Runden Group

the future is circular

SUSTAINABILITY STATEMENT **2024**

Thinking circularly, acting across generations: Lisa and Florian Runden are the second generation to lead the Runden Group.

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Home of Reuse: A showroom dedicated to reusable products is currently being created at the Runden Group headquarters.

Introduction

Our world is at a decisive turning point. Climate change, resource scarcity, and the overburdening of our ecosystems require a fundamental rethinking — away from the linear "take-make-waste" mentality and toward a circular future. Within our planet's boundaries, continuing "business as usual" is no longer an option. Under this year's theme, "The future is circular", the Runden Group brings together its efforts to minimize waste, use resources efficiently, establish e-mobility and fossil-free buildings as the standard, and promote closed-loop systems.

In our third Sustainability Report, we have, for the first time, succeeded in classifying our activities in even greater detail. We not only examine our own efforts during the 2024 reporting year, but have also developed scenario and context analyses to document more precisely where our business models currently stand — and where specific potential for optimization still exists.

These are the results visible from the outside. Internally, much has also evolved: we have critically reviewed and improved processes that were first established in the previous reporting year under the CSRD and ESRS. Once again, we identified remaining gaps in our data collection and have further developed across all ESG dimensions — as both an employer and a business partner. This is also reflected in the comparison of our short- and long-term objectives with those presented in our previous reports.

“The future is circular” addresses change—not as a distant aspiration, but as lived practice. It emphasizes that the circular economy is not a solo project, but one that requires cooperation across value chains, supportive policy frameworks, and a willingness to question established processes.

While this report was developed, the European Commission presented the Omnibus Package. Shortly thereafter, Germany once again reached Earth Overshoot Day far too early in the year, faced extreme weather events, and experienced the driest spring since records began — a situation hard to surpass in absurdity.

The Runden Group continues to stand by the CSRD and the ESRS and takes this work seriously — even in the absence of a formal obligation. We report transparently not only on successes and milestones, but also on the challenges of a circular transition: scaling, infrastructure, and the necessity of changing consumption patterns.

This report is not a courtesy to legislation; it is the foundation for the transformation and resilience of our business models. It opens doors to new business partnerships. And it drives the further development of our sustainability strategy.

Finally, it is also an invitation—to dialogue, to collaboration, and to courageous action.
Because one thing has once again become clear to us during this reporting year:

Laws may change.
Physical realities do not.

Lisa Runden | CEO / Sustainability Management

Saralena Gülker | Sustainability Management

Early 1980s Acquisition of the Damme property
Infokasten: Today's Runden Group Headquarters — renovated into a fossil-free building with the Home of Reuse Showroom

1989
Founding of WBG Handels GmbH, today:

WBG POOLING

1992
Founding of Rubetrans Logistics by Bernhard Runden, today

Rube trans
Driven by logistics.

2004
Restructuring of WBG Pooling
Focus on reusable transport packaging

2007
Addition of a **cross-docking warehouse** for ultra-fresh food as part of Rubetrans Logistics' expansion

History of Runden Group

Over more than four decades, the Runden Group has stood for entrepreneurial foresight and responsible business conduct. Born from the bold entrepreneurial spirit of Bernhard Runden, the Group has grown into a circularly oriented enterprise — now led by the next generation, firmly convinced that economic growth can, and must, go hand in hand with respecting planetary boundaries.

In the 1980s, the Runden family laid the foundation for today's success with the acquisition of the property in Damme. Today, it serves as a modern, fossil-free headquarters and the site of the "Home of Reuse" showroom.

The shape of the windows and the preserved brick facade in part of the building still recall its earlier function as the egg-packing facility of Waden & Runden oHG, where trucks were once loaded with fresh goods. At that time, Bernhard Runden was responsible for dispatch and transport.

From this position, he founded Rubetrans Transport GmbH, converting the site and expanding it with cooling cells, which enabled the transport of fresh food products. Today, the site stands as a symbol of the circular economy in practice and of resource-efficient construction, fully aligned with the goals of the EU Green Deal.

2012
Founding of the Bildungszentrum Dammer Berge - today:
TALENT CONNECT

2013
Founding
LHM POOLING

2020
Generational transition and founding of the
Runden Group

2021
Founding
PLANWORKS

2022
Founding
ecobyte
RPLC

2024
Acquisition of Biohof Losse and opening of PLANWORKS' net-zero new building
BIOHOF LOSSE

Growth with purpose followed: with the establishment of WBG Handels GmbH, which from 2004 onward consistently focused on reusable transport packaging, more sustainable supply chains and waste reduction came to the forefront.

In parallel, Rubetrans Logistics developed into a specialist for efficient logistics, expanded by a cross-docking warehouse for ultra-fresh food products.

With the founding of the Education Center Dammer Berge and LHM Pooling, not only were the existing business models further strengthened, but also society at large — through knowledge transfer and the creation of resilient jobs.

The generational transition in 2020 marked the formal launch of the Runden Group — a corporate structure designed to create synergies: with PLANWORKS, ecobyte, RPL Communication, and Biohof Losse, the needs of both the Group and the wider market are met.

As a family-run group, we place greater value on innovation and progress than on tradition. Every step serves one goal: to create a world in which economic success and ecological responsibility are inseparably linked. The Runden Group remains a pioneer — of the circular economy, fossil-free infrastructures, and (supra-)regional value chains.

1. General requirements ESRS 2

General basis for preparation of sustainability statements BP-1

This sustainability statement for the 2024 fiscal year was prepared in accordance with the European Sustainability Reporting Standards (ESRS) on a consolidated basis for Runden Group GmbH & Co. KG.
The scope of consolidation generally corresponds to that of the annual financial statements, whereby we once again determine the relevance of the individual companies with regard to sustainability management issues as part of the double materiality assessment, the .
Accordingly, the following subsidiaries are included in the statement:

WBG-Pooling GmbH & Co. KG
LHM-Pooling GmbH & Co. KG
Rubetrans Logistics GmbH & Co. KG
TALENT CONNECT GmbH
PLANWORKS GmbH & Co. KG
ecobyte GmbH
RPL Communication GmbH
Biohof Losse GmbH & Co. KG

For the sake of readability, these entities are collectively referred to as the "Runden Group" throughout this report. Where disclosure requirements refer to specific entities, this is clearly indicated.
At this stage, the value chain is not included in the scope of the report, as an internal model for collecting and analysing value chain-related sustainability topics is currently under development in alignment with the German Supply Chain Due Diligence Act (LkSG).

Reporting for the 2024 financial year is being undertaken on a voluntary basis.
Originally, the Runden Group would have been required to report for the 2025 financial year in accordance with the Corporate Sustainability Reporting Directive (CSRD). However, due to the EU Commission's Omnibus Proposal, this obligation no longer applies.

The Runden Group has therefore opted to continue reporting voluntarily in line with ESRS on an annual basis. Some data collection processes are still being developed as part of the ongoing implementation of ESRS-related procedures.

No phase-in arrangements were applied where the topic was deemed material during the materiality assessment.

The role of administrative, management and supervisory bodies GOV-1

The Runden Group does not have a supervisory board. Within the companies, there are between one and three managing directors and additional holders of statutory signing authority.

The percentage of women among managing directors in the companies of the Runden Group is 5.26%.
The percentage of women among holders of statutory signing authority is 42.11 %.

Sustainability aspects are initiated and overseen at this level by the owner and managing director, Lisa Runden, who also leads the Sustainability Management department.

The managing directors of all companies meet once a month in a personal roundtable to discuss the latest developments and harmonize management procedures. At the same time, this regular meeting serves to identify opportunities, risks, and impacts and to initiate appropriate measures.
Each managing director is supported by designated representatives from various departments, including data protection and compliance, occupational health and safety, management systems, as well as other areas such as inclusion, grievance mechanisms, crisis management, and emergency response.

Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies GOV-2

Sustainability management at the Runden Group is centrally located in the parent company and combines the pillars of Environment & Energy Management and Occupational Safety & Health Protection. Lisa Runden holds the professional responsibility for this area within the management team. The resources are consolidated in the "Sustainability Management / Public Affairs Management EU" department.

As the responsible managing director, she is informed weekly by the Sustainability Manager about current developments, projects, and key sustainability topics and proactively shapes the efforts in this field.
The managing directors of all group companies are informed annually through reports on milestones and further developments.

There is a weekly exchange with Quality Management regarding significant impacts, risks, and opportunities. Quality and Sustainability Management also work closely together and coordinate their activities in their respective areas at least once a month.

Strategic decisions and decisions on major transactions are always made based on sustainability aspects and are rooted in the company's mission statement and vision:

"We at the Runden Group work together to shape a better future in order to leave a more livable world for future generations — a world in which diversity is a matter of course and the mindful and careful use of all resources is in harmony with economic and sustainable action." (translated from the German original)

Risk management is also incorporated into decision-making. The impacts, risks, and opportunities related to the individual topical standards can be found in the corresponding sections of this report.

Integration of sustainability-related performance in incentive schemes GOV-3

To ensure that the daily activities of all companies contribute to overarching goals and that consistent decisions can be made across the Group, corporate objectives through 2029 as well as short-term departmental targets have been established and are updated annually.
These include sustainability-related targets that employees are expected to pursue and for which they receive monetary incentives. The development of these targets is the responsibility of the management team and the commercial leadership.

Core elements of due diligence	Reference in this sustainability statement
a) Integration of due diligence into governance, strategy, and business model	ESRS 2 SBM-3 - P. 35↗ P. 68↗ P. 92↗
b) Involvement of affected stakeholders in all important steps in the due diligence process	ESRS 2 SBM-2 - P. 12↗ P. 90↗ ESRS 2 IRO-1 - P. 12↗ P. 40↗ P. 51↗ P. 61↗ P. 71↗ P. 76↗ P. 102↗
c) Identification and assessment of negative impacts	ESRS 2 IRO-1 - P. 12↗ P. 40↗ P. 51↗ P. 61↗ P. 71↗ P. 76↗ P. 102↗ ESRS 2 SBM-3 - P. 35↗ P. 68↗ P. 92↗
d) Measures against these negative impacts	-
e) Follow up on the effectiveness of these efforts and communication	-

Statement of Due Diligence GOV-4

Risk Management and Internal Controls over Sustainability Reporting GOV-5

This document represents the third annual sustainability report published by the Runden Group. In the first year, a data foundation was established in accordance with the GRI standards and was further expanded in the following year with the support of the ESRS.
Therefore, we cannot guarantee that all data points are complete, as we are still in the process of continuously improving data collection and analysis methods.
If data is incomplete or estimates are used, this is disclosed in the respective topic-specific standard.
Particularly, the data coverage regarding the upstream and downstream value chain still has potential for improvement. However, it can be expected that this will improve automatically through broader reporting across all stakeholders, as we are naturally reliant on data collection from our business partners in this context.

Strategy, Business Model, and Value Chain SBM-1

The ESRS E5 sector, „Resource Use and Circular Economy," holds prioritized importance for the Runden Group, as significantly more than 10% of its revenue is generated by the pooling companies WBG Pooling and LHM Pooling.The impacts related to this can be found in the corresponding chapter. Furthermore, reusable products and the associated pooling represent a fundamental pillar of the overall strategy (s. P. 20↗). The value chains are analyzed in detail, particularly in the context of Cradle to Cradle certifications (s. P. 79↗).

Interests and views of Stakeholders SBM-2

For the Runden Group, regular dialogue with stakeholders is essential to continuously adapt and optimize the company's strategic direction in a dynamic environment.

The dialogic approach enables us to incorporate diverse perspectives that broaden our business horizon. This important input from external stakeholders as well as internal stakeholders does not necessarily follow a fixed schedule or occur at predetermined times each year. Rather, we often benefit from ongoing exchanges in day-to-day operations, feedback on specific products and services, and open communication platforms such as regular events for employees and business partners. Our most important stakeholders include employees, management, owners, financial partners, and customers.

In addition to ongoing dialogue, key stakeholders are specifically consulted on sustainability topics—either through direct conversations or via digital channels—so that the results can, among other things, feed into the materiality assessment process for reporting. Documentation of the materiality analysis can be found in the section on IRO-1 (s. P. 15↗).

Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities ESRS IRO-1

Since the last reporting year, we have been identifying and assessing material impacts, risks, and opportunities based on the principle of double materiality, which is fundamentally regulated within the ESRS framework. The concept of "double materiality" is central to the CSRD and requires companies to analyze two perspectives:

1. Impact Materiality
How does the company influence the environment and society?

2. Financial Materility
How do sustainability issues influence the company's financial performance?

As we completely rebuilt the system and, through personal conversations with key stakeholders, found that the results for the current reporting year differ only marginally, we subjected the previous analysis to a critical

review for 2024.

One key finding relates to the initial EcoVadis certification, which took place in 2023 shortly before the publication of the sustainability report and was therefore not fully reflected therein. From a financial perspective, we concluded that WBG Pooling and LHM Pooling are highly relevant within the corporate group.

Following these are Rubetrans Logistics and PLANWORKS, which is why the current disclosure focuses on these companies within the Group. The key figures from other entities are either not material for the overall picture or, due to their industry affiliation, do not exert significant leverage on the topical standards. This decision is also based on the dependency on environmental and economic impacts as required by the ESRS; companies with higher revenues correspondingly show greater levels of impact, both positive and negative.

The detailed process for the double materiality assessment and the evaluation logic can be found in the 2023 Sustainability Report on pages 18 to 27, available on the Runden Group website↗
Since the German Sustainability Code (DNK) platform was launched during the preparation of this report, we plan to expand our system in the coming reporting year using DNK materials, which are currently being developed in parallel.

The double materiality analysis is based on feedback from key stakeholders, including employees, management, owners, customers, suppliers, associations, and financial partners. The critical review was conducted with the management and the responsible department „Sustainability Management & Public Affairs EU."

As announced in the previous sustainability report, we have conducted an additional contextual analysis within the materiality assessment for the current reporting year. This allowed us to gain a comprehensive understanding of the factors relevant to our strategic orientation and our stakeholders. Specifically, addressing potential influencing factors enables us to identify possible risks at an early stage and manage them proactively. In this context, we also take into account organizations that represent the silent stakeholder — nature:

Deutsche Umwelthilfe DUH
Deutsche Umwelthilfe e.V. (DUH) is a well-established German environmental organization that has been actively advocating for environmental protection for over 50 years. It frequently gains public attention through impactful campaigns such as the Goldener Geier (Golden Vulture) award for the most blatant case of greenwashing. DUH is active in numerous areas, including climate protection, the energy and heating transitions, buildings, transport, clean air, resource and waste management, consumer and nature protection, as well as agriculture and nutrition. These areas of focus strongly align with out own priorities — particularly in the advocating for reusable systems and resource-efficient renovations to promote a true circular economy are shared core topics. Within the environmental NGO Landscape, DUH is a leading authority, not only by formulating clear political demands but also by (co-)organizing petitions and demonstrations.

WWF
The WWF, with its famous panda logo, is best known for its work to protect endangered species and biodiversity. However, a circular economy that respects planetary boundaries is also a key focus of the foundation. For example, the WWF publishes the Circularity Gap Report, which in its latest 2022 edition found that only 7.2% of the global economy is circular.
The WWF advocates for a paradigm shift away from traditional waste management towards resource consumption avoidance, supported by policies, circular design, preservation of materials, products, and components, as well as the use of renewable energy and bioeconomic approaches—including packaging and buildings. Specifically, the WWF has developed studies such as Modell Deutschland Circular Economy (Model Germany Circular Economy) or Verpackungswende jetzt (Packaging Revolution Now). They have also published various position papers on post-consumer recycled materials and chemical recycling — topics that are part of our daily considerations and already influence decision-making processes.

Although we do not engage in systematic exchanges with environmental organizations, we regularly monitor their efforts and projects. We have created formats to make their content accessible to a wider audience and share insights.

We see this as part of our role as multipliers – our podcast format, MEHRWEG HEROES, operates independently from Runden Group's business activities and serves as a neutral platform for topics related to the circular economy, reusable systems, waste avoidance, and sustainable business practices. Guests have included Barbara Metz, Federal Executive Director of the DUH, and WWF's expert Laura Griestop. This fosters a comprehensive exchange that extends beyond the podcast format and generates valuable insights for both sides.

Additionally, we actively participate in various industry associations to facilitate cross-sector dialogue on regulations and economic developments.

Bundesverband Nachhaltige Wirtschaft BNW e.V.
Since 2023, the Runden Group has been a member of the Bundesverband Nachhaltige Wirtschaft e.V. (BNW), a German business association that promotes sustainability-oriented economic interests and political dialogue. The member companies represent more than 150,000 jobs and share the conviction that ecological responsibility, social justice, and economic viability are not mutually exclusive. The association maintains active dialogue with federal policymakers and drives forward sustainability initiatives by involving its members in projects and networks.
Through our membership, we have, for example, taken part in a panel discussion during the Woche der Umwelt (Week of the Environment) to share our practical insights, and we regularly contribute statements on current political developments via BNW.

Stiftung Initiative Mehrweg SIM
Since 2020, the Runden Group has been actively involved in the Stiftung Initiative Mehrweg (SIM), a German foundation that, in cooperation with environmental and trade associations, contributes policy proposals to environmental dialogues aimed at promoting reusable systems. SIM regularly commissions scientific studies to publish evidence-based findings on the ecological and economic benefits of reuse. The advantages of reusable systems in terms of resource conservation, waste prevention, and environmental protection are well-documented. The foundation also supports the development and introduction of new products, such as the Euro Plant Tray—an initiative we are proud to co-finance out of deep conviction.

Reusable Packaging Europe RPE
RPE serves at the European level what SIM represents nationally in Germany. It is an association dedicated to promoting reusable systems, pooling models, and a waste-free circular economy among European stakeholders. The organization also works to raise awareness and ensure that regulatory frameworks are practical and implementable.

The Runden Group has been actively involved with RPE since 2020.

One of the greatest transformation levers was identified during the development of our transformation concept, which was finalized in the last reporting period: the greenhouse gas emissions from transport services.

We identified industry-specific material topics using the SASB Standards Materiality Finder:

Material topics	IRO classification	Details	ESRS Classification
Greenhouse Gas Emissions	Impact, Negative, Actual	Emissions of CO_2e tons through day-to-day operations in Scope 1	ESRS E1
Greenhouse Gas Emissions	Risk, Potential	CO_2 taxation, political restrictions, increase in GHG emissions	ESRS E1
Greenhouse Gas Emissions	Opportunity, Potential	Fleet transformation to lower-emission alternatives; competitive advantage via stakeholder credits	ESRS E1
Air Quality	Impact, Negative, Actual	Air emissions from NOx and SOx from diesel engines	ESRS E2
Air Quality	Risk, Potential	Taxation, political restrictions, increased pollutant emissions	ESRS E2
Air Quality	Opportunity, Potential	Fleet transformation to lower-emission alternatives; competitive advantage via lower Scope 3 emissions for stakeholders	ESRS E1
Occupational Health and Safety	Impact, Negative, Actual	Accidents during working hours and commuting accidents	ESRS S1
Occupational Health and Safety	Risk, Potential	Increase in accidents due to ineffective prevention, rising turnover amid skilled labor shortage, specific challenges for truck drivers due to long periods of sitting	ESRS S1
Occupational Health and Safety	Opportunity, Actual	Training programs for truck drivers, sports activities for prevention, early warning system for hazardous situations	ESRS S1

Further Impacts, Risks, and Opportunities (IROs) have been identified through the review of various position papers and additional sources.

Material topics	IRO classification	Details	ESRS Classification	Sources
Energy & Resources	Risk, Potential	Price increases for reusable transport packaging due to energy tax	ESRS E5	Open PDF
Energy & Resources	Opportunity, Potential	Promotion of more sustainable alternatives to new product types on the market	ESRS E5	Open PDF
Greenhouse gas emissions	Impact, Neutral, Potential	Reform of company car privileges – fleet already converted	ESRS E1	Open PDF
Greenhouse gas emissions	Risk, Potential	End of Diesel privilege leads to significantly higher costs	ESRS E1	Open PDF
Greenhouse gas emissions	Opportunity, potenziell	Ending Diesel privilege promotes expansion of public charging infrastructure, accelerating fleet transformation	ESRS E1	Open PDF
Greenhouse gas emissions	Opportunity, potenziell	Harmonization of the CO_2 pricing system supports the WBG Pooling's business model across Europe	ESRS E1	Open PDF
Resources	Opportunity, Potential	Investment security for sustainable procurement and recycled products, better access to recyclates	ESRS E5	Open PDF
Resources	Opportunity, Potential	Promotion of circular product design benefits WBG Pooling's business model.	ESRS E5	Open PDF
Energy & Resources	Opportunity, Potential	Construction and heating transition program secures PLANWORKS' order situation	ESRS E1	Open PDF
Resources	Opportunity, Potential	Closed pooling loops and Cradle to Cradle certifications are further simplified by extended producer responsibility	ESRS E5	Open PDF

Besides the general company-specific IROs (s. P. 15↗), we have identified additional topics relevant to our business through a PESTEL analysis.

Material topics	IRO classification	Details	ESRS Classification
Resources	Risk, Potential	EU countries plan taxation on reusable transport packaging	ESRS E5
Resources	Risk, Actual	States of emergency such as foot-and-mouth disease affect the food industry and thus trade in reusable transport packaging	ESRS E5
Climate Protection	Opportunity, Actual	Growing awareness of sustainability and environmental protection drives demand for reusable packaging solutions	ESRS E5
Climate Protection	Opportunity, Actual	RFID technology and smart labels improve efficiency and traceability in the supply chain	ESRS E5
Climate Protection	Opportunity, Actual	Process digitization and automation in logistics to counteract skilled labor shortages	ESRS S1

Disclosure requirements in ESRS covered by the undertaking's sustainability statement ESRS IRO-2

From the critical review and the environmental analysis, the following key topics have been identified for the reporting year 2024:

Topic-specific ESRS	Topic	Sub-topic	Sub-sub-topic
ESRS E1	Climate Change	• Climate change adaptation • Climate change mitigation • Energy	-
ESRS E2	Pollution	Pollution of air	-
ESRS E3	Water and marine resources	Water	• Water consumption • Water withdrawals
ESRS E4	Biological diversity and ecosystems	-	-
ESRS E5	Circular economy	• Resource inflows, including resource use • Resource outflows related to products and services • Waste	-
ESRS S1	Own workforce	Working conditions	• Secure employment • Working time • Adequate wages • Social dialogue • Freedom of association, the existence of works councils and the information, consultation and participation rights of workers • Collective bargaining, including rate of workers covered by collective agreements • Work-life balance • Health and safety
		Equal treatment and opportunities for all	• Gender equality and equal pay for work of equal value • Training and skills development • Employment and inclusion of persons with disabilities • Measures against violence and harassment in the workplace • Diversity
ESRS G1	Business conduct	Corporate culture	

Compared to the previous year, some changes can be identified.

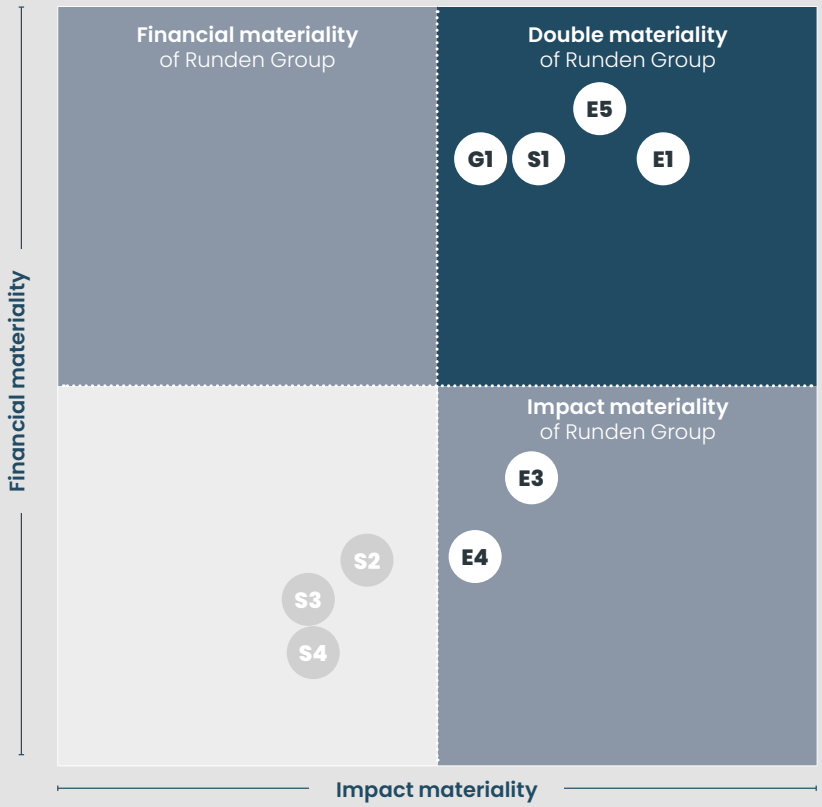
Within ESRS E2, we have determined that our greatest leverage lies in the sub-topic of air pollution, while our activities show only limited impacts on water pollution.

ESRS E4 has also been streamlined as part of the double materiality assessment. The companies of the Runden Group are not active in sectors with significant impacts on biodiversity, such as forestry, mining, fisheries, tourism, or the chemical and pharmaceutical industries.

While Biohof Losse operates in the agricultural sector, it is not considered a relevant entity for this reporting year, as it was newly established during the reporting period. However, it follows a strict organic farming approach and therefore contributes positively to biodiversity-related topics.

The positive contributions are consolidated under the overarching topic of „Biodiversity and Ecosystems". This includes PLANWORKS' efforts in the construction sector, which avoids the use of fossil raw materials, as well as activities in the area of circular economy aimed at conserving resources.
In addition, this report includes an even more detailed assessment of the state of biodiversity and ecosystem diversity in the regions surrounding our company locations.

