



# Appendix



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# Performance overview

The interpretations and more detailed explanations of the key figures listed here are explained in the corresponding chapters.

GRI 2-7 Employees	2021	2022	2023
<b>Employees by continent</b>			
Europe	10,837	9,626	9,461
North America	848	1,021	869
Asia	638	648	582
South America	226	262	257
Africa	143	111	106
<b>Greiner total</b>	<b>12,692</b>	<b>11,667</b>	<b>11,275</b>
<b>Employees by gender</b>			
Women	4,813	4,639	4,481
Men	7,879	7,009	6,777
Unknown or other	-	19	17
<b>Greiner total</b>	<b>12,692</b>	<b>11,667</b>	<b>11,275</b>
<b>Employees by employment contract and gender</b>			
<b>Permanent employees</b>	<b>11,422</b>	<b>10,730</b>	<b>10,407</b>
Women	4,287	4,203	4,092
Men	7,135	6,508	6,301
Unknown or other	-	19	14
<b>Temporary employees</b>	<b>1,270</b>	<b>937</b>	<b>868</b>
Women	526	436	389
Men	744	501	476
Unknown or other	-	0	3
<b>Greiner total</b>	<b>12,692</b>	<b>11,667</b>	<b>11,275</b>
<b>Employees by employment contract and continent</b>			
<b>Permanent employees</b>	<b>11,422</b>	<b>10,730</b>	<b>10,407</b>
Europe	9,654	8,703	8,604
North America	792	1,020	867
Asia	607	635	573
South America	226	262	257
Africa	143	111	106
<b>Temporary employees</b>	<b>1,270</b>	<b>937</b>	<b>868</b>
Europe	1,183	923	857
North America	56	1	2
Asia	31	13	9
South America	0	0	0
Africa	0	0	0
<b>Greiner total</b>	<b>12,692</b>	<b>11,667</b>	<b>11,275</b>

Employees by employment relationship and gender	2021	2022	2023
<b>Full-time employees</b>	<b>11,712</b>	<b>10,966</b>	<b>10,595</b>
Women	4,205	4,168	4,009
Men	7,507	6,784	6,572
Unknown or other	-	19	14
<b>Part-time employees</b>	<b>980</b>	<b>701</b>	<b>680</b>
Women	607	476	472
Men	373	225	205
Unknown or other	-	0	3
<b>Greiner total</b>	<b>12,692</b>	<b>11,667</b>	<b>11,275</b>

#### Employees by employment relationship and continent

<b>Full-time employees</b>	<b>11,712</b>	<b>10,966</b>	<b>10,595</b>
Europe	9,882	8,941	8,791
North America	846	1,011	860
Asia	615	642	581
South America	226	262	257
Africa	143	111	106
<b>Part-time employees</b>	<b>980</b>	<b>701</b>	<b>680</b>
Europe	955	685	670
North America	2	10	9
Asia	23	6	1
South America	0	0	0
Africa	0	0	0
<b>Greiner total</b>	<b>12,692</b>	<b>11,667</b>	<b>11,275</b>

#### GRI 2-8 Workers who are not employees

##### Workers who are not employees by continent [in FTE]

Europe	1,128	751	509
North America	22	89	77
Asia	44	53	37
South America	0	0	0
Africa	0	169	138
<b>Greiner total</b>	<b>1,194</b>	<b>1,063</b>	<b>761</b>

#### GRI 2-30 Collective bargaining agreements

##### Employees covered by collective bargaining agreements [in %]

<b>Greiner Packaging</b>	43	47	48
<b>NEVEON</b>	54	63	60
<b>Greiner Bio-One</b>	67	52	57
<b>Greiner total</b>	<b>50</b>	<b>54</b>	<b>55</b>

#### GRI 204-1 Proportion of spending on local suppliers

##### Local purchasing volume in Europe [in %]

<b>Greiner Packaging</b>	52	59	59
<b>NEVEON</b>	22	40	40
<b>Greiner Bio-One</b>	48	36	36
<b>Greiner total</b>	<b>41</b>	<b>49</b>	<b>50</b>

	2021	2022	2023
<b>GRI 301-1 Materials used by weight or volume</b>			
<b>Total material consumption [in t]</b>			
non-renewable	367,397	459,617	491,821
renewable	38,175	128,212	75,965
<b>Greiner total</b>	<b>405,572</b>	<b>587,829</b>	<b>567,786</b>
<b>Total material consumption [in t]</b>			
<b>Greiner Packaging</b>	208,716	370,377	256,815
non-renewable	177,278	254,802	225,292
renewable	31,438	115,575	31,523
<b>NEVEON</b>	157,964	172,809	197,515
non-renewable	155,895	163,369	191,743
renewable	2,069	9,440	5,772
<b>Greiner Bio-One</b>	38,891	44,643	113,454
non-renewable	34,224	41,446	74,785
renewable	4,668	3,197	38,669
<b>Greiner total</b>	<b>405,572</b>	<b>587,829</b>	<b>567,786</b>
<b>GRI 301-2 Recycled input materials used</b>			
<b>Share of secondary materials in total material consumption [in %]</b>			
<b>Greiner Packaging</b>	10	15	7
<b>NEVEON</b>	8	4	0
<b>Greiner Bio-One</b>	4	4	3
<b>Greiner total</b>	<b>9</b>	<b>11</b>	<b>4</b>
<b>GRI 302-1 Energy consumption within the organization</b>			
<b>Fuel consumption [in MWh]</b>			
non-renewable	125,872	78,426	69,824
renewable	0	0	252
<b>Greiner total</b>	<b>125,872</b>	<b>78,426</b>	<b>70,075</b>
<b>Fuel consumption [in MWh]</b>			
<b>Greiner Packaging</b>	63,429	26,903	26,782
non-renewable	63,429	26,903	26,782
renewable	0	0	0
<b>NEVEON</b>	55,067	45,415	35,608
non-renewable	55,067	45,415	35,356
renewable	0	0	252
<b>Greiner Bio-One</b>	3,995	5,884	7,551
non-renewable	3,995	5,884	7,551
renewable	0	0	0
<b>Greiner total</b>	<b>125,872</b>	<b>78,426</b>	<b>70,075</b>
<b>Electricity consumption [in MWh]</b>			
<b>Greiner Packaging</b>	287,877	296,777	291,991
<b>NEVEON</b>	38,794	37,896	37,397
<b>Greiner Bio-One</b>	91,741	91,422	87,849
<b>Greiner gesamt</b>	<b>427,218</b>	<b>427,093</b>	<b>418,144</b>

	2021	2022	2023
<b>Heating consumption</b> [in MWh]			
Greiner Packaging	7,108	5,884	5,496
NEVEON	3,522	3,358	4,963
Greiner Bio-One	3,198	2,386	1,994
<b>Greiner total</b>	<b>14,722</b>	<b>12,384</b>	<b>13,199</b>
<b>Cooling consumption</b> [in MWh]			
Greiner Packaging	878	966	1,237
NEVEON	63	0	2
Greiner Bio-One	0	15	268
<b>Greiner total</b>	<b>941</b>	<b>980</b>	<b>1,507</b>
<b>Steam consumption</b> [in MWh]			
Greiner Packaging	-	0	0
NEVEON	-	0	0
Greiner Bio-One	-	17	291
<b>Greiner total</b>	<b>-</b>	<b>17</b>	<b>291</b>
<b>Electricity sold</b> [in MWh]			
Greiner Packaging	11	11	27
NEVEON	0	0	18
Greiner Bio-One	15	64	128
<b>Greiner total</b>	<b>26</b>	<b>84</b>	<b>189</b>
<b>Total energy consumption</b> [in MWh]			
Greiner Packaging	359,292	330,529	325,505
NEVEON	97,447	86,668	77,970
Greiner Bio-One	98,934	99,723	97,953
<b>Greiner total</b>	<b>568,754</b>	<b>518,900</b>	<b>503,217</b>
<b>GRI 302-3 Energy intensity</b>			
<b>Energy intensity</b> [Total energy consumption in kWh/TEUR sales revenue]			
Greiner Packaging	465	364	388
NEVEON	133	118	122
Greiner Bio-One	142	144	154
<b>Greiner total</b>	<b>250</b>	<b>223</b>	<b>237</b>
<b>GRI 302-4 Reduction of energy consumption</b>			
<b>Energy savings by type of energy</b> [in MWh]			
Fuel	-	863	814
Electricity	-	4,766	3,428
Heating	-	926	742
<b>Greiner total</b>	<b>8,064</b>	<b>6,555</b>	<b>5,033</b>

