



Klöckner Pentaplast

GRI Content Index 2025

GRI Content Index

Welcome to our GRI Content Index. Klöckner Pentaplast ("kp") hereby reports in accordance with the GRI Standards for the period 1 January to 31 December 2025. This includes use of the GRI 1: Foundation latest available Standard, dated 2021. No GRI Sector Standards apply.

GRI Standard source	Disclosure	Location ¹	Additional comments and references
General disclosures			
GRI 2: General Disclosures 2021	2-1 Organisational details	9	Klöckner Pentaplast Group. Read more about our organisation at www.kpfilms.com/en Corporate office located in London. Registered office in Luxembourg. Read more about our operations at www.kpfilms.com/en/contact-us/our-locations Ownership: Kleopatra Holdings 2 S.C.A, registered in Luxembourg. Read more about the markets we serve and our scale at www.kpfilms.com/en/about-us
	2-2 Entities included in the organisation's sustainability reporting	–	Entities are listed online at www.kpfilms.com/en/contact-us/our-locations Report scope includes all of Klöckner Pentaplast Group. Read more about our organisation at www.kpfilms.com/en
	2-3 Reporting period, frequency and contact point	–	January to December 2025, annual. Please contact us at sustainability@kpfilms.com
	2-4 Restatements of information	59	
	2-5 External assurance	60	
	2-6 Activities, value chain and other business relationships	10-11	Read more about our activities, brands, products and services at www.kpfilms.com/en
	2-7 Employees	65	
	2-8 Workers who are not employees	65	
	2-9 Governance structure and composition	50-51, 67	Read more about governance at www.kpfilms.com/en/sustainability/governance-ethics Read more about our leadership at www.kpfilms.com/en/about-us/ceo-management-team
	2-10 Nomination and selection of the highest governance body*	*	
	2-11 Chair of the highest governance body*	*	
	2-12 Role of the highest governance body in overseeing the management of impacts	50	Read more about our governance at www.kpfilms.com/en/sustainability/governance-ethics
	2-13 Delegation of responsibility for managing impacts	50-51	
	2-14 Role of the highest governance body in sustainability reporting	50	The Board (kp's highest governance body) is responsible for reviewing and approving the reported information, including the organisation's material topics, by a process of review within formal meetings involving our Group Sustainability Lead.

* Reason and explanation for omission. Information unavailable/incomplete. We apply rigorous and thorough governance procedures – information can be found here: www.kpfilms.com/en/about-us/governance-ethics, but we do not publish all details as listed in the GRI Standards. We will review the opportunities to close information gaps over the coming years.

1. Refers to relevant page numbers in our 2025 Sustainability Report, available to download here: <https://www.kpfilms.com/en/sustainability/Reports-and-disclosure/>

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GRI Standard source	Disclosure	Location ¹	Additional comments and references
GRI 2: General Disclosures 2021 (continued)	2-15 Conflicts of interest	50	Read more about our governance at www.kpfilms.com/en/sustainability/governance-ethics
	2-16 Communication of critical concerns	53, 57, 67	Read more on the kp EthicsHotline at www.kpfilms.com/en/sustainability/governance-ethics
	2-17 Collective knowledge of the highest governance body*	*	
	2-18 Evaluation of the performance of the highest governance body*	*	
	2-19 Remuneration policies*	*	
	2-20 Process to determine remuneration*	*	
	2-21 Annual total compensation ratio*	*	
	2-22 Statement on sustainable development strategy	5, 17-18	See www.kpfilms.com/en/sustainability/Investing_in_Better/
	2-23 Policy commitments	52-55, 57	Read more at www.kpfilms.com/en/about-us/governance-ethics
	2-24 Embedding policy commitments	50, 52-55, 67	Our governance arrangements provide the high-level accountability and responsibility for implementing our <i>Investing in Better</i> commitments. Our performance sections describe how we integrate our strategic commitments into policies and procedures, supported by business relationships, training and engagement.
	2-25 Processes to remediate negative impacts	50, 53, 57	
	2-26 Mechanisms for seeking advice and raising concerns	43, 53, 55, 57	Read more on the kp EthicsHotline at www.kpfilms.com/en/sustainability/governance-ethics
	2-27 Compliance with laws and regulations*	*	
	2-28 Membership associations	58	Read more about our memberships at www.kpfilms.com/en/sustainability/External-Engagement/
	2-29 Approach to stakeholder engagement	11, 13, 15-16, 23, 25, 27, 35, 45-46, 54-55, 58, 66-67	Read about our sustainability strategy at www.kpfilms.com/en/sustainability/kp_Investing_in_Better_Brochure_2021.pdf See our Group Sustainability Policy at www.kpfilms.com/en/sustainability/kp_Group_Sustainability_Policy.pdf
	2-30 Collective bargaining agreements	–	Pharma, Health & Protection and Durables (PHD) – four of our ten manufacturing sites are subject to collective bargaining or tariff agreements and around 1,100 employees are covered by such agreements (47% of the workforce). Food Packaging (FP) – employees at manufacturing sites comprise the majority of our workforce; 14 of our facilities recognise collective bargaining and approximately 2,150 employees are covered by such agreements (67% of the workforce).

