



# CLARUS Films GmbH Sustainability Report 2023



# CLARUS Films GmbH

## Sustainability Report 2023

### Content

• Greetings from the Management Board	03
• Presentation of the company	04
• CLARUS: Vision, mission and goals	08
• Sustainability at CLARUS	09
• Key Performance Indicators	21
— Training and information	21
— Action plan 2021 - 2025	22
— Environment	24
— Social	25
— Ethics and Human rights	32
— Sustainable Procurement	35
• Table of content according to DNK	37



# Greetings

## From the Management Board

Dear readers,

Sustainability is not just a buzzword for our company, but a central component of our corporate philosophy. It means taking responsibility for our actions and implementing measures both internally and externally that significantly reduce our impact on the environment. Our focus is on innovative, future-orientated packaging solutions that can be integrated into closed circuit in order to sustainably reduce packaging waste. Our aim is to actively contribute to the circular economy and have a positive impact on our environment through forward-looking solutions.

As a company, we see ourselves in the role of a pioneer. We want to set a good example, utilize resources efficiently and ensure that they are returned to the cycle. This applies to our internal processes as well as our products and services. A particular focus is on minimizing waste and loss streams along our entire value chain.

In this report, which is based on the reporting guidelines of the German Sustainability Code (DNK), we would like to give you a comprehensive insight into our progress and

endeavors. Topics such as the use of post-consumer recycled (PCR) materials, the use of sustainable raw materials, our efforts regarding to the new EU Packaging Directive (PPWR) and the reduction of our carbon footprint are at the forefront.

We are convinced that our commitment to conserving resources and reducing environmental impact makes an important contribution to a sustainable future. Together with you, we want to continue to consistently pursue this path and fulfil our responsibility for an environment worth living in.

Thank you for your trust and support.



CEO/ Managing Director

**Norman Thom**



COO/ Managing Director

**Markus Mondani**



CFO/ Sustainability Officer

**Reiner Schuster**



CSO

**Vincent Morgner**



# Presentation of the Company

## Sustainability Report 2023

CLARUS Films GmbH, headquartered in Dietzenbach, Germany, is a leading provider of packaging solutions for the food and consumer goods industry. CLARUS Films GmbH employs 77 people.

As a recognized specialist in film packaging, the CLARUS Films GmbH offers a comprehensive range of packaging solutions, including BOPP<sup>1)</sup>, POF<sup>2)</sup>, BOPET<sup>3)</sup>, BOPA<sup>4)</sup>, CPP<sup>5)</sup>, PE<sup>6)</sup>, stretch films, and flexible paper for a variety of applications. Our offerings are not limited to standard products; we provide extensive customization options, including perforation, slitting, and bagging, to meet the specific needs of our customers.

Positioned as a critical link in the packaging value chain, we serve as a bridge between film and paper manufacturers, packaging end users (B2B), and converters. Our commitment to high operational efficiency, strong logistics capacities, and large cutting capabilities ensures that we secure our customers' supply chains and deliver industry-leading turnaround times.

With a Europe-wide sales organization, CLARUS Films GmbH boasts excellent customer reach, unique product expertise, and strong consulting skills. Our success is driven by a team of experienced, committed, and motivated employees who embody a strong team spirit and corporate culture.

As a leader in high-performance packaging films, we recognize the critical importance of integrating sustainability into every facet of our operations.

This sustainability report provides an in-depth overview of our efforts to minimize environmental impact, uphold global ethical standards, and contribute positively to the communities where we operate.

Our dedication to sustainability is not just about compliance but is embedded in our mission to create packaging solutions that are both innovative and responsible.

1) Biaxially Oriented Polypropylene, 2) Polyfilene, 3) + 4) Biaxially Orientated Polyester Film, 5) Cast Poly Propylen 6) Polyethylene



# Presentation of the Company

## History

**Foundation** as Soretrec GmbH Munich, subsidiary of Soretrec SA, France

1978

**Move** to Dietzenbach near Frankfurt/Main

1992

- **Cooperation** with Treofan (BOPP) and Kallfass (POF machines)
- Start of strategic and exclusive **partnership** with Syfan and Fibope (both POF)
- **Acquisition** of Fibrolux POF activities

2004 – 2006

- **Acquisition** of the Gefo POF unit and start of the own extrusion „Made in Germany“
- **Foundation** of Sirius Pack Sarl (JV Kallfass)
- **Foundation** of Sirius Pack GmbH (JV Kallfass)
- **Foundation** of CLARUS Films AG, Switzerland
- **Acquisition** of CLARUS Group by-Pinova Capital

2007 – 2013

- **Cooperation** with Biaxplen for BOPP mother reels
- **Acquisition** of Foils Company and Petopa
- **Closing** of the POF-extrusion
- **Partnership** with Cosmo China for POF films
- **Partnerships** with Sumilon and Ester for BOPET

2014 – 2016

- **Cooperation** with Minipack Torre and GSP
- **Acquisition** of CLARUS Group by PREMIUM Equity and Hauck Aufhuser Lampe
- **Move** to new location in Dietzenbach and professionalization of the conversion and warehousing
- **Enhancement** of portfolio with sustainable packaging solutions

2017 – 2019

**Increase** of the Business Unit Trading - jumbo reels

2020



# Presentation of the Company

## Warehousing facilities

### Main warehouse in Dietzenbach

CLARUS Films GmbH operates its main warehouse in Dietzenbach, strategically located approximately 16 km south of Frankfurt am Main.

The facility includes **9,700 square meters of warehouse space** and **2,600 square meters of production area**, primarily dedicated to customization services such as slitting, cutting, and perforation.

