

SUSTAINABILITY REPORT
EDAG GROUP 2023



Holger Merz
CFO

Cosimo De Carlo
CEO

STATEMENT

OF THE GROUP EXECUTIVE MANAGEMENT

Ladies and Gentlemen,

This Sustainability Report has been published in order to inform you of our development, values and goals with regard to economic, ecological and social factors.

Sustainability Policy in the EDAG Group

At EDAG, particular importance is attached to our sustainability policy, which involves both a long-term business policy and the integration of environmental and social aspects into our management systems. As part of our corporate culture, it determines our actions with our business partners as well as our values such as trust, transparency, reliability and fairness. It is therefore a contribution towards safeguarding the future of our company, and also towards economic and social development.

As an internationally active company, EDAG makes a point of ensuring that human rights and accepted standards are complied with at our numerous locations across the globe, and affirms its support of the UN Global Compact principles.

Regular certifications by independent auditing organizations in areas such as quality management, information security, environmental management, occupational health and safety, and CSR management are more than just a means of ensuring that common standards are adhered to at EDAG. Over and above this, we see it as our task to employ a continuous improvement process to make the working environment safe for our employees, to minimize negative impacts on the environment, and to establish sustainable management as a key component of our management systems.

As one of the world's leading engineering partners in the mobility industry, it is also our intention to set benchmarks in the way we behave towards and deal with business partners and the environment. In order to make this transparent for our partners, we have defined our standards of behavior in our Code of Conduct. It is in line with our value system to combine corporate activities with ethical principles, and thus, by acting with integrity, ensure compliance with legal regulations at all times. In addition, the Code of Conduct provides our employees with guidelines for lawful and fair conduct in the course of their everyday business, and for the responsible handling of the resources available to them and of our environment.

As an engineering service provider with a workforce of some 8,900 highly qualified employees worldwide, the focus of our sustainability activities is on the social sphere.

Furthermore, EDAG's management supports and commits to the goals of the Paris Agreement. In this context, we are currently working with the Science-Based Targets initiative to

push ahead with our emissions reduction targets on a scientific basis. The EDAG Group has set itself the goal of achieving CO₂ neutrality by 2039. This involves ambitious targets for all stages of the value chain. Throughout, we apply the following principle: first avoid and reduce, then compensate. There are many ways of reducing and preventing CO₂ emissions, ranging from reducing energy consumption and using renewable energies to purchasing green electricity or CO₂-neutral primary products. Where reduction and prevention prove impossible, unavoidable CO₂ emissions should be counterbalanced by high-quality compensation projects.

For the 2023 financial year, we set ourselves a CO₂ emission reduction target of 5 % per employee. With a measured reduction of almost 14 % per employee, we far surpassed this target. Group-wide, we succeeded in reducing our CO₂ emissions (scope 1-3) by about 8 % in the 2023 financial year.

With regard to future sustainability reporting, the Corporate Sustainability Reporting Directive (CSRD) governs the requirement for the inclusion of reporting in the management report. Compared to the previous regulations in accordance with the Swiss Code of Obligations (CO) and the German Commercial Code (HGB), the CSRD significantly increases the scope of sustainability reporting from the 2024 financial year onwards. In connection with the application of the CSRD, the sustainability report will, from the 2024 financial year, be published as part of the annual report, in the sustainability declaration included in the Group Management Report. As a result of these pending changes in sustainability reporting, operational responsibility for the preparation of the sustainability report was transferred from the "Investor Relations" department to the "Accounting & Tax" department in the 2023 reporting year. With this transfer of responsibility, the targeted, transparent and high-quality sustainability-related reporting will be continued.

In addition to continuously improving our internal sustainability indicators, we are also increasingly focusing our attention on our role as an enabler on the road to sustainable mobility. To this end, we significantly expanded our range of environmental sustainability services in the 2023 financial year. For more details, please see pages 22 - 25 of this report. With our outstanding innovative engineering services, we provide our customers with the latest concepts and technologies for analyzing life cycles, reducing greenhouse gas emissions, saving materials and improving recyclability, to name but a few examples. In this way, we, the EDAG Group, underline our responsibility for sustainable corporate development, and link economic factors with aspects of sustainability.

Arbon, April 30, 2024



Cosimo De Carlo
CEO



Holger Merz
CFO





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NON-FINANCIAL REPORT AND CORPORATE SOCIAL RESPONSIBILITY (CSR)

GENERAL DISCLOSURES

At EDAG Engineering Group AG (EDAG), particular importance is attached to sustainability. This involves both a long-term business policy and the integration of ecological and social aspects in the management system, and is part of our corporate culture which is built upon shared values such as trust, transparency, reliability and fairness in dealings with our business partners. We see sustainability as a contribution towards safeguarding the future of our company and towards long-term economical and social development.

It is our responsibility to ensure that our services are provided within a value chain that is consistent with international standards and principles governing corporate activity. For this reason, we have outlined our requirements with regard to working conditions and human rights, health and safety, the environment and business ethics in our EDAG Supplier Code of Conduct.

Any and all companies in our supply chain, and from which we purchase products or services, are expected to observe relevant national laws, the principles set out in the United Nations Global Compact and our EDAG Supplier Code of Conduct when carrying out their activities. We therefore regard adherence to these principles as an essential condition for a lasting business relationship with our suppliers.

By committing to the UN Global Compact, EDAG has undertaken to ensure that human rights and accepted standards are complied with.

