



**PHARMOS
NATUR**

sacred plants



Sustainability report 2023

How PHARMOS NATUR strengthens, preserves and protects the environment

“Plants work wonders! They are an expression of creative power. They are beings with body-mind-soul. If we receive this unity, it will have a beneficial effect on the human body, spirit and soul. Inside and out.”

Margot Esser-Greineder



Dear reader,

we have been dealing with sustainability since the company was founded. We grew into this subject. In 37 years we have learned to incorporate sustainability more and more into our thoughts and actions and live by it.

Looking far beyond your own needs and looking at the big picture is the biggest challenge. Because everything is connected and networked down to the smallest detail. We see it everywhere in nature. And we experience it every day in all areas of the company. We know how important healthy, fertile soil and therefore species diversity and biodiversity are due to the cultivation of our healing and rejuvenating plants in high-energy places around the world. This is the only way we can permanently guarantee consistently high quality of plant raw materials for our Green Luxury natural products. Because that is the company basis of PHARMOS NATUR.

At the same time, everything we do serves to preserve an intact, healing nature. We are currently creating the final prerequisites for a future worth living in for future generations and all living beings on our planet.

If all criteria for the cultivation of the plants are met, they develop versatile nutrients with a large amount of biophotons/light.

Only biophotons make an effect possible and ensure that people feel healthy, beautiful and all-round good. That's why we call our healing and rejuvenating plants sacred plants. In this way we can keep our promise to create holistic products for beauty, health and well-being in harmony with nature.

With the comprehensive sustainability report we would like to give you a more detailed insight into how we implement sustainability in the most diverse areas of the company. How we combine traditional knowledge in product manufacture with modern, scientific knowledge. How the processes from the conception of environmentally friendly packaging, the adorning of energy, the conversion of the vehicle fleet to e-mobility through to CO₂ savings with us take place. All processes are constantly being further developed.

Fundamental structures that have shaped our lives up to now are changing. At the same time, planetary forces affect Mother Earth, society, institutions, plants, animals and people. Incredible challenges that awaken a lot of potential for new ideas and inventions. We stay tuned.

We wish you an informative and inspiring reading

Margot Esser-Greineder
company founder

Paul Greineder
Executive Partner



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“Experiencing nature's perfection through products and treatments. That means "Green Luxury". The precious plants and fruits that have proven themselves in the traditional advanced cultures of our world are very important to us. It’s about genuine appreciation of people and nature.”

Margot Esser-Greineder

1.1. COMPANY PORTRAIT

The Story of a Vocation



She saw and felt the uniqueness of nature, its great diversity, its stunning beauty and its healing effects.

It was immediately clear to her: if plants have such a deep regenerative power, then she wanted to share it with many people so that they could feel this power in themselves. Her decision was clear: the path immediately led away from the pharmaceutical industry and towards her own company.

It was in the early 80s: Margot Esser is on a business trip in the USA. And then a momentous accident happens in which she suffers severe burns on her face and upper body. She experiences a wonderful healing process in numerous treatments with unique plants. The start of the founding of PHARMOS NATUR Green Luxury.

When Margot Esser-Greineder had an accident, a lot happened. Luckily she got hold of her by shamanic naturopaths who cared for them in a special way. Your wounds were treated with the freshly peeled gel of a unique aloe vera plant. At the same time she ate small pieces of the gel fillet. Pure regeneration from inside and outside.

It was just amazing how quickly her pain disappeared, dissipated and left her body. Her skin visibly regenerated. She also felt the healing effects of the plants through many loving hands. It was such a profound experience: wonderful plants strengthened her body and soul.

PHARMOS NATUR Green Luxury was born more than 35 years ago. Since that time, Margot Esser-Greineder and the entire team have been researching, developing, living and loving a vision: Oneness with nature, through its strengthening energy, its healing effect, its holistic network of active ingredients, its intensive light energy and its high vibration. Because an intact, healing and wholesome nature is a real luxury for everyone. That means green luxury.

Today the company stands for sacred plants, for medicinal and rejuvenating plants from all over the world. It embodies the highest purity and quality in products, treatments and training: Holistic Beauty, Holistic Food and Holistic Treatments. And it is characterized by the fair Cooperation with all partners and partners from: for holism, sustainability, spirituality and ecological working methods.

Key data and milestones of the company

Extraordinary companies always begin with the story of a special founder personality.
Margot EsserGreineder is such a personality.
To this day: a pioneer with passion, in a passionate relationship with selected healing and rejuvenating plants, sacred plants.

1986	<ul style="list-style-type: none">> Margot Esser founds Pharmos GmbH in Munich.> 6 cosmetic products are ready for the market.	1997	Successful cooperation with the University Children's Cancer Clinic in Bonn, using the special aloe vera organic juice
1987 – 1990	Research and development come first. This means a worldwide search – including our own field studies – for the best plants for the highest product quality	2003	<ul style="list-style-type: none">> Start VegetoDynamics® Method according to Margot Esser> PHARMOS NATUR gets a patent for Lebensgesundmittel®
since 1990	<ul style="list-style-type: none">> Market launch of aloe vera juice as the first Lebensgesundmittel®> Close cooperation with medical professionals and naturopaths for the development of unique natural cosmetic products: without alcohol, without citric acid, without water and without any additives	2005	Peace Prize for Margot Esser Humanity and Ecological Economy from the World Association of Private Schools and Universities for Complementary Healing Practices in Graz, Austria
from 1995	<ul style="list-style-type: none">> Paul Greineder, partner of Margot Esser, becomes managing director> New company headquarters in Uffing am Staffelsee> Biophoton measurement with Professor Fritz-Albert Popp from the Institute for Biophysics in Neuss confirms the high light energy of the special aloe vera plant> Certification of the leading plants used in cosmetics – black sesame seeds and aloe vera – according to LACON, food law	from 2007	Profiling of the PHARMOS NATUR target groups in the direction of green luxury with a consistent quality philosophy
		2009	Co-founder of "School Aid for Nepal eV"
		2010	Change of name to PHARMOS NATUR Green Luxury GmbH
		2012	<ul style="list-style-type: none">> Ethics in Business award for corporate social responsibility> Customer trip to Nepal. Joint visit to the partnerships on site



2013	<ul style="list-style-type: none">> Market launch of the rohini exclusive series> Paul Greineder receives the environmental price Baum e . V
2014	<ul style="list-style-type: none">> Joining the "Biodiversity in Good Company" initiative> Awarded the SPA DIAMOND for the unique overall concept based on sacred plants
2016	30 years of PHARMOS NATUR. Relocation from Uffing am Staffelsee to Bernried am Starnberger See
2017	Award with the GALA SPA AWARDS for the new product series Nature of Men.
2019	<ul style="list-style-type: none">> Introduction of the environmental management system EMAS, including a sustainability strategy> Investments in renewable energy
2020	<ul style="list-style-type: none">> Holistic relaunch of the PHARMOS NATUR Green Luxury brand identity> First EMAS validation (dates 2019)
2021	PHARMOS NATUR is awarded the Green Brands seal as an ecologically sustainable brand
2022	Opening of the first PHARMOS NATUR store in Bernried

Philosophy and values



A business idea that connects everything. PHARMOS NATUR means: to the origin, to the source, to the plants. A symbol of sustainability, holism and spirituality. Oneness with nature to perceive life in its perfection. In terms of ecological working methods as well as in terms of ethical behavior. Anywhere, anytime.

Respect for and connection with nature are particularly important. This shows the symbiosis of traditional knowledge and current scientific knowledge.

Real know-how is merely the foundation of tireless research work. When dealing with each other and with everything that lives, values such as love, appreciation, mindfulness, gratitude and personal responsibility count. For a togetherness full of enjoyment of life and liveliness. Since the company was founded, PHARMOS NATUR has been committed to promoting organic agriculture. In this way, the habitat diversity of the areas used is not destroyed, but increased.



Our mission statement...

...is identification and motivation for the whole company. We live the principles and integrate them into everyday business life. With our philosophy we want to reach as many people as possible. That is why we have defined corporate values:

01 BE AWARE OF NATURE.

Being one with nature is our self-image. We are aware that plants are living things full of vibrancy, intense light energy and high vibration. When they are allowed to grow where they are at home, they unfold their full potential.

02 PRESERVE PURITY.

We have learned to produce natural products of the highest quality and purity. Without isolation of individual substances. Without questionable substances. According to nature's specifications.

03 MAKE AN IMPACT.

Our key plants are carefully cultivated by local farmers in organic mixed cultures in particularly high-energy places around the world. Mindfulness and appreciation are, in addition to our ecological, technical and naturopathic knowledge, the basis for real effects deep into all cells.

