

SUSTAINABILITY REPORT

2025



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INTRODUCTION



A message from CEO

A message from CEO François-Xavier Gilbert

I am pleased to present LINDAL's Corporate Sustainability Report 2025. Sustainability remains a central element of our corporate strategy as we continue to operate in an environment shaped by environmental pressures, social expectations and rapid change across global value chains. We recognise that addressing these challenges requires long-term commitment, clear priorities and close collaboration across our organisation and beyond.

Building on the foundations laid out in previous years, this report documents the further maturation of LINDAL's sustainability approach. It reflects our vision, mission and values and outlines how we continue to strengthen governance structures, partnerships, programmes and operational processes to support our sustainability ambitions. Across all business functions, we are steadily embedding sustainability considerations into decision-making, product development and operational practices.

In line with our new Sustainability Roadmap 2030, we continue to pursue clearly defined targets and measures aimed at reducing our environmental footprint, increasing resource efficiency and advancing responsible sourcing. Particular focus remains on emissions reduction, the use of recycled and alternative materials, and the integration of sustainability criteria throughout our value chains. Our actions are guided by internationally

recognised frameworks, including the United Nations Sustainable Development Goals, which provide an important orientation for our activities worldwide.

Throughout 2025, we have seen further progress across our global operations, supported by new and existing partnerships and a growing number of environmental and social initiatives. At the same time, we continue to navigate a dynamic external environment shaped by evolving regulatory requirements, changing customer expectations, technological developments and increasing supply chain complexity. These factors play a key role in shaping our sustainability priorities and our approach to long-term value creation.

We regularly assess our performance against defined targets and key performance indicators. This report provides transparency on our achievements to date while also identifying areas where further efforts are required. In particular, enhancing data quality and transparency along the value chain and deepening engagement with suppliers remain important focus areas for the coming years.

The LINDAL Executive Management Team remains fully committed to contributing to a more sustainable and equitable future for our employees, customers and business partners. Transparency, continuous improvement and constructive dialogue with our stakeholders will continue to guide our actions, as meaningful progress can



François-Xavier Gilbert
Chief Executive Officer (CEO)

only be achieved through collaboration. We invite you to explore our 2025 Corporate Sustainability Report and to continue this journey with us as we work towards a more sustainable future.

Methodological Note



LINDAL’s 2025 Sustainability Report provides a transparent overview of our approach to sustainable development and the further integration of sustainability into our global business activities. The report describes how sustainability principles are embedded across governance structures, operational processes and decision-making along the value chain. To support a consistent and systematic implementation, LINDAL applies defined, measurable and comparable key performance

indicators (KPIs) across all relevant corporate functions. These KPIs are used to monitor progress towards our sustainability objectives and to support continuous improvement.

This report covers the reporting period from 1 January to 31 December 2025. Unless otherwise stated, all data and information presented refer to this period. The content of this report has been prepared in accordance with the Global Reporting Initiative (GRI) Standards applicable in 2025. Through this report, LINDAL aims to provide stakeholders with relevant information on our sustainability performance, priorities and progress, and to demonstrate how sustainability contributes to our long-term value creation.

The reporting scope includes all entities within the LINDAL Group. RX Pack S.r.l is excluded from the scope of this report due to the lack of influence and involvement in management.

The selection of material topics is based on LINDAL’s double materiality assessment. This assessment considers both the actual and potential impacts of our business activities on the economy, environment and society, as well as the perspectives and expectations of relevant stakeholder groups. The resulting material topics form the core structure of this report. The Executive Management Team, including the Chief Executive Officer, reviews and validates the content of the

Sustainability Report. The CEO ensures the completeness of reporting on all material topics and provides final approval of the report.

Unless stated otherwise, the terms “LINDAL”, “LINDAL Group”, “the Group” or “the Company” refer to all legal entities consolidated within the LINDAL Group. The term “customer” refers to clients who integrate LINDAL dispensing technologies into their manufacturing processes or finished products. No external assurance was obtained for this reporting period. LINDAL remains committed to the continuous improvement of its sustainability reporting, including enhanced data quality, expanded coverage, strengthened internal controls and ongoing alignment with regulatory requirements and recognised best practices.

For any questions or comments regarding this report, please contact Thuy-Tien Nguyen, Global Sustainability Manager, via email at Thuy-Tien.Nguyen@lindalgroup.com

HIGHLIGHTS



HIGHLIGHTS



59%

Emission reduction
in Scope 1 & 2
since 2020



5

sites
ISO 14001
certified



2

new lightweight
actuators



11% ↑

Increase in green
energy share
since 2024



90%

Recycling
rate of
total waste



3

Awards for
Innovation
FlipStraw

COMPANY OVERVIEW & STRUCTURE



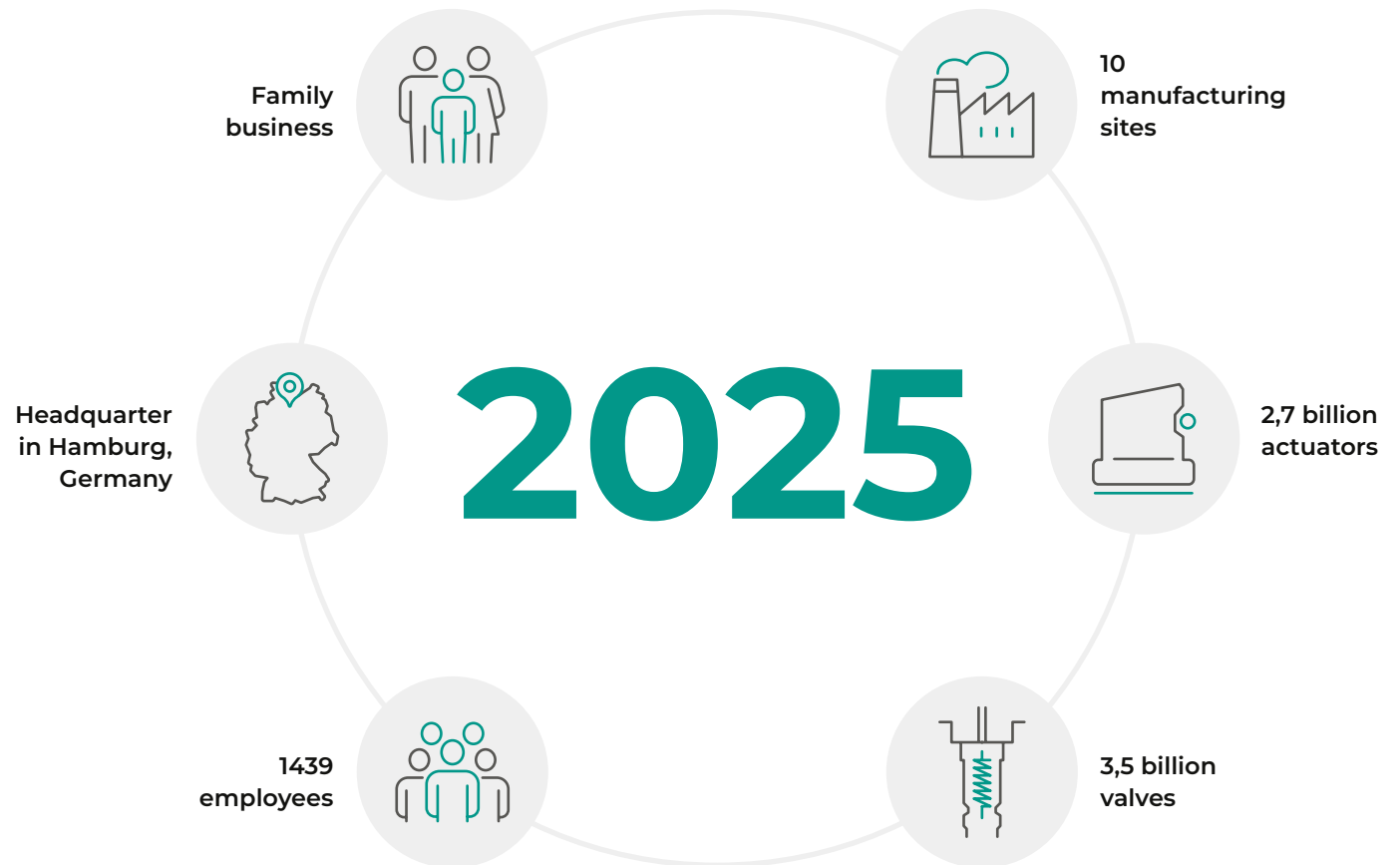
Company Overview

LINDAL Group was founded in 1959 and is today a global leader in aerosol packaging technology. We offer a broad range of standard and custom aerosol dispensing solutions and have become a partner of choice for many of the world's most prestigious, innovative and trusted brands. Our comprehensive product portfolio offers quality packaging solutions for personal care, homecare, food, healthcare and technical market segments.

Our decades of experience and expertise in aerosol dispensing technology, along with our in-depth understanding of the global market, allow us to consistently deliver innovative solutions for increasingly complex projects and collaborations.

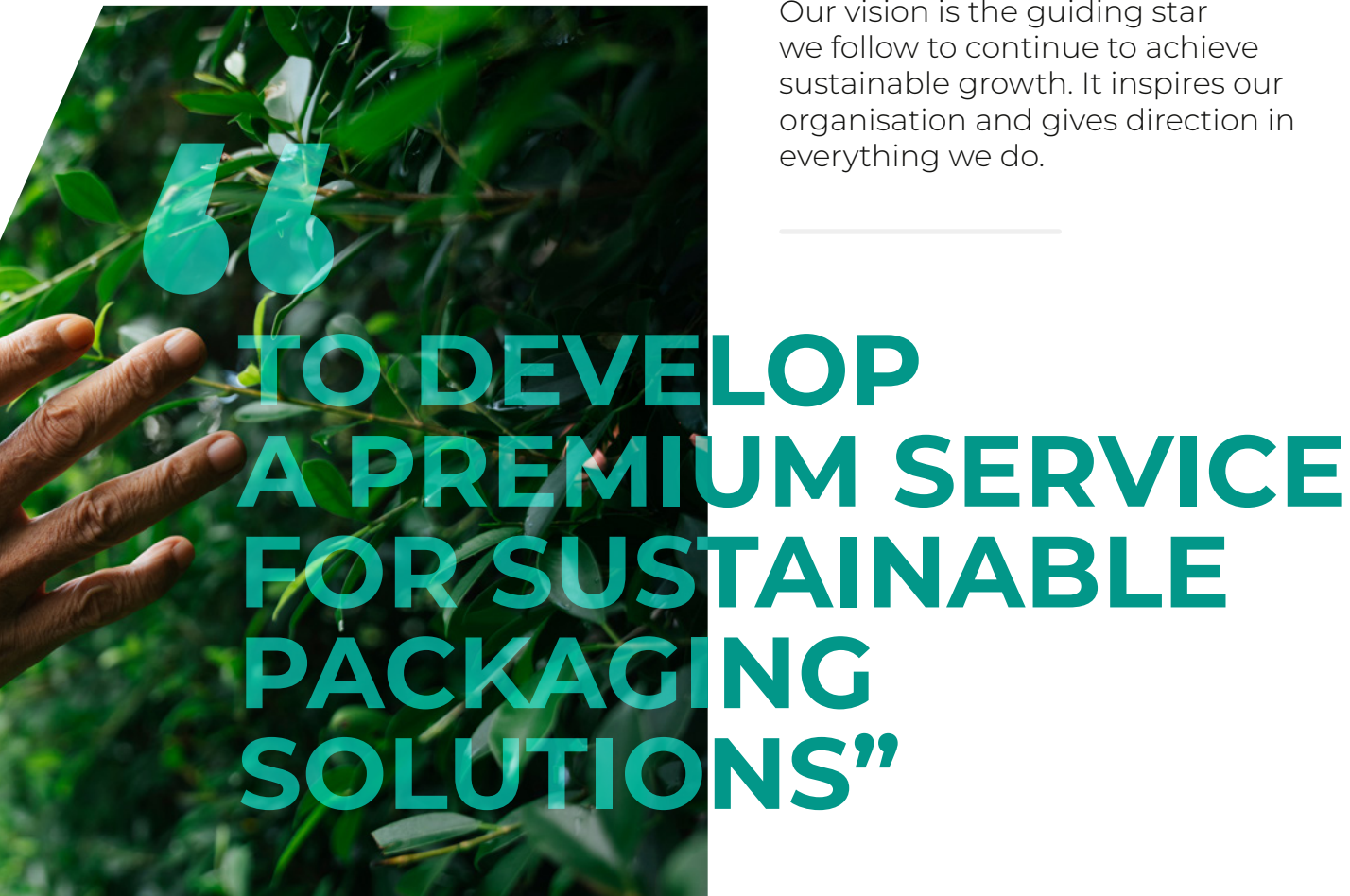
The LINDAL Group continues to invest in its manufacturing footprint and sales office network so we can offer customers exceptional service delivery. Originating in Germany, the Group has expanded its presence across Europe and in the Middle East with manufacturing sites and sales offices in France, the UK, Italy, Belgium, Spain, Ireland and Turkey. In the Americas, our presence covers all key markets via our facilities in Argentina, North America, Mexico and our state-of-the-art facility in Brazil.

Our continued focus on product advancement and geographic expansion strengthened our market position in 2025, with personal care remaining our most dynamic segment and Europe our leading region.



Vision, Missions and Values

Our Vision



Our vision is the guiding star we follow to continue to achieve sustainable growth. It inspires our organisation and gives direction in everything we do.

Our Values

Our Corporate Values are the basis for all interactions with our stakeholders. They guide our decisions and actions and reflect our beliefs and culture.



Innovation

We foster a culture of innovation in pursuit of a sustainable competitive advantage.



