



CSR Report 2025



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Statement from the CEO

Sustainability is not a trend at elm-plastic GmbH — it is lived corporate responsibility, rooted in our history, embedded in our strategy, and carried by every single member of our team.

With this report, we present a complete, structured sustainability disclosure in accordance with the basic module of the Voluntary Sustainability Reporting Standard for SMEs (VSME) of the European Commission. It documents our performance across Environment, Social, and Governance — transparently, traceably and verifiably. The report is addressed to customers, business partners, financial institutions, rating agencies, and all other stakeholders with a legitimate interest in our ESG performance.

Our sustainability objectives are a fixed component of annual corporate targets and are systematically tracked and evaluated. The majority of defined measures have already been successfully implemented. This report serves as an accountability tool, enabling critical review and continuous improvement of the suitability, appropriateness and effectiveness of our actions.

We are especially proud of our pioneer role in the responsible and forward-looking use of plastics. With the business case “Bio-Pipette”, we demonstrate that a fully sustainable medical product is already a reality today — from certified bioplastics and recyclable secondary packaging through to carbon-neu-

tral logistics. This concept has been scaled across a large portion of our product portfolio and is available immediately. We have moved from ambition to action.

This commitment is reflected in our certifications and ratings: as an EcoVadis Silver-awarded company, we rank among the Top 15 % of all assessed companies across the dimensions of Environment, Labour & Human Rights, Ethics, and Sustainable Procurement. As a member of the Zero Pellet Loss Initiative, we actively contribute to reducing microplastic pollution in the environment.

Sustainability at elm-plastic is not a staff function — it is a shared competence, anchored in our corporate DNA and lived by every team member. With this report, we ensure that we not only meet the growing regulatory requirements and the ESG expectations our customers place on their suppliers, but — as a mid-sized company — consciously exceed them.

We invite you to form your own impression.

Dudeldorf, 24.07.2026

Sascha Möhs

Management, elm-plastic GmbH



Statement from CEO

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About the report

The following Sustainability report is the first sustainability report published by elm-plastic GmbH. The report is in accordance with EFRAG (European Financial Reporting Advisory

Group) VSME standard (Voluntary standard for small and medium sized enterprises), basic module. The standard was approved by the European Commission on the 30th of June 2025.

General information

B1 Basis for preparation

This sustainability report has been prepared for elm-plastic GmbH and covers the reporting period from 1 January 2025 to 31 December 2025. The reporting entity is identified by the EU ID DET 2408V.HRB 31033. All monetary amounts disclosed in this report are presented in Euros (EUR).

The report has been prepared in accordance with the applicable reporting requirements and reflects the undertaking's sustainability-related information for the 2025 financial year. Unless otherwise stated, all disclosures relate to the reporting period ending 31 December 2025.



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General information

B1 - Basis for Preparation and other undertaking's general information

Basis for preparation (Basic Module Only or Basic & Comprehensive Module)	Option A (Basic Module)
List of omitted disclosures deemed to be classified or sensitive information	None
Basis for reporting (consolidated or individual basis)	Sustainability report prepared on an individual basis
Undertakings legal form	private limited liability undertaking

Other undertaking's legal form specification

NACE sector classification code(s)	NACE C - 32.50 Manufacture of medical and dental instruments and supplies
	NACE C - 22.22 Manufacture of plastic packing goods
Size of balance sheet (total assets) in EUR	17612205.00
Turnover in EUR	16380815.00
Number of employees	107.70
Employee counting methodology (At the end of reporting period or as an average during the reporting period)	At the end of the reporting period
Employee counting methodology (Headcount or Full-time equivalent)	Full-time equivalent (FTE)
Country of primary operations and location of significant asset(s)	Germany



General information

B1 - Disclosure of sustainability-related certification(s) or label(s)

Has the undertaking obtained any sustainability-related certification(s) or label(s) ?