04 ACCEPT KNOWLEDGE.

Insatiable pioneering and research spirit is our drive, thousands of years of preserved knowledge from ancient cultures is our inspiration.

05 DEMAND MINDFULNESS.

Love is the principle of our actions. This results in a responsible approach to nature and all living beings.

06 ALLOW TOUCH.

PHARMA NATURE is more than just "buy – apply – take – done". We touch on all levels with our philosophy, our products and our treatments. Health, beauty and happiness belong together.

07 SHOW ATTITUDE.

Our thinking and our actions are geared towards the long term. Our vision is to show people a way to lead a healthier and happier life. With the support of our unique natural products and our lastingly effective treatments.

Nature that works. With biophotons

An intact, intact and wholesome nature is the true luxury for all people", so Margot Esser Greineder, founder of PHARMOS NATUR Green luxury. Green Luxury means the whole plant: its nutrient-rich active ingredient level, its intensive light energy through many biophotons and its high vibration. Plants as an expression of the entire power of creation, as living beings with body-mind-soul. Only in this unity do they have a beneficial effect as healing and rejuvenating plants, as sacred plants: on the body, mind and soul of people.

PHARMOS NATUR has been developing holistic beauty, holistic health food and exclusive SPA treatments for many years. A holistic concept from inside and outside that combines beauty, Health and feel good connects. Included A variety of cross-linked active substances play an important role, but above all biophotons. Biophotons are used as the key to a functional Ongoing cell communication seen in all living beings. A basic requirement for healthy, beautiful skin. In addition, they are perceived as a source of energy for the unity of body, mind and soul. Professor Erwin Schroedinge, Quantum physicist and Nobel laureate asid: "Without light there is no life. Light is the ordering force in everything alive."



Plants store biophotons PHARMA NATURE for its holistic natural Products. The positive results of the biophotone measurements by Professor Fritz Albert Popp became an important decision-making basis for the cultivation of aloe vera plants in Central America. This is how PHARMOS NATUR preserves the sacred unity of plants full of biophotons / Light. This succeeds in considerate cooperation with small farmers, in fair partnerships and in connection with social commitment. Small farmers cultivate happy plants very carefully from planting to harvest. In ecological mixed cultivation in the most energy-rich places and on the most fertile soils in the whole world. Deeply rooted in the belief in the divine creative power, the small-holders know that this energy and this power of the plants also determine their quality.

Important aspects of environmental policy

PHARMOS NATUR of course, like nature itself, as a living system with a clear meaning. Everything that is implemented is done to protect the earth. With respect and care. For people and nature in harmony. Biological diversity and entrepreneurial activity are an inseparable pair in their interaction. Corporate content goes hand in hand with the preservation of existing ecosystems. And that starts in the company itself.

Only then can people and nature live in harmony. PHARMOS NATUR carries this holistic corporate spirit. It is about treating people and nature along the entire value chain with respect and not exploiting them through mindful corporate activities. And at the same time, it should be noted that the first step for change means rethinking or a change in awareness.

It is important to consider and work in systems and networks. Only then does the whole energy of nature unfold, with all its possibilities and

resources. Nature in its diversity is the basis of the company. Because salvation and rejuvenation plants, sacred plants, grown in mixed cultures, without chemicals, are the basis of all products and thus an integral part of the entire company policy. Biodiversity and environmental aspects are incorporated into all corporate activities as far as currently available.

Basically, this includes constantly improving the environmental influences along the entire value chain. In continuous exchange with all partners, measures are developed that have a positive effect on the overall environmental performance. All aspects are taken into account: from cultivation to harvest and production to Marketing. PHARMOS NATUR is committed thus for the continuous improvement of its environmental performance along the entire value chain. In this way, all legal and contractual requirements that regulate the environmental impact are met. At the same time, the demand for the best possible quality is met.

Derived from philosophy, values and vision, the following building blocks for environmental policy result:

Sustainability across the entire value chain only works in combination with a holistic approach.	The combination of regionality and globality enables stable infrastructures for all people worldwide and sustainable economic activity.	What is important is social, societal and political commitment in initiatives, associations and long-term partnerships.
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Characteristics

COMPANY HEADQUARTERS:

Am Neuland 2, Bernried am Starnberger See

NUMBER OF EMPLOYEES :

47 (calendar year 22)

SALES VOLUME:

€7 million (Dec 22)

Natural cosmetics pioneer PHARMA NATURE manufactures the highest quality active ingredient cosmetics, holistic beauty, and real healthy food®, holistic food. All products do not contain alcohol, citric acid or parabens as preservatives. They are free from PEG's and petroleum derivatives. The basis is the 100 % pure aloe vera organic juice instead of water.

All business areas are competently covered in various departments:

Development, production, sale and dispatch of natural cosmetics, health food®, the treatments and that of the VegetoDynamik®-Method. As well as the transfer of knowledge in webinars, lectures, retreats, training courses, events and the company's own store.

The following core target groups are currently served:

Cosmetic institutes, four and five-star wellness hotels, SPAs, owner-managed perfumeries, selected specialist retailers and end consumers, which are becoming increasingly important, as well as export. In addition to the stationary trade, digital trade is also growing at the same time.



All company divisions are under one roof in Bernried. From management, purchasing, the academy, shipping, office and field service to marketing and press. All events and seminars are planned and designed in the academy.

For the transfer of knowledge to the employees: inside the cosmetics institutes, hotels and SPAs, company-owned seminar rooms are available on site. Webinars and training films complete the portfolio.

All developments are coordinated from the company headquarters in Bernried on Lake Starnberg.

The search for other healing and rejuvenating plants to finding ideas for new products and their implementation.

It is crucial to find partners who match the company values. This applies to the purchase of the raw materials, the healing and rejuvenating plants as well as the production of the resulting products and the selection of the customers who sell the products.

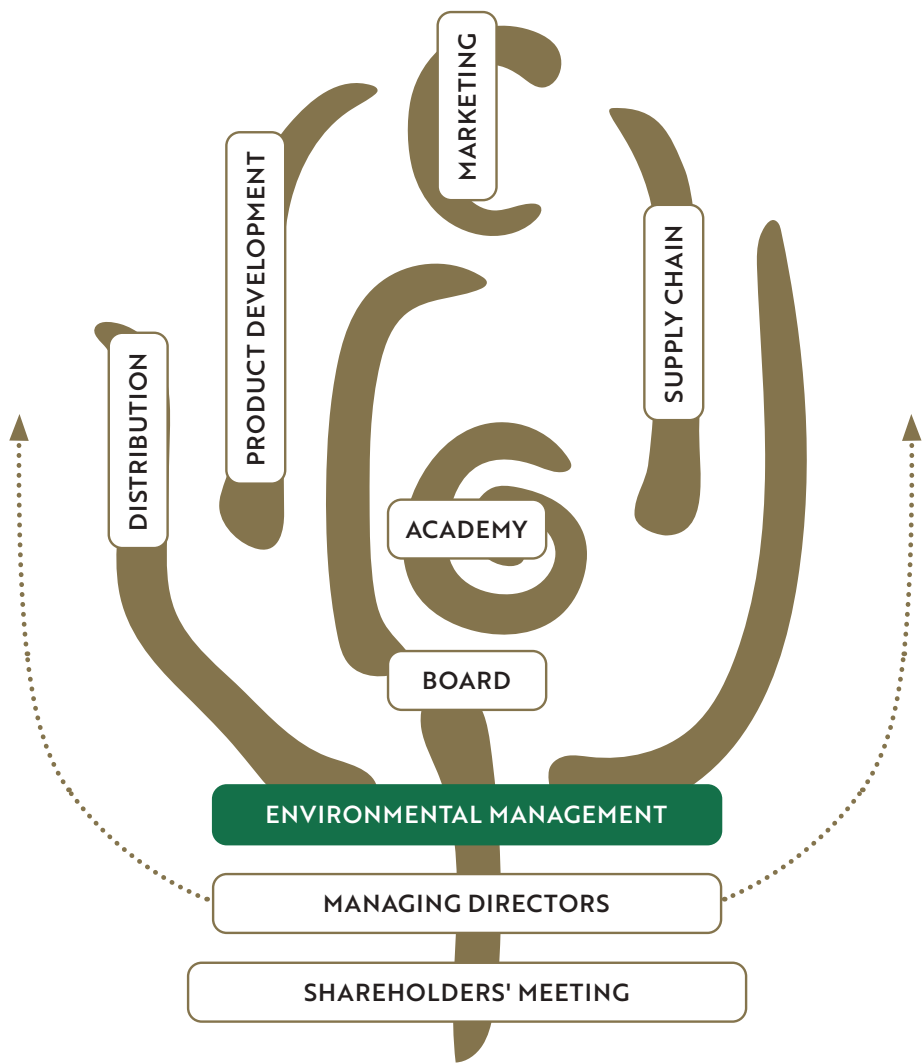
PHARMOS NATUR have been working together with companies in product manufacture in Germany for many years. They know the special formulas of PHARMOS NATUR , therefore they produce everything according to the specifications with the greatest possible care.



