS G1 and ESRS S4 (see section **„material topics without a separate chapter," p. 33**).

Guideline	General targets	Important content
Compliance Customs and shipping policy	○ Compliance assurance	○ Shipping and customs regulations ○ Responsibilities and internal control measures ○ Handling sensitive trade relationships
Compliance sales policy	○ Minimization of corruption risk	○ Procedures for contracts with sales partners ○ Long-term commercial agency relationships ○ Business brokerage on a case-by-case basis
Donations and sponsorship concept		○ Regulations on donations and sponsorship ○ Competencies and responsibilities ○ Definition of areas of support ○ Reporting obligations to the responsible body
Guidelines for the treatment of donations/gifts and hospitality		○ Handling of donations ○ Conduct in situations involving a risk of corruption
Whistleblower policy	○ Protection of whistleblowers	○ Description of the whistleblower process and system, including reporting channels and points of contact
Data protection policy	○ Compliance assurance	○ Contents in accordance with the EU General Data Protection Regulation (EU GDPR)
Guideline on protection targets and protection classes	○ Ensuring the protection of information ○ Compliance with protection targets (confidentiality, integrity, availability)	○ Rules for handling protection targets and classes
Information security policy	○ Ensuring the security of IT equipment and information within the Group	○ Rules for handling IT equipment and information
Group information security policy	○ Internal IT operational security ○ Ensuring data availability and integrity ○ Preventing data loss and security incidents	○ Internal requirements, measures, and specifications for ensuring information security

Management of impacts, risks, and opportunities

A central element of Optima's compliance management system is the Compliance Team Germany, which supports the management and all employees in fulfilling their individual responsibilities for integrity and legally compliant conduct. The Compliance Team Germany is made up of employees from the following departments: Controlling, Finance and Accounting, Legal, Sales, and Procurement. It contributes to greater certainty in day-to-day business by providing targeted information, training, and individual advice in cases of uncertainty or conflicts of interest, thereby strengthening the culture of compliance within the group. Reports are submitted to the CFO. The CFO obtains his expertise from specialist staff and through targeted exchanges with associations and networks, among other sources.

In addition, foreign companies with 80 or more employees also have compliance teams. These consist of the following areas: management, finance and accounting, controlling, sales, and procurement. The management of the Optima Group must be informed annually in a written report about the implementation and regular work.

To manage the risk of data protection violations in accordance with ESRS S4, Optima relies on a systematic approach based on the information security guideline and all supporting documents (e.g., protection targets and protection classes). A centrally appointed person is responsible for implementation, advises specialist departments, carries out protection needs analyses, coordinates awareness-raising measures, and monitors compliance with internal requirements.

In addition, managers promote security awareness in their teams in accordance with the information security policy. This policy ensures that the executive board and top management provide the necessary resources for an appropriate level of security. The consistent application of these guidelines strengthens confidence in Optima's products and processes, thereby laying the foundation for information security, high customer satisfaction, and long-term customer relationships.

Impacts, risks, and opportunities related to business conduct

In the double materiality assessment, Optima has identified the following four IROs with regard to the topic of „Business conduct."

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
G1 Business Conduct							
Corporate culture							
Promotion of a compliance-oriented corporate culture At Optima, compliant behavior is anchored in a binding Code of Conduct and regular training in everyday work. This strengthens awareness of company-wide standards, promotes a shared understanding of values, and supports transparent decision-making processes in areas such as human resources management and supplier evaluation.	Actual positive impact		X		X		X
Protection of whistleblowers							
Whistleblowers are protected from retaliation Protecting whistleblowers from retaliation strengthens a culture of openness at Optima and enables problems to be identified and resolved at an early stage. This promotes employee trust in the company and contributes to a healthy and ethical working environment.	Actual positive impact		X		X	X	X
Management of relationships with suppliers, including payment practices							
Timely payment practices and responsible behavior toward suppliers Through timely payment practices and fair behavior toward suppliers, Optima strengthens long-term partnerships and ensures stable supply chains.	Actual positive impact	X				X	
Corruption and bribery							
Incidents of corruption and bribery resulting in fines and reputational damage Optima operates in countries with a higher risk of corruption and bribery. Cases of corruption or bribery could result in fines and damage to our reputation.	Risk		X	X	X	X	X

Targets related to business conduct

For the 2024 fiscal year, Optima pursued the target of providing 100 % of its employees with verifiable training on compliance topics. This target was achieved.

No quantitative targets have been set for whistleblower protection to date. This is because the absence of reports can indicate both a low number of actual incidents and possible weaknesses in the compliance management system. Optima is therefore currently working on developing qualitative targets in order to be able to assess the effectiveness of the whistleblower mechanisms more reliably.

In the supply chain, the target of having 90 % of strategically relevant suppliers – i.e., partners listed in the supplier league – sign the Code of Conduct for Business Partners has been achieved.

Measures and key figures

Prevention and detection of corruption and bribery, as well as whistleblower protection
ESRS G1-1; ESRS G1-3; ESRS G1-4

Optima relies on a comprehensive compliance management system that is specifically designed to prevent and detect corruption and bribery. The compliance management system includes a gift policy, sales policy, shipping and customs policy, and supplementary guidelines and requirements for preventing, detecting, and combating allegations or incidents of corruption or bribery in order to minimize such risks in all areas of business (e.g., sales policy, accounting requirements). Sales partners are also subject to a compliance statement that ensures compliance with legal standards and internal company standards of conduct. There were no incidents of corruption or bribery in the 2024 reporting period.