Trust

Our relationships with all our stakeholders are built on openness, mutual respect, trust and reliability.



Courage

We act with agility, determination and an entrepreneurial mindset.



Family

As an independent family-driven company, we take a long-term view reflected by our continued investment in the business.

Vision, Missions and Values



Our Missions

Our missions convey both the purpose our company pursues and the value proposition we offer to our stakeholders. They are:



To be a **Nurturing Employer** by creating a diverse, open and safe learning environment for our people with equal opportunities.



To be a **Sustainable Business** by creating long-term value for all our stakeholders through the foundations of sustainable business practices and principles.



To **Diversify our Business Portfolio** by expanding our offer of dispensing solutions, both organically and through targeted mergers and acquisitions.



To adopt **IT systems and practices** that support and enable efficient business development.



To excel in **Service Leadership** by delighting our customers with best-in-class quality and supply to establish our cost leadership position.

Company Structure

The LINDAL Group comprises operational entities across the world, all forming part of a family-owned Holding registered in Germany as the LINDAL Group Holding GmbH. It is represented by two Managing Directors:

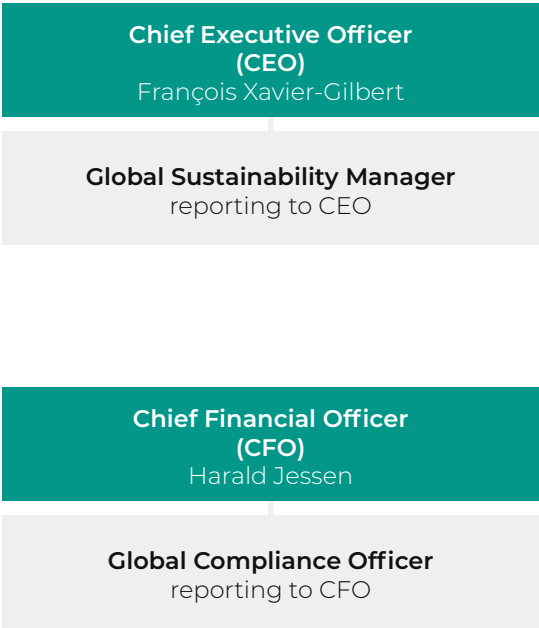
- / François Xavier-Gilbert, as CEO
- / Harald Jessen, as CFO

The LINDAL Executive Management Team is composed of 7 members: the CEO, CFO, and the Group Human Resources, Group Sales & Marketing, Group Information Technology, Group Supply Chain & Regional Operations and Group Technology Directors, in charge to execute and deliver the strategy set out by the Shareholders.

The composition of LINDAL's Executive Management Team is approved by the Shareholders, based on nominations submitted by the CEO and aligned with the specific governance responsibilities and qualifications required for each role. LINDAL's Executive Management Team meets every three months to review and discuss various matters and to make strategic decisions.

Our Group Sustainability Manager is reporting directly to the CEO, ensuring that Sustainability remains a core priority at the highest level of leadership.

Managing Directors



Group Directors



A woman-owned company LINDAL is proud to be a woman-owned company. We are registered within WEConnect International, a global network linking women-owned businesses with international buyers, and with a vision to create a world where women have the same opportunities as men to design and implement business solutions.



Economic and financial performance

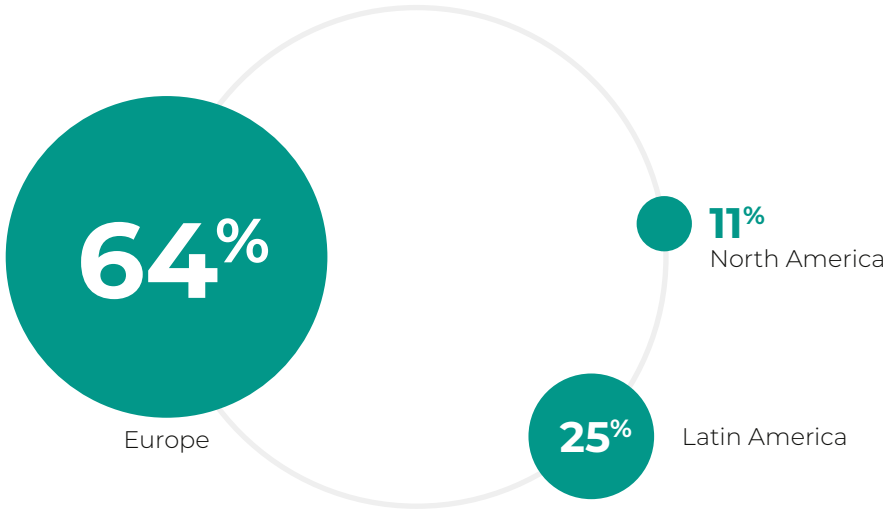
In recent years, the LINDAL Group has maintained a stable financial performance, reflecting its resilient market position and consistent operational execution. In 2025, global sales amounted to €393 million. This development reflects a market environment characterised by ongoing geopolitical tensions, economic uncertainty and cautious demand across key sectors.

Across our 10 international manufacturing locations, we sold approximately 2,7 billion actuators and 3,5 billion valves during the reporting year.

From a regional perspective, Europe remained our largest market, accounting for 64% of total sales in 2025. Latin America continued to represent a significant share of global revenue, while North America contributed the remaining portion.

Despite a challenging external environment marked by geopolitical developments, economic volatility and ongoing supply chain complexities, LINDAL has maintained a stable performance. Continued investments in strategic partnerships, production capabilities, administrative processes and product development have supported the Group's ability to navigate these conditions and sustain its overall business performance.

Sales 2025 by region



Ecovadis and Certifications

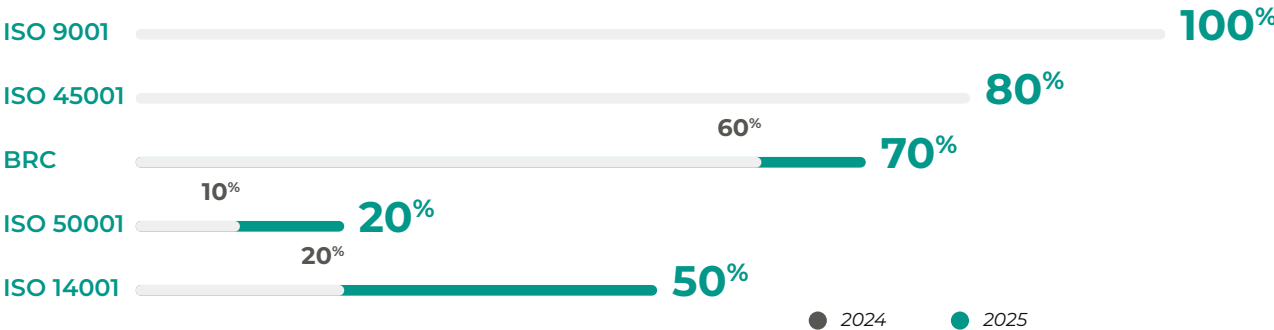
Certifications

LINDAL is dedicated to maintaining the highest standards of quality, safety, and sustainability across all our operations. Our commitment is reflected in the various ISO certifications we have achieved, which underscore our adherence to international standards and our continuous improvement efforts.

ISO 9001:2015 – Quality Management System: 100% of our sites are certified under ISO 9001. This certification demonstrates our ability to consistently provide products and services that meet customer and regulatory requirements, and our commitment to enhancing customer satisfaction through effective system implementation.

ISO 45001:2018 – Occupational Health and Safety Management System: Ensuring the safety and well-being of our employees is paramount. 80% of our sites are certified under ISO 45001, reflecting our proactive approach to managing occupational health and safety risks and our dedication to creating a safe working environment.

BRC Global Standard: 70% of our sites are certified under the BRC standard, which highlights our commitment to maintaining high standards of hygiene, safety, and quality in our packaging processes. This certification is crucial for ensuring the safety and quality of our products, particularly in the food and beverage sectors.



ISO 50001:2018 – Energy Management System: We are committed to improving our energy performance and reducing our environmental impact. Currently, two of our sites are certified under ISO 50001 and further roll out to more is planned, demonstrating our efforts to implement energy-efficient practices and reduce our carbon footprint.

ISO 14001:2015 – Environmental Management System: In our ongoing journey towards sustainability, five of our sites are certified under ISO 14001 with a further roll out to more sites planned. This certification will further enhance our environmental performance by providing a framework for managing our environmental responsibilities in a systematic manner.

Social Responsibility: We recognise the importance of upholding ethical working conditions, human rights, and fair labour practices at all sites and with our business partners. In 2025, 40% of our facilities were SMETA audited and two of our sites transparently disclosed information on the SEDEX platform. Our site in Belgium has successfully completed the Together for Sustainability (TfS) audit in 2024, which is valid for 3 years. The audit evaluated key areas such as environmental impact, health and safety, human rights, and corporate ethics. We will continue to strive for excellence in all areas of our operations, ensuring we meet the highest standards, contribute positively to our communities and the environment, and support our customers by continually improving our products, processes and support systems and by also acquiring further certifications as necessary.

Ecovadis and Certifications



External reporting

LINDAL has been actively participating in the CDP (Carbon Disclosure Project) and Ecovadis, a leading provider of business sustainability ratings, to enhance its environmental transparency and performance.

CDP

Our 2025 CDP score was **C for climate change** and C for water security, improving from our 2023 D score.

These scores highlight the areas where we have made progress and where further improvements are needed. We are committed to transparently disclosing our sustainability information and holding ourselves accountable for our environmental impact. This commitment is a cornerstone of our sustainability strategy, ensuring that we remain open about our challenges and achievements. At the time of this report being published, our CDP questionnaire has been submitted, and we eagerly anticipate the results, which will reflect the extensive efforts made since our last assessment in 2025.

Ecovadis

Our continued dedication to sustainability is demonstrated by the consistent improvement in our EcoVadis score over recent years. As of the time of this report, the new assessment has not yet been conducted. Our most current score is **60/100**, placing us in the **62th percentile** among evaluated companies. This progress is a testament to our dedicated efforts in enhancing our sustainability practices across various domains. In recognition of our substantial improvement, we have been awarded the **Ecovadis Commitment Badge**. This badge highlights our dedication to continuous improvement and our proactive approach to integrating sustainability into our core operations.



GOVERNANCE, ETHICS & CYBER RISK MANAGEMENT



Business Compliance

LINDAL's Compliance processes ensure conformity to all applicable laws, regulations, Standards and guidelines set out by authorities and other governing bodies.

Compliance with the law, regulations and internal rules is a top priority for LINDAL and covers numerous areas, including business, finance, healthcare and government.

LINDAL's compliance procedures have been established to ensure our management teams, employees, as well as our business partners and suppliers act with integrity and with respect for the law at all times.

Non-compliance with relevant rules and regulations leads to legal consequences, fines, reputational damage and may even result in criminal charges. Therefore, LINDAL invests in compliance programmes that include the implementation of policies, procedures, and training to ensure all employees and stakeholders are aware of, and follow all relevant rules and regulations. Compliance is a continual process with laws and regulations often changing. It's therefore important that we adapt to any new requirements to remain in good standing with authorities and regulatory bodies and to maintain trust with our customers and the wider public.

The key areas of compliance at LINDAL include:



Regulatory Compliance
LINDAL's businesses adhere to the laws and regulations established by government authorities and regulatory bodies.



Data Privacy Compliance
GDPR (General Data Protection Regulation): LINDAL complies with GDPR to protect an individual's personal data. In the reporting year, there were no significant complaints regarding breaches or losses of customer data.
CCPA (California Consumer Privacy Act): Similar to GDPR, LINDAL complies with CCPA, a state statute that governs data privacy for California residents.



Environmental Compliance
LINDAL follows all environmental laws and standards relating to pollution control, waste management, and sustainability.



Employee Compliance
LINDAL adheres to labour laws, workplace safety regulations, and follows fair employment practices.



Ethical Compliance
LINDAL has published its own Code of Conduct and ethical standards that all employees must follow to promote fair and responsible behaviour.

Anti-Corruption

LINDAL adopts a zero-tolerance approach to corruption and bribery. Our policy prohibits any form of improper advantage, whether offered or accepted, and applies to all employees and business partners globally. Clear expectations are set in our Code of Conduct, which reinforces lawful and ethical conduct across all business activities. While to date we are currently preparing formal training sessions, all employees are required to read and acknowledge the Anti-Bribery and Anti-Corruption Policy.

A corruption risk assessment has been conducted to identify potential vulnerabilities within our operations and business relationships. The insights gained helped to strengthen internal safeguards and clarify expectations for compliance.

In the reporting year 2025, LINDAL recorded no confirmed incidents of corruption, and no legal proceedings were initiated in connection with corrupt practices.

Human Rights – non-discrimination & Statements on child and forced Labour

Respecting human rights plays a crucial role in our Corporate Social Responsibility model.

LINDAL does not tolerate threats or other forms of violence towards employees in the workplace. We also uphold zero tolerance towards child or forced labour, any form of modern slavery, or any work facilitated by human trafficking. This applies as much to our own companies as it does to our contractual partners and supply chains.

We define „child“ as any person under the age of 15, or under the age of completion of compulsory education, whichever is higher, in accordance with ILO Convention No. 138.

At LINDAL, we treat everyone with respect, and we expect our employees to treat all colleagues, customers, suppliers, partners and other



individuals with whom we work, with the same fairness, recognition and politeness. By doing so, we all protect the positive reputation of the company.

We firmly believe that a respectful environment leads to an encouraging and productive Workplace culture.