	2021	2022	2023
<b>Energy savings by type of energy [in MWh]</b>			
<b>Greiner Packaging</b>	6,042	3,329	2,569
Fuel	-	250	567
Electricity	-	2,729	2,002
Heating	-	250	0
<b>NEVEON</b>	838	1,883	1,673
Fuel	-	586	297
Electricity	-	731	634
Heating	-	566	742
<b>Greiner Bio-One</b>	1,184	1,278	785
Fuel	-	27	0
Electricity	-	1,250	785
Heating	-	0	0
<b>Greiner total</b>	<b>8,064</b>	<b>6,555</b>	<b>5,033</b>
<b>GRI 303-3 Water withdrawal</b>			
<b>Water withdrawal by source [in M]</b>			
Surface water	11	648	602
Groundwater	1,085	818	790
Produced water	0	0	0
Third-party water	181	176	296
<b>Greiner production sites</b>	<b>1,276</b>	<b>1,641</b>	<b>1,688</b>
<b>Water withdrawal from areas with water stress [in M]</b>			
Surface water	11	1	0
Groundwater	31	1	0
Produced water	0	0	0
Third-party water	74	21	19
<b>Greiner production sites</b>	<b>115</b>	<b>22</b>	<b>19</b>
<b>GRI 303-4 Water discharge</b>			
<b>Water discharge [in M]</b>			
Surface water	15	668	636
Groundwater	1,052	779	737
Third-party water	171	166	284
<b>Greiner production sites</b>	<b>1,239</b>	<b>1,613</b>	<b>1,657</b>
<b>Water discharge to areas with water stress [in M]</b>			
Surface water	14	0	0
Groundwater	3	0	0
Third-party water	76	20	16
<b>Greiner production sites</b>	<b>93</b>	<b>21</b>	<b>16</b>
<b>GRI 303-5 Water consumption</b>			
<b>Water consumption [in M]</b>			
<b>Greiner production sites</b>	<b>38</b>	<b>28</b>	<b>31</b>
thereof from areas with water stress	22	1	3

## Change in water storage [in M]

	2021	2022	2023
Greiner production sites	-	-	2

## GRI 305-1 Direct (Scope 1) GHG emissions

Scope 1 emissions [in t CO<sub>2</sub>e]

<b>Greiner Packaging</b>	14,239	6,803	6,619
<b>NEVEON</b>	23,181	18,220	15,748
<b>Greiner Bio-One</b>	2,261	2,181	2,670
<b>Greiner total</b>	<b>39,795</b>	<b>27,273</b>	<b>25,075</b>

## GRI 305-2 Energy indirect (Scope 2) GHG emissions

Scope 2 emissions [in t CO<sub>2</sub>e]

<b>Greiner Packaging</b>	78,441	38,049	35,157
<b>NEVEON</b>	7,490	15,961	17,403
<b>Greiner Bio-One</b>	12,568	10,084	16,967
<b>Greiner total</b>	<b>98,565</b>	<b>64,216</b>	<b>69,647</b>

## GRI 305-3 Sother indirect (Scope 3) GHG emissions

Scope 3 emissions [in t CO<sub>2</sub>e]

<b>Upstream emissions</b>	<b>1,772,434</b>	<b>2,156,359</b>	<b>1,880,090</b>
Purchased goods and services	1,419,645	1,843,111	1,644,466
Capital goods	131,510	118,635	51,026
Fuel- and energy-related activities	55,020	38,997	33,447
Upstream transportation and distribution	120,127	103,545	98,221
Waste generated in operations	24,001	22,766	23,009
Business travel	1,809	3,551	4,165
Employee commuting	20,323	25,754	25,756
<b>Downstream emissions</b>	<b>577,048</b>	<b>599,358</b>	<b>591,806</b>
Downstream transportation and distribution	25,971	17,152	17,413
End-of-life treatment of sold products	550,083	580,972	573,267
Downstream leased assets	0	0	45
Investments	994	1,234	1,081
<b>Greiner total</b>	<b>2,349,482</b>	<b>2,755,717</b>	<b>2,471,896</b>

Total emissions [in t CO<sub>2</sub>e]

Scope 1	39,795	27,273	25,075
Scope 2 (market-based)	98,565	64,216	69,647
Scope 2 (location-based)	191,214	184,440	167,342
Scope 3	2,349,482	2,755,717	2,471,896
<b>Greiner total (market-based)</b>	<b>2,487,842</b>	<b>2,847,206</b>	<b>2,566,618</b>

## GRI 305-4 GHG emissions intensity

Specific emissions [Scope 1 & 2 in kg CO<sub>2</sub>e / TEUR sales revenue]

<b>Greiner total</b>	<b>60</b>	<b>39</b>	<b>45</b>
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	2021	2022	2023
<b>GRI 305-5 Reduction of GHG emissions</b>			
<b>Energy savings</b> [in t CO <sub>2</sub> e]			
<b>Greiner Packaging</b>	464	501	314
<b>NEVEON</b>	537	347	435
<b>Greiner Bio-One</b>	116	177	128
<b>Greiner total</b>	<b>1,117</b>	<b>1,025</b>	<b>877</b>
<b>GRI 305-7 Nitrogen oxides (NO<sub>x</sub>), sulfur oxides (SO<sub>x</sub>), and other significant air emissions</b>			
<b>VOC emissions</b> [in kg VOC]			
<b>Greiner total</b>	<b>21,888</b>	<b>21,300</b>	<b>37,459</b>
<b>GRI 306-3 Waste generated</b>			
<b>Waste generated by composition</b> [in t]			
<b>Non-hazardous waste</b>	<b>27,730</b>	<b>22,872</b>	<b>23,791</b>
Plastic waste	10,424	7,543	8,106
PE foam waste	432	263	122
PU foam waste	1,578	1,682	1,140
Paper and cardboard waste	3,975	3,788	3,834
Metal waste	1,145	665	800
Wood waste	1,020	1,064	1,153
Residual waste	5,673	5,613	6,100
Other waste	3,484	2,254	2,535
<b>Hazardous waste</b>	<b>974</b>	<b>1,071</b>	<b>1,436</b>
Solid hazardous waste	75	288	285
Liquid hazardous waste	899	783	1,151
<b>Greiner total</b>	<b>28,704</b>	<b>23,943</b>	<b>25,227</b>
<b>GRI 306-4 Waste diverted from disposal</b>			
<b>Waste diverted from disposal</b> [in t]			
Recycled hazardous waste	605	549	779
Recycled non-hazardous waste	12,070	9,777	9,898
<b>Greiner total</b>	<b>12,675</b>	<b>10,326</b>	<b>10,677</b>
<b>Waste diverted from disposal</b> [in t]			
<b>Greiner Packaging</b>	<b>7,325</b>	<b>5,776</b>	<b>6,227</b>
Recycled hazardous waste	72	111	126
Recycled non-hazardous waste	7,253	5,665	6,101
<b>NEVEON</b>	<b>1,443</b>	<b>2,041</b>	<b>2,102</b>
Recycled hazardous waste	21	48	222
Recycled non-hazardous waste	1,422	1,993	1,879
<b>Greiner Bio-One</b>	<b>3,002</b>	<b>2,510</b>	<b>2,345</b>
Recycled hazardous waste	511	390	431
Recycled non-hazardous waste	2,491	2,119	1,915
<b>Greiner total</b>	<b>12,675</b>	<b>10,326</b>	<b>10,677</b>