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GRI Standard source	Disclosure	Location ¹	Additional comments and references
Material topics			
GRI 3: Material Topics 2021	3-1 Process to determine material topics	51	
	3-2 List of material topics	51	
Anti-corruption			
GRI 3: Material Topics 2021	3-3 Management of material topics	50, 53, 67	Read more about our approach to governance at www.kpfilms.com/en/sustainability/governance-ethics
GRI 205: Anti-corruption 2016	205-2 Communication and training about anti-corruption policies and procedures	53, 57	
Materials			
GRI 3: Material Topics 2021	3-3 Management of material topics	6, 13-16, 20, 22, 24, 26, 36, 52-53, 67	
GRI 301: Materials 2016	301-2 Recycled input materials used	6, 20, 64	In the scope of the PCR calculation, we include all products from our FP division, and we only include our packaging products from our PHD division, and as such all durable products (e.g. flooring, construction, etc.) are out of scope.
	301-3 Reclaimed products and their packaging materials	6, 14, 16, 20-21, 23-24, 64	
Energy			
GRI 3: Material Topics 2021	3-3 Management of material topics	32-33, 39, 53, 67	
GRI 302: Energy 2016	302-1 Energy consumption within the organisation	63	
	302-3 Energy intensity	7, 32, 63	Measured in kWh consumption per tonne processed, including: electricity, natural gas, steam, compressed air, diesel, propane. Details on temperature-adjusted methodology: weather conditions influence the variability of energy use in kp buildings, particularly the thermal energy (natural gas, fuel oil) used for heating buildings. Accurate energy analysis, to understand true energy efficiency, depends on the use of widely available 'degree days' data (analysis of energy use in relation to the outside ambient air temperature to calculate a 'heating degree day' (HDD) by subtracting the average daily temperature in a given location from your chosen base temperature (15.5°C), multiplied by the number of days).
	302-4 Reduction of energy consumption	32, 39	
	302-5 Reductions in energy requirements of products and services	14-15, 28, 30, 32, 63	
Water and effluents			
GRI 3: Material Topics 2021	3-3 Management of material topics	38, 53	Not formally a material topic, we provide additional information on water for certain stakeholder groups. Water discharge management: we meet all required compliance limits, including on priority substances of concern. Consumption: we only source from municipal systems.

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GRI Standard source	Disclosure	Location ¹	Additional comments and references
GRI 303: Water and Effluents 2018	303-1 Interactions with water as a shared resource	53	Our formal water risk assessment has not revealed any significant negative water-related impacts. We recognise that water is a scarce resource, and that access to good quality freshwater is fundamental to an equitable society. We continue to monitor the case for water-related management targets in the context of public policy and local catchment conditions. We interact with various stakeholders in our approach to water and share best practice across the Group.
	303-2 Management of water discharge-related impacts	53	We discharge to municipal systems and our sites generate very little industrial wastewater. We do not currently report the municipal minimum standards set for the quality of effluent discharge.
	303-3 Water withdrawal	64	
	303-4 Water discharge	64	
	303-5 Water consumption	64	
Emissions			
GRI 3: Material Topics 2021	3-3 Management of material topics	7, 15, 17, 34-35, 53, 54-55	Greenhouse gases included within the boundary: CO ₂ , CH ₄ , N ₂ O, HFCs, PFCs and SF ₆ , expressed in CO ₂ e. Emissions from biologically sequestered emissions have not been included. Organisational boundary: This report takes the operational control consolidation approach. All Scope 1, 2 and 3 emissions from operations over which Klöckner Pentaplast has operational control. Most emissions factors that are used to convert activity data (e.g. kWh energy or passenger kilometres travelled) are taken from the 'UK Government GHG Conversion Factors for Company Reporting', published by UK Department for Business, Energy and Industrial Strategy (BEIS) and UK Department for Environment, Food and Rural Affairs (Defra) each year. Emissions from electricity use are estimated using 'location-based' and 'market-based' approaches. For the location-based approach, the average emissions factor for the country is used, applying country-specific emissions factors published annually by the International Energy Agency. The alternative 'market-based' approach refers to renewable energy certificates (given zero emissions), and where no supplier-specific data is held, factors published for residual emissions. For further information, see our TCFD disclosures.
GRI 305: Emissions 2016	305-1 Direct (Scope 1) GHG emissions	63	
	305-2 Energy indirect (Scope 2) GHG emissions	63	
	305-3 Other indirect (Scope 3) GHG emissions	63	
	305-4 GHG emissions intensity	35, 63	
	305-5 Reduction of GHG emissions	35, 63	
Waste			
GRI 3: Material Topics 2021	3-3 Management of material topics	7, 15-16, 36, 52-53	
	306-1 Waste generation and significant waste-related impacts	36-37, 64	
	306-2 Management of significant waste-related impacts	52-53, 55, 67	Read more about our environmental management at www.kpfilms.com/en/sustainability/risk-management-systems Read about our waste-related R&D projects at www.kpfilms.com/en/about-us/innovation
GRI 306: Waste 2020	306-3 Waste generated	64	
	306-4 Waste diverted from disposal	64	
	306-5 Waste directed to disposal	64	