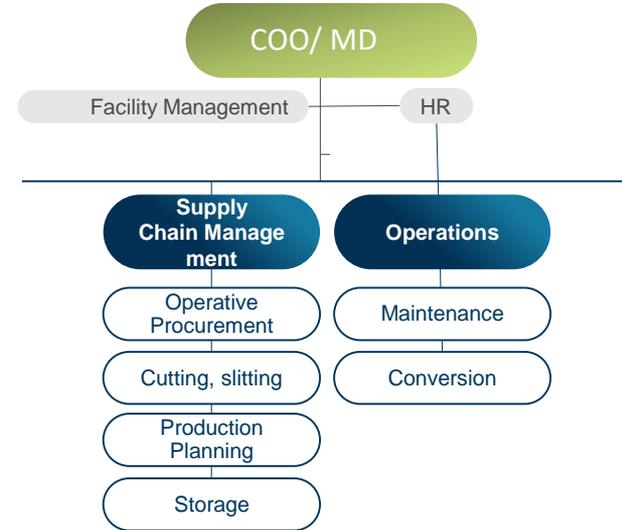
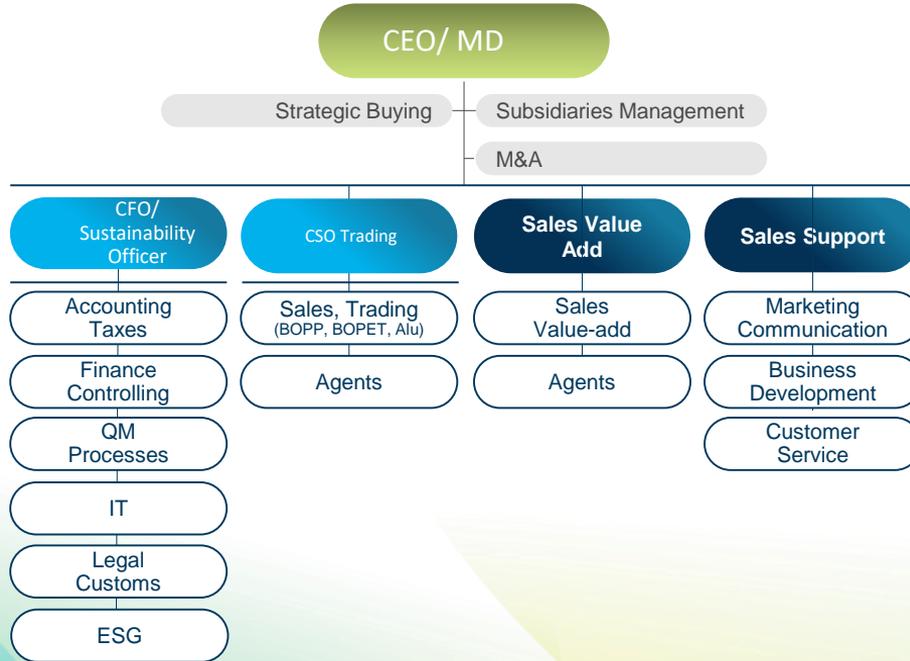


Modern warehouse facility strategically located in a dynamic logistics hub.

1) Includes warehouse Dietzenbach



# Presentation of the company Organization



# CLARUS

## Vision, mission and goals

### Our vision

We are the European value-added reseller for future-oriented packaging solutions. We are the service platform between the producers and the end-users.

### Our goals 2025

- Nr. 1 value-added reseller
- Turnover c. € 100 Mio.
- 3 European locations

### How will we achieve our goal

- New products
- Pan-European sales organization
- Growth with jumbo reel trade
- Enlargement of the infrastructure
- Selected M&A activities



# Sustainability at CLARUS

## The most important strengths

- Excellent market reach and customer access (>10,000 shipping addresses)
- Comprehensive range of solutions for a broad spectrum of customer needs
- Committed workers with a strong team spirit
- Strong commitment to sustainability
- Strong distribution and logistics network across Europe with digitized warehouse capabilities (>13,000 square meters of storage space)