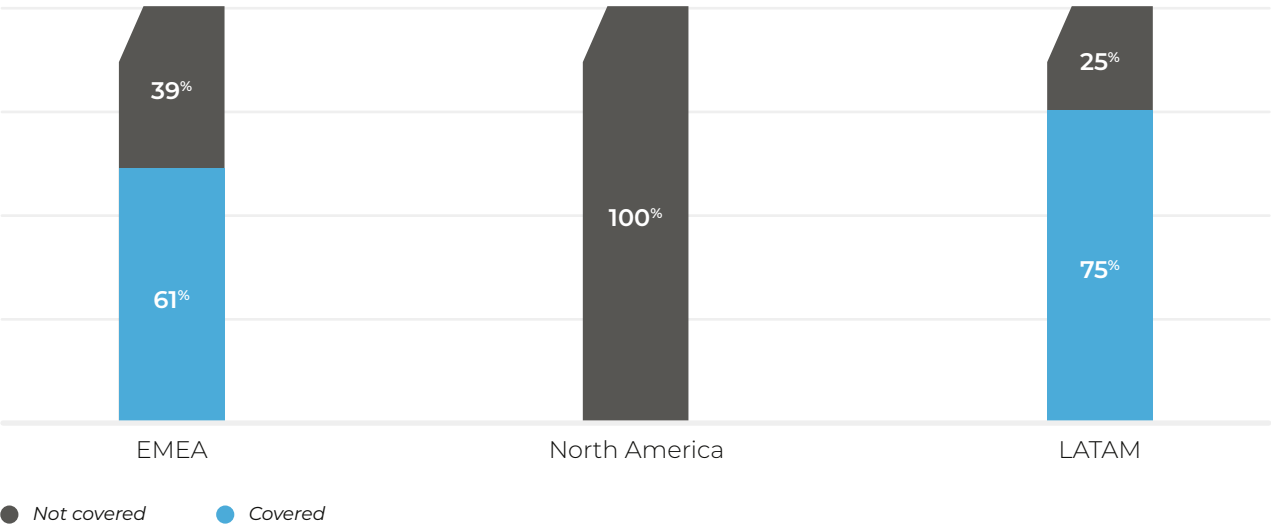
Freedom of Association and Collective Bargaining Agreement

At LINDAL, we fully respect and uphold the right of our employees to join associations and to engage in collective bargaining, in line with the applicable local legislation and international standards, including ILO Conventions 87 and 98. Employees may choose to be represented by trade unions or other legally recognised employee representatives, without fear of interference, discrimination, retaliation, or harassment.

We foster constructive dialogue with employee representatives and are committed to maintaining a respectful and cooperative relationship. No employee shall be intimidated or pressured in their decision to join – or not to join – any organisation.

In the reporting year 2025, 61% of our employees in EMEA and 75% in LATAM were covered by collective bargaining agreements. For employees not covered by such agreements, working conditions are defined through internal HR policies, aligned with local labour legislation and comparable collective agreements where applicable.

Employees covered by collective bargaining agreements



Respect for Land Rights and Indigenous Communities

At LINDAL, we are committed to respecting the land rights of individuals, indigenous people, and local communities. We do not engage in land grabbing and we ensure that all activities involving land or property are carried out with full respect for existing legal rights and customary ownership. We are dedicated to fostering and

maintaining constructive relationships with local communities. We resolute in ensuring that our business activities do not contribute to land grabbing, displacement, or the violation of Indigenous land rights, and we consistently work to uphold the integrity of these rights across all our operations.

Whistleblowing

At LINDAL, it is our aim to promote legally compliant and ethical behaviour, and to prevent any violations contrary to laws or our Code of Conduct. In doing so, we provide an accessible and confidential Whistleblowing Procedure for employees to raise their concerns.

Our Whistleblowing Procedure provides guidance on the nature of what can be reported, including concerns on anti-competitive practices, environmental and ethical issues, discrimination and harassment, corruption and bribery and child or forced labour and human trafficking.

LINDAL provides confidential and anonymous reporting channels (e.g. whistleblower hotline) for those raising a complaint, including a dedicated hotline and a dedicated mailbox. Following submission, all reports are processed by an independent external reporting office in compliance with legal regulations and confidentiality. We also offer the option for those raising a concern to arrange a personal meeting with the reporting office.

All details within the Whistleblowing report are considered and processed by an independent

external party, with status updates communicated via email, or through a dedicated login area where further dialogue on the concern can take place anonymously.

Throughout the process, LINDAL ensures confidentiality and anonymity of those raising a concern before, during, and after investigations, and guarantees their protection against any form of retaliation. In 2024, five reports were submitted through LINDAL's Whistleblowing mechanism.

Cybersecurity Risk Management

Cybersecurity is an integral part of LINDAL's sustainability and sets the foundation for strong and secure business operations. Numerous initiatives to increase resilience within our IT and manufacturing environments to ensure stable operations, the reliable delivery of services and goods to our customers and data security have been implemented. These initiatives form four domains, including:



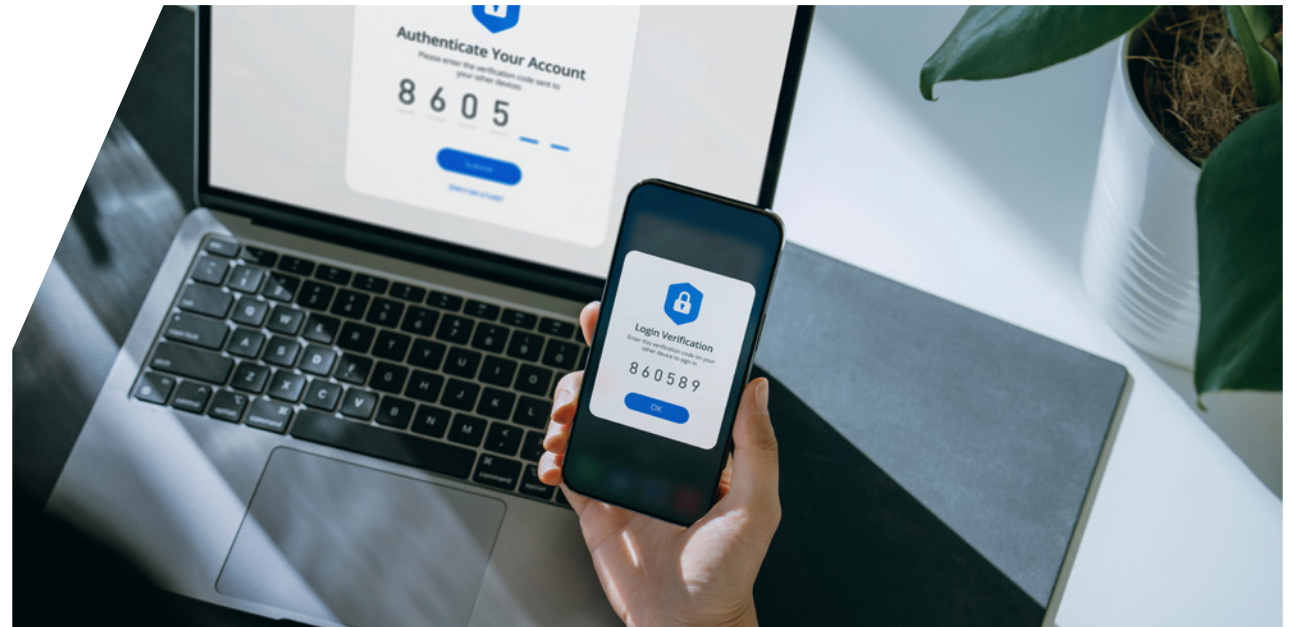
Organisation

LINDAL has established a business-focused security organisation to provide an overall framework for implemented and planned cybersecurity initiatives.

To further increase readiness for a cyberattack, a Cyber Incident Coordination Team (CICT) drives the remediation of identified cybersecurity incidents, allowing for fast mitigation and remediation times and in alignment with global regularity and compliance requirements. LINDAL performs comprehensive risk assessments of its critical IT assets and processes to proactively identify potential threats and implement effective risk mitigation strategies.

Protection

LINDAL has deployed a strong protective layer to reduce the likelihood of cyberattacks occurring within the IT and manufacturing environment. This is built around the LINDAL-Cyber-Defence-Essentials (LCDE), a framework that forms a minimum baseline of security measures required on a global and local level. The framework allows LINDAL to establish a harmonised security defence layer across all organisational units while maintaining flexibility on adopted tools and technologies.



Awareness training for all members of the organization has been implemented and is Complemented with phishing simulations to monitor its effectiveness and sensitise end-users and administrators regarding this widely used attack vector.

In terms of technology, Multi-Factor-Authentication (MFA), enhanced Identity and Access Management (IAM), and End User Computing (EUC) security

measures have also been implemented. In addition, an advanced Endpoint Detection and Response (EDR) solution to proactively prevent threats on all monitored endpoints and servers has been deployed. This technology also supports efficient and threat-targeted monitoring within the Detect domain.

Detection

LINDAL has implemented comprehensive and real-time monitoring for its overall infrastructure. To support the internal team, an external service provider has been on boarded to facilitate round-the-clock global monitoring in a follow- the-sun approach.

To further strengthen detection capabilities, a comprehensive cyber-attack surface management has been established to detect potential vulnerabilities and to assess in-depth, specific critical infrastructure for IT and manufacturing.



Response

To prepare for potential cyberattacks, we have implemented several initiatives to strengthen our readiness and response capabilities. In 2025, LINDAL's CICT conducted two tabletop cyber crisis simulations. One simulation focused on IT Capabilities and covered various attack scenarios across IT and manufacturing, including the loss of critical data and the management of both internal and external stakeholder communications. The second simulation focused on the executive team, aiming to strengthen leadership resilience and decision-making during a major cyber crisis.

To further support the CICT in managing cybersecurity incidents, particularly those requiring specialized forensic expertise, we have engaged an external partner under an incident response and forensics retainer. This partner provides additional support in the event of a cyberattack, helping us to effectively contain incidents and minimize overall impact on the organization.

Training

As part of our commitment to strengthening the company cybersecurity posture, we have implemented comprehensive employee training programmes to enhance awareness and response to evolving cyber threats. Leveraging a robust training platform, all employees are trained on demand, staying informed about the latest cyberattacks, including AI-powered cyberattacks, Phishing, Ransomware, and Malware. This platform equips them with the knowledge to detect and respond to these types of attacks effectively.

To further reinforce learning, we regularly conduct phishing simulations to test employees' ability to recognise and respond to real-life cyber threats. Additionally, the Group CISO delivers interactive training sessions to engage employees and address specific security concerns. This year, our IT administrators and the Head of IT Security participated in industry conferences to stay ahead of emerging trends and sophisticated attack vectors.

Our goal is to ensure that all employees are vigilant and equipped with the necessary tools to protect our organisation from cyber threats.

SUSTAINABILITY COMMITMENT & STRATEGY



Our Commitment

At LINDAL, sustainability is an integral part of our long-term business strategy and a key driver of future competitiveness. As customer expectations, regulatory requirements and market demands continue to evolve, we recognise the importance of embedding sustainability across all areas of our business. Our Sustainability Strategy 2030 provides a clear framework for addressing environmental, social and product-related challenges while creating long-term value for our stakeholders.

The strategy is built around three core pillars: Planet, People and Product. Through these pillars, we aim to reduce our environmental footprint, strengthen employee well-being and engagement, support local communities, and advance more sustainable product solutions. Our ambition is supported by measurable targets and concrete actions that guide decision-making across the Group.

Within our Planet pillar, we are working towards an 80% reduction of Scope 1 and 2 emissions, a 42% reduction of Scope 3 emissions and zero waste to landfill by 2030. To achieve these objectives, we are implementing energy reduction initiatives, increasing the use of renewable energy, improving waste management practices, engaging with key suppliers and further expanding environmental management systems across our sites. We have committed to the Science Based Targets initiative (SBTi) and are currently

developing our targets for submission, reinforcing our dedication to defining a robust, science-based decarbonisation pathway.

Through our People pillar, we are committed to promoting employee well-being, enabling engagement and performance, and strengthening our contribution to local communities. We continue to invest in people development, health and safety, employee engagement initiatives and activities that support an empowering workplace culture.

Our Product pillar focuses on advancing circular product design and increasing the availability of sustainable material solutions. By 2030, we aim to achieve 100% PCR availability across our standard actuator portfolio in Europe and increase PCR usage to 50%. At the same time, we are developing innovations across the entire product life cycle and expanding our capabilities in areas such as recyclability and Product Carbon Footprint assessments.

To support the implementation of our Sustainability Strategy 2030, we continue to strengthen transparency, reporting and stakeholder engagement through recognised frameworks, certifications and continuous improvement initiatives. We believe that sustainability not only helps us reduce risks and meet stakeholder expectations, but also creates opportunities for innovation, operational efficiency, talent attraction and long-term business resilience.

Sustainability Strategy 2030 and beyond



Planet

- / Zero Waste to Landfill
- / 80% Reduction in Scope 1 and 2
- / 42% Reduction in Scope 3



People

- / Promote employee well-being enabling engagement & performance
- / Engage with local communities



Product

- / Develop circular design innovations
- / 100% PCR availability on EU standard actuator portfolio
- / Reduction of raw material usage

Sustainable Development Goals

The Sustainable Development Goals (SDGs), adopted by all United Nations Member States in 2015, represent a universal call to action to end poverty, protect the planet, and ensure that all people enjoy peace and prosperity by 2030. These 17 interconnected goals are designed to be a “blueprint to achieve a better and more sustainable future for all.”

The LINDAL Group has identified the key SDGs that primarily reflect our material topics, our commitment and the areas where we can make a meaningful contribution to sustainable growth. Our Sustainability Strategy sets objectives and targets to help mitigate the impact we have on the environment and people, join forces with our sustainability partners, and advance our positive contribution to the planet in line with the five specific SDGs we have identified.