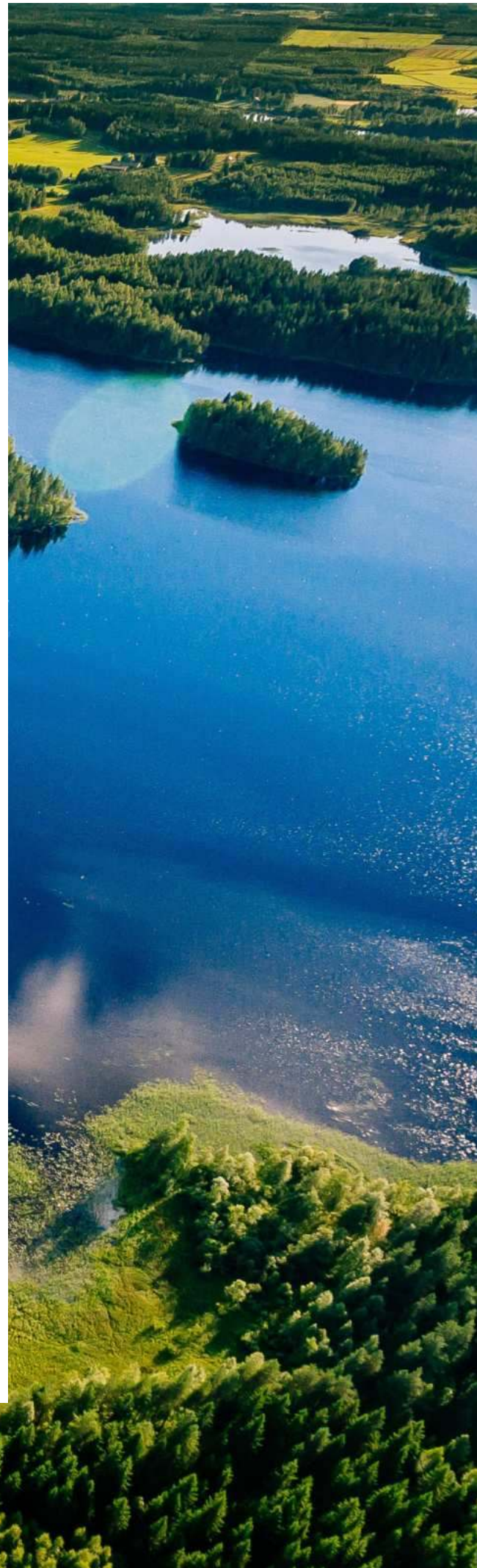
EDAG gives an account of its economic, ecological and social responsibility in this Sustainability and Corporate Social Responsibility (CSR) Report. The target groups of the report comprise our employees, our customers and suppliers, as well as investors and analysts, non-governmental organizations, politicians and authorities and interested members of the general public. It is our intention to inform these target groups about the impact of the activities we undertake in terms of corporate responsibility and sustainability.

This report was prepared in accordance with the Global Reporting Initiative (GRI) standards, in order to increase the transparency and comparability of our sustainability reporting for the benefit of our target groups. Within the scope of a materiality analysis as specified by GRI, we have identified the sustainability issues that are important to EDAG. General disclosures in accordance with GRI 2: 2021 can be found in the various chapters of this report. For an assignment to the individual sub-items as indicated in GRI 2: General Disclosures 2021, we refer to the GRI Content Index.

We also, in the relevant chapters, indicate to which of the 17 UN Sustainable Development Goals (UN SDG) we contribute through the activities of our company.

For the 2023 financial year, we are also reporting on the taxonomy-eligible or taxonomy-aligned portion of our sales revenue, operating expenses (OpEx), and capital expenditures (CapEx) as defined in the EU Taxonomy Regulation.

In this report, we are also providing an account of non-financial matters as defined by the Swiss Code of Obligations (Art. 964a et seq. CO), application of which became mandatory for us for the first time in the 2023 financial year.





Due to our listing for trading on the regulated market of the Frankfurt Stock Exchange (Prime Standard), and being a capital market-oriented company in Germany, we are obliged to publish a non-financial statement in accordance with §§ 315c in conjunction with 289b et seq. of the German Commercial Code (HGB).

EDAG meets these legal obligations within this report. The reporting period is the 2023 financial year, from January 1 to December 31. The information relates to all material group companies of EDAG Engineering Group AG that are part of the EDAG Group's Annual Report. Any deviations have been identified as such. Where percentage values and figures are given, differences may occur due to rounding. The English version of the Sustainability Report is a translation of the German version. The German version is legally binding.

All information taken from the consolidated financial statements of EDAG Engineering Group AG has been audited by the auditing company Deloitte AG, Zurich (Switzerland). No data collected specifically for sustainability reporting was audited.

Disclaimer

The information and data contained in this report has been compiled with the utmost care. All contents of the report have been verified by the people responsible for them. The sustainability report also contains future-related statements about anticipated developments. These statements are based on the information available at the time of publication and on current projections, which by their nature include risks and uncertainties. Actual results may differ from the statements provided here.

CORPORATE GOVERNANCE, BUSINESS MODEL AND STRATEGY

Corporate Governance Objectives

EDAG regards Corporate Governance as crucial in order to be able to perform successfully in international business and to promote the company's long-term and sustainable profitability.

Neither the Swiss Code of Best Practice for Corporate Governance (Swiss Code) nor the German Corporate Governance Codex are directly applicable to EDAG Engineering Group AG (EDAG Group AG). Nonetheless, EDAG Group AG decided to essentially comply with the Swiss Code, unless actual circumstances require a deviation from it.

The principles and objectives of Corporate Governance are stated in the Swiss Code of Obligations, the Articles of Association, Organizational Group Regulations, and the EDAG Group Code of Conduct. Articles of Association, Organizational Group Regulations, and the EDAG Group Code of Conduct are regularly reviewed and revised accordingly. The Articles of Association of EDAG Group AG were adapted to the revised Swiss Stock Corporation Act at the Annual General Meeting on June 28, 2023. The Board of Directors also implemented the changes to the revised Swiss Stock Corporation Act in the Organizational Group Regulations.

The Articles of Association can be downloaded at https://www.edag.com/fileadmin/user_upload/Group/Unternehmen/Corporate_Governance/EDAG-Group-Statuten.PDF and the Code of Conduct at https://www.edag.com/fileadmin/user_upload/Group/Unternehmen/Compliance/EDAG_Code_of_Conduct.pdf.

EDAG's corporate governance is described in detail in the chapter "Corporate Governance Report" in the Group Management Report, to which reference is made at this point. This also applies to the compensation of the Board of Directors, which is described in detail in the chapter "Compensation Report" in the Group Management Report.

Business model

With the parent company, EDAG Engineering Group AG, the EDAG Group is one of the largest independent engineering partners to the mobility industry. Within this industry, particular attention is focused on the development of passenger cars and utility vehicles, motorized and non-motorized two- and three-wheeled vehicles and mobility concepts, and on the corresponding production facilities. Our global network ensures our local presence for our customers.

Within the scope of our activities, we develop sustainable mobility and mobility concepts. We work on vehicles with alternative powertrains to facilitate CO₂-free mobility. Our Production Solutions segment also develops intelligent, cross-sector factory concepts, to enable materials to be put to resource-saving and efficient use. With our CityBot concept and our Smart City Solutions department, we also provide opportunities for an intelligently networked transport system designed to optimize inner-city mobility and avoid congestion. In this way, we are contributing to the UN's Sustainable Development Goals (SDGs) 9 and 11.



- Goal 9: Industry, Innovation and Infrastructure



- Goal 11: Sustainable Cities and Communities

For a detailed description of EDAG's business model, please see the chapter "Business Model" in the Group Management Report.



Strategy

In the course of its more than 50-year history, the EDAG Group has been continually developing. Building on our strong roots in vehicle and production plant development, and with our entry into the field of electrics/electronics coupled with our expertise in the development of complete vehicles, the company has established a leading international position as an innovative partner to the global mobility industry. Change is a constant companion and what drives the development of our company. By combining and expanding our cross-segment competencies and capacities in the field of software and digitalization, we are taking the next logical evolutionary step on the road to the mobility of the future.