The topical standard ESRS S2 „Workers in the value chain" has not been considered material following a critical review, as we are currently developing a system to monitor our value chains — despite being legally required to do so. This system is intended to form the basis for future sustainability reporting.
That said, products from WBG Pooling already meet the highest standards in this area, as demonstrated by the independent Cradle to Cradle certifications and recertifications, which cover all suppliers from Tier 1 to Tier 3.



The strategies, actions, resources, metrics, and targets, as well as the monitoring of their effectiveness through performance indicators, are presented in each chapter corresponding to the relevant topical standard.

Energy-efficient renovation and equipped with charging infrastructure: The headquarters of the Runden Group in Damme

Redefining Economics: Our ESG Framework

How do we want to define business success?
This question lies at the core of our sustainability mission statement.

We consciously distance ourselves from the conventional understanding of economic success prevalent over past decades: Short-term milestones and rapid revenue growth at the expense of our ecosystems are not what makes us resilient and future-proof. Therefore, we always evaluate strategic decisions from a holistic perspective:

What are the true costs?
How can we minimize impacts on the environment and society while remaining economically successful? The answers always lie in a long-term view.

Sustainable business practices are the cornerstone of the Runden Group. All nine subsidiaries within the Group are fundamentally aligned with the EU Green Deal. The integration of economic, ecological, and social aspects is not something to be newly implemented, but has been an inherent part of the Group from the beginning. It is actively embraced by the Runden family in its second generation and by our employees.

Sustainability means a fundamental shift from a linear to a circular economy — transforming a throwaway society into one of reuse. Our "why" is clear: we want to make circular economy the norm—together with our customers, business partners, and collaborators.

The vision behind this is to leave a livable world for future generations—one that harmonizes values such as diversity and resource mindfulness with economic success.
This includes ecological, social, and economic aspects, which we have been addressing in depth since 2023 in our annual Sustainability Report↗.

By doing so, we positioned ourselves clearly even before the official CSRD reporting obligation — which has now been somewhat relaxed by the Omnibus Proposal:
We aim to operate with full transparency on a voluntary basis regarding our sustainability activities and progress — and naturally to share our personal insights gained throughout this process.
To define group-wide measures and targets, we align our strategy with the results of the Double Materiality Assessment in accordance with the European Sustainability Reporting Standards (ESRS). This ensures not only a consistent strategic orientation but also enables us to continuously evolve and improve our approach.

Our strategic focus areas include climate change, circular economy, pollution, and our own workforce—topics where we have already achieved a lot but where we continue to pursue ambitious goals. We firmly believe: Only those who truly understand their data can manage and improve it. That is why, in the context of our first sustainability report, we began collecting ESG metrics — enabling us to monitor progress over time and initiate appropriate actions on an annual basis.

Sustainability plays a fundamental role in all strategic decisions. We see it as a competitive advantage and derive our business success from it. The financial benefits are already evident today, particularly in resource management practices.

Since 2021, we have continuously reduced our consumption of fossil fuels and freshwater. Through a comprehensive employee benefits program and an open corporate culture, we are able to inspire our team with our vision and foster long-term employee retention.

We pursue Cradle to Cradle certifications for our products, expand photovoltaic systems at our sites, retrofit buildings for energy efficiency, electrify our fleet, optimize logistics processes, and track our carbon emissions — including identifying the key levers needed to further reduce them.

This broad foundation motivates us to pursue additional sustainability targets — and it requires committed partners to achieve them. In the course of our sustainability reporting, we also carried out an in-depth stakeholder mapping.Our key stakeholders include employees, management, shareholders, financial partners, and customers. At the same time, municipalities, regulators, suppliers, and industry associations also place relevant demands and expectations on us.

Here too, we have observed a noticeable shift compared to previous years: conversations with our stakeholders are increasingly centered around compliance and long-term sustainability commitments. Financial institutions, in particular, are increasingly requesting ESG data to better assess the nature of the companies they choose to finance. In the area of recruitment, we have already seen that candidates explicitly apply to our Group because of our sustainable orientation. The visibility of ESG-related efforts is heaving a clear positiv impact — especially in times of skilled labor shortages.

Societal attitudes are also shifting, and we both experience and support this transformation through our day-to-day actions.

To ensure our decisions continue to have a positive impact on both people and the environment, we have established a comprehensive risk and opportunity register. This register is based on sustainability aspects as well as relevant societal and political developments.

Through our ambitions, we are securing the long-term success of the Runden Group. We believe the key to this success lies in the following areas — a perspective supported not only by our internal assessments but also by numerous external studies:

1) Reusable Over Disposable:

In line with the waste hierarchy and the principles of circular economy, our goal is to prevent waste from being generated in the first place. Avoidance through reuse comes first, recycling second. We regard resources as valuable materials that should remain in circulation for as long as possible — and reintegrated at end-of-life. Providing Packaging as a Service (PaaS) strongly supports this approach by offering our business partners streamlined, efficient processes across the supply chain.

Under the umbrella brand **"Home of Reuse"**, initiated by the executive management and the owner family in 2025 and currently being developed as a dedicated project, we aim to raise awareness about the benefits of reusable systems. This platform is intended to foster collaboration and advance circular innovation.

Reusable transport packaging has been shown to significantly reduce food waste — even at the distribution center level of grocery retailers.

A 2024 study by Fraunhofer IML found that the breakage rate for single-use packaging is approximately 2,404.49% higher than that of reusable alternatives. The study analyzed a total of 60,555 transport containers.

A 2022 NABU study similarly confirmed the significant potential of reusable packaging in reducing existing waste streams: according to the study, nearly one-third of all packaging waste in Germany originates from single-use transport packaging in wholesale and retail sectors.
For the fruit and vegetable segment, material savings were observed after just two reuse cycles. In categories of cereals, frozen vegetables, and chocolate bars, reusable systems could replace up to 1,357 kilotonnes of single-use corrugated cardboard.

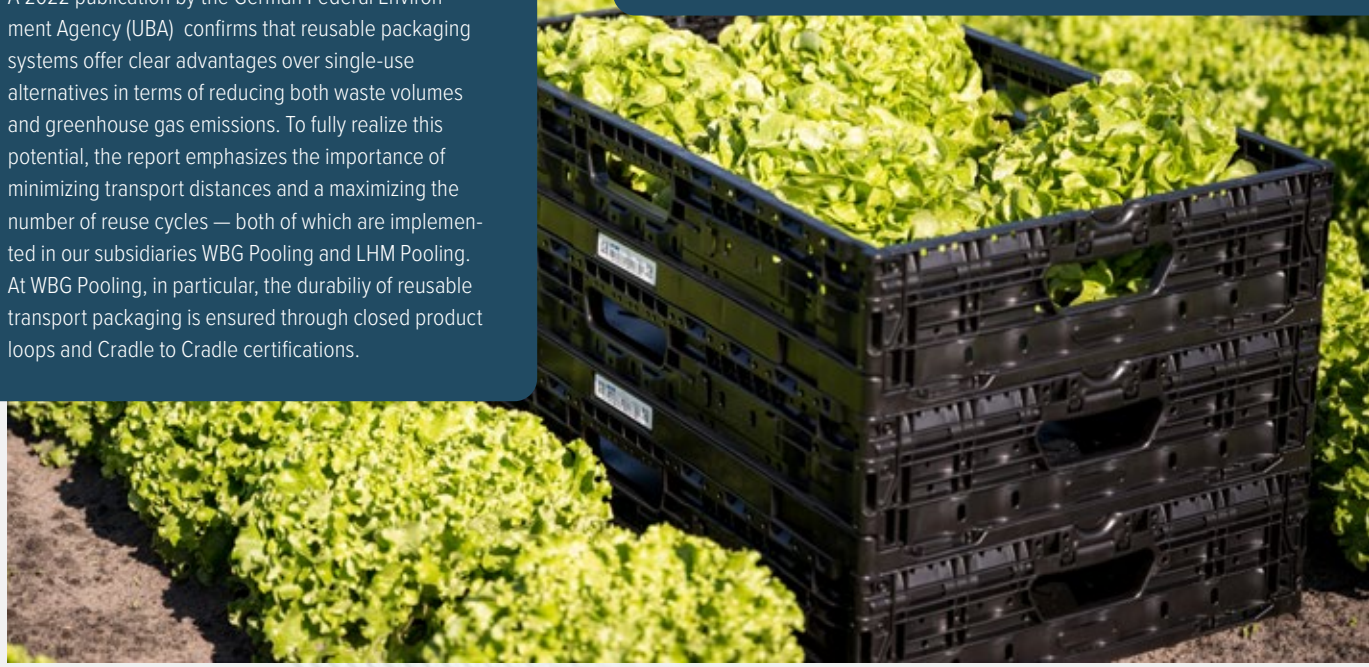
A 2022 publication by the German Federal Environment Agency (UBA) confirms that reusable packaging systems offer clear advantages over single-use alternatives in terms of reducing both waste volumes and greenhouse gas emissions. To fully realize this potential, the report emphasizes the importance of minimizing transport distances and a maximizing the number of reuse cycles — both of which are implemented in our subsidiaries WBG Pooling and LHM Pooling. At WBG Pooling, in particular, the durabiliy of reusable transport packaging is ensured through closed product loops and Cradle to Cradle certifications.

2) A One Power Strategy: We only have one planet—which is why we don't intend to sit out the debate on alternative drivetrains. Instead, we have taken a clear position: electromobility. We believe in its practicality within the logistics sector and are therefore continuing to invest in this area—even though public infrastructure still requires significant development.

A 2024 study by the German Federal Environment Agency (UBA) confirmed the climate advantages of electric cars and trucks.
While electric passenger vehicles registered in 2020 still showed some disadvantages in certain environmental impacts — such as aquatic eutrophication and soil acidification — these effects were clearly linked to the continued reliance on fossil-based electricity generation.

By 2050, electric cars are expected to outperform internal combustion engine (ICE) vehicles across all environmental indicators examined.
Electric heavy-duty trucks already offer clear climate advantages over diesel and LNG models.By 2030, they are expected to have a climate benefit of between 73% and 78% compared to their combustion engine counterparts.A 2024 PwC study also predicts that by 2030, over 20% of the global truck and bus fleet will be battery-electric — with electric vehicles outperforming combustion engines on total cost of ownership, despite higher upfront prices.

By 2040, an estimated 90% of freight transport is expected to be electrified, delivering a major climate impact, especially considering that trucks emit over 20 times more CO_2 than passenger cars on average.



3) Respecting the Existing Building Stock: We believe that going the extra mile is particularly worthwhile in the construction and real estate sector. Wherever resources have already been used, our approach prioritizes retention over disposal. Our strategy focuses on the renovation and transformation of existing buildings into net-zero emissions properties. In doing so, we actively leverage digital technologies to monitor, control and optimize resource use in a demand-driven and efficient manner.

These substantial short-term investments result in long-term economic and environmental benefits.
A recent study by Fraunhofer ISE confirms that photovoltaic systems — such as those installed on all of our existing buildings — combined with battery storage, generate electricity at significantly lower costs than conventional coal or gas-fired power plants.

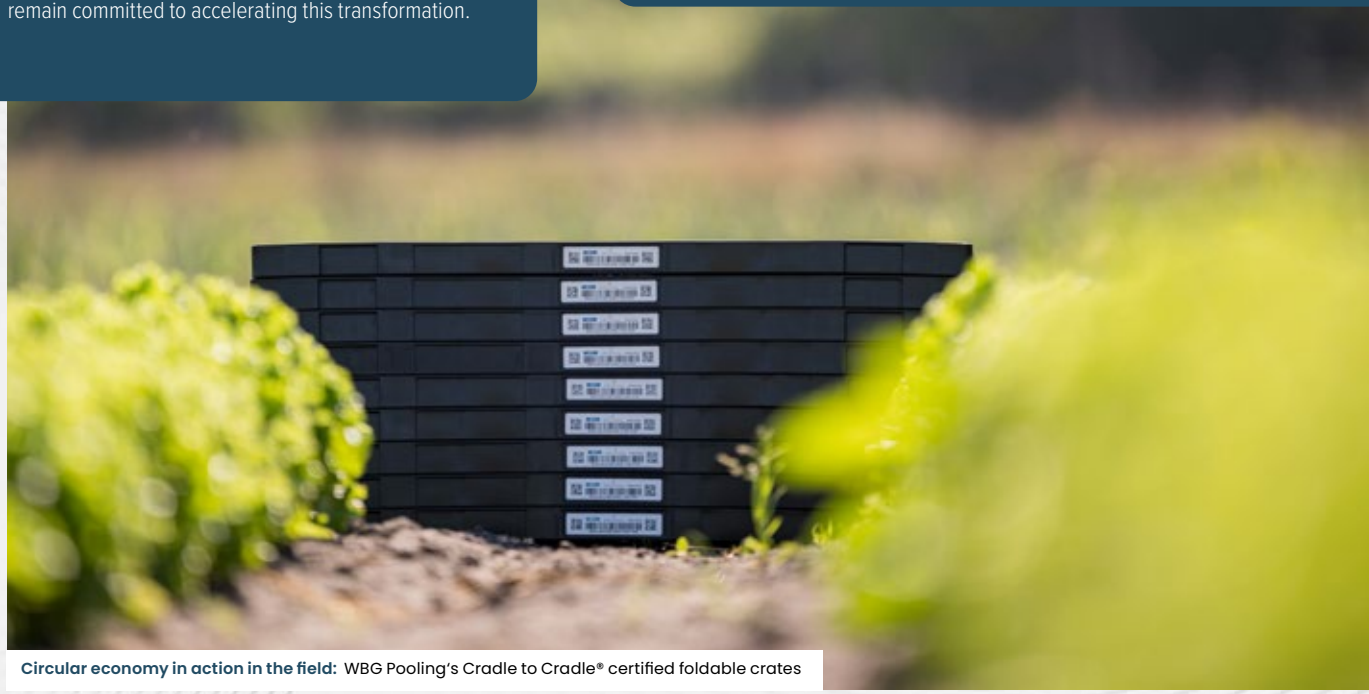
Furthermore, a research report commissioned by NABU and prepared by FIW Munich highlights the main levers for achieving the energy transition in the building sector: increasing the rate of energy-efficient renovation, replacing fossil fuel-based heating systems with heat pumps and district heating, and significantly increasing the share of renewable energy sources. To date, we have already renovated or newly constructed over 40% of our existing buildings to be free of fossil fuels — and we remain committed to accelerating this transformation.

4) Stronger Together: While we operate at a European level, we place equal importance on regional partnerships and local engagement. We are committed to investing in the regions in which we are based, helping to foster regional development and create meaningful opportunities for local populations. At the same time, we actively engage in international industry associations to collaboratively promote circular economy solutions.

The United Nations' Sustainable Development Goals (SDGs) conclude with Goal 17: "Partnerships for the Goals". This goal emphasizes the importance of collaboration and partnerships between governments, businesses, and civil society; the mobilization of financial resources; and the sharing of knowledge, technology, and innovations.

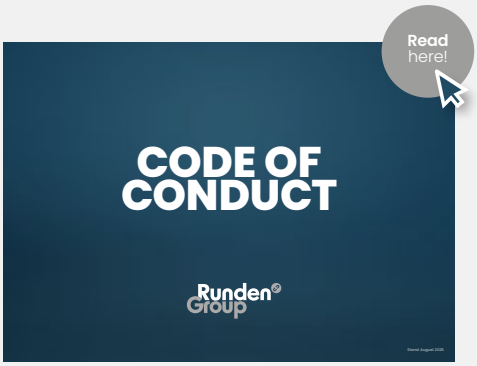
We contribute to this goal through our active engagement in national and European associations focused on reusable packaging systems, where our Public Affairs activities – particularly in Brussels — plays a central role.

At the local level, we contribute through long-standing sponsorship of regional sports clubs, which help promote community health and social cohesion. We also support knowledge exchange and awareness-building through our association work, freely accessible educational podcasts and video content, and our active participation in expert groups and collaborative initiatives.



Circular economy in action in the field: WBG Pooling's Cradle to Cradle® certified foldable crates

Our expectations towards both employees and external stakeholders are clear: without their active engagement, we cannot achieve our ambitious sustainability goals.



To enable this, we offer our employees a wide range of training programs – from SDG Scout initiatives for young professionals to workshops on waste management and energy awareness. At the same time, our employees — just like our business partners — are subject to compliance guidelines.

We have therefore developed a Code of Conduct ↗, applicable to both internal staff and external stakeholders, to ensure that responsible business practices are upheld not only within our company, but throughout our upstream and downstream value chain.

We consider these requirements essential — not only to maintain operational quality and resilience, but to uphold key human rights conventions. They also enable us to consciously select like-minded business partners. Responsible conduct and mutual accountability form the basis of long-term partnerships, which are essential for the successful transformation of our economic systems. For this reason, we place particular importance on internationally recognized certifications and cross-sectoral sustainability standards.
The following targets and rating frameworks are of particular relevance to our approach:

SDGs

The 17 Sustainable Development Goals, adopted by the United Nations, serve as an essential foundation for our business models for a variety of reasons. They integrate environmental, social, and economic dimensions, and provide a broad yet actionable framework. When implemented consistently within corporate practice, they support risk mitigation, long-term value creation, and competitive advantage.

We report annually on our contribution to and progress toward the SDGs in our sustainability disclosures.

Cradle to Cradle®

We are fully aware that our business activities inevitably consume resources and have an impact on both the environment and people. Our aim is to limit negative effects and retain materials in circulation for as long as possible.
To this end, we have adopted the Cradle to Cradle (C2C) certification as a preferred standard. Its rigorous criteria ensure high quality reuse of materials, promote resilient systems, and emphasize the use of renewable energy—principles that guide us beyond the product level. Cradle to Cradle represents one of the most comprehensive approaches to circular economy by enabling materials to circulate in consistent quality, thereby avoiding downcycling. We report annually on our progress in this area.

ecovadis

While Cradle to Cradle® is applied at the product-level, ecovadis provides a holistic evaluation of our overall sustainability performance. The assessment covers key areas such as environment, labor and human rights, ethics, and sustainable procurement. It has allowed us to identify key strengths and areas for improvement, which are highly relevant for our continuous development. By considering industry-specific challenges, EcoVadis ensures meaningful, fair, and comparable results while also supporting transparent communication with our stakeholders.

Naturland

In the area of organic agriculture, we rely on the Naturland certification, a recognized standard for sustainable and responsible business practices. It goes beyond the legal requirements of the EU Organic Regulation, setting stricter standards in areas such as environmental protection, social responsibility, and fair trade. As a result, we avoid the use of synthetic chemical pesticides and fertilizers, promote biodiversity and the protection of natural resources such as soil and water, support ecological value chains, reduce greenhouse gas emissions in agriculture,, and ensure fair working conditions, equitable pay, and adherence to human rights.

ISO 14001

Our certified environmental management system in accordance with ISO 14001 forms the foundation for systematically identifying, reducing, and continuously improving our environmental impacts. Regular audits ensure that resources are used efficiently, emissions are reduced, and legal requirements are met in line with international standards.

ISO 45001

Our occupational health and safety management system supports a preventative safety culture, systematically identifies risks, and continuously optimizes working conditions. Ongoing audits and training ensure that our occupational safety standards are aligned with industry best practices—contributing to a safe and healthy working environment.

ISO 50001

Energy efficiency is a central pillar of our One Power Strategy. The ISO 50001 certified energy management system allows us to systematically analyze energy consumption and identify savings potential. This enables us to pursue ambitious energy targets while also improving our greenhouse gas emissions profile.

Political and regulatory developments play a critical role in shaping our business activities and ensuring long-term planning reliability. To align our corporate strategy with evolving regulatory requirements, our parent company's "Sustainability Management & Public Affairs EU" department continuously monitors policy trends and legislative changes at the European level.

Key political priorities closely align with our strategic focus areas:

1) Circular Economy

- Packaging and packaging waste
- Circular reuse models in both open and closed loops

2) Transport and Infrastructure

- Decarbonization of vehicle fleets and development of corresponding (charging) infrastructure
- Practical and scalable solutions for the transformation of the logistics sector

3) Energy

- Use of renewable energy across industry, buildings, and transport
- Energy-efficient solutions for the existing building stock

4) Digitalization

- Digital solutions to improve supply chain efficiency
- Digital innovations in the energy and construction sectors

The following regulations directly or indirectly impact our business models and strategic planning:

- **Packaging & Packaging Waste Regulation** (PPWR)
- **Food Contact Materials Regulation** (FCM)
- **EU Deforestation-free products Regulation** (EUDR)
- **Waste Framework Directive** (WFD)
- **Weight & Dimensions Directive** (WDD)
- **CO_2 Emission Performance Standards for Heavy-Duty Vehicles**
- **European Performance of Buildings Directive** (EPBD)

We already comply with the majority of these regulatory requirements today, which motivates us to continue advancing our efforts. However, our approach goes beyond mere compliance and implementation—we strive to actively shape the regulatory landscape. To this end, we employ a dedicated staff member within our Brussels-based department who works directly with policymakers to help them understand our circular economy approach, ensuring that legislation effectively supports reuse practices for the benefit of our planet.

In addition to existing regulations, we also monitor pending legislation closely, considering its implications as we continuously develop and adapt our activities and processes.

That our business models are both ecologically and economically viable is also supported by various studies.

It becomes clear: corporate sustainability is far more than just a collection of KPIs in an annual report.

True sustainability thrives on dialogue, on looking beyond one's own immediate business interests, on collaboration — and on the thoughtful balancing of costs and benefits, always taking into account one of our most silent but critical stakeholders: nature.

All of these principles are embedded in our strategic direction, which we continuously review and refine based on our annual double materiality assessment in line with the European Sustainability Reporting Standards. (ESRS)

Regulatory Framework Update

Throughout 2024, the Runden Group continued to build on the initiatives launched in the previous year and deepened its engagement with the relevant EU legislative landscape.

In summary: Packaging, waste, transport, and buildings remain core focus areas for the Group's strategic positioning at the EU level.

As previously outlined, the Runden Group's strategic planning is closely aligned with regulatory developments, ensuring that future targets and transformation processes are proactively considered and incorporated into business decisions from the outset.

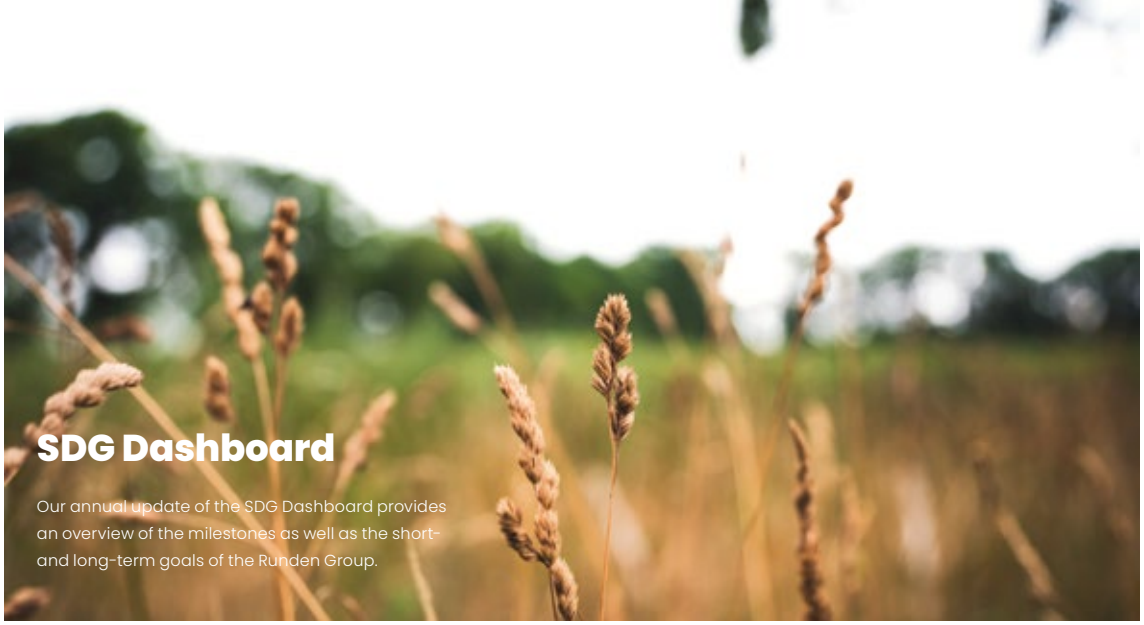
The area of EU policy and legislation is actively managed by our Public Affairs Manager, Ward Scheelen, based in Brussels.

In the reporting year 2024, the primary focus within the identified policy fields was on packaging. The adoption of the Packaging and Packaging Waste Regulation (PPWR) by the European Parliament in April 2024, followed by its formal approval by Council of the EU in December 2024, allowed the Group to begin preparing for the upcoming legal framework — insofar as this is currently possible, given the pending adoption of secondary EU legislation.

The PPWR introduces new binding targets concerning reusability, recyclability, and the use of recycled content in (transport) packaging. With its subsidiaries WBG Pooling and LHM Pooling, the Group is well-positioned to support the transition of logistics supply chains toward reusable transport packaging solutions, in line with the requirements of the PPWR. The regulation officially entered into force in February 2025.

In addition to the final adoption of the PPWR, the year 2024 also marked the beginning of the new European Commission under the continued leadership of Ursula von der Leyen, taking office in December 2024.
While the previous 2019–2024 mandate focused almost exclusively on the EU's path to climate neutrality by 2050 — driven by the European Green Deal and the Fit-for-55 package — it is now becoming clear that the 2024–2029 mandate will place greater emphasis on supporting the competitiveness of European industry.
With the publication of the EU Competitiveness Compass and the Clean Industrial Deal in early 2025, the European Commission has signalled its intention to ensure that the EU remains competitive while pursuing its climate goals – by providing industry with clear and supportive incentives for decarbonization.