Corporate structure

A change of times is noticeable. The new currency is: awareness and biodiversity. Fundamental structures are changing all over the world, with the effects of cosmic forces on planet earth, on society, institutions, plants, animals and people. PHARMOS NATUR consciously follows these change processes. The company adapts

internal structures at any time in a future-oriented manner. The position of environmental management officer (UMB) reports directly to the management. The environmental management officer is Simon Krischer, deputy Maria Heinzeller.



Companies and stakeholders

In the daily business of PHARMOS NATUR many interest groups, different people, numerous partners and other companies play a decisive role. It is important to know and respect mutual expectations and attitudes. It is about living and working together in harmony with people and nature. Because real added value is based on real appreciation.

It depends on internal and external inputs flow factors. External factors include legal, political, social, economic or location-related factors as well as all customers. Internal factors are determined by the entire staff, i.e. the employees: inside and the managing directors inside.

The following graphic illustrates the entire corporate context:

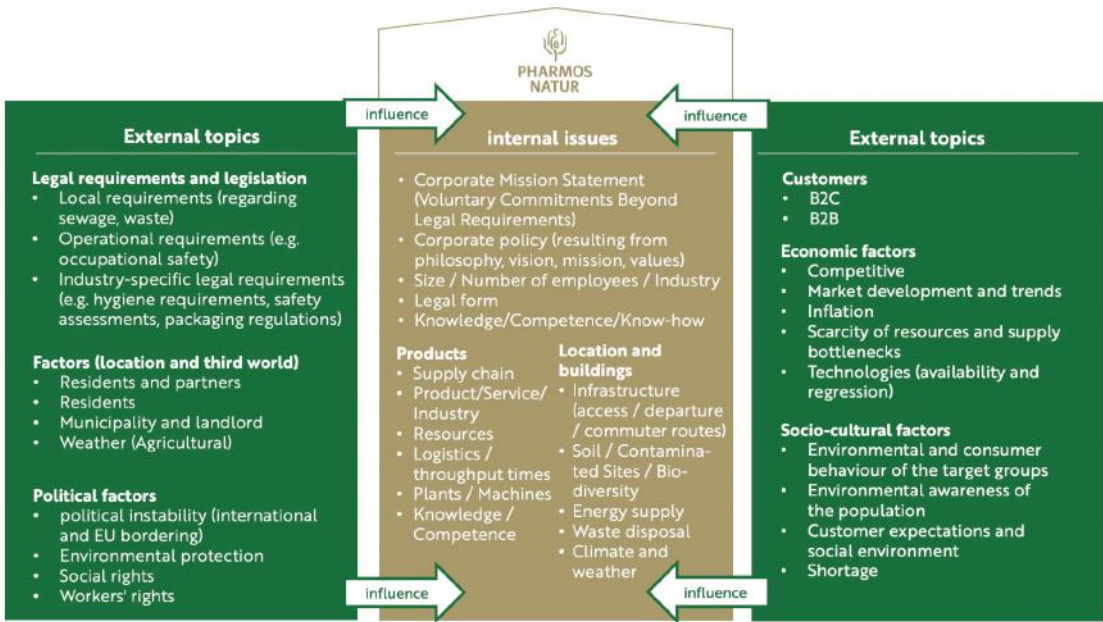


Figure 2: Context and environment of PHARMOS NATUR

Internal and external stakeholders must be taken into account in their interests as part of the company's growth. At the same time, however, it is also important to include the concerns of residents: inside or companies in the area, in relation to noise, smell or biodiversity at the location.

The company-relevant stakeholders can be represented as follows:

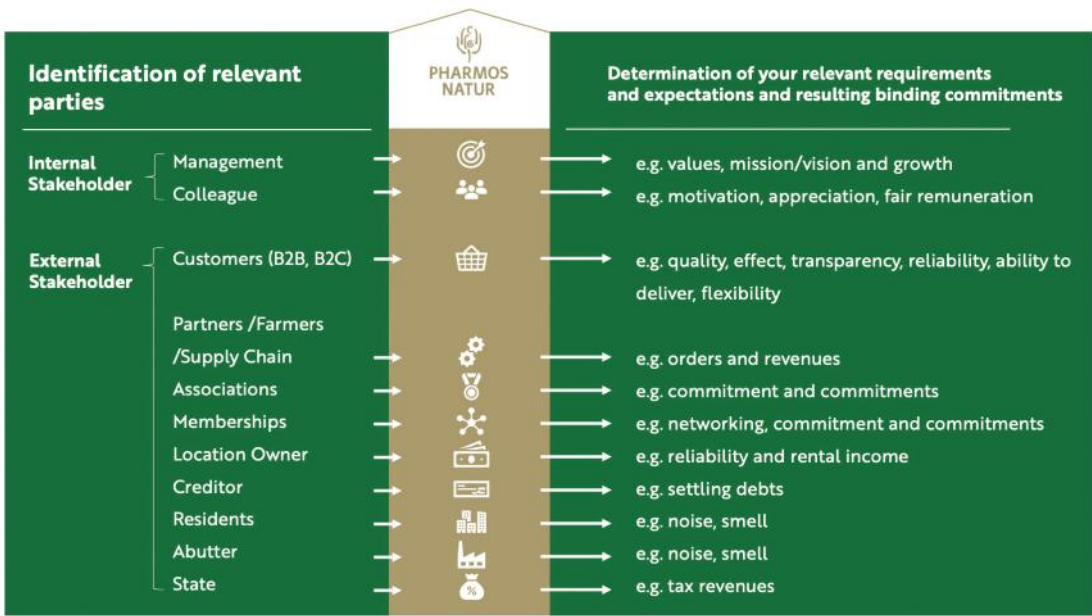


Figure 3: Stakeholders of PHARMOS NATUR

This results in intrinsically and extrinsically motivated obligations for everyone involved. These apply both with regard to specified guide-lines and laws and with regard to the quality standards of PHARMOS NATUR.

The aim is to continuously improve environmental influences at all levels.

Obligations

Environmental laws

Environmental policy and EMAS validation of the company headquarters in Bernried are for PHARMOS NATUR a right and obligation at the same time to comply with all applicable environmental laws. This applies above all to the packaging law, the recycling law and the commercial waste ordinance, as there is no in-house production at the site.



With the packaging law, the focus is on the amount of packaging sold and its manufacturing materials in order to save as much packaging waste as possible and thus protect the environment. The recycling law is about recycling waste as environmentally friendly and climate-neutral as possible to avoid all waste. Ther recycling law prescribes the separation of waste. Since the packaging guidelines are now becoming an EU regulation (PPWD), new obligations also apply here throughout Europe. Labelling, ensuring the recyclability of materials in recycling streams and the use of recycled content are becoming standard. Additionally PHARMOS NATUR carries out a legal register to regularly compare the legal requirements and the associated obligations with one’s own way of doing business.

Voluntary commitments through certifications and to stakeholders

PHARMOS NATUR would like to meet its high standards in terms of improving all harmful environmental influences along the entire value supply chain and at the site itself at all times and develop further. Therefore served the company itself regulatory elements and follows the guidelines of the environmental management systems

EMAS (Eco-Management and Audit Scheme), has the NCS (Natural Cosmetics Standard) of the GfW (Gesellschaft für angewandte Wirtschaftsethik mbH) and the EU organic seal (control body Lacon DE-ÖKO-003) for the Lebensgesundmittel®.

The following goals are particularly important for sustainable development because they directly or indirectly influence all activities of PHARMOS NATUR along the entire value supply chain. Whether in the immediate vicinity of Bernried or world-wide: the specifications apply everywhere.

This applies to the cooperation of all partners in the field of raw material cultivation, the entire production, the social and societal commitment in local clubs in Bernried as well as the general company and product development. The corporate philosophy is also one of them, as it reflects the attitude and direction of PHARMOS NATUR.

The goals formulated by the United Nations form the basis for this. Some of them have already been standard for PHARMOS NATUR for 30 years. The company is constantly pursuing all other requirements in order to meet them to be fully fulfilled in the future.



