

*„Energy from waste“*



# Sustainability Report

Financial Year 2024-2025



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# Foreword

Dear Sir or Madam

Since its foundation in 1991, Münzer has been committed to responsible and sustainable business practices. Our guiding principle, “Energy from waste”, reflects our core belief that waste and residue materials are not a problem, but a valuable resource for the future. What once began as a vision has developed into an internationally operating company with a clear position – committed to security of supply, climate protection and sustainable value creation across all markets in which we operate.

Along the entire value chain, Münzer actively contributes to the generation of renewable resources, thereby strengthening energy independence and supporting the resilient transformation of our economy. In times of global uncertainty, we understand resource use as part of a broader political and societal responsibility: for future generations, for stable energy systems and for a sustainable industrial future.

This sustainability report has been prepared on a voluntary basis and is guided by the European Sustainability Reporting Standards (ESRS). Even as regulatory frameworks continue to evolve, we do not see transparency as an obligation, but as an expression of our corporate values. At the same time, we are systematically preparing for future sustainability ratings – such as EcoVadis – in order to make our performance measurable, benchmark it internationally and continuously improve it.

A key element of our responsibility is the integrity of our supply chains. All suppliers involved in our biodiesel production are certified according to ISCC EU or equivalent recognised systems. In doing so, we commit to clearly defined principles – ranging from the protection of biodiversity, soil, water and air to the safeguarding of human and labour rights, as well as good corporate governance and anti-corruption. This ensures full traceability across the entire value chain.

For us, sustainability means concrete action: increasing efficiency in production, expanding renewable energy at our sites, optimising logistics processes and consistently using residue materials to strengthen our feedstock mix. We understand this path as a continuous improvement process – with clear accountability at management level and the objective of strengthening environmental impact, social standards and sound corporate governance over the long term.

I would like to thank all employees and partners for their commitment, expertise and contribution to our shared objectives.

Kind regards,



Ewald-Marco Münzer





# General 01

# General Basis for the Preparation of the Sustainability Report

This sustainability report has been prepared for the first time on a voluntary basis and is guided by the structure of the European Sustainability Reporting Standards (ESRS). In light of the amended regulatory framework resulting from the European Union's Omnibus package, Münzer is currently not obliged to prepare a sustainability report. Nevertheless, Münzer has deliberately decided to publish this report in order to transparently communicate the preparations already undertaken and its ongoing commitment to sustainability. At the same time, the report serves as a foundation for preparing for potential future reporting obligations under the Corporate Sustainability Reporting Directive (CSRD).

The report covers Münzer Bioindustrie GmbH as well as its national and international subsidiaries in Europe, Asia and Africa. The only exception is Muenzer Trading B.V., which has, for the time being, discontinued its trading activities as of the end of the last financial year and is therefore not included in this report. Hereinafter, all entities are collectively referred to as "Münzer".

The scope of this report goes beyond the financial consolidation scope required by the CSRD, as it also includes subsidiaries that are not financially consolidated. This approach ensures a comprehensive view of material impacts, risks and opportunities. The reporting period is aligned with the consolidated financial statements and covers the period from 1 May 2024 to 30 April 2025.

The data presented in this report primarily reflects the company's own operations. However, impacts, risks and opportunities across the value chain have also been considered as part of the materiality assessment. The analysis mainly focuses on the value chain segments with the most significant economic value creation, namely the two business areas "Feedstock Sourcing" and "Biodiesel Production". A detailed description of these business areas and the value chain can be found in the section ["Business Model and Value Chain"](#).



# Governance

The Management Board of Münzer Bioindustrie GmbH consists of four Managing Directors, two of whom are Managing Partners. Each Managing Director provides strategic oversight of their respective areas of responsibility. The Department Heads are, in turn, responsible for both the strategic and operational management of the individual business units. Together, the Management Board and the Department Heads are jointly responsible for the overall strategic direction of the company.

Responsibility for corporate sustainability is anchored at Management Board level and assigned to Ewald-Marco Münzer. Organisational and strategic responsibility lies within the Corporate Communications & Public Affairs department. Sustainability-related topics and developments are reported to the Management Board and Department Heads on a monthly basis. This structured flow of information ensures that the Management Board and relevant leadership levels are continuously involved in sustainability matters and informed about key developments.

## Quality Assurance

The content of this sustainability report has been coordinated and reviewed in several stages. Data collection is carried out in close collaboration between the ESG Manager and the respective departments, as well as the persons in the subsidiaries responsible for the relevant metrics and content. Following data collection, the information is consolidated and reviewed for completeness and consistency. The report is then reviewed by the responsible Department Head and approved by the Management Board.



# Business Model and Value Chain

The Münzer name has been a byword for environmental sustainability and responsible action for the sake of future generations since its foundation in 1991. As an owner-managed business with diversified activities, we combine entrepreneurial professionalism with the long-term orientation and reliability of a family business. What began with one truck and one employee has developed into an internationally operating company.

From the very beginning, we have focused on the collection, treatment and recycling of liquid waste and residue materials. This specialisation forms the foundation of our sustainable growth and expansion strategy. At the core of our activities is the assurance of sustainable, transparent and certified sourcing of raw materials. We convert waste and residue materials into valuable secondary feedstock and ensure their most efficient use in renewable energy production.

Our business model is based on three central business areas: “Biodiesel Production”, “Feedstock Sourcing” and “Waste Management & Industrial Cleaning”. Together, they aim to reduce environmental impacts by treating waste as a valuable resource and converting it into renewable energy. In doing so, we contribute to conserving natural resources, strengthening regional value creation and enabling long-term sustainable economic activity in line with ecological and societal requirements.

Under the guiding principle “Energy from waste”, we actively contribute to replacing fossil fuels and to the decarbonisation of the transport sector. The cascaded utilisation of waste and residue materials forms the basis for the generation of renewable energy. By converting biogenic residue materials into biofuels, we create sustainable material cycles.