As a diversified business group offering circular, sustainable services that are fully aligned with the EU's long-term climate objectives, we look forward to seeing how upcoming EU policies will support scaling companies in strengthening their regional, national and European competitiveness — in 2025 and beyond.



SDG Dashboard

Our annual update of the SDG Dashboard provides an overview of the milestones as well as the short- and long-term goals of the Runden Group.

Tactical planning

Management approach	Target	Measures	Deadline	Status
Energy-buildings (ISO 14001 & ISO 50001)	Reduce total final energy consumption of older existing buildings by 5%	• Energy retrofits in Damme and Steinfeld • Employee training on energy saving	31.12. 2025	on track
	Reduce electricity consumption in truck workshop by 5%	• Use of energy-efficient lightning • Optimize metering concept for mobile systems	31.12. 2025	on track
	Reduce final energy consumption per cleaned pallet at the sevice center „Nord West DE“ by 2,5%	• Test runs to reduce machine cleaning speed	31.12. 2025	on track
Energy-vehicle fleet (ISO 14001 & ISO 50001)	Reduce diesel consumption per 100 km by 2,5%	• Fleet electrification • Driver safety/eco-training	31.12. 2025	in preparation
	Reduce LNG consumption per 100 km by 2.5%	• Fleet electrification • Driver safety/eco-training	31.12. 2025	in preparation
	Increase transport capacity utilization and reduce empty kilometers	• Targeted from 2026: optimized route planning	31.12. 2025	in preparation
Environment / Waste (ISO 14001)	Reduce paper consumption at Klünenberg 15, Damme site by 10%	• Process digitalization	31.12. 2025	in preparation
	Increase recycling rate by 5 percentage points	• Recording of additional waste streams • Review and optimization of waste streams • Employee training	31.12. 2025	in preparation

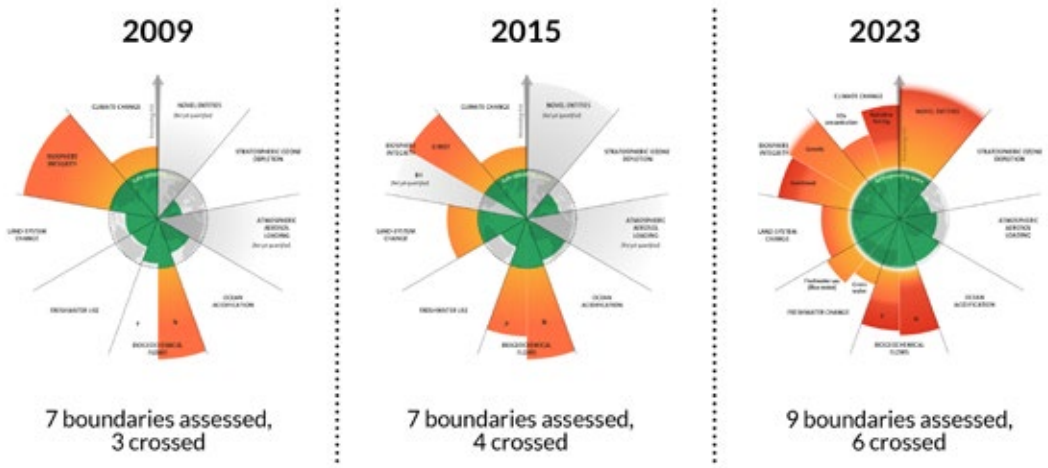
Management approach	Target	Measures	Deadline	Status
Enviroment / Water (ISO 14001)	Reduce freshwater consumption per employee by 5%	• Installation von Sensoramaturen in Sanitäranlagen (z.B. Gewerbering • bei der Sanierung)	31.12. 2025	in preparation
	Reduce freshwater consumption at Service Center North-West DE by 2,5% per RTP	• Optimierung des Reinigungsprozesses	31.12. 2025	on track
Occupational Safety (ISO 45001)	Reduce workplace accidents (≥1 lost workday) and resulting lost days by 30%	• Accident analysis • Safety instructions • Behavioral safety training	31.12. 2025	on track
	Reduce the sickness rate in all entities below national average and achieve continuous reduction vs. previous year	Training sessions Expansion of occupational health management (e.g., training by company physician, meeting-free Thursdays, etc.) New: Vaccinations administered by our company physician Behavioural safety training	31.12. 2025	in preparation

Strategic Planning

Management approach	Target	Measures	Deadline	Status
Energy-buildings (ISO 14001 & ISO 50001	Reduction in grid electricity consumption	• Connection of commercial storage tanks to the main existing buildings	31.12. 2030	on track
Enviroment / Water (ISO 14001)	Equip all company-owned sites with cisterns	• Energy retrofits in Damme and Steinfeld	31.12. 2025	on track
Enviroment / Water (ISO 14001)	Reduce freshwater consumption for RTP cleaning	• Use of rainwater for the first cleaning stage via cisterns • Installation of water treatment technologies at Service Center	31.12. 2025	on track
Enviroment / Waste (ISO 14001)	Resource savings in RTP at WBG Pooling	• Re-certification of Big Boxes • Certification of foldable crates • Certification of logistics pallets	31.12. 2025	on track

2. Environmental Information

The concept of planetary boundaries was introduced in 2009 by an international team of scientists led by Johan Rockström and Will Steffen. It identifies nine critical ecological processes that regulate the stability and resilience of the Earth system. Once these boundaries are exceeded, the risk of irreversible environmental change increases—potentially undermining the foundations of human life.
The nine boundaries include, among others, climate change, biodiversity loss, modification of biogeochemical flows (phosphorus and nitrogen cycles), land-system change, and stratospheric ozone depletion. Since 2009, the situation has deteriorated significantly: six of the nine boundaries have now been crossed and lie outside the safe operating zone.
Azote for Stockholm Resilience Centre, based on analysis in Richardson et al 2023



The current state of the planetary boundaries must therefore be regarded as highly critical.
Climate change is defined here as a shift in balance between incoming and outgoing energy on Earth, driven by rising concentrations of greenhouse gases and aerosols. Trapped radiation increases global temperatures and disrupts climate patterns. This boundary has already been crossed.

Novel entities include synthetic chemicals and substances (e.g. microplastics), together with radioactive materials and genetically modified organisms. The amount of synthetic substances discharged into the environment without adequate testing currently exceeds safe levels.

The stratospheric ozone layer protects life on Earth from ultraviolet radiation. It — caused by mainly human-made chemicals — allows more harmful UV radiation to reach the Earth's surface. While levels remain within the safe range for now, the risk persists.

Atmospheric aerosol loading, the increase in airborne particles from human activities alters temperature and precipitation patterns. At present, this boundary is still within the safe operating range.
Ocean acidification occurs as oceans absorb atmospheric CO_2. While marine ecosystems are not yet critically impaired, trends remain concerning.

Freshwater cycle alterations, such as changes to rivers and soil moisture, disrupt natural functions like carbon storage and biodiversity and may shift rainfall patterns. Human activity has already pushed this boundary beyond the safe threshold.

Land-system change, including deforestation and urbanisation, reduces vital ecological functions such as carbon storage, moisture recycling, and wildlife habitats. Globally, the remaining forest areas in tropical, boreal, and temperate regions have fallen outside the safe operating zone.
The planetary boundary of biosphere integrity has also been compromised: both the loss of genetic diversity and the decline in the functional integrity of ecosystems threaten the biosphere's ability to regulate planetary systems.
Rockström & Steffen et al., 2009 & 2015

These topics are within the materiality and sphere of influence of the Runden Group, and are therefore addressed in this report.

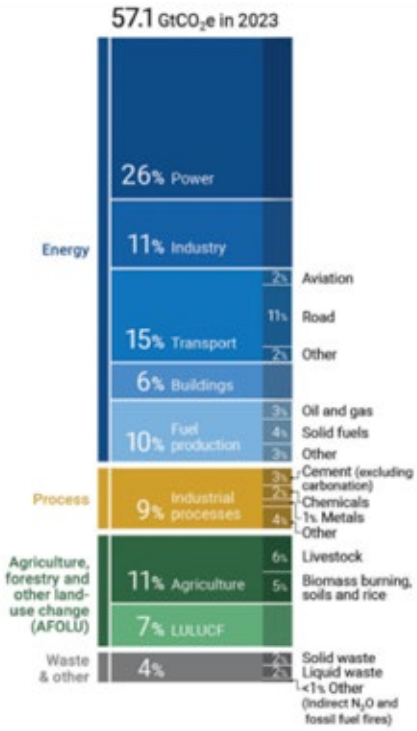
Reversing these developments requires coordinated global action—particularly from industry and corporations. Johan Rockström, co-founder of the planetary boundaries framework and Director of the Potsdam Institute for Climate Impact Research (PIK), stresses the urgency:

"While a handful of profit-driven corporations continue to expand fossil fuel infrastructure, climate disasters strike hardest in regions that have contributed the least—disrupting the lives of millions and pushing us closer to uncontrollable tipping points. A global shift is not only urgent but essential—and it must begin with these key actors."
Translated from German. Source: SPIEGEL Wissenschaft, 2025

Rockström refers to a new analysis by InfluenceMap showing that just 36 corporations worldwide are responsible for half of global CO_2 emissions.
InfluenceMap, 2025

Global greenhouse gas emissions reflect this worsening trend: emissions rose by 1.3% from 2022 to 2023, reaching 57.1 $GtCO_2e$. The main drivers are energy production, transportation, fuel generation, and industrial processes.
UNEP, 2024

The core business activities of the Runden Group are situated within the energy sector. The following chapters set out the resource-efficient practices already implemented, along with measures planned for the coming years.



2.1. Climate Change ESRS E1

Transition Plan for Climate Change Mitigation E1-1

The principles of circular economy, energy efficiency, renewable energy, and the reduction of greenhouse gas emissions form the foundation of the Runden Group's business model. In these areas, several milestones have already been achieved:

- **The switch to green electricity in 2021 through the ongoing expansion of on-site photovoltaic systems and selective procurement of renewable power**
- **The introduction of the first Cradle to Cradle certifications in 2022, which are being continuously extended to additional product groups**
- **The gradual expansion of the vehicle fleet with LNG and electric tractor units as well as electric passenger vehicles since 2022**
- **Renovations and new constructions of net-zero emission buildings since 2022**
- **A 30% energy saving at the energy-intensive service center site in Holdorf in 2023 through the use of an ecological cleaning agent**
- **The implementation of a comprehensive transformation concept from 2023 to 2024**

This transformation concept forms the foundation for the Group's strategies, measures, and targets in the area of climate protection and thus represents a transition plan. Management, represented by Lisa Runden, has actively participated in and approved this concept.

The transition plan is necessary to align operations with the goals of the Paris Climate Agreement and help limit global warming to 1.5°C. Current publications simultaneously highlight that this limitation under the Paris Agreement is based on an optimistic scenario:

Likelihood of warming exceeding a specific temperature limit (in %)

Scenarios	1.5° C	2° C	3° C
Current policies continuing	100% (85-100%)	97% (28-100%)	37% (1-80%)
Unconditional NDCs continuing	100% (86-100%)	94% (28-100%)	22% (1-75%)
Conditional NDCs continuing	100% (77-100%)	79% (19-100%)	10% (0-69%)
Conditional NDCs + all net-zeri pledges	77% (64-97%)	20% (64-97%)	0% (0-6%)

Only with binding national climate protection contributions (NDCs) and a consistent net-zero strategy can the 1.5°C target be met. UNEP, 2023

For reasons of transparency, it must also be noted that the transition plan is subject to various uncertainties that affect its predictability — market-driven fossil fuel price fluctuations, political developments, grid expansion and availability, and unstable CO_2 pricing all play a significant role in the implementation of the planned measures.

Through the transformation concept, we were able to capture many valuable insights for the Runden Group:

- With all planned measures implemented, approximately 99% of emissions can be saved
- The key decarbonization lever for the Runden Group is the electrification of trucks and refrigerated trailers
- Truck electrification is economically viable under the assumption that charging primarily occurs at company-owned sites at moderate electricity prices
- Electrification results in a reduction of roughly 50% of primary energy consumption
- As a consequence of electrification, electricity consumption is projected to increase by a factor of 12 by 2035

These plans are based on the overarching goal of reducing Scope 1 and Scope 2 GHG emissions (according to the GHG Protocol) by 40% compared with the 2021 baseline year by 2030. Progress towards this target has already been made: In the 2024 fiscal year, the first electric tractor unit in combination with an electric refrigerated trailer was put into operation for customers.
Subsequently, twelve additional electric refrigerated trailers were acquired, and further electric tractor units have been ordered for phased delivery in 2025. For the tractor units, the Mercedes eActros 600 was deliberately chosen to maximize driving range. The company PLANWORKS completed the renovation of the second construction phase of the WBG Pooling and LHM Pooling office buildings and finished its own new building according to the net-zero principle. Furthermore, the transformation of the passenger vehicle fleet was nearly completed in 2024, resulting in 96% of the company's cars being fully electric.

Material impacts, Risks and Opportunities and their Interaction with the Undertaking's Strategy and Business Model ESRS 2 SBM-3

To avoid arbitrary assumptions and provide a robust foundation for our scenario analyses, we focused on the IPCC (Intergovernmental Panel on Climate Change) and the SSP (Shared Socioeconomic Pathways) scenarios. These frameworks are internationally recognized as scientifically rigorous, consistent, and policy-relevant for climate projections.

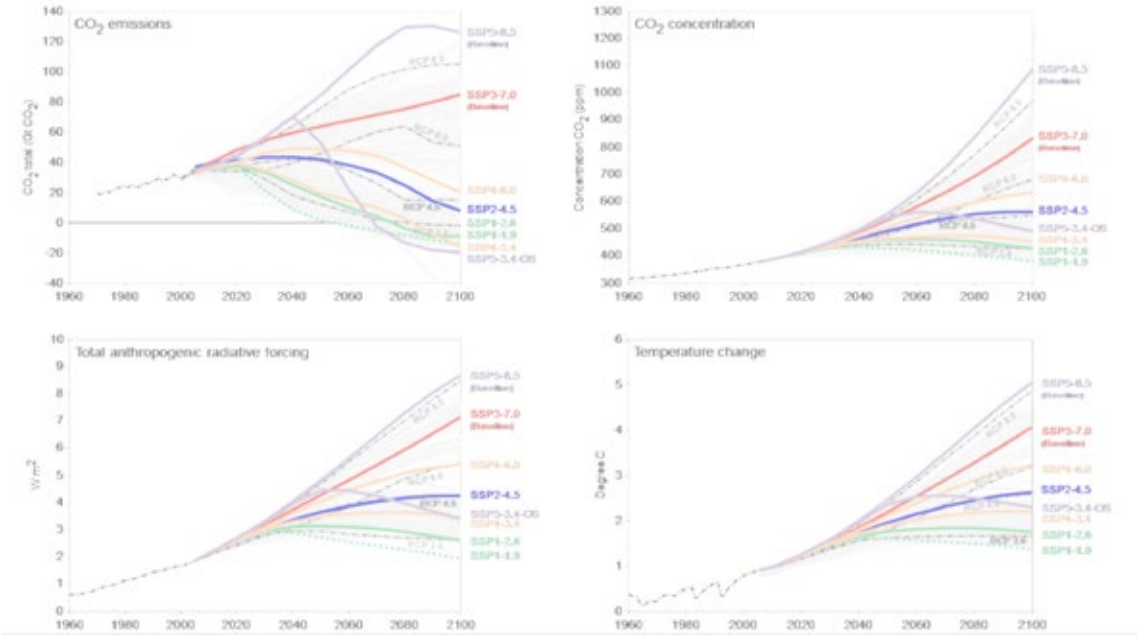
The SSP scenarios were developed by a broad scientific network and form the basis of IPCC Assessment Reports, which synthesize the global state of climate research and are supported by thousands of experts from over 190 countries.

The five SSP frameworks (SSP1 to SSP5) provide standardized socioeconomic and climate-policy assumptions, enabling global comparisons. They were explicitly designed to link climate mitigation pathways with socioeconomic developments, such as growth and energy demand, and to consider necessary measures like carbon pricing and technology promotion, as well as trade-offs between the costs of inaction and investments in decarbonization.

The holistic approach of the SSPs convinced us to adopt this framework for our sustainability reporting, as it integrates not only climate data but also demographics, economic development, technological progress, and governance aspects.

The impacts of the scenarios are illustrated in the following diagram

O'Neill et al. basierend auf Riahi et al, 2016



In our assessment, we selected one optimistic, one middle-ground, and one pessimistic scenario to cover a range of possible outcomes. The table below summarizes the key assumptions:

Aspect	SSP1-2.6 Scenario	SSP2-4.5 Scenario	SSP5-8.5 Scenario
Warming by 2100	1,5 – 2 °C	2,5 - 3°C	4 – 5°C
CO_2-Price by 2030	100 - 200 USD/t	50 - 100 USD/t	No global carbon price
Energy Mix 2050	90% renewables	60% renewables	40% renewables
Economic Growth	Higher long-term growth due to fewer climate damages	Moderate losses	Severe declines due to climate impacts

Optimistic but Achievable Scenario: Ambitious Climate Policy and Global Cooperation Aligned with the Goal of Limiting Global Warming to 1.5–2°C | SSP1-2,6-Scenario

Assumptions:

- The global community agrees on stricter climate targets and fully implements the 1.5°C goal of the Paris Agreement
- Rapid decarbonization, driven by technological innovation, renewable energies, and carbon capture and storage, is promoted and scaled up
- Fossil fuel subsidies are phased out, and a global carbon pricing mechanism is introduced
- Deforestation is halted, and natural ecosystems are restored

Impacts:

- Global greenhouse gas emissions decline to net zero by 2050
- Global warming is limited to 1.5–2°C by 2100, significantly reducing severe climate impacts such as extreme weather events, sea-level rise, and biodiversity loss (IPCC AR6)
- The transition to a low-carbon circular economy strengthens the global economy in the long term, creating an estimated 15–60 million new jobs in green technologies by 2050
- Global cooperation leads to a more equitable distribution of resources and technologies, particularly benefiting developing countries IPCC, 2021 & IRENA 2021

Middle-Ground Scenario: Delayed Action and Uneven Implementation of Climate Targets | SSP2-4.5-Scenario

Assumptions:

- Global climate policy remains fragmented, with some countries only partially implementing their targets
- Technological progress occurs but does not scale sufficiently, resulting in inadequate emission reductions
- Carbon pricing is introduced in certain regions but remains low and inconsistent
- Deforestation is only partially slowed

Impacts:

- Global emissions decline only gradually, with warming reaching 2.5–3°C by 2100
- The frequency and severity of extreme weather events such as heatwaves, droughts, and floods increase significantly
- Sea level rise by 0.5 to 0.8 meters, threatening coastal regions and island states
- Inequality between industrialized and developing countries worsens, with developing countries more severely affected IPCC, 2022

Pessimistic Scenario: Failure of Climate Policy | SSP5-8.5-Scenario

Assumptions:

- The global community fails to implement effective climate mitigation measures, and emissions continue to rise
- Fossil fuels remain dominant in the energy mix, while technological innovations receive insufficient support
- Natural carbon sinks, including forests and oceans, continue to degrade
- No global cooperation emerges; national interests dominate policymaking

Impacts:

- Global average temperature rises by 4–5°C by 2100
- Catastrophic climate impacts occur, including extreme heatwaves, ecosystem collapse, massive sea-level rise, and habitat loss for millions
- Global food systems become destabilized, leading to famine and migration
- Economic costs of climate change exceed the adaptive capacity of many countries, resulting in social and political unrest
- Irreversible biodiversity loss occurs, with 30–50% of species going extinct

IPCC, 2021& Steffen, W., et al, 2018

The scenario assessment underlines the critical role of today's political, economic and technological decisions in shaping future climate outcomes. In this context, and taking planetary boundaries into account, we have evaluated the resilience of the Runden Group's core business models.

Resilience to Climate-Related Risks

Strength of Runden Group:

- Use of electric vehicles in passenger and heavy-duty transport, combined with renewable energy for electricity, reduces dependence on fossil fuels and minimizes CO_2 emissions, lowering exposure to fossil fuel price volatility and future carbon pricing.
- Emission reductions in the supply chain and construction projects enhance the Group's reputation as a climate-conscious partner, increasing attractiveness to customers and investors.
- Adoption of renewable energy and fleet electrification strengthens resilience against regulatory changes such as stricter climate laws or combustion engine bans.

Weaknesses of Runden Group:

- Fleet electrification requires reliable charging infrastructure, which is still under development.
- Production of electric vehicles and renewable energy systems depends on critical raw materials (e.g., lithium, cobalt), whose availability and pricing remains volatile.

Resilience to Economic Transition

Strength of Runden Group:

- Rising demand for sustainable transport and construction solutions strengthens market position.
- Renewable energy use and fleet electrification can reduce long-term operating costs, given more stable and affordable pricing than fossil fuels.
- Demonstrating sustainability milestones improves access to favorable financing conditions.

Weaknesses of Runden Group:

- Transition to renewable energy and electric vehicles requires significant upfront investment with long-term ROI.
- Competitors may achieve short-term cost advantages, increasing competitive pressure.

Resilience to Regulatory and Societal Change:

Strength of Runden Group:

- The Runden Group aligns with current and anticipated climate regulations at EU and national levels, often exceeding requirements to achieve first-mover advantages.
- Strong societal acceptance enhances reputation as a responsible market actor and supports long-term talent retention.
- Active engagement in industry associations strengthens political and economic resilience through collaborative sustainable solutions.

Weaknesses of Runden Group:

- Diverging regulatory requirements across regions can limit operational flexibility.
- High stakeholder expectations on sustainability create pressure for continuous improvements, even though progress may not always be linear.

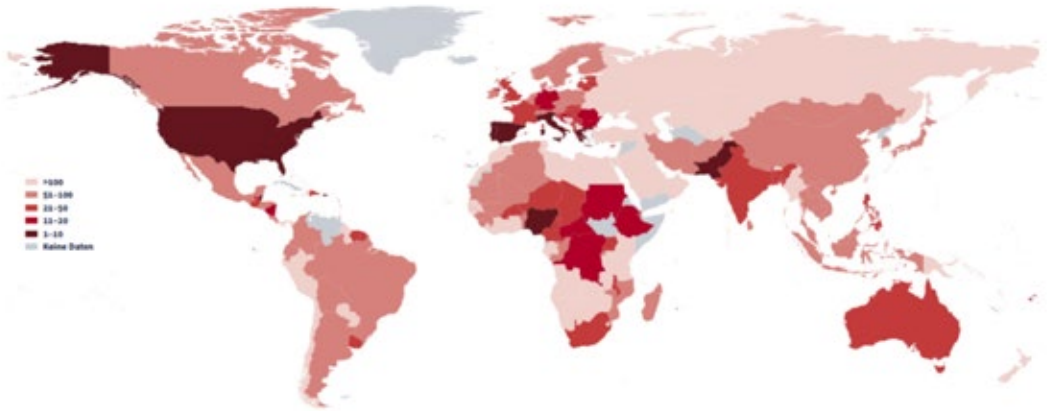
Description of Processes for Identifying and Assessing Material Climate-Related Impacts, Risks, and Opportunities (ESRS 2 IRO-1)

In addition to our annual GHG accounting (see ESRS E1-6), we identify and assess physical risks arising from climate change at our sites as well as along our value chain. Under the moderate and pessimistic scenarios, these include extreme weather events such as heatwaves, floods, and storms, as well as long-term changes such as droughts and sea-level rise.

According to the Climate Risk Index 2025 published by Germanwatch, Germany ranks 48th out of 171 countries – placing it in the top quarter of nations most affected by the consequences of climate change. This assessment takes into account the extreme heatwaves of 2003, 2018, and 2022, as well as the Elbe flood; Germany is therefore already significantly affected, albeit so far in a more localized manner.

Beyond that, the data shows that countries of the Global South are particularly vulnerable. Italy, Greece, Spain, and Portugal rank among the 10 most affected countries and often lack the capacity to adapt or respond effectively over the long term.
Germanwatch, 2025

Climate Risk Index: Overall Ranking 2022



For WBG Pooling and LHM Pooling, which operate across Europe, extreme weather events pose a risk insofar as they can delay operations with customers and business partners, cause crop failures, and consequently prevent the transport of food or render certain roads impassable. For WBG Pooling in particular, a realistic scenario is that partner service centers in affected regions may be unable to clean reusable transport packaging due to water stress and droughts.

The activities of PLANWORKS in Germany are considered less risky, as renovations and new construction are regarded as mitigating factors. Through the use of carbon filters, cisterns, insulation built to KfW 40 EE standards, and PV systems, business sites become significantly more independent of raw materials and more resilient to extreme conditions. The business portfolio is therefore assessed as an opportunity, although potential events can still impact processes and operations.

According to the Delegated Regulation (EU) 2021/2139 of the Commission, the following climate hazards are currently considered material for the Runden Group's business models:

	Temperature- related	Wind-related	Water-related	Solid-mass-related
Chronic	Heat stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Water stress	
Acute	Heat wave	Storm	Drought	
	Wildfire		Flood	
			Heavy precipitation	

With regard to transition risks, we refer to the TCFD classification.
The following can be noted for the Runden Group's business models:

Policy and Legal Risks	Technology Risks	Market Risks	Reputation Risks
Higher pricing of GHG emissions	Replacement of existing products and services with lower-emission options	Changes in consumer behavior	Changes in consumer preferences
Increased reporting requirements for emissions	Unsuccessful investments in new technologies	Uncertainty regarding market signals	Sector stigmatization
Mandates and regulations regarding existing products and services	Costs of transitioning to low-emission technologies	Increased raw material costs	Increased stakeholder concern
Mandates and regulations regarding existing production processes			Negative stakeholder feedback
Risk of litigation			

Unmarked transition risks currently play no role for the Runden Group. Items identified as opportunities are highlighted in green, while items considered potential transition risks are highlighted in yellow.