Figure 4: 17 Sustainable Development Goals (source: <https://17goals.de>)

Product portfolio

Working without animal testing is standard across Europe, which is why it is also a requirement for the NCS certification, which is ensured by Eco-Control.

The specified sustainability goals also apply to the product portfolio. So is the packaging design of PHARMOS NATUR developed according to the principles of eco-design: maximum product protection, recyclability and environmental sustainability. All products are produced and bottled in Germany. The containers are either made of glass or plastic (PP or PET).



VEGAN

The precious creams are in a vacuum packaging – airless dispenser – with a food-certified poly-ethylene Bag. Which means that the contents do not come into contact with oxygen. The hygienic dispenser protects the products from germs and enables economical dosing. Bags and closures are fully recyclable.



PHARMOS NATUR has also committed itself to doing everything possible to protect the biodiversity of its partners’ agricultural areas and the affected rainforest. At the same time, PHARMOS NATUR would like to focus on a regional level for biodiversity and the associated protection of nature. For the first time, the company is offsetting site emissions from 2022 with local humus processing and rainforest reforestation in Panama. Further training and research projects will be initiated in the future. Knowledge about mixed and permaculture, microclimate, soil fertility and composting options should be collected and distributed regionally and internationally.

Thanks to the sachet, the cream can be used down to the last drop. When the jar is empty, you can separate the bag and glass. This is the best way to dispose of waste. The precious oils are well protected in glass bottles with dosing dispensers. This equipment is also completely recyclable.

Green luxury also means thinking resource and energy-saving in production and materials, paying attention to climate protection and avoiding waste or considering the recyclability of the packaging.



GLUTENFREE
VEGAN



Engagement



Successful business protects and promotes biodiversity. Business and conservation are two sides of the same coin.

“Eco” is the new “normal”
The manufacture of products and the extraction of raw materials is practiced in such a way that biodiversity is protected and promoted globally.

Facilitation for sustainable management
Companies that operate within planetary boundaries and protect biodiversity have an economic advantage. We promote simplifications for nature-oriented company policies for the benefit of the members. We position ourselves against measures that damage biodiversity and show effective alternatives.

Real cost consideration (True Cost Accounting)
Profits at the expense of the environment are no longer possible, since ecological and social costs are borne by companies and have to be priced in.

Intermediary between business, government and politics
Economy and environmental protection do not act as competitors. Together with government and politicians, our members support a sustainable economic change that benefits both the economy and the environment.

Home for like-minded people
Companies that are aware of their responsibility and make biodiversity protection part of their corporate philosophy find their home in our association. This approach has appeal for initiatives in other countries.

Credible with consumers
Consumers know that our members take biodiversity protection serious and include this in their purchasing decisions.

(Source: <https://www.business-and-biodiversity.de/ueber-uns/vision-und-TARGETS/>)

Commitment to Biodiversity in Good Company

Together with companies like Rittersport, Hipp, Audi, Otto Group, Bionade, UPM, Commerz-bank, Lammsbräu, Forest Finance, Tchibo and many more, PHARMOS NATUR has been a member of Biodiversity in Good Company for several years in order to campaign for biodiversity and ecologically sustainable management regionally, nationally and internationally.

In the "Biodiversity in Good Company" initiative, companies from numerous sectors have joined forces in accordance with the vision to work together to protect and sustainably use global biodiversity. In doing so, they make a contribution to the Convention on Biological Diversity (CBD). Due to the participation in working groups and on the board of the "Biodiversity in Good

Company" initiative, the annual general meeting and the working meeting will take place in Bernried in November 2023. It is about taking a concrete stand and actively doing something through exchange and networking on topics such as sustainability and biodiversity.

The aim is to stop the dramatic loss of ecosystems, species and genetic diversity.

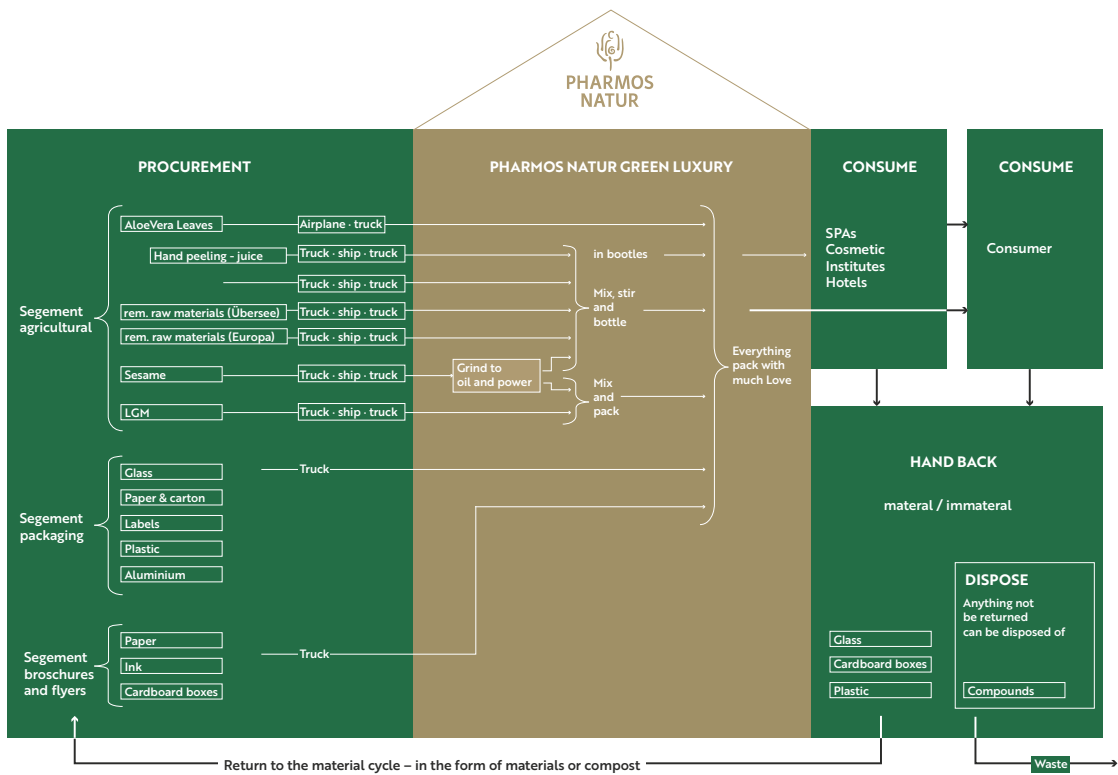
(Source: www.business-and-biodiversity.de)