With some 8,900 employees at in more than 30 international companies with their corresponding sites, the EDAG Group now stands firmly alongside its customers as an innovative partner.

Corporate Purpose

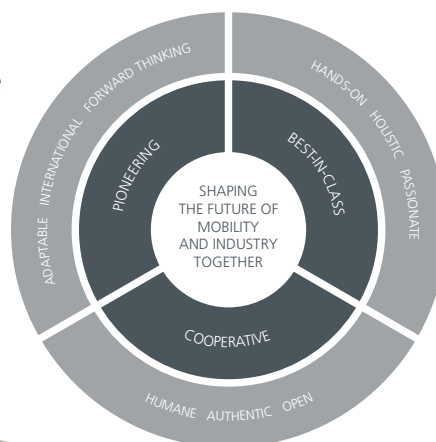
The focus of our activities is always on people and their need for mobility. From this, our corporate purpose **„Reinvent engineering – Reinvent yourself“** is also derived.

This emphasizes our intrinsic motivation to reinvent ourselves every day and so be in a position to reinvent mobility for our customers, our partners and society as a whole, and, through technological solutions, to pave the way for change. The aim is to build on what has already been tried and tested, while at the same time promoting agility, new ideas and further developments. For our employees, "reinvent yourself" creates a balance between stability and change.

Company Vision and Mission

Our corporate purpose is the basis from which the **vision** for the EDAG Group is derived:

"Working together to shape the future of mobility and industry. Efficiently. Safely. Sustainably."



*Shaping the **future** of mobility and industry **together**.*

Efficiently. Safely. Sustainably.



This gives us a clear picture of the future, the compass of our company, **our mission**.

EDAG therefore pursues the following goals:

- A talent factory for all employees
- A competence center for new technologies and solutions
- An agile market and future-shaping company
- A source of inspiration & vision based on clear values
- An economically, ecologically and socially sustainable engineering service provider

Sustainability in its economic, ecological and social dimensions is therefore an elementary component of our corporate strategy. The individual characteristics are interlinked, and form a balanced basis for consistent, sustainable corporate management.

Operationalization of the targets is guaranteed in all fields and regions by using a process that is both bottom-up and top-down. The goals and the actions derived necessitate regular communication, critical review and evaluation by the EDAG management.

In addition to being based on legal requirements, all goals and measures are always founded on our internal EDAG guidelines, for instance our [Code of Ethics](#), [Code of Conduct](#) and [Employer Value Proposition \(EVP\)](#). This means that the interests of all relevant stakeholders are accommodated, and guarantees sustainable management.

Our strategies and objectives set high standards for our managers, while also representing a great opportunity: Intelligent, future-oriented staff management turns IQ into WeQ. This is completely in line with our mission: shaping the future of mobility together.

In other words: Through their actions, managers, but also all employees, have a special responsibility to bring EDAG's vision, mission and guiding principles to life.

By formulating our corporate policies and guidelines in concrete terms, we provide a common understanding of how to work together in our professional lives. This generates commitment, and therefore stability and orientation for all stakeholders.

SUSTAINABILITY MANAGEMENT

Mankind is currently facing enormous challenges. Sustainable development is the only way of dealing successfully with problems such as climate change and the scarcity of resources. We are fully aware of this fact at EDAG. This is why sustainability has been an issue for us since the company was founded in 1969, and why EDAG has stood for the development of resource-saving, efficient and future-oriented mobility systems, components and vehicles and their production facilities for over 50 years. As we see it, sustainability also means accepting responsibility for our environment, our employees and our business partners. For us, responsible corporate management means reconciling economic activity with the concerns of ecology and society.

EDAG's sustainability management is part of our integrated management system. It is the task of our sustainability management to identify opportunities and risks at an early date, in order to develop and implement appropriate strategies and measures. Sustainability issues are regularly presented to the Group Executive Management in the course of management reviews, enabling us to keep a constant eye on targets and initiate appropriate measures where necessary. Specific responsibility for sustainability issues within the Group Executive Management is allotted to the CFO.

Since 2023, the associated reporting obligations have been coordinated and summarized by the "Accounting & Tax" department during preparations for future sustainability reporting in accordance with CSRD and ESRS standards. This sustainability report was prepared by an interdisciplinary team with members from different EDAG divisions, and then submitted to the Board of Directors and the Group Executive Management for inspection and approval.

In addition, EDAG also has its sustainability management reviewed by external and independent experts at regular intervals. The 2023 financial year saw a recertification of our corporate social responsibility by EcoVadis. During the review, EDAG was awarded "bronze status". This places EDAG among the top 50 % of the companies assessed by EcoVadis. An overview of all certifications held by the EDAG companies can be found online at <https://www.edag.com/en/edag-group/the-company-edag/certificates>. Further information on our contributions in the fields of social issues, economy and ecology can be found on our Group website at <https://www.edag.com/en/sustainability>.



COMPLIANCE WITH LAWS AND REGULATIONS (GRI 2-27)

Compliance Besides the wide variety of opportunities open to EDAG as one of the world's leading engineering companies in the automotive industry, we also every day face growing challenges and ever-increasing responsibility. More than ever, therefore, one of the most important basic conditions for our success is to combine business activities with ethical principles and act with responsibility in all respects. For our company, unconditional compliance with legal requirements is imperative, and forms an integral part of the EDAG value system. These principles are anchored in the EDAG Code of Conduct. Our Code of Conduct is the binding basis outlining the rules for the proper behavior expected of all EDAG employees.

By committing to the UN Global Compact, EDAG has undertaken to ensure that human rights and accepted standards are complied with.

Compliance Management System (CMS) In order to be able to meet the increased demands, in our EDAG Compliance Management System (EDAG CMS) we have combined the organizational measures for the company that will guarantee the compliant conduct of EDAG's executive bodies and employees at all times. The objective of the EDAG CMS is to guarantee compliant behavior at all times when carrying out our business activities, therefore avoiding any damage being caused to the company or any of its employees as a result of infringements of applicable law and in-house guidelines. Our main focus here is preventive, with our compliance organization offering employees advice and support with regard to their responsibilities, so as to avoid the occurrence of any such infringement. The EDAG CMS has been integrated into the EDAG risk management system, and is therefore an integral part of our risk-based reporting system. For compliance-specific risks, please see the risk report in section "Risk and Reward Report" in the Group Management Report.