**GRI 306-5 Waste directed to disposal**

	2021	2022	2023
<b>Waste directed to disposal [in t]</b>			
<b>Hazardous waste directed to disposal</b>	<b>369</b>	<b>522</b>	<b>657</b>
Incineration	154	329	482
Landfilling	18	44	34
Other or unknown disposal	198	148	140
<b>Nicht Hazardous waste directed to disposal</b>	<b>15,660</b>	<b>13,094</b>	<b>13,903</b>
Incineration	10,942	8,976	10,656
Landfilling	2,986	3,295	2,311
Other or unknown disposal	1,732	824	927
<b>Greiner total</b>	<b>16,029</b>	<b>13,616</b>	<b>14,559</b>
<b>Waste directed to disposal [in t]</b>			
<b>Greiner Packaging</b>	2,458	2,133	3,069
<b>Hazardous waste directed to disposal</b>	<b>50</b>	<b>159</b>	<b>183</b>
Incineration	13	41	113
Landfilling	0	6	1
Other or unknown disposal	37	112	69
<b>Nicht Hazardous waste directed to disposal</b>	<b>2,408</b>	<b>1,974</b>	<b>2,885</b>
Incineration	607	870	2,174
Landfilling	1,078	1,038	634
Other or unknown disposal	723	66	77
<b>NEVEON</b>	10,643	8,249	8,631
<b>Hazardous waste directed to disposal</b>	<b>238</b>	<b>298</b>	<b>343</b>
Incineration	96	270	325
Landfilling	0	0	3
Other or unknown disposal	142	28	15
<b>Nicht Hazardous waste directed to disposal</b>	<b>10,405</b>	<b>7,951</b>	<b>8,287</b>
Incineration	8,894	6,565	7,156
Landfilling	734	808	342
Other or unknown disposal	777	578	790
<b>Greiner Bio-One</b>	2,665	3,227	2,844
<b>Hazardous waste directed to disposal</b>	<b>80</b>	<b>64</b>	<b>130</b>
Incineration	45	19	44
Landfilling	18	38	30
Other or unknown disposal	18	8	56
<b>Nicht Hazardous waste directed to disposal</b>	<b>2,585</b>	<b>3,163</b>	<b>2,715</b>
Incineration	1,296	1,541	1,322
Landfilling	1,089	1,448	1,335
Other or unknown disposal	200	175	48
<b>Greiner total</b>	<b>16,029</b>	<b>13,616</b>	<b>14,559</b>

GRI 401-1 New employee hires and employee turnover	2021	2022	2023
<b>Hires by age</b>			
under 30 years	1,130	761	917
30 - 50 years	1,487	1,092	1,032
over 50 years	353	299	232
<b>Greiner total</b>	<b>2,970</b>	<b>2,150</b>	<b>2,181</b>
<b>Hiring rate by age [in %]</b>			
under 30 years	48	39	51
30 - 50 years	20	16	16
over 50 years	12	11	8
<b>Greiner total</b>	<b>23</b>	<b>18</b>	<b>19</b>
<b>Hires by gender</b>			
Women	1,132	935	919
Men	1,838	1,204	1,261
Unknown or other	-	11	1
<b>Greiner total</b>	<b>2,970</b>	<b>2,150</b>	<b>2,181</b>
<b>Hiring rate by gender [in %]</b>			
Women	24	20	21
Men	23	17	19
Unknown or other	-	58	6
<b>Greiner total</b>	<b>23</b>	<b>18</b>	<b>19</b>
<b>Hires by continent</b>			
Europe	2,144	1,552	1,713
North America	482	448	191
Asia	245	55	166
South America	91	89	107
Africa	8	6	5
<b>Greiner total</b>	<b>2,970</b>	<b>2,150</b>	<b>2,181</b>
<b>Hiring rate by continent [in %]</b>			
Europe	20	16	18
North America	57	44	22
Asia	38	9	29
South America	40	34	42
Africa	6	5	5
<b>Greiner total</b>	<b>23</b>	<b>18</b>	<b>19</b>
<b>Turnover by age</b>			
under 30 years	824	910	968
30 - 50 years	1,239	1,312	1,669
over 50 years	496	451	686
<b>Greiner total</b>	<b>2,559</b>	<b>2,672</b>	<b>3,323</b>

	2021	2022	2023
<b>Turnover rate by age [in %]</b>			
under 30 years	35	47	54
30 – 50 years	17	19	26
over 50 years	16	16	23
<b>Greiner total</b>	<b>20</b>	<b>23</b>	<b>30</b>

#### Turnover by gender

Women	999	1,078	1,396
Men	1,560	1,578	1,918
Unknown or other	-	16	9
<b>Greiner total</b>	<b>2,559</b>	<b>2,672</b>	<b>3,323</b>

#### Turnover rate by gender [in %]

Women	21	23	31
Men	20	23	28
Unknown or other	-	84	53
<b>Greiner total</b>	<b>20</b>	<b>23</b>	<b>30</b>

#### Turnover by continent

Europe	2,017	1,794	2,756
North America	392	680	328
Asia	74	84	110
South America	73	101	121
Africa	3	14	9
<b>Greiner total</b>	<b>2,559</b>	<b>2,672</b>	<b>3,323</b>

#### Turnover rate by continent [in %]

Europe	19	19	29
North America	46	67	38
Asia	12	13	19
South America	32	39	47
Africa	2	13	8
<b>Greiner total</b>	<b>20</b>	<b>23</b>	<b>30</b>

#### GRI 403–8 Workers covered by an occupational health & safety management system

##### Employees, who are covered by a certified occupational health & safety management system

<b>Greiner total</b>	<b>951</b>	<b>1,550</b>	<b>2,852</b>
<b>in %</b>	<b>7</b>	<b>13</b>	<b>25</b>

GRI 401

GRI 403

	2021	2022	2023
<b>GRI 403-9 Work-related injuries</b>			
<b>Accidents</b>			
<b>Accidents of employees</b>	<b>511</b>	<b>504</b>	<b>477</b>
Minor accidents	288	325	334
Major accidents	223	179	143
<b>Accidents of workers who are not employees</b>	<b>-</b>	<b>39</b>	<b>33</b>
Minor accidents	-	17	20
Major accidents	-	22	13
<b>Greiner total</b>	<b>511</b>	<b>543</b>	<b>510</b>
<b>Total number of hours worked [in h]</b>			
Total number of hours worked of employees	-	19,689,409	19,481,560
Total number of hours worked of workers who are not employees	-	1,889,936	1,419,321
<b>Greiner total</b>	<b>20,900,173</b>	<b>21,579,344</b>	<b>20,900,881</b>
<b>Accident frequency [in major accidents per 1 mio. hours worked]</b>			
Accident frequency of employees	-	9,09	7,34
Accident frequency of worked workers who are not employees	-	11,64	9,16
<b>Greiner total</b>	<b>10,67</b>	<b>9,31</b>	<b>7,46</b>
<b>GRI 403-10 Work-related ill health</b>			
<b>Number of preventative health measures</b>			
Medical care	106	131	146
Activity & sport	24	33	77
Information	15	27	52
Nutrition	22	23	39
Stress & mental health	6	14	19
Other	23	20	47
<b>Greiner total</b>	<b>196</b>	<b>248</b>	<b>380</b>
<b>GRI 404-1 Average hours of training per year per employee</b>			
<b>Average training hours per employee [in h]</b>			
<b>Greiner Packaging</b>	11	16	17
<b>NEVEON</b>	7	10	10
<b>Greiner Bio-One</b>	18	20	16
<b>Greiner total</b>	<b>11</b>	<b>15</b>	<b>15</b>
<b>Average training hours per employee by gender [in h]</b>			
Women	11	14	14
Men	11	16	16
Unknown or other		-	-
<b>Greiner total</b>	<b>11</b>	<b>15</b>	<b>15</b>
<b>Average training hours per employee by function [in h]</b>			
Administration	18	19	20
Production	8	13	12
<b>Greiner total</b>	<b>11</b>	<b>15</b>	<b>15</b>