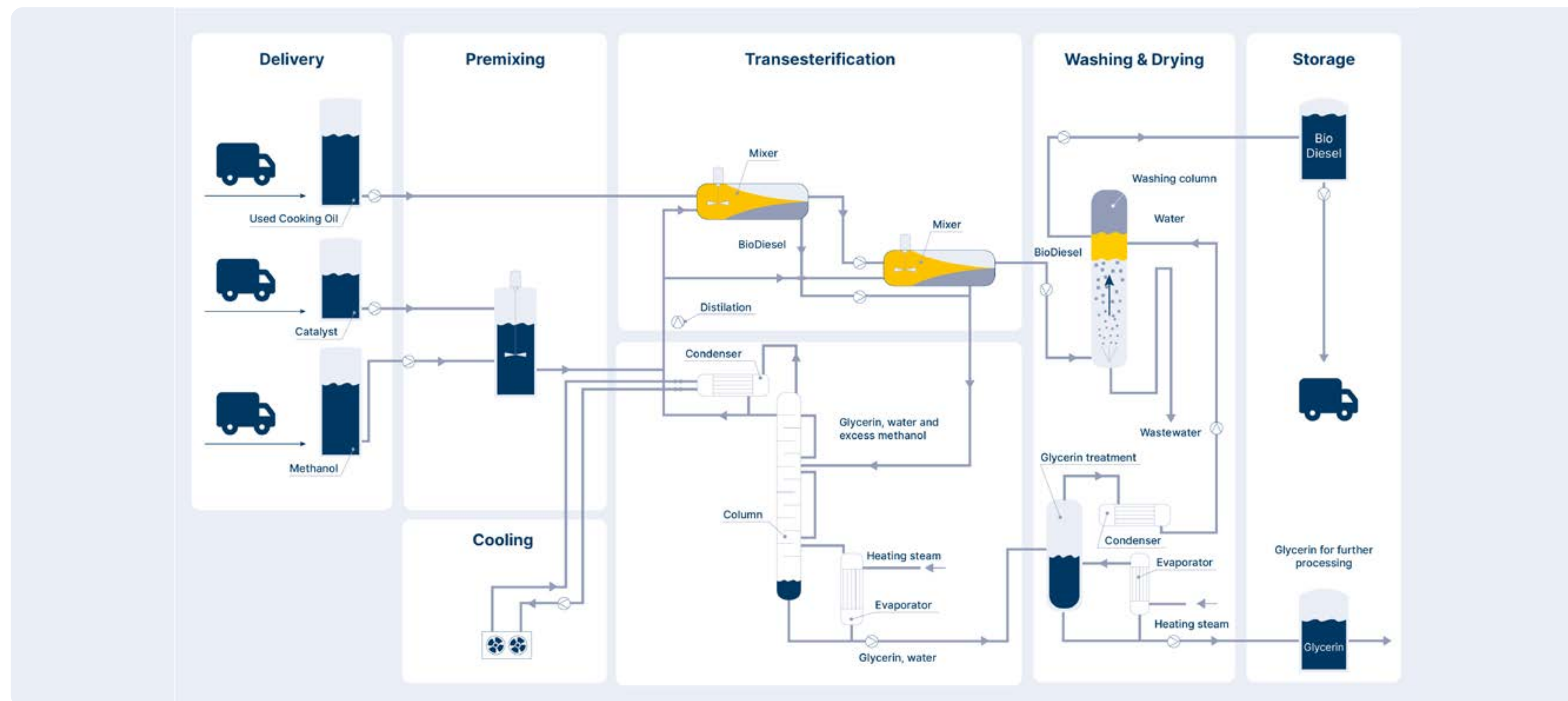


# BioDiesel Production

As Austria's largest biodiesel producer, we produce more than 210,000 tonnes of sustainably certified biofuel (fatty acid methyl ester, FAME) annually at our sites in Vienna and Styria.

A high-quality by-product of our biodiesel production is pharmaceutical-grade glycerine, which, with a purity of over 99.5%, complies with the European Pharmacopoeia. In addition, technical glycerine with a purity of at least 80% is produced. Potassium sulphate of high quality is also generated during our biodiesel production, with a dry matter content of approximately 95% and a potassium content (K<sub>2</sub>O) (gravimetric) of approximately 45%.

The sale of biodiesel, glycerine and potassium sulphate is carried out almost exclusively in the B2B sector. Biodiesel is primarily sold as a blending component to the mineral oil industry or marketed as a pure fuel (B100) via energy trading. By-products such as glycerine are supplied to companies producing antifreeze, detergents and cosmetics. Potassium sulphate is supplied to the fertiliser industry. The most important markets for these products are Austria and the European Union.



# Feedstock Sourcing

As part of strategic changes, activities related to the collection of used cooking oil have been consolidated across all our companies, both nationally and internationally, and integrated into the business area “Feedstock Sourcing” in the financial year 2024/2025.



# Feedstock Sourcing



## Collection of used cooking oil from hotels, restaurants, catering (HoReCa)

In all our markets, we act as a reliable partner for the collection and sustainable recycling of used cooking oil. We offer our customers in the gastronomy and hospitality sector, as well as in system catering and the food industry, a comprehensive service that ensures simple and clean collection, reliable pick-up and fully compliant handling of used cooking oil. The collected used cooking oil is converted into biodiesel. Our customers receive a pre-agreed compensation for the collected volumes.

In addition, suitable collection containers are provided. Typically, used containers are exchanged or returned after professional cleaning.

## Grease traps

In Austria, we offer the emptying of grease trap systems to ensure proper cleaning and compliant disposal of the waste generated. Grease trap systems mechanically separate fats and oils from wastewater in order to prevent contamination of wastewater and blockages in sewer systems. Regular cleaning of grease trap systems is essential for efficient operation and compliance with legal requirements.

## Kitchen waste

Our services in the gastronomy sector also include the professional disposal of kitchen waste. A significant proportion of waste generated in kitchens is unavoidable and requires a sustainable disposal solution. These materials can be used as valuable feedstock for renewable energy production, for example through processing in biogas plants.

## Collection of used cooking oil from private households

In addition to collecting used cooking oil from the gastronomy and hospitality sector, we also collect used cooking oil generated in private households in Austria and Germany and convert it into high-quality biodiesel. Collection is carried out via our Müntzer boxes, which are located in public spaces. Households can fill their used cooking oil into empty plastic bottles or cooking oil containers and dispose of them in the Müntzer boxes.

The expansion of used cooking oil collection from private households is a clear strategic focus and is becoming increasingly important internationally. This is not only to increase collected volumes, but also to further expand and densify the collection infrastructure. This helps to prevent the improper disposal of used cooking oil, which would otherwise burden municipal wastewater systems. At the same time, this contributes to reducing pressure on municipal budgets.

# Münzer E&I

The business area of "Waste Management & Industrial Cleaning" is specialised in the proper and compliant handling of hazardous and non-hazardous, primarily liquid waste. Customers in this business area include industrial companies, construction firms, workshops, petrol stations, as well as private households and municipal services. The core market is Austria.



# Münzer E&I



## Sewer cleaning

We carry out the cleaning of sewer systems and wastewater infrastructure for industrial and commercial operations. With our own disposal infrastructure, we ensure that liquid waste such as sludge or waste oils is handled and treated in an environmentally responsible and compliant manner. Regular and professional sewer cleaning contributes significantly to the proper functioning of drainage systems. Deposits are removed to prevent blockages, ensure proper wastewater flow and minimise potential environmental risks.

## Tank cleaning and dismantling

Our service portfolio covers all aspects of tank cleaning and dismantling for industrial and commercial customers as well as private households. Using state-of-the-art technology, tank and container cleaning as well as dismantling are carried out in full compliance with all legal requirements. The proper decommissioning of tank systems includes emptying, degassing, cleaning and compliant dismantling.

## Cleaning of oil separator systems

Oil separator systems are a key element in protecting public sewer networks from contaminated wastewater. Regular cleaning and maintenance ensure the proper functioning of these systems. The resulting liquid waste is treated and recycled in an environmentally responsible and resource-efficient manner.

## Waste oil disposal

We also act as a reliable partner in the disposal of hazardous liquid waste such as waste oils and ensure their proper and environmentally responsible treatment.

# Münzer E&I



## Recycling of batteries and accumulators

The collection and proper disposal of batteries and accumulators is carried out for both private and commercial customers in compliance with applicable legal requirements. In addition to portable and lithium batteries, lead accumulators are also accepted and forwarded for appropriate recycling. Suitable containers are provided to ensure safe and legally compliant collection.



## Recycling of cable and electronic waste

Waste electrical equipment and cables are subject to strict legal requirements regarding collection, treatment and recycling. Through proper handling and compliant transport, valuable raw materials, particularly (semi-) precious metals, are recovered at the processing facility in Sinabelkirchen.



## SuperSauger

Münzer's "SuperSauger" are high-performance systems that enable the safe removal and handling of liquid, pasty and dry materials, even under demanding conditions such as significant heights or depths. They are ideally suited for use in industry, construction and municipal infrastructure and can be deployed reliably even under challenging conditions. Materials are removed efficiently and cost-effectively to maintain clean working environments and support on-site safety.



## Services for shooting ranges

For shooting ranges, we offer the proper removal of shotgun cartridges, brass shell casings and lead waste, as well as the efficient extraction of shot lead using our "SuperSauger" suction truck. Suitable containers are provided for the collection and storage of shell casings.

# Value Chain BioDiesel

The raw materials used for our biodiesel production include crop-based, waste-based and advanced feedstocks in accordance with the European Union Renewable Energy Directive (RED II). These are either purchased externally or, in the case of waste-based feedstocks, sourced through our own collection activities. Münzer's own used cooking oil collection is therefore part of the upstream value chain of the biodiesel production and is under the company's direct control. This direct influence, combined with the strategic expansion of our own collection activities, strengthens the resilience of the business model.