WHISTLEBLOWER HOTLINE



Complaints / Notification System We also have an electronic notification system, giving all company employees and stakeholders the opportunity to use the link <https://edag.integrityline.org> to report possible infringements while preserving the anonymity of those involved. Our Whistleblower Guidelines summarize the various reporting channels for making disclosures, while also providing information on how such disclosures are handled at EDAG.

These guidelines also ensure that whistleblowers who, acting in good faith and motivated by a sense of responsibility, wish to draw attention to misconduct or grievances at EDAG will not be disadvantaged in any way. These guidelines therefore serve not only to uncover irregular conduct, but also and in particular to protect whistleblowers. By introducing these guidelines, we have implemented the uniform standards of the EU Whistleblower Directive and the Whistleblower Protection Act for the better protection of whistleblowers in EDAG's rules and regulations.

No legal disputes arising from anti-competitive behavior or violations of antitrust and monopoly laws to which EDAG was a party were pending during the reporting period.

Environmental Compliance People in a large number of staff positions and functions ensure environmentally compliant operation by carrying out specific control and supervisory duties. These include the Environmental Management and Sustainability Officer, the Occupational Safety Management Officer, the Health and Safety Officers, the Hazardous Goods Officer, the company's Waste Management Officer, the Hydrogen Officer, the Fire Protection Officers, Safety Officers and the Energy Management Officer. EDAG has introduced an environmental management system and is certified in accordance with ISO 14001:2015 at key locations in Germany. The certificates are available for inspection at <https://www.edag.com/en/edag-group/the-company-edag/certificates>.

No violations of the rules were identified during the reporting period. On account of our activities and our existing environmental management system, we rate environmental risks as low.

Socioeconomic Compliance No fines or other non-monetary sanctions for non-compliance with laws and/or regulations in the social and economic field were imposed on EDAG during the reporting period.

Compliance with Human Rights, Labor Standards and Protection of Minorities in the EDAG Group

As an internationally active company, ensuring that human rights are complied with and that accepted national and international labor standards are observed at our many facilities worldwide is an essential element of EDAG's value system.

With the EDAG Code of Ethics, EDAG commits to the long-term support of the ten UN Global Compact principles and to continual improvement in their implementation. The EDAG Code of Ethics can be downloaded at <https://www.edag.com/en/edag-group/the-company-edag/corporate-governance>. One of the principles established by the code is that EDAG supports and respects the protection of internationally proclaimed human rights within its sphere of influence, and ensures that EDAG is not complicit in human rights abuses.

Worldwide, EDAG is committed to creating for its employees a working environment free of discrimination and harassment in recruitment, employment and occupation, and with freedom of association. The right to collective bargaining is effectively recognized. EDAG categorically rejects all forms of child and forced labor.

The right of our employees to privacy is fully respected.

As an internationally active company, EDAG is clearly committed to diversity and general equality. This refers explicitly not only to gender, but also to age, sexual orientation, religious affiliation, ethnic origin, belonging to minorities or indigenous peoples, disabilities and other personal attributes of our employees.

Compliance with Human Rights and Environmental Protection Standards in the Supply Chain

Respect for internationally recognized human rights and the protection of the environment and natural resources form the foundation of every modern society. We meet our social responsibilities by recognizing, preventing and ending human rights and environment-related risks and violations along our supply chains.

To guarantee these principles, we have implemented an extensive package of measures. Among other things, these include establishing an appropriate risk management system, carrying out a regular risk analysis of all EDAG Group suppliers, defining the necessary preventive measures, and specifying what remedial action needs to be taken should violations be identified.

Key elements of the risk management system that has been set up are compliance with EDAG's guidelines for the implementation

In addition, EDAG is a member of a number of associations and organizations, including the following:

- Verband der Automobilindustrie e. V. (VDA)
[Association of the German Automotive Industry]
- Verein Deutscher Ingenieure e. V. (VDI)
[Association of German Engineers]
- TechHub Region Fulda e.V.
- Gesamtverband der Personaldienstleister e. V. (GVP) [Federal Employers' Association of Personnel Service Providers]
- Deutsches Institut für Normung e. V. (DIN)
[German Institute for Standardisation]
- AI Frankfurt Rhein-Main e. V.
- Commercial Vehicle Cluster (CVC)
- Automotive Nord e. V. – ITS mobility
- Forschungsvereinigung Automobiltechnik e. V. (FAT) [a research association]
- House of Energy e. V.
- Composites United e. V.
- Bundesverband der Bilanzbuchhalter und Controller e. V. (BVBC) [Federal Association of Accountants and Controllers]
- Verband Deutscher Treasurer e. V. (VDT)
[Association of German Treasurers]

of the due diligence obligations in accordance with the German Supply Chain Due Diligence Act (LkSG), which have been added to by the appointment of a human rights officer and the establishment of a complaints procedure by means of an extension of our existing whistleblower system in accordance with legal requirements.

Within the EDAG Group, these comprehensive regulations are regarded as binding guidelines along the entire supply chain, and relate to the EDAG Group's entire range of products and services, including its own operations, and both direct and indirect suppliers if there are actual indications of a breach of duty on the part of any of these. All of these measures are in support of the EDAG Group's declared intention to minimize or even eliminate the violation of human rights or environmental risks in our supply chain. We will not tolerate any violations or breaches of duty that are detected.

MATERIALITY ANALYSIS

During the preparation of our 2019 sustainability report, a materiality analysis was carried out in compliance with the GRI requirements. An in-house team carried out all of the steps prescribed by the GRI. Details are set out in the 2019 sustainability report. In the 2023 financial year, we reviewed and adjusted the materiality analysis on the basis of the valid GRI Universal Standards 2021. In feedback loops with various stakeholder groups, the existing materiality analysis was then validated. The results of the 2019 materiality analysis were confirmed, and, on the basis of the nomenclature of the GRI Universal Standards 2021, the following 11 topics from the fields of economy, ecology and social issues were identified as relevant:

Relevant topics according to GRI

Economy

Topic	GRI Topic
1. Economic performance	GRI 201
2. Anti-corruption policy	GRI 205
3. Anti-competitive behavior	GRI 206

Ecology

Topic	GRI Topic
1. Energy	GRI 302
2. Emissions	GRI 305

Sozial issues

Topic	GRI Topic
1. Occupation	GRI 401
2. Occupational health and safety	GRI 403
3. Training and education	GRI 404
4. Diversity and equal opportunity	GRI 405
5. Customer health and safety	GRI 416
6. Customer privacy	GRI 418

Disclosures relating to the above-mentioned topics can be found in section 1.4 Compliance with Laws and Regulations (GRI 2-27) of this Sustainability Report.

STAKEHOLDER DIALOG

EDAG is in regular and open dialogue with its stakeholders. In particular, this involves customers, suppliers, employees, investors and analysts, media representatives, and also associations and clubs.