Higher pricing of GHG emissions: This may have negative effects, particularly in the transport segment, if fleet electrification is not yet fully implemented. Purchased transport services would likewise incur significant additional costs. At the same time, this represents the appropriate approach to minimize fossil-fuel incentives. In the areas of buildings and energy management, the company is correspondingly well-positioned.

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Enhanced emissions reporting requirements: No substantial adjustments would be necessary, and any potential regulatory requirements would be welcomed. However, in view of the Omnibus Regulation, such requirements are currently considered unlikely.

Mandates and regulation regarding products and services: Legal requirements under the Packaging & Packaging Waste Regulation (PPWR) as well as the Energy Performance of Buildings Directive (EPBD) are beneficial for WBG Pooling, LHM Pooling, and PLANWORKS. Should regulatory requirements affect transport, Rubetrans is also well-prepared due to the gradual electrification of its truck fleet.

Mandates and regulation regarding existing production processes: As a non-manufacturing company, impacts would likely be indirect. Continuous Cradle-to-Cradle certification of purchased products ensures that risks remain manageable. The company's strategy to invest in low-emission and innovative products represents an advantage and is already embedded in its corporate philosophy.

Replacement of existing products and services with lower-emission options: This is considered an opportunity, as the company is already investing in and implementing these options, whether in fleet management, reusable transport packaging, or building operations.

Unsuccessful investments in new technologies: This transition risk is particularly relevant in relation to the still-developing public charging infrastructure for electric trucks.

Costs of transitioning to low-emission technologies: This transition risk has already materialized due to the sudden discontinuation of the KSNi subsidy for e-mobility, as electric trucks and refrigerated trailers are at least twice as expensive as conventional models. Overall, the transition would advance more rapidly with stable financial support. Nevertheless, the Runden Group continues to invest in fleet transformation, charging infrastructure, and commercial energy storage, despite the current lack of subsidies.

Increased raw material costs: This represents a financial transition risk, particularly in the procurement of reusable transport packaging made of plastic and materials for construction and renovation projects.

Policies Related to Climate Change Mitigation and Adaptation E1-2

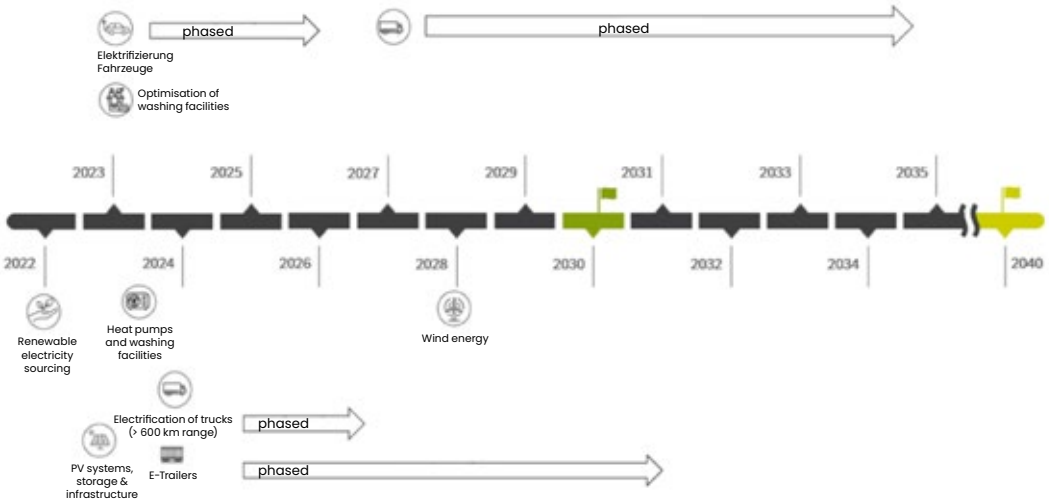
As previously indicated, climate-related activities are firmly embedded within the company's philosophy, enabling the Runden Group to identify more opportunities than risks in the areas of climate change mitigation and adaptation.

Through a proactive approach, the early development of a transformation concept, and structured sustainability reporting, the Runden Group is able to identify potential risks at an early stage and address them accordingly. While the energy-efficient refurbishment of all existing properties on the one hand generates substantial savings and enhances energy self-sufficiency, the associated investment and resource requirements on the other hand also represent a certain risk.
The Runden Group willingly accepts this risk, as the resulting long-term opportunities carry significant weight in its strategies. Decision-making therefore focuses less on what may appear most cost-effective in the short term, and more on what will prove to be the most cost-efficient approach in the long-term. In particular, the issue of energy self-sufficiency has gained increasing importance in light of incidents such as the war in Ukraine or the discussions surrounding the Nord Stream pipelines, as it strengthens the Group's long-term resilience.

Accordingly, the Runden Group integrates climate protection and adaptation considerations across all relevant levels of its policies and strategies. See references to measures under E1-1

Actions and Resources in Relation to Climate Change Policies E1-3

Improving energy efficiency and reducing greenhouse gas emissions have long been core objectives of the Group (see E1-1). As part of the transformation plan, the Runden Group has developed an implementation roadmap that focuses on its most significant decarbonization levers



Targets Related to Climate Change Mitigation and Adaptation (E1-4)

The Group's strategic and tactical targets are aligned with the respective topical standards and presented in the SDG-Dashboard ↗

Energy Consumption and Mix ESRS E1-5

The total energy consumption of the Runden Group decreased by 1,309 MWh in the reporting year, corresponding to a reduction of 3.88%.

Energy source (in MWh)	2022	2023	2024	Δ
Electricity	1.406	1.343	1.479	136
Natural Gas	2.126	1.504	910	594
Heating Oil	404	301	238	63
Diesel	19.572	17.365	16.621	744
LNG	11.034	13.244	13.200	44
Gasoline	no data	7	7	0
Total	34.542	33.764	32.455	1.309

The reduction was primarily driven by three factors:

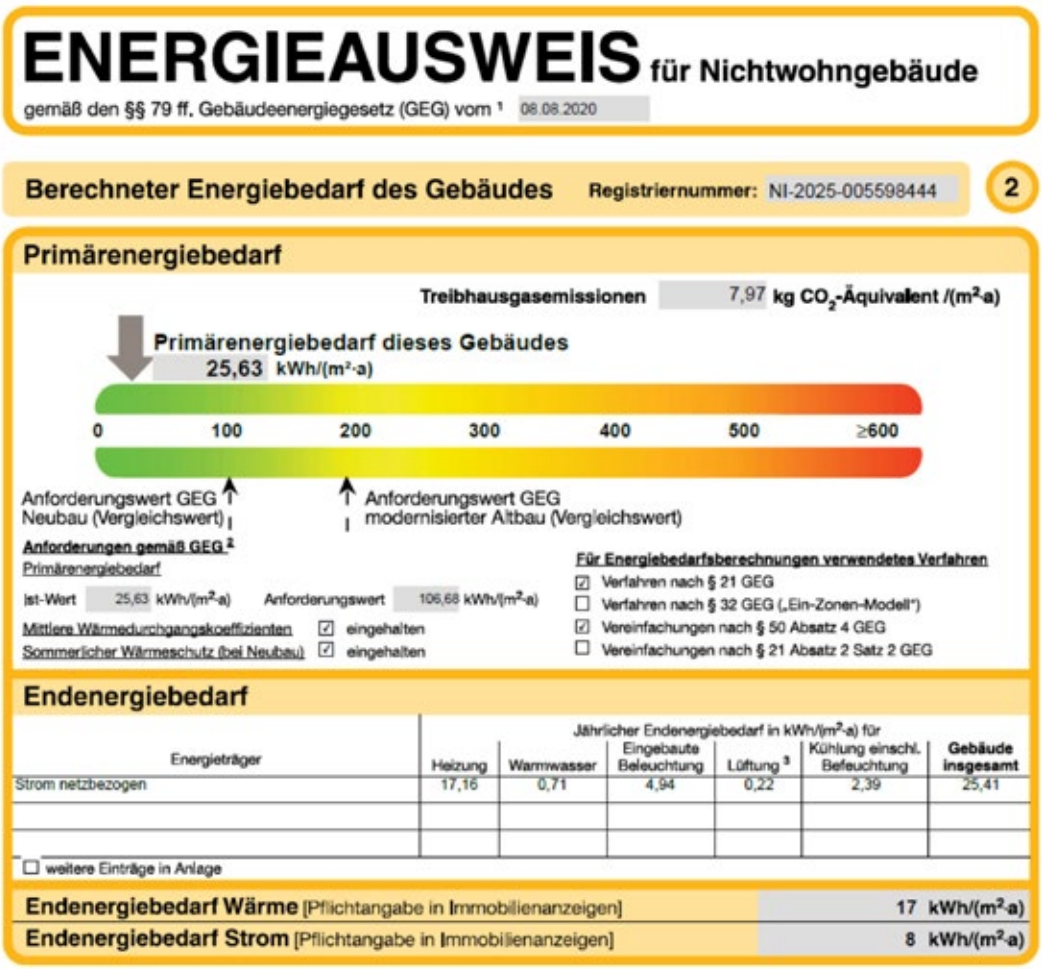
- The electrification of company vehicles, i.e. the substitution of diesel passenger cars, which increased electricity consumption by approx. 11% but resulted in diesel savings of 131 MWh.
- Energy-efficient retrofits at various sites, which reduced natural gas and electricity consumption.
- The adjustment of the cleaning process at WBG Pooling's service center, which reduced natural gas consumption by lowering cleaning temperatures

All electricity used, both self-generated and purchased, comes from 100% renewable sources. Within the energy mix, diesel and LNG account for the largest shares, with more than 50% and 40% respectively although the share of bio-LNG was significantly increased compared to the previous year. s. ESRS E1-6

Looking ahead, the share of electricity is expected to rise further, as the medium-term goal is to phase out fossil fuels entirely and electrify the heavy-duty vehicle segment. With the retrofitting of additional sites and the installation of further heat pumps, natural gas consumption will decrease further while electricity demand in buildings will continue to rise.

The new PLANWORKS building, opened in 2024, requires only 25.63 kWh/(m²-a) according to its Energy Performance Certificate, equivalent to 7.97 kg CO_2e/(m²-a), and thus has hardly any impact on our GHG balance under E1-6.

For comparison: the required value under the Building Energy Act (GEG) is approx. 106 kWh/(m²-a), while modernized older buildings are just under 200 kWh/(m²-a).



ENERGIEAUSWEIS für Nichtwohngebäude

gemäß den §§ 79 ff. Gebäudeenergiegesetz (GEG) vom [1] 08.08.2020

Berechneter Energiebedarf des Gebäudes Registriernummer: NI-2025-005598444 2

Primärenergiebedarf

Treibhausgasemissionen 7,97 kg CO_2-Äquivalent /(m²·a)

Primärenergiebedarf dieses Gebäudes 25,63 kWh/(m²·a)

0 100 200 300 400 500 ≥600

Anforderungswert GEG Neubau (Vergleichswert)

Anforderungswert GEG modernisierter Altbau (Vergleichswert)

Anforderungen gemäß GEG [2]

Primärenergiebedarf

Ist-Wert 25,63 kWh/(m²·a) Anforderungswert 106,68 kWh/(m²·a)

Mittlere Wärmedurchgangskoeffizienten ☑ eingehalten

Sommerlicher Wärmeschutz (bei Neubau) ☑ eingehalten

Für Energiebedarfsberechnungen verwendetes Verfahren

☑ Verfahren nach § 21 GEG

☐ Verfahren nach § 32 GEG („Ein-Zonen-Modell")

☑ Vereinfachungen nach § 50 Absatz 4 GEG

☐ Vereinfachungen nach § 21 Absatz 2 Satz 2 GEG

Endenergiebedarf

Energieträger	Jährlicher Endenergiebedarf in kWh/(m²·a) für Heizung	Warmwasser	Eingebaute Beleuchtung	Lüftung [3]	Kühlung einschl. Befeuchtung	Gebäude insgesamt
Strom netzbezogen	17,16	0,71	4,94	0,22	2,39	25,41

☐ weitere Einträge in Anlage

Endenergiebedarf Wärme [Pflichtangabe in Immobilienanzeigen] 17 kWh/(m²·a)

Endenergiebedarf Strom [Pflichtangabe in Immobilienanzeigen] 8 kWh/(m²·a)

And the energy demand of retrofitted buildings is also well below these thresholds. In the reporting year, our existing photovoltaic systems generated 1,147.28 MWh of electricity for building operations and fleet charging infrastructure, thereby avoiding 791.62 tCO_2e according to the Net Avoidance Factor*.

* This refers to the amount of GHG that is avoided by generating electricity from PV systems compared to the conventional electricity mix.

In accordance with Section H of Regulation (EC) No. 1893/2006, the business model of Rubetrans Logistics falls under the classification of carbon-intensive sectors.

Since 2020, liquefied natural gas (LNG) has been gradually integrated into the truck fleet. In the reporting year, total LNG consumption amounted to 1,034,180.27 kg, compared to 938,943.47 kg in the previous year. At the same time, the share of bio-LNG was significantly increased from 27% to 73.79%, resulting in a 2.77% reduction in emissions per vehicle.

Gross Scopes 1, 2, 3 and Total GHG Emissions (ESRS E1-6)

The greenhouse gas (GHG) inventory is a central instrument to capture the environmental impacts of the Group and to derive measures for emission reduction.
Each year, we analyze the development of CO_2 equivalents (CO_2e) across Scopes 1, 2, and 3 in line with the Greenhouse Gas (GHG) Protocol.

Total calculated CO_2e emissions in t/a (location-based)				
	2022	2023	2024	Δ 2023 - 2024
Scope 1	**8.074,9**	**7.473,5**	**7.083,8**	**389,7**
1.1 Direct emissions from stationary combustion	550,4	420,9	271,0	**149,9**
1.2 Direct emissions from mobile combustion	7.377,1	6.400,5	5.208,5	**1.192,0**
1.2.1 Direct biogenic emissions		492,1	1.435,1	943,0
1.3 Direct process emissions			0,0	0,0
1.4 Direct fugitive emissions	147,4	160,0	169,2	9,2
Scope 2	**593,1**	**517,2**	**546,3**	**29,1**
2.1 Indirect emissions from purchased electricity	593,1	517,2	546,3	29,1
Scope 3	**39.837,4**	**25.935,9**	**29.775,7**	**3.839,8**
3.1 Purchased goods and services	10.758,8	4.108,1	2.347,0	1.761,0
3.2 Capital goods	7.815,2	8.086,3	11.363,4	3.277,1
3.3 Fuel- and energy-related activities	2.317,2	2.014,7	1.604,8	409,9
3.3.1 Biogenic fuel- and energy-related emissions		173,9	507,2	333,3
3.4 Upstream transport and distribution	18.542,9	10.959,0	13.253,2	2.294,1
3.5 Waste	46,2	209,2	220,6	11,3
3.6 Business travel	1,4	9,7	15,6	5,8
3.7 Employee commuting	355,7	374,9	464,0	89,1
Total	**48.505,3**	**33.926,5**	**37.405,8**	**3.479,3**

It should first be noted that total emissions increased from 33,921.4 t CO_2e in the previous year to 37,405.8 t CO_2e in the reporting year – an increase of 10.27%.
This difference is attributable, on the one hand, to the adjustment of the calculation methodology within Scope 3 and, on the other hand, to higher and more extensive investments compared to the previous year. In the area of capital goods, significantly more values were recorded, particularly for building retrofits, the ongoing electrification of the vehicle fleet, and the expansion of charging infrastructure.

Detailed breakdown by scope

Scope 1: Direct emissions

Scope 1 covers emissions from own sources, including stationary and mobile combustion as well as fugitive emissions.
Here, we achieved a reduction of 5.2% CO_2e. Mobile combustion was a key factor, as the transformation of the passenger car fleet continued and the first electric tractor unit, combined with an electric trailer, was put into operation. This directly contributed to diesel savings. At the same time, we were able to increase the share of bio-LNG and switch the data collection method for refrigerated trailers from an estimation approach to actual measurement. In addition, replacing the cleaning agent at the WBG Pooling service center enabled lower cleaning temperatures, thereby reducing emissions from stationary combustion.

Scope 2: Indirect emissions from purchased electricity

Our additional electricity consumption – and the resulting CO_2 equivalents – increased by 5.6% in the reporting year. This was primarily due to the completion and first-time use of the new PLANWORKS building and the first full-year operation of the ecobyte site, both of which expanded the consolidation perimeter. Another contributing factor was the electrification of the vehicle fleet, which resulted in a shift from fossil fuels to electricity.

Scope 3: Indirect emissions from the value chaine

Scope 3 generally accounts for the majority of companies' GHG accounting. The increase in this reporting year can be attributed to the change in the calculation basis, high investments and the growth of the group of companies.

The purchased transport services from Rubetrans Logistics were still accounted for in Scope 3.1 last year and are now recorded under 3.4 within upstream transport. In the last reporting year, we were only able to account for RTP under capital goods on a monetary basis using euro values, whereas from this year onwards, a weight-based accounting method has been used. Here, we also recorded a higher purchasing volume in the reporting year than in the previous year. Capital goods such as real estate, vehicles and machinery continue to be accounted for using euro values. Within upstream transport and distribution, in addition to the transport services purchased from Rubetrans Logistics, the higher number of trips by WBG Pooling and LHM Pooling also had an effect. We also recorded an increase in emissions within employee mobility, as the group of companies has grown and, as a result, the distances travelled within employee mobility have also increased.

Overall, it can be said that we emitted approximately 23% less than in the first reporting year of 2022, although emissions rose slightly compared to the previous year due to the issues mentioned above.

The capitalised investments in capital goods are essential for the Runden Group's strategic focus on the electrification of its vehicle fleet and save more emissions in the long term than The investments reported within capital goods are essential for the Runden Group in terms of the strategic orientation of the electrification of the vehicle fleet and will save more emissions in the long term than they cause in a single year.

We see an additional lever for reducing emissions in the reduction of direct emissions (e.g. through the electrification of the vehicle fleet) and indirect emissions from purchased electricity. By establishing our own charging infrastructure and increasing the self-sufficiency of our buildings, we aim to minimise the need for external electricity procurement and thus avoid further CO_2 emissions.

GHG Removals and GHG Mitigation Projects funded through Carbon Credits ESRS E1-7

The Runden Group advocates for genuine emission reductions rather than compensation measures and therefore refrains entirely from the use of carbon credits. Instead, the Group focuses on advancing direct decarbonisation within its own operations and throughout its value chains.

Internal Carbon pricing ESRS E1-8

The systematic application of internal carbon pricing is currently under review and may be integrated into future sustainability reporting..

Anticipated Financial Effects From Material Physical and Transition Risks and potential Climate-Related Opportunities ESRS E1-9

The potential effects of physical and transition risks, as well as climate-related opportunities, have already been outlined under ESRS E1 IRO-1. For a realistic assessment of financial impacts in relation to an IPCC scenario, the Runden Group applies the SSP2-4.5 pathway, which may involve both positive and negative effects.

A possible increase in demand for sustainable packaging could lead to higher revenues through market expansion and strengthen competitive advantages by enabling early alignment and long-term customer relationships. Zero-emission buildings already create financial benefits through public subsidies and support schemes. At the same time, lower operating costs from fossil-free buildings powered by self-generated renewable energy reinforce these advantages. Climate-related disruptions in supply chains could further stabilize demand for ultra-fresh logistics, as food manufacturers increasingly depend on reliable partners. On the other hand, export opportunities may decline in regions where climate impacts undermine market stability.

To mitigate risks, the Group pursues the following measures:

- Diversification of supply chains to reduce exposure to weather-related risks
- Active participation in industry associations to enhance regulatory certainty
- Investment in climate-resilient infrastructure, ensuring that warehouses and logistics hubs are protected against extreme weather events
- Expansion of circular business models, including certified recycling infrastructure (e.g., Cradle to Cradle® certification), to reduce long-term dependence on raw materials and associated costs

In terms of resilience under the SSP2-4.5 scenario, the following financial implications are noteworthy:

The Group is expected to benefit from lower and more stable operating costs, particularly through reduced dependence on fossil fuels and lower exposure to energy price volatility. Proactive compliance with increasingly stringent regulation is seen as advantageous, as it helps to avoid costly retrofits. A key vulnerability, however, lies in regulatory fragmentation, which could slow electrification and raise costs—risks that are partially mitigated by the Group's own charging infrastructure. With regard to resource scarcity, the circular economy approach reduces exposure to volatile raw material markets. Nonetheless, challenges remain due to limited availability and higher costs of recyclates, as well as dependencies within supply chains.

In the context of economic transition, preferential treatment of climate-resilient companies by banks and investors is expected to generate financial benefits, such as improved lending conditions. In the short term, however, upfront investments in fossil-free technologies and circular products place additional pressure on liquidity.

Overall, the Runden Group is considered well positioned to remain resilient under a possible SSP2-4.5 scenario. The main risks lie in raw material dependency and regulatory fragmentation, while the Group's business models are robust, and its sustainability approach is continuously refined to ensure long-term alignment with climate-related challenges and opportunities.

Zero-emission transport with heavy commercial vehicles: Already a reality at Rubetrans Logistics

2.2. Pollution (ESRS E2)

Pollution includes air, water, and soil pollution, as well as substances of concern and substances of very high concern. For the material entities of the Runden Group, air pollution—particularly due to our involvement in the transport sector— is a primary focus of ongoing monitoring and evaluation.

Air pollutants such as particulate matter (PM) and nitrogen oxides (NOx) pose significant health risks. According to the World Health Organization (WHO), millions of people die prematurely each year due to the effects of air pollution. At the same time, air pollution contributes directly to climate change: Pollutants such as black carbon and ground-level ozone are short-lived climate forcers that accelerate global warming. Sulphur and nitrogen emissions contribute to the acidification of ecosystems, which in turn poses a threat to biodiversity. see ESRS E4

Below, we outline specific pollutants and their associated impacts:

Particulate matter (PM2.5 and PM10): These microscopic particles can penetrate deep into the lungs and bloodstream, potentially causing respiratory and cardiovascular diseases as well as lung cancer.

Nitrogen oxides (NOx): These gases are primarily emitted through combustion processes in vehicles and power plants. They contribute to the formation of ground-level ozone and particulate matter and negatively affect respiratory health and lung function.

Sulphur dioxide (SO^2): This pollutant is released during the combustion of sulphur-containing fossil fuels. It contributes to the acidification of soils and water bodies and may lead to respiratory irritation and illness.

Ozone (O^3): Ground-level ozone forms through photochemical reactions between nitrogen oxides and volatile organic compounds (VOCs) in the presence of sunlight. It is a key component of summer smog and can trigger lung irritation and asthma attacks.

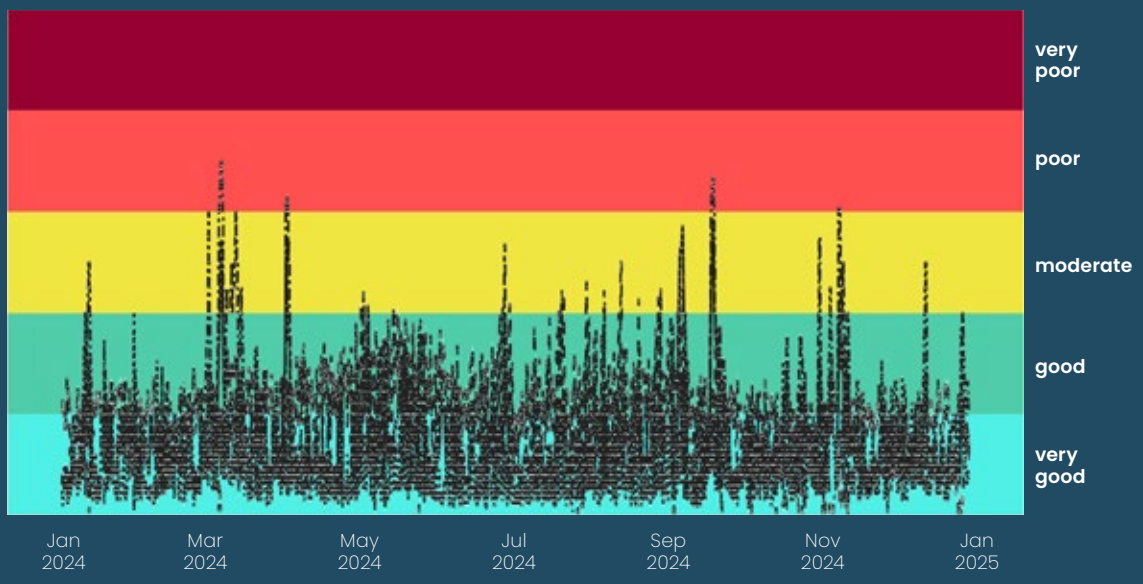
Carbon monoxide (CO): Formed through incomplete combustion, carbon monoxide can cause both acute and chronic health effects by impairing the blood's ability to carry oxygen.

These interrelated pollutants illustrate how air pollution may also interact with water and soil contamination, highlighting the need for integrated environmental management.

Description of the processes to identify and assess material impacts, risks, and opportunities related to environmental pollution ESRS 2 IRO-1

To understand and manage our impacts, it is essential to have a clear picture of the current environmental conditions at and around our sites. To achieve this, we conduct annual monitoring of air quality in our region (Air quality station Südoldenburg) as part of our sustainability reporting.

Air quality station Südoldenburg (DENI053)



The chart shows the Air Quality Index for the reporting year 2024, calculated based on measured pollutant concentrations.

More information on the calculation method is available on the website of the German Environment Agency (Umweltbundesamt). During the reporting year, peaks occurred in January, March, July, September, November, and December. These were mostly caused by particulate matter (PM2.5). The July peak was due to ozone (O_3), resulting from the summer smog described earlier.