Advanced feedstocks as defined under RED II mainly consist of waste, residue materials and non-food or non-feed biogenic materials listed in Annex IX Part A of the Directive. These include, for example, agricultural and forestry residue materials, biogenic waste and certain industrial by-products. Biofuels produced from these feedstocks are considered advanced, as they do not compete with food production and must meet specific sustainability and greenhouse gas reduction requirements. Annex IX Part B additionally includes other eligible feedstocks such as used cooking oil and certain animal fats.



# Value Chain BioDiesel

Münzer therefore focuses not only on used cooking oil and technical vegetable oils, but also increasingly on advanced feedstocks in accordance with Annex IX of the RED II. Our feedstock mix is designed to be as efficient as possible, with a strong focus on sustainably available feedstocks from Part B and a continuous increase in the share of advanced feedstocks from Part A. This diversification strengthens the resilience of our business model, enhances security of supply and reduces dependencies along the value chain.

All feedstocks used must comply with the strict sustainability criteria of the RED II, from cultivation through to its supply to the market as biofuel. Compliance with these sustainability requirements is verified by accredited certification systems. At Münzer, the traceability of sustainably produced biomass is ensured through the leading certification system ISCC EU, which is accredited by the European Commission and subject to regular audits and certification.

The ISCC EU certification system is based on six principles that must be met for the production of certified sustainable biomass. These range from environmental requirements for the protection of biodiversity, soil, water and air to requirements relating to human and labour rights as well as good corporate governance and anti-corruption.<sup>1</sup>

Proof of sustainability in Austria is provided via the electronic system eINa, which is managed by the Environment Agency Austria. In addition, experts from the Environment Agency carry out on-site inspections at production facilities.

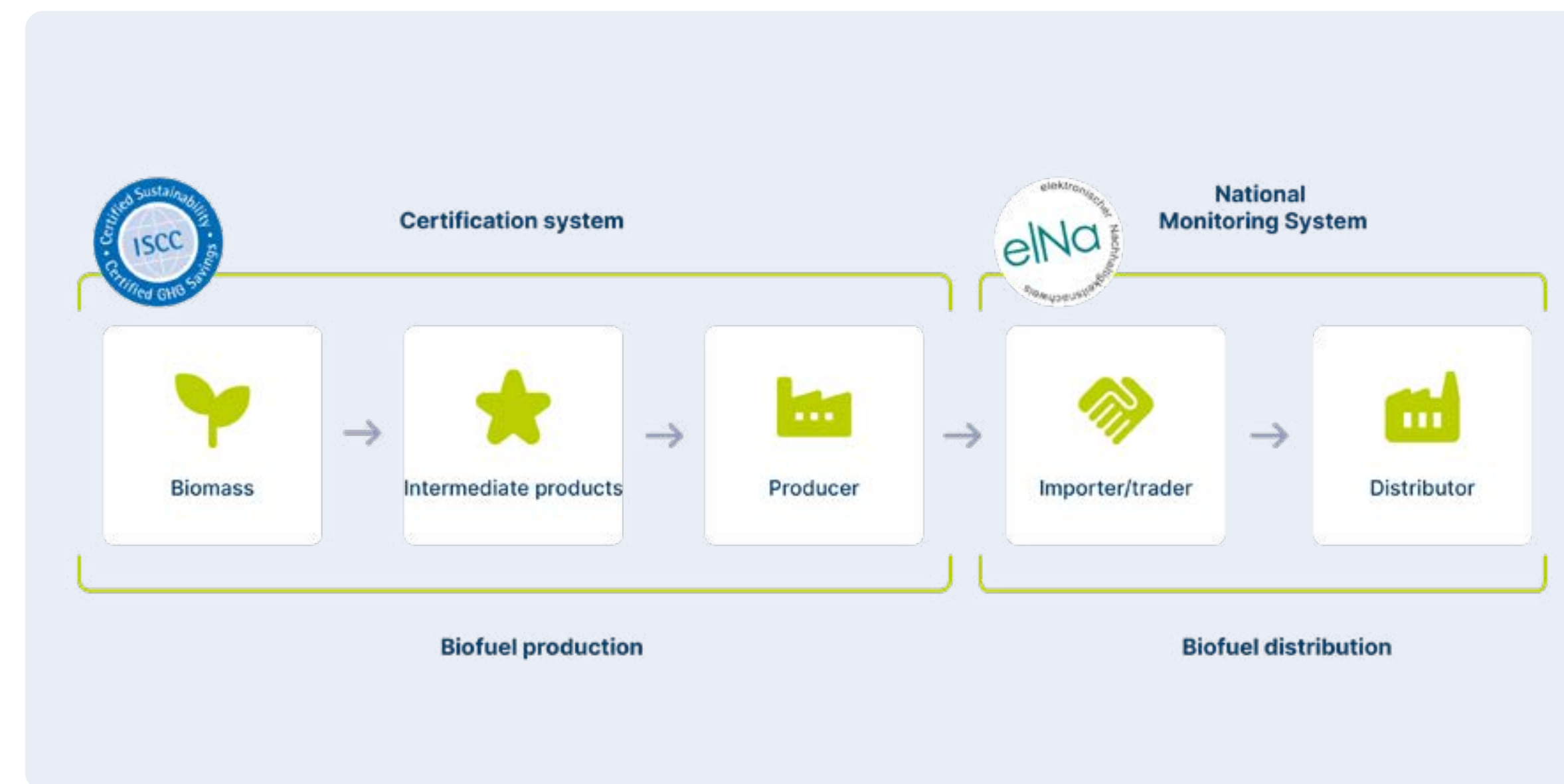


Figure based on the Environment Agency Austria

# Value Chain Münzer E&I

The value chain in the “Waste Management & Industrial Cleaning” business area begins where the value creation of other companies or the lifecycle of products ends. Value is created through services that make a significant contribution to minimising environmental impact. We primarily handle liquid waste and ensure its proper treatment and recovery. For waste streams that can be further processed, such as cable and electronic waste or used engine oils, the focus is on the sustainable recovery of resources, supporting a circular economy.



# Double Materiality Assessment

## Description of the process to identify and assess material impacts, risks and opportunities

The double materiality assessment was carried out for the first time in the financial year 2023/2024 and was therefore supported by external advisors. As part of a multi-day workshop, the positive and negative impacts, as well as opportunities and risks, of the topic-specific ESRS were assessed. In line with the principle of double materiality, impacts describe the actual or potential positive or negative effects that the company has on the environment and people. Opportunities and risks, on the other hand, focus on financial materiality for the company. The topics assessed in the materiality analysis are based on the sustainability matters defined in the ESRS. In addition, the SASB Standard for Biofuels<sup>2</sup> was used as an industry-specific standard to support the assessment of materiality.

In the analysis, actual risks and opportunities as well as actual and potential impacts were assessed. Impacts were evaluated based on scale, scope and remediability on a scale from 1 to 5. Risks and opportunities were assessed based on likelihood of occurrence, reusability of resources, reliance on business relationships and impact on future cash flows on a scale from 1 to 4. For the assessment of potential impacts in the areas of environment and governance, the likelihood of occurrence was additionally taken into account.

The assessment of impacts considers both the company's own operations and the value chain. A uniform threshold value of 0.66 was applied for both impact materiality and financial materiality. This means that topics exceeding this threshold are considered material for Münzer.

## Stakeholder engagement

To identify material impacts, risks and opportunities, internal stakeholders were involved in the materiality assessment process. Within the assessment workshops, the perspective of employees was represented by the Human Resources department, while internal legal expertise contributed perspectives on compliance and governance. The assessment of financial opportunities and risks was supported by the Finance department.

To assess impacts within the value chain, the principles of the ISCC certification were applied, which cover the entire biodiesel value chain. This certification includes standards relating to both environmental impacts and working conditions<sup>3</sup>. Additional environmental impacts were identified based on the biofuels report<sup>4</sup>, the IPCC report on renewable energy<sup>5</sup> and the IPCC report on climate change<sup>6</sup> mitigation.