The regular exchange with our stakeholders forms an important basis for our actions. This dialogue is a means of communicating the various positions, and helps us to constantly align our decisions with the different interest groups. We are in regular communication with our customers, both in the course of joint projects, and also at conferences and trade fairs. Our purchasing department is the point of contact for our suppliers. Our employees have the support of the personnel department and employees' representatives. We keep our staff informed by means of works meetings, our intranet and regular employee surveys, and also maintain a permanent exchange through an open culture. Our Investor Relations department is responsible for the dialog with the capital market. The press department is in continual contact with media representatives.

Relevant topics according to UN SDGs

The EDAG Group's business model and our management approach to sustainable corporate governance also have a positive impact on four of the United Nations Sustainable Development Goals (UN SDGs).

Specifically these are:



Goal 4: Quality education



Goal 5: Gender equality



Goal 9: Industry, Innovation and Infrastructure



Goal 11: Sustainable cities and communities

As already outlined in the section "Business Model", we make a direct contribution to goals 9 and 11 of the UN SDGs through our activities as an innovation-driven engineering service provider.

EU TAXONOMY

Under the European Green Deal, the European Union (EU) has placed climate protection, environmental protection and sustainability at the center of its political agenda, with the aim of reaching climate neutrality by 2050. A key role in realizing this goal is to be played by the financing of sustainable growth ("sustainable finance"), i.e. redirecting cash flows towards sustainable investments

To this end, the Taxonomy Regulation (EU 2020/852) was passed in 2020. The purpose of this regulation is to establish a standardized and binding classification system to determine which economic activities in the EU can be classified as environmentally sustainable. An economic activity is classed as "taxonomy-eligible" if it is listed in the EU taxonomy and therefore has the potential to contribute to at least one of the following six environmental objectives:

1. Climate change mitigation
2. Climate change adaptation
3. The sustainable use and protection of water and marine resources
4. The transition to a circular economy
5. Pollution prevention and control
6. The protection and restoration of biodiversity and ecosystems

According to EU taxonomy guidelines, an economic activity is environmentally sustainable and therefore "taxonomy aligned" if it meets all of the following three conditions:

- It must make a significant contribution to the achievement of one or more of the six above-mentioned environmental objectives by complying with the screening criteria defined for that particular economic activity.
- It must do no significant harm to one or more of the other environmental objectives by complying with the do no significant harm (DNSH) criteria defined for that particular activity.
- It must comply with the minimum safeguards applicable to all business activities, which relate primarily to human rights and social and labor standards.

Taxonomy Eligibility

In the first step, taxonomy eligibility must be assessed, which means that an economic activity must be defined and described in the delegated acts to the EU Taxonomy Regulation.

The EU delegated acts (Delegated Regulation (EU) 2021/2139 and its supplementing Delegated Regulation (EU) 2023/2485) contain descriptions and technical screening criteria for economic activities aimed at the environmental objectives of climate change mitigation and adaptation. The supplement to the Delegated Regulation contains new technical screening criteria covering both existing and new economic activities.

In addition, a further EU delegated act (Delegated Regulation (EU) 2023/2486) describing relevant economic activities and technical screening criteria for the other four environmental objectives was adopted in 2023.

On the basis of the regulatory requirements, we identified the business activities potentially relevant to the EDAG Group's operations. As an engineering service provider for the global mobility industry, our activities cannot in their entirety be aligned to the requirements of the taxonomy.

With regard to EU environmental objective **No. 1 climate change mitigation**, we identified the following business activities as being potentially relevant.

The following economic activities have a bearing on the EDAG Group's sales revenues:

- Economic activity 3.3 – Manufacture of low carbon technologies for transport¹
- Economic activity 3.18 - Manufacture of automotive and mobility components²
- Economic activity 9.1 – Close to market research, development and innovation³

The following economic activities have a bearing on the EDAG Group's capital expenditures:

- Economic activity 6.5 - Transport by motorbikes, passenger cars and light commercial vehicles
- Economic activity 7.2 - Renovation of existing buildings
- Economic activity 7.4 – Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

The EDAG Group does not operate any significant production facilities itself. It is, however, part of our business model to manufacture prototypes, test and aggregate bearers, **low-volume series of vehicles** or vehicle parts for our customers, and also to carry out corresponding retrofits or conversions. It is, however, part of our business model to manufacture prototypes, test and aggregate bearers, low-volume series of vehicles or vehicle parts for our customers, and also to carry out corresponding retrofits or conversions. Emission-free technologies such as electric powertrains or fuel cell drives are increasingly being put to local use in these activities, since they can make a significant contribution to achievement of the EU environmental goal of climate protection by reducing greenhouse gas emissions, especially during the utilization phase. In this respect, the description of economic activity 3.3 "Production of low-carbon transport technologies" also applies to the EDAG Group.

A notice published by the EU Commission on October 6, 2022 (2022/C 385/01) clarifies that the term "low-carbon" in the description of economic activity 3.3 relates only to the examination of taxonomy alignment in the context of the technical assessment criteria, and has no relevance for the reporting of taxonomy-eligible economic activity 3.3. It can therefore be concluded that the activity of "manufacturing low-carbon vehicles" also covers combustion engine vehicles. For the EDAG Group, this clarification by the EU Commission means that we classify all prototypes, test and aggregate bearers, and low-volume series of vehicles or vehicle parts relating to economic activity 3.3. as taxonomy-eligible.

In the reporting year, economic activity **3.18 "Manufacture of automotive and mobility components"** was added to the EU taxonomy so as to also enable components to be covered. We classify certain projects related to the production of hydrogen tanks in this economic activity, as this involves the production of mobility components specifically for zero-emission vehicles, which can achieve a significant improvement in environmental performance in the later utilization phase.

The major part of our business activity is the provision of development services for customers in the global mobility industry. As an innovative service provider, we develop technologies for emission-free mobility, for instance electric or fuel cell vehicles and their components and accessories, but also highly efficient and resource-saving production processes and plants. In addition, new materials, lightweight design competencies, life cycle analyses and new mobility concepts are also used in our development projects. As a result, we provide essential services within the sense of economic activity **9.1 "Close to market research, development and innovation"**.

Economic activities 6.5, 7.2 and 7.4 are related to investments made in individual measures aimed at achieving low-carbon target activities or reducing greenhouse gas emissions (category C). Among other things, these include building renovation activities, the leasing of electric cars and the installation of charging stations for electric vehicles.