# Sustainability at CLARUS

## Our Products

### Key Facts

Tons sold in 2023: ~20,000

### Materials

BIO/RECYCLAT  
BOPP  
BOPET



PAPER-  
LAMINATION



PE  
STRETCH



POF

### Industries

Food & beverages

Healthcare

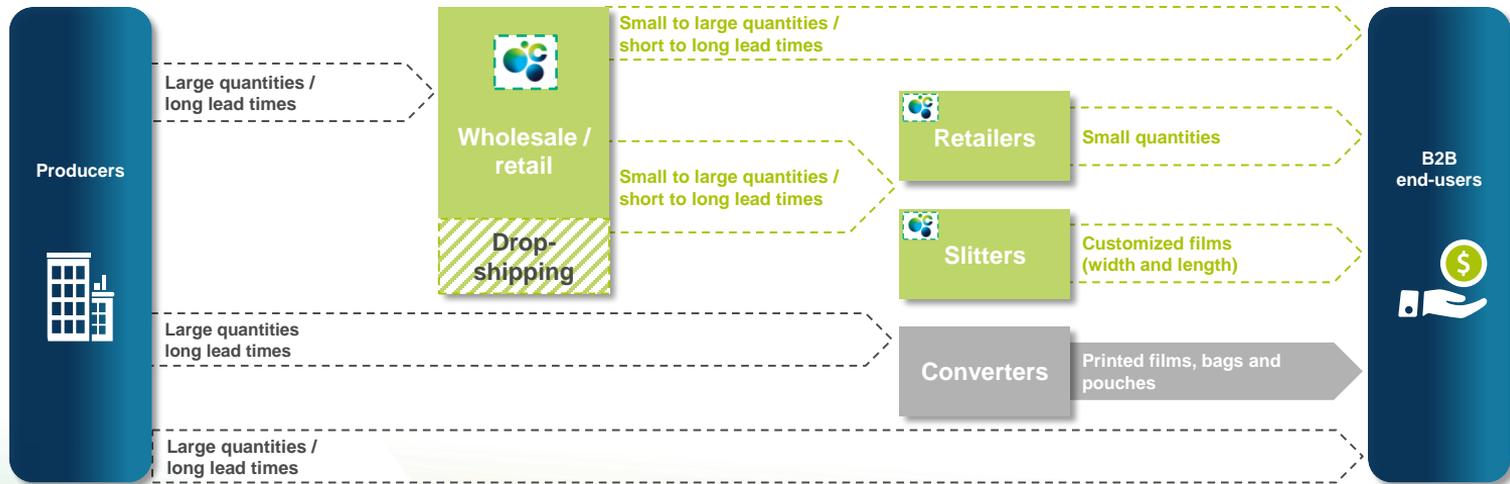
Electronics

Cosmetics

# Sustainability at CLARUS

## Position in the packaging value chain

■ CLARUS Films GmbH - Scope of activity



**CLARUS Films GmbH's position in the packaging value chain makes it an indispensable player for film & paper producers, converters, and B2B end-users**



# Sustainability at CLARUS

## Key market trends and drivers for a sustainable business development

Trend	Description	Positioning of CLARUS Films GmbH
<b>1 EU food contact regulations</b>	The EU's stricter regulations are focused on reducing single-use plastics and encouraging the use of biodegradable alternatives. To address these changes and meet both legal requirements and consumer expectations, there is increased investment in research and development for recycled plastics and bioplastics.	Ongoing collaboration with test laboratories ensures the evaluation of food safety and barrier properties of our packaging materials. Our consulting team offers extensive technical expertise and in-depth product knowledge.
<b>2 Lifestyle and demography</b>	The aging population and increasing urbanization drive the demand for convenient, on-the-go packaging solutions. Additionally, the rising need for easy-open and compact packaging will accelerate the demand for tailored packaging solutions.	With its extensive experience in understanding unique customer needs and its advanced slitting capabilities, CLARUS Films GmbH is well-positioned to meet the increasing demand for customized packaging materials.
<b>3 Sustainable packaging</b>	The move towards a zero-waste and circular economy is driving up demand for recyclable packaging. While lightweight flexible packaging is favored for its lower CO <sub>2</sub> emissions, it still faces challenges related to recyclability.	CLARUS Films GmbH currently provides sustainable packaging solutions, including recyclable monofilms, bioplastics, and paper-based materials.
<b>4 Growing demand for flexible packaging</b>	The use of flexible packaging is expected to grow due to its sustainable properties and versatile design options. This growth is driven by the rising consumption of processed foods and beverages, along with the increasing demand for convenient packaging solutions.	CLARUS Films GmbH's established partnerships with top-tier suppliers and its ample storage capacities allow it to easily and flexibly scale its purchasing volume to accommodate any potential increase in demand.
<b>5 E-Commerce</b>	The rise in online shopping is increasing the demand for e-commerce packaging solutions. As shopping habits shift towards more online purchases, there is a growing need for adaptable and durable packaging to ensure safe shipping and handling.	CLARUS Films GmbH's high-quality products meet all technical specifications for e-commerce packaging solutions. Additionally, our strong product availability allows us to effectively manage and respond to the growing demand in the e-commerce sector.

**Combination of unique selling points allows CLARUS Films GmbH to benefit from market trends and realize profitable growth**



# Sustainability at CLARUS

## The sustainability strategy

### The SDGs are the basis of our sustainability strategy

For CLARUS Films GmbH, corporate responsibility involves aligning business activities with societal needs by adhering to legal standards and integrating social and environmental considerations into its strategy.

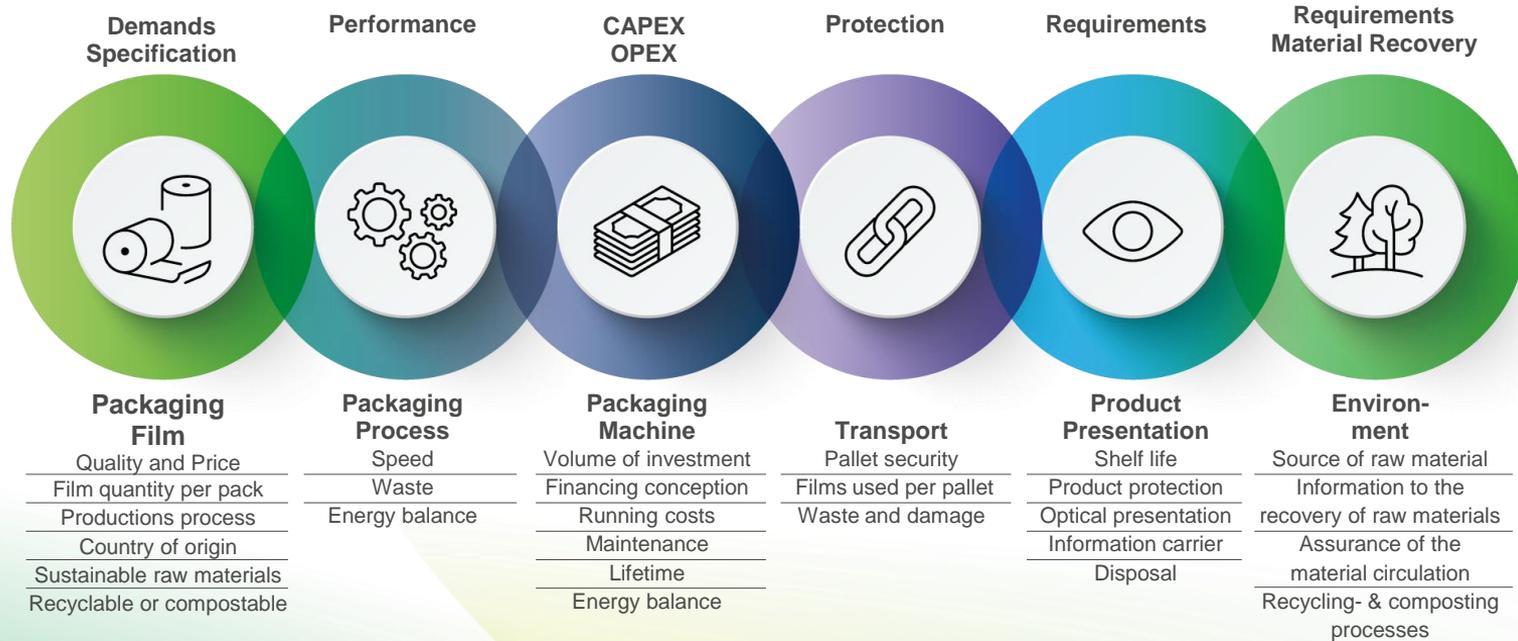
Since 2020, the company has embedded corporate responsibility into its core strategy, focusing on Environment, Social, and Governance topics and defined KPIs to enhance sustainability and profitability while supporting the [UN Sustainable Development Goals](#) and [ILO core labour standards](#).