Optima promotes a corporate culture characterized by respect, integrity, and appreciation through targeted measures such as regular training, development programs, and an open communication culture. The aim is to create a trusting working environment and strengthen responsible behavior at all levels.

Internal whistleblower system

Violations of the Code of Conduct, company-wide guidelines, or applicable law are consistently pursued at Optima in the interests of all employees. Various reporting channels are available for reporting possible violations and for advice on compliance-related topics. These include direct contact with the Compliance Team in Germany, regional contact persons in foreign companies, a central email address, and the digital internal whistleblower system.

The Internal whistleblower system is accessible around the clock and enables all employees to report misconduct confidentially. It is possible to submit completely anonymous reports, i.e., reports without providing personal contact details. Identity protection and the highest data protection standards are ensured by an independent external service provider. A wide range of possible violations can be reported via the system, including corruption, fraud, data protection violations, conflicts of interest, violations of environmental and human rights standards, and violations of competition law.

All employees are regularly informed about how the internal whistleblower system works and who their key contacts are, including through internal communication channels, the company-wide whistleblower policy, and targeted information emails to managers.

Investigation process

Incoming reports are centrally documented, checked for plausibility, and reviewed for validity in accordance with the Whistleblower Protection Act (HinSchG). The subsequent investigation is conducted independently and objectively by the internal legal department, ensuring confidentiality, data protection, and the utmost discretion. If necessary, internal investigations are carried out with the involvement of additional experts, such as HR, IT, or the data protection officers. There is an established standard procedure for these investigations, which ensures structured and traceable processing. Once the internal investigations have been completed, the results are presented to the management, and decisions are made on follow-up measures.

All reports and contact details submitted via the digital internal whistleblower system are initially reviewed exclusively by independent lawyers, known as ombudspersons. The confidentiality of the whistleblower's identity is always of the utmost importance. Feedback is provided to the whistleblower within three months of confirmation of receipt of the report, in accordance with the provisions of the German Whistleblower Protection Act.

Measures and key figures

Training programs

All Optima employees are required to participate in company-wide compliance training courses each year to raise awareness of compliance risks and integrity within the company. These training courses are based on the Code of Conduct and provide practical information on ethical behavior, legal frameworks, and how to deal with typical risk situations. Additional training covers topics such as competition law and anti-corruption. The focus here is particularly on employees who have regular contact with third parties. Additional role-based training measures are provided for highly exposed target groups. Special attention is paid to functions that are at increased risk of corruption and bribery: management, sales, and purchasing. To ensure that they live the company's values from the outset, all new employees receive a two-day introductory seminar.

Approval procedure for sensitive transactions

Optima's company-wide gift policy regulates which types of gifts are permissible, critical, or impermissible. For sensitive transactions, there is also an additional control body and standardized approval processes for amounts above a certain threshold.

Donation and sponsorship strategy

Optima provides targeted support to associations, initiatives, and projects that are committed to social, cultural, or environmental causes in the regions where its sites are located. International subsidiaries also have the opportunity to take on local responsibility. The Germany-wide guideline on donations and sponsorship is part of the anti-corruption program and ensures that funds are used responsibly, effectively, and in line with the company's values.

Management of relationships with suppliers, including payment practices

Optima's accounting policy is to make payments reliably within the agreed payment terms. In addition, we strive to consistently adhere to cash discount periods to benefit from agreed price reductions, among other things. The Group's solvency is monitored on an ongoing basis, including through a weekly treasury report and a monthly updated liquidity forecast. Internal cash pooling also ensures that available liquidity can be made available within the Optima Group as needed. The timely and reliable settlement of liabilities forms a central basis for long-term and cooperative partnerships with suppliers. In addition, the standard terms of payment for suppliers are disclosed transparently.

Optima is currently reviewing the extent to which social and environmental criteria will be integrated into its purchasing guidelines and supplier selection process in the future.

The evaluation of payment data in 2024 shows that the majority of suppliers paid within the set deadlines. Optima works with various payment terms, which are mainly staggered at 10, 14, or 30 days with or without a discount. The average number of days for payment of invoices from the date on which the contractual or statutory payment period begins is around 18 days. The distribution of the average payment period for the standard payment terms applicable to the purchasing volume of central materials procurement (Optima materials management GmbH), by supplier share in days and percent, is as follows:

- 25 % < =10 days
- 50 % > = 14 days / < 30 days
- 25 % > = 30 days

There are no outstanding legal proceedings for late payment for the 2024 fiscal year.

Accordingly, no additional measures were necessary, as efficient and timely payment processing is already ensured. This promotes both supplier confidence and optimal liquidity planning.

List of abbreviations

ACA	Absolute Contraction Approach
AR	Application Requirement
B2B	Business to Business
BAFA	Federal Office for Economic Affairs and Export Control
CapEx	Capital Expenditure
CCM	Climate Change Mitigation
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CH_4	Methane
CO_2	Carbon dioxide
CSRD	Corporate Sustainability Reporting Directive
DEFRA	Department for Environment, Food and Rural Affairs
DNSH	Do No Significant Harm
DMF	Dry Molded Fiber
GDPR	General Data Protection Regulation
E	Environment
EPA	Environmental Protection Agency