**GRI 404-3 Percentage of employees receiving regular performance and career development reviews**

	2021	2022	2023
<b>Performance review rate by gender [in %]</b>			
Women	67	57	68
Men	64	59	69
Unknown or other	-	-	47
<b>Greiner total</b>	<b>65</b>	<b>58</b>	<b>69</b>
<b>Performance review rate by function [in %]</b>			
Administration	72	79	87
Production	69	49	64
<b>Greiner total</b>	<b>65</b>	<b>58</b>	<b>69</b>

**GRI 405-1 Diversity of governance bodies and employees**

<b>Supervisory board of Greiner AG by gender [in %]</b>			
Women	8	8	17
Men	92	92	83
Unknown or other	0	0	0
<b>Supervisory board of Greiner AG by age [in %]</b>			
under 30 years	0	0	0
30 - 50 years	33	33	33
over 50 years	66	66	66
<b>Employees by function and gender [in %]</b>			
<b>Administration</b>			
Women	43	44	44
Men	57	56	56
Unknown or other	0	0	0
<b>Production</b>			
Women	36	38	38
Men	64	62	62
Unknown or other	0	0	0
<b>Leadership positions by gender [in %]</b>			
Women	27	26	28
Men	73	74	72
Unknown or other	0	0	0
<b>Employees by age [in %]</b>			
under 30 years	19	17	16
30 - 50 years	57	59	57
over 50 years	24	24	27

GRI 408	GRI 408-1 Operations and suppliers at significant risk for incidents of child labor	2021	2022	2023
		<b>Locations in risk countries</b>		
	Greiner Packaging	9	10	10
	NEVEON	18	18	18
	Greiner Bio-One	7	7	7
	<b>Greiner total</b>	<b>34</b>	<b>35</b>	<b>35</b>
	<b>Purchasing volume in risk countries</b> [in %, based on the purchasing volume in euros]			
	Risk countries	18	15	15
	Non-risk countries	82	85	85

GREINER KEY FIGURES	Greiner key figures	2021	2022	2023
		<b>Purchasing volume of suppliers with a signed Code of Conduct</b> [in %]		
	Greiner Code of Conduct signed	37	40	43
	Equivalent Code of Conduct signed	26	36	35
	No Code of Conduct signed	37	23	23
	<b>Greiner total (Greiner Code of Conduct or equivalent)</b>	<b>63</b>	<b>77</b>	<b>77</b>
	<b>Suppliers (&gt;500 TEUR) with EcoVadis minimum score</b> [in %]			
	<b>Greiner total</b>	<b>-</b>	<b>12</b>	<b>36</b>
	<b>EcoVadis Score</b>			
	Greiner Packaging	67	67	75
	NEVEON	-	-	-
	Greiner Bio-One	-	60	68
	<b>Greiner total</b>	<b>-</b>	<b>-</b>	<b>73</b>
	<b>Scope 3.1 emissionen covered by suppliers with Science Based Targets</b> [in %]			
	<b>Greiner total</b>	<b>-</b>	<b>-</b>	<b>8</b>
	<b>Share of FSC certified packaging</b> [in %, based on the purchasing volume in euros]			
	Greiner Packaging	-	-	70
	NEVEON	-	-	84
	Greiner Bio-One	-	-	85
	<b>Greiner total</b>	<b>-</b>	<b>-</b>	<b>76</b>
	<b>Share of green electricity consumption on total electricity consumption</b> [in %]			
	Greiner Packaging	28	64	58
	NEVEON	47	33	21
	Greiner Bio-One	52	51	32
	<b>Greiner total</b>	<b>36</b>	<b>58</b>	<b>50</b>

Share of self-produced renewable electricity consumption on total electricity consumption [in %]

	2021	2022	2023
<b>Greiner Packaging</b>	0,03	0,03	0,04
<b>NEVEON</b>	0,00	0,00	3,63
<b>Greiner Bio-One</b>	0,09	0,39	0,10
<b>Greiner total</b>	<b>0,13</b>	<b>0,19</b>	<b>0,44</b>

Assessment of water saving potential in areas with water stress [in %]

Greiner production sites	-	67	75
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Landfilled waste globally [in t]

<b>Greiner Packaging</b>	1,078	1,045	635
<b>NEVEON</b>	734	808	345
<b>Greiner Bio-One</b>	1,106	1,486	1,365
<b>Greiner total</b>	<b>3,004</b>	<b>3,339</b>	<b>2,345</b>

Landfilled waste in Europe [in t]

<b>Greiner Packaging</b>	967	909	561
<b>NEVEON</b>	652	786	291
<b>Greiner Bio-One</b>	46	48	16
<b>Greiner total</b>	<b>1,751</b>	<b>1,743</b>	<b>867</b>

Disposal and recovery types of our waste [in %]

Recycling	44	43	42
Incineration	39	39	44
Landfilling	10	14	9
Other or unknown disposal	7	4	4

Disposal and recovery types of our waste [in %]

<b>Greiner Packaging</b>			
Recycling	75	73	67
Incineration	6	12	25
Landfilling	11	13	7
Other or unknown disposal	8	2	2
<b>NEVEON</b>			
Recycling	12	20	20
Incineration	74	66	70
Landfilling	6	8	3
Other or unknown disposal	8	6	7
<b>Greiner Bio-One</b>			
Recycling	53	44	45
Incineration	24	27	26
Landfilling	20	26	26
Other or unknown disposal	4	3	2

Sites with ISO 9001 (or equivalent) certificate

<b>Greiner Packaging</b>	21	22	22
<b>NEVEON</b>	14	16	26
<b>Greiner Bio-One</b>	7	9	10
<b>Greiner production and processing sites</b>	<b>42</b>	<b>47</b>	<b>58</b>



	2021	2022	2023
<b>Certified management systems for environment and energy</b>			
<b>Greiner Packaging</b>	22	27	29
ISO 14001	18	20	21
ISO 50001	4	7	8
<b>NEVEON</b>	22	19	19
ISO 14001	17	15	15
ISO 50001	5	4	4
<b>Greiner Bio-One</b>	2	2	2
ISO 14001	1	1	1
ISO 50001	1	1	1
<b>Greiner production and processing sites</b>	<b>46</b>	<b>48</b>	<b>50</b>
<b>Sites with ISO 45001 certificate</b>			
<b>Greiner Packaging</b>	3	7	12
<b>NEVEON</b>	3	3	3
<b>Greiner Bio-One</b>	0	0	0
<b>Greiner production and processing sites</b>	<b>6</b>	<b>10</b>	<b>15</b>
<b>Share of production sites who have achieved our targets for health measures [in %]</b>			
<b>Greiner Packaging</b>	10	9	14
<b>NEVEON</b>	32	35	37
<b>Greiner Bio-One</b>	89	60	50
<b>Greiner production sites</b>	<b>33</b>	<b>29</b>	<b>30</b>
<b>Number of supported projects (social engagement)</b>			
<b>Greiner AG</b>	20	66	92
<b>Greiner Packaging</b>	93	136	140
<b>NEVEON</b>	15	25	31
<b>Greiner Bio-One</b>	51	70	93
<b>Greiner total</b>	<b>179</b>	<b>297</b>	<b>356</b>

# GRI index

This present annual and sustainability report of Greiner AG is prepared in accordance with the applicable GRI Standards. The reporting period for financial reporting covers the

calendar year 2023; all non-financial key figures cover the calendar years 2021, 2022 and 2023 (January 1, 2021 to December 31, 2023).