Goals for sustainable development that are relevant to CLARUS Films GmbH



# Sustainability at CLARUS

## Sustainability drivers and opportunities

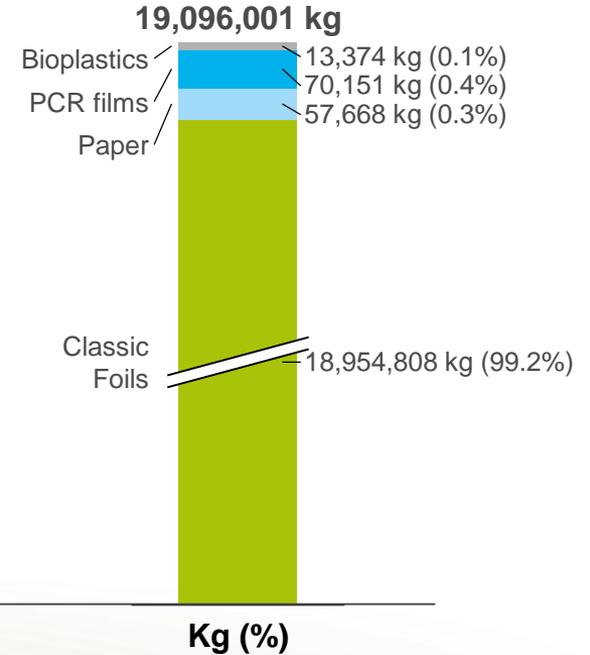




# Sustainability at CLARUS

## Our sustainability claim

We do everything possible to accelerate and secure the process to circular economy and the use of sustainable films.





# Sustainability at CLARUS

## Shift towards a circular economy

<p><b>Bio-based materials</b></p> 	<p><b>A broad selection of packaging materials derived from renewable resources and designed for compostability includes:</b></p> <ul style="list-style-type: none"><li>• Innovative, sustainable flexible paper packaging: Fully recyclable through the paper recycling stream</li><li>• Bio-based films: Comprising entirely or partially of biogenic raw materials, including biaxially or monoaxially shrinking bio-based films and cellulose-based biofilms.</li></ul>	<p><b>Industry-leading sustainability labels and certificates showcasing CLARUS Films GmbH's commitment to excellence</b></p> 
<p><b>Recyclable materials</b></p> 	<ul style="list-style-type: none"><li>• The product lineup primarily features packaging films that are nearly 100% recyclable, including compostable and PCR films, as well as papers that are fully pulvable.</li><li>• We maintain a strong emphasis on sustainable packaging solutions and recyclable materials, such as mono-material PP<sup>1)</sup> or PE<sup>2)</sup> bundles, barrier papers, and compostable films.</li></ul>	

**We offer a sustainable product portfolio certified with some of the highest sustainability credentials such as the BRC AA grade, FSC and ISCC+.**

# Sustainability at CLARUS

## Our Policies

### External Guidelines

- Code of Conduct for business partners
- Protection of the environment, secure employment and social conditions
- Guideline for sustainable procurement

### Internal Guidelines

- Code of Conduct employees
- Guideline for business travels
- Compliance Guideline
- Whistleblower Guideline and web-based platform

## Our Principles



**Compliance  
with applicable  
laws**



**Company  
information &  
data pro-  
tection**



**Avoidance  
of conflicts  
of interest**



**Prohibition  
of discrimi-  
nation**



**Health  
and safety**



**Remuner-  
ation and  
working  
hours**



**Respect  
for human  
rights**



**Prohibition  
of bribery &  
corruption**



**Protecting  
the environ-  
ment**



# Sustainability at CLARUS

## Our sustainability commitment summery

### Strong commitment to GHG reduction and ESG reporting.

CLARUS Films GmbH maximizes GHG emission reductions through targeted measures

- CLARUS Films GmbH in Dietzenbach meets all its energy needs with **renewable sources**
- The company's **remote work policy and reduced business travel** also help lower its carbon emissions

Strong commitment to sustainability showcased by additional measures beyond regulatory requirements

- **Adoption of supply chain due diligence** even if it is not required for the current company size
- **Annual carbon emission screening** across our product portfolio to track and improve our sustainability performance
- **Promotion of circular economy** within the development of circular economy for biological and technical materials

Excellent sustainable profile supported by relevant certifications

- **Bronze status in EcoVadis rating:** Maintained since June 2022, reflecting our commitment to environmental, social, and ethical performance.
- **CLARUS Films GmbH's support of global climate action projects** was rewarded with "Finanzieller Klimabeitrag" label by Climate Partner 2023.