Yes

Description of sustainability-related certification(s) or label(s) including where relevant the issuers of the certification or label date and rating score

ISO 14001:2015 (GutCert, 23.05.2023)

EMAS III (IHK Rheinland-Pfalz, 11.05.2023)

ISO 45001:2018 (GutCert, 23.05.2023),

EcoVadis Level Silver (10.09.2025)

Qualifize - Gold Standard supplier in accordance with ISO13485:2016



ISO 14001
GUTcert · AFNOR Group



ISO 45001
GUTcert · AFNOR Group



<https://elmplastic.com/downloads>

B1 - List of site(s)

ID	Address	Postal code	City	Country	GPS Coordinated (geolocation)
1	Kollenbergstr. 7	54647	Dudeldorf	Germany	49.9756205, 6.6277134

General information

B2 Practices, policies and future initiatives for transitioning towards a more sustainable economy

B2 – Practices policies and future initiatives for transitioning towards a more sustainable economy

Sustainability Issues addressed by a practice policy and/or future initiatives that the undertaking has put in place	Has the undertaking put in place a specific policy/initiative in this area to transform towards more sustainable economy?	Has the undertaking a practice policy and/or future initiative that is publicly available ?	Has the undertaking set a target which is related to a policy?
Climate change	YES, incorporated in the corporate political statement, corporate targets 2025 and environmental declaration	NO	NO
Pollution	YES, incorporated in the corporate political statement, corporate targets 2025 and environmental declaration	NO	NO
Water and marine resources	NO	NO	NO
Biodiversity and ecosystems	NO	NO	NO
Circular economy	NO	NO	NO
Own workforce	YES, incorporated in the corporate political statement, corporate targets 2025 and HR strategy	NO	NO
Workers in value chain	NO	NO	NO
Affected communities	NO	NO	NO
Consumers and end-users	NO	NO	NO
Business conduct - Corporate governance	NO	NO	NO

Environmental metrics

B3 Energy and green house gas emission

B3 - Total Energy Consumption (in MWh)

Total Energy Consumption MWh	1691
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B3 - Breakdown of energy consumption (in MWh)

Has the undertaking obtained the necessary information to provide an energy consumption breakdown?	YES		
	Renewable 1,258 MWh	Non-renewable 432 MWh	Total renewable and non-renewable 1,691 MWh
Electricity (as reflected in utility billings)	1,258	0	1,258
Self-generated electricity	68	0	68
Fuels (see Fuel Converter on Fuels worksheet)	0	432	432

B3 - Estimated Greenhouse Gas Emissions considering the GHG Protocol Version 2004 (in tCO₂e)

	Current Reporting Period
Year (date)	2025-01-01 - 2025-12-31
Gross Scope 1 GHG Emissions	112
Gross Scope 2 location-based GHG Emissions.	0*
Gross scope 2 market-based GHG Emissions - May (optional)	0
Total Scope 1 and Scope 2 GHG Emissions (location-based)	112
Total Scope 1 and Scope 2 GHG emissions (market-based) - May (optional)	112

*Since 2023, elm-plastic GmbH has sourced its electricity exclusively from renewable energy suppliers. As a result, Scope 2 greenhouse gas emissions are reported as zero. In line with this transition, the company's sustainability reporting focuses on Scope 1 emissions only.

Environmental metrics

B3 - Greenhouse gas emission intensity per turnover (in tCO₂e)

Scope 1 and Scope 2 GHG Emissions intensity (location-based)	0.0000066
Scope 1 and Scope 2 GHG Emissions intensity (market-based) - May (optional)	0.0000066
Total Scope 1 Scope 2 and Scope 3 GHG Emissions intensity (location-based)	n/a
Total Scope 1 Scope 2 and Scope 3 GHG Emissions intensity (market-based) - May (optional)	n/a

B4 Pollution of air, water and soil

B4 – Pollution of air water and soil

Is the undertaking already required by law or other national regulations to report to competent authorities its emissions of pollutants or does it already voluntarily report on them according to an Environmental Management System?