GRI Standard	Disclosure	Reference	Omission incl. explanation/ Information on disclosure
<b>Foundation</b>			
<b>GRI 1: Foundation 2021</b>	GRI 1 used		
	Applicable GRI Sector Standard(s)		none applicable
<b>General Disclosures</b>			
<b>1. The organization and its reporting practices</b>			
<b>GRI 2: General Disclosures 2021</b>	2-1 Organizational details	pp. 26, 28-29	
	2-2 Entities included in the organization's sustainability reporting	pp. 255, 257-259	
	2-3 Reporting period, frequency and contact point	pp. 254, 263	
	2-4 Restatements of information	pp. 106-107, 125-126, 140-141, 146-147, 255	
	2-5 External assurance	pp. 255, 260-261	
<b>2. Activities and workers</b>			
<b>GRI 2: General Disclosures 2021</b>	2-6 Activities, value chain and other business relationships	S. 26-27, 72-73	
	2-7 Employees	pp. 153-154	Omission: 2-7 b. iii; Reason for omission: Information not available/incomplete; Further justification: The number of employees with non-guaranteed working hours is not recorded Group-wide, as Greiner only concludes such employment contracts for very few cases. We plan to collect the data in the next 2-3 years.
	2-8 Workers who are not employees	pp. 166, 233	Omission: 2-8 c.; Reason for omission: Information not available/incomplete; Further justification: The data is collected as at the reporting date. Fluctuations in the figures during the year are not currently collected. We plan to collect the data in the next 2-3 years.
<b>3. Governance</b>			
<b>GRI 2: General Disclosures 2021</b>	2-9 Governance structure and composition	pp. 64-65, 68-70, >>	Supplementary information: During the reporting period, the Executive Board was composed exclusively of men. Underrepresented social groups were not represented on the Executive Board.

<b>GRI 2: Allgemeine Angaben 2021</b>	2-10 Nomination and selection of the highest governance body	p. 66	
	2-11 Chair of the highest governance body		Omission: 2-11 (entire specification); Reason for omission: Not applicable; Further justification: Under Austrian corporate law, the Chairman of the Supervisory Board may not have an operational function in the company.
	2-12 Role of the highest governance body in overseeing the management of impacts	pp. 63, 67-68, 204-205	
	2-13 Delegation of responsibility for managing impacts	pp. 63, 67-70	
	2-14 Role of the highest governance body in sustainability reporting	pp. 68, 84	
	2-15 Conflicts of interest	pp. 66, 184	
	2-16 Communication of critical concerns	pp. 209, 212	
	2-17 Collective knowledge of the highest governance body	pp. 66, 69-70	
	2-18 Evaluation of the performance of the highest governance body	pp. 63, 66, 71	
	2-19 Remuneration policies	p. 71, >>	Information: No Group-wide remuneration policy in place.
	2-20 Process to determine remuneration	>>	Information: No Group-wide procedure for determining remuneration in place.
2-21 Annual total compensation ratio		Omission: 2-21 (entire specification); Reason for omission: Information not available/incomplete; Further explanation: The required data has not yet been collected by Greiner across the Group. We plan to collect the data in the next 2-3 years.	

#### 4. Strategy, policies and practices

<b>GRI 2: General Disclosures 2021</b>	2-22 Statement on sustainable development strategy	pp. 18-21	
	2-23 Policy commitments	pp.204-207; CoCE; CoCS; DEI; SSP	
	2-24 Embedding policy commitments	pp. 204-209	
	2-25 Processes to remediate negative impacts	pp. 77, 184, 204-206, 219	
	2-26 Mechanisms for seeking advice and raising concerns	pp. 208-211	
	2-27 Compliance with laws and regulations	pp. 212-213	
	2-28 Membership associations	pp. 76-77	

#### 5. Stakeholder engagement

<b>GRI 2: General Disclosures 2021</b>	2-29 Approach to stakeholder engagement	pp. 74-75	
	2-30 Collective bargaining agreements	p. 157	

Material topics			
<b>GRI 3: Material Topics 2021</b>	3-1 Process to determine material topics	pp. 80-84	
	3-2 List of material topics	p. 84	
Environment			
Climate change			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. 85-91, 94-95, 96-107, 108-114, 115-121	
	<b>GRI 201: Economic Performance 2016</b>	201-2 Financial implications and other risks and opportunities due to climate change	pp. 115, 117-120 Omission: 201-2 iii. and v.; Reason for omission: Information not available/incomplete; Further explanation: The financial impact of climate change risks and opportunities and the costs of measures to manage climate-related risks and opportunities have not yet been quantified. Climate risk and climate scenario analyses will be carried out in 2024. Based on this, we will collect the data for quantifying the financial impact.
<b>GRI 302: Energy 2016</b>	302-1 Energy consumption within the organization	pp. 109-112, 247	
	302-3 Energy intensity	p. 114	Omission: 302-3 a.; Reason for omission: Information not available/incomplete; Further explanation: Different denominators are used to calculate energy intensity in the three divisions. A Group-wide aggregated energy intensity ratio can therefore not be shown. We plan to collect the data in the next 2-3 years.
	302-4 Reduction of energy consumption	pp. 113, 247	
<b>GRI 305: Emissions 2016</b>	305-1 Direct (Scope 1) GHG emissions	pp. 97-99	
	305-2 Energy indirect (Scope 2) GHG emissions	pp. 97-99	
	305-3 Other indirect (Scope 3) GHG emissions	pp. 97-103	
	305-4 GHG emissions intensity	p. 103	
	305-5 Reduction of GHG emissions	p. 113	Further information: The reduction in greenhouse gas emissions relates to Scope 1 and Scope 2 emissions.
	305-6 Emissions of ozone-depleting substances (ODS)		Omission: 305-6 (entire specification); Reason for omission: Information not available/incomplete; Reason for omission: A limited number of our production sites produce minor ozone-depleting substances that are immediately destroyed by approved technologies. We will determine whether relevant impacts could be associated with this in the course of a detailed analysis in 2024.
	305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	p. 104	Omission: 305-7 (entire specification, except a. iv.); Reason for omission: Information not available/incomplete; Further explanation: The data is not available across the Group. We will determine whether further significant air emissions exist and whether relevant impacts could occur in the course of a detailed analysis in 2024.

## Resource use and circular economy

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. 85-91, 122-123, 124-129, 130-137, 138-143, 144-147	
<b>GRI 301: Materials 2016</b>	301-1 Materials used by weight or volume	pp. 125-126	
	301-2 Recycled input materials used	p. 126	
	301-3 Reclaimed products and their packaging materials	p. 133	
<b>GRI 303: Water and Effluents 2018</b>	303-1 Interactions with water as a shared resource	pp. 144-147	
	303-2 Management of water discharge-related impacts	pp. 144-147	
	303-3 Water withdrawal	pp. 145-146, 236	Additional information: Greiner draws its water exclusively from freshwater sources.
	303-4 Water discharge	pp. 145-146, 236	Additional information: Only fresh water is recycled.
	303-5 Water consumption	p. 146	
<b>GRI 306: Waste 2020</b>	306-1 Waste generation and significant waste-related impacts	pp. 138-139	
	306-2 Management of significant waste-related impacts	pp. 138-143	
	306-3 Waste generated	pp. 140-141	
	306-4 Waste diverted from disposal	pp. 142-143	
	306-5 Waste directed to disposal	pp. 142-143	