ERP	Enterprise Resource Planning
ESRS	European Sustainability Reporting Standards
EU	European Union
EU Taxonomy	Taxonomy Regulation 2020/852 of the European Union
EEA	European Economic Area
FTE	Full-time equivalent
G	Governance
GHG Protocol	Greenhouse Gas Protocol Standard
GmbH	Limited liability company
GOV	Governance
GWP	Global Warming Potential
HGB	German Commercial Code
HinSchG	Act for the Better Protection of Whistleblowers
HR	Human Resources
IEA	International Energy Agency
ILO	International Labour Organization
ISO	International Organization for Standardization
ISPE	International Society for Pharmaceutical Engineering

List of abbreviations

IPCC	Intergovernmental Panel on Climate Change
IRO	Impact, Risk, Opportunity
IT	Information technology
LkSG	German Supply Chain Due Diligence Act
N_2O	Nitrous oxide
NACE code	Statistical Classification of Economic Activities in the European Community
NW	Not material
OECD	Organisation for Economic Co-operation and Development
OpEx	Operational Expenditure
PCF	Product Carbon Footprint
PPA	Power Purchase Agreements
PPWR	Packaging and Packaging Waste Regulation
PV system	Photovoltaic system
RCPs	Representative Concentration Pathways
REACH	Registration, Evaluation, Authorization, and Restriction of Chemicals
RFI	Radiative Forcing Index
RoHS	Restriction of Hazardous Substances
S	Social
SBM	Sustainable Business Model
SBTI	Science Based Targets initiative
SDG	Sustainable Development Goals
STEPS	Stated Policies Scenario
TCFD	Task Force on Climate-related Financial Disclosures
GHG emissions	Greenhouse gas emissions
UBA	Federal Environment Agency
UN	United Nations
VDMA	German Mechanical Engineering Industry Association
VO	Regulation
M	Material
WRI	World Resources Institute
WWF	World Wide Fund For Nature

Appendix

ESRS Index

The table below contains all data points that Optima voluntarily reports for the reporting period 2024 in accordance with EU legislation in ESRS 2 Annex B. The table indicates where the data points are documented in the sustainability report and which ones are considered „not material (NM)“. Cross-references to the relevant pages are also provided (ESRS 2 Annex B).

Disclosure requirement	Data point with reference to EU legal act	Materiality of the paragraphs	Chapter (in this report)	Page (in this report)
ESRS 2 General disclosures				
BP-1			"General basis for preparation"	p. 21
BP-2			"General basis for preparation"	p. 21
GOV-1	[21d, e]	m	"Sustainability governance"	p. 24 f.
GOV-2			"Sustainability governance"	p. 24 f.
GOV-3			"Sustainability-related performance in incentive systems"	p. 26
GOV-4	[30]	m	"Due Diligence Statement"	p. 113
GOV-5			"Risk management and internal controls for sustainability reporting"	p. 22 f.
SBM-1	[40 d (i)]	nm	„Value chain“ & „Our sustainability strategy“	p. 12 ff.
	[40 d (ii) (iii)]	nm		
	[40 d (iv)]	nm		
SBM-2			"Double materiality assessment"	p. 27 ff.
SBM-3			"Material impacts, risks, and opportunities for Optima"	p. 31 f.
IRO-1			"Double materiality assessment"	p. 27 ff.
IRO-2			„ Double materiality assessment“ & "ESRS Index"	p. 27 ff. p. 106 ff.

ESRS Index

Disclosure requirement	Data point with reference to EU legal act	Materiality of the paragraphs	Chapter (in this report)	Page (in this report)
EU Taxonomy Regulation				
EU Taxonomy Regulation 2020/852			„EU Taxonomy Regulation“	p. 69 f.
ESRS E1 Climate Change				
ESRS 2 GOV-3			„Sustainability-related performance in incentive systems“	p. 26
E1-1	[16g]	m	„Transition plan for climate protection“	p. 49
	[14]	m		
ESRS 2 SBM-3			„Impacts, risks, and opportunities related to climate change“	p. 42 ff.
ESRS 2 IRO-1			„Management of impacts, risks, and opportunities“ „Impacts, risks, and opportunities related to climate change“	p. 41 ff.
E1-2			"Guidelines relating to the management of environmental topics"	p. 40
E1-3			"Measures and means related to climate concepts"	p. 50 ff.
E1-4	[34]	m	"Targets relating to climate protection and adaptation to climate change"	p. 47
E1-5	[37; 38; 40-43]	m	"Energy consumption and energy mix"	p. 53
E1-6	[44;53-55]	m	"Greenhouse gas balance"	p. 54 ff.
E1-7	[56]	m	"Greenhouse gas reduction and greenhouse gas reduction projects financed through CO_2 credits"	p. 59

ESRS Index

Disclosure requirement	Data point with reference to EU legal act	Materiality of the paragraphs	Chapter (in this report)	Page (in this report)
ESRS E1 Climate Change				
E1-8			„Internal CO_2 pricing“	p. 59
E1-9	[66]	m	Phase-in disclosure // No disclosure required in the first reporting year	
	[66a, c]	m		
	[67c]	m		
	[69]	m		
ESRS E2 Pollution				
ESRS 2 IRO-1			"Key topics without a separate chapter"	p. 33 ff.
E2-4	[28]	nm	Not material	
ESRS E3 Water and marine resources				
ESRS 2 IRO-1			"Material topics without a separate chapter"	p. 33 ff.
E3-1	[9; 13; 14]	nm	Not material	
E3-2			Not material	
E3-3			Not material	
E3-4	[28c; 29]	nm	Not material	
E3-5			Not material	
ESRS E4 Biodiversity and ecosystems				
ESRS 2 IRO-1	[16a(i), b, c]	m	"Non-material impacts, risks, and opportunities for Optima"	p. 36
E4-2	[24b-d]	nm	Not material	