Throughout the year, we experienced moderate to poor air quality, although Lower Saxony still performs relatively "well" compared to other regions in Germany.

In Brandenburg, Hesse, North Rhine-Westphalia, Baden-Württemberg, and Rhineland-Palatinate, the PM10 daily mean limit of 50 µg/m³ was exeeded significantly more often. This is strategically relevant to us and entails certain risks and opportunities, given that we provide transportation services nationwide.

For context: When air quality is poor, individuals who are sensitive to air pollution are advised to avoid strenuous outdoor activities. In combination with other air pollutants, even less sensitive individuals may experience adverse effects.
This underscores the need for targeted action and continuous optimization of relevant levers to help improve air quality and contribute to healthier ecosystems—particularly when transport infrastructure is used for business purposes.
Annual reporting and associated monitoring support the identification of strategic objectives and measures in this area. These are presented in the following sections and evaluated in terms of their potential to mitigate risks and enable opportunities, particularly through technological advancement.

Policies Related to Pollution ESRS E2-1

For the material entities within the Runden Group, the primary objective regarding pollution is the reduction of negative environmental impacts, particularly air, water, and soil pollution, with a focus on prevention and mitigation.

Several approaches are in place, forming part of the overarching sustainability strategy. A significant lever is the progressive electrification of the vehicle fleet. While this process is nearly complete in the passenger car segment, it is also being actively pursued in the commercial vehicle sector. These measures contribute to a continuous improvement in air quality and support the reduction of air pollution.

According to a 2024 publication by the German Environment Agency (Umweltbundesamt), electric mobility holds substantial potential for reducing greenhouse gas emissions. The report – Analyse der Umweltbilanz von Kraftfahrzeugen mit alternativen Antrieben oder Kraftstoffen auf dem Weg zu einem treibhausgasneutralen Verkehr (Analysis of the environmental performance of vehicles with alternative drives or fuels on the path to greenhouse gas neutrality) – presents a schematic assessment of passenger cars and trucks from model years 2020, 2030, and 2050.

In addition to strong GHG savings, the findings also indicate a clear long-term reduction in acidification and particulate matter pollution. However, battery electric vehicles (BEVs)—particularly electric semi-trailer trucks with traction batteries—show some disadvantages in the short term (model year 2020) in environmental impact categories such as aquatic eutrophication. This is largely due to the share of coal-based electricity in the German grid mix at that time. These effects are projected to decline significantly by 2030 and disappear entirely by 2050. By then, BEVs are expected to outperform all other technologies in every key environmental impact category, including acidification and particulate matter pollution. The total environmental impacts of BEVs are projected to amount to only one-third of those caused by conventional gasoline-powered vehicles.

In the case of electric heavy-duty trucks, a substantially lower GHG potential can already be observed in the medium term. Nevertheless, the disadvantages related to aquatic eutrophication—mainly due to the high energy demand of battery production—can only be fully compensated by 2050, assuming global defossilisation trends continue as modeled. Overall, the study concludes that BEVs are a clearly superior solution in terms of both greenhouse gas potential and cumulative energy and resource use (Umweltbundesamt, 2024).

Accordingly, battery electric vehicles (BEVs), both passenger cars and trucks, are consistently regarded as the superior solution in terms of greenhouse gas potential as well as overall energy and resource consumption.

Aquatic eutrophication, however, remains a challenge until a global defossilization of the energy system is achieved, indicating clear interdependencies between impact categories. While the GHG potential per vehicle kilometre is projected to decrease by an average of 96% compared to 2020 levels, reductions in acidification and particulate matter pollution are more modest, ranging between 40–60%.

Despite this, BEVs outperform other propulsion systems across all relevant indicators, making the electrification of the fleet the only viable pathway to generate measurable environmental benefits with the strongest long-term positive impact (Umweltbundesamt, 2024).

Another measure to address air pollution is implemented through the energy-efficient renovation of our existing buildings and the consistent use of renewable energy. By phasing out fossil fuels in this area, we reduce air pollution and simultaneously contribute to the necessary decarbonization of the building sector, as targeted by the EU Green Deal.

We address soil pollution by practicing ecological land management and maintaining orchards and a flower meadow, which also have a positive effect on regional biodiversity.
Regarding water pollution, we have made effective strategic decisions both within our own processes and across the downstream value chain: In 2024, the WBG Pooling switched to a sustainable cleaning agent at one of its service center locations, ensuring that the water remains recyclable and that energy consumption is reduced.

Actions and Resources Related to Pollution (ESRS E2-2)

We are aware of our responsibility with regard to potential environmental risks and have established comprehensive measures, particularly in the transport sector.

To minimize the risk of environmental and health-related harm, all employees regularly undergo training on hazard prevention and emergency preparedness.

In the event of an incident—such as a diesel spill on operational premises—defined emergency protocols are activated immediately. These include the prompt sealing of the affected area, containment of the spilled substance, and proper disposal by certified waste management companies.
Appropriate emergency kits for leakage response are maintained at all company locations to ensure immediate action can be taken when required.
Overview of implemented actions as previously described in the strategy section:

Actions within the Runden Group:

No.	Relevant entities	Actions	Pollution Type Adressed
1	Runden Group (all entities)	Electrification of the vehicle fleet (passenger cars)	Air pollution
2	Rubetrans Logistics	Electrification of the vehicle fleet (commercial vehicles	Air pollution
3	WBG Pooling	Switch to sustainable cleaning agent in service center	Water pollution
4	Runden Group	Ecological land use (including traditional orchard meadows and flowering meadows)	Soil pollution
5	Runden Group	Energy efficient retrofitting of existing buildings and consistent use of renewable energy (phasing out fossil fuels)	Air pollution

Initial studies show that the electrification of commercial vehicles is the most effective way to reduce environmental pollution.

The Runden Group now has more than 100 charging points at its own locations.

Objectives related to Pollution ESRS E2-3

Our long-term target is clearly defined: the complete electrification of our vehicle fleet. This measure is expected to significantly reduce air pollutants.

Since 2023, we have fully discontinued the procurement of diesel-powered vehicles.

This decision also, among other things directly affects fuel consumption figures:

	Diesel	Adblue	LNG	Passenger Car Electricity	Truck Electricity	Petrol
2023	1.745.822,02 l	156.232,35 l	1.037.123,01 kg	Not fully recorded	Not fully recorded	791,51 l
2024	1.697.733, 11 l	154.018. 15 l	1.023.901,60 kg	111.018,47 kWh	9.762,26 kWh	4.439,94 l
Δ	**48.088,91 l**	**2.214,20 l**	**13.221,41 kg**	**111.018,47 kWh**	**9.762,26 kWh**	**3.648,43 l**

Further targets related to environmental standards are tracked and detailed within the SDG-Dashboard ↗

The Runden Group's hyperchargers are used for its car and truck fleet.

Pollution of Air, Water and Soil ESRS E2-4

Operating in the transport sector, the Runden Group focuses primarily on pollutants emitted into the air. Annual documentation of fuel consumption and mileage for both passenger cars and heavy-duty vehicles provides an overview of emissions. Truck mileage is based on odometer readings from January 1 to December 31 of the respective year.

For passenger cars, estimations and average values from Statista, derived from fuel consumption, were used for the last and current reporting years. From the next reporting year onward, the same methodology applied to trucks—based on actual mileage data—will be implemented.

Emission factors from The Handbook of Emission Factors for Road Transport (HBEFA) were used to contextualize the emissions data.

The fleet strategy has already resulted in a measurable reduction of CO_2 emissions within one year. Decreasing trends are also visible for other pollutants such as carbon monoxide and nitrogen oxides. A significant decline in pollutant emissions is expected in the next reporting year, as more accurate mileage data from the electrified fleet will then be available; current figures are still based on conservative estimates.

	pollutants				
	CO	CO_2	HC	NOx	PM
2023	3,90	3.697,06	0,3	5,85	0,06
2024	3,77	3.548,76	0,03	5,62	0,06

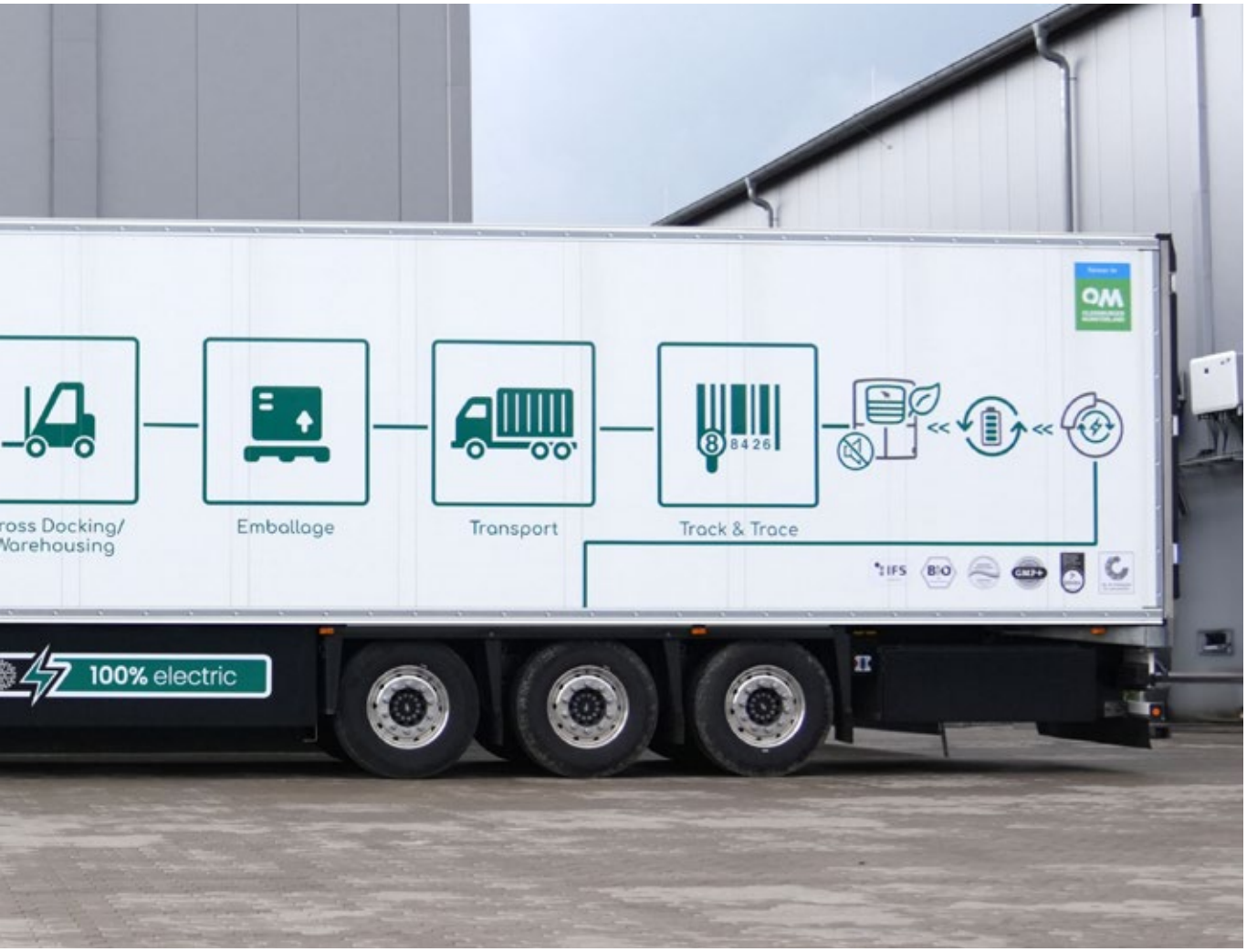
Rubetrans Logistics' first electric truck is already in operation - with more electric semi-trailers to follow next year.

Anticipated financial effects from pollution-related impacts, risks and opportunities ESRS E2-6

In addition to tangible environmental benefits, the implemented measures are also showing financial implications. In interactions with both prospective and existing business partners, the Group has increasingly observed that the transformation strategy—particularly with regard to the electrification of heavy-duty vehicles—is being positively received. These effects are expected to intensify as more clients begin reporting their greenhouse gas emissions under the CSRD framework.

In this context, the Group can offer relevant data and solutions as a strategic partner. This applies not only to customers but also to financial partners, who are obliged under the European Banking Authority (EBA) guidelines to assess ESG-related risks in their portfolios.
No incidents involving substances of concern or very high concern occurred during the reporting year. Additionally, there were no recorded spills of diesel or refrigerants that posed a risk—unlike the previous reporting year, where such an incident was caused by an external transport provider.

From an economic perspective, the One Power Strategy—focused on fleet and building decarbonization—requires significant short-term investments, but is expected to deliver long-term returns.



For example, an electric semi-truck currently costs approximately three times more than a conventional diesel vehicle. Trailer-related costs are also around 50% higher. However, these capital expenditures are balanced over time by lower operating costs due to energy efficiency and reduced fuel expenditure.

The environmental superiority of battery-electric vehicles (BEVs) in the long term is supported by the 2024 study by the German Environment Agency (Umweltbundesamt) , presented earlier in this chapter. It confirms that from model year 2030 onward, BEVs outperform conventional technologies across most impact categories.

Building renovations also involve higher initial costs. However, these investments are expected to pay off both economically and environmentally over the long term. Due to the use of high-quality materials and modern building systems, the renovation projects are approximately 25% more expensive—and of a significantly higher standard—than legally required minimum refurbishments. In terms of building components and construction quality, these upgrades are comparable to new buildings.

Water is one of the nine regulators of the Earth system and the sixth planetary boundary that researchers have identified as having been exceeded.

2.3. Water and Marine Resources ESRS E3

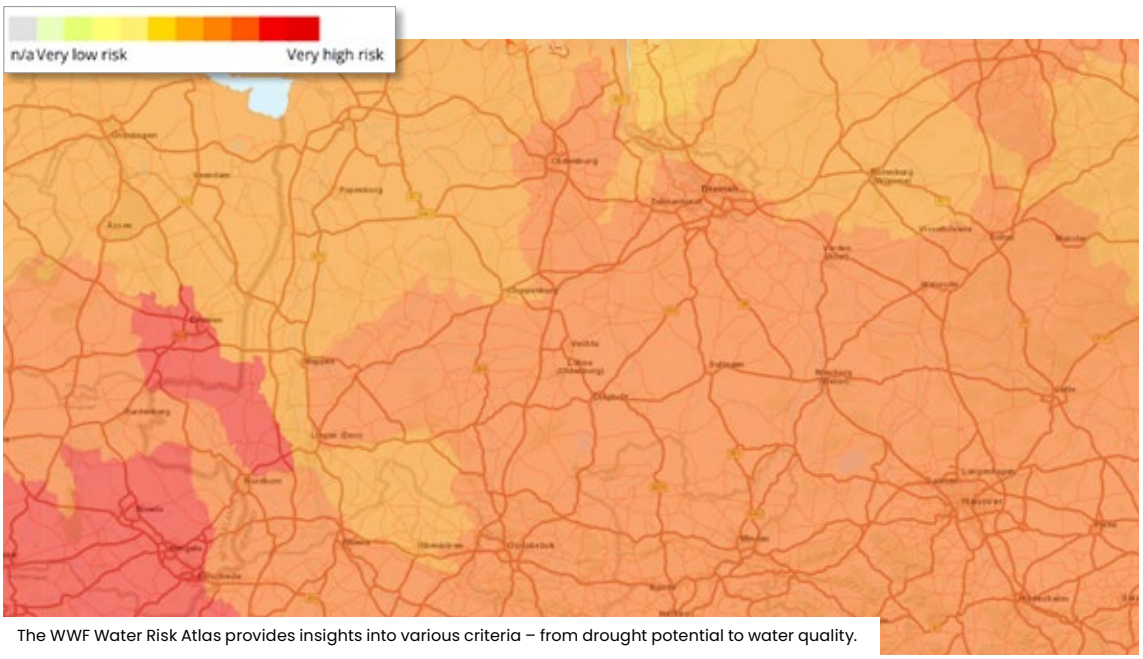
Water forms the foundation of our society and economy—whether in agriculture, energy generation or other forms of industry, a large share of these activities would not be possible without sufficient water availability.

However, water resources are under constant pressure, caused by both overextraction and pollution. These challenges are further intensified by the effects of climate change and biodiversity loss—since 1970, 83% of freshwater species populations have declined. WWF, 2025

Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities SRS 2 IRO-1

To better understand our business activities in relation to water resources, we routinely monitor current conditions and emerging developments based on our annual reports.

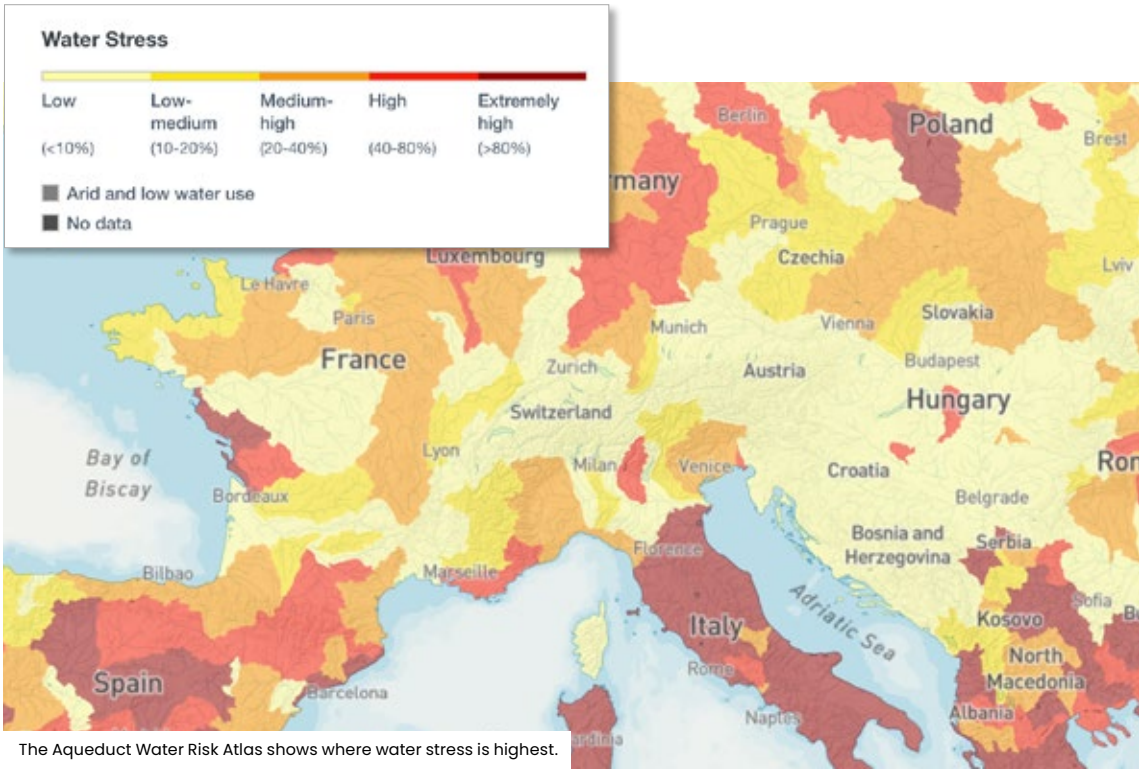
Around our operating sites, there are moderate to slightly elevated physical water-related risks. These include natural and human-induced impacts, covering water availability, drought, flooding, water quality, and the state of ecosystem services. WWF Water Risk Filter, 2024



The WWF Water Risk Atlas provides insights into various criteria – from drought potential to water quality.

In this respect, we are not operating in an area where there is specific water stress, but we must nevertheless be aware that there are increasing risk factors in Germany too. The greatest risk factors in our region are droughts and water quality. The status of water quality in particular is attributable to the agricultural nature of the region and the associated nitrate and pesticide inputs (see chart). Marine resources, i.e. biodiversity and ecosystems on and under water, are not directly affected by the Runden Group.

The issue of water quality in particular is closely linked to the agricultural character of our region, which leads to nitrate and pesticide inputs into the water bodies (see diagram). Marine resources — i.e. biodiversity and underwater ecosystems — are not directly affected by the operations of the Runden Group. Regions with high water stress are defined by a high (40-80%) or extremely high (>80%) ratio of water withdrawal to available water, indicating human-induced scarcity in freshwater resources.
Aqueduct Water Risk Atlas, 2025



The Aqueduct Water Risk Atlas shows where water stress is highest.

The Aqueduct map shows that Europe — and Germany — are affected by water stress. We take this seriously for our national and European operations, and we actively work to reduce water use and keep it within circular systems. Our sites fall into a "medium-to-high" water withdrawal category (20–40%). While not yet in high-risk zones, we acknowledge threats related to water quality.

The RTPs are cleaned to the highest standards so that they can be reused in the food industry.

Based on this context, the following impacts, risks, and opportunities are material for our core business models as per ESRS 2 IRO-1:

	Risk	Opportunity	Potential Impact
WBG Pooling / LHM Pooling	Poor water quality increases the cost and effort of cleaning processes Water scarcity limits availability for cleaning processes, causing delays and increased costs Floods damage or block transport routes and disrupt supply chains	Reusable packaging reduces waste and resource use, making it more attractive in water-sensitive regions Development of water-efficient cleaning technologies reduces water consumption	Higher costs for water treatment during cleaning of reusable transport packaging (RTP)
Rubetrans Logistics	Floods damage transport routes and disrupt supply chains Disruption of the business model due to impacts on agriculture, producers, and processors (food logistics)		Improved efficiency and cost savings through optimized transport routes and sustainable technologies
PLANWORKS	Water scarcity affects resource availability, leading to delays and higher costs Damage to construction sites, materials, or structures due to extreme weather (e.g. floods)	Use of water-saving technologies such as rainwater harvesting and greywater recycling	Long-term savings through the use of water-saving technologies and resilient construction methods

Policies related to water and marine resources ESRS E3-1

Under our overarching sustainability ethos, we procure and use resources responsibly, viewing environmental protection as a core entrepreneurial responsibility.

The pulp and paper industry — particularly cardboard production — is among the largest industrial sectors worldwide and exerts significant pressure on global forests, local ecosystems, and biodiversity. This is precisely where the business models of WBG Pooling and LHM Pooling offer a valuable contribution: by replacing single-use cardboard packaging with circular, reusable systems, they help conserve resources and reduce environmental impacts across the supply chain.

Moreover, water is a key input in paper manufacturing (WWF/Mondi). Our durable, reusable transport carriers contribute to lowering this water demand. While water is also required for cleaning reusable transport packaging, we ensure an environmentally responsible approach through the use of ecological cleaning agents (see ESRS E3-2). In contrast, paper production typically involves additional chemical inputs that place a greater burden on wastewater systems.

Additional core elements of our water strategy include the implementation of water retention systems at office sites and the targeted reduction of water consumption in the cleaning processes of reusable transport packaging. Several concrete measures have already been implemented in this regard.
see details under ESRS E3-2

While we are not directly active in local agriculture, we contribute to sustainable land use and biodiversity promotion. see ESRS E4

Actions and resources related to water and marine resources ESRS E3-2

The primary water consumption driver is cleaning reusable transport packaging, but since 2023 we have been gradually reducing it — mainly by switching to an ecological detergent, FerSol®.

The E2 Performance crate during cleaning

By implementing these measures, we achieve savings in cleaning agents, water, and energy. Further fine-tuning of the cleaning machines allows for an additional reduction of nearly 19% in water consumption. The low-temperature cleaning process also leads to substantial savings in fossil fuels, with monthly reductions of 57% in gas and 20% in oil consumption.

Moreover, the use of FerSol enables ecological water treatment, supporting a sustainable cycle within the industrial process, and complies with the United Nations' 2020 Chemical Management Goals.

For the reporting year, a reduction of 43.52% in the consumption of cleaning agents was recorded. This figure can be stated with precision, as production volumes — specifically, the number of cleaned containers — differed only marginally compared to the previous year.

This significant reduction was achieved by streamlining the variety of cleaning agents used. The introduction of FerSol eliminated the need to purchase and use acidic washing machine cleaners, BTS 7020, Debosan ALW, and Tribin E. FerSol is considerably more efficient than conventional cleaning agents, with effective concentrations of 0.05% compared to 0.50% per liter of water. As a result, a total of 16,748.32 kg of cleaning agents were saved at the Holdorf site compared to 2023.

Targets related to water and marine resource ESRS E3-3

In 2023, we laid the foundation for using FerSol in the cleaning of reusable transport packaging, enabling us to establish a stable process in 2024.
Additionally, in 2023, two cisterns were installed at two locations: a 12 m³ cistern at the Damme-Osterfeine site and a 6.8 m³ cistern at the employee boarding house. In 2024, a 12 m³ cistern was also installed at the PLANWORKS site in Steinfeld. Furthermore, a nature-based rainwater retention basin was constructed behind the building complex.

Our strategic and operational targets are assigned to the respective topic standards in the
SDG-Dashboard ↗

Water consumption (ESRS E3-4)

As described under ESRS E3-2, we aim to continuously reduce our water consumption.

Jahr	Total water consumption in m³	Δ
2023	19.573	5.309
2024	15.641	3.932

In the reporting year, we again succeeded in reducing water consumption through various optimizations.

Firstly, the metering concept was adjusted, ensuring that meters are now installed at all relevant points, allowing for daily readings before the start of work. Secondly, the cleaning systems were modified, and pressure reducers were installed on the rinse bends, resulting in reduced water consumption not only at the machine designed for crates but also at the one handling large boxes. Accordingly, we are on a good path regarding the short-term targets described.

At the same time, we are aware that the cleaning service is a crucial pillar of WBG Pooling's business model. As WBG Pooling expands its pan-European operations, water consumption will naturally increase, which may distort statistical interpretations. Therefore, going forward, we will focus on the average water consumption per cleaning of individual load carriers to better optimize our processes.