First-time disclosures on taxonomy eligibility are to be made for the 2023 financial year with regard to the environmental objectives 3. The sustainable use and protection of water and marine resources, 4. The transition to a circular economy, 5. Pollution prevention and control, and 6. The protection and restoration of biodiversity and ecosystems. Having assessed the technical evaluation criteria of the environmental objectives 3 - 6, we have come to the conclusion for the financial year 2023 that no economic activities with significant sales revenues, CapEx and OpEx in relation to the four aforementioned objectives are generated or carried out by the EDAG Group.

¹ The business activity includes the production, repair, maintenance, retrofitting, conversion and upgrading of zero-emission vehicles.

² This economic activity was redefined by Delegated Regulation (EU) 2023/2485 and is relevant for the first time in the 2023 reporting year. The economic activity includes the manufacture, repair, maintenance, retrofitting, conversion and upgrading of mobility components for zero-emission devices for automotive and mobility systems.

³ During the evaluation of the relevant economic activities, it was determined that, in accordance with Delegated Regulation (EU) 2021/2139 Annex 2, not criterion 9.2 is relevant for the EDAG Group, as previously reported, but criterion 9.1 in accordance with Delegated Regulation (EU) 2021/2139 Annex 1.

Taxonomy Alignment

An assessment of taxonomy alignment must be carried out for the taxonomy-eligible activities identified. Only taxonomy-eligible activities can be "ecologically sustainable" or taxonomy-aligned, provided the legal requirements in the particular economic activity are met. In order to achieve this, a substantial contribution must be made to an environmental objective defined by the Taxonomy Regulation by fulfilling the relevant technical assessment criteria (requirement 1) and a significant adverse effect on another environmental objective must be ruled out on the basis of defined "do no significant harm" (DNSH) criteria (requirement 2). In addition, minimum safeguards must be complied with, which relate in particular to the protection of human rights and social and labor standards (requirement 3).

All of the activities we have identified as taxonomy-eligible (3.3, 3.18, 6.5, 7.2, 7.4 and 9.1) contribute to EU environmental target No. 1 Climate change mitigation. The following procedure was used by EDAG to analyze taxonomy alignment:

1. **Substantial Contribution:** Compliance with the technical screening criteria was checked for each of the projects selected.
2. **Do no significant harm (DNSH):** The DNSH criteria predominantly refer to compliance with legal requirements. Against this background, a routine assessment of DNSH compliance at Group level was appropriate. Deviating from this, we assessed DNSH compliance for environmental objective No. 1 "climate change mitigation" at project level.
3. **Minimum Safeguards:** A Group-wide approach was adopted to ensure compliance with the minimum safeguards requirements. As an internationally operating engineering company, we are subject to regular and comprehensive auditing and certification by external institutes with regard to a wide range of criteria. The currently valid certificates are available at <https://www.edag.com/en/edag-group/the-company-edag/certificates>. We report on our social standards, and provide information on occupational health and safety and on the human rights assessment in the "Social issues" section of this Sustainability Report.

Compared to the previous year, there has been no change in our assessment with regard to the DNSH criteria and minimum safeguards.

Performance indicators in accordance with the EU Taxonomy Regulation

The following reportable key performance indicators (KPIs) are defined by the EU taxonomy: sales revenues, capital expenditure (CapEx) and operating expenditure (OpEx). These KPIs are outlined below and listed in the official notification forms (reproduced in the appendix to this sustainability report), which are mandatory for the first time for the 2023 financial year.

The calculation of the KPIs is based primarily on the consolidated financial statements in accordance with the International Financial Reporting Standards (IFRS). For the reporting year, the disclosure of comparative information is prescribed by law. The only exceptions to this are the business activities to be reported for the first time in the 2023 financial year, introduced by the delegated acts to the Taxonomy Regulation.

Definition of the denominators sales revenues, CapEx and OpEx in accordance with the EU taxonomy

Sales revenues as defined in the EU Taxonomy Regulation are defined as net sales revenues in accordance with IFRS, as reported in the Group consolidated statement of comprehensive income. These amount to a total of € 845 million in the 2023 financial year (2022: € 795 million). Further information on sales revenues can be found in the explanatory notes to the consolidated financial statements for 2023 in the "Sales Revenues" section of the Group Annual Report.

CapEx as defined by the EU Regulation relates to the following items in the IFRS consolidated financial statements and comprises investments in non-current intangible or tangible assets and additions to rights of use in accordance with IFRS 16. These are disclosed in the notes to the 2023 consolidated financial statements under "Other intangible assets", "Property, plant and equipment" and "Rights of use from leases".

According to the definition given in the EU taxonomy **OpEx** includes non-capitalized research and development costs, which can be derived from the notes on "Research and development costs" in our Annual Report. On the other hand, the expenses for short-term leases recognized in our consolidated financial statements, as shown in section "Other Notes - Leases" were included, as were expenses for maintenance and repairs.

At € 36.5 million (2022: € 37.6 million), OpEx as defined above is insignificant in relation to total OpEx calculated using the previous method, which amounts to € 693.7 million (2022: € 629.9 million). For this reason, use is being made of the exemption provision in accordance with Regulation 2021/2178 Annex I, No. 1.1.3.2 (5). We therefore see no reporting obligation for the 2023 financial year and the previous year.

The EDAG Group has the ambition to continually increase its taxonomy-aligned sales revenues, OpEx and CapEx rates. The following

major restriction must be mentioned here: As an engineering service provider, the precise nature of the activities in our projects depends entirely on what our customers have commissioned us to do. Insofar, considerable fluctuations may occur in the individual rates from one year to another.

Against the background of the above explanations, the taxonomy-eligible and taxonomy-aligned shares of the sales revenues, OpEx (no reporting obligation) and CapEx for the reporting year are shown in the table below:

	Sales Revenues		OpEx		CapEx	
	2023*	2022*	2023**	2022**	2023***	2022***
Total in € million	844.8	796.1	36.5	37.6	57.9	85.3
Of which taxonomy-aligned in € million	205.2	200.9			0.0	0.0
Proportion as %	24.3 %	25.2 %			0.0 %	0.0 %
Of which taxonomy-eligible and non-taxonomy-aligned in € million	15.1	15.0			4.2	2.5
Proportion as %	1.8 %	1.9 %			7.3 %	2.9 %
Of which non-taxonomy-aligned and non-taxonomy-eligible in € million	624.5	580.2			53.7	82.8
Proportion as %	73.9 %	72.9 %			92.7 %	97.1 %

* In compliance with the EU Commission notice (2022/C 385/01), the taxonomy-eligible (but not taxonomy-aligned) share of sales revenues for economic activity 3.3 was determined and also applied for the previous year.

** In contrast to 2022, the OpEx values listed for 2023 were defined more narrowly, in line with the relevant EU regulation. With this in mind, the figures reported for 2022 have been restated.