ESRS Index

Disclosure requirement	Data point with reference to EU legal act	Materiality of the paragraphs	Chapter (in this report)	Page (in this report)
ESRS E5 Circular economy				
ESRS 2 IRO-1			„Management of impacts, risks, and opportunities“	p. 60
E5-1			„Guidelines relating to the management of environmental topics“ „Management of impacts, risks, and opportunities“	p. 40 p. 60
E5-2			"Measures"	p. 63 ff.
E5-3			"Targets related to resource use and circular economy"	p. 62
E5-4			"Key figures"	p. 67
E5-5	[37d; 39]	m	"Key figures"	p. 67
E5-6			Phase-in disclosure // Not yet required in the first reporting year	
ESRS S1 Own workforce				
ESRS 2 SBM-2			"Double materiality assessment"	S. 27 ff.
ESRS 2 SBM-3	[14f, g]	m	"Impacts, risks, and opportunities related to our own workforce"	p. 78
S1-1	[20]	m	"Guidelines in connection with the management of social topics"	p. 76 ff.
	[21; 22; 23]	m		
S1-2			"Management of impacts, risks, and opportunities"	p. 77
S1-3	[32c]	m	"Management of impacts, risks, and opportunities"	p. 77
S1-4			"Measures"	p. 81 ff.
S1-5			"Targets relating to the company's own workforce"	p. 80

ESRS Index

Disclosure requirement	Data point with reference to EU legal act	Materiality of the paragraphs	Chapter (in this report)	Page (in this report)
ESRS S1 Own workforce				
S1-6			"Characteristics of employees"	p. 84 f.
S1-7			Phase-in disclosure // No disclosure required in the first reporting year	
S1-8			Not material	
S1-9			"Cultural diversity"	p. 86
S1-10			"Fair pay	p. 86
S1-11			"Social protection"	p. 87
S1-12			Not material	
S1-13			"Training and skills development"	p. 87
S1-14	[88 b, c]	m	„Health and safety“	p. 88
	[88e]	m		
S1-15			„Work-life balance“	p. 89
S1-16	[97a]	m	"Remuneration parameters"	p. 89
	[97b]	m	Not reported	
S1-17	[103a]	m	"Incidents, complaints, and serious impacts on human rights"	p. 89
	[104a]	m		
ESRS S2 Workers in the value chain				
ESRS 2 SBM-2			„Double materiality assessment“	p. 27 ff.

ESRS Index

Disclosure requirement	Data point with reference to EU legal act	Materiality of the paragraphs	Chapter (in this report)	Page (in this report)
ESRS S2 Workers in the value chain				
ESRS 2 SBM-3	[11b]	m	„Impacts, risks, and opportunities related to the workers in the value chain“	p. 92
S2-1	[17,18,19]	m	„Guidelines in connection with the management of social topics“ „Management of impacts, risks, and opportunities“	p. 76 ff. p. 90
S2-2			"Measures"	p. 93
S2-3			"Measures"	p. 93
S2-4	[36]	m	"Measures"	p. 93
S2-5			„Targets related to the workforce in the upstream value chain“	p. 93
ESRS S3 Affected communities				
S3-1	[16]	nm	Not material	
	[17]	nm		
S3-4	[36]	nm	Not material	
ESRS S4 Consumers and end users				
S4-1	[16]	m	„Guidelines in connection with the management of social topics“	p. 75 ff.
	[17]	m		
S4-4	[35]	nm	Not material	

ESRS Index

Disclosure requirement	Data point with reference to EU legal act	Materiality of the paragraphs	Chapter (in this report)	Page (in this report)
ESRS G1 Business conduct				
ESRS 2 GOV-1			"Management of impacts, risks, and opportunities"	p. 97
ESRS 2 IRO-1			"Management of impacts, risks, and opportunities"	p. 97
G1-1	[10b, d]	m	„Our shared values“ „Guidelines relating to the management of governance topics“ „Prevention and detection of corruption and bribery, as well as whistleblower protection“	p. 8 ff. p. 96 ff.
G1-2			"Management of relationships with suppliers including payment practices"	p. 102
G1-3			"Prevention and detection of corruption and bribery, and protection of whistleblowers"	p. 100 f.
G1-4	[24a, b]	m	"Prevention and detection of corruption and bribery, as well as protection of whistleblowers"	p. 100 f.
G1-6			"Management of relationships with suppliers including payment practices"	p. 102

Due Diligence Statement

Core elements of due diligence	Paragraphs of the summarized non-financial statement
a) Integration of due diligence into governance, strategy, and business model	See reporting on ESRS GOV-2, GOV-3, SBM-3, topic-related ESRS: Consideration of the various stages of stakeholder engagement throughout the due diligence process
b) Involvement of affected stakeholders in all important steps of due diligence	See reporting on ESRS 2 GOV-2, SBM-2, IRO-1, MDR-P
c) Identification and assessment of negative impacts on people and the environment	See reporting on ESRS 2 IRO-1 (including topic-specific IRO-1 disclosures), SBM-3
d) Measures to address negative impacts on people and the environment	See reporting on ESRS 2 MDR-A and topic-specific ESRS: Consideration of the range of measures, including transition plans, to address the impacts
e) Monitoring the effectiveness of these efforts and communication	See reporting on ESRS 2 MDR-M and MDR-T in topic-related ESRS with regard to key figures and targets