The five specific SDGs:



3. Good health and well-being

Ensure healthy lives and promote well-being for all, at all ages.



7. Affordable and clean energy

Ensure access to affordable, reliable, sustainable and modern energy for all.



9. Industry, innovation, and infrastructure

Build resilient infrastructure, promote sustainable industrialization and foster innovation.



12. Sustainable consumption and production

Ensure sustainable consumption and production patterns. Sustainable consumption and production is about promoting resource and energy.



13. Climate action

Take urgent action to combat climate change and its impacts.

These sustainability commitments are embedded in our Code of Conduct and key policies and apply to all LINDAL employees and partners. The underlying principles are aligned with international frameworks such as the Sustainable Development Goals (SDGs) and are communicated throughout the organisation and with relevant stakeholders.

IMPACT & FINANCIAL MATERIALITY

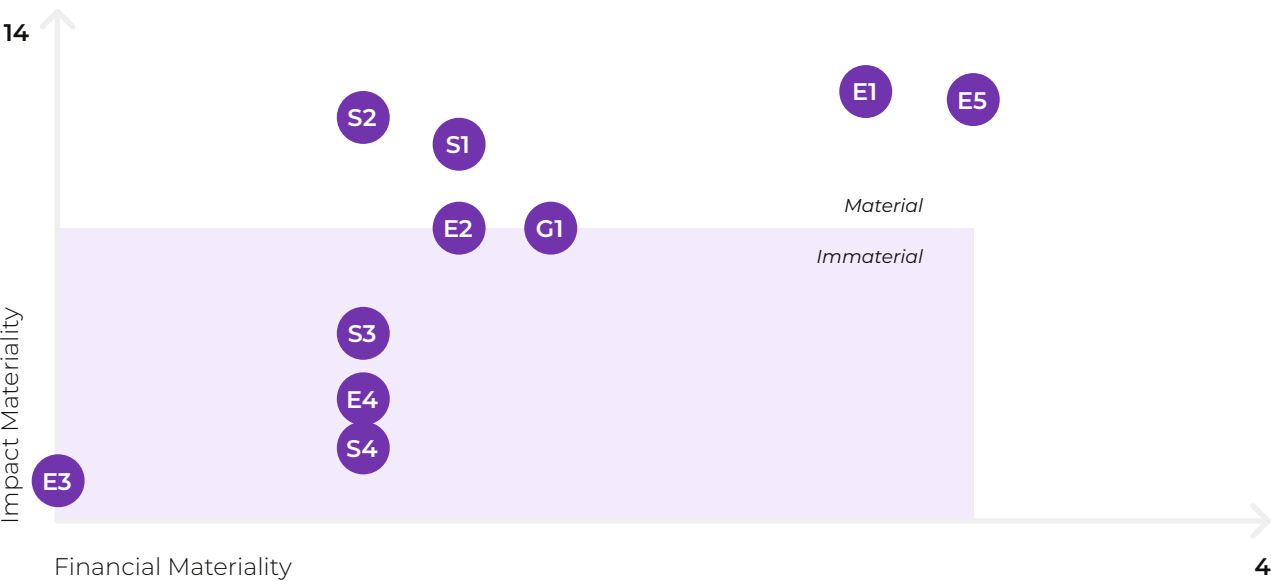


Double Materiality Assessment

In preparation of the Corporate Sustainability Reporting Directive, LINDAL conducted its Double Materiality Assessment in partnership with a third-party consultancy. The outcomes of the DMA are not confined to reporting alone; they are a valuable framework we used to assess, examine and prioritise our sustainability matters of utmost significance to both the organization and its stakeholders and help shape the organisation's strategy, focus resources on areas of highest relevance, and foster informed decision-making.

Our assessment enabled us to identify the most significant sustainability matters within LINDAL through the lens of each of our diverse stakeholders. Through these different perspectives, we were able to understand how business is affected by sustainability issues (financial materiality) and how our activities impact society and the environment (impact materiality), revealing the topics that matter most and how we can increasingly integrate them into our strategic decisions, goal setting and company culture.

Preliminary Double Materiality Matrix



In line with the CSRD, the following topics were assessed:

- | | |
|---------------------------------------|--------------------------------------|
| E1 Climate Change | S1 Own workforce |
| E2 Pollution | S2 Workers in the value chain |
| E3 Water and marine resources | S3 Affected communities |
| E4 Biodiversity and ecosystems | S4 Consumers and end-users |
| E5 Circular economy | G1 Business conduct |

The results of our preliminary DMA are shown in the corresponding matrix.

Double Materiality Assessment

To identify our impact, risk and opportunities from an impact and financial perspective, we conducted three multidisciplinary workshops on each individual sustainability topic with the Executive Management Team and department experts to gain internal alignment and to identify our key material topics. The significance of material matters was determined by assessing the severity, scope, remedy and likelihood of impacts and the magnitude and likelihood of the financial impacts.

To ensure that relevant stakeholder perspectives were reflected in the initial phase of our double

materiality assessment, LINDAL involved internal experts acting as proxy stakeholders, representing the interests and expectations of key external groups such as customers, suppliers and regulatory bodies.

To additionally integrate and understand external stakeholders' perspectives and representatives most relevant to our core business, we are going to conduct one-to-one interviews and surveys. This will allow us to engage directly, fully examine responses and conduct a comprehensive assessment on our key material topics with our clients, suppliers and finance institutions.

Following our initial assessment, we will further refine our DMA process and methodology based on updated regulatory guidance and upcoming stakeholder engagement activities to ensure a continuously robust, stakeholder-informed and legally aligned approach. The table below provides an overview of LINDAL's primary stakeholder groups and the corporate functions responsible for maintaining these relationships:

Overview of Stakeholder Groups and Responsible Corporate Functions

Stakeholder Group	Description	Responsible Corporate Function
Customers	Companies using LINDAL products in their applications	Sales, Customer Technical Service
Suppliers	Providers of materials and services to LINDAL	Procurement, Quality Management
Employees	All personnel working within the LINDAL Group	Human Resources, Site Management
Shareholders & Investors	Individuals or institutions with financial interest in the company	Finance, Executive Management
Regulatory Authorities	Public bodies setting laws, standards and compliance expectations	Legal, Compliance
Local Communities	People and institutions near LINDAL production and office locations	Site Management
Research Institutions	Partners in R&D collaborations, e.g. universities and technical institutes	R&D, Strategic Partnerships

PLANET



Environmental Management

LINDAL is strongly committed to environmental sustainability and the responsible management of natural resources. We are guided by the conviction that environmentally responsible practices are fundamental not only to protecting the planet, but also to ensuring the long-term resilience and success of our business. Our environmental initiatives are centred on reducing greenhouse gas emissions, improving energy efficiency and increasing the share of renewable energy in our operations. Through these efforts, we seek to limit the environmental impact of our activities while contributing positively to the communities in which we operate.

Energy Consumption

Monitoring and actively managing our energy consumption is a core element of our sustainability commitment. We apply a holistic energy management approach that prioritises reducing overall consumption, improving efficiency and increasing the use of renewable energy sources across our operations. Environmental topics, including energy, emissions, resource use and the circular economy, are considered material for LINDAL, as they directly affect our operational performance, regulatory compliance and stakeholder expectations. These impacts are addressed through our Group-wide Environmental Policy,

Total Energy Consumption

54.872 MWh

28.265 MWh Green Energy

26.607 MWh From Grid

which establishes defined responsibilities, measurable reduction targets and guiding principles for resource management, emissions control and waste handling. Progress is reviewed on an annual basis and incorporated into our strategic planning and decision-making processes. This commitment is supported by the Group's Executive Management Team and underlines our long-term objective of combining sustainable growth with environmental responsibility.



Energy Consumption

Our total energy consumption decreased by 3% from 2024 to 2025. At the same time, LINDAL recorded, for the first time, a higher share of green energy consumption compared to energy sourced from the grid. This milestone reflects the effectiveness of our ongoing efforts to improve energy efficiency and transition towards more sustainable energy sources. Building on this progress, we remain committed to further increasing the share of renewable energy and continuing the transformation of our energy mix in the coming years.

These included:



Upgrading Equipment

Investing in state-of-the-art, energy-efficient electrical moulding machinery reduced our energy usage while maintaining high production standards.



Process Optimisation

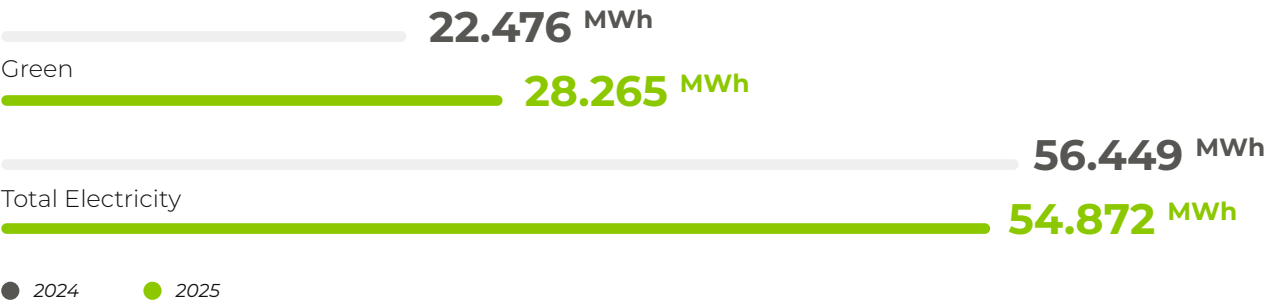
By adopting smarter automation technologies to streamline our assembly lines, energy waste was minimised and overall efficiency improved.



Renewable Energy

We are increasingly incorporating renewable energy sources into our operations, further reducing our reliance on non-renewable energy, through a combination of on-site production, such as solar panels at LINDAL Fischer, and the direct purchase green power from the grid.

Total Energy Consumption 2024 vs. 2025



GRI 302-1
GRI 302-3

GRI 302-4

In addition to monitoring our total energy consumption, we also track the energy intensity of our production. While overall energy use decreased in 2025 compared to the previous year, our energy intensity per 1.000 units produced remained stable at 3,8 kWh in 2025. This reflects our continued commitment to managing energy use effectively and limiting the environmental footprint of our production activities.

Carbon emissions

LINDAL applies the Greenhouse Gas Protocol standards to identify, measure, report and manage its greenhouse gas emissions. In 2025, we introduced a software to support the calculation and monitoring of our Corporate Carbon Footprint (CCF), further improving data management, consistency and transparency across the Group. Our carbon accounting includes all manufacturing sites and offices within the LINDAL Group. Through the continued development of our emissions monitoring processes, we aim to strengthen data quality and support informed decision-making in relation to our climate-related objectives.

/ **Scope 1** 963,97 tons CO₂e

/ **Scope 2**
Market-Based Method: 6.269,65 tons CO₂e
Location-Based Method: 13.230,67 tons CO₂e

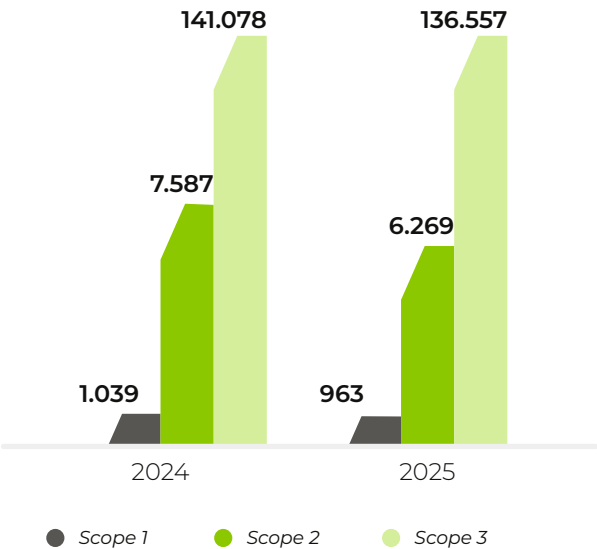
/ **Scope 3 Emissions** 136.557,27 tons CO₂e

During the reporting period, we achieved a reduction of 7% in Scope 1 emissions, 17% in Scope 2 emissions, and 3% in Scope 3 emissions in comparison to the previous year.

Since 2020, when we first began systematically measuring our Scope 1 and Scope 2 greenhouse gas emissions, we have successfully reduced these emissions by an impressive 59%. These achievements reflect our ongoing commitment to environmental responsibility and operational

efficiency. By implementing targeted energy-saving initiatives, transitioning to greener technologies, and optimizing our production processes, we have not only made substantial progress but have also exceeded our original reduction target set for 2025. This milestone underscores the effectiveness of our sustainability strategy and motivates us to continue pushing for even greater climate action across our operations.

Scope 1–3 emissions 2024 vs. 2025 in tCO₂e



59%

CO₂ Reduction
in Scope 1 and 2

Waste

LINDAL is committed to implementing responsible waste management practices with the objective of reducing the environmental impact of its operations. In compliance with applicable local and international regulations, we manage waste in a safe, legally compliant and environmentally responsible manner. The waste disposal method depends on the waste code associated with the item, according to laws and regulations in place, and it is always handled by qualified third-party or collection companies. Most of the waste generated within the Group is non-hazardous and results from routine manufacturing activities, particularly injection moulding and assembly processes. Waste volumes are recorded and reviewed annually to ensure regulatory compliance, support internal performance monitoring and identify opportunities for further optimisation. In 2025, total waste generation across all sites amounted to 7303,44 tons. The increase is primarily attributable to enhanced data completeness and as well as operational factors related to asset turnover, resulting in temporarily elevated scrap generation. Nevertheless compared to the previous year, emissions related to waste treatment decreased, mainly due to higher recycling volumes.