Interference with the global water cycle has consequences for living organisms and the environment.

For the reporting year 2024, the following consumption figures for cleaning reusable transport packaging can be reported:

Unit	E-container	Pallets	Boxes
Ø Water consumption per unit	1,689 litres	11,287 litres	54,569 litres
Ø Cleaning agent per unit	1,5 grams	10,3 grams	49,1 grams

The Service Center North-West, as the primary consumer at the Holdorf site, is not located in an area affected by water risks or high water stress.

Currently, no water reuse takes place during the cleaning of reusable transport packaging; however, concepts for water recycling are under development and will be realized in the medium-term.
Water quality is a crucial factor for the business model of WBG Pooling, as the reusable transport packaging must meet the highest hygiene standards for the food industry. Therefore, we obtain regular drinking water analyses from the OOWV, conducted by an independent institute.

According to the European Hygienic Engineering & Design Group (EHEDG), the water's pH value of 8.01 is within the optimal range for cleaning solutions, as slightly alkaline variants with a pH between 8 and 11 are effective against fat and protein residues. The water hardness is classified as soft at 7.3 °dH, which reduces limescale deposits on surfaces and machinery. The VDMA standard sheet 24364 recommends a water hardness between 5 and 15 °dH for rinsing processes.

This year, we are documenting water intensity for the first time, which for 2024 is 0.186 m³ per €1,000 turnover. In the future, we will use this additional key figure to assess the efficiency of our processes and adjustments.

Anticipated financial effects from water and marine resources-related impacts, risks and opportunities

ESRS E3-5

The impacts, risks, and opportunities can be found in the table under ESRS 2 IRO-1 in this chapter. It also includes possible scenarios affecting financial aspects. The critical assumptions are based on the cited sources, such as the WWF Water Risk Filter, and are reviewed and reassessed annually in the subsequent report.

Since the savings in water, gas, and cleaning agents are considered ancillary and operating costs, we were able to reduce them accordingly

2.4. Biodiversity and Ecosystems ESRS E4

Every ten minutes a species becomes extinct somewhere in the world. Since the 15th century, 680 vertebrate species have disappeared. Today, it is estimated that approximately 150 species go extinct every day due to the negative impact of human activity on the environment.
NABU e.V.

Biodiversity is the foundation of healthy ecosystems. These ecosystems provide essential services such as clean air, fresh water, fertile soil, and stable climate regulation. Worldwide, ecosystems are under increasing pressure due to habitat loss.

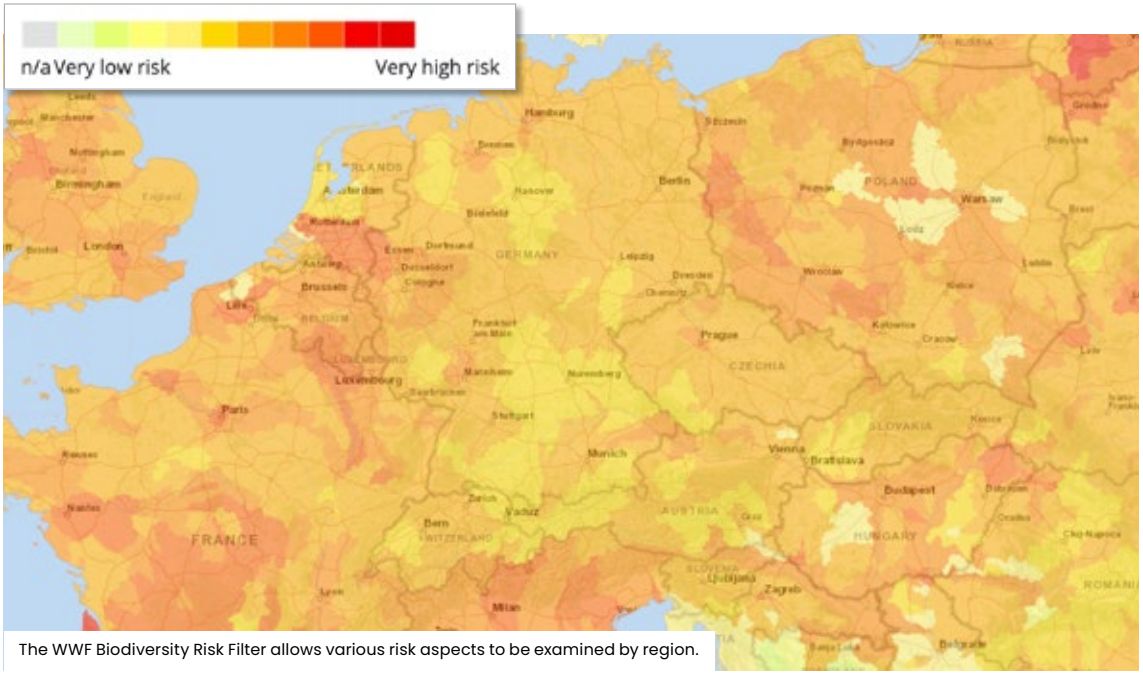
The following section focuses on the state of ecosystems in the regions where the Runden Group's sites are located, as well as on the measures the Group is taking to reduce pressure on ecosystems and to promote biodiversity.

Material Impacts, Risks and Opportunities and their Interaction with Strategy and Business Model

ESRS 2 SBM-3

The Runden Group owns various properties and types of land used for different purposes, mainly in the region Oldenburger Münsterland.

From this, it can be concluded that all operational sites and the sites under our operational control are located exclusively in Germany. According to the WWF Biodiversity Risk Filter, the overall risk of biodiversity loss in the Oldenburger Münsterland region is relatively low:

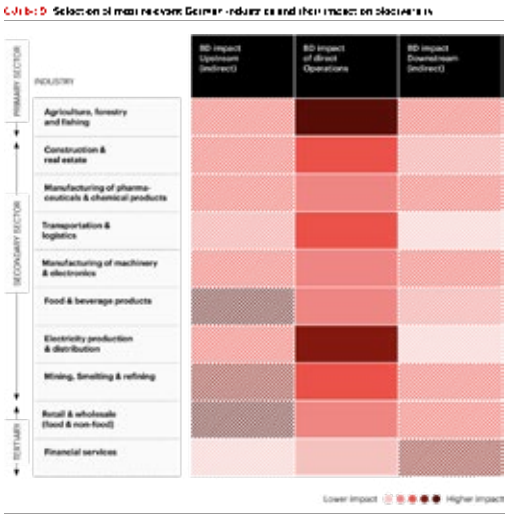


The WWF Biodiversity Risk Filter allows various risk aspects to be examined by region.

This assessment is based on multiple factors encompassing both physical and transition risks.

While aspects such as water availability, soil quality, heat, and forest productivity are not considered critical factors in this region, air quality and the condition of ecosystems warrant closer examination. These aspects are particularly relevant to the Runden Group's business activities, as the logistics sector directly affects both air quality and ecosystems.

The combined analysis of the factors outlined above leads to the conclusion that the overall risk for the region is considered comparatively low.



In addition to the geographic locations, the industry sectors of the respective entities provide additional context for the assessment.

The 2023 study „Preserving Biodiversity – A Call to Action for German Businesses" examined the biodiversity impacts of various industries. Bain & Company & WWF, 2023

The entities of the Runden Group operate commercially in the Construction & Real Estate sector (PLANWORKS) and the Transportation & Logistics sector (Rubetrans Logistics, WBG Pooling, LHM Pooling). These industries are associated with low to moderate biodiversity impacts along the value chain.

Through our participation in Unternehmen Biologische Vielfalt — a joint forum for associations from business and nature conservation — we conducted a biodiversity significance check for the relevant sites and activities.

The following key findings were derived from this assessment:

Company	Significance level	Reasons
WBG Pooling	High significance	• Business performance is both indirectly and directly dependent on ecosystem services (e.g. food logistics and water use for cleaning purposes). • International transport to regions affected by heat waves • Operational activities in areas experiencing water scarcity • Logistics sector/air emissions • Geographical proximity to protected areas
LHM Pooling	Medium significance	• Logistics sector / Air emissions • Geographical proximity to protected areas
Rubetrans Logistics	Medium significance	• (Food) logistics sector / Air emissions • Geographical proximity to protected areas
PLANWORKS	Medium significance	• Land sealing • Geographical proximity to protected areas

Three company-specific topics were not clearly addressed in the referenced source:

1) The significance of indirect impacts resulting from LHM Pooling's distribution of EPAL Euro wooden pallets

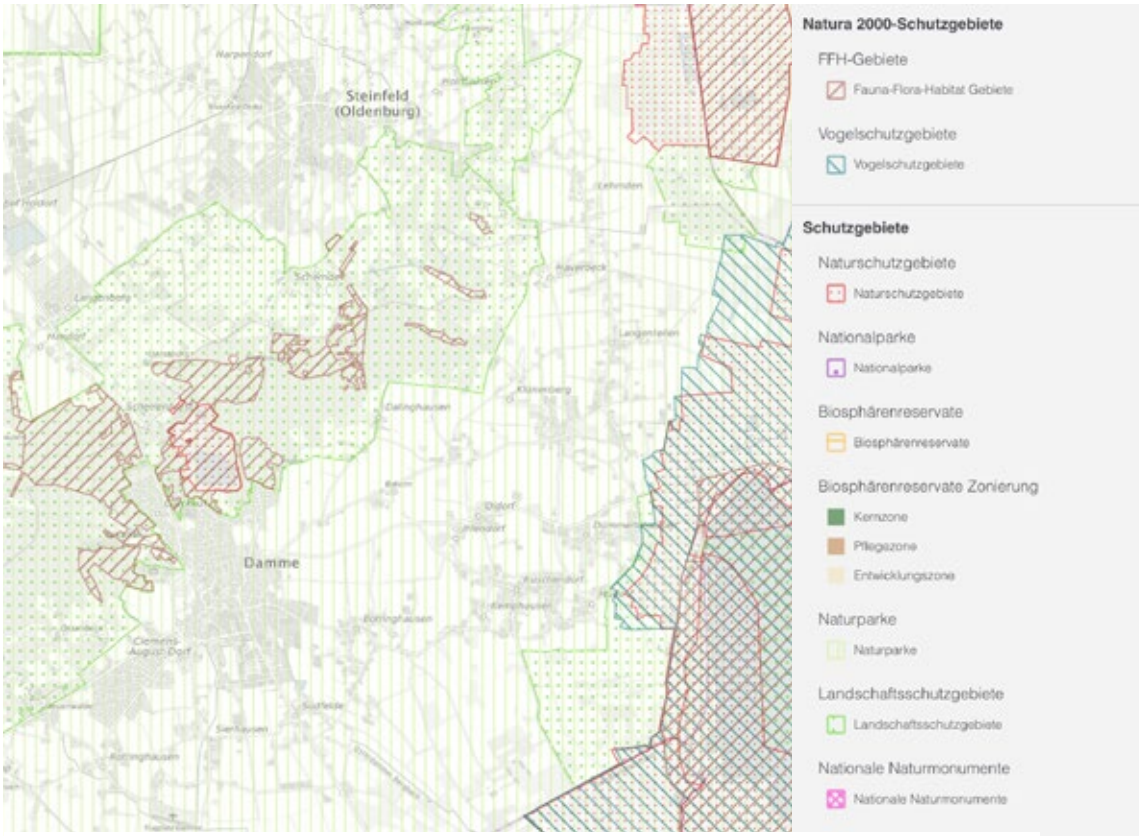
2) The potential significance of air emissions from refrigeration systems and cold storage facilities operated by Rubetrans Logistics

3) The extent to which the use of construction materials by PLANWORKS may have significant environmental impacts

As part of this assessment, it was also necessary to map our own sites in relation to protected areas in Germany. For this purpose, we utilized a mapping tool provided by the Federal Agency for Nature Conservation. Bundesamt für Naturschutz

The map shows that our sites in Damme and Steinfeld are surrounded by various protected areas and natural habitats. The red zones indicate nature reserves, the turquoise areas represent bird protection zones, the brown areas correspond to FFH (Fauna-Flora-Habitat) sites — special European protected areas designated under the Habitat Directive. The green dotted areas mark landscape protection zones, and the extensive green shading highlights a nature park.

This demonstrates that our sites are situated within well-protected environments, which are duly considered and safeguarded in our business operations, particularly in real estate project planning and transportation activities.



The Federal Agency for Nature Conservation provides information on the types of areas in which the Runden Group operates.

Description of the Procedures for Identifying and Assessing Material Impacts, Risks, Dependencies, and Opportunities Related to Biodiversity and Ecosystems (ESRS 2 IRO-1)

For the region in which the Runden Group's entities primarily operate, we have developed a scenario analysis to better assess material risks and opportunities over the short-, medium-, and long-term time horizons. This scenario analysis is based on the expectations of key intergovernmental bodies such as the Convention on Biological Diversity (CBD) and the Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services. (IPBES)

In insgesamt drei Szenarien haben wir ein breites Spektrum abbilden wollen, um mögliche Zukunftspfade abzudecken. Diese reichen von einem optimistischen bis hin zu einem konservativen Ansatz. Dabei haben wir die SSP-Szenarien (Shared Socioeconomic Pathways) nach IPCC als Basis herangezogen, wie bereits in ESRS E1 detailliert ausgeführt.

1. Sustainable transformation - aligned with SSP1-2.6, „The 2-Degree Pathway
This scenario reflects the goals of the European Green Deal and the EU Biodiversity Strategy 2030, promoting sustainable agriculture and the protection of ecosystems

In this scenario, the region consistently adopts sustainable practices and ecological farming. Policies support the expansion of habitats, peatland restoration, and reduction of pesticides and fertilizers. Farmers receive financial incentives to facilitate an ecological transformation.

As a result, biodiversity could increase, and ecosystems become more resilient to climate change, as peatlands sequester CO_2 and water quality improves due to reduced nutrient inputs.

In heavily trafficked areas, public charging infrastructure is further expanded to promote e-mobility for both passenger and heavy-duty transport.

2. Business as usual – aligned with SSP2-4.5, „The Middle Pathway
This scenario assumes the continuation of current trends and practices observed in the region and serves as a reference point for risk and opportunity assessment.
Here, agriculture remains intensive, urbanization increases, and climate change progresses, leading to further fragmentation of natural habitats. Ecosystems become more vulnerable to extreme weather events, water quality deteriorates, and soil carbon storage capacity declines. Biodiversity suffers due to monocultures and pesticide use.
This may also reduce the region's attractiveness for tourism and residents.

3. Crisis Intensification – aligned with SSP5-8.5, „The Fossil-Fueled Pathway"
This scenario incorporates projections from the Intergovernmental Panel on Climate Change (IPCC) and IPBES, warning of an intensified biodiversity crisis due to climate change.

Frequent droughts, heavy rainfall, and storms strain agriculture and natural ecosystems. The region responds slowly to these challenges, and political measures are insufficient.

Peatlands may dry out, and forests may die from drought stress and pest infestations.
The region becomes more prone to natural disasters, and the population's quality of life declines. Agriculture faces existential challenges.

These scenarios enable us to internally develop appropriate strategies for risk mitigation and opportunity management.

Additionally, the Vechta district published a climate adaptation plan in 2023, which addresses local biodiversity, highlighting peatlands, forests, soil sealing, and excessive nutrient inputs as threatened or threatening factors.
The plan notes risks including species composition changes due to temperature increases and northward shifts in species distributions. Simultaneously, species from more southern regions may migrate and establish themselves. This can become problematic if invasive species displace native species, leading to biodiversity loss.
Peatland fires and challenges in peatland restoration are also identified as risks.
No specific opportunities are listed, except a potential increased awareness of peatland protection.

The following strengths are highlighted, which we can project onto the proximity of our sites:

- The "Lower Saxony Biotope Connectivity Concept" supports habitat networking to facilitate species migration to more favorable areas.
- The "Lower Saxony Peatland Protection Program" and the "Lower Saxony Moorland Program" enable utilization of the district of Vechta's capacity for water retention and cooling functions of peatlands.
- The „Sustainable Soils" project promotes the development of peat-free universal soil using regional raw materials.

Policies Related to Biodiversity and Ecosystems ESRS E4-2

The Runden Group's strategy for addressing biodiversity-related challenges focuses particularly on the strengthening and preservation of local natural habitats surrounding the operational sites. This includes both the maintenance of existing ecosystems and the creation of new habitats for flora and fauna.

To allow each entity to focus on its core business operations, biodiversity efforts are centrally managed by the holding company. Even though our day-to-day operations have only a limited direct impact on biodiversity, we aim to act holistically and view it as our corporate responsibility to actively contribute in this area.

Key measures undertaken in the Oldenburg Münsterland region include:

1. Reforestation of company-owned forests

The Runden Group manages approximately 18 hectares of mixed woodland in Damme, which is being reforested with climate-resilient tree species. Through the planting of new trees and sustainable management of existing forest areas, we contribute to promoting local biodiversity and long-term carbon sequestration.

2. Naturland-certified flowering and orchard meadows

In Damme and Vechta, these areas provide habitats for insects, native wildlife, and birds, actively contributing to combating species extinction.

3. Pollinator-friendly plantings at company sites

At all company-owned locations, we use entrances and parking areas to plant insect-friendly and native plant species.This is intended to gradually enhance the ecological value of our properties and to support the connectivity of local habitats.

Alongside climate change, biodiversity is one of the most important planetary boundaries.

In addition to these existing activities, we aim to develop a comprehensive biodiversity strategy in the medium term.

Since 2024, Biohof Losse has officially been part of the Runden Group. The organic farm, located in the Altmark region of Saxony-Anhalt, cultivates around 100 hectares of land producing grain, legumes, sunflowers and maize in EU organic quality for the food and animal feed industries. All products are also certified by Naturland.

This contributes to biodiversity in several ways: by avoiding synthetic pesticides, the farm protects beneficial organisms and supports insect and bird diversity. Organic fertilizers and compost improve soil fauna and flora, enhance soil fertility and plant growth, and reduce the risk of water pollution by limiting harmful runoff into rivers and lakes. Additionally, the farm includes around 40 hectares of sustainable managed forest.

Targets related to Biodiversity and Ecosystems ESRS E4-4

We support several Sustainable Development Goals (SDGs) in areas relevant to biodiversity, and we have linked these to concrete measures and long-term goals. With respect to SDG 6 and SDG 14, the following actions were implemented:

In 2023, we began planting bee-friendly plants in our entrance areas and added fruit trees. We also implemented partial de-sealing at selected sites. In 2025, we plan to continue reforesting land with mixed forests, and establishing additional flowering meadows.

We also launched a biodiversity-focused initiative for our apprentices: all apprentices across the Group participated in building and installing insect hotels, birdhouses, and perching poles for birds of prey at one of our sites. The perching poles help raptors monitor for mice, which often damage young trees by feeding on their roots — making this both a biodiversity measure and a preventive forestry action.

In the long term, we aim to develop a comprehensive biodiversity strategy with measurable indicators.
We also contribute to SDG 2 and SGD 15 through the activities of Biohof Losse.

Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities ESRS E4-6

For the reporting year, no material financial risks have been identified in connection with biodiversity, as our business models have only limited direct relevance to biodiversity-related impacts.

The EPAL Euro wooden pallet was previously identified as a potentially critical issue, though its actual significance remains uncertain. Although the EPAL standard ensures sustainable sourcing according to FSC certification, we have decided to remove this product from the pooling portfolio of LHM Pooling beginning in the 2025 reporting year. We will instead focus on wire mesh containers and small load carriers.

We consider the H1 pallet used by WBG Pooling to be an appropriate substitute. In line with the Packaging and Packaging Waste Regulation (PPWR) and circular product design, the H1 pallet offers a more sustainable solution in terms of recyclability and eco-efficiency.

Such strategic decisions help ensure that our business activities align with the SSP1-2.6 scenario - the "2-Degree Pathway", as outlined in detail earlier in this report.

Insect hotels offer numerous advantages, including supporting pollinators.

This insect hotel was created as part of a trainee project.

2.5. Circular Economy ESRS E5

Description of the processes to identify and assess material impacts, risks, and opportunities ESRS 2 IRO-1

In a linear economy, resource consumption increases in parallel with economic growth. By contrast, the core idea of the circular economy is to decouple economic growth from the consumption of primary resources (raw materials, fuels, and biomaterials). Production requires significantly fewer primary raw materials, thereby conserving natural resources.
Deloitte & BDI, 2023

Through our circular business models, we create the basis for positive outcomes related to resource use and circular economy-related aspects, while proactively minimizing risks along the value chain through the business concepts of WBG Pooling and LHM Pooling. Both companies operate across Europe, trading in reusable transport packaging combined with a pooling network that enables leaner logistics processes.

Reusable solutions offer the advantage of repeated use thanks to their durability and robust product properties, but they are still often the exception in supply chains.
Fraunhofer IBP & Fraunhofer UMSICHT, 2022

In Germany, 68% of all transport packaging consists of single-use solutions made of paper, cardboard, and carton. These account for 20% of all packaging waste in the country (NABU, 2022). The potential benefits of reusable substitutes therefore outweigh the drawbacks, as they are repairable and, at the end of their life cycle, can be reprocessed into an equivalent load carrier; accordingly, no downcycling occurs.

Policies related to resource use and circular economy ESRS E5-1

The circular economy is also a central component of the European Green Deal and plays a key role in the EU's action plan for a sustainable and resource-efficient future. By closing material loops and reducing waste, it is intended to help reduce the ecological footprint of consumption. For this reason, among others, the European Commission proposed a new packaging regulation in 2023—the Packaging and Packaging Waste Regulation (PPWR). The regulation was published in January 2025 and is binding for all EU member states.

It aims to promote circular economy practices by setting clear targets, including the conversion of 40% of transport packaging from single-use to reusable solutions by 2030; more information on this can be found in our sustainability strategy.

These regulatory requirements reinforce the business models of WBG Pooling and LHM Pooling and thus provide strategic support that benefits their services. Circular economy practices are also firmly embedded in our strategy as a core element under the principle "Mehrweg statt Einweg" (reusable instead of disposable).

The EU proposes a system with 14 categories describing activities that can make a significant contribution to a circular economy. For this purpose, nine "Rs" have been defined, two-thirds of which relate to product use.
Deloitte & BDI, 2023

The categories are structured across three levels within product design and business models:

1) Use

R2 Rethink

Intensifying product use (e.g., through product-as-a-service, reuse and sharing models, or the market introduction of multifunctional products).

→ Reusable transport packaging is offered within a rental, i.e., sharing model, as well as packaging-as-a-service.

R4 Reuse

Reusing a product that is still in good condition and continues to fullfill its original function (and is not a waste product) for the same purpose for which it was originally intended.

→ Reusable transport packaging can be reused up to 100 times
(Fraunhofer UMSICHT, 2022).

R5 Repair

Repair and maintenance of defective products so that they can once again fulfill their original function.

→ Reusable transport packaging is repairable (multiple times)..

R6 Refurbish

Restoring a product to an up-to-date condition (in terms of a specific quality level).

→ Cleaning ensures that reusable transport packaging meets the highest hygiene standards, including in the food industry.

R7 Remanufacture

Using individual parts of a discarded product for new products with the same function (restoring them to like-new condition).

R8 Repurpose

Using a product that is no longer needed, or its individual parts, for new products with different functions.

2) Collection/recycling

R9 Recycle

Recovering materials from waste products that are reprocessed into new products, materials, or substances, to serve either their original or a new purpose. This includes the reprocessing of organic materials, but excludes energy recovery or the further processing of materials used as fuels or for backfilling.

→ Closed pooling loops and Cradle-to-Cradle certifications ensure that no downcycling occurs and that no raw materials end up in landfills or are incinerated.

3) Manufacturing/distribution

R1 Refuse

Eliminating the need for a product by discontinuing its function or offering the same function through another product or service (e.g., digitally).

→Reusable transport packaging can replace single-use solutions while reducing waste and energy demand. This is consistent with the waste hierarchy, in which waste prevention takes top priority.

R3 Reduce

Increasing the efficiency of a product or material by using fewer natural resources.

→Reuse significantly reduces the demand for primary raw materials. Closed material cycles ensure that reusable transport packaging can be recycled at the end of its service life and processed into new products, which again saves virgin resources. While the production of reusable transport packaging initially requires energy, this is offset by its long service life. Single-use solutions, by contrast, must be produced in much higher volumes with correspondingly higher energy consumption, since they are disposed of after only one use.

We meet seven of the nine R principles with our reusable transport packaging and thereby ensure sustainable product design. With this approach, we contribute to a shift away from the use of primary raw materials, including a relative increase in the use of secondary (recycled) resources, as well as to sustainable procurement.

LHM Pooling has aligned its purchasing so that pre-owned items are procured as a priority, with new products acquired only when explicitly required by customers, for example in the medical sector. For the Property-Of items of WBG Pooling, the management and the "C2C Circular Economy | Procurement EU" department are personally familiar with all manufacturers and conduct regular site visits.

Another strategic focus is the digitalization of supply chains by equipping reusable transport packaging with RFID and GRAI labels. For this area, a dedicated department — Customer Integration Management — was created in the reporting year. Extensive data is required to perform meaningful life cycle analyses and to maximize product lifespans.
Lehmacher/Bödecker, 2023

With our in-house portal application myDCE, we ensure the prerequisites for a collaboratively implemented circular economy: external data can be integrated, packaging is tracked in real time, many-to-many interoperability is ensured, and processes are digitalized. Specifically, this includes digital delivery and pick-up receipts, tracking of order status, retrieval of account statements, and the option to schedule deliveries and collections. The product life cycle can also be recorded via the DCE-ID. This system ensures that all load carriers are scanned with the above-mentioned smart labels throughout their service life, providing full transparency on how many cycles they have completed and when they require maintenance or repairs.