## Working conditions and human rights (own workforce)

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. 85-91, 150-151, 152, 156-162, 172-176	
<b>GRI 401: Employment 2016</b>	401-1 New employee hires and employee turnover	p. 155	Omission: 401-1 a. and b.; Reason for omission: Information not available/incomplete; Further explanation: Hiring rates and turnover rates (in %) are reported, but totals (in head count) are missing. We will publish this data in the next report.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees		Omission: 401-2 (entire specification); Reason for omission: Information not available/incomplete; Further explanation: This information is only partially available at Group level. We plan to collect the data in the next 2-3 years.
	401-3 Parental leave		Omission: 401-3 (entire specification); Reason for omission: Information not available/incomplete; Further explanation: Data has not yet been integrated into the system globally. We will be able to implement this in the next 2-3 years.
<b>GRI 404: Training and Education 2016</b>	404-1 Average hours of training per year per employee	p. 173	
	404-2 Programs for upgrading employee skills and transition assistance programs	pp. 162, 173-175	
	404-3 Percentage of employees receiving regular performance and career development reviews	pp. 160, 243	

## Health &amp; safety (own workforce)

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. 85-91, 150-151, 163-171	
<b>GRI 403: Occupational health &amp; safety 2018</b>	403-1 Occupational health & safety management system	pp. 164-165	
	403-2 Hazard identification, risk assessment, and incident investigation	pp. 164-168	
	403-3 Occupational health services	pp. 164-165	
	403-4 Worker participation, consultation, and communication on occupational health & safety	pp. 165, 168	
	403-5 Worker training on occupational health & safety	pp. 165, 168	
	403-6 Promotion of worker health	pp. 169-170	
	403-7 Prevention and mitigation of occupational health & safety impacts directly linked by business relationships	p. 169	
	403-8 Workers covered by an occupational health & safety management system	pp. 164-165	
	403-9 Work-related injuries	pp. 165-167, 242	Omission: 403-9 a. i and b. i; Reason for omission: Information not available/incomplete; Further justification: Data collection here will continue to be successively improved. The key figures will be supplemented over the next 2-3 years.

	403-10 Work-related ill health		Omission: 403-10 (entire specification); Reason for omission: Information not available/incomplete; Detailed explanation: So far, this data could not be provided due to different national circumstances and lack of recording systems. We plan to collect the data in the next 2-3 years.
<b>Equal treatment and opportunities for all (own workforce)</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management von wesentlichen Themen	pp. 85-91, 150-151, 177-185	
<b>GRI 405: Diversity and Equal Opportunity 2016</b>	405-1 Diversity of governance bodies and employees	pp. 64-66, 153, 182-184, 243	Further information: In the reporting period, the Executive Board was composed exclusively of men. All members of the Executive Board were over 50 years old.
	405-2 Ratio of basic salary and remuneration of women to men		Omission: 405-2 (entire specification); Reason for omission: Information not available/incomplete; Further explanation: The database was created in 2023. The gender pay gap will be determined Group-wide in the next 2-3 years.
<b>GRI 406: Non-discrimination 2016</b>	406-1 Incidents of discrimination and corrective actions taken		Omission: 406-1 (entire specification); Reason for omission: Restrictions due to duty of confidentiality; Further explanation: In 2023, incidents of discrimination and harassment were received via the whistleblowing platform. Further information on the number and status of reported incidents and the related actions taken are not disclosed.
<b>Workers in the value chain</b>			
<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. 85-91, 186-187, 188-190	
<b>GRI 408: Child Labor 2016</b>	408-1 Operations and suppliers at significant risk for incidents of child labor		Omission: 408-1 (complete information); Reason for omission: Information not available/incomplete; Further explanation: There is no comprehensive evaluation of suppliers with regard to the risk of child labour incidents. The review is carried out on the basis of Ecovadis. This is to be deepened in the next 2-3 years.

## Governance

### Business conduct

<b>GRI 3: Material Topics 2021</b>	3-3 Management of material topics	pp. 85-91, 200-201, 202-213, 214-215, 216- 221, 222-223, 224-229	
<b>GRI 205: Anti- corruption 2016</b>	205-1 Operations assessed for risks related to corruption	p. 215	
	205-2 Communication and training about anti-corruption policies and procedures		Omission: 205-2 (entire specification); Reason for omission: Information not available/incomplete; Further explanation: Data was not recorded in the system in such a differentiated manner (e.g. differentiation by employee category). We plan to collect the data in the next 2-3 years.
	205-3 Confirmed incidents of corruption and actions taken	pp. 213, 215	
<b>GRI 206: Anti- competitive Behavior 2016</b>	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	pp. 212-213	

### Sustainable supply chains

<b>GRI 308: Supplier Environmental Assessment 2016</b>	308-1 New suppliers that were screened using environmental criteria	p. 228	
	308-2 Negative environmental impacts in the supply chain and actions taken	p. 228	Omission: 308-2 b. to e.; Reason for omission: Information not available/incomplete; Further explanation: Suppliers need to sign the Greiner Code of Conduct for Suppliers and Business Partners. Further they are checked using the EcoVadis platform. A more detailed audit, which would be necessary to disclose the missing data, has not yet been carried out, but will be gradually built up over the next 3-5 years.
<b>GRI 414: Supplier Social Assessment 2016</b>	414-1 New suppliers that were screened using social criteria	p. 228	
	414-2 Negative social impacts in the supply chain and actions taken	p. 228	Omission: 414-2 b. to e.; Reason for omission: Information not available/incomplete; Further explanation: Suppliers need to sign the Greiner Code of Conduct for Suppliers and Business Partners. Further they are checked using the EcoVadis platform. A more detailed audit, which would be necessary to disclose the missing data, has not yet been carried out, but will be gradually built up over the next 3-5 years.

#### Legend

>> Information on this disclosure can be found directly in the GRI content index

CoCE Code of Conduct for Greiner employees

CoCS Code of Conduct for Suppliers and Business Partners

DEI Diversity, Equity & Inclusion Policy

SSP Sustainable Sourcing Policy

#### Source

[https://www.greiner.com/fileadmin/user\\_upload/Downloads\\_Dokumente/8\\_2020\\_Code-of-Conduct\\_EN\\_web.pdf](https://www.greiner.com/fileadmin/user_upload/Downloads_Dokumente/8_2020_Code-of-Conduct_EN_web.pdf)

<https://sustainability.greiner.com/en/suppliers/>

<https://sustainability.greiner.com/en/dei-policy/>

<https://sustainability.greiner.com/en/sustainable-sourcing/>



# About this report

**This Annual and Sustainability Report 2023 is aimed at all our stakeholders and provides comprehensive and transparent information on how Greiner assume responsibility in society. The report contains all the pertinent information on our management approaches, activities, performance, and targets. The content relates to Greiner AG's three operating divisions. The key figures stated for the Group include the key figures of the Greiner AG headquarters in all cases.**

## **Standards, content, reporting period, and frequency**

This integrated report was prepared in accordance with the Sustainability Reporting Standards of the Global Reporting Initiative (GRI). The GRI Standards are a globally recognized framework for transparent and comparable sustainability reporting. The GRI content index provides a detailed overview of which GRI standards were used in the report and where the relevant information can be found (page 248). The basis for determining the report content is a comprehensive materiality analysis carried out in 2023 in which we considered financial materiality as well as the environmental and social materiality (impact materiality) that is central to the GRI. The material topics were thus identified and prioritized according to the double materiality principle.

→ Read more under: [Sustainability management / Material topics](#)

The reporting period for financial reporting is the same as that for sustainability reporting. The reporting period is the 2023 financial year, which extends from January 1, 2023 to December 31, 2023 for Greiner AG and all in-scope subsidiaries and joint ventures. Greiner's Annual and Sustainability Report 2023, which covers the 2023 fiscal year, will be published on May 7, 2024. Greiner's previous annual and sustainability report covered the 2022 fiscal year and was published in May 2023. The next financial and non-financial key figures will be published in the 2024 Annual and Sustainability Report in spring 2025. This report is published each year in German and English and is also available at [greiner.com/report/2023](https://greiner.com/report/2023).