CLARUS Films GmbH's significant sustainability efforts are rewarded with industry-leading labels and certificates





# Sustainability at CLARUS

## Sustainability milestones at CLARUS 2021 – 2024

Inclusion of packaging papers in the product portfolio as a substitution/ alternative to packaging films

Inclusion of BIO films made from renewable raw materials in product portfolio

Compliance guideline

First time CCF<sup>1)</sup> through Climate Partner for Scope 1,2,3

Inclusion of products with PCR content (post-consumer recycle) in the product portfolio

Supply Chain Act with Relatico<sup>2)</sup>

Whistleblower platform & process guideline

Announcement of Compliance & Sustainability Officer

Code of Conduct employees and business partners

Environmental guideline

Guideline for sustainable procurement

Sustainability report 2023

2021

2022

2023

2024



1) Company Carbon Footprint, 2) Risk management system introduced due to the Supply Chain Due Diligence Act

# Sustainability at CLARUS

## Highlights and projects

### Ongoing exclusive collaboration with Koehler Paper

Through our exclusive **partnership with Koehler Paper**, CLARUS is at the forefront of the shift towards sustainable packaging solutions that have been gaining momentum for years. With increasing consumer demand for **paper-based packaging**, we are committed to delivering innovative solutions swiftly.

**Our goal is to expedite the introduction of new paper packaging options to the market** while also adapting packaging machinery to ensure these solutions are implemented efficiently.



# Training and Information

## Summary

The total number of training courses held during the reporting period	6	Occupational safety, infection protection, hygiene and quality
Average training hours per employee during the reporting period	6	
Total number of external training courses in presence	0	
Total number of online training courses (e-learning - LMS)	2	BRC training (HACCP, internal audits)

**1**  
Training on  
**environmental topics**  
(duration 1 h)  
40% of the workforce have received training

**1**  
Training on  
**occupational safety**  
for 100% of industrial employees

**1**  
Sensitization to  
**IT security**  
40% of the workforce attended e-mail awareness training



# Action plan 1/2

2021-2025

	Implementation					Status
	2021	2022	2023	2024	2025	
<b>🔗 Definition of values, vision and mission</b> Defined values, mission and vision show our customers how we relate to the sustainability debate and fulfil requirements for formal sustainability aspects that we encourage our customers to consider				[Blue arrow from 2024 to 2025]		Ongoing Process
<b>🗨️ Whistleblower system</b> After years of dealing with the topic of compliance, the establishment of a whistleblower system		[Green arrow from 2022 to 2023]				Done in 2023 ✓
<b>📊 Display of goals and milestones</b> Create action plan with milestones & goals		[Green arrow from 2022 to 2023]				Done in 2023 ✓
<b>🌍 Calculation of CO<sub>2</sub> emissions</b> Calculation of CCF with Climate Partner, as well as the provision of emissions data via the Carbon Disclosure Project (CDP). The goal is to reduce the CO <sub>2</sub> emissions within the next years		[Blue arrow from 2022 to 2025]				CCF 2022/23; CDP for 2023, ongoing process
<b>📖 Publication of Sustainability Report</b> Fulfilment of formal sustainability aspects, informing our customers/ stakeholders about Clarus sustainability efforts				[Green diamond in 2024]		Done in 2024 ✓
<b>🛡️ Data security</b> Acknowledge risk & identify solutions, raise awareness and minimize the risk of lacks in data security	[Blue arrow from 2021 to 2025]					Ongoing process for improvement