Another core element of our strategy is the Cradle-to-Cradle principle, which we explain in more detail below.

RTPs can be tracked by scanning.

Actions and resources related to resource use and circular economy ESRS E5-2

To strategically further develop already resource-efficient reusable transport packaging and to confirm its added value, the products are continuously certified by the official Cradle to Cradle Institute. To date, the majority of Big Boxes (also known as pallet boxes) and the folding crates of WBG Pooling have been successfully certified. The Big Boxes have been certified since 2022 and therefore underwent recertification during the reporting year. A further milestone in the reporting year was the initial certification of the folding crates. This ensures that the material can circulate in a closed loop, preserving the quality of the plastic and enabling the production of new, equivalent reusable transport packaging after granulation. Within the Cradle-to-Cradle framework, our products operate in the technosphere of consumer goods.

The certification concept is primarily guided by eco-effectiveness. In contrast to eco-efficiency, which aims to reduce resource use and environmental impact – essentially to be "less bad" – eco-effectiveness seeks to establish systems that are inherently positive and regenerative. Product design is therefore structured so that technical nutrients circulate in closed loops without polluting the environment (EPEA, 2025). In this way, our products deliver positive ecological impacts.

In addition to these effects, the certification process includes a risk analysis of WBG Pooling and the respective manufacturers of reusable transport packaging, with a particular focus on social aspects. These include child labor, forced labor, compliance with labor rights, discrimination, equality, occupational safety, corruption, access to drinking water and sanitation, and the rights of indigenous groups. The results of the risk analysis are incorporated into the overall certification outcome, ensuring that requirements in the area of social fairness are met and that these aspects are also taken into account in the general selection of suppliers and business partners.

All other product types are also repairable. The Foldable Crates are designed in a modular way, allowing individual side panels to be replaced if damaged. This repair process was implemented for the first time in the reporting year.

In the same period, collaboration was initiated with a student from Osnabrück University of Applied Sciences, who is analyzing the durability of the E2 Performance product group as part of her master's thesis. This reflects the intention to further expand knowledge on the circularity of reusable load carriers and to contribute actively to research in this field.

In addition to applying circular design principles, circular business practices are also pursued. Maintenance and repair, combined with equivalent recycling, represent one pillar; the pooling network constitutes another. The reverse logistics for open and closed loop systems benefits from a close logistics network of customers, service centers, and depots, keeping transport routes as short and efficient as possible. This in turn enables CO_2 savings in this area.

Targets related to resource use and circular economy ESRS E5-3

All Cradle to Cradle products are recertified at two-year intervals to ensure ongoing quality in terms of both circularity and social standards.

In the short term, certification is planned for the WBG Pooling L1 and L3 logistics pallets as well as the new Liquid BigBox in 2025, with preparations already underway. In the medium term, the objective is to achieve certification for all Property-of items — i.e. those products that WBG Pooling commissions for production, introduces to the market as the first distributor, and that carry the company's branding. For "open products," such as the E2 crate, Cradle to Cradle certification is not feasible, as the complete product life cycle cannot be fully tracked.

Further potential lies in closed product loops and enhanced product traceability. A closed product loop is comparable to the Cradle to Cradle principle, but without the certification process. It ensures that products and materials are not discarded as waste at the end of their life cycle but are returned to the production process. The overarching goal is to minimize waste and increase resource efficiency.

Product traceability can be strengthened through the consistent scanning of smart labels (RFID, GRAI) at every stage of the supply chain. Each load carrier thereby receives a unique identity and is no longer untraceable. Real-time data on the location of load carriers, the number of cycles completed without repair, and the occurrence of maintenance activities make it possible to further optimize durability. Defects identified via scanning can also be recorded digitally in the system, with a photo of the repaired area subsequently attached. This creates a comprehensive report for each individual load carrier.

The strategic and tactical targets are presented in the SDG-Dashboard ↗, with an allocation to the respective topical standards

New to the WBG Pooling portfolio: The space-saving Liquid BigBox

Ground-up load carriers are turned into equivalent products that can be reused in the food industry.

Resource inflows ESRS E5-4

The most significant resource inflows, measured both monetarily and by volume, are initiated through the procurement functions of WBG Pooling and LHM Pooling. Procuring reusable transport packaging is indispensable, as these assets — i.e. reusable load carriers — form the foundation of the business models.

The primary material used is HDPE (high-density polyethylene), followed by PP (polypropylene).
HDPE is robust, chemically resistant, and highly recyclable. PP is lightweight, heat-resistant, and likewise recyclable. As both plastics are long-lasting, resource consumption per use decreases, whereas corrugated cardboard is often disposed of or recycled after a single use.

HDPE and PP also retain their properties even after multiple recycling cycles and are primarily reused by WBG Pooling in closed loops. This ensures that resources are continuously reintegrated without losses.
Corrugated cardboard can also be recycled, but its quality steadily declines due to fiber shortening. Moreover, the energy required for drying and reprocessing is often higher than that for plastic recycling.
GVM & NABU, 2022

HDPE and PP also provide superior protection against moisture, oxygen, and spoilage — factors that are particularly important in the food industry. Consequently, reusable transport packaging (RTP) contributes to reducing food waste and minimizes the share of single-use packaging with additional aluminum coatings, which further complicate recycling.
Fraunhofer IML, 2013

The associated emissions from the procured RTP are included in the GHG accounting under ESRS E1.
For LHM Pooling, the European pallet was the largest procurement item in the reporting year. Strategically, only the prescribed EPAL standard is applied, meaning that the pallets are licensed across all classes and meet the relevant criteria. The pallets are manufactured from untreated softwood, primarily pine or spruce, and are solely heat-treated, so no chemicals are used in production. Similar to plastic RTP, this type of pallet is durable and, according to the manufacturer, can be used for up to ten years with intermittent repairs.
EPAL, 2025

In the coming years, however, the mesh box is expected to gain importance as a focus product. Defective load carriers are sent to repair facilities to ensure compliance with all prescribed guidelines.

Resource outflows ESRS E5-5

Since the products primarily procured in the RTP segment are circular and have a long service life, the most significant resource outflows relate to waste. Waste volumes are recorded within the environmental management system and, for all material quantities, are based on disposal certificates from licensed recycling and waste management companies. Waste streams that cannot currently be quantified are conservatively estimated on the basis of experience. This applies only to certain food waste streams and to grease trap contents.

For food waste in particular, no consistent unit of measurement can yet be established or analyzed, as collection and counting methods vary. Waste from European pallets returned by customers is documented in tonnes, while internal waste in Big Boxes is measured in cubic meters by the disposal service provider. Customer-generated external waste resulting from overproduction is not yet subject to concrete control measures; this issue has been included in the catalogue of targets and measures for the coming years and will be optimized internally.

In the reporting year, total waste volume increased due to the establishment of new recyclable material streams, leading to certain one-off effects. These are reported separately to ensure comparability in future reporting periods. For Category 3 (KAT-3) waste, kilogram values were reported for the first time in certain areas, which was not possible in previous years. In addition, the opening of two new sites temporarily increased waste volumes.

Overall, an increase in total waste was recorded in 2024, while at the same time waste management became more diversified and new recycable material streams were established, thereby improving recovery. As a result, the recycling rate rose significantly compared to previous years. The breakdown of individual waste streams shows mixed results.

Within hazardous waste, a reduction of more than 38% was achieved, primarily due to the change of battery type in the Rubetrans Logistics workshop. This reduced the failure rate of tractors, although a higher failure rate was observed in trailers, which are equipped with only one relatively small battery instead of two. Further analysis is being conducted in order to further optimize both failure rates and battery procurement in future years.

In the Rubetrans Logistics workshop, oil-contaminated waste (specifically oil wipes) increased, as more maintenance was carried out in-house in 2024. In 2023, many repair cases covered by warranty had been outsourced to external workshops. Approximately 38% more maintenance activities were performed internally compared to 2023.

Optimal protection against environmental influences: the foldable crates protect even sensitive goods

Waste fraction	Generator	2023	2024	Δ
Total waste	Runden Group	74,6 t	123,2 t	**65,13%**
Commercial waste	Runden Group	62,5 t	73,3 t	**17,30%**
Paper/ Cardboard	Rubetrans Logistics	2,9 t	13,8 t	**369,37%**
Plastic film	Runden Group	0,1 t	4,4 t	**4.910.23%**
Waste wood	Runden Group	noch nicht erfasst	13,2 t	**+/- 0%**
Recycling rate – commercial waste	Runden Group	6,8%	5%	**1,76%**
Non-hazardous waste	Runden Group	65,7 t	117,7 t	**79,19%**
Hazardous waste	Rubetrans Logistics	8,9 t	5,5 t	**38,33%**
Overall recycling rate	Runden Group	25,45%	33,47%	**31,51%**
Total recycled waste	Runden Group	14,9 t	41,3 t	**177,48%**
Total non-recycled waste	Runden Group	59,8 t	82,0 t	**37,20%**
Waste for incineration	Runden Group	0,3 t	0,5 t	**69,52%**
Waste for other recovery	Runden Group	59,6 t	70,0 t	**17,56%**
Waste oil for treatment	Rubetrans Logistics	2,6 t	3,9 t	**50%**
Oil- contaminated materials	Rubetrans Logistics	0,3 t	0,5 t	**69,52%**
Food waste (Category 3)	Rubetrans Logistics	42,24 m³	12.863,60 m³	**70%**
Grease separator contents	WBG Pooling	200 m³	188 m³	**6%**

As previously noted, the business models of WBG Pooling and LHM Pooling are based on circular economy principles, as they circulate products and materials that prevent waste and adhere to the established R-principles.

The expected service life of products placed on the market by WBG Pooling depends on the annual number of cycles and varies by product group and application. For folding crates, up to 100 cycles and service life of around ten years are considered realistic.
Fraunhofer IBP & Fraunhofer UMSICHT, 2022

To maximize product lifespans, regular repair training is provided for staff in cooperation with manufacturers, ensuring compliance with the highest quality standards. A uniform quality standard has been established across Europe, integrated by the respective partners in the service centers and documented in the Guideline Repairing. This guideline includes information on required tools, case studies of defects, and step-by-step instructions. All service providers are visited annually by the lead purchaser, and training videos have also been developed.

The recyclable share of products varies: Big Boxes are 100% recyclable, while folding crates are around 95%. In general, most resources can be processed into equivalent products, meaning that downcycling is avoided – a particularly valuable factor for food-compliant materials.

EPAL, as the manufacturer of the European pallet, specifies an expected service life of ten years. Based on the experience of LHM Pooling, however, it is more likely between six and eight years, with seven to eight cycles per year. Mesh boxes in the portfolio can remain in circulation for more than 20 years. European pallets can usually be repaired several times as long as the damage is not too severe, ensuring stability and load-bearing capacity. Common repairs include replacing broken or splintered deck boards, exchanging damaged blocks, and re-nailing loose nails. Each repaired pallet is marked with a brand mark and an inspection nail to confirm proper refurbishment.

Recently, LHM Pooling introduced its own wood container to manage the respective waste stream internally and minimize transport distances. All LHM Pooling products are fully recyclable. As outlined in Chapter E4, however, the EPAL European pallet will gradually be phased out of the LHM Pooling portfolio in order to focus strategically on more durable and repairable load carriers. It will, however, remain available as a commercial product for customers.

Anticipated financial effects from resource use and circular economy-related risks and opportunities

ESRS E5-6

The topics presented in this chapter represent the highest proportion of anticipated financial effects and opportunities for the Runden Group, as approximately 60% of the Group's revenue is generated through the circular economy services of its two pooling companies. Strategically, this share is intended to be further expanded over the long term, as set out in the sustainability strategy with its focus on "Home of Reuse."

In this context, the mission statement of the Runden Group and its subsidiaries will also be revised in the short term.

Quo Vadis?

Environment

Six out of nine planetary boundaries have already been exceeded

36 corporations worldwide are responsible for half of global CO_2 emissions

Every 10 minutes, one species becomes extinct

68% of all transport packaging in Germany consists of single-use solutions made of paper, cardboard, or carton

Milestones
of the Runden Group

Commissioning of the first electric tractor-trailer and electric refrigerated semi-trailer

Investment in 12 additional electric refrigerated semi-trailers

Order of further electric tractor units with delivery scheduled for 2025

Completion of the second construction phase of the Runden Group headquarters renovation

Electrification of the passenger car fleet advanced to 96%

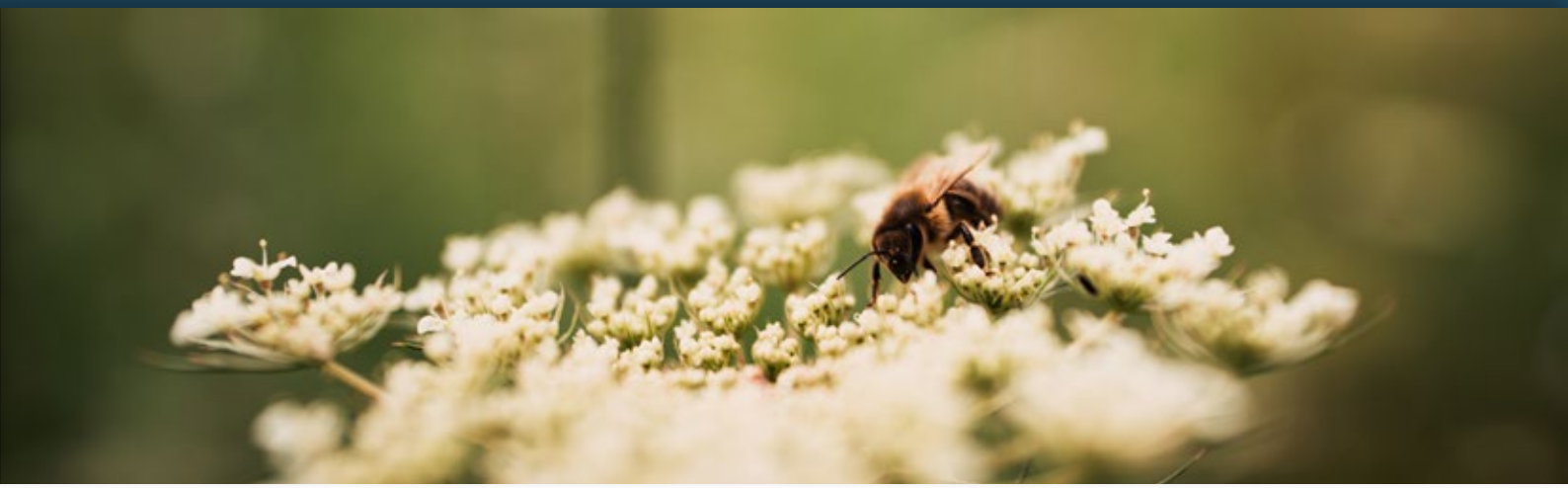
Opening of PLANWORKS' fossil-free new building

Transition to a biodegradable and energy-efficient cleaning agent for RTP

Cradle to Cradle® certification of WBG Pooling folding crates

60% of Runden Group's revenue generated through circular products

Expansion of charging infrastructure and implementation of hyperchargers at three sites

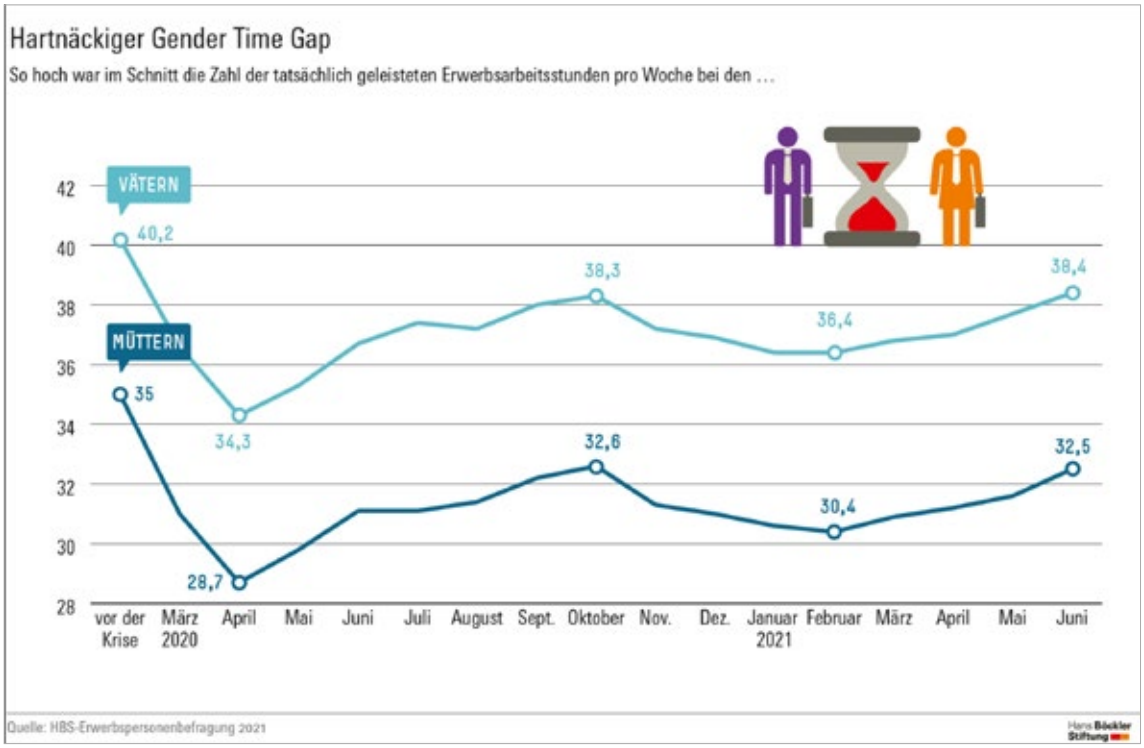


3. Social Information

The Triple Bottom Line describes the three-pillar model of sustainable development. It encompasses economics, environmental and social dimensions of sustainability and is based on the principle that sustainable development can only be achieved if environmental, economic and social objectives are pursued simultaneously and on an equal footing.
Freiberg/Bruckner, 2024

Social sustainability refers to intra-societal relationships, including the safeguarding of basic needs, respect for human dignity, and the ability of each individual to freely develop their personality. Measures of social sustainability that concern the internal actions of a company are summarized under workplace design. This covers the work environment, working conditions, occupational health programs, safety, and employee well-being.
Dahm & Dräger, 2023

Since 2006, the World Economic Forum has published the Global Gender Gap Report. In the most recent edition, Germany ranks among the top ten countries worldwide in its efforts to ensure equal opportunities for men and women in business, politics, and society – specifically in seventh place.



This chart illustrates the average number of actual weekly working hours of mothers and fathers in Germany during the COVID-19 Crisis (2020-2021). Before the crisis (April 2020), mothers working time dropped sharply to Before the crisis, fathers worked on average 40.2 hours per week, compared to 35 hours for mothers.

- *At the peak of the crisis (April 2020), mothers' working time dropped sharply to 28.7 hours, while fathers' hours fell to 34.3.*
- *In the following months, both gradually recovered, but the gap remained: by June 2021, fathers averaged 38.4 hours and mothers 32.5 hours per week.*

This illustrates the persistence of the gender time gap, as mothers continue to work fewer paid hours than fathers, even when their overall qualification levels are equal or higher.

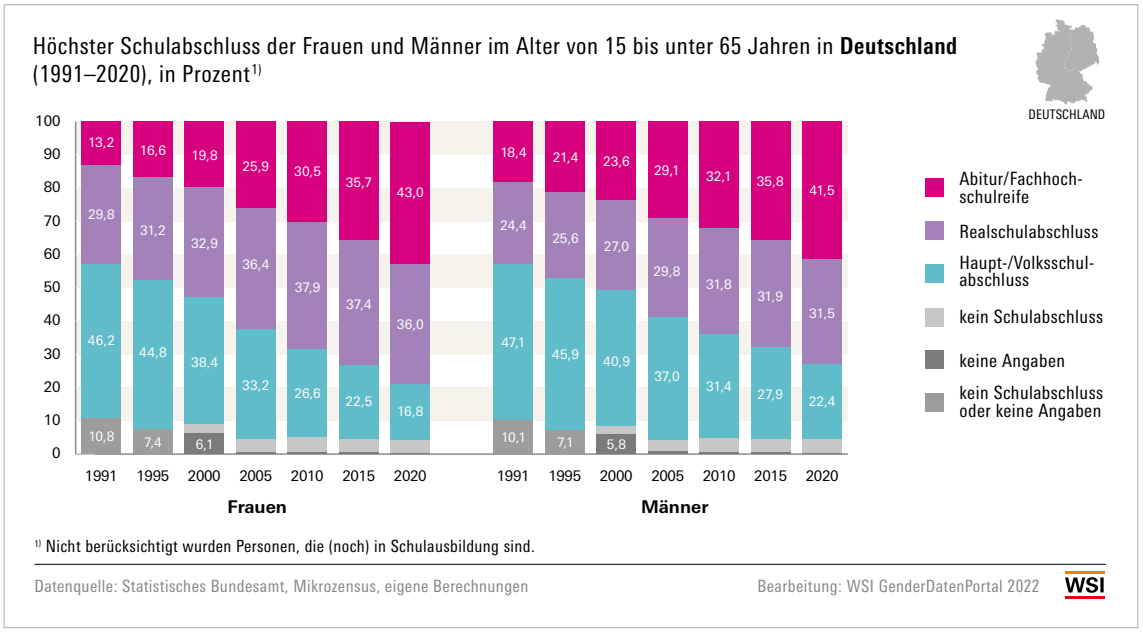
Source: Hans Böckler Stiftung, HBS Erwerbspersonenbefragung 2021

The Runden Group headquarters in Damme uses Shared Service, WBG Pooling and LHM Pooling.

Globally, however, there remains a significant need for action. At the current pace of progress, it would still take five generations to close the gender gap, which would not be achieved until the year 2158. While women account for 42% of the global workforce, only 31.7% hold leadership positions. WEF, 2024

The principle of equality between men and women is enshrined in Article 3 (2) of the German Basic Law. Equality in this sense refers to rights, while equity relates more to the actual living conditions of groups that are, in principle, legally equal. Hans-Böckler-Stiftung, 2025

Research in this field clearly demonstrates that significant potential for improvement remains. In recent years, the gender pay gap in Germany has consistently stood at around 17.6%. Similar disparities are observed in the gender time gap, even though women now achieve higher levels of educational and professional qualifications than men.



This chart shows the highest level of school education attained by women and men aged 15 to under 65 in Germany between 1991 and 2019 (in percent).

- *Among women, the share with a higher education entrance qualification (Abitur/Fachhochschulreife) rose from ~13% (1991) to ~41% (2019). The share with only lower secondary qualification (Haupt-/Volksschulabschluss) fell from ~46% to ~19.0%.*
- *Among men, the share with a higher education entrance qualification increased from ~18% (1991) to ~39% (2019). The share with a lower secondary qualification declined from ~47% to 24%.*
- *For both women and men, the proportion with an intermediate school-leaving certificate (Realschulabschluss) remained relatively stable over time.*

This development illustrates a general rise in educational attainment in Germany over recent decades, with women slightly outperforming men in higher-level school qualifications by 2019.

Source: Statistisches Bundesamt, Mikrozensus, WSI GenderDatenPortal 2022

The team responsible for sustainability reporting and ESG activities at the Runden Group.

A study by the IZA Institute of Labor Economics highlights positive aspects, showing that workplace co-determination increases the likelihood that companies offer flexible working hours for parents, support employees during parental leave and childcare, participate in networks of family-friendly enterprises, and actively promote women.
Jirjahn, Mohrenweiser, 2019

At the same time, there is often still a lack of binding regulation to support such initiatives. This is evident in the fact that, when developing the social ("S") pillar of the ESRS, EFRAG did not have concrete reference points to European sustainability regulation, whereas the environmental ("E") pillar is closely aligned with the EU Taxonomy Regulation.
Auer, Baumüller & Müller, 2024

Within the UN Sustainable Development Goals, Goal 5 addresses gender equality and sets specific sub-targets, such as eliminating all forms of discrimination against women by 2030 and recognizing unpaid care and domestic work.

The following section provides a transparent account of the measures undertaken by the Runden Group with respect to its own workforce, as well as the progress already achieved.

Interests and views of stakeholders ESRS 2 SBM-2

As a family-owned business, the Runden Group is committed to setting an example and providing secure, high-quality employment. Human resources policies are guided by the needs of employees and take their expectations into account. Several channels are available for participation and feedback:

Intranet survey (open ended):
Employees can provide feedback on job satisfaction at any time through an online survey. Topics include motivation, desired changes in the working environment, recognition and reward preferences, information flows, and teamwork. Surveys may be submitted anonymously or with a name if a response is requested.

- Feedback meetings
Each year, every employee participates in a feedback discussion with their line manager, during which goals are jointly defined and recorded. An HR representative attends and documents the meeting. Employees may also request additional discussions with their manager or initially with HR at any time. They may choose whether these conversations remain confidential or are communicated to their manager.

- Digital ideas box
The Runden Group's digital ideas box allows employees to contribute suggestions on topics such as site improvements, processes, events or other matters, thereby actively shaping everyday work.

Personnel policy is further grounded in the principles of key international conventions, in particular the UN Guiding Principles on Business and Human Rights, the core labour standards of the International Labour Organization (ILO), and the OECD Guidelines for Multinational Enterprises.

Responsibility for managing and developing this area lies with the HR department in close coordination with the executive management team. In day-to-day operations, the managing directors of each subsidiary are accountable for employee leadership and for fulfilling their duty of care.

The open door principle and open feedback culture are cornerstones of the family-run group of companies.

Material Impacts, Risks and Opportunities and Their Interaction with Strategy and Business Model

ESRS 2 SBM-3

Potential risks and opportunities relating to the own workforce have been assessed in order to further refine strategy and measures in this area.