**Annual and Sustainability  
Report 2023**

Available online at:  
[greiner.com/report/2023](https://greiner.com/report/2023)



## Data collection and reporting scope

The financial and sustainability information covers all Greiner AG companies included in the scope of consolidation for the consolidated financial statements as well as the three operating Greiner divisions, including equity joint ventures on a proportionate basis. Commercial rounding may result in minor calculation differences. The actual development of forward-looking statements may differ from the expectations presented.

The only exception in the scope of consolidation is the information on water, which is only collected for the production plants due to its materiality.

→ [Read more under: Appendix / Group structure & organizational chart](#)

All of Greiner's greenhouse gas emissions relate to all sites under Greiner's operational control, including joint ventures, and are reported at 100% in this report.

## Changes and improvements to non-financial reporting

Most conversion factors between physical units (e.g. from joules to kWh) are stored in the reporting software. Specific conversion factors that are required, for example, to convert the consumption of an energy source, which is recorded in mass or volume units, into energy units are determined by Greiner on the basis of manufacturer specifications or recognized data sources (e.g. Austrian Federal Environment Agency). We implemented new software to collect non-financial key figures across the Group in 2022. After collecting the first set of data, we carried out a comprehensive evaluation for the last reporting period using the new software. This involved all levels of responsibility for non-financial reporting in order to identify areas for improvement and ensure that our data

collection meets the highest standards. The introduction of a workflow management system has led to a significant improvement in the documentation of approval processes. We also implemented an improved data validation process. Furthermore, we collected quarterly data from our production sites for the first time in 2023 and will continue quarterly reporting in the future. We have also expanded centralized data imports from upstream systems for employee data and accident statistics. The conversion factors used in the reporting software were verified by consultants in the course of the software implementation.

2023 saw the sale of NEVEON Bosnia, which is why this was only included on a pro rata basis. In total, three partially consolidated sites and 97 fully consolidated sites were included in the data collection for 2023.

## External audit

The non-financial reporting (on pages 58 to 259) in this Annual Report and Sustainability Report prepared by Greiner has been audited. The CEO of Greiner AG engaged KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft in its capacity as an independent certification company, to review this report for compliance with the standards for sustainability reporting published by the Global Reporting Initiative (GRI).

→ [Read more under: Appendix / External validation of the report](#)

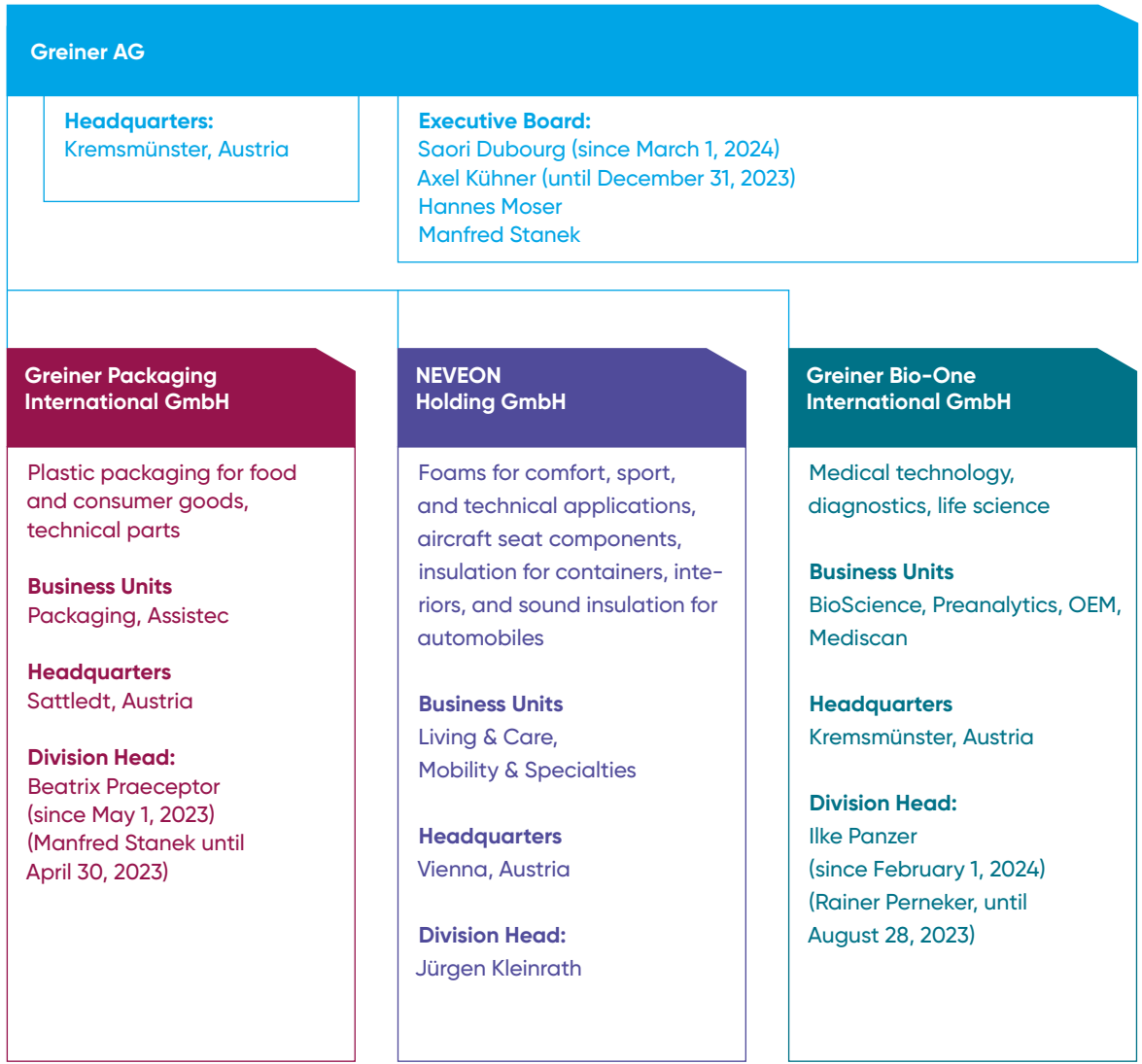
## Included locations sustainability reports

	2021	2022	2023
Locations included Sustainability KPIs	90	97	100
Locations included Greenhouse gas emissions	96 <sup>1</sup>	108	110

<sup>1</sup> This value differs from the value published in the 2022 report (2021: 98 locations), as there was a double count and an incorrect allocation. The value has therefore been corrected.

# Group structure & organizational chart





Group structure of the Greiner Group

# Greiner AG <sup>(AT)</sup>

Greiner Packaging International GmbH (AT) 100%		
Greiner Packaging GmbH (AT)	100%	
<b>greiner packaging slusovice s.r.o. (CZ)</b>	<b>100%</b>	
greiner packaging s.r.o. (CZ)	40.09%	59.91%
GREINER PACKAGING Sp. z o.o. (PL)	37.7%	62.3%
Greiner Packaging Limited (GB)	100%	
Greiner Packaging Kft. (HU)	56.1%	43.9%
Greiner Packaging S.R.L. (RO)	> 99.99%	< 0.01%
< 0.01%		
Greiner Assistec S.R.L. (RO)	> 99.99%	
THRACE GREINER PACKAGING S.R.L. (RO)	50%	
AS Greiner Packaging (EE)	100%	
OOO „Greiner Packaging System“ (RU)	99.99%	0.01%
OOO Greiner Packaging (RU)	51%	
<b>TOV Greiner Packaging (UA)</b>	<b>100%</b>	
TOV Greiner Real Estate (UA)	100%	
Greiner Real Estate Vermietung St. Gallen GmbH (AT)	0.8%	
GREINER PACKAGING CORP. (US)	100%	
Greiner Packaging Vertriebs GmbH (DE)	100%	
<b>Cardbox Greiner Packaging GmbH (AT)</b>	<b>49%</b>	
<b>Cardbox Packaging s.r.o. (CZ)</b>	<b>100%</b>	
Cardbox Packaging Inc. (US)	100%	
greiner packaging ag (CH)	100%	
Greiner Packaging B.V. (NL)	100%	
Greiner Packaging Distribution SARL (FR)	100%	
Greiner Packaging GmbH (DE)	100%	
Greiner Ambalaj San. ve Ticaret A.S. (TR)	100%	
Greiner Packaging India Private Limited (IN)	>99.99%	< 0.01%
Greiner Recycling d.o.o. Nova Gajdobra (RS)	100%	
<b>Greiner Packaging d.o.o. (SI)</b>	<b>100%</b>	
Greiner i JP Packaging d.o.o. (RS)	51%	
Greiner Packaging d.o.o. (RS)	100%	
greiner assistec s.r.o. (CZ)	10%	90%
Greiner Assistec, S.A. de C.V. (MX)	99.88%	0.12%
<b>Greiner Packaging Italia SRL (IT)</b>	<b>100%</b>	