We continuously evaluate opportunities for further waste reduction through process improvements, material efficiency, and awareness-raising at site level.

Waste generated 2024 vs. 2025



Transformation

17%

-6%↓

-10%↓

-51%↓

Environmental Activities

World Environment Day

For World Environment Day 2025, the LINDAL site in Brazil implemented an initiative aimed at reducing single-use plastic consumption in the workplace. Reusable cups made from bamboo fiber were distributed to all employees to replace disposable plastic cups. The initiative supports more sustainable everyday practices at site level and contributes to reducing plastic waste generated through daily operations.



Solar Panels for Sustainable Energy Supply

In 2025, the LINDAL site in Argentina completed the installation of a solar panel system as part of its efforts to increase the share of renewable energy in its operations. The project includes 212 solar panels with a total capacity of 114 kW and is expected to support the site's efforts to reduce electricity consumption from the grid. With an estimated lifespan of 25 years, the initiative

represents a long-term investment in sustainable energy use and supports the site's contribution to lowering its environmental impact.

PEOPLE



Our employees

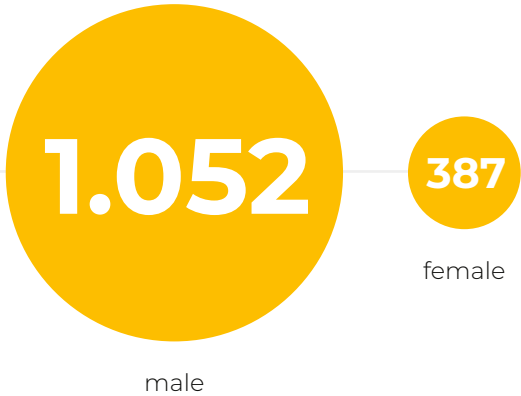


Our responsibility extends beyond our own workforce to include workers across our value chain. We recognise the importance of promoting fair, safe and supportive working conditions wherever LINDAL has influence.

Our employees remain central to LINDAL's success. In 2025, 1439 employees across different regions and diverse backgrounds contributed their expertise, commitment and innovation to our ongoing development. Whether in Operations, Customer Service, Supply Chain or Corporate Functions, every individual plays an important role in delivering our products and shaping our overall impact.

Detailed information on employee turnover and recruitment, broken down by region, gender and age group, is provided in the appendix table.

1.439
EMPLOYEES



Our People Commitment



LINDAL continues to strengthen its approach to people management by actively listening to employee feedback and responding to their needs. This focus supports our ambition to further enhance LINDAL's reputation as an employer of choice and to foster strong employee commitment across the organisation.

Building on the foundations established in recent years, we have introduced several initiatives to promote employee well being and engagement. These include our global Annual Feedback Process, available to all employees, and the Employee Engagement Survey, launched in 2024 and rolled out across all sites. Together, these tools provide a consistent and transparent view of how employees perceive LINDAL as an employer and how they experience collaboration within the organisation. The insights gained have directly informed our people priorities for 2025 and continue to guide our ongoing initiatives.

Based on the feedback received, targeted actions have been initiated across the organisation to address key themes identified in the survey. This demonstrates our commitment to taking employee feedback seriously and embedding it into our organisational development. Where relevant, these initiatives are supported by management to ensure alignment with overarching business objectives.

The Employee Engagement Survey is conducted on a biennial basis, with the next survey planned for this year. This regular cadence enables us to track progress over time and continuously refine our approach to employee engagement.

In parallel, the global HR organisation has been further strengthened to better support people management across all sites. The implementation of our HR Management System and standardized processes has significantly reduced administrative effort, allowing HR teams to focus more on qualitative support for employees and managers. These improvements have enhanced our capabilities in onboarding, talent acquisition, and employee development, while ensuring secure data management and greater transparency across HR processes.

Occupational Health and Safety

LINDAL's Group-wide Health & Safety Policy is marking a pivotal step toward harmonising safety standards and fostering a proactive, preventive culture across all locations. This initiative reflects our commitment to embedding health and safety into every aspect of our operations. Our global EHS teams worked closely with site managers to implement and monitor key performance indicators, including the Total Recordable Incident Rate (TRIR) and reported safety risks with corrective actions. These metrics form the backbone of our structured approach to risk reduction and continuous improvement.

We remain dedicated to creating a safe and healthy workplace for all employees, contractors, and visitors. Our long-term vision is zero injuries, and we are actively working toward this goal by setting ambitious targets, cultivating consistent safety practices, and building competencies at every level of the organisation. To strengthen engagement and accountability, we have implemented several initiatives such as Group Safety Day, Safety Incident Reporting, and a comprehensive Safety Induction Programme for new employees. In 2025 LINDAL recorded a Total Recordable Incident Rate (TRIR) of 1.1. The TRIR is calculated as the total number of recordable incidents multiplied by 200,000 and divided by the total hours worked by LINDAL employees. No work-related fatalities involving LINDAL employees were recorded during the reporting period.



Currently, 8 of our 10 manufacturing sites are certified under the ISO 45001 Safety Management System, underscoring our alignment with internationally recognised standards. A global network of EHS professionals continuously monitors the TRIR, reported safety risks and the implementation of corrective actions across all regions.

These indicators help us maintain transparency, drive improvement, and ensure that safety remains a shared priority across all levels of LINDAL.

Our Social Impact

We continued our commitment to diversity through our global anti-racism campaign, “One LINDAL: Many Colours,” and promoted intercultural awareness through local initiatives and workshops.

Community and social impact initiatives were carried out across our global sites in 2025, including a fundraising run for a children’s home in Mexico, participation in Manufacturing Day in the United States, and youth club sponsorship in the United Kingdom.



Fundraising Run for the Children’s Home

In 2025, employees at LINDAL de México participated in a fundraising run in support of a local children’s home. The initiative aimed to contribute to a shelter that provides a safe living environment and access to education for girls in situations of abandonment. Through this activity, the site supported the girls’ development and

helped create opportunities for a more independent future. At the same time, the event fostered employee engagement and collective action for a meaningful cause within the local community.

Our Social Impact

Youth Club Sponsorship in the United Kingdom

In 2025, the LINDAL site in the United Kingdom supported a local youth football initiative through targeted sponsorship. The programme aimed to reduce barriers to participation and encourage more girls in Leighton Buzzard to engage in sports. In addition to expanding access to football, the initiative focused on fostering personal development by helping young players build confidence, resilience and teamwork skills. This engagement also reflects LINDAL's commitment to promoting inclusion and equal opportunities within the local community.



Manufacturing Day in the United States

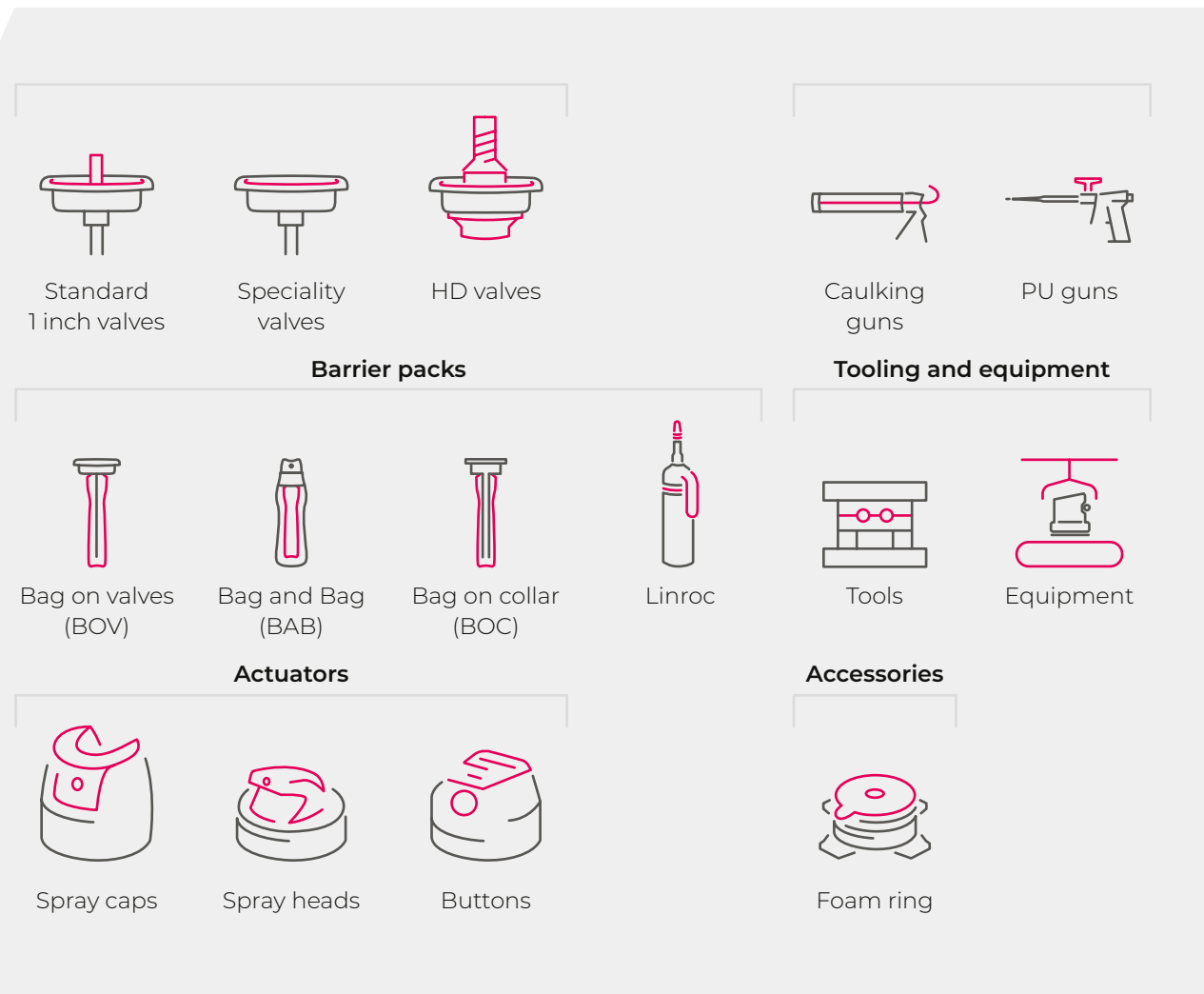
In 2025, LINDAL sites in the United States participated in Manufacturing Day (MFG Day), an annual initiative aimed at raising awareness of career opportunities in modern manufacturing. As part of this initiative, the sites opened their doors to interested local students, offering insights into today's manufacturing environment and the technologies shaping the industry. The events highlighted the

diversity of career paths available, as well as the role of innovation in areas such as automation, digitalization and advanced production processes. By taking part in MFG Day, LINDAL contributed to fostering interest in manufacturing careers and supporting the development of the next generation of skilled professionals.

PRODUCT



Our Portfolio



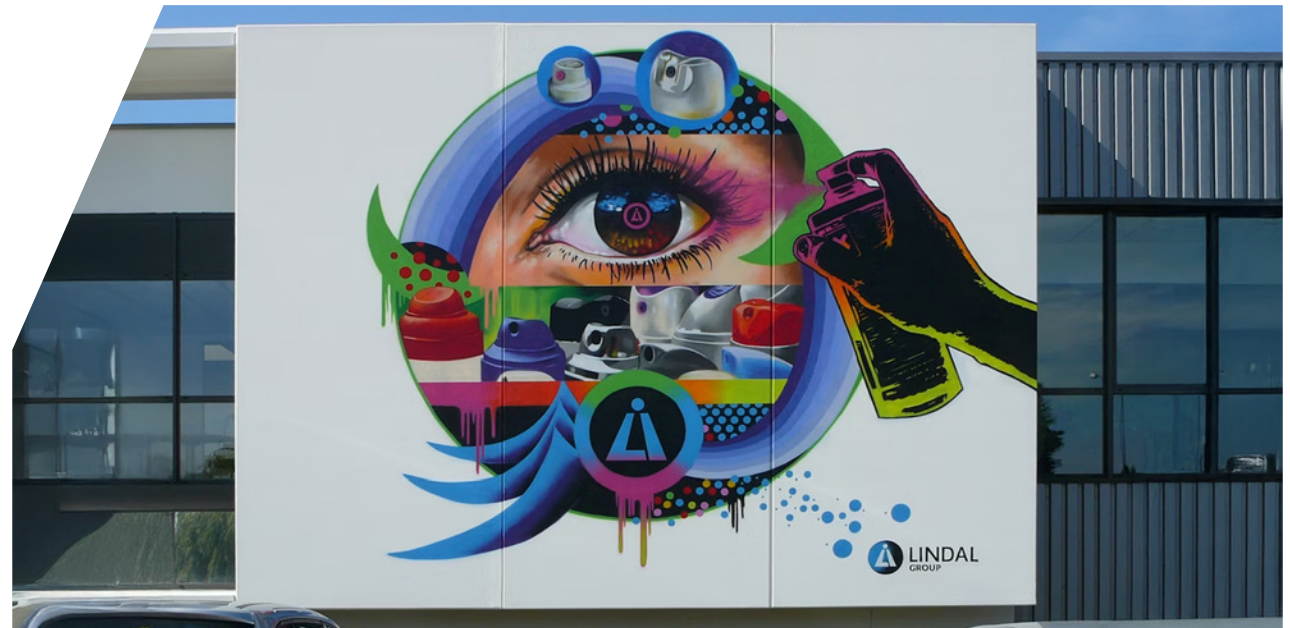
For over 60 years, LINDAL has been designing and producing a range of aerosol dispensing systems including valves, actuators, barrier packs, guns and accessories for our customers in personal care, homecare, technical & industrial and food market segments.