	Occupational health and safety	Retention and turnover	Diversity and discrimination	Digitalisation and automation
Risk	Accidents and injuries due to inadequate safety precautions	High turnover due to limited career opportunities and poor work-life balance	Conflicts arising from discrimination, leading to a lack of diversity and a negative employer image	Changes in work processes due to digitalisation, leading to skills gaps
Impact	Increased absenteeism, productivity losses, legal consequences	Loss of expertise, higher recruitment and onboarding costs, negative impact on corporate culture	Reduced innovation capacity, difficulties in attracting talent, potential legal sanctions	Resistance to change, productivity losses, potential staff reductions
Measures	Regular training, compliance with occupational health and safety standards, investment in safe work equipment	Introduction of flexible working models, targeted staff development, promotion of an inclusive corporate culture	Implementation of diversity and inclusion programmes, regular training	Retraining programmes, early involvement in change processes, promotion of digital skills

Key opportunities: The following opportunities have been identified, many of which correlate with the risks outlined above or represent corresponding approaches to addressing them:

	Employee engagement and motivation	Employer attractiveness	Diversity and innovation	Qualification and further training
Opportunity	Increased productivity and loyalty through a satisfied workforce	Attracting talent and strengthening competitiveness through a strong employer brand and a positive working environment	A diverse workforce fosters creative solutions and innovative approaches, supporting long-term success	Investment in staff development enhances skills and prepares employees for future challenges
Measures	Transparent communication, regular feedback, participation in company success	Promotion of work-life balance, attractive social benefits, active employer branding strategies	Targeted recruitment from diverse backgrounds, creation of an inclusive working environment	Training courses, certifications, individual development plans

These risks, impacts and opportunities apply to all employees (both full-time and part-time equivalents) of the Runden Group. The Group also maintains an overarching Compliance Guideline that sets out internal standards as well as clear expectations for business partners and suppliers.
The Code of Conduct is the central instrument for ensuring corporate responsibility and integrity along the value chain. A dedicated version is provided to business partners, who are required to acknowledge and sign it.Through these policies, the Runden Group affirms its commitment to respecting human rights, combating corruption, ensuring fair competition, and maintaining effective channels for raising concerns or reporting violations.
Three designated compliance officers across the Group are responsible for handling potential breaches. This function is closely linked to the Quality Management department, which can initiate investigations and corrective actions where necessary. The Head of Quality Management also serves as the Group's Chief Compliance Officer.
No incidents of forced or child labour have occurred in the Group's own operations or value chain.

Policies related to own workforce ESRS S1-1

External frameworks (ILO, OECD, etc., see ESRS 2 SBM-3) as well as internal guidelines and agreements (CoC, see ESRS 2 SBM-3) ensure compliance with the Group's principles.
In addition, overarching policies are issued by the parent company and applied across all entities. This promotes equal treatment of employees and minimizes inconsistencies or special arrangements that could create dissatisfaction or frustration.

In practice, this means that all employees of the Runden Group are entitled to the same number of (special) leave days, follow uniform rules regarding illness and overtime, have access to the same benefits, and are subject to consistent regulations for mobile working.

With the introduction of target and bonus agreements in the 2024 reporting year, previously highly individual bonus systems are being standardized. These consist of overarching corporate and departmental targets, which are pre-defined by the HR department together with the respective managing directors and subsequently finalized by Florian and Lisa Runden along with the commercial management. If the respective company achieves a specified positive operating result (EBIT margin), employees receive quarterly financial participation in company performance. This is designed to increase motivation, strengthen alignment with defined objectives, and foster a shared focus on key projects in day-to-day work.

For the prevention of occupational accidents, ISO 45001 is applied as the management system and standardized process.

To further professionalize our approach to preventing discrimination, a survey was conducted in the reporting year in preparation for the planned introduction of diversity management in 2025. Employee feedback collected in this process is incorporated into the project to ensure maximum impact.

In addition, practices have now been codified and made binding for all employees: Since early 2025, gender-sensitive language has been mandatory in corporate communications within the German-speaking region to ensure inclusive addressing and avoid exclusion based on language. These measures are primarily intended to raise awareness across the workforce, with a particular focus on early sensitization of trainees and junior staff.

In the reporting year, all trainees completed a social internship for the first time, independent of their field of training. For this initiative, Andreaswerk, a local institution, was engaged as a strategic partner, enabling trainees to expand their social competencies through direct experience in an inclusive working environment.

Beyond such targeted initiatives, the Runden Group places strong emphasis on continuous employee development through further training.

To ensure a broad and easily accessible offering, different approaches are pursued:

- Mandatory communication training for all commercial employees
- Mandatory annual leadership training
- Specialist training within individual departments (e.g. dispatching, accounting)
- Regular language courses
- Individual training opportunities in consultation with and subject to approval by the respective manager
- From 2025: Mandatory „SDG Scouts" training for trainees

Furthermore, social aspects are firmly embedded in the overarching corporate strategy. A key element is not only engagement in industry associations, but also cooperation and mutual appreciation within the workforce itself. In line with SDG 17, „Partnerships for the goals," employees are considered partners in advancing the Group's vision.

Processes for engaging with own workers and workers' representatives about impacts ESRS S1-2

Employee participation within the Runden Group is facilitated through digital surveys and initiatives, as well as through continuous in-person opportunities. see ESRS 2 SBM-2

As there is no works council or formal employee representation in place, engagement primarily takes place on an individual level with the respective line managers or the designated HR representatives.

Processes to remediate negative impacts and channels for own workforce to raise concerns ESRS S1-3

The greatest leverage for preventing negative impacts on the workforce lies in ensuring good working conditions, including fair and performance-based remuneration, above-average company benefits, the framework conditions outlined in S1-1, as well as high standards of occupational health and safety.

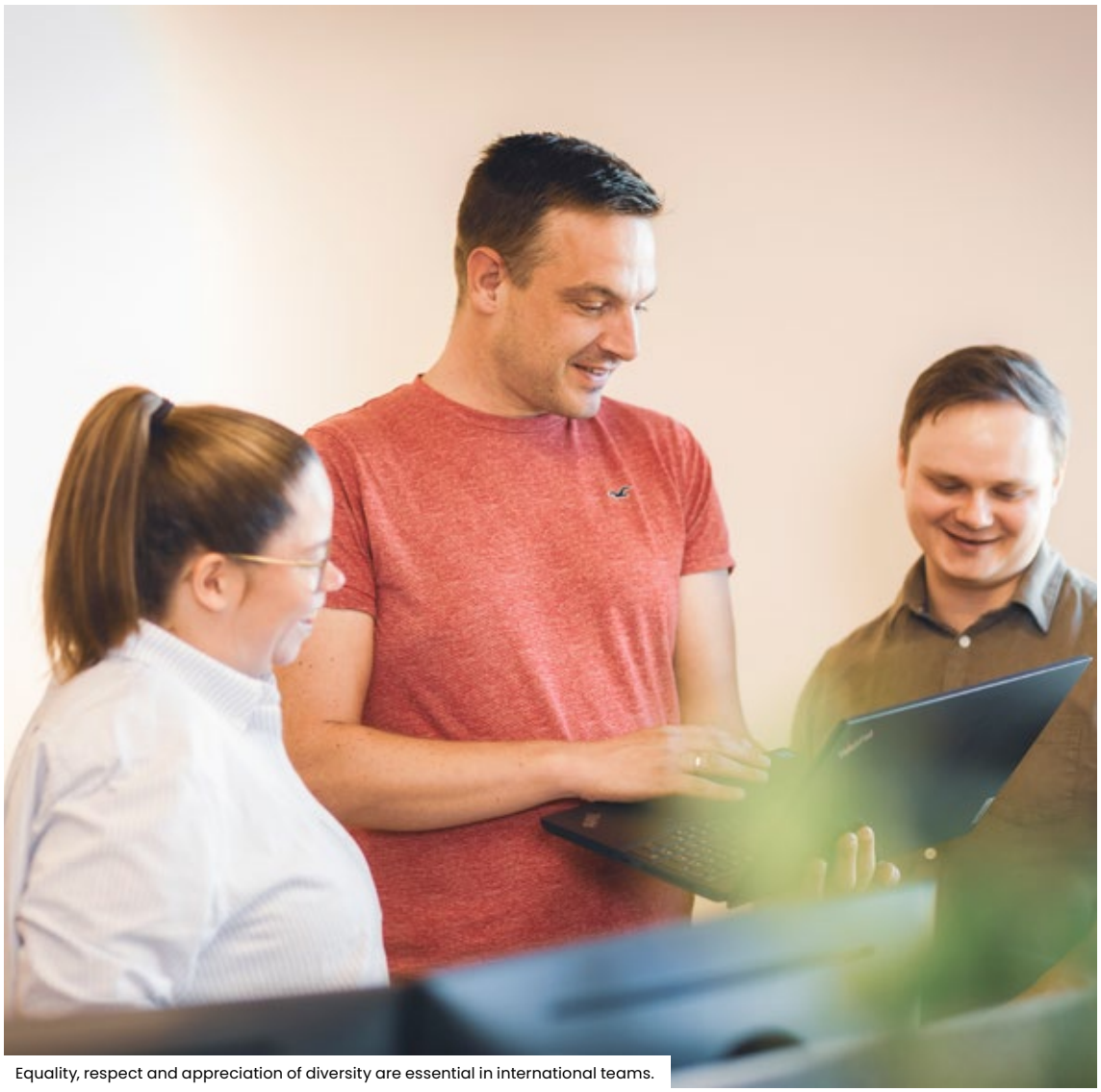
If employees are nevertheless affected by actual or perceived negative impacts, various internal contact points are available, as set out in the Code of Conduct. In addition, the Group fosters an open communication culture that encourages employees to raise incidents or concerns at any time, either with their respective managers or directly with the owner family.

As in previous years, no cases of discrimination were reported at any of the Group's sites during the reporting year. The same applies to complaints relating to labour rights, human rights, or other social matters.

For individual counselling and support needs, the Employee Assistance Programme (EAP) is offered in co-operation with the regional specialist clinic St. Marienstift Dammer Berge. Through this programme, employees can report mental health issues, addictions, or other personal challenges anonymously and access further psychosocial support.

Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions ESRS S1-4

The required information has been consolidated under ESRS 2 SBM-3 (see table) and reported in ESRS S1-3.



Equality, respect and appreciation of diversity are essential in international teams.

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities ESRS S1-5

The targets for occupational health and safety, linked to ISO 45001, are presented in the overarching SDG-Dashboard ↗

Characteristics of the undertaking's employees ESRS S1-6 | S1-12 | S1-15

567 employees	**27,9%** women	**478** full-time employees	**92** part-time employees
9,2% Gender Pay Gap	**3%** of the workforce are persons with disabilities	**6** employees returning from parental leave	

Characteristics of non-employees in the undertaking's own workforce ESRS S1-7

Within the entities of the Runden Group considered material, there are no non-employee workers.

Collective bargaining coverage and social dialogue ESRS S1-8

Employees of the Runden Group are neither bound by a collective bargaining agreement nor is the remuneration aligned with such agreements. Only in the case of apprenticeships does the Group follow the IHK guideline, while paying above the stipulated level.

Diversity metrics ESRS S1-9

Within the highest management level, the Runden Group companies report a gender distribution of 93.75% men and 6.25% women. At team leader level, the distribution across the Group is 86.67% men and 13.33% women. For the workforce as a whole, a broad age distribution is maintained:

Employees under 30: 30.51%
Employees aged 30-50: 51.85%
Employees over 50: 17.64%

The high proportion of employees aged 30 to 50 provides expertise, stability and leadership capacity. At the same time, the strong share of younger employees under 30 contributes new ideas, digital skills

and an innovative mindset. Employees over 50 play an important role in passing on knowledge and act as reliable points of contact for colleagues in day-to-day operations and new projects.

Social protection ESRS S1-11

Social protection encompasses all measures that safeguard employees from economic and social risks – whether through statutory provisions, additional company benefits, or collective agreements.

As a Germany-based corporate group, the Runden Group operates within one of the most comprehensive social protection systems worldwide, characterised by the principle of solidarity and strong statutory safeguards. According to the EU and OECD Social Justice Index, Germany ranks well above the EU average.

Statutory social insurance, which is compulsory for all employees, covers health, pension, long-term care, and accident insurance. In addition, employees of the Runden Group can apply for an occupational pension scheme with deferred compensation, as well as disability insurance and supplementary private health insurance at favourable group rates.
The state's basic security system guarantees both a statutory minimum wage and the safeguarding of subsistence levels for unemployed persons. Additional support for (expectant) parents, including maternity protection, parental leave, and parental allowance, is provided by the state.
With regard to retirement, there is still room for improvement in Germany. According to the Federal Statistical Office, a significant pension gap remains between men and women. At the same time, the intergenerational contract is changing as a result of demographic developments – factors that ultimately affect employees as well. To address this, the Group offers options for supplementary private pension coverage in addition to the statutory system.

Training and skills development metrics ESRS S1-13

As outlined under ESRS S1-1, all employees have access to further training and development programmes. Some of these are mandatory, while others are voluntary or based on individual interest.
In the 2024 reporting year, data in the areas of occupational health and safety, data protection, and compliance was recorded for the first time. Accordingly, no comparative figures are available from previous reporting years. Progress in this area will be tracked and reported in subsequent disclosures.
A total of 12 different occupational health and safety training sessions and 2 compliance-related training sessions were held. Participation in the occupational health and safety trainings was mandatory for all employees, while the compliance trainings targeted a specific group of employees, involving 43 participants in total. For data protection, a total of 99 training hours were completed.

Health and safety metrics ESRS S1-14

ISO 45001 is an international standard for occupational health and safety management systems (OHSMS), which the Runden Group applies in this field, including the associated audit processes and preparations.
The standard defines requirements to ensure safe and healthy working conditions and to prevent work-related injuries, illnesses, and fatalities.From a sustainability perspective, ISO 45001 is also highly relevant, as it integrates several dimensions:

Employee protection: health and safety are fundamental pillars of social sustainability.
Risk minimisation: avoiding workplace accidents helps prevent operational disruptions and potential reputational damage.
Legal compliance: adherence to statutory requirements reduces liability risks.
Competitive advantage: customers and investors increasingly seek sustainable and socially responsible companies and explicitly request compliance with ISO standards.
Cost savings: fewer absences, lower insurance premiums, and reduced staff turnover contribute to economic planning security. DIN & ILO, 2025

In most categories, improvements were achieved during the reporting year.

The number of workplace accidents fell from 41 to 25 – a reduction of 39%. According to Quality Management, this improvement is largely attributable to the introduction of ISO 45001. At the same time, the number of reportable accidents rose by two cases compared with the previous year (+16.67%). Positively, the simplified reporting process has led to a higher reporting rate, which in turn supports accident prevention and workplace improvements. In line with this, the number of reported unsafe situations increased from two to five.

The number of workplace accidents resulting in lost working days decreased by one case (–5.88%) in the reporting year, helping to put the overall situation in context and limiting the severity of incidents. The total number of days lost also fell by 21 days (–6.75%). For the reporting year, we recorded a lost time injury frequency rate of 27.57 per 1,000 employees, representing a reduction of 7.64%.

In line with ISO 45001, the Group also ensures that a sufficient number of first aiders, safety officers, and fire protection officers are available at all sites. Furthermore, more employees made use of preventive medical check-ups during the reporting year. This number is expected to rise further in the next reporting year due to a change in the occupational health service provider.

Work-life balance metrics ESRS S1-15

Germany has made progress in recent years in improving the compatibility of work and family life, but still lags behind in certain areas in international comparison. In a UNICEF study on family friendliness in Europe, Germany ranked sixth, behind Sweden, Norway, Iceland, Estonia, and Portugal.

In Germany, statutory maternity leave lasts 14 weeks with full pay. Parental leave can subsequently be shared between parents on a gender-equal basis for a period of up to three years.

While childcare coverage is relatively high, securing a place is often challenging. Childcare for children aged three to six is significantly more available, whereas demand exceeds supply for children under three. Moreover, childcare hours are often difficult to reconcile with parents' working schedules. Additional challenges arise from the wide variation in childcare fees, which differ depending on place of residence, scope of care, and parental income.

The Runden Group is aware of these challenges and, as a family-owned corporate group, places particular emphasis on supporting work-life balance for its employees.

Accordingly, all employees in administrative functions are offered a flextime model that allows them to adapt their working hours to individual circumstances.

As part of the employee benefits package, a childcare allowance can also be applied for.
In addition, all employees receive 50% more vacation days than the statutory minimum. Parents are further entitled to statutory child sick leave and the related allowance.

For added flexibility, the Group grants all employees in administrative functions one day of mobile working per week, with the option to extend or adapt this arrangement individually.

In Germany, the Federal Parental Allowance and Parental Leave Act (Bundeselterngeld- und Elternzeitgesetz, BEEG) and the Part-Time and Fixed-Term Employment Act (Teilzeit- und Befristungsgesetz, TzBfG) provide the legal framework for parental leave and part-time work. The Runden Group goes beyond these requirements by fostering a culture of shared parental leave, actively shaping reintegration processes, and training managers in family-conscious leadership.

In the reporting year, 16 employees across the Group took parental leave and six employees returned from parental leave.

Adequate wages ESRS S1-10
& Compensation metrics (pay gap and total compensation) ESRS S1-16

In principle, all employees are remunerated on the basis of their qualifications, performance, and experience. Pay is determined irrespective of gender or origin and is aligned with individual skills, areas of responsibility, and professional background.

In the reporting year, the gender pay gap at the Runden Group was 9.2% — well below the national average of 16%.

As a Germany-based corporate group, the Runden Group will also comply with the Pay Transparency Act (Entgelttransparenzgesetz), which will enter into force in January 2026. The Act is designed to promote equal pay for men and women performing equal or equivalent work and to increase transparency in pay structures.

Incidents, complaints and severe human rights impacts ESRS S1-17

No severe human rights issues, cases of discrimination, or incidents relating to the own workforce occurred during the reporting year.

Quo Vadis?

Social

Only 31.7% of leadership positions are held by women

The gender pay gap in Germany has remained at around 18% for years

43% of German companies report a shortage of skilled workers — while only 1% of working time is invested in further training

Milestones
of the Runden Group

Introduction of two additional vacation days across the Group

New benefit: occupational disability insurance

Target agreements and participation in EBIT margin for greater fairness and transparency

New benefit: discounted charging for private electric cars

Increase in the share of female employees

First Group-wide Health Day organized

Reduction of workplace accidents by 39%

First-time award of the IHK Top Training Seal

3. Governance Information

Corporate governance refers to the factual and legal framework within which a company operates, ensuring sound and lawful management, oversight, and control in the interest of all shareholders and stakeholders. Eulerich & Welge, 2021

Environmental, Social, and Governance (ESG) represent the three key dimensions of sustainability used to assess corporate responsibility and ethical business conduct.

The „Governance" component covers areas such as compliance, anti-corruption, transparency, and executive remuneration— which align closely with various ESRS disclosure requirements.
Transparent governance mechanisms are fundamental for building stakeholder trust and enabling sustainable, long-term value creation. This section outlines how our corporate group establishes the foundation for responsible business conduct through clearly assigned responsibilities, robust internal controls, and a culture rooted in sustainability.

The role of administrative, supervisory and management bodies ESRS 2 GOV-1

The Runden Group does not have traditional administrative, management, or supervisory bodies as defined under ESRS 2 GOV-1. Executive responsibility lies with the managing directors of each group entity, who are supported in their strategic and operational tasks by authorised signatories and department or team leaders.
Roles and responsibilities are defined in internal governance documents and governed by applicable corporate law provisions.
A detailed overview of the management structure and supporting functions can be found in our 2023 Sustainability Report (see pages 81/84).
Regular management board meetings ensure that all managing directors are kept informed about current developments and are equipped to actively promote and embed the corporate culture within their teams.
Leadership development programmes foster a consistent standard of professional and respectful collaboration across the Group.

Description of the Processes to Identify and Assess Material Impacts, Risks, and Opportunities
ESRS 2 IRO-1

To mitigate risks and leverage opportunities at the group level, and to align leadership styles and strategic decisions across entities, many operational areas are managed centrally via shared services provided by the holding company, or are governed by internal policies and directives.

For example, business flights are only approved if no reasonable alternative exists. In other cases, train travel or the use of the Group's electrified fleet is prioritized to reduce transport-related CO_2 emissions.

Office supplies and consumables (such as fruit, coffee beans, or milk) are centrally procured through the Office Team for all group entities, ensuring a consistent quality standard. We prioritize sourcing from regional suppliers over large online retailers and aim to offer organic-certified products wherever possible.

Similarly, we ensure that cleaning agents and soaps are selected based on their ecological origin, thereby aligning our sustainability values with everyday operations.

The EU Green Deal provided decisive impetus for the Runden Group's business models.

Employee events — such as Christmas parties or summer gatherings — are organized across all group companies to ensure that no employees feel excluded or disadvantaged. These measures serve to foster cohesion and inclusion across the Group's nine entities.

These practices are regarded as part of the Group's broader risk prevention and mitigation strategy, aimed at promoting consistent communication, cultural alignment, and shared standards throughout the organization. Investment, partnership, and procurement-related processes are likewise centrally managed and monitored by the Group's Finance and Controlling departments.

As all company sites are located within the Oldenburger Münsterland region, we operate under uniform regulatory and environmental conditions.

Although the Group's core processes and supply chains differ significantly across sectors, each entity is expected to uphold shared values: resource conservation, operational efficiency, future viability, regional sourcing, circularity, and sustainable product design.
Where alignment with these values is not yet fully possible, we make targeted strategic decisions. For example, Rubetrans Logistics has adopted a policy of exclusively procuring electric semi-trailer trucks and trailers, thereby fully phasing out fossil-fuel-based alternatives.

Additionally, equality for all employees is ensured through the corporate guidelines referenced earlier.
Further information directly related to the reporting on this sub-topic can be found in the General Disclosures under ESRS 2 IRO-1.

Corporate culture and business conduct policies ESRS G1-1

Our corporate culture is shaped by approachable management and actively communicated to employees through regular events and initiatives.

All managing directors are responsible for fostering this culture within their respective companies and promoting understanding of key topics such as circular economy, resource conservation, energy efficiency, and decarbonization.

Internally, various platforms provide information related to corporate culture. Specifically, the intranet hosts a monthly video series called "Runden Inside," which covers all important updates and developments. Additionally, polls on topics such as diversity management and after-work offerings are conducted here.

Regular awareness campaigns through editorial content aim to ensure that all employees feel well informed and engaged on relevant topics.

Our corporate policy is transparently communicated both internally and externally via our Code of Conduct, which exists in a general version as well as a dedicated version exclusively for business partners.
Both versions, along with our Whistleblower Protection Policy, are accessible at
runden-group.eu/compliance

No incidents related to corruption or bribery were reported during the reporting year.

Quo Vadis?

Governance

Only 26% of German SMEs have defined clear KPIs in the field of sustainability
Hasso Plattner Institute, 2024

68% of compliance violations in Europe relate to corruption or cartel formation
Transparency International, 2024

Climate risks are already causing global economic damage today.

Milestones
of the Runden Group

Development of the first holistic sustainability strategy

Establishment of the Sustainability Management department

Establishment of the EU Public Affairs department with a branch office in Brussels

Zero compliance incidents

Strategic decision to discontinue the procurement of new diesel and LNG trucks for ongoing operations

Integration of Biohof Losse into the Runden Group

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List of abbreviations

BNW	– Bundesverband Nachhaltige Wirtschaft
C2C	– Cradle to Cradle®
CO_2e	– CO_2-Äquivalent
CSRD	– Corporate Sustainability Reporting Directive
DCE	– Digital Circular Economy
DNK	– Deutscher Nachhaltigkeitskodex
DUH	– Deutsche Umwelthilfe
EAP	– Employee Assisted Program
ESG	– Environmental Social Governance
ESRS	– European Sustainability Reporting Standards
ILO	– Internationale Arbeitsorganisation
IPCC	– Intergovernmental Panel on Climate Change
OECD	– Organisation für wirtschaftliche Zusammenarbeit und Entwicklung
PPWR	– Packaging & Packaging Waste Directive
RPE	– Reusable Packaging Europe
RTP	– Reusable Transport Packaging
SDG	– Sustainable Development Goals
SIM	– Stiftung Initiative Mehrweg
SSP	– Shared Socioeconomic Pathways
THG	– Treibhausgase
WEF	– World Economic Forum

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Text
Saralena Gülker

Editors
Saralena Gülker, Lisa Runden

Proofreading and translation
Nilgün Corogil

Typesetting & layout
Phil Jonas

Photography
RPL Communication GmbH, Adobe Stock

Responsible for content in accordance with Art. 8 ESRS:
Lisa Runden

Contact
info@runden-group.eu

About the report
This report covers Runden Group GmbH & Co. KG, based in Damme. The Runden Group has published this sustainability report to inform all its stakeholders about new developments and challenges relating to ESG. The information and data contained herein have been reviewed internally. This is a consolidated report of the companies belonging to the Runden Group, with a significant focus on WBG Pooling, LHM Pooling, Rubetrans Logistics and PLANWORKS.

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Runden Group GmbH & Co. KG
Klünenberg 15 | 49401 Damme
Tel.: +49 5492 5574-0
www.runden-group.eu

the future is circular
– and it starts now

Every decision and every product is an opportunity to close the loop and bring responsible business to life.

We would like to thank our partners, customers and employees who are joining us on this journey. Because only together can we turn the holistic circular economy from a vision into a reality.

Let us continue to build bridges, protect resources, drive innovation and question existing processes. Economic activities as we have known them can be changed in the short term.

Physical realities cannot. Climate change cannot wait; it continues to advance.

That is why we must act today – for future generations.

SILVER | Top 15%
ecovadis
Sustainability Rating
OCT 2024

Runden Group