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GRI Standard source	Disclosure	Location ¹	Additional comments and references
Employment			
GRI 3: Material Topics 2021	3-3 Management of material topics	8, 18, 43, 45, 53, 66	Read more about recruitment and careers at kp at www.kpfilms.com/en/careers/
GRI 401: Employment 2016	401-1 New employee hires and employee turnover	65	We do not disclose new employee hire numbers under GRI 401-1a due to our successful performance in the last 5 years in implementing inclusive recruitment practices based on age and gender. However, we recognise the importance of nurturing future skills in our industry and our junior new hires accounted for 87% of our total new hires in 2025 (2024: 80%). We do not disclose turnover figures under GRI 401-1b due to the stability in our turnover performance in the last 5 years. We continue to monitor its relevance and any material changes.
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	46, 66	We ensure that our employees are rewarded and recognised. Our kp Total Rewards Policy is designed to be competitive in the job market, ensure compliance with all countries' minimum wage requirements, ensure internal equity and reward employees based on our pay-for-performance approach. It also provides a framework to create programmes that attract, motivate and retain talent. We are committed to help our employees have a better work-life balance and as such offer different flexible work arrangements, which could include flextime, work from home, part-time, compressed workweeks, etc. These arrangements provide employees with increased flexibility with their work schedule while allowing kp to maintain a progressive and productive work environment. Employee Assistance Programmes (EAP) are implemented globally and look to support the wellbeing of our employees and their families. These EAP include, but are not limited to, wellbeing and mental health support, counselling sessions (face-to-face or online) and support with financial wellbeing. There is a standard portfolio of benefits offered to each permanent kp employee in the USA regardless of the site. However, in other countries employee benefits vary. Some of the countries do not offer benefits to new hires because the insurance is provided by the local governments. In these countries, kp pays a portion of the employees' cost of the benefits offered by the government. The benefits offered to permanent employees are listed below. • Medical Insurance • Dental Insurance • Life Insurance • Accident Insurance • Disability Insurance • Retirement/Pension Account • Paid Time Off/Sick and Vacation Time
	401-3 Parental leave	44	We offer parental leave across the countries where we operate; this varies in length and benefit depending upon the country. Most of our employees are entitled to a 12-week maternity leave and two-week paternal leave; these vary from country to country. We consistently track this data in Germany and we are looking at evolving our reporting to expand our disclosure on this indicator in the future.