## Outcome of the double materiality assessment

Following the completion of the double materiality assessment in February 2024, the following topics were identified as material:

- ✓ E1 Climate change
- ✓ E4 Biodiversity and ecosystems
- ✓ E5 Resource use and circular economy
- ✓ S1 Own workforce
- ✓ S2 Workers in the value chain
- ✓ G1 Business conduct
- ✓ SASB Standard for Biofuels

No quantitative metrics have yet been incorporated into the assessment. For the identified material topics, the disclosure requirements relating to ESRS E4 Biodiversity and ecosystems and ESRS S2 Workers in the value chain, in accordance with ESRS 1 Appendix C, as well as the disclosure requirements of the SASB Standard for Biofuels, will be phased-in. Therefore, no reporting on these topics is provided in this report. Full disclosure will be introduced in future reporting periods.

<sup>2</sup> Sustainability Accounting Standards Board, Biokraftstoffe, 2018

<sup>3</sup> ISCC EU 202-1 Agricultural Biomass: ISCC Principle 1, 2023; ISCC EU 202-2 Agricultural Biomass: ISCC Principles 2-6, 2022

<sup>4</sup> BMK, Erneuerbare Kraftstoffe und Energieträger im Verkehrssektor in Österreich 2023

<sup>5</sup> IPCC, Renewable Energy Sources and Climate Change Mitigation, 2012

<sup>6</sup> IPCC, Climate Change 2022 Mitigation of Climate Change, 2022



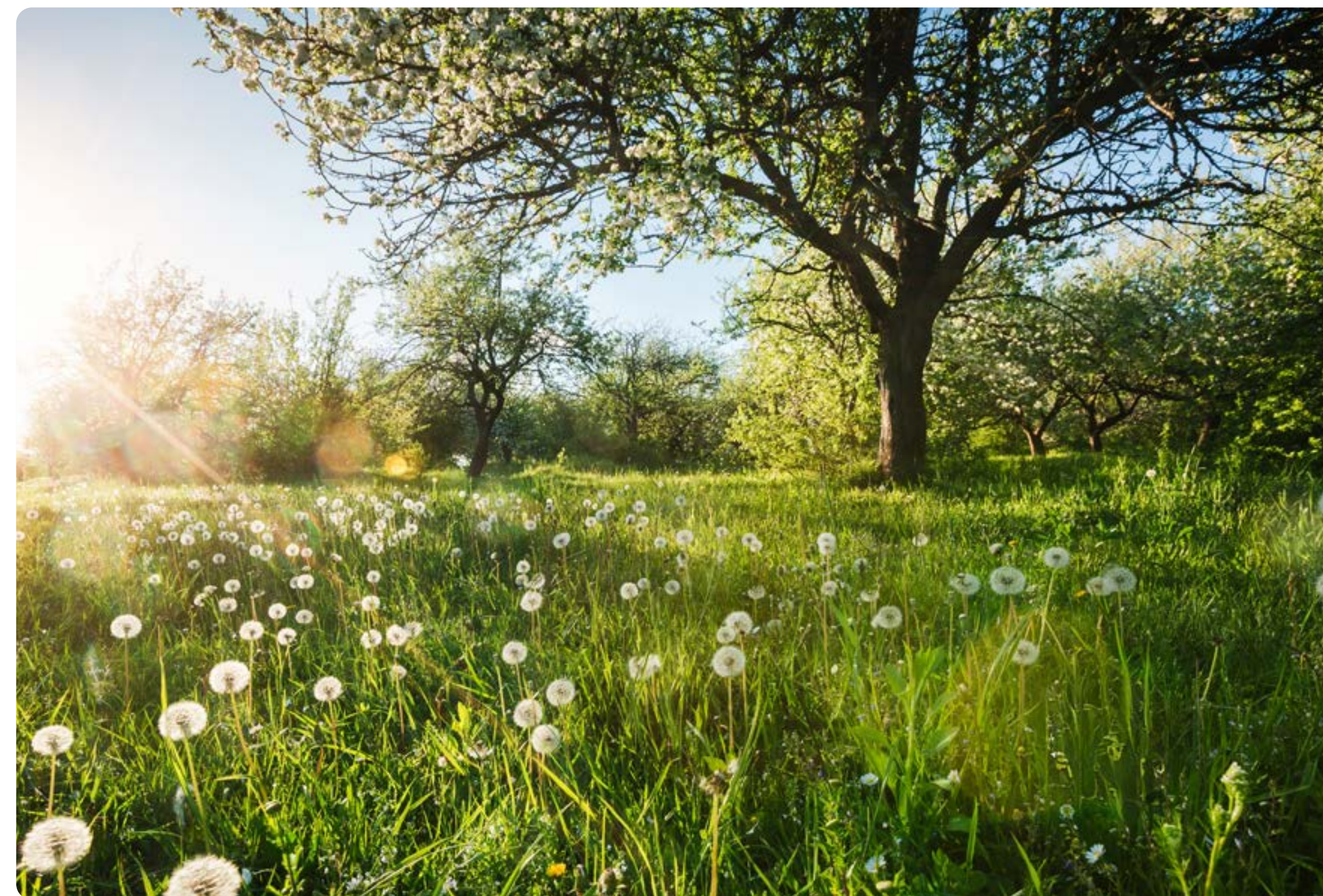
# Environment 02

# Policies Related to Climate Change Mitigation and Adaptation

## Code of Conduct

The Code of Conduct forms the basis for climate-related policies at Münzer and establishes the company's active contribution to climate protection. This includes, in particular, the responsible use of energy and resources, compliance with environmental regulations and the reduction of negative environmental impacts.

The Code of Conduct also explains the link between Münzer's business model and its contribution to climate protection. The central focus lies on reducing greenhouse gas emissions in the transport sector through the use of biodiesel.



# Actions Related to Climate Change Mitigation and Adaptation

## Fleet

Where technically feasible, we maximise the share of biodiesel used as fuel in our own fleet. The approval for B100 in trucks and specialised vehicles is therefore a key criterion in our procurement processes. During the reporting period, nine trucks were acquired that are powered by biodiesel. At our internal fuelling stations, vehicles at the Vienna and Sinabelkirchen sites can be refuelled with biodiesel.

Route planning is continuously optimised, particularly in used cooking oil collection, in order to service a large number of individual customers efficiently and avoid empty runs. As a result, approximately 200,000 litres of fossil diesel were replaced by biodiesel, leading to savings of around 284 tonnes of CO<sub>2</sub> equivalents (CO<sub>2</sub>e) during the reporting period. Route optimisation is also regularly reviewed and adjusted in other business areas.



# Actions Related to Climate Change Mitigation and Adaptation

## Energy-related optimisation

With the commissioning of the new used cooking oil treatment plant in 2022 at the Ölhafen Lobau site, synergies were realised with the adjacent biodiesel plant. The existing hot water circulation system of the tank storage facility was extended to supply the treatment plant with heat. This heat is used, among other things, to heat the “hot boxes”, in which collected used cooking oil is warmed to approximately 60°C. In a subsequent step, the energy is used in settling tanks to separate water and impurities from the used cooking oil.

By utilising the existing infrastructure of the biodiesel plant, the construction of a new heat supply system could be avoided, thereby reducing associated resource use. To cover peak loads and ensure a stable heat supply, only a buffer storage system was installed.

At our site in Gaishorn am See, renewable heat is sourced directly from the neighbouring biomass heating plant. The steam supplied at 176°C is fed directly into the biodiesel plant, replacing a fossil fuel-based steam boiler. The heat is used efficiently on site as well as for heating the tank storage facility.



# Actions Related to Climate Change Mitigation and Adaptation

## Production of renewable energy

To increase the share of renewable energy in internal consumption, photovoltaic systems have been installed at several sites and existing systems have been expanded. In 2022, the first photovoltaic system at the Ölhafen Lobau site with a capacity of 100 kWp was installed on the roof of the new used cooking oil treatment plant. During the reporting year, the existing photovoltaic system at the Sinabelkirchen site was significantly expanded and commissioned in November 2024.

The system now has a capacity of approximately 400 kWp with a storage capacity of 80 kWh. In addition, a photovoltaic system with a capacity of 120 kWp was installed at the Gaishorn am See site in autumn 2024.