# Action plan 2/2

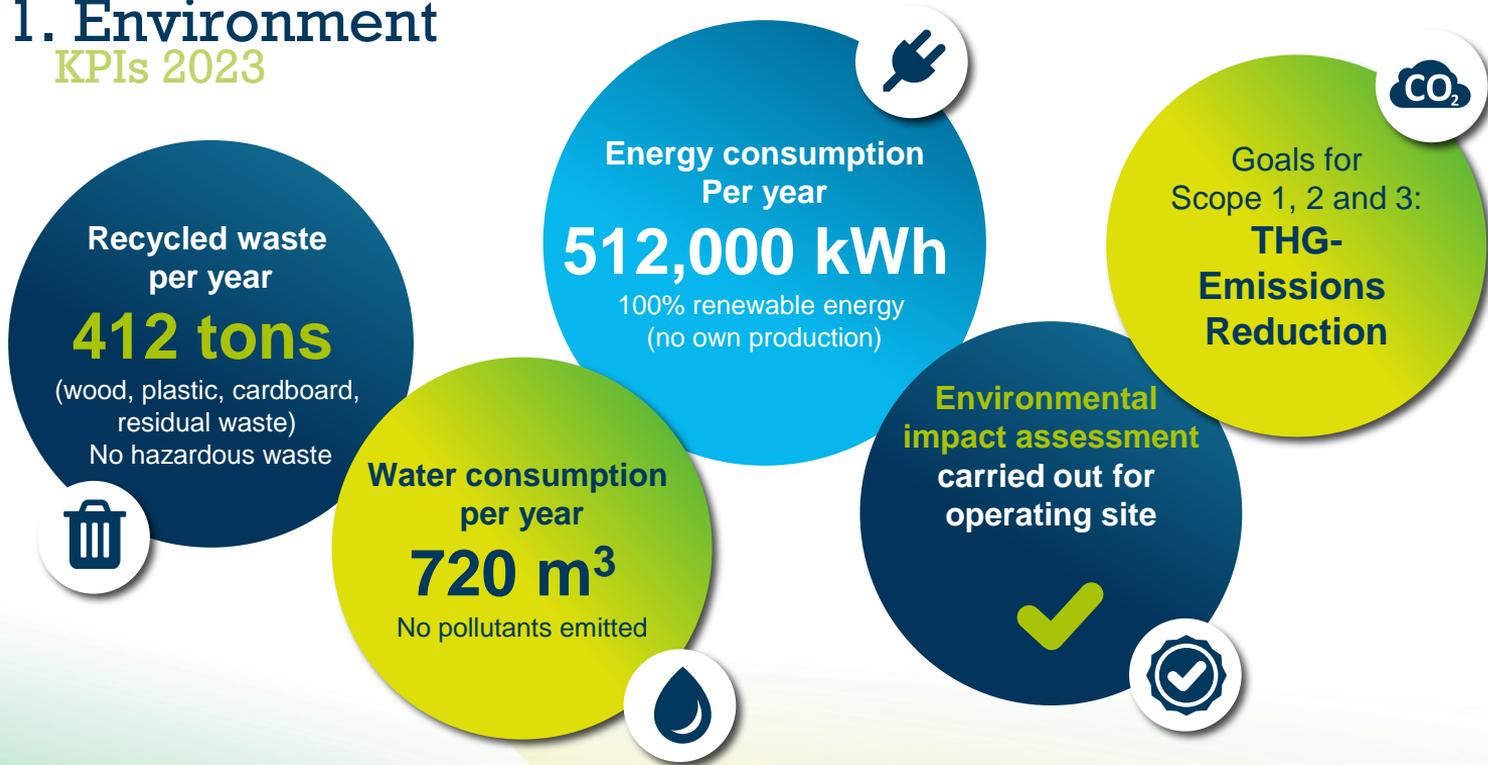
2021-2025

	Implementation					Status
	2021	2022	2023	2024	2025	
 <b>Products according to circular economy</b> This applies in particular to PP and PE-based films and flexible paper solutions						Ongoing process, goal is to develop furthermore
 <b>Introduction of environmentally friendly materials</b> Expansion of sustainable materials such as the use of recyclates or bio-based plastics						Ongoing process, goal is to develop furthermore in this field
 <b>Guidelines for written anchoring of sustainability</b> Code of Conduct, Whistleblower Guideline, Environmental Guideline						Ongoing review of the guidelines to keep them up to date
 <b>ESG Monitoring</b> Development of organizational structures and monitoring system						Ongoing process since 2021



# 1. Environment

## KPIs 2023



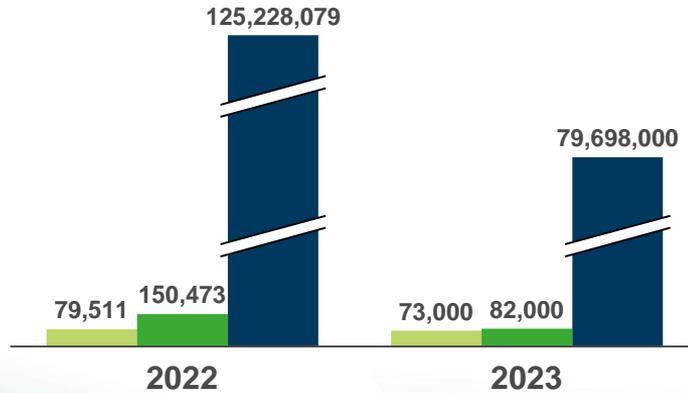


# KPI's 2023

## CO<sub>2</sub> Emissions<sup>1)</sup>

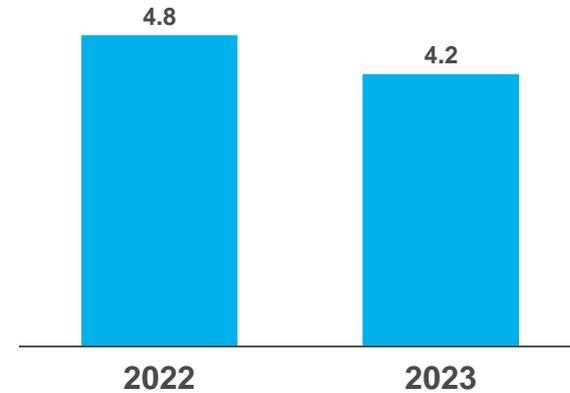
### CO<sub>2</sub> emissions 2022/2023

Scope 1 Scope 2 Scope 3



Reduction in Scope 2 due to increased share of renewable energies and lower production volume

### CO<sub>2</sub>/t of material sold 2022/2023



1) Data in kg CO<sub>2</sub> equivalents compares 2022 to 2023



## 2. Social

### Our employees

#### Experienced senior management team

CLARUS Films GmbH is led by a dynamic and experienced management team, supported by a strong second-level group.

The informal, personal management style is tailored to the packaging films market, ensuring flexibility and close customer engagement.

Their expertise and proactive strategies are key to maintaining a competitive edge and driving long-term success.

#### Lean and efficient organization

CLARUS Films GmbH maintains a lean organizational structure with flat hierarchies, allowing for high scalability and prompt, unbureaucratic decision-making.

As of December 31, 2023, the company employed 77 full-time equivalents (FTEs), with 51% in warehouse, logistics, and production, and 49% in administrative roles. This balanced workforce supports operational efficiency and responsiveness to market demands.

#### Corporate culture

CLARUS Films GmbH fosters a corporate culture centered on performance and customer focus. Employee compensation at all managerial levels is tied to the company's success, aligning motivation with growth objectives.

This collaborative environment builds an engaged and motivated team, driving the company's success and maintaining high customer satisfaction.

## 2. Social

### Why do I work for CLARUS?



**Arthur Abraham**

“

During my more than 18 years with the company, Clarus Films gave me the opportunity to develop from machine operator to production manager. The constant optimization of our products and production processes means that the work never gets monotonous. We master new challenges together through good colleague cohesion and effective teamwork.