Influences along the value chain

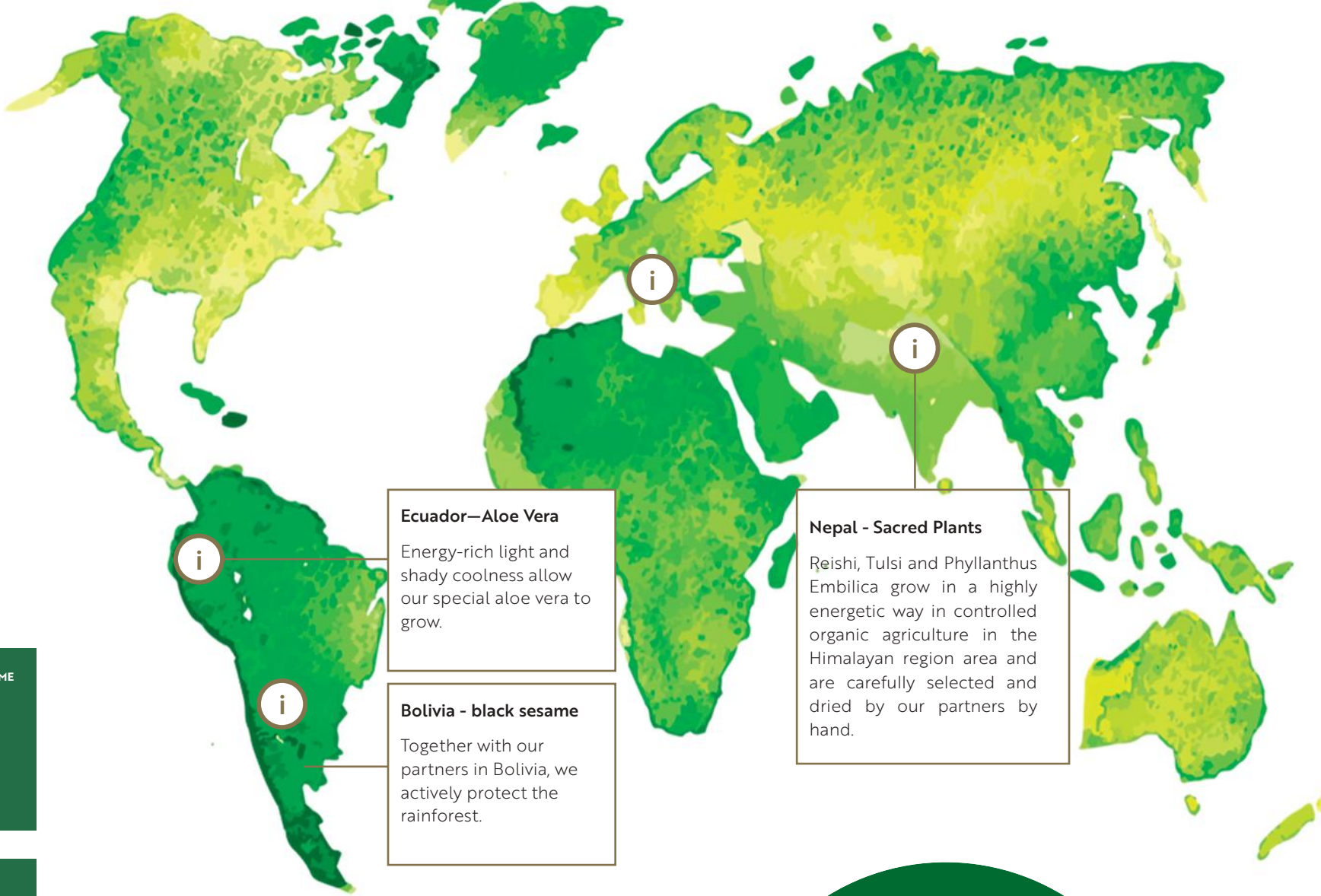
The influencing factors along the entire value chain have not changed since the first consolidated environmental statement. The most important raw materials for all products are organic aloe vera juice and black sesame seeds from controlled organic cultivation.

The value chain can be graphically divided into the following areas: cultivation, harvest, procurement, production, use and disposal.

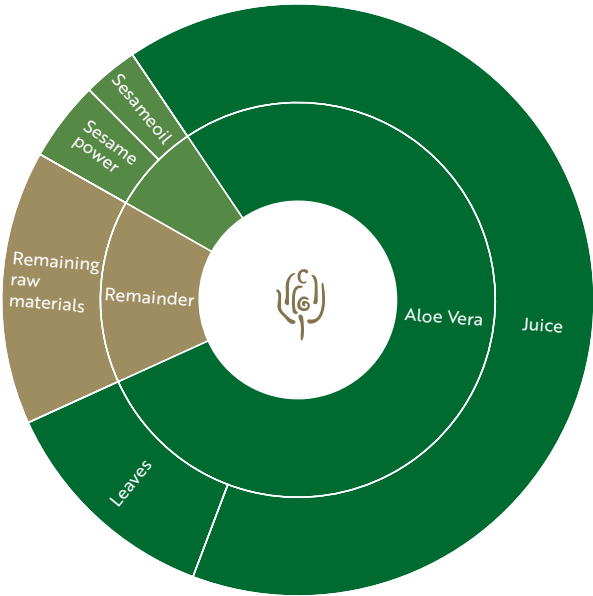


With the model of sustainable value creation, PHARMOS NATUR succeeds in documenting the economic, ecological and social impact of its business activities along the entire value chain. Close contacts are good contacts with

the local farmers and with all other partnerships. Whether in Ecuador, Nepal or Oman. This is achieved through trusting business relationships that ensure long-term, secure purchase of the plant raw materials. And at a consistently good price and fair wages.



In this way, partners in countries with low wages and economic uncertainty can plan for the future and also invest in their own local infrastructure. In dialogue and in cooperation with long-term suppliers, there are also many interfaces for the highest quality, luxury at all levels and a holistic approach. They know and appreciate the corporate philosophy and support it.



The special aloe vera is carefully and lovingly cultivated by local farmers on their own PHARMOS NATUR plantations on the Pacific coast of Ecuador in ecological mixed cultivation. With their payments of PHARMOS NATUR the farmers can feed their families and send their children to school. A portion of the proceeds goes to a local charity project that has enabled the construction of an elementary and middle school for 500-700 children. PHARMOS NATUR continues to support and promote this project with the cultivation of aloe vera. In this way, everyone grows continuously and benefits from it together: the local farmers and PHARMOS NATUR.



Together with the Ecuador-Aid association, the proceeds from PHARMA NATURE used in partnership in many other areas. Among other things, for the creation of jobs, educational

initiatives, health care and kindergartens. Acting sustainably, holistically and together, thinking in natural cycles, protecting and supporting life. Those are the guiding principles of PHARMOS NATUR .

Environmental influences along the value chain
In connection with the context and stakeholder analysis; the associated external and internal issues and the value chain the following direct and indirect environmental influences continue to arise from the Bernried site. This applies to the warehouse, shipping, the kitchen, all offices, the employees, the sales team and the academy. Along the value chains result in direct or indirect emissions, e.g. through waste, water, heat, electricity, noise and biodiversity. Hazardous materials, emergency and incident operation and flammable liquids are not considered in detail because PHARMOS NATUR do not produced in Bernried. The entire administration, shipping, warehouse planning, sales, internal and external service, marketing and communication are located in the rented company building.

Due to the dependency on different stakeholders PHARMOS NATUR only have a say in environmental aspects in a small area. However, through regular exchange with manufacturers and suppliers as well as the landlord, the company takes care of positively influencing existing environmental influences. New partners are selected according to their values, their company philosophy, their sustainability goals and their environmental impact.

Environmental management system

With the aim of institutionalizing sustainable corporate management and further reducing direct and indirect environmental influences in the long term, PHARMOS NATUR decided in 2019 to introduce the EMAS environmental management system. EMAS offers good monitoring for all operational processes in order to ensure an environmentally sustainable control and improvement in the company and to ensure and guarantee transparency and external credibility..

EMAS is one of the most demanding and effective environmental management systems worldwide and is based on the international standard for environmental management systems ISO 14001 with legal basis: Regulation (EC) No. 1221/2009.

With this holistic view of the environmental performance, the energy audit obligation according to § 8 EDL-G is fulfilled at the same time. The emissions caused by a company are divided into three different scopes or areas according to the Greenhouse Gas Protocol, which are logged and evaluated using the environmental management system.

The resulting core indicators ultimately provide information on the development of environmental performance and thus serve as trendsetting control elements. That is how we can, among other things, identify potential and challenges and derive corresponding action plans.



Emissions



Material



Energy



Water



Waste



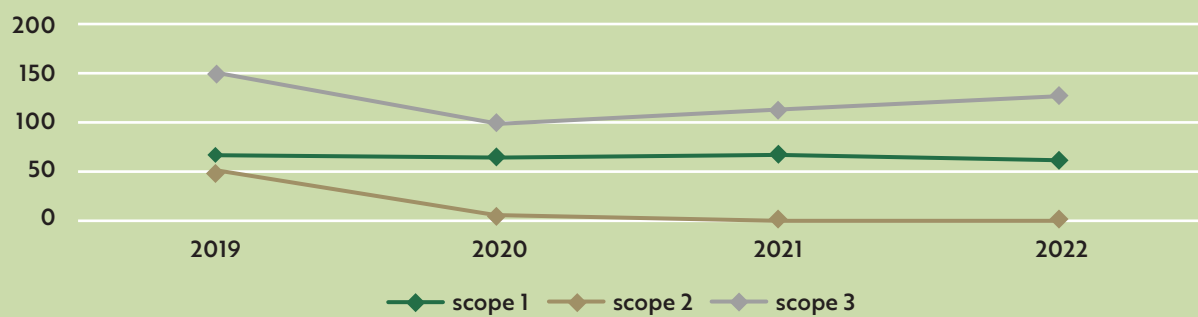
Biodiversity and site area

3. LIFE CYCLE ASSESSMENT: THE COMPANY'S ENVIRONMENTAL PERFORMANCE

For the consolidated environmental statement of the year 2022, compared to the years 2019, 2020 and 2021, the environmental management system was checked for its most important components and the resulting goals and measures and changed accordingly. Based on the analysis results of external and internal influencing factors by stakeholders and existing environmental influences result in the following goals and measures. When the environmental system was first introduced, PHARMOS NATUR already recorded the most important environmental impacts: These primarily concern the transport of raw materials, electricity and heating on site as well as mobility. Some areas have already been optimized.