YES

Is this disclosure already publicly available?

NO

Please provide the relevant URL link or hyperlink of where this information is reported

N/A

Please select the unit used for reporting the amount (i.e. either kg or tonne)

metric tonnes (t)

Row ID	Pollutant	Emission to air	Emission to water	Emission to soil
1	Sulphur oxides (SO _x /SO ₂)	0.05	0.00	0.00
2	Nitrogen oxides (NO _x /NO ₂)	0.06	0.00	0.00

Environmental metrics

B5 Biodiversity

B5 - Sites in biodiversity sensitive areas

Does the undertaking have sites that are located in or near biodiversity sensitive areas?	NO
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B5 - Biodiversity - Land-use

Please select the unit used for the area (i.e. either hectares or m ²):	squared meters (m ²)
Land-use type	Area
Total sealed area	6,796
Total nature-oriented area on-site	2,323
Total nature-oriented area off-site	0
Total use of land	15,500

B6 Water

B6 - Water Withdrawal

Total amount of water withdrawn from all sites (cubic meters m ³)	648
Amount of water withdrawn at sites located in areas of high water-stress (cubic meters m ³)	0

B6 - Water Consumption

Does the undertaking have production processes in place which significantly consume water (e.g. thermal energy processes like drying or power production production of goods agricultural irrigation etc.)?	NO
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B7 Resource use, circular economy and waste management

B7 - Description of circular economy principles

Undertaking applies circular economy principles	NO
Description of how it applies these principles	N/A

Environmental metrics

B7 - Waste generated

Row ID	Type of waste	Unit of measurement	Waste diverted to recycle or reuse	Waste directed to disposal	Amount of waste recycled reused and directed to disposal
1	12 01 01 - Non-Hazardous - Ferrous metal filings and turnings	metric tonnes (t)	0.64	0.00	0.64
2	15 01 02 - Non-Hazardous - Plastic packaging	metric tonnes (t)	0.00	30.58	30.58
3	17 04 07 - Non-Hazardous - Mixed metals	metric tonnes (t)	4.54	0.00	4.54
4	20 01 01 - Non-Hazardous - Paper and cardboard	metric tonnes (t)	17.96	0.00	17.96
5	20 03 01 - Non-Hazardous - Mixed municipal waste	metric tonnes (t)	0.00	5.46	5.46
6	08 01 11 - Hazardous - Waste paint and varnish containing organic solvents or other hazardous substances	metric tonnes (t)	0.00	0.03	0.03
7	15 02 02 - Hazardous - Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances	metric tonnes (t)	0.00	0.13	0.13
8	16 05 04 - Hazardous - Gases in pressure containers (including halons) containing hazardous substances	metric tonnes (t)	0.00	0.18	0.18
Total amount of waste generated	Total Hazardous waste generated (mass)	metric tonnes (t)	0.34		
	Total Non-Hazardous waste generated (mass)	metric tonnes (t)	59.18		
	Total waste generated (mass)	metric tonnes (t)	59.52		
	Total Hazardous waste generated (volume)	cubic meters (m ³)	0.00		
	Total Non-Hazardous waste generated (volume)	cubic meters (m ³)	0.00		
	Total waste generated (volume)	cubic meters (m ³)	0.00		

Environmental metrics

B7 – Annual mass-flow of relevant materials used

Does the undertaking operate in a sector using significant material flows (for example manufacturing construction packaging or others)?			YES
Row ID	Name of the key material	Mass / Volume	Unit of measurement
1	Plastic resin	903	metric tonnes (t)
2	Packaging material	127	metric tonnes (t)
Total annual mass-flow of relevant materials used (mass in kg)		1,029,500	kilograms (kg)
Total annual mass-flow of relevant materials used (volume in m ³)		0	cubic meters (m ³)