**Heike Barnickel**

“

Working in a great team and with an exciting area of responsibility is not the only reason for my long-standing loyalty to the company. Flat hierarchies with competent and future-oriented decisions and the opportunity to work independently are also important factors for me. Finally, the respectful cooperation rounds off my enthusiasm for CLARUS Films as an extremely interesting employer.

## 2. Social Company Culture

A great place to work.

Team events



Summer party



Excellent working  
conditions



- Employees
- Customers
- Business partners
- Community

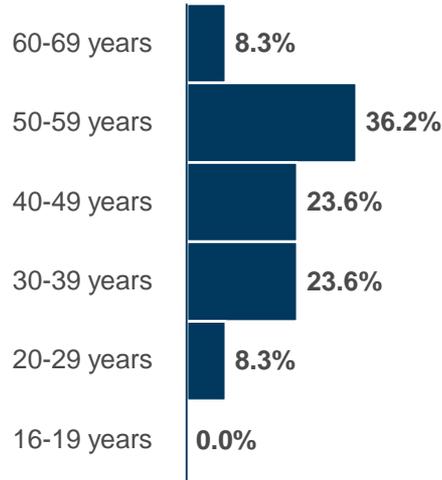
Perfect match

Clarus Films wins Fairness First Award

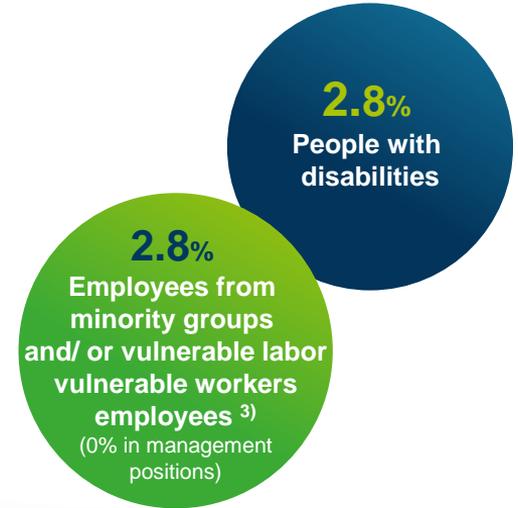


# KPIs 2023

## 2. Social: Our employees<sup>1)</sup>



No person under the age of 18 is employed who is exposed to risks associated with chemicals, pesticides, machinery, tools, dust, excessive cold, heat or noise, heat or noise



1) Full-time equivalents including interns and trainees

2) 2 out of 9 management members

3) Vulnerable workers are employees with higher risk of exploitation or adverse conditions

# KPIs 2023

## 2. Social: Our employees



Holiday entitlement	26 days
Proportion of employees covered by social security	100%
Percentage of employees covered by covered by a collective agreement	No collective agreement
Proportion of permanent employment contracts	88.9%
Average length of service	Long-term - hardly any fluctuation
Percentage subject to human rights screening or human rights impact assessment	100% (only 1 location)
Total overtime per week across all employees	In the commercial sector, up to 208 hours / month are paid (i.e. approximately 50 hours of overtime are paid)
Annual fluctuation rate	Very low

# KPIs 2023

## 2. Social: Flexible working, development and social dialogue

Flexible working options	<input checked="" type="checkbox"/> Remote work, flexitime
The flexible working options are communicated to the employees, and they have understood the various flexible working time models and rules	<input checked="" type="checkbox"/> Yes
If yes: % of employees who are informed about flexible working options	40%
Percentage of the total workforce at your location that has received vocational or qualification-related training	2.8%
Average number of training hours per employee for professional development training	0
Offer to talk to senior employees/ superiors about personal goals, work tasks and organisational goals	Planned for all employees starting in 2024
Percentage of total workforce represented by formally elected employee representatives	100% (works council)





# 3. Ethics and Human rights

## KPIs 2023

Measures to prevent child labor, forced labor / human trafficking	No measures required as no risks analysed
Labour & human rights-specific complaints mechanism (whistleblower concept)	<input checked="" type="checkbox"/>
Total number of compliance incidents	0
Communication via whistleblower channel	<a href="https://www.clarusfilms.com/home">CLARUS Films GmbHfilms   Home (integrityline.com)</a>
Training on labor and human rights	Code of Conduct, by e-mail
Number of training courses in the reporting period	1
Coverage of the total workforce	40%
Person responsible for health & safety in the company	<input checked="" type="checkbox"/>
Regular health and safety audit	<input checked="" type="checkbox"/> With employers' liability insurance association & external safety expert
Proportion of employees covered by social security	100%
Frequency of accidents with days lost (LTI) for direct employees <sup>1)</sup>	2 Accidents at work
Severity of injuries with lost time injury (LTI) for direct labor <sup>2)</sup>	16 lost days
Total number of fatal injuries	0
Compulsory health check for employees	<input checked="" type="checkbox"/> For recruitment + once a year by company doctor
Health-promoting programmes for employees	No
Inspection of workstations in accordance with (legal) ergonomic requirements	<input checked="" type="checkbox"/> 1 x per year by company doctor
Total number of health and safety training courses	1 Presence - industrial employees
Total hours for health and safety training	1 Presence - industrial employees
Coverage of the total workforce	60%

1) (Total number of accidents with lost time) x 1,000,000 / hours worked company-wide (or 20,000 / total hours worked)