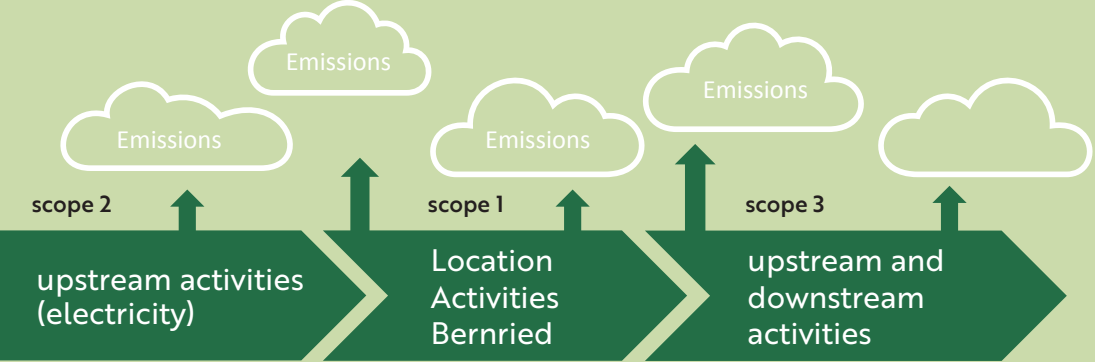
These include u.a. the installation of a PV location, changing electricity and gas suppliers, purchasing more sustainable office paper, reducing the temperature at the site and Establishment of an improved digital infrastructure. The vehicle fleet was also expanded in 2022 with an additional electric car. With the introduction of Portatour, a route planning system for sales and field service, valuable time and kilometers and ultimately emissions can be saved. The influence of this application can probably only be viewed retrospectively in 2024. With the help of the environmental management system EMAS, all environmental influences can be shown PHARMOS NATUR according to the three scopes.

In total, 186.1 t of CO₂ were emitted in 2022, compared to 175.7 t CO₂ in the previous year. In 2021, Scope 3 emissions were 111.1 t CO₂, in 2022 at 126.4 t CO₂. That means an increase in CO₂ emissions by about 13, 8 t h %. Due to the increase in sales from six million to seven million euros, more raw materials were required to manufacture the products.



At Scope 1 level the emissions could be reduced. In 2021 they were 64.6 t CO₂, and in 2022 at 59, 7 t CO₂. In scope 2 emissions have not been counted since 2020 as a result of the switch to green electricity and green gas. Therefore this value remains unchanged. Because of the pandemic, the years 2020 and 2021 cannot be compared in detail with the year 2022. Therefore, the figures from 2019 were used.

All emissions that occurred in 2019, 2020, 2021 and 2022 are listed below. The graphic shows a comparison of the years mentioned. No other greenhouse gases were produced. Pre-chains play no role at this point. Basically, it shows that PHARMOS NATUR is more energy efficient than in previous years.



scope 1 relates to the release of gases that are harmful to the climate in one's own company, for example through heat, waste, waste water or the vehicle fleet.

scope 2 describes the indirect release of climate-damaging gases by energy suppliers that arose in the generation of purchased electrical energy. **scope 3** represents the release of climate-damaging gases in the upstream and downstream value chain, such as emissions that occur when the main raw materials are delivered and the goods are delivered, or emissions from official and business trips. These figures are checked annually by an independent environmental auditor.

OVERALL VIEW OF ALL CO₂ EQUIVALENT IN TONS

Scope	range	2019	2020	2021	2022
1	Emissions at the site (vehicle fleet, heat)	89	63.8	64.6	59.7
2	Electricity emissions	27.1	2.8	0.0	0.0
3	Other upstream and downstream emissions	146.5	100.4	111.1	126.4
total		262.6	167	175.7	186.1

3. LIFE CYCLE ASSESSMENT: THE COMPANY'S ENVIRONMENTAL PERFORMANCE

In 2022, the emissions at the Bernried site will be compensated for the first time through humus treatment and forest reforestation projects. PHARMOS NATUR supports local projects in the field of humus processing and also projects in countries of the Global South. The company promotes the natural soil fertility through humus build-up near the site (company: Forliance/Forest Finance) as well as biodiversity through mixed forest reforestation at selected locations in Panama (company: Forest Finance). This happens in 2023 in equal proportions of direct and indirect emissions caused by scope 1 and 2, 3 0 t CO₂ through humus processing, 30 t CO₂ using mixed forest forest afforestation. **As in scope 3** shown, a certain share of emissions is already offset by third parties (DHL GoGreen).

Offset emissions in tons 2023	2019	2020	2021	2022
Scope 1 and 2: vehicle fleet and heat (eco gas)	–	–	–	59.7 t
Compensation by PHARMOS NATUR			(30 t + ~30 t)	
Scope 3: Distribution (partly covered)				
Compensation via third parties:	13.3 t	13 t	13.6 t	15.1 t
DHL GoGreen national and international				



THE DIRECT ENVIRONMENTAL IMPACTS AT THE SCOPE 1 SITE AND THE INDIRECT ENVIRONMENTAL IMPACTS FROM PURCHASED SCOPE 2 ENERGY ARE EXAMINED IN MORE DETAIL BELOW:

3.1. ENERGY CONSUMPTION ON SITE: SCOPE 1 AND SCOPE 2

Vehicle fleets with internal combustion engines continue to consume the most energy. Most of the employees with (leased) company vehicle, work in the field. They go to customers regularly. Due to short ranges and long charging times, electric vehicles have not yet been a viable alternative for field service. On site, some employees are already using electro-mobility. All mobile alternatives are checked at regular intervals. E-mobility will be further expandet at PHARMOS NATUR in the future. In March 2022 the driver park expanded again by an e-vehicle. A additional goal in the current year is to connect the electrical storage to the PV system. In this way, the energy gained can be stored and used for own purposes if required.

The central heating of the building is the second biggest energy guzzler. The power consumption is in third place. Because PHARMOS NATUR does not own but rent the company building, the indirect environmental influences can only be controlled to a limited extent. Up until July 2019 PHARMOS NATUR has used conventional gas. The amount in 2019was 190.1 MWh. Since August 2019 there has only been green gas made from organic residues, and since March 2020 only green electricity. Due to the lower temperature setting of the central heating in winter, the key figures decreased significantly from 201.5 MWh to 165.9 MWh compared to the previous year.

3.1. 1. ENERGY CONSUMPTION IN MWh

Energy sources in MWh	2019	2020	2021	2022
Electricity PV system	33.8	53.1	49.4	52.1
Own consumption	32.3	28.4	28.4	31.8
Additional grid purchases	43.9	33.2	37.6	36.9
Electricity consumption	76.2	61.6	66.0	68.7
gas (heat)	190.1	195.2	201.5	165.9
Vehicle fleet				
Gas	0.2	0	0	0
Diesel	196.9	204.4	221.1	200.0
Gasoline	61.6	52.0	39.8	39.2
Electricity	1.0	0.4	1.2	1.7
Total vehicle fleet	259.7	256.8	262.1	240.9
TOTAL energy consumption in MWh	526.0	513.6	529.6	475.5

3. LIFE CYCLE ASSESSMENT: THE COMPANY'S ENVIRONMENTAL PERFORMANCE

In 2021, 49.4 MWh of PV electricity was generated, which was used to cover the company's own requirements of 28.5 MWh. In 2022, 31.8 MWh of the 52.1 MWh of PV electricity flowed directly into the company. Excess amounts are fed into the grid. The slight increase in consumption can also be explained by the occasional use of electricity-driven heaters. The aim remains to use generated energy more efficiently in order to constantly reduce power consumption. When comparing the relative values with regard to the energy consumption of the employees there is also a slight increase of the data for the years 2021 and 2022. However, the total energy consumption has reduced from 529.6 MWh to 475.5 MWh compared to the previous year 2021. Without considering the upstream chains, eco-gas and eco-electricity are summarized as CO₂ in the summary of all scopes counted neutrally. The electricity and gas suppliers have also confirmed this. The same applies to photovoltaic electricity. Thus they are classified as 0.0 t CO₂ rated.

In 2022, a total of 59.7 t CO₂e-emissions at our site in scope 1 and 2 were generated, which means a reduction by 8% compared to 2021 with increasing sales and thus higher economic output (previous year 6 million euros; 2022 7 million euros).

In order to generate a better comparison of the average emissions, the emissions emitted by the vehicle fleet are compared with the number of vehicles. Both by using the electricity from the company's own PV system and by expanding the fleet with an additional electric vehicle, there is a reduction in the total emissions per vehicle.