NEVEON Holding GmbH (AT) 100%		
<b>NEVEON Austria GmbH (AT)</b>	<b>100%</b>	
<b>NEVEON Germany GmbH (DE)</b>	<b>100%</b>	
EUROFOAM Bohemia s.r.o. (CZ)	100%	
<b>NEVEON Poland Sp. z o.o. (PL)</b>	<b>100%</b>	
Caria Sp. z o.o. (PL)	51%	
PPHiU „Kerko“ Sp. z o.o. (PL)	51.72%	
NEVEON Kaliningrad LLC (RU)	100%	
NEVEON Romania S.R.L. (RO)	100%	
<b>NEVEON Hungary Kft. (HU)</b>	<b>100%</b>	
LIMITED LIABILITY COMPANY „NEVEON UKRAINE“ (UA)	95%	
NEVEON Foam d.o.o. (RS)	100%	
NEVEON Slovakia s. r. o (SK)	100%	
BPP spol.s.r.o. (CZ)	51.37%	
SINFO, spol s.r.o. (CZ)	51%	
EUROFOAM TP spol. s.r.o. (CZ)	80%	
NEVEON Czech Republic spol. s.r.o. (CZ)	100%	
NEVEON aerospace Czech Republic spol. s.r.o. (CZ)	100%	
Greiner MULTifoam SP. z.o.o. (PL)	100%	
NEVEON Bulgaria EOOD (BG)	100%	
<b>Greiner Perfoam GmbH (AT) [sold as of Dec. 28, 2023]</b>	<b>100%</b>	
Greiner Perfoam s.r.o. (CZ) [sold as of Dec. 28, 2023]	100%	
Greiner Perfoam GmbH (Wangen / DE)	100%	
Greiner Perfoam GmbH (DE) [in liquidation]	100%	
SA-Greiner Perfoam Automotive Comp., S. de R.L. de C.V. (MX) [sold as of Dec. 28, 2023]	99.99%	0.01%
Shenyang Greiner Automotive Components Co., Ltd. (CN) [sold as of Dec. 28, 2023]	49%	
Tianjin Greiner Automotive Components Co., Ltd. (CN) [sold as of Dec. 28, 2023]	49%	
<b>NEVEON Holding South Africa (Pty) Ltd. (SA)</b>	<b>100%</b>	
NEVEON South Africa (Pty) Ltd. (SA)	100%	
NEVEON Singapore Pte. Ltd. (SGP)	100%	
NEVEON Nürtigen GmbH (DE)	100%	
NEVEON USA Inc. (US)	100%	
NEVEON foam (Shanghai) Co., Ltd. (CN)	100%	
aerospace GmbH [in liquidation] (DE)	100%	
NEVEON Bosnia d.o.o. (BA) [sold as of March 8, 2023]	100%	

**Greiner Bio-One International GmbH (AT)**

100%

**Greiner Bio-One GmbH (AT)**

100%

Greiner Bio-One Hungary Kft. (HU) 100%

Greiner Bio-One North America, Inc. (US) 100%

Greiner Bio-One North America Sales Corp. (US) 100%

Greiner Bio-One France S.A.S. (FR) 100%

**Greiner Bio-One Brasil Produtos Medicos Hospitalares Ltda. (BR)**

99.99%

&lt; 0.01%

99.99%

Greiner Bio-One Brasil Service Tech Sistemas, Produtos E Servicos para saude Ltda. (BR)

&lt; 0.01%

Greiner Bio-One VACUETTE Schweiz GmbH (CH) 100%

Greiner Bio-One (Thailand) Ltd. (TH) 100%

**Greiner Bio-One Suns Co., Ltd. (CN)**

100%

Beijing GBO Suns Medical Devices Co., Ltd. (CN) 100%

Greiner Bio-One Shanghai, Co.Ltd. (CN) 100%

Greiner Bio-One India Private Limited (IN) 99.99% &lt; 0.01%

Greiner Bio-One Turkey Laboratuvar Ürünleri Limited Sirketi (TR)

100%

Greiner Bio-One Italia S.R.L. (IT) 100%

**GREINER BIO-ONE ESPANA S.A. (ES)**

100%

VACUETTE PORTUGAL Importacao e Exportacao de Material Hospitalar S.A. (PT)

100%

Vigmed AB (SE) 100%

Greiner Bio-One Singapore Pte. Ltd. (SGP) 100%

Tracie Healthcare Solutions GmbH (DE) 81.9%

Greiner Bio-One MEA FZ-LLC (AE) 100%

**Greiner Bio-One GmbH (DE)**

100%

Greiner Bio-One Ltd. (UK) 100%

Greiner Bio-One Co. Ltd. (JP) 100%

**Greiner Bio-One B.V. (NL)**

100%

Greiner Bio-One nv/sa (BE) 100%

Mediscan GmbH (AT) 100%

Mediscan GmbH &amp; Co. KG (AT) 100%

**Greiner Innoventures GmbH (AT)**

100%

Greiner Renewable Energy GmbH (AT) 100%

Greiner Zeroplast GmbH (AT) 100%

Liquibot GmbH (AT) 100%

tempriify GmbH (AT) 15%

Circularful GmbH (AT) 12%

Hempstatic GmbH (AT) 14,4%

1%

Greiner Real Estate s.r.o. (CZ) 99%

Greiner Real Estate Sp. z o.o. (PL) 100%

Greiner Real Estate Vermietung St. Gallen GmbH (AT) 99.2%

-0.8%

OOO Greiner Real Estate (RU) 100%

Greiner GmbH (DE) 100%

Greiner Group Services s.r.o. (CZ) 100%



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

# External validation of the report

## Independent Assurance Report on the Non-financial Reporting

We have performed an independent limited assurance engagement on the consolidated non-financial report ("NFI report") for the financial year 2023, which has been published as Annual and Sustainability Report (pgs. 58 – 259) of

Greiner AG,  
Kremsmünster

(referred to as "Greiner" or "the Company").

### Conclusion

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

### Management's Responsibility

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

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

### Auditors' Responsibility

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

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

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

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

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

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

### Restriction on use

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

### General Conditions of Contract

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

Linz  
8 April 2024

KPMG Austria GmbH  
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

signed by:  
Mag. Michael Ahammer  
Wirtschaftsprüfer  
(Austrian Chartered Accountant)

This report is a translation of the original report in German, which is solely valid.



# Glossary

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

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

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

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

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

**SDG (Sustainable Development Goals):** 17 Sustainable Development Goals with 169 subgoals, which are part of the United Nations 2030 Agenda. All countries of the United Nations have committed to achieve those goals by 2023. Therefore, those goals are used as a framework for nations, governments, and businesses.

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

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

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NOTHING  
BEATS  
AMBITION



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