2) (Number of days lost due to injury) x 1,000 / total hours worked

# KPIs 2023

## 3. Ethics and IT security



<b>Confirmed incidents</b>	Confirmed incidents of corruption	0
	Reports in connection with whistleblower proceedings	0
<b>Risk management</b>	Internal audit/risk assessment on business ethics issues	<input checked="" type="checkbox"/> Yes
<b>Guideline</b>	Anti-Corruption Management System Directive	<input checked="" type="checkbox"/> Yes
<b>Information</b>	Information on ethics/compliance topics	1 (by e-mail)
	Coverage of the entire workforce	40%
<b>Confirmed incidents</b>	Number of confirmed incidents in area of information security	0
<b>Information</b>	Information on awareness-raising training to prevent information security breaches	1 (by e-mail)
	Hours of awareness training to prevent information security breaches	1 (by e-mail)
	Coverage of the total workforce	40%

# CLARUS

## Whistleblower System

- **Access the [CLARUS whistleblower system](#)**
- **Report the Issue:** Provide detailed information about the issue or misconduct to be reported. Includes relevant facts, dates, and any supporting evidence.
- **Submit anonymously:** If desired, the report can be anonymously submitted to protect the identity.
- **Follow up:** After submission, the whistleblower may receive a confirmation of receipt and follow-up instructions. The system can be monitored for any updates or requests for additional information.

The whistleblower system is designed to handle reports confidentially and ensure that concerns are addressed appropriately. The system was launched in December 2023. Since then and before there were no reported or noticed compliance cases. <sup>1)</sup>

### Examples for compliance issues:

- Compliance with laws
- No bribery and corruption
- No discrimination and harassment
- Health and safety in the workplace
- No children or forced labor
- Protection of the environment





## 4. Sustainable Procurement

At CLARUS Films GmbH, sustainability is at the core of our procurement and supply chain strategies. We source materials from a broad and diverse network of international suppliers, which allows us to maintain a resilient and flexible supply chain, even in the face of market disruptions and challenging conditions. This extensive network ensures that we can consistently meet our operational needs while adapting to fluctuations and uncertainties in the market.

Our commitment to long-term partnerships is reflected in the relationships we've built with our suppliers, with the top 10 averaging a partnership tenure of approximately 12 years. These enduring relationships foster trust, reliability, and a consistent supply of high-quality materials.

A cornerstone of our procurement strategy is our proactive management of supply and pricing conditions. By employing a thoughtful purchasing approach, we effectively control costs and ensure the efficiency of our supply chain, which

contributes to our overall sustainability goals.

Moreover, we hold our suppliers to the highest standards through a strict ESG (Environmental, Social, and Governance) screening process. This rigorous evaluation ensures that all suppliers align with the values of CLARUS Films GmbH and contribute positively to our sustainability objectives. We don't just select our suppliers based on these criteria. We also actively collaborate with them to support the transition towards a circular economy. With our partnerships we focus on the development of innovative and sustainable solutions that minimize environmental impact and enhance resource efficiency and recyclability.



# KPIs 2023

## 4. Sustainable Procurement

<b>Wood and wood products</b>	Chain of custody certification for wood, wood products or wood-based materials	FSC
	Percentage of recycled wood or recycled wood products	<input checked="" type="checkbox"/> Purchased paper 100% FSC
	Percentage of certified wood or wood products used	0.4%
<b>General / Slide</b>	Suppliers with ESG certifications	92%
	Suppliers with demonstrable measures to reduce the CO <sub>2</sub> footprint	85%
	Percentage of suppliers offering products with PCR content	38%
	Number of supplier complaints	74
	Share of supplier complaints in total sales	0.5%
<b>Suppliers</b>	Percentage of targeted suppliers that have signed the Sustainable Procurement Charter/ Supplier Code of Conduct / the Code of Conduct for Suppliers	15%
	Percentage of targeted suppliers with contracts that include clauses on environmental, labour and human rights requirements	15%
	Percentage of suppliers approached with CSR assessment	85%
	Percentage of suppliers contacted with on-site CSR audit	0%
	Capacity building for suppliers with regards to environmental or social issues	Under construction <sup>1)</sup>
<b>Purchaser</b>	Buyers at all locations with training on sustainable procurement	100%
<b>Exceptional KPI's defined by CLARUS GmbH</b>		
<b>Operational efficiency</b>	Customer satisfaction survey	Yes
	Amount of customer complaints in relation to total sales	1%
	Defective production in relation to production volume	0.1%
	Ratio of inventories to sales	18%

1) In 2024, all main suppliers will have signed our Code of Conduct



# Table of Content (1/2)

## According to German Sustainability Code (DNK)

DNK criteria	Comments	Pages
1 Strategy		9,12,13
2 Materiality	Double materiality not yet implemented	14
3 Goals		8,15,18
4 Depth of the value chain		11, 35, 36
5 Responsibility		4, 7
6 Rules and processes		7, 22-23, 34
7 Control		22, 23
8 Incentive systems	Not yet implemented	-
9 Participation of stakeholder groups	Customer satisfaction survey in place	36
10 Innovation – and product management		10-12,16,19



# Table of Content (2/2)

## According to DNK

DNK criteria	Comments	Pages
11 Use of natural resources		15,16, 20
12 Resource management	GRI SRS-301-1, 302-1,.;EFAS E04-01	16, 24-25
13 Climate relevant emissions	Sold material / CO <sub>2</sub> e/t	25
14 Employee rights		30, 31
15 Equal opportunities		26, 29
16 Qualifications		21, 31-33
17 Human rights		17, 28, 30, 32-34
18 Community		27, 28
19 Political influence	Not applicable	-
20 Legally compliant behavior		7,17, 33, 34



**CLARUS Films GmbH**  
Albert-Einstein-Str. 11  
63128 Dietzenbach

© CLARUS  
Films GmbH  
Juli 2024

**Contact:**  
**Reiner Schuster**  
CFO/ Sustainability Officer  
Tel.: +49 6074 8210-15  
[schuster@clarus-films.com](mailto:schuster@clarus-films.com)