- / Over 50 actuator designs
- / More than 15 types of valves
- / Various Barrier Pack solutions
- / More than 19 different PU and caulking guns
- / Dispensing accessories
- / Machine tools and equipment

Innovation

Our ISO 9001 accredited R&D hub for new product development, Global Innovation Centre (GIC) in France, plays an integral role in addressing product sustainability challenges and on our product innovation work as a whole.

From design, spray performance, lab testing and industrial solutions, the GIC team uses its comprehensive expertise to build and improve new and re-packaging solutions for increasingly complex projects. Together with our Germany-based in-house machine manufacturing technology company, Leonhard Fischer & Co. GmbH, customers are supported from ideation and concept creation stages of new product development and proof of principle, through to the innovation and development cycle and into rapid prototyping and high-volume manufacture and supply. They are involved in the early stages of the product development cycle to ensure valuable insights are integrated into the product design process.



Design expertise

Our R&D team not only looks at materials suitable for recycling but also the influence of design on sustainability. We also continuously search for, evaluate, and implement new processing technologies to enhance the capability, reliability, and energy efficiency of existing processes. Our

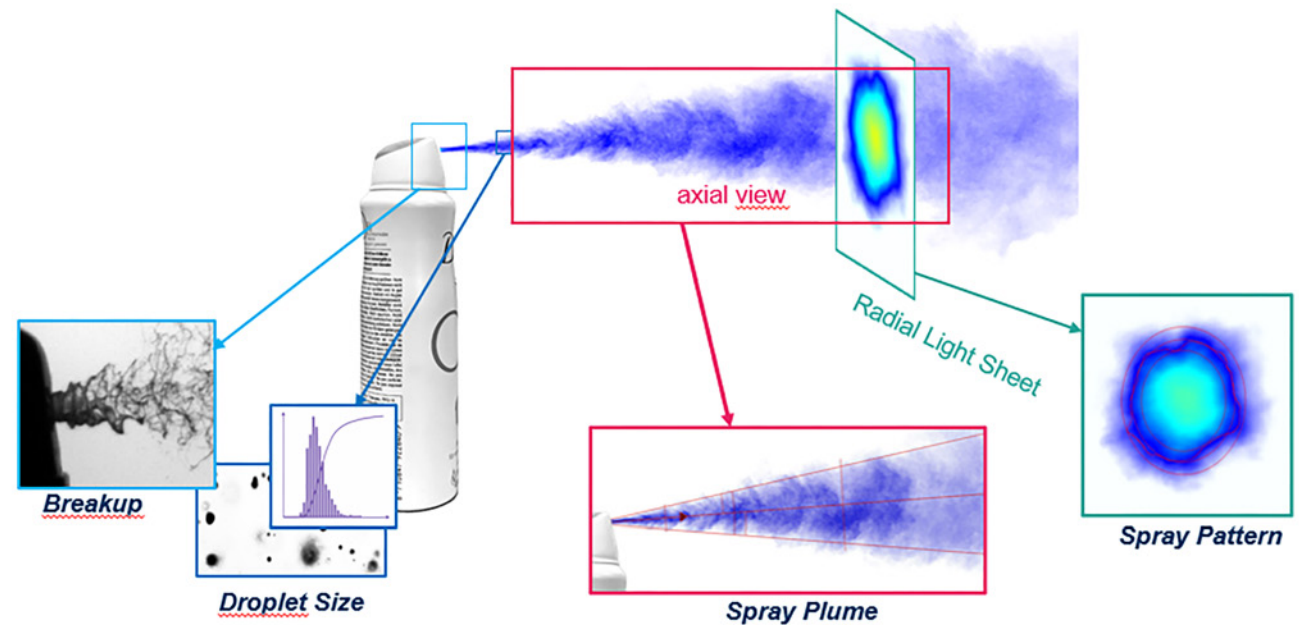
new products, whether valves or spray caps, are designed using as little material as possible, while retaining their aesthetic and technical characteristics. CAD software and digital simulation tools assess the sustainability value of a product and help create models that minimise material waste.

Innovation

Testing equipment and rapid prototyping

At our GIC laboratory, we have the capability to perform can filling trials using nitrogen, compressed air, and CO₂ under conditions that closely mirror those of industrial machinery. This setup enables accurate and reliable validation of new valve designs, ensuring performance consistency before full-scale implementation. To assess product efficacy, durability, and define material specifications, our R&D teams leverage advanced rapid prototyping technologies such as Stereolithography (SLA) 3D printing and highprecision component machining.

Functional testing, formulation compatibility checks, and long-term stability evaluations are conducted in our dedicated in-house workshop, equipped with low cavity production tools. By employing low cavitation molds – typically ranging from one to four cavities – we accurately simulate industrial-grade tooling while maintaining low initial investment. This approach accelerates the prototyping phase, streamlines design validation, and ensures a smooth transition to full-scale manufacturing.



LINDAL's 4-Pillar product strategy

Alongside our research and development work, we aim to meet our sustainability targets with innovative solutions that draw on the principles of replace, reduce, reuse, and recycle.



Replace – replace conventional materials and substances with sustainable alternatives

LINDAL is working towards the replacement of harmful substances inherent in aerosol packaging. Where feasible, alternatives like bio-sourced materials, PCR and compressed air can replace conventional materials used within its product portfolio that may have an adverse impact on the environment.



Reduce – develop light-weight, eco-designed dispensing solutions

LINDAL develops valve technology suitable for concentrated aerosols, helping to reduce the volume of LPG and solvent used, compared to traditional LPG aerosols. We are also working continuously on lightweight actuators and valve solutions with reduced virgin plastic or metal, to decrease the use of raw materials and reduce plastic/packaging waste. By using finite element analysis during product engineering, we optimise the flow in the cavity and the mechanical characteristics, achieving the best performance with minimised material use. In compliance with the EU Packaging and Packaging Waste Directive, we are also developing lockable capless actuators.



Reuse – investigate alternative refillable solutions

Reusable aerosol dispensing solutions are being developed, with exploration into alternative refillable solutions, including the concept of a refillable BOV aerosol package that can be reused multiple times. Currently, we are collaborating on the development of a new refillable spray technology, based on alternative pressurising devices instead of using a gas as a propellant to deliver an aerosol-like spray performance. This new solution can also be made with PCR material, reducing the environmental impact of virgin plastic.



Recycle – develop dispensing systems to improve the recyclability of the aerosol package

The majority of aerosol cans are currently produced from recycled tinplate or aluminium. To further address the challenge of plastic recycling, we are working on the development of a fully plastic aerosol valve. This single material valve would enable plastic aerosols to be recycled within the existing plastic recycling streams, where plastic water bottles are also recycled. As part of LINDAL's Design for Recycling strategy, we are also developing mono-material actuators with inserts.

Sustainable Product Development



Post-Consumer Recycled plastic resin (PCR)

In line with our commitment to circular economy principles and responsible resource use, LINDAL is increasing the integration of PCR plastics into its product portfolio. This initiative directly supports our efforts to reduce reliance on virgin fossil-based materials and minimize environmental impacts associated with resource extraction and waste generation.

To advance this transition, we have established a dedicated cross-functional PCR programme focused on material qualification, regulatory compliance, and operational scalability. Continuous testing of PCR materials is conducted across our production sites to ensure that product safety, functionality, and quality requirements are consistently met.

We are also expanding our sourcing strategy by evaluating and qualifying additional recycled plastic grades. We recognize that the increased use of PCR presents challenges, including material variability, supply constraints, and differing technical performance compared to virgin plastics. To mitigate these risks, we are strengthening long-term partnerships with suppliers and investing in innovation and testing capabilities.

Looking ahead, we have set a 2030 target to complete a 100% feasibility assessment of our EU Standard portfolio for PCR integration. This assessment will systematically evaluate all relevant products for their technical and regulatory suitability to incorporate recycled materials. It will provide the foundation for scaling circular solutions, increasing recycled content, and supporting waste reduction across the value chain.

Through these actions, LINDAL aims to contribute to a more circular plastics system, reduce environmental impacts across product life cycles, and deliver transparent, measurable progress in line with GRI and ESRS reporting expectations.

Sustainable Product Development

As part of our product strategy to reduce environmental impact through design, LINDAL has developed the **LUNA twist-lock, Matteo actuator and FlipStraw** – lightweight, user-friendly dispensing solutions that supports material efficiency and circularity.

FlipStraw – award-winning lightweight dual-spray innovation

Lightweight construction

FlipStraw is the lightest dual-spray actuator, specifically designed for homecare and technical aerosol applications, currently available on the market in its category. Its lightweight design reduces material consumption while maintaining the robustness and performance required for demanding applications. This contributes to lower resource use and reduced carbon emissions associated with manufacturing and transportation.

Dual dispensing functionality

The actuator combines two dispensing options in a single solution, allowing users to switch between spray and jet delivery depending on the application. This versatility enhances user convenience while reducing the need for multiple packaging formats and dispensing systems. FlipStraw incorporates a foldable straw directly into the actuator

design, ensuring precise product application while eliminating the need for separate accessories. The integrated design improves usability, reduces component complexity and supports more efficient material use.

Industry recognition

FlipStraw's innovative combination of lightweight construction, functionality and sustainability has received significant industry recognition. During 2025 and 2026, the product won three prestigious industry awards, including recognition at the AEDA Forum, the BAMA Forum & Awards, and the ADF Innovation Awards 2026 in the Packaging Components category. The ADF jury specifically highlighted FlipStraw's lightweight construction and its dual dispensing capability as key innovations. FlipStraw demonstrates how

sustainable product innovation can deliver advanced functionality, material efficiency and user convenience while supporting LINDAL's ambition to develop more responsible and resource-efficient dispensing solutions.

Our new actuators demonstrate how sustainable product innovation can combine performance, safety and material efficiency – supporting LINDAL's commitment to reducing environmental impact and advancing more responsible packaging solutions.



FlipStraw

Sustainable Product Development

Luna twist-lock actuator

Lightweight construction

The LUNA actuator has been engineered with lightweighting principles in mind, helping to reduce raw material consumption and associated carbon emissions during manufacturing and transport. Reducing weight remains a key lever in lowering the overall environmental footprint of aerosol dispensing systems.

Integrated twist-lock design

LUNA features a 35mm twist-lock mechanism with a built-in on/off function, eliminating the need for additional protective caps. This integrated design reduces the number of components, contributing to lower plastic usage while also enhancing user safety and convenience. In addition, by eliminating removable components, the design can help avoid plastic taxes associated with separate detachable parts, further improving its environmental and cost efficiency.

Material efficiency and compatibility

The actuator is designed for compatibility with multiple can types and valve systems, supporting efficient use of materials across a range of applications. Its adaptable design allows for optimisation of components and formats, helping to minimise waste and improve overall system efficiency.

Matteo actuator

Lightweight construction

The Matteo actuator helping reduce raw material use and carbon emissions associated with manufacturing and transport. Lightweight packaging is a key driver in reducing the environmental footprint of aerosol dispensing systems.

Cap-free design

Matteo features an innovative cap-free design, eliminating the need for an additional plastic component. This not only reduces overall plastic usage but also simplifies the recycling process by reducing the number of components and materials involved.

Post-consumer recycled materials

Responsible material use is central to Matteo's design. The actuator can be manufactured with up to 74% PCR plastic, significantly lowering dependence on virgin plastics and supporting our goals around recycled content, carbon reduction and circular product design.

The Matteo actuator demonstrates how sustainable product innovation can align performance, design and environmental responsibility – contributing to LINDAL's commitment to reduce plastic waste and accelerating the shift toward more sustainable packaging systems.



Regulatory Product Compliance

At LINDAL, we prioritize regulatory compliance across our entire product portfolio. Our regulatory affairs department works closely with our PCR project team to ensure our product range remains both compliant and sustainable, supported by a strong global organization, robust monitoring tools, and a proactive approach to future regulatory changes.

People & Organization

Each LINDAL location has a designated regulatory representative ensuring consistent compliance standards globally. Our employees stay informed through active memberships in international trade associations across 13 regions, including BAMA (UK), FEA (Europe), HCPA (US), ABAS (Brazil), IMAAC (Mexico), CFA (France), and IGA (Germany), among others. Every employee also has access to comprehensive internal training programs covering chemicals, food contact, and product compliance, supported by an in-house regulatory consulting service available to all departments.

COMPLIANCE & MONITORING

Our internal SharePoint platform centralizes access to training materials, regulatory literature, and compliance documents. A centralized database and global regulatory watch allow us to monitor regulatory updates in real time, complemented by an internal newsletter sharing the latest developments. Our in-house compliance software ensures seamless links between

regulatory data and our product portfolio, enabling automated generation of compliance declarations. We continue to refine and expand its capabilities to stay ahead of an ever-evolving regulatory landscape.

Future Readiness

Anticipating future regulation is at the heart of our strategy. Ensuring compliance with upcoming PFAS regulations remains a top priority, and our active participation in global aerosol associations strengthens our ability to shape and respond to regulatory change.

The European Packaging and Packaging Waste Regulation (PPWR) represents one of the most significant upcoming regulatory shifts for our industry. Our readiness approach is built around four pillars: a group-wide PPWR compliance statement, proactive supplier engagement, phase-out of materials with intentionally added PFAS, and group-wide internal training webinars across R&D, sales and technical teams.

Our PPWR compliance roadmap covers substances in packaging (SoC minimization, heavy metals, PFAS restrictions for food contact) with documentation established and PFAS testing ongoing ahead of the August 2026 deadline; recyclability performance grades with monitoring underway ahead of January 2030; minimum recycled content with PCR materials being actively introduced into our portfolio; packaging



minimization embedded in our R&D processes; and a partnership with B4Plastics to explore bio-based feedstock solutions ahead of the European Commission's review in February 2028.