*** The activities listed for 2023 that are taxonomy-eligible but not compliant were also interpreted for 2022.

Definition of Sales Revenue Numerator

For the share of taxonomy-eligible sales revenues (see A. in the template 1 in the annex), the taxonomy-eligible sales revenues are set in relation to the total Group sales revenues (denominator).

To determine the numerator, sales revenues were examined at project level to determine whether they could be allocated to the economic activities identified (3.3, 3.18 and 9.1). To determine the taxonomy-aligned share of economic activities (see A. in the template 1 sales revenues in the annex), in order to assess whether a significant contribution is made to climate protection, sales revenue was examined at individual project level to establish whether it meets the technical assessment criteria relevant to the economic activity in question and the relevant DNSH criteria. As in the previous year, the sales revenue identified is mainly income from contracts with customers.

Definition of CapEx Numerator

For the share of taxonomy-eligible CapEx (see A. in the template 2 in the annex), the taxonomy-eligible CapEx is set in relation to the relevant overall investments of the Group.

The denominator includes all additions to intangible assets, property, plant and equipment and rights of use pursuant to IFRS 16 in accordance with the asset records and additions to the aforementioned assets in connection with company acquisitions. Goodwill is not included in the analysis. In the reporting year, the relevant additions to the assets to be recognized amounted to a total of € 57.9 million (2022: € 85.3 million) (see the notes to the consolidated financial statements for 2023, "Intangible assets", "Property, plant and equipment" and "Rights of use from leases").

We have assigned the reported CapEx in the numerator to "Category C" and classify it as taxonomy-eligible.

Definition of OpEx Numerator

The official notification form for the OpEx KPI is shown in the template 3 in the annex. As described, there is no reporting obligation.

⁴ Immateriality is assumed as the OpEx KPI is well below 10% in relation to total OpEx.



ECONOMY

Economic Performance (GRI 201)

As a listed company, EDAG regularly reports on its economic performance to all stakeholders at dates published in the financial calendar. The financial calendar can be downloaded at: <https://www.edag.com/en/edag-group/investor-relations/financial-calendar>.

In its Annual Report, EDAG provides a comprehensive report covering all relevant economic performance factors in the reporting year. For the disclosures on economic performance required by GRI 201-1 for the 2023 financial year, please see the audited consolidated financial statements for 2023. Management does not currently foresee any risks and opportunities associated with climate change that would have the potential to cause significant changes in business operations, income or expenses. EDAG's business model consists primarily in the provision of engineering services. Material goods are produced only to a very small extent. Therefore, no significant quantities of raw materials or land are used, nor are the effects of business activities on the environment in the form of CO₂ emissions, for example, regarded as significant. The shift towards emission-free mobility could at best create opportunities for EDAG, as there may be considerable develop-

ment costs for alternatively-powered vehicles and new vehicle concepts. With its expertise in fields such as eMobility, lightweight design, new materials, sustainable vehicle development and networked and automated driving, EDAG therefore positioned itself accordingly at an early stage.

EDAG has a company pension scheme for its employees, which takes the form of defined contribution and where applicable also defined benefit plans. In this way, provision is made for virtually all employees for the period after their retirement. For the disclosures on defined benefit pension plans required by GRI 201-3, please see chapter "Pensions and Other Post-Employment Benefits" in the notes to the consolidated financial statements for 2023.

EDAG receives public sector benefits for research and development activities and for personnel-related benefits such as maternity benefits or employment subsidies. For disclosures on financial assistance received during the reporting period by GRI 201-4, please see chapter "Other Income" in the notes to the consolidated financial statements for 2023.

ANTI-CORRUPTION AND ANTI-COMPETITIVE BEHAVIOR (GRI 205, 206)

Anti-Corruption EDAG focuses on performance, customer orientation and the quality of its products and services. EDAG's success is based on the reputation our company has established on its way to becoming one of the world's leading independent engineering service providers. We firmly reject services based on illegal or ethically questionable behavior. For us, influencing business decisions with either attempted or actual bribery constitutes unacceptable practice. EDAG therefore expects all employees and business partners to refrain from corrupt behavior in any form whatsoever. No provision is made in the EDAG CMS for the examination of individual operating sites for corruption risks. We prefer to focus on prevention and education by operating a global training program.

Our anti-corruption policy affirms our commitment to combining entrepreneurial activity with ethical principles. The aim of the policy is to prevent any cases of corruption arising at EDAG. Recommendations for action and concrete rules of conduct for practical application help to permanently establish anti-corruption behavior at EDAG. As well as explaining the various forms that corruption can take and its consequences, the policy draws attention to corruption risks, and defines what steps to take if corruption is suspected. This additional instrument in the EDAG CMS therefore plays a significant role in preventing and combating corruption at EDAG. Anti-corruption training sessions are held on a regular basis, to effectively communicate the contents of the policy and our guidelines for the prevention of corruption to our employees. These compliance training sessions were primarily held as attendance-based seminars during the reporting year.

For a compliance management system to be effective, it is essential that the attention of the company's employees should be continually drawn to the subject of compliance, so as to develop an awareness of critical issues in the daily working environment. One effective way of engendering this sensitivity for compliance is to provide appropriate training programs. In the financial year just ended, therefore, we again expanded the compliance training program, a central element of our CMS, and continued to offer our modular, web-based compliance training as an obligatory training activity for all EDAG Group employees. One module in this training program deals explicitly with gifts, invitations and other benefits. The module includes the examination of practical case studies, to ensure that our employees are always in a position to be able to assess which benefits are appropriate and consistent with standard business practice, and which are not. In order to be able to better monitor its effectiveness, the compliance training obligatory for all employees contains a test module. With this additional assessment, we are able to determine the success of our training module more effectively and more directly, and at the same time it offers the employees the opportunity to check the knowledge they have acquired.

There were no confirmed cases of corruption in the EDAG Group in the reporting year