The mileage has been recorded and documented since July 2022, so that more precise monitoring can take place in the following year. By switching to a professional fleet management system in April 2023, PHARMOS NATUR is focusing on a further improvement in monitoring. As soon as the data is automatically recorded, it is expected that it can be evaluated and analyzed retrospectively at the beginning of 2024. According to an external assessment and maintenance measures carried out in 2022, there was no loss of refrigerant, therefore there were no additional environmental influences compared to 2021.

This results in the following emissions in tons of CO₂-Equivalents

3.1.2. CO₂e -EMISSIONS IN t (METRIC TONS)

Scope	range	2019	2020	2021	2022
1	fleet	64.5	63.8	64.6	59.7
1	heat (eco gas from 2020)	24.5	0.0	0.0	0.0
2	Electricity*	27.1	2.8	0.0	0.0
3	Transport of the main raw materials	58.5	45.8	65.9	74.4
3	business trips	28.5	22.5	8.4	9.3
3	Employee mobility (commuting)	46.2	19.1	23.2	27.6
3	Distribution (only partially recorded)**	13.3	13	13.6	15.1

* Green electricity proportionately from 2019

** In the future this will be combined with the CO₂ equivalent values of the freight forwarders;
Selected Scope 3 aspects (not a complete consideration according to the Greenhouse Gas Protocol)

3.1.3. CO₂e -EMISSIONS SCOPE 1 AND SCOPE 2

Energy sources	2019	2020	2021	2022
Electricity purchased	27.1	2.8	0.0	0.0
gas (heat)	24.5	0.0	0.0	0.0
Vehicle fleet				
Diesel	48.8	50.6	54.7	49.5
Gasoline	15.0	12.7	9.7	9.6
Electricity	0.4	0.1	0.4	0.6
Total vehicle fleet	64.5	63.8	64.6	59.7
TOTAL CO ₂ e in t	116.1	66.6	64.6	59.7

3.1.4. ENERGY EFFICIENCY					RELATIVE COMPARISON UNIT SALES (MWH/MILLION €)			
ANNUAL TOTAL ENERGY CONSUMPTION*								
	2019	2020	2021	2022	2019	2020	2021	2022
Total annual energy consumption*	526.0	513.6	529.6	475.5	87.7	96.9	88.3	67.9
Total consumption of renewable energy**	77.7	256.8	267.5	234.6	12.9	48.5	44.6	33.5

* in MWh

** Electricity and heat in MWh (2019 heat not yet from renewable energies, except for PV and share of green electricity)

Compared to previous years, a higher energy efficiency can be seen. This is around 54 MWh below the consumption value of 2021. The difference is mainly due to the fact that the temperature of the central heating was reduced. In addition, there were far fewer business trips. A decision made and maintained during the pandemic. The overall consumption of renewable energies has fallen slightly due to better use. PHARMOS NATUR used the electricity from the PV system itself due to the expansion of the e-vehicle fleet.

water consumption, biodiversity and waste

At the company headquarters in Bernried, water is needed primarily for the sanitary facilities, kitchen and cleaning work, for seminars and in the garden. Residual and organic waste mainly accumulates in the office and in the kitchen. Paper and cardboard disposal as well as plastic waste primarily affect shipping and the office. In order to save, the dialogue with the suppliers is also about reducing cardboard boxes and plastic waste. Cardboard boxes and filling material for padding are reused as sensibly as possible. No hazardous waste is generated as part of these activities.

Since 2020 there has only been office paper with FSC certification. In terms of paper consumption, however, there were steps backwards compared to 2021. By providing employees with more information: further improvement steps are being taken internally.

3.1.5. PACKAGINGS

Group	Material	Unit	2019	2020	2021	2022*
Packaging	Packaging – glass	t	26.4	18.7	18.3	17.7*
packaging	packaging – Paper and cardboard	t	4.5	3.9	4.3	3.6*
Packaging	Packaging – plastic	t	5.7	4.1	6.6	3.5*
Packaging	Packaging – aluminum	t	0.1	0.1	0.1	0.1*
Shipping materials	Shipping boxes and biodegradable filling material	t	15.5	14.3	11.8	12.3*
Shipping materials	Shipping plastic	t	ns	0.1	0.0	0.0*
Office supplies	Office paper	t	0.8	0.9	0.5	0.9*
Total		t	69.1	56.1	57.2	47.1*

* Different way of counting: cannot be compared directly with previous years.

3. LIFE CYCLE ASSESSMENT: THE COMPANY'S ENVIRONMENTAL PERFORMANCE

This year, for the first time, we were able to read off the water consumption using specific figures. So far, we have been working with estimated numbers. In a yearly comparison of 2021 and 2022, the water consumption has incresed from 298.2 m³ to 345 m³, which is due to additional cosmetic treatments and seminars as well as the store opening in May 2022.

The residual waste in the kitchen was reduced by around 0.1 tons because the kitchen has remained closed over the past few months. A more consistent recycling of cardboard in shipping and storage led to a reduction of 0.6 tons. Plastic waste shows a slight increase of 0.8 tons due to the increased production volume. In order to properly dispose of unusable aloe vera leaves, another organic compost was set up in 2022. As far as biological diversity is concerned at the Bernried site, an employee project is being planned for 2023. Tomatoes, cucumbers and other vegetables will be grown along the entire wall of the house on the sunny side. Projects for humus processing are also being planned

ENVIRONMENTAL IMPACT OF WASTE AND WASTEWATER AT THE SITE

3.1.6. SEWAGE, WASTE, BIODIVERSITY AT THE SITE					
	Unit	2019	2020	2021	2022
Water (hydrological year)	m ³	ns	ns	298.2*	345
Waste water	m ³	ns	ns	<298,2*	<345
Waste					
Waste paper including cardboard	t	5.4	5.3	5.8	5.2
Plastic	t	0.7	0.9	0.9	1.7
Residual waste	t	0.3	1.3	1.3	1.2
Organic waste	t	3.7	0.9	0.9	0.9
biodiversity					
Sealed area (built-up area)	m ²	2,094	2,094	2,094	2,094
Land area	m ²	2,895	2,895	2,895	2,895

* Estimated value based on extrapolation

3.2. EMISSIONS FROM THE DOWNSTREAM AND UPSTREAM VALUE CHAIN (SCOPE 3)

Among the still significant CO₂e sources in Scope 3 count employee commuting to work and transportation of the main raw materials and emissions generated by Business trips. Emissions caused by the distribution of the products on a national and international level have been covered by third parties, such as e.g . B. DHL GoGreen, already compensated.

DHL supports certified climate projects. In order to improve the analysis of Scope 3 in the future, the emissions of other freight forwarders in the downstream value chain should be considered. So far, these have only been partially recorded using the DHL monitor

CO₂e -EMISSIONS FROM THE DOWNSTREAM VALUE CHAIN IN TONS

	2019	2020	2021	2022
National parcels in t (compensated by DHL)	11.9	11.1	12.2	13.4
International parcels in t (compensated by DHL)	1.4	1.9	1.4	1.7
Total	13.3	13	13.6	15.1

The values currently refer to DHL, further values (forwarding companies) will be recorded in the future so that a more precise depiction of the downstream value chain can be created. The company has been offsetting these emissions for several years with DHL GoGreen.

BUSINESS TRIPS AND EMPLOYEE COMMUTES				
Most of the passenger kilometers and thus emissions from business trips are caused by flights. Followed by business trips that the employees travel with their own cars and document them via travel expense reports. The pkm travelled in 2022 was only 42,7 % of CO ₂ values in comparison to year 2019 with 32,6 %. In 2022, all employees traveled significantly more by train than in 2021.	In addition, the total number of international flights decreased, further reducing emissions in 2022. The daily commute to work by car is still considered a decisive factor in emissions in scope 3. Because most employees drive a car with a combustion engine. Traveling by train is often the second option. As in previous years, the data was collected as part of an employee survey and then evaluated.			