Social Metrics

Employee counting methodology for the disclosures below

Employee counting methodology for the disclosures below (Headcount or Full time Equivalent linked from B1)	Full-time equivalent (FTE)
Employee counting methodology for the disclosures below (At the end of the reporting period or as an average across the reporting period linked from B1)	At the end of the reporting period

B8 Workforce – General characteristics

B8 – Workforce – General characteristics - Type of contract	
Type of contract	Number of employees
Permanent contract	85.20
Temporary contract	22.50
Total employees (linked to B1)	107.70

B8 – Workforce – General characteristics - Gender	
Gender	Number of employees
Male	54.70
Female	53.00
Other	0.00
Not reported	0.00
Total employees (linked to B1)	107.70

B8 – Workforce – General characteristics - Country of employment	
Does the undertaking operate in more than one country?	NO

Social Metrics

B8 – Workforce – General characteristics - Turnover rate

Number of employees who left during the reporting period	33.75
Number of employees at the beginning of the reporting period	124.85
Number of employees at the end of the reporting period	107.70
Employee turnover rate [%] in the reporting period	29.03 %

B9 Workforce – Health and safety

B9 – Workforce – Health and safety

Number of recordable work-related accidents in the reporting period	1.00
Number of hours worked by one full-time employee in the reporting period	1,976.00
Total number of hours worked in a year by all employees in the reporting period	212,815.20
Rate of recordable work-related accidents in the reporting period	0.94
Number of fatalities as a result of work-related injuries and work-related ill health	0.00

Social Metrics

B10 Workforce – Remuneration, collective bargaining and training

B10 – Workforce – Remuneration collective bargaining and training

Employees receive pay that is equal or above applicable minimum wage determined directly by the national minimum wage law or through a collective bargaining agreement	YES
Average gross hourly pay level of male employees (amount in EUR)**	23.58
Average gross hourly pay level of female employees (amount in EUR)**	21.55
Percentage gap in pay between the undertaking's female and male employees [%]	8.6 %
Number of employees covered by collective bargaining agreements	0.00
Percentage of employees covered by collective bargaining agreements [%]	0.00 %

** number evaluated in HY1 2026, reflecting the average net hourly pay per employee.

B10 – Number of annual training hours per employee during the reporting period

Gender	B10 – Number of annual training hours per employee during the reporting period
Male	552
Female	100
Other	0
Not reported	0
Average number of annual training hours per employee	217

Governance metrics

B11 Convictions and fines for corruption and bribery

B11 – Convictions and fines for corruption and bribery

Has the undertaking incurred in convictions and fines in the reporting period?
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NO

During the reporting period from 1 January 2025 to 31 December 2025, the undertaking did not incur any convictions or fines related to corruption or bribery. This reflects the undertaking's commitment to conducting its business with integrity and in accordance with applicable legal and ethical standards.

Legal note

CSR Reporting

This CSR Reporting 2025 relates to the reporting period from 2025-01-01 to 2025-12-31.

Format and Accessibility

This CSR Report is made available to all interested stakeholders in a user-friendly PDF format. The most recent version can be accessed and downloaded at <https://www.elmplastic.com/downloads>

Contact Details

For further information or queries regarding this Environmental Statement, please contact:

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Compliance with Legal Requirements

As part of maintaining and continuously improving our management systems, elm-plastic GmbH has established a structured compliance assurance framework, including the following key elements:

- regular internal audits,
- systematic inspections of relevant operational areas conducted by the occupational safety specialist (SiFa),
- periodic site inspections performed by the Quality and Environmental Committee.

These monitoring and control mechanisms ensure the ongoing identification, evaluation, and fulfillment of applicable legal requirements.

Based on this structured approach, elm-plastic GmbH confirms that, as of the reporting date, no violations of applicable environmental regulations have been identified.



precision for
what matters

elm-plastic GmbH

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