PROCUREMENT



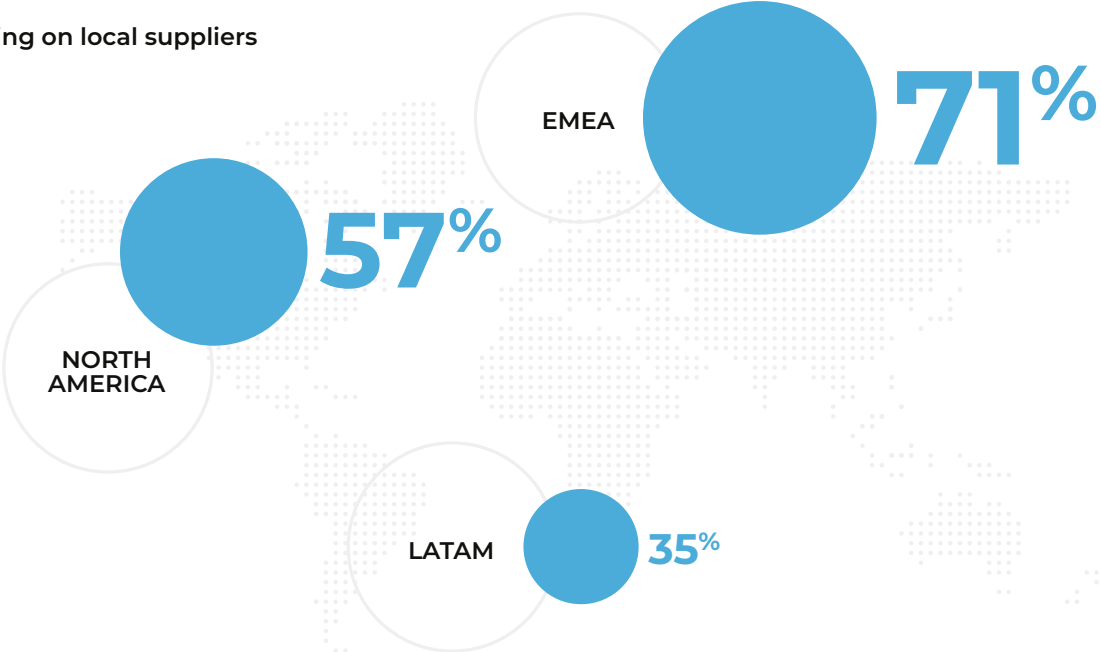
Procurement & Supply Chain

As a market leader in a broad range of aerosol packaging technology, and manufacturing sites spanning 10 countries, LINDAL is mindful of our environmental and social responsibilities. We implement various sustainability practices throughout our value chain, from the raw materials we use to the suppliers we collaborate with, ensuring we make a positive impact

Our suppliers

At LINDAL, sustainability is not just a guiding principle – it’s a practical commitment that shapes our operations, including the way we source materials and services. We manage a procurement portfolio of over €131 million, working with over 1,000 suppliers across three primary spending categories. These include Productive Items (PI), which encompass raw materials, components, and packaging used directly in manufacturing; Non-Productive Items (NPI), covering a broad range of operational expenses such as utilities, equipment, maintenance, logistics, professional services, IT and telecom, site-related materials and services, and employee-related supplies; and Third-Party Manufacturing (3PM), which involves contract manufacturing of moulded and assembled components. Within this framework, local sourcing plays a vital role in advancing our sustainability goals. By prioritising suppliers located

Spending on local suppliers



near our manufacturing facilities, we reduce transportation-related emissions, shorten supply chains, and enhance responsiveness. Our commitment to local suppliers goes beyond transactional relationships. We invest in longterm partnerships that offer stability and mutual growth, often through multi-year contracts and collaborative development. In 2025, over 62% of our procurement spend was directed toward suppliers within a 300 km radius of our production sites. By inte-

grating local suppliers into our global procurement strategy, LINDAL not only minimises its environmental footprint but also plays an active role in cultivating sustainable, inclusive communities.

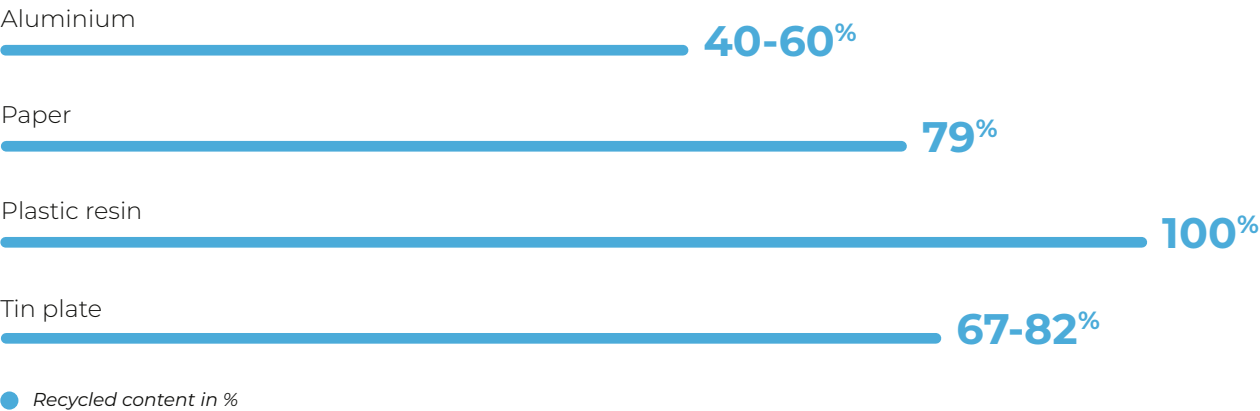
Raw materials

The raw materials we use in our production process are plastic resin, aluminium and tinplate. In addition, we source rubber, plastic and steel parts to manufacture our components from external suppliers. We adopt the use of recycled materials wherever viable and ensure they meet the required safety standards, relevant legislation, performance and functionality. To measure the integrity of the materials used in our components, our inspection teams undertake a series of thorough assessments to ensure a high-quality product that meets the needs of our customers.

Our non-renewable inputs – virgin plastic resin, laminate foil, rubber, and dip-tubes – contain no recycled content. These materials, while essential for certain product functionalities, present a challenge in terms of circularity, and we are actively exploring alternatives and innovations to improve their recyclability.

In contrast, the renewable materials, we use, demonstrate strong performance in terms of recycled content. Aluminium, for instance, contains between 40 and 60% recycled material, while paper reaches up to 70%. Tin plate contains 67 to 82% recycled content. Most notably, our renewable plastic resin is made entirely from recycled sources, achieving a full 100% recycled content rate. By prioritising materials with high recycled content and continuously seeking improvements in our supply chain, we aim to reduce our environmental footprint.

Recycled content of renewable raw materials



Supply Chain

LINDAL has established a robust and efficient supply chain that supports our commitment to sustainability and innovation. We recognise that promoting sustainable practices within a global supply base is both complex and essential. From LINDAL's perspective, the supply chain encompasses the comprehensive management of a customer order, both before and after production. It involves managing upstream and downstream relationships with suppliers and customers to de-

liver superior value at a reduced cost to the entire supply chain. Our manufacturing sites are positioned across EMEA and the Americas. This global presence ensures that we can meet the demands of our diverse customer base while minimising transportation emissions and enhancing supply chain efficiency. We are committed to continuously improve our supply chain operations, this includes an overall assessment of our logistic processes and relocation of production to further strengthen our local businesses.

The LINDAL Supplier Code of Conduct

Setting out the terms of engagement, the code incorporates LINDAL's company Code of Conduct, and is in alignment with both our sustainability strategy, and recognised international standards and conventions. In compliance with the Code, all suppliers shall:

Human rights and working conditions

- / Adhere to national laws and implement systems to stay updated
- / Respect human rights and reject forced labour or human trafficking
- / Reject the employment (directly or indirectly) of children
- / Ensure young workers are protected against conditions of work which are prejudicial to their health, safety, morals, and development
- / Recognise the right to Freedom of Association and Collective Bargaining
- / Provide a safe and healthy working environment Comply with fair working conditions for everyone
- / Offer fair remuneration, employment and working hours to every possible extent
- / Not discriminate in hiring, compensation, access to training, promotion, termination, or retirement based on ethnicity, caste, national origin, religion, age, disability, gender, marital status, sexual orientation, union membership or political affiliation.

Respect for the environment and local communities

- / Have responsible systems in place for waste and wastewater
- / Minimise or eliminate negative environmental impacts by practices such as modifying production, maintaining and facility processes, recycling, and material reutilisation.
- / Use climate-friendly products and processes to reduce power consumption and greenhouse gas emissions
- / Implement a robust environmental management system to identify and reduce significant environmental impacts and collect relevant data
- / Be diligent in the sourcing of no-conflict materials such as tin, tantalum and gold.

Ethical business behaviour

- / Uphold high levels of integrity, honesty and fairness Reject involvement in any act of corruption, extortion, or embezzlement, bribery
- / Keep accurate records on activities, structure, and performance
- / Neither participate in falsifying such information, nor in any act of misrepresentation in the supply chain. Furthermore, they shall collect, use, and otherwise process personal information (including that from workers, suppliers, customers, and consumers in their sphere of influence) with reasonable care. The collection, use and other processing of personal information is to comply with privacy and information security laws and regulatory requirements.

APPENDIX



Appendix

Table 1

31. December 2025

Employees by Gender and region

Region	Number of ... (in FTE)	Female	Male	Other	Total
EMEA	Employees	223	711	-	934
	permanent employees	223	771	-	934
	non-guarenteed hours employees	-	-	-	-
	full-time employees	198	698	-	896
	part-time employees	25	13	-	38
North America	Employees	48	67	-	115
	permanent employees	48	67	-	115
	non-guarenteed hours employees	-	-	-	-
	full-time employees	48	67	-	115
	part-time employees	0	0	-	0
LATAM	Employees	116	274	-	390
	permanent employees	116	274	-	390
	non-guarenteed hours employees	-	-	-	-
	full-time employees	112	272	-	384
	part-time employees	4	2	-	6
LINDAL	Total Employees	387	1052	-	1439

Temporary Employees

Region	Number of ... (in FTE)	Female	Male	Total
EMEA	Temporary Employees	14	31	45
North America	Temporary Employees	0	0	0
LATAM	Temporary Employees	2	2	4
LINDAL	Total temporary Employees	16	33	49

Appendix

Table 2

31. December 2025 in FTE

Employees new hires and turnover rates per region, gender and ages

Region	Type	Ages <25	Ages 25–34	Ages 35–44	Ages 45–54	Ages >55	Male	Female	Total
EMEA	New employee hires number	25	44	38	25	12	110	34	144
	New employee hires rate	2,67%	4,71%	4,06%	2,67%	1,28%	11,76%	3,64%	15,40%
	Terminations	8	36	26	14	19	81	21	102
	Turnover	0,86%	3,85%	2,78%	1,50%	2,03%	8,66%	2,25%	10,91%
North America	New employee hires number	1	8	13	7	2	15	16	31
	New employees hires rate	0,87%	6,96%	11,30%	6,09%	1,74%	13,04%	13,91%	26,96%
	Terminations	3	6	11	5	3	17	11	28
	Turnover	3%	5%	10%	4%	3%	15%	10%	24%
LATAM	New employee hires	16	34	40	11	3	66	38	104
	New employees hires rate	4,10%	8,72%	10,26%	2,82%	0,77%	16,92%	9,74%	26,67%
	Terminations	12	43	50	17	3	89	36	125
	Turnover	3%	11%	13%	4%	1%	23%	9%	32%
LINDAL Total	New employee hires number	42	86	91	43	17	191	88	279
	New employee hires rate	33,60%	28,29%	19,96%	12,36%	8,29%	18,16%	22,68%	19,39%
	Terminations	23	85	87	36	25	187	68	255
	Turnover	18,40%	27,96%	19,08%	10,34%	12,20%	17,78%	17,53%	17,72%

Appendix

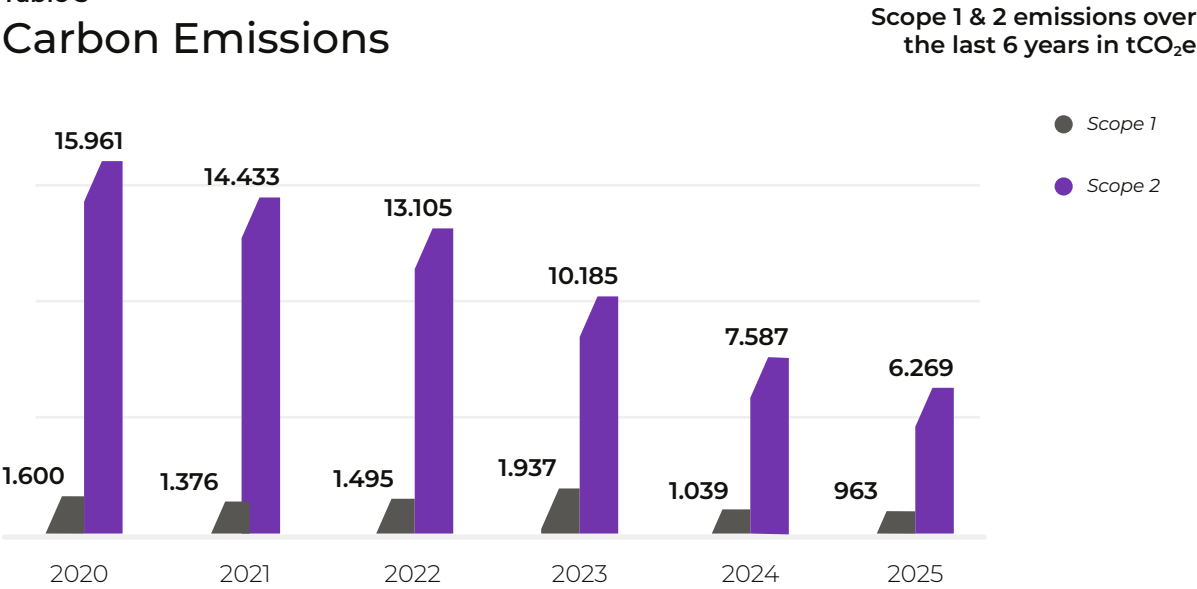
Table 3
Indirect (Scope 2) GHG emissions