List of non-compliant disclosure requirements

ESRS 2	MDR-A	69 b,c	Disclosure of the current and future operating expenses (OpEx) and/or capital expenditures (CapEx) of the action plan and explanation of the relationship to the most relevant amounts disclosed in the financial statements
ESRS 2	SBM-3	48 b	Indication of the current and expected impact of the significant effects, risks, and opportunities on the business model, value chain, strategy, and decision-making, as well as the manner in which this impact has been or is intended to be addressed
ESRS 2	SBM-3	48 d	Disclosure of the current financial effects of the significant risks and opportunities on the financial position, results of operations, and cash flows, and the significant risks and opportunities for which there is a significant risk of a material adjustment to the carrying amounts of the assets and liabilities reported in the related financial statements in the next reporting period.
ESRS 2	GOV-2	26 c	List of the significant impacts, risks, and opportunities that the administrative, management, and supervisory bodies or their responsible committees have addressed during the reporting period.
E1	E1-3	29 c ii,16 c	Explanation of the relationship between the significant capital and operating expenditures necessary to implement the measures taken or planned and the key performance indicators in accordance with Commission Delegated Regulation (EU) 2021/2178.
E1	E1-3	29 c iii, 16 c	Explanation of the relationship between the significant investment and operating costs necessary to implement the measures taken or planned and the investment plan required by Commission Delegated Regulation (EU) 2021/2178.
E1	E1-1	16 c	Explanation and quantification of investments and financial resources for the transition plan
E1	E1-1	16 d	Explain potential embedded GHG emissions from significant assets and products and how embedded GHG emissions could jeopardize the achievement of GHG emission reduction targets and increase transition risk.
E1	E1-1	16 e	Explanation of any targets or plans (CapEx, CapEx plans, OpEx) to align economic activities (revenue, CapEx, OpEx) with the criteria set out in Commission Delegated Regulation 2021/2139
E1	E1.IRO-1	AR15	Explanation of how the climate scenarios used are consistent with the critical climate-related assumptions in the financial reports.

List of non-compliant disclosure requirements

E1	E1-1	AR4	Explanation of how economic activities are being adapted over time to comply with the provisions of Delegated Act (EU) 2021/2139 in order to support the transition to a sustainable economy.
ESRS 2	SBM-3	AR7c	Explanation of how the estimated likely financial impact of significant physical risks and transition risks, as well as mitigation measures and resources, have been taken into account
E1	E1-6	AR45e	Disclose biogenic CO_2emissions from the combustion or biological degradation of biomass separately from Scope 2 GHG emissions. If the emission factors applied to Scope 2 emissions do not identify the proportion of biomass or biogenic CO_2, this must be disclosed.
E1	E1-4	AR30a	When disclosing the information required under paragraph 34 (f), the company explains, with reference to its climate protection measures, the decarbonization levers and their estimated quantitative contribution to achieving its GHG emission reduction targets, broken down by individual areas (1, 2, and 3).
E5	E5-3	24a-d,f	Information on how the company's targets relate to resource inflows and outflows.
E5	E5-4	31 32	Information on resource inputs in relation to the total weight of products used during the reporting period, as well as technical and biological materials, the percentage of biological materials, and the weight of reused or recycled secondary components, products, and materials (including packaging). The company also provides information on the methods used to calculate the data.
E5	E5-4	AR21	Description of materials derived from by-products or waste streams.
E5	E5-4	AR25	Explanation of how double counting is avoided when the categories reuse and recycling overlap.
S1	S1-13	83b	The average number of training hours per employee, broken down by gender.
S1	S1–16	97b	Ratio of total annual remuneration

Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
E1 Climate change							
Climate change adaption							
Transitional climate risks (e.g., political risks and market risks) Stricter environmental regulations and CO_2 prices may increase production costs. In addition, changing customer requirements and new competitive conditions resulting from climate protection measures may adversely affect Optima's sales and market position.	Risk	X	X	X		X	X
Climate change mitigation							
Greenhouse gas emissions from our own business activities Optima has its own vehicle fleet and must supply its production halls with energy. The combustion of fossil fuels in particular leads to greenhouse gas emissions.	Actual negative impact		X		X	X	
Greenhouse gas emissions from the value chain Both the use phase of the machines sold by Optima and the transport and manufacture of purchased goods and services are associated with greenhouse gas emissions.	Actual negative impact	X	X	X			X
Reduction and neutralization of greenhouse gas emissions Implementing the transition plan to reduce greenhouse gas emissions requires investment, particularly in new technologies. In addition, there will be long-term costs for neutralizing remaining emissions in order to meet Optima's SBTi targets.	Risk	X	X			X	X
Development of new market segments and increased demand thanks to greenhouse gas-reducing portfolio Innovative business ideas enable Optima to tap into new market segments and increase demand. An energy-efficient, greenhouse gas-reducing portfolio also strengthens Optima's reputation. ptima.	Opportunity		X	X		X	X

Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
E1 Climate change							
Energy							
High use of renewable energy in our own operations Optima reduces its consumption of fossil fuels by using purchased and self-generated electricity as well as district heating from renewable energies.	Actual positive impact		X		X	X	X
High energy consumption from non-renewable resources The high energy consumption involved in processing raw materials such as metals, ores, plastics, and fuels for transport is expected to be largely covered by non-renewable resources.	Potential negative impact	X			X	X	X
E2 Pollution							
Pollution of air							
Causing air pollution in the value chain Optima's operations cause harmful air emissions such as particles and gases that impair air quality through raw material extraction, fossil fuel use, and transportation.	Actual negative impact	X			X	X	X
E3 Water and marine resources							
Water							
Water extraction in the value chain Optima sources raw materials that require high levels of water extraction during mining and processing. This puts a strain on natural resources and can lead to water scarcity.	Potential negative impact	X					X

Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
E5 Circular economy							
Resource inflows, including resource use							
Consumption of non-renewable resources Optima sources a variety of resources, including fossil fuels, metals, and plastics. The use of these non-renewable resources can pose environmental challenges in the long term and lead to a shortage of these resources.	Actual negative impact	X					X
Insufficient availability of resources The insufficient availability of important raw materials such as metals and plastics can lead to production bottlenecks and rising costs at Optima. At the same time, pressure on supply chains increases, jeopardizing the stability of supply.	Risk	X	X	X			X
Resource outflows related to products and services							
Product portfolio geared toward the circular economy Optima's product portfolio mainly uses materials that can be recycled. In addition, the products are highly durable and repairable. They can be easily dismantled and separated into the materials used in their construction.	Actual positive impact		X		X		
Waste							
High proportion of non-recyclable waste in the upstream value chain The extraction and processing of raw materials sourced by Optimas generally generates a high proportion of non-recyclable waste, such as red mud from aluminum extraction. This waste contributes to environmental pollution and makes it difficult to implement circular economy principles.	Potential negative impact	X			X	X	X

Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
S1 Own workforce							
Working conditions							
Promotion of work-life balance Optima grants more leave for family reasons than required by national law. In this way, the company supports a working environment that promotes work-life balance.	Actual positive impact		X		X	X	X
Above-average vacation days for employees Optima grants its own staff more vacation days than required by law and above the regional average. This has a positive effect on well-being, job satisfaction, and the working atmosphere. It also benefits the mental health and stress levels of employees.	Actual positive impact		X		X	X	X
Physical and mental health of your own workforce Assembly workers are exposed to an increased risk of physical injury due to accidents or incidents. Such events can lead to pain, reduced well-being, and other health impairments. In other areas, such as office work, mental stress or an unergonomic posture can also have a negative long-term impact on employee health.	Potential negative impact		X		X	X	X
Consideration of employee needs The existing works council at Optima promotes employee participation in important decisions. Continuous improvement of working conditions, compensation, and transparency has a positive effect on employees. Regular dialogue between employees and managers creates an open and trusting corporate culture that strengthens employee loyalty as well as Optima's competitiveness and innovative strength.	Opportunity		X		X	X	

Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
S1 Own workforce							
Equal treatment and opportunities for all							
Low gender diversity at management level Optima currently has low gender diversity at management level, which is predominantly male. This can lead to limited perspectives, as different experiences and viewpoints are underrepresented in decision-making processes.	Actual negative impact		X		X	X	X
Wide age distribution Optima has a very broad age distribution. Particular importance is attached to ensuring that employees of different age groups work together in all areas of the company. This promotes the exchange of experience, knowledge, and innovative ideas.	Actual positive impact		X		X	X	
Promotion of further training Optima promotes the further training and development of its employees by offering regular training courses, workshops, and continuing education measures. This promotes the professional and personal development of the workforce, increases qualifications and motivation, and ensures Optima's long-term competitiveness. At the same time, it creates career opportunities for all employees.	Actual positive impact		X		X	X	
Reported incidents of harassment Although rare, there have been isolated reports of harassment involving employees in recent years. Without constant vigilance and preventive measures, such incidents could recur and lead to consequences such as reduced well-being for those affected.	Potential negative impact		X		X	X	X

Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
S2 Workers in the value chain							
Working conditions							
Working environment that negatively impacts the health and safety of workers in the value chain The health and safety of workers in the upstream value chain, particularly in the area of raw material extraction, is potentially at risk. There is currently insufficient transparency regarding existing safety precautions. No adverse effects can currently be identified for direct suppliers based in Germany, as they are subject to the provisions of the Occupational Safety and Health Act and have the relevant certifications.	Potential negative impact	X			X	X	X
Inadequate remuneration for workers in the upstream value chain Potentially inadequate wages are paid in Optima's upstream value chain, particularly in raw material extraction. Due to a lack of transparency regarding remuneration structures, this assumption is based on scientific studies.	Potential negative impact	X				X	
Equal treatment and opportunities for all							
Incidents of violence and harassment in the upstream value chain Incidents of violence and harassment could potentially occur in Optima's upstream value chain, particularly in raw material extraction. These risks are particularly prevalent in countries with weak labor law standards and inadequate monitoring.	Potential negative impact	X			X	X	X
Other work-related rights							
Forced labor in the upstream value chain Forced labor could potentially occur in Optima's upstream value chain, particularly in raw material extraction, as these sectors are often located in high-risk regions with poorly monitored working conditions.	Potential negative impact	X			X		