Through the internal use of renewable electricity generated at these sites, electricity consumption from the public grid was reduced, resulting in savings of approximately 38 tonnes of CO<sub>2</sub>e during the reporting period (calculated using the market-based method).



# ESG Award for Muenzer Kenya

Muenzer Kenya has built a strong reputation in East Africa through the consistent implementation of its successful used cooking oil collection system. This commitment was recognised by experts and industry professionals as part of the ESG Award ceremony. The award as Sustainable Energy Champion is proof of the sustainable achievements on the ground and of the contribution made towards a more sustainable future.



# Metrics

## E1-4 – Targets related to climate change mitigation and adaptation

Target	Timeline	Status
ISO 14001 at all Austrian (production) sites	Q2 2027	in progress

## E1-5 – Energy consumption and energy mix

For the breakdown by energy sources, the product mix specified by the respective supplier was used wherever possible. In countries where this information is not available, the most recent country-specific energy mix provided by the International Energy Agency was applied.

Energy consumption and energy mix	Unit	FY 24/25
Fuel consumption from crude oil and petroleum products	MWh	6.064
Fuel consumption from natural gas	MWh	42.065
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	9.497
<b>Total energy consumption from fossil sources</b>	<b>MWh</b>	<b>57.625</b>
<b>Share of fossil sources in total energy consumption</b>	<b>%</b>	<b>81 %</b>
<b>Total energy consumption from nuclear sources</b>	<b>MWh</b>	<b>4</b>
<b>Share of nuclear sources in total energy consumption</b>	<b>%</b>	<b>0%</b>
Consumption of purchased or acquired electricity, heat, steam, or cooling from renewable sources	MWh	13.219
Consumption of self-generated renewable energy (non-fuel)	MWh	217
<b>Total energy consumption from renewable sources</b>	<b>MWh</b>	<b>13.436</b>
<b>Share of renewable energy in total energy consumption</b>	<b>%</b>	<b>19 %</b>
<b>Total energy consumption</b>	<b>MWh</b>	<b>71.066</b>
Electricity generation from own photovoltaic systems	MWh	279

# Metrics

## E1-6 – Gross Scope 1, 2 and 3 and total greenhouse gas emissions

Münzer’s greenhouse gas emissions consist of 4.66% direct emissions from own operations (Scope 1), 0.71% indirect emissions from purchased energy (Scope 2), and the largest share of 94.63% indirect emissions along the upstream and downstream value chain (Scope 3).

The main emission sources within Scope 3 are the procurement of raw materials (Cat. 1) and logistics (Cat. 4 and Cat. 9). These categories were calculated based on the RED II. In some cases, disaggregated default values were applied, which represent the entire value chain from feedstock to biodiesel. As a result, a clear distinction between upstream and downstream emissions is not always possible. Transport activities related to biodiesel are therefore fully attributed to upstream logistics.

The remaining categories were calculated by our partner MyClimate. Scope 1 emissions mainly arise from the use of fossil energy at the production site in Vienna Ölhafen Lobau. This site offers significant logistical advantages, particularly due to its excellent rail connection and access to the port.

At the same time, the location in a flood-prone area presents specific challenges for energy logistics. Despite these conditions, the connection to the natural gas grid was completed at the end of 2020 and a conversion to gas burners was implemented. This resulted in a significant reduction in the specific greenhouse gas emissions associated with biodiesel production.

In this reporting period, not all relevant categories and product groups could yet be fully covered. Münzer is, however, committed to continuously improving the completeness and quality of the data collected. With regard to methodological uncertainties, it should be noted that certain emissions are currently counted in Scope 1 as well as in Scope 3, as the collection of feedstocks (used cooking oil) by company-owned trucks is currently recorded both in the fleet (Scope 1) and under upstream logistics (Scope 3).

Greenhouse gas emissions (Scope 1-3)	Unit	FY 24/25
<b>Scope 1 greenhouse gas emissions</b>	<b>t CO<sub>2</sub>e</b>	<b>11.132</b>
<b>Scope 2 greenhouse gas emissions (market-based)</b>	<b>t CO<sub>2</sub>e</b>	<b>1.701</b>
Electricity (market-based)	t CO <sub>2</sub> e	1.701
Electricity (location-based)	t CO <sub>2</sub> e	1.769
<b>Scope 3 greenhouse gas emissions</b>	<b>t CO<sub>2</sub>e</b>	<b>226.111</b>
Cat. 1. Purchased goods and services	t CO <sub>2</sub> e	174.778
Cat. 3. Fuel- and energy-related activities	t CO <sub>2</sub> e	6.458
Cat. 4. Upstream transportation and distribution	t CO <sub>2</sub> e	30.670
Cat. 5. Waste generated in operations	t CO <sub>2</sub> e	21
Cat. 6. Business travel	t CO <sub>2</sub> e	670
Cat. 7. Employee commuting	t CO <sub>2</sub> e	2.417
Cat. 9. Downstream transportation and distribution	t CO <sub>2</sub> e	8.061
Cat. 11. Use of sold products	t CO <sub>2</sub> e	3.037
<b>Total greenhouse gas emissions (market-based)</b>	<b>t CO<sub>2</sub>e</b>	<b>238.945</b>
<b>Total greenhouse gas emissions (location-based)</b>	<b>t CO<sub>2</sub>e</b>	<b>239.012</b>
<b>Total greenhouse gas emissions (location-based)</b>	<b>t CO<sub>2</sub>e</b>	<b>215.013</b>
<b>Total greenhouse gas emissions Scope 3 downstream</b>	<b>t CO<sub>2</sub>e</b>	<b>11.098</b>

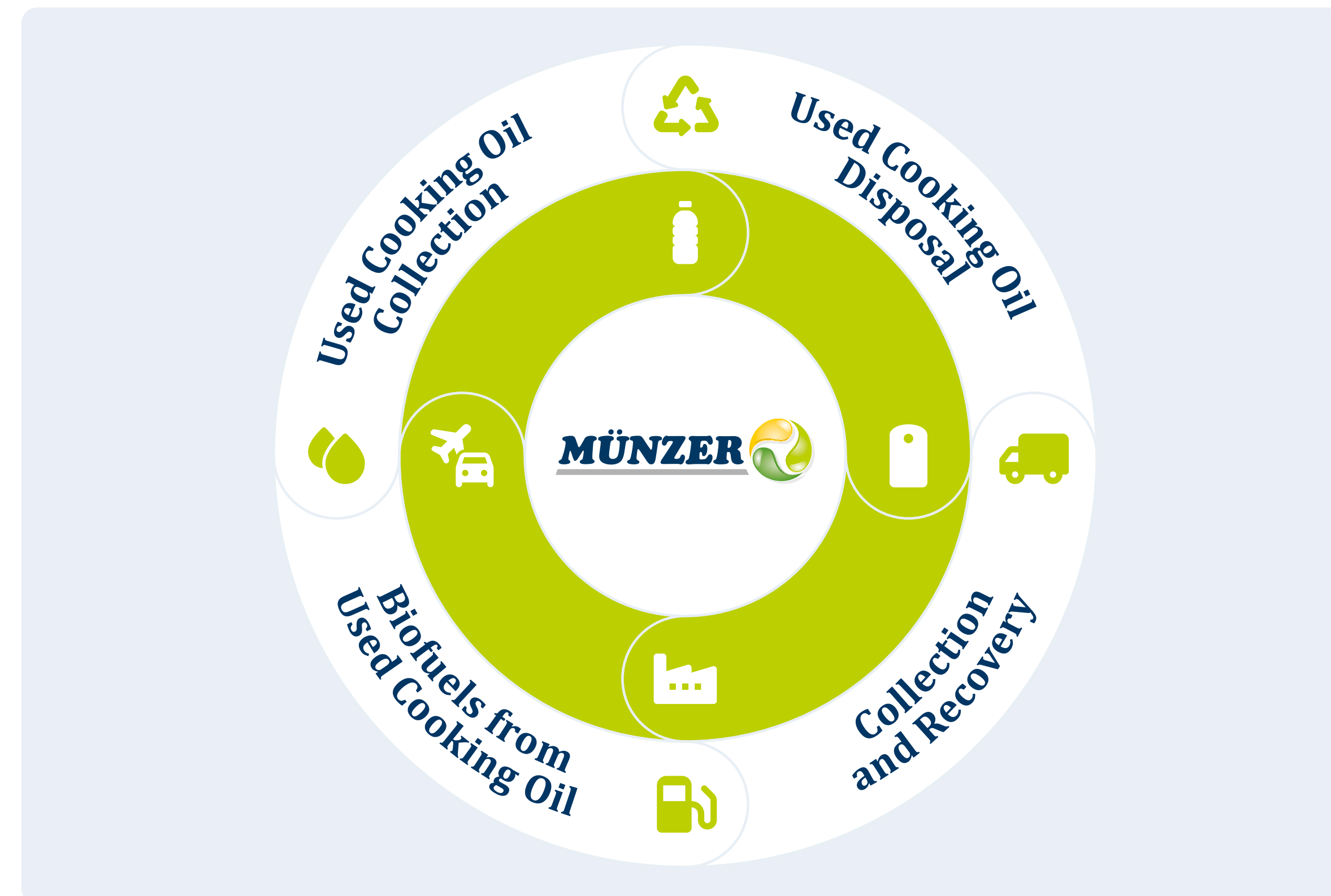
# Concepts Related to Resource Use and Circular Economy