BUSINESS TRIPS AND EMPLOYEE COMMUTES				
CO ₂ e-EMISSIONS COMMUTING EMPLOYEES IN t (METRIC TONS)				
	2019	2020	2021	2022
Combustion	41.1	16.7	22.4	25.9
Train	5.1	2.4	0.8	1.6
Total	46.2	19.1	23.2	27.6

CO ₂ e-EMISSIONS BUSINESS TRIPS EMPLOYEES IN t (METRIC TONS)				
	2019	2020	2021	2022
Flights Europe (incl. DE)	11.2	14.7	2.3	3.0
International flights	15.1	4.6	2.5	0.8
Total flights	26.3	19.3	4.8	3.8
Train journeys	1.9	0.8	0.7	0.6
Taxi rides	0.3	0	0	0.1
Car	–	2.4	2.9	4.8
total	28.5	22.5	8.4	9.3

The kilometers traveled by all employees could be greatly reduced with regard to 2019 in the overall view. Compared to previous years, however, the number of kilometers driven is higher, which can be explained by the termination of various measures related to the pandemic. This also includes returning to the workplace on site. Some employees have had a longer commute to work since 2022. Home office variants remain in place and are used regularly.

Aloe vera leaves
The freshly harvested, unprocessed aloe vera leaves, which are delivered directly to Bernried, require particularly careful treatment. Nevertheless, so-called scrap can arise when leaves are more sensitive due to the climatic conditions in Ecuador or arrive damaged by customs. 0,1 % of the total import came to the in-house compost in 2022. Due to the generally increased product demand, the quantity of aloe vera leaves, i.e. the raw material value as a whole, has also increased. Due to the increased demand, the total of CO₂e- emissions have increased slightly overall.

Packaging, advertising materials, shipping materials
Packaging protects the products during transport and on the shelf, so that their high quality is retained for a long time. Wherever possible, plastic and aluminum are avoided. Most containers are made of glass. Products that need to be kept airtight, airless dispensers are being used. They are made of plastic or glass. The materials can be easily separated for disposal. Outer packaging and printed brochures are made of cardboard or paper. Packaging and printed brochures are extrapolated with an average weight and based on the product quantities sold.

With the relaunch of the packaging of all cosmetic products in 2020, this large sphere of influence and its impact on the environment was satisfied. Outer packaging, containers, jars and dispensers have become more environmentally friendly. Since January 2020, folding boxes have been compensated by the manufacturer, so that they can already be rated as climate neutral. Wherever possible, primary packaging is made from recyclates, e.g. in the new product series Sun Harmony. It consists mostly of recycled plastic (PCR). The materials used flow back into the recycling stream, such as glass jars, PET and HDPE plastic bottles.

Improvement measures are pending primarily in the area of new product development. For more transparency, all materials used will be indicated on the product's folding boxes in the future. In this way, the topic of waste separation also attracts greater attention. In the future, it will be possible to find out more about the correct emptying of the products via communication channels, including social media channels, online and print media. In the future, all materials used will be indicated on the products' folding boxes for more transparency. In this way, the issue of waste separation also attracts greater attention.

All product packaging is constantly being optimized. In the future, the CO₂-Footprint of the individual products determined. The goal by 2030 is to manufacture all products in a climate-neutral manner.

4. OUTLOOK

Total energy consumption was significantly reduced in 2022 compared to previous years. PHARMOS NATUR continues on this path in order to save even more energy at the Bernried site and in the context of the entire value chain in terms of sustainability.



Material efficiency and annual turnover are closely related. The increased use of materials due to the increased demand led to a slight increase of the CO₂-Footprint in 2022, which results in organic growth in general and is offset by other means.

PHARMOS NATUR has already achieved many of the defined goals. These include for example the implementation of the route planning system (Portatour) for all field staff in order to specifically reduce the number of kilometers driven. This also includes the digital expansion of the IT infrastructure with more precise data acquisition and evaluation as well as the expansion of charging stations. The same applies to the photovoltaic system, the expansion of the product range with recyclates (already reused material), a continuous increase in general energy efficiency, the material efficiency in comparison to the previous years. As well as the CO₂ offset of the emissions emitted in 2022. Compared to previous years, PHARMOS NATUR has successfully implemented numerous improvement measures ecologically and economically.

A key focus for the company along the entire value chain is reducing CO₂-footprint across all scopes. This concerns e.g. the kilometers driven by car as well as air travel, which must be further reduced. With the help of Portatour and the planned fleet management system for recording and monitoring all the data and all measures to be derived, this is implemented directly when driving by car. Planned flights will also be replaced by train journeys if this is possible.

For PHARMOS NATUR to most important goal is to be climate neutral on corporate and product level by the year 2030. Further initiatives will be defined in more detail in 2024 – 2025.

It is about further reducing emissions and compensating for unavoidable emissions. If this is not possible in the company itself, external compensation options such as certificates are used. This year, for the first time, the CO₂e emissions for Scope 1 (~ 60 t CO₂e) will be compensated.

All communication within the company is geared towards addressing issues such as environmental protection, biodiversity, ecological sustainability, equality, community and wholeness. To firmly anchor in one's own consciousness both internally and externally. That starts with company projects, such as the on-site vegetable cultivation and regular events on the subject of biodiversity, sustainability and ecology. This is how it is possible to successfully introduce and integrate employees to all sustainability issues.



5. COMMITMENT AND COLLABORATIONS

The company's owners and employees are successfully involved in initiatives and associations:

- > Schülerhilfe Nepal eV Founding member and active on the board
- > BAUM, the Federal German Working Group for Environmental Management eV
- > Corporate network 'Biodiversity in Good Company' Initiative e. V. active on the board
- > Promotion of the National Park Friends eV
- > VDU Association of German Women Entrepreneurs
- > Supporting member of the Environmental Academy, Munich
- > Member of IASC "International Aloe Vera Science Council"
- > Trade association Bernried
- > Member of BUND e. V
- > Member of the interest group FOR healthy food eV



6. COMPLIANCE

The company complies with all environmental legal obligations. The local environmental obligations are essentially limited to the Bavarian Water Act, the Commercial Waste Ordinance, the Closed Substance Cycle Act and the EMAS Ordinance. In the course of the environmental statement 2023 (with the data from the years 2019, 2020, 2021 and 2022) an environmental audit was carried out and no indications of non-compliance with specifications were found.

The data is made publicly available online on the website <https://www.pharmos-natur.de/>.

7. DIALOGUE

Your opinion matters. For suggestions and ideas, we look forward to hearing from you.

8. CONTACT

PHARMOS NATUR Green Luxury Ltd

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DATA SOURCES AND CONVERSION FACTORS

DATA SOURCES	2022	CALCULATION FACTORS
Usable area	Information PHARMOS NATUR	2,094 m²
Number of employees*	Information PHARMOS NATUR	47
Turnover*	Information PHARMOS NATUR	7 million €
PV	Meter and bill	Meter and bill
Green electricity	Meter and bill	No offsetting of the CO ₂ Values
Eco gas (heat)	bill No	No offsetting of the CO ₂ Values
Diesel, petrol (car) (OMV invoices),	Fuel cards Status: 2020** Receipts accounting	Bavarian EMAS compass (vehicle fleet)
Electricity car (purchased)	Accounting receipts	366 g CO ₂ /kWh***
Flights 284g of CO ₂ (national) **	Accounting	201g CO ₂ /pkm (international) ***
Train rides	Accounting, HR Works,	Railroad, Long-distance: 50 g CO ₂ /pkm*** Environmental report DB Eisenbahn, local transport: 85 g CO ₂ /pkm***
Taxi	Accounting, HR Works	152g CO ₂ /pkm****
Car -Business Travel	Accounting, HR Works	152g CO ₂ /pkm***
Commuting to work	Employee survey car:	152 g CO ₂ /pkm*** Railway, local transport: 85g CO ₂ /pkm**
Loss of refrigerant	Refrigeration company	Refrigeration company
Water	Information PHARMOS NATUR	estimate 2020/2021: Meter reading Nov. 2020 - March 2022 (422.4m³)***

* 31.12.2022

*** GEMIS V4.95. If data is available: Distinction between diesel (24 7.5 g CO₂/kWh), and gasoline (243.9 g CO₂/kWh)

*** Factors from the Federal Environment Agency /ProBas data sheet

**** Conversion (average) of the annual consumption, since no specific values are available.
Read from 2022.



DATA SOURCES	2022	CALCULATION FACTORS
Paper and cardboard	Information PHARMOS NATUR	waste code 20 01 01, Disposal company – conversion factor: 4 5 kg/m³
Plastic	Information PHARMOS NATUR	waste code 20 01 39, census and extrapolation
Aluminum	-	-
Residual waste	Information PHARMOS NATUR	Waste Oil key 20 03 01, extrapolation factor: 0.2 t / m³. 2022 code adapted to the Statis waste code tik Bavaria.
Organic waste	Information PHARMOS NATUR	Waste code 20 01 08, extrapolation, factor: 0.3 t / m³



Item No. 5-010158

Produced regionally and climate-neutrally.

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