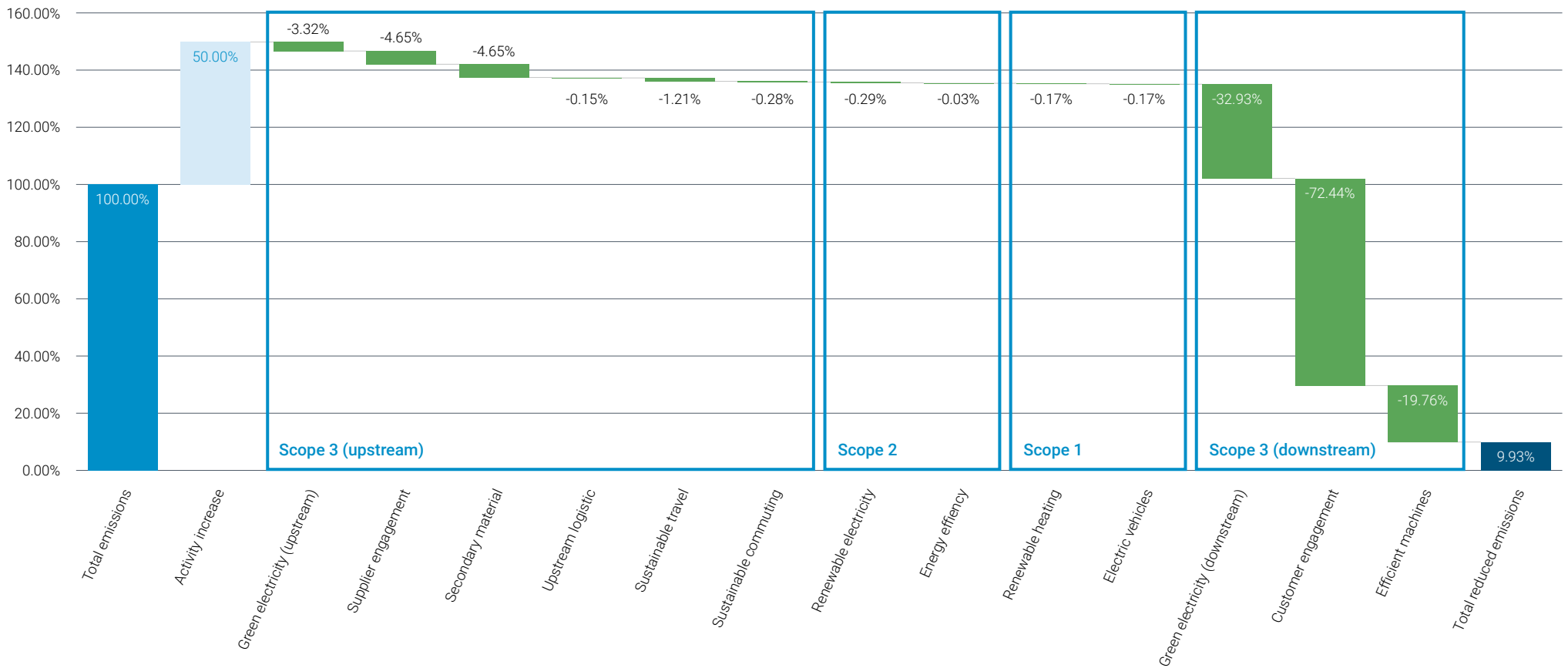
Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
S4 Consumers and end users							
Information-related impacts for consumers and/or end users							
Fines and reputational risks due to data protection violations Failure to comply with data protection requirements or other legal requirements in connection with Optima's equipment and machines poses a significant risk to Optima's business in the form of fines or loss of reputation.	Risk		X			X	X
Customer satisfaction increases demand High customer and end-user satisfaction can increase demand for Optima's machines and systems and contribute to the development of long-term business relationships. This opportunity is based on consistent adherence to the highest quality and transparency standards and the resulting customer confidence in the performance and reliability of Optima's products and services.	Opportunity		X	X	X	X	
G1 Business conduct							
Corporate culture							
Promoting a compliance-oriented corporate culture At Optima, compliant behavior is anchored in a binding Code of Conduct and regular training in everyday work. This strengthens awareness of company-wide standards, promotes a shared understanding of values, and supports transparent decision-making processes in areas such as human resources management and supplier evaluation.	Actual positive impact		X		X		X
Protection of whistleblowers							
Whistleblowers are protected from retaliation Protecting whistleblowers from retaliation strengthens a culture of openness at Optima and enables problems to be identified and resolved at an early stage. This promotes employee trust in the company and contributes to a healthy and ethical working environment.	Actual positive impact		X		X	X	X

Overview of material impacts, risks, and opportunities

Material IRO description	Classification	Localization in the value chain			Time horizon		
		Up-stream	Own operation	Down-stream	Short-term	Medium-term	Long-term
G1 Business conduct							
Management of relationships with suppliers, including payment practices							
Timely payment practices and responsible behavior toward suppliers Through timely payment practices and fair behavior toward suppliers, Optima strengthens long-term partnerships and ensures stable supply chains.	Actual positive impact	X				X	
Corruption and bribery							
Incidents of corruption and bribery leading to fines and reputational damage Optima operates in countries with a higher risk of corruption and bribery. Cases of corruption or bribery could result in fines and damage to reputation.	Risk		X	X	X	X	X

Long-term transition plan (2050)



Key figures EU Taxonomy Regulation

Financial year 2024	Year			Criteria for a significant contribution						DNSH criteria (no significant impairment)								
Economic activities (1)	Code (2)	Revenue (3)	Proportion of revenue, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (8)	Circular economy (9)	Biodiversity (16)	Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) revenue, 2024 (18)	Catergory enabling activity (19)	Category transitional activity (20)
		in €	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
n/a	n/a	0	%														0%		
Revenue of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0%	0%	0%	0%	0%	0%	0%								0%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%								0%		
Of which transitional		0	0%	0%	0%												0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
n/a	n/a	0	0%														0%		
Revenue of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
A. Revenue of taxonomy-eligible activities (A.1+A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
B. Taxonomy-non-eligible activities																			
Revenue of non-taxonomy-eligible activities		829,647	100%																
TOTAL		829,647	100%																