Region	2024 GHG emissions in tCO ₂ e		2025 GHG emissions in tCO ₂ e		2024	2025
	market-based	location-based	market-based	location-based	Energy consumption in Mwh	Energy consumption in Mwh
EMEA	894,10	5817,80	235,15	6049,91	31275,58	30203,65
North America	1276,50	1276,50	1536,05	1536,05	3848,36	4118,84
LATAM	5405,60	5484,00	4498,46	5644,73	21325,41	20547,70
Total	7576,20	12578,30	6269,66	13230,69	56449,35	54872,19

Table 4
Direct (Scope 1) GHG emissions

Region	2024 GHG emissions in CO ₂ e	2025 GHG emissions in tCO ₂ e
EMEA	730,60	858,57
North America	51,80	14,05
LATAM	257,40	91,35
Total	1039,80	963,97

Table 5
Carbon Emissions



Appendix

Table 6

Energy consumption

Region	2024 Fossil energy Mwh	2024 Renewable energy Mwh	2025 Fossil energy Mwh	2025 Renewable energy Mwh
EMEA	16145,21	15130,37	9938,50	20267,15
North America	3848,36	0	4118,84	0
LATAM	13978,99	7346,42	12549,61	7998,10
Total	33972,56	22476,79	26606,95	28265,25

Table 7

Indirect (Scope 3) GHG emissions

Category	Category name	2024 GHG emissions in tCO ₂ e	2025 GHG emissions in tCO ₂ e
1	Purchased goods and services	114214,60	105771,15
2	Capital goods	3386,30	5104,20
3	Fuel- & energy-related emissions	5589,00	4275,79
4	Upstream Transportation	3813,80	10444,39
5	Waste generated	703,50	388,46
6	Business Travels	908,10	1070,88
7	Employee Commuting	3838,30	3407,71
9	Downstream Transportation	8619,50	5460,63
12	End-of-life treatment	275,20	339,09
15	Investments	566,40	294,97
Total		141914,70	136557,27

Table 8

Water

Region	2024 Water consumption in m ³	2025 Water consumption in m ³
EMEA	6788,74	8370,32
North America	904,71	1199,98
LATAM	15663,91	21209,60
Total	23357,37	30779,90

Table 9

Intensity

Intensity	per 1000 units (2024)	per 1000 units (2025)
Energy	3,8 Kwh	3,8 Kwh
Water	0,0001 m ³	0,002 m ³
Waste	0,4 kg	0,5 kg

Appendix

Table 10

Waste Management

Total Waste	2024 in tonnes	2025 in tonnes
Hazardous waste	122,77	115,50
Waste diverted from disposal	6,96	0
Preparation for reuse	0	0
Recycling	6,96	0
Other recovery operations	0	0
Waste directed to disposal	115,81	115,50
Incineration (with energy recovery)	115,81	0
Incineration (without energy recovery)	0	113,59
Landfilling	0	1,90
Other disposal operations	0	0
Non-hazardous waste	6586,56	7187,94
Waste diverted from disposal	5628,29	6559,41
Preparation for reuse	20,55	0
Recycling	5607,74	6544,49
Other recovery operations	0	14,92
Waste directed to disposal	958,27	628,54
Incineration (with energy recovery)	284,79	26,65
Incineration (without energy recovery)	0	0
Landfilling	673,48	601,88
Other disposal operations	0	0
Intensity KPI: tot waste normalized by number of sold finished parts * 1000 [kg/1000 units]	0,4	0,5

Appendix

Table 11
Fuel consumption

Region	Fuel type	2024 fuel consumption	Fuel unit	Fuel type	2025 Fuel consumption	Fuel unit
EMEA	Natural Gas	2100583	kWh	Natural Gas	602,64	tonnes
	Propane	6591	kg	Propane	24,60	tonnes
	Diesel	/	/	Diesel	28,00	tonnes
	Petrol	/	/	Petrol	253,50	tonnes
North America	Natural Gas	248682	kWh	Natural Gas	14,05	tonnes
LATAM	Natural Gas	248682,71	kWh	Natural Gas	31,08	tonnes
	Propane	/	/	Propane	0,01	tonnes
	Diesel	3299	kg	Petrol	60,26	tonnes

Appendix

Table 11

LINDAL Certifications Per Site in 2025

LINDAL Site	Quality ISO9001	Health & Safety ISO45001	Food Safety BRC	Social Responsibility URSA / SMETA	Environmental ISO 14001	Energy ISO 50001
LINDAL Argentina S.A.	✓	✓	✓	✓	✓	
Altachem N.V.	✓	✓			✓	✓
LINDAL do Brasil LTDA	✓	✓	✓	✓	✓	
LINDAL Dispenser GmbH	✓					✓
LINDAL France S.A.S.	✓	✓				
Litec Moulding Ltd	✓	✓	✓		✓	
LINDAL de Mexico S.A. de C.V.	✓	✓	✓	✓		
LINDAL Turkey Paketleme Ltd. Sti.	✓	✓	✓	✓	✓	
LINDAL Valve Co. Ltd.	✓	✓	✓			
LINDAL North America, Inc.	✓		✓			

GRI CONTENT INDEX



GRI Content Index

Statement of use	LINDAL Group Holding GmbH has reported in accordance with the GRI Standards for the period 2025 January 1 st to December 31 st .
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard	No sector standard applicable.

GRI STANDARD	REPORTING REQUIREMENT	LINDAL'S RESPONSE
GRI 2: General Disclosures 2021		
2-1	Organizational details	pp. 5; 9; 12
2-2	Entities included in the organization's sustainability reporting	All entities shown on p. 5 and 9, excluding RX Pack S.r.l due to the lack operational control and offices (Spain, Germany and Luxembourg) due to little impact.
2-3	Reporting period, frequency and contact point	p. 5
2-4	Restatements of information	p. 5
2-5	External assurance	p. 5 – No external assurance in place.
2-6	Activities, value chain and other business relationships	p. 9
2-7	Employees	p. 38 – all workers are expressed in FTE
2-8	Workers who are not employees	Appendix: Table 1
2-9	Governance structure and composition	"p. 12 – The two managing directors (CEO and CFO) have the general authority to represent the company and the Executive Team is responsible for the definition of long-term strategy and resources allocation, execution, communication, providing inputs to shape the strategy, evaluating regional requirements and for periodic institutional meetings. The Executive Team is made up of the CEO, CFO, Technology, Commercial, HR, Regional Operations and IT Director."
2-10	Nomination and selection of the highest governance body	The Board of Director of the LINDAL Group Holding composition is approved by the LINDAL Group Holding shareholders.
2-11	Chair of the highest governance body	p. 12 – The Board of Director of the LINDAL Group is chaired by Katharina Lilienthal.
2-12	Role of the highest governance body in overseeing the management of impacts	p. 12

GRI Content Index

GRI STANDARD	REPORTING REQUIREMENT	LINDAL'S RESPONSE
2-13	Delegation of responsibility for managing impacts	p. 12 – The Executive Team is responsible for defining the sustainability strategy and determining the actions required to ensure compliance. The Global Sustainability Manager, who reports directly to the CEO, assumes responsibility for managing sustainability-related issues and decisions in coordination with the relevant departments.
2-14	Role of the highest governance body in sustainability reporting	p. 5
2-15	Conflicts of interest	At LINDAL, all decisions must be taken in the best interest of the company, and employees are required to avoid any situation that could give rise to a personal, financial, or family conflict of interest. Any actual or potential conflict must be disclosed without delay to the direct supervisor or relevant compliance function to ensure transparency and integrity in decision-making. No conflicts of interest were reported in 2025.
2-16	Communication of critical concerns	p. 20
2-17	Collective knowledge of the highest governance body	p. 12
2-18	Evaluation of the performance of the highest governance body	Information not available due to confidentiality.
2-19	Remuneration policies	LINDAL complies with all labor laws in each of the countries in which it operates.
2-20	Process to determine remuneration	LINDAL complies with all labor laws in each of the countries in which it operates.
2-21	Annual total compensation ratio	Information not available due to confidentiality.
2-22	Statement on sustainable development strategy	pp. 4; 24; 30
2-23	Policy commitments	pp. 10; 14; 17; 18; 25; 39
2-24	Embedding policy commitments	pp. 14; 17
2-25	Processes to remediate negative impacts	pp. 20; 53 – LINDAL addresses potential negative impacts through a comprehensive framework of policies, including our Code of Conduct, Supplier Code of Conduct, Environmental Policy, Labour and Human Rights Policy, Health and Safety Policy, and others. To ensure accountability, we maintain a whistleblowing hotline that allows employees and stakeholders to raise concerns anonymously and without fear of retaliation.

GRI Content Index

GRI STANDARD	REPORTING REQUIREMENT	LINDAL'S RESPONSE
2-26	Mechanisms for seeking advice and raising concerns	p. 20
2-27	Compliance with laws and regulations	p. 17 – LINDAL did not incur any financial or non-financial sanction in 2025.
2-28	Membership associations	p. 49
2-29	Approach to stakeholder engagement	p. 28
2-30	Collective bargaining agreements	p. 19
GRI 3: Material Topics 2021		
3-1	Process to determine material topics	p. 28
3-2	List of material topics	pp. 5; 28
3-3	Management of material topics	p. 30
GRI 204: Procurement Practices 2016		
204-1	Proportion of spending on local suppliers	p. 51
GRI 205: Anti-Corruption 2016		
205-1	Operations assessed for risks related to corruption	p. 18
205-2	Communication and training about anti-corruption policies and procedures	p. 18
205-3	Confirmed incidents of corruption and actions taken	p. 18 – During the reporting period, LINDAL recorded no incidents in the following areas: · Confirmed cases of corruption, · Dismissals or disciplinary measures of employees due to corruption, · Termination or non-renewal of contracts with business partners due to corruption- related violations, and · Public legal proceedings related to corruption involving the organization or its employees, including their outcomes.”
GRI 301: Materials 2016		
301-1	Materials used by weight or volume	p. 52

GRI Content Index

GRI STANDARD	REPORTING REQUIREMENT	LINDAL'S RESPONSE
GRI 302: Energy 2016		
302-1	Energy consumption within the organization	p. 31
302-3	Energy intensity	p. 31
302-4	Reduction of energy consumption	p. 31
302-5	Reductions in energy requirements of products and services	Not applicable.
GRI 303: Water and Effluents 2018		
303-1	Interactions with water as a shared resource	p. 33 – Water is not considered material for LINDAL.
303-3	Water withdrawal	p. 33
303-5	Water consumption	p. 33
GRI 304: Biodiversity 2016		
304-1	Operational sites owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value outside protected areas	LINDAL ensures that all of its sites are located at a sufficient distance (over 2 km) from protected biodiversity areas, and none of the sites have a significant impact on biodiversity.
GRI 305: Emissions 2016		
305-1	Direct (Scope 1) GHG emissions	p. 32
305-2	Energy indirect (Scope 2) GHG emissions	p. 32
305-3	Other indirect (Scope 3) GHG emissions	p. 32
305-5	Reduction of GHG emissions	p. 32
GRI 306: Waste 2020		
306-2	Management of significant waste-related impacts	p. 34
306-3	Waste generated	p. 34
306-4	Waste diverted from disposal	p. 34 – Appendix: Table 10
306-5	Waste directed to disposal	p. 34 – Appendix: Table 10
GRI 308: Supplier Environmental Assessment 2016		
308-1	New suppliers that were screened using environmental criteria	p. 53

GRI STANDARD	REPORTING REQUIREMENT	LINDAL'S RESPONSE
GRI 401: Employment 2016		
401-1	New employee hires and employee turnover	p. 38 – Appendix: Table 2
402-1	Minimum notice periods regarding operational changes	At LINDAL, notice to employees is provided in full compliance with local legislation, applicable state-specific regulations, and, where relevant, the respective collective bargaining agreements.
GRI 403: Occupational Health and Safety 2018		
403-1	Occupational health and safety management system	p. 40
403-3	Occupational health services	p. 17
403-9	Work-related injuries	p. 40
GRI 406: Non-discrimination 2016		
406-1	Incidents of discrimination and corrective actions taken	p. 18 – There were no cases of discrimination identified by or notified to LINDAL during the reporting period.
GRI 407: Freedom of Association and Collective Bargaining 2016		
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	p. 19
GRI 408: Child Labor 2016		
408-1	Operations and suppliers at significant risk for incidents of child labor	p. 18
GRI 409: Forced or Compulsory Labor 2016		
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	p. 18
GRI 411: Rights of Indigenous Peoples 2016		
411-1	411-1 Incidents of violations involving rights of indigenous peoples	p. 19 – There were no Incidents of violations involving rights of indigenous peoples during the reporting period.

GRI STANDARD	REPORTING REQUIREMENT	LINDAL'S RESPONSE
GRI 413: Local Communities 2016		
413-1	Operations with local community engagement, impact assessments, and development program	p. 41
GRI 414: Supplier Social Assessment 2016		
414-1	New suppliers that were screened using social criteria	p. 53
GRI 418: Customer Privacy 2016		
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	p. 17

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