Münzer is a key partner for sustainable material flows. Waste materials are converted into raw materials for new products and renewable energy. In this way, an important contribution is made to sustainable resource management.

## BioDiesel

The objective of expanding renewable energy can only be achieved if the required feedstock is either cultivated or systematically collected. Crop-based feedstocks continue to play an important role in the production of renewable energy. In biodiesel production, Münzer focuses on maximising the share of waste-based and advanced feedstocks. These are used within technical feasibility limits and are largely sourced through Münzer's own used cooking oil collection. By using waste-based and advanced feedstocks, the share of primary feedstock in biodiesel production can be reduced.

Feedstock sourcing is designed to be as efficient and environmentally responsible as possible in order to achieve maximum CO<sub>2</sub> savings in the transport sector through the final product. Biodiesel is intended for end use and cannot be reused. As a result, no further product or packaging cycle arises after use. Resource efficiency is particularly enhanced in downstream logistics, as transport at the Ölhafen Lobau site is predominantly carried out via pipeline and rail, with only around 30% transported by truck. This significantly reduces transport-related emissions.



# Concepts Related to Resource Use and Circular Economy

## Waste Management & Industrial Cleaning

Within the “Waste Management & Industrial Cleaning” business area, the focus is on returning resources into product cycles wherever possible or ensuring their proper, primarily energy-based recovery. For example, cable waste is processed into high-quality copper, aluminium and plastic granulates. These valuable materials are reintroduced into new product lifecycles.

In addition to electrical and cable waste, Münzer also collects waste oil, which is transferred to specialised companies for reprocessing into new base oil. Through this process, the oil can be reintroduced into the market and reused for technical applications such as automotive lubricants.



# Actions Related to Resource Use and Circular Economy

## Optimised production processes

To increase resource efficiency, both process water and selected wastewater streams are reused multiple times within the biodiesel plant. During the degumming process, impurities are removed from vegetable oils through acidification, neutralisation and washing. The resulting wash water is initially stored in a collection tank and subsequently reintroduced into the production process in order to reduce overall water consumption. To further reduce the use of fresh water, the washing of methyl ester is carried out in a cascade system operating counter-current to the product flow. In addition, recycling water generated during glycerine dehydration is collected in a storage tank and reused as required. In this way, water cycles are closed and resource use in production is continuously optimised.

During biodiesel production, wastewater and residue materials are generated both in the pre-treatment of used cooking oils and vegetable oils and in the production process itself. These arise in different process stages and form a mixture of liquid waste streams that can no longer be returned to the production cycle. The resulting wastewater contains water-soluble inorganic salts and organic residues. In addition, traces of catalysts as well as acids and alkalis from cleaning, washing and exhaust gas treatment processes may be present. Distillation residue materials are collected and treated separately.

Due to their composition, these wastewater streams and residue materials can be used as valuable feedstock in biogas plants or treated in municipal wastewater treatment plants before being discharged in an environmentally responsible manner. In this way, it is ensured that by-products of production are also managed in a resource-efficient and sustainable way.



# Best practice: Circular Economy in Action

In collaboration with McDonald's Austria and HAVI Logistics, Münzer has for many years demonstrated how circular economy can be successfully implemented within existing supply chains. This partnership illustrates how a waste material can be transformed into a valuable resource while combining environmental responsibility with economic efficiency.

At the centre of this cooperation is the used cooking oil generated in McDonald's restaurants throughout Austria. This is collected, properly recorded and subsequently processed by Münzer. Through advanced treatment processes, the used cooking oil is converted into high-quality biodiesel that meets the highest quality standards and is immediately ready for use.

The produced biodiesel is then used exactly where fossil diesel was previously required: in the transport fleet of HAVI Logistics. HAVI supplies McDonald's restaurants daily and replaces a significant share of conventional fossil fuel through the use of renewable fuel in its logistics operations. This leads to a measurable reduction in CO<sub>2</sub> emissions and contributes directly to the decarbonisation of the supply chain.

A key feature of this circular system is its regional structure. From collection in restaurants to processing and final use in transport, value creation remains within a clearly defined regional system. This strengthens supply security while also improving the sustainability and transparency of the entire value chain.

As a best-practice example, this long-standing cooperation demonstrates that circular economy is not merely a theoretical concept, but a scalable and economically viable solution with immediate environmental benefits. The collaboration between Münzer, McDonald's Austria and HAVI Logistics shows how shared goals, trust and a willingness to innovate can create sustainable solutions with impact beyond individual companies.



# Metrics

## E5-4 – Resource inflows

Feedstocks for biodiesel production and trading <sup>7</sup>		
	Unit	FY 24/25
Crop-based feedstocks	Tons	117.332
Waste-based feedstocks (in accordance with RED II Annex IX Part B)	Tons	79.733
Advanced feedstocks (in accordance with RED II Annex IX Part A)	Tons	7.547
Conversion inputs for biodiesel production		
	Unit	FY 24/25
Conversion inputs	Tons	29.824

<sup>7</sup> All feedstock used is 100% biological materials.



# **Social** 03

# Policies Related to Own Workforce

## Code of Conduct

The Code of Conduct defines the key policies related to working conditions and human rights at Münzer. It applies to all employees and establishes binding principles for a respectful, fair and compliant working environment.

In particular, the Code of Conduct includes provisions on fair working conditions, equal treatment, non-discrimination and equal opportunities, as well as responsible interaction with one another.

In addition, it addresses compliance with labour law standards, the protection of personal data and the responsibility of each individual for health and safety in the workplace.



# Policies Related to Own Workforce

## Health and safety

### *Safety manuals of the biodiesel plants*

As a manufacturing company, the health and safety of employees is a top priority. The fundamental requirements for workplace safety are defined in the safety manuals of the biodiesel plants in Vienna Ölhafen Lobau and Gaishorn am See. These include, among other things, rules on the use and mandatory wearing of protective clothing and personal protective equipment in different work areas and for specific activities. They also include provisions on safety signage on the company premises and the equipment provided to employees and visitors.

The safety manuals specify the persons responsible for occupational safety, who ensure compliance with regulations within their respective areas of responsibility. Employees confirm their awareness of the safety rules by signature. Responsibility for the safety manuals lies with the designated occupational safety officer and is reviewed by the Department Heads.

### *Safety Certificate Contractor (SCC) Certification*

For employees working in tank cleaning within the “Waste Management & Industrial Cleaning” business area, the SCC management manual applies. It defines guidelines and requirements for occupational safety in this area and covers topics such as risk assessment, incident reporting, environmental protection and training. Improvement potential is reviewed annually through internal audits where a catalogue of measures is developed. Responsibility for the SCC management manual lies with the Heads of the “Waste Management & Industrial Cleaning” business area.