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GRI Standard source	Disclosure	Location ¹	Additional comments and references
Labour/management relations			
GRI 3: Material Topics 2021	3-3 Management of material topics	45, 53, 66	
GRI 402: Labour/Management Relations 2016	402-1 Minimum notice periods regarding operational changes	–	Before making operational changes that could substantially affect our employees, we provide a period of notice outlining the proposed changes. The minimum period and provisions for consultation and negotiation are specified either in the collective agreements or in the local laws. On average, the minimum notice period is 41 days.
Occupational health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	53, 66-67	See our Health and Safety Policy at www.kpfilms.com/en/sustainability/kp_Group_Health_and_Safety_Policy.pdf
GRI 403: Occupational Health and Safety 2018	403-1 Occupational health and safety management system	53, 66	All of our 27 sites (100%) are covered by the Occupational Health and Safety system. Read more about how we act responsibly at www.kpfilms.com/en/sustainability/Our-Strategy/Act-Responsibly
	403-2 Hazard identification, risk assessment and incident investigation	41-42, 53	
	403-3 Occupational health services	53	High-quality treatment for all occupational health-related matters (preventing, treating, and rehabilitating occupational illnesses and injuries i.e. beyond first aid) is provided off site; if a worker requires them, kp ensures access is maintained. Any relevant information from cases is fed back into our hazard identification processes.
	403-4 Worker participation, consultation and communication on occupational health and safety	42, 66	More than 80% of our sites have a formal Safety Committee, where worker consultation and participation take place. Any formal request relating to safety, internally or externally, is managed by the committee, with specific participation from employee representatives. All learning on safety is shared across all sites, while safety topics are identified and communicated monthly and displayed prominently on site. Site/divisional senior management teams communicate the 'zero harm' goal and status via newsletter and video. For unionised sites, the representatives of the workers are consulted on any new rules before implementation.
	403-5 Worker training on occupational health and safety	41-42, 53	
	403-6 Promotion of worker health	46, 53	There are various ways worker health is promoted, e.g. our Code of Conduct, our sustainability policies and site-level communication. We also exercise proportional disciplinary action for any transgressions of safety and health rules, the outcomes of which are shared to help avoid them happening again. Read more about our approach to governance and ethics at www.kpfilms.com/en/about-us/governance-ethics
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	41-42, 53-54, 66-67	As a result of the formal risk assessment process, near-miss or injury investigation, any corrective action to either mitigate or remedy the risk is considered and deployed as appropriate.
	403-8 Workers covered by an occupational health and safety management system	66-67	All legal requirements are monitored, complied with and audited to ensure every worker has adequate attention in case of work-related injuries or illnesses. Employees travelling abroad are covered by specific insurance programmes.
	403-9 Work-related injuries	8, 41, 53, 66	No fatalities or recordable cases resulting from ill health occurred at kp.
	403-10 Work-related ill health	53, 66	

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GRI Standard source	Disclosure	Location ¹	Additional comments and references
Training and education			
GRI 3: Material Topics 2021	3-3 Management of material topics	45-46, 53, 66	Training and development are key parts of our employee value proposition, which is designed to attract, grow and retain the best talent in our industry. To manage this successfully, we depend on our online kp Academy to improve skills, standards and values. Other management tools included in the training syllabus are the kp Code of Conduct, as well as policies on cyber security, data privacy, health and safety, the environment and diversity. Read more on working at kp at www.kpfilms.com/en/careers
GRI 404: Training and Education 2016	404-1 Average hours of training per year per employee	66	We do not disclose average hours of training by gender and employee due to the lack of disparity in training opportunities between women and men - everyone has equality of opportunity. We continue to monitor its relevance and any material changes.
	404-3 Percentage of employees receiving regular performance and career development reviews	66	Our People Strategy aligns people and their capabilities with our vision, strategy, priorities and goals. The formal performance management process involves objective setting and formal feedback during the year, accompanied by more informal meetings to monitor progress, identify improvement potential and raise any concerns or escalate problems. We do not disclose the breakdown of employees by gender and employee category because performance and career development reviews are provided for women and men in line with gender proportions in the company - everyone has equality of opportunity. We continue to monitor its relevance and any material changes.
Diversity and equal opportunity			
GRI 3: Material Topics 2021	3-3 Management of material topics	53, 65	Read more about our working environment at www.kpfilms.com/en/careers
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of governance bodies and employees	65	Read more about the senior leadership team at www.kpfilms.com/en/about-us/ceo-management-team
Non-discrimination			
GRI 3: Material Topics 2021	3-3 Management of material topics	53, 65	Read more about our working environment at www.kpfilms.com/en/careers/
GRI 406: Non-discrimination 2016	406-1 Incidents of discrimination and corrective actions taken	67	
Local communities			
GRI 3: Material Topics 2021	3-3 Management of material topics	47, 53	
GRI 413: Local Communities 2016	413-1 Operations with local community engagement, impact assessments and development programmes	48	
Customer health and safety			
GRI 3: Material Topics 2021	3-3 Management of material topics	10, 12, 14, 27	Read more about our medical packaging films at www.kpfilms.com/en/pharma-medical/medical-device-packaging-films/
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the health and safety impacts of product and service categories	66	All (100%) of our significant product and service categories are assessed for health and safety impacts as part of our product design and manufacturing quality processes.

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