Key figures EU Taxonomy Regulation

	abbreviation	Proportion of revenue / total revenue	
		Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation	CCM	0	0
Climate change adaptation	CCA	0	0
Water and marine resources	WTR	0	0
Circular economy	CE	0	0
Pollution prevention and control	PPC	0	0
Biodiversity and ecosystems	BIO	0	0
Yes, taxonomy-eligible activity that is taxonomy-compliant with the relevant environmental objective	Y		
No, taxonomy-eligible activity, but not taxonomy-compliant with the relevant environmental objective	N		
„not“ eligible. Activity not taxonomy-eligible for the relevant environmental objective	N/EL		

Key figures EU Taxonomy Regulation

Financial year 2024	Year			Criteria for a significant contribution						DNSH criteria (no significant impairment)									
Economic activities (1)	Code (2)	OpEx (3)	Proportion of OpEx, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (8)	Circular economy (9)	Biodiversity (16)	Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) revenue, 2024 (18)	Catergory enabling activity (19)	Category transitional activity (20)
		in €	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Electricity generation using photovoltaic technology	CCM 4.1	6,734	0.01%	N	J	N	N	N	N	J	J	J	J	J	J	J	0.01%		
Installation and operation of electric heat pumps	CCM 4.16	3,494	0.00%	N	J	N	N	N	N	J	J	J	J	J	J	J	0.00%		
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		10,228	0.01%	0%	100%	0%	0%	0%	0%	J	J	J	J	J	J	J	0.01%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	J	J	J	J	J	J	J	0.00%		
Of which transitional		0	0%							J	J	J	J	J	J	J	0.00%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
n/a	n/a	0	0%														0%		
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		0	0%	0%	0%	0%	0%	0%	0%								0.00%		
A. OpEx of taxonomy-eligible activities (A.1+A.2)		10,228	0.01%	0.00%	0.01%	0%	0%	0%	0%								0.01%		
B. Taxonomy-non-eligible activities																			
OpEx of taxonomy-non-eligible activities		103,093,230	99.99%																
TOTAL		103,103,458	100.00%																

Key figures EU Taxonomy Regulation

	abbreviation	Proportion of OpEx / total OpEx	
		Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation	CCM	0.01	0.01
Climate change adaptation	CCA	0	0
Water and marine resources	WTR	0	0
Circular economy	CE	0	0
Pollution prevention and control	PPC	0	0
Biodiversity and ecosystems	BIO	0	0
Yes, taxonomy-eligible activity that is taxonomy-compliant with the relevant environmental objective	Y		
No, taxonomy-eligible activity, but not taxonomy-compliant with the relevant environmental objective	N		
„not“ eligible. Activity not taxonomy-eligible for the relevant environmental objective	N/EL		

Key figures EU Taxonomy Regulation

Financial year 2024	Year			Criteria for a significant contribution						DNSH criteria (no significant impairment)									
Economic activities (1)	Code (2)	CapEx (3)	Proportion of CapEx, 2024 (4)	Climate change mitigation (5)	Climate change adaptation (6)	Water (7)	Pollution (8)	Circular economy (9)	Biodiversity (10)	Climate change mitigation (11)	Climate change adaptation (12)	Water (13)	Pollution (8)	Circular economy (9)	Biodiversity (16)	Minimum safeguards (17)	Proportion of taxonomy-aligned (A.1.) or taxonomy-eligible (A.2.) revenue, 2024 (18)	Catergory enabling activity (19)	Category transitional activity (20)
		in €	%	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y;N;N/EL	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1 Environmentally sustainable activities (taxonomy-aligned)																			
Electricity generation using photovoltaic technology	CCM 4.1	371,455	1.26%	N	J	N	N	N	N	J	J	J	J	J	J	J	1.26%		
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		371,455	1.26%	0%	100%	0%	0%	0%	0%	J	J	J	J	J	J	J	1.26%		
Of which enabling		0	0%	0%	0%	0%	0%	0%	0%	J	J	J	J	J	J	J	0%		
Of which transitional		0	0%	0%						J	J	J	J	J	J	J	0%		
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)																			
n/a	n/a	0	0%														0%		
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		0	0%	0%	0%	0%	0%	0%	0%								0%		
A. CapEx of taxonomy-eligible activities (A.1+A.2)		371,455	1%	0%	1.26%	0%	0%	0%	0%								1.26%		
B. Taxonomy-non-eligible activities																			
CapEx of taconomy-non-eligible activities		29,151,302	98.74%																
TOTAL		29,522,757	100.00%																

Key figures EU Taxonomy Regulation

	abbreviation	Proportion of CapEx / total CapEx	
		Taxonomy-aligned per objective	Taxonomy-eligible per objective
Climate change mitigation	CCM	1.26	1.26
Climate change adaptation	CCA	0	0
Water and marine resources	WTR	0	0
Circular economy	CE	0	0
Pollution prevention and control	PPC	0	0
Biodiversity and ecosystems	BIO	0	0
Yes, taxonomy-eligible activity that is taxonomy-compliant with the relevant environmental objective	Y		
No, taxonomy-eligible activity, but not taxonomy-compliant with the relevant environmental objective	N		
„not“ eligible. Activity not taxonomy-eligible for the relevant environmental objective	N/EL		

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