# Actions Related to Own Workforce

## Münzer Suggestion Box

To ensure that all employees have the opportunity to actively share ideas, suggestions and complaints, both digital and analogue solutions are available at all locations. Submissions can be made anonymously or by name, thereby supporting the continuous improvement of work processes, the working environment and corporate strategy. All submissions are reviewed regularly and selected proposals are implemented.

## Work-life balance

Promoting the compatibility of professional and private life is deeply embedded in Münzer's culture as a family business. Flexible working time models and modern working conditions are a common practice. These include flexitime, home office and teleworking options for employees.

Due to differences in employment law between blue-collar and white-collar employees, different approaches are required. While working time models can be more easily standardised for white-collar employees, more individual solutions are needed for blue-collar workers. Nevertheless, workers preferences are taken into account, for example in the design of shift models, in order to ensure balanced and sustainable shift schedules.

All employees whose roles allow them to work outside company premises are entitled to at least one home office day per week. In addition, phased reintegration part-time work and partial retirement arrangements have been implemented in several cases.

Although employees are subject to different collective agreements and therefore different regulations regarding public holidays, 24 and 31 December are granted as non-working days for all employees in European entities, even where this is not required by collective agreements.

# Actions Related to Own Workforce

## Health and safety

Health and safety are further supported through the appointment of safety officers and safety representatives, who act as contact persons for employees. Additional health measures are available for shift workers, including nutrition guidelines tailored to shift work. These measures are developed in close coordination with employees and are continuously improved.

## Appraisal interviews

To support the alignment of expectations, feedback and collaboration, annual appraisal interviews are conducted between managers and employees. These discussions address individual development measures as well as personal and corporate objectives. A structured guideline ensures a consistent process, and a documented record serves as the basis for evaluating individual development in subsequent appraisal interviews.

## Data protection

To protect employees' personal data, processing is carried out exclusively in compliance with legal requirements, in particular the General Data Protection Regulation (GDPR) and the Austrian Data Protection Act. Employees receive and sign a privacy notice outlining data storage, data transfer and their rights. Information on data protection training is provided in the section on ["Training related to business conduct"](#).

# Metrics

## S1-6 – Characteristics of the company’s employees

Number of employees by gender in FY 24/25 (reporting date 30 April 2025)	Head count	Percentage
Male	543	80%
Female	135	20%
<b>Total</b>	<b>678</b>	

Number of employees in countries with 50 or more employees representing at least 10% of total own workforce (reporting date 30 April 2025)	FY 24/25
Austria	358
India	207

Employees who left the company	FY 24/25
Total	163
Rate	27%

Number of employees by contract and employment type in FY 24/25 (reporting date 30 April 2025), by gender	Male	Female	Total
<b>Contract type</b>			
Permanent employees	365	113	<b>478</b>
Temporary employees	178	22	<b>200</b>
<b>Employment type</b>			
Full-time employees	529	98	<b>627</b>
Part-time employees	14	37	<b>51</b>

# Metrics

## S1-7 – Characteristics of non-employee workers in the company’s own workforce

Number of non-employees workers (reporting date 30 April 2025)		FY 24/25
Head count		23

## S1-8 – Collective bargaining coverage

Total collective bargaining coverage (reporting date 30 April 2025)		FY 24/25
Percentage of own workforce covered by collective agreements		53%
Collective bargaining coverage in countries with 50 or more employees representing at least 10% of the total own workforce (reporting date 30 April 2025)		FY 24/25
Austria <sup>8</sup>		100%
India		0%

## S1-9 – Diversity metrics

Gender distribution in top management <sup>9</sup> in FY 24/25 (reporting date 30 April 2025)	Head count	Percentage
Male	19	83%
Female	4	17%

<sup>8</sup> In Austria, multiple collective agreements are applied across the workforce.  
<sup>9</sup> Top management includes the Management Board and the Directors.

# Metrics

## S1-9 – Diversity metrics

Distribution of own workforce by age group in FY 24/25 (reporting date 30 April 2025)	Head count	Percentage
Under 30 years	257	38%
30-50 years	353	52%
Over 50 years	67	10%

## S1-10 – Adequate wages

All employees receive adequate wages in line with applicable benchmarks and legal requirements.

## S1-11 – Social protection

Social protection of employees in own workforce against loss of income due to major life events <sup>10</sup>	FY 24/25
Sickness	Yes
Unemployment starting from when the own worker is working for the undertaking	Yes
Employment injury and acquired disability	Yes
Parental leave	Yes

<sup>10</sup> The metrics currently cover European entities only. Additional subsidiaries will be included once relevant policies have been finalised and implemented.

# Metrics

## S1-12 – Persons with disabilities

Employees with disabilities <sup>11</sup> (reporting date 30 April 2025)		FY 24/25
Head count		7
Percentage		1%

## S1-13 – Training and skills development metrics

Number and percentage of employees who participated in regular performance and career development reviews <sup>11</sup>	Head count	Percentage
Male	156	33%
Female	67	51%
<b>Total</b>	<b>223</b>	<b>37%</b>

Average number of external training hours per employee in FY 24/25 <sup>11</sup>	Training hours
Male	1,2
Female	2,4
<b>Total</b>	<b>1,4</b>

<sup>11</sup> These metrics do not include the subsidiary AGRA Entsorgung GmbH.

# Metrics

## S1-14 – Health and safety metrics

Health and Safety Metrics <sup>12</sup>	FY 24/25
Number of fatalities as a result of work-related injuries and work-related ill health	0
Number of recordable work-related accident	15
Number of cases of recordable work-related ill health	0
Number of days lost to work-related injuries	59

## S1-15 – Work-life balance metrics

Percentage of employees entitled to family-related leave	FY 24/25
Maternity, paternity and/or parental leave	79%
Carers' leave	69%

Percentage of entitled employees who took family-related leave <sup>12</sup>	FY 24/25
Maternity, paternity and/or parental leave	5%
Carers' leave	13%

<sup>12</sup> These metrics do not include the subsidiary AGRA Entsorgungs GmbH.

# Metrics

## S1-16 – Remuneration metrics

Remuneration metrics <sup>13</sup>	FY 24/25
Gender pay gap <sup>14</sup>	-2,73%
Ratio of the highest paid individual to the median remuneration of all employees <sup>14</sup>	7:1

## S1-17 – Incidents, complaints and severe human rights impacts

Incidents of discrimination and other human rights incidents	FY 24/25
Number of incidents of discrimination, including harassment	0
Number of human rights incidents connected to own workforce	0
Total amount of fines, penalties and compensation for damages for incidents of discrimination and other human rights incidents	0

<sup>13</sup> The Management Boards and Boards of Directors were not included in the calculation. Entities in which no female employees are employed were also excluded from the calculation.

<sup>14</sup> These metrics do not include the subsidiary AGRA Entsorgungs GmbH



# **Governance** 04

# Policies Related to Business Conduct

## Code of Conduct

The Code of Conduct is one of the central frameworks for responsible business conduct at Münzer. It defines clear ethical and legal standards for integrity in daily operations and decision-making processes. Employees are required to apply these principles consistently in their daily activities and to actively contribute to a respectful, fair and compliant working environment. The [Code of Conduct](#) is publicly available on the company's website.

## Code of Conduct for Business Partners

The Code of Conduct for Business Partners applies to all external stakeholders. Although it was finalised after the reporting period, it is already considered in this report as it represents a key component of Münzer's governance framework. It defines binding standards of conduct for business partners and supports fair, sustainable and compliant business relationships.

The [Code of Conduct for Business Partners](#) is publicly available on the website and is accepted by business partners upon entering into a contractual relationship.

## Compliance Manual

The Compliance Manual describes the compliance management system, which is designed to ensure adherence to legal requirements, internal policies, contractual obligations and voluntary commitments. It aims to raise awareness among employees regarding potential compliance risks in their daily work, provide a reliable reference framework and protect both the company and its employees from reputational, legal and financial risks. The Compliance Manual applies to employees in Austria and is accessible via the intranet. The development of a Compliance Manual for international subsidiaries is currently in progress, with the objective of rolling it out in 2026.

