



Rheintal Kunststofftechnik GmbH

Comprehensive · VSME Sustainability Report

FY 2025 · REPORT VSME-2025-1B6740

REVIEWED BY R. SHARMA

§ 1 REPORT IDENTITY & BASIS

B1

This Comprehensive VSME report covers Rheintal Kunststofftechnik GmbH for FY 2025, prepared on the official EFRAG VSME Digital Template.

Legal name of the undertaking	Rheintal Kunststofftechnik GmbH
Entity identifier (e.g. LEI / registration no.)	529900T8BM49AURSD055
Identifier scheme	lei
Country of primary operations	Germany
Reporting currency	EUR
Annual turnover (revenue)	6,180,000 EUR
Reporting period - start	2025-01-01
Reporting period - end	2025-12-31
Basis for reporting	individual

§ 2 REPORTED DISCLOSURES

comprehensive

Every disclosure reported in this report, by VSME section. Emissions figures and the GHG-intensity ratios are presented separately in § 3.

B2 PRACTICES, POLICIES AND FUTURE INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY

Which sustainability issues do your practices / policies / initiatives address? **Climate change, Own workforce, Resource use and circular economy**

B7 RESOURCE USE, CIRCULAR ECONOMY AND WASTE MANAGEMENT

Total waste generated (mass)	61.40 t
Hazardous waste generated (mass)	3.20 t
Non-hazardous waste generated (mass)	58.20 t
Total mass of materials used	812 t

B8 WORKFORCE - GENERAL CHARACTERISTICS

Permanent-contract employees	38
Temporary-contract employees	4
Female employees	14
Male employees	28

B11 CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY

Number of convictions	0
Total amount of fines	0 EUR

§ 3 GHG EMISSIONS & INTENSITIES

tCO₂e

Scope 1 - direct emissions	374.91 tCO ₂ e
Scope 2 - purchased energy (location-based)	281.62 tCO ₂ e
Scope 3 - value-chain emissions	1,133.80 tCO ₂ e
Total Scope 1 + 2 (location-based)	656.53 tCO ₂ e

Scope 1 and location-based Scope 2 are computed by our carbon engine from the spend / activity data provided; see § 5 for methodology and lineage.

§ 3.1 GHG-EMISSIONS INTENSITY

C3 disclosure

Scope 1 + 2 intensity (location-based)	106.2 tCO ₂ e / EUR M
Total intensity incl. Scope 3 (location-based)	289.7 tCO ₂ e / EUR M

§ 4 VALIDATION SUMMARY

Arelle / EFRAG

Inline-XBRL taxonomy validation	PASSED
EFRAG VSME Digital Template	v1.3.0
Validation engine	Arelle (EFRAG VSME taxonomy)
Non-fatal issues flagged	0
Human reviewer	R. Sharma

The inline-XBRL deliverable validated cleanly against the EFRAG VSME taxonomy with no errors or warnings.

Reviewer. Reviewed for completeness, internal consistency and format validity by R. Sharma. This review is a deliverable-quality check, not an opinion on the underlying data, and not an audit, assurance engagement or certification.

§ 5.1 DATA LINEAGE

where each figure
comes from

Scope 1, location-based Scope 2 and Scope 3 emissions	Carbon engine (spend-based, GHG Protocol)
Scope 1+2 totals, GHG-emissions intensities	Derived - computed, see § 5.3
Reporting period dates	Derived from your reporting period
All other disclosures	As provided by Rheintal Kunststofftechnik GmbH

§ 5.2 EMISSIONS METHODOLOGY

carbon engine

Engine-computed emissions. Scope 1, location-based Scope 2 and Scope 3 are computed by our carbon engine following the GHG Protocol Corporate Standard, using our v2.6.1 spend-based emission-factor pack. Location-based Scope 2 applies the electricity grid emission factor for the entity's country of primary operations. The detailed emissions evidence chain is available on request.

Scope 1 is anchored to US fuel prices, and you are not in the US. The spend-based Scope 1 factors are kg CO2e per dollar, derived as a published physical factor divided by a US retail price: \$3.50 a gallon for motor gasoline, \$4.00 for diesel, \$1.00 a therm for natural gas. Applied to spend in a country where fuel costs more, they imply a quantity of fuel that is too low or too high by the ratio of the two prices, and the error runs the same way for every affected row. Across the euro zone this OVERSTATES Scope 1, materially and in one direction. The fix takes one number off a fuel invoice: give us litres or kWh purchased rather than what you paid. Combustion factors are chemistry and do not vary by country, so a quantity is correct everywhere. Until then, read the Scope 1 figure in this report as an upper bound rather than an estimate.

Scope 3 is priced with US factors, and you are not in the US. The Scope 3 figure comes from the EPA's Supply Chain GHG Emission Factors, which model the United States economy: each one is the average emissions embodied in a dollar spent with a US industry, at 2022 US producer prices. Both halves differ from your situation - a euro of European production is not a dollar of American production, and the price level is different, so the same physical purchase converts to a different number of dollars before any factor is applied. Unlike the fuel-price anchor, this one has no fix you can supply: entering quantities corrects Scope 1 because combustion is chemistry, and nothing you can send corrects Scope 3, because the factor set is a model of a different economy. The direction is not predictable either. Read the Scope 3 total as a screening figure for finding your largest categories, and obtain supplier-specific or region-specific factors for the categories that matter before it goes into a filing.

§ 5.3 DERIVED FIGURES

formulas

Totals. Total Scope 1 + 2 = **Scope 1** + **Scope 2** (location- or market-based as labelled).

GHG-emissions intensity. (**Scope 1** + **Scope 2** [+ **Scope 3** for the Total ratios]) ÷ **annual turnover**. For readability the report shows it per million units of turnover (see § 3); the official template carries the per-unit value. Both derive from the same inputs and always agree.

§ 5.4 TOOLING & SCOPE

EFRAG

The official deliverables are generated on the **EFRAG VSME Digital Template 1.3.0** and converted to inline XBRL with the EFRAG VSME converter (**EFRAG mireport 1.3.0**), then validated against the EFRAG VSME taxonomy with Arelle (§ 4). The data is placed into the template's named disclosure datapoints; no figure is invented to fill a field.

Scope. This report restates the information you provided in the VSME structure and delivers it as valid, EFRAG-accepted files. It is not an audit or assurance engagement, and acceptance of a VSME report is at the discretion of the recipient (e.g. a bank or larger customer). Our revise-until-right guarantee covers accuracy against your provided data and the validity / acceptance of the delivered file format - never a guarantee of any compliance outcome or third-party approval.

Disclaimer. Prepared from data provided and attested by Rheintal Kunststofftechnik GmbH. This is not an audit or assurance engagement; no opinion is expressed on the underlying data. Spend-based estimates carry +/-25-40% uncertainty.