# Actions Related to Business Conduct

## Whistleblower system

Reports of unlawful conduct or behaviour that violates the Code of Conduct or compliance rules are accepted from both internal and external stakeholders. Once the compliance officers become aware of such information, the case is documented, investigated and, where necessary, appropriate measures are taken, such as issuing formal warnings.

Multiple reporting channels are available for submitting reports via the whistleblower system:

- ✓ Online via the [Whistleblower system](#)
- ✓ By email to: [compliance@muenzer.com](mailto:compliance@muenzer.com)
- ✓ In personal dialogue with a compliance officer

Reports can be submitted either anonymously or with disclosure of the whistleblower's identity. Where reports are not submitted anonymously, it is ensured that only the compliance officers have access to this information. Technical safeguards are in place to ensure the confidentiality of digital communication. All reports and any disclosed identities are handled with the highest level of care, confidentiality and integrity by the compliance officers.

Retaliation against individuals who report concerns in good faith, including dismissal, warnings, reassignment, negative performance evaluations or discrimination, is strictly prohibited. Managers are trained accordingly and are required to provide additional documentation to demonstrate that no retaliation has occurred.

## Prevention and detection of corruption and bribery

Münzer applies a zero-tolerance policy towards bribery and corruption in all business activities and transactions across all countries in which the company operates. This policy is defined in the Code of Conduct and in the Compliance Manual and is communicated both internally and externally. Responsibility for its implementation lies with the responsible Compliance Managing Director, Ewald-Marco Münzer, as well as with the compliance officers.

The compliance officers responsible for handling reports are organisationally independent from the involved management chain and are not permitted to share sensitive information from reports with other parties.

Following legal assessment of a case, only the results are communicated to the Management Board, and further actions are determined jointly. In doing so, the compliance officers strictly adhere to the principle of necessity of disclosure, particularly to protect whistleblowers, in line with the need-to-know principle.

# Actions Related to Business Conduct

## Training related to business conduct

To implement the policies related to business conduct, training is provided in the areas of compliance and data protection. In addition, targeted training is offered for specific departments or groups of employees. For example, competition law training was conducted for those departments for which this topic is of particular relevance due to their activities within the company.

### *Compliance training*

The Compliance Manual is provided to employees in Austria upon joining the company. Its content is communicated through mandatory training, including a training video and comprehension questions. In addition, all employees are required to complete annual refresher training. For international subsidiaries, training is planned as part of the rollout of the international Compliance Manual.

### *Data protection training*

This training must be completed by all employees in Austria within their first week of employment. It consists of a training video of approximately 30 minutes, which outlines the most relevant data protection principles applicable in the working environment. Upon completion, five questions must be answered. This training is repeated annually. The training content is updated or expanded by the internal legal department where necessary, for example in the case of regulatory changes or specific incidents.

## Management of relationships with suppliers

### *Social and environmental criteria for suppliers*

To ensure sustainability across the entire biodiesel value chain and full traceability of the feedstocks used, all suppliers involved in biodiesel production are certified according to ISCC EU or equivalent certification systems recognised under RED II. Further details on the principles of ISCC EU certification are provided in the section [“Value Chain BioDiesel”](#).

# Metrics

## Targets

Targets	Timeline	Status
Expansion of the compliance management system, including training, across all subsidiaries within the scope of this report	Q3 2026	in progress
Communication of the new Code of Conduct to all subsidiaries within the scope of this report	Q3 2026	in progress

## G1-4 – Metrics on corruption and bribery

Incidents of corruption or bribery	FY 24/25
Number of convictions for violation of anti-corruption and anti-bribery laws	0
Amount of fines for violations of anti-corruption and anti-bribery laws	0

# Metrics

## G1-5 – Political influence and lobbying activities

As a member of various associations and initiatives, Münzer actively advocates for topics such as renewable energy, waste management and economic policy. Within the Management Board, Ewald-Marco Münzer is responsible for this area. No direct or indirect monetary contributions or benefits in kind are provided in the context of lobbying activities.

The identification number in the EU Transparency Register is 589182015860-39. In addition to Ewald-Marco Münzer, the Director Corporate Communications & Public Affairs as well as qualified employees of this department are registered and accredited at the European Parliament.

### Advocacy groups for biofuels



### European Waste-based & Advanced Biofuels Association (EWABA)

EWABA is an association based in Brussels representing the interests of European biofuel producers. Its members – now comprising more than 50 companies – are committed to advocating for fair framework conditions to support the promotion and production of waste-based and advanced biofuels.

As President of EWABA, Ewald-Marco Münzer advocates for a regulatory framework that ensures a stronger role for waste-based biofuels within European energy policy and advances the decarbonisation of the transport sector in Austria.



### Plattform Erneuerbare Kraftstoffe (PEK)

PEK is an initiative dedicated to the promotion and development of renewable fuels in Austria. Its objective is to raise awareness and foster understanding among the Austrian public. As a technology-neutral advocacy platform, PEK – supported by Ewald-Marco Münzer,

as a member of the Executive Board – advocates for the establishment of appropriate framework conditions at both national and international level. A key milestone was already achieved with the introduction of E10 in April 2023.

# Metrics

## Advocacy groups for biofuels



### Mittelstandsverband abfallbasierter Kraftstoffe (MVaK)

The industry association MVaK represents companies specialising in the production and trading of waste-based fuels. As Deputy Member of the Executive Board, Ewald-Marco Münzer advocates for the sustainable utilisation of waste materials for energy generation.



### Nederlandse Biodiesel uit Afval Alliantie (NBAA)

NBAA is committed to the decarbonisation of the Dutch transport sector through the use of sustainable biodiesel derived from waste materials. The alliance raises awareness of the benefits of these fuels, consolidates the interests of its members, and aims to make a significant contribution to sustainability in the transport and logistics sector.



### International Sustainability & Carbon Certification (ISCC)

ISCC is a globally recognised certification system for sustainable feedstocks and products. It ensures that biomass, bioenergy and renewable feedstocks are produced in a sustainable manner and contribute to the reduction of greenhouse gas emissions. Münzer is represented within ISCC by Christian Dyczek, Director Sustainability, Quality and Project Management, who serves as a member of the ISCC Association Board.

# Metrics

Advocacy groups for waste and resource management



## Verband Österreichischer Entsorgungsfachbetriebe (VOEB)

VOEB is a key industry association representing the Austrian waste and resource management sector. The organisation promotes a sustainable circular economy, fosters innovation in new technologies, and supports companies across the industry.



## Fachverband Entsorgungs- und Ressourcenmanagement

The association advocates for legal certainty and the strengthening of the sector, promotes quality and innovation, and represents industry interests at EU level. Münzer is represented by Ewald-Marco Münzer, who serves as a member of the committee of the Waste and Resource Management Division of the Styrian Economic Chamber.

## G1-6 – Payment practices

Metrics on payment practices		FY 24/25
Number of legal proceedings currently outstanding for late payments		0

# Imprint

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### **Management Board**

Michael Münzer  
Ewald-Marco Münzer  
Claus Höfer  
Gregor Reindl

## **Responsibility**

Ewald-Marco Münzer, as the responsible Managing Director, is accountable for this report. The report was prepared by Corporate Communications & Public Affairs in coordination with the ESG Manager as well as the relevant departments and subsidiaries.

## **Reporting framework and scope**

This report has been prepared on a voluntary basis and is guided by the European Sustainability Reporting Standards (ESRS). The scope and reporting period correspond to the information provided in the section “General”.

## **Disclaimer**

This sustainability report has been prepared with the utmost care and on the basis of the information available at the time of publication. Despite careful review, no guarantee can be given regarding the completeness, accuracy and timeliness of the information contained herein. The report contains forward-looking statements based on current assumptions and assessments, which are inherently subject to risks and uncertainties.

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