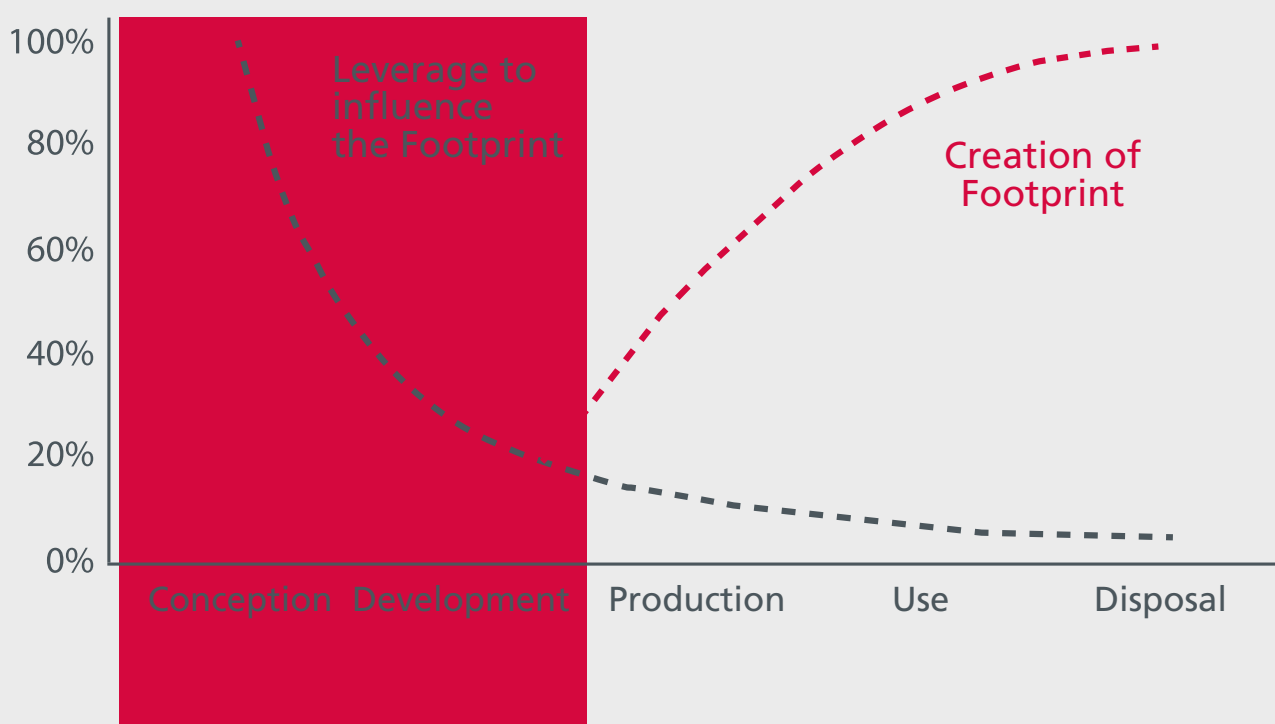


ENVIRONMENTAL ISSUES

As an engineering service provider to the global mobility industry, EDAG has neither substantial production facilities nor material flows. Environmental impacts might therefore occur mainly as a result of the management of office space and the IT infrastructure, the vehicle fleet, and travel activities. As part of our materiality analysis in accordance with the GRI standards, we have identified the following environmental issues as being relevant for EDAG: energy (GRI 302) and emissions (GRI 305). Despite the fact that our emissions are relatively low, we take a wide range of measures to reduce our ecological footprint.

As an engineering service provider, we can, of course, have a major impact on the future carbon footprint of our customers' products during the design and development phases of products. Even though a product's material footprint develops during the production, use and disposal phases, the size of the footprint can be largely determined while it is still being created.

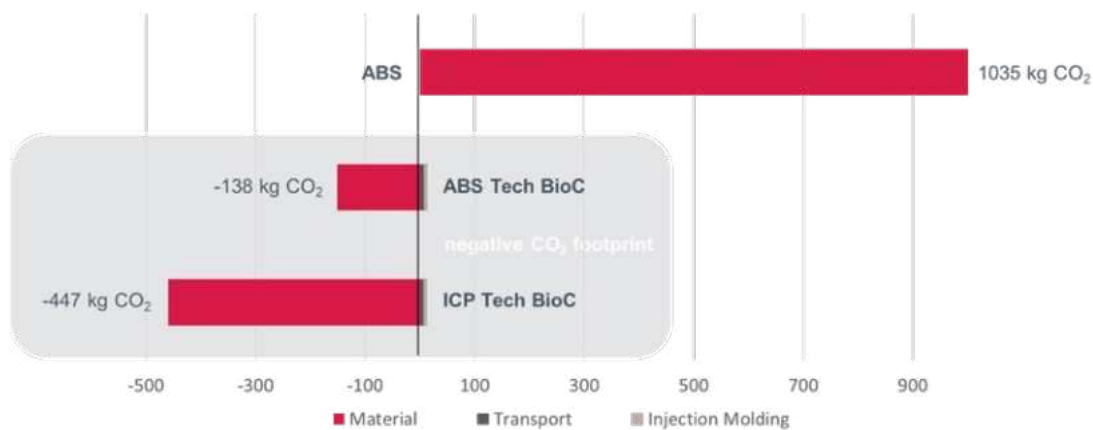
The diagram below illustrates this point.



Innovations for sustainable vehicles

The EDAG Group is actively working on innovative solutions for more sustainable vehicles and production solutions. The company's own innovation department is committed to researching new technologies that will lead to lower carbon footprints and emissions in the various phases of the product life cycle. To this end, both in-house and partnership-based R&D projects are carried out in a national and European context. We cooperate both with leading research institutes and with renowned technology providers. The contents of these projects include making it possible to recycle composite materials, utilize renewable raw materials and develop new business models in the circular economy for vehicles. This means that we can at all times offer our customers the latest technologies, and ensure that they can use them.

The aim of the projects is to consciously venture into unknown territory. One of the central questions here was to find out what a CO₂-neutral vehicle might actually look like. Since even if extensive changes are made to the materials used and the manufacturing process, minimal residual emissions can always be expected, we aimed to show that, with the help of CO₂-negative components, the vehicle's overall ecological footprint can still be neutral. With this in mind, we presented the first CO₂-negative component at the Greentech Festival 2023 in Berlin. As the object of investigation, we used a flap for a camper van – a challenging visible part. The key to the negative CO₂ balance was the material used – a compound made of plastic and biochar (BioC). The biochar permanently binds the CO₂ extracted from the air.



Comparison of the CO₂ emissions of 1000 flaps made of biochar compounds (BioC) and conventional acrylonitrile-butadiene-styrene copolymer (ABS)

Along with climate impact, resource conservation is a major challenge for the industry and our customers in particular. For vehicle components in particular, it will in the future be important to ensure not only theoretical recyclability, but also the actual use of recyclates. Due to the complexity of circular value chains, the use of digital tools is essential here and this offers us significant business potential. For this reason, we have in recent years been involved in the DigiPrime consortium, in which a platform offering various services for the circular economy of critical components

and materials has been created. Various demonstrators were used to show that this can help to bridge gaps and enable the effective development and production of new products in the circular economy. In a demonstration project, we succeeded in building a home storage system consisting almost exclusively of end-of-life vehicle components. Likewise, using the example of a door sill mount for a truck, it proved possible to produce a component made of carbon fibers from wind turbine blades and plastic parts from used cars.



Vehicle part developed by the DigiPrime platform – consisting almost entirely of used parts



KOSEL platform for reuse in light commercial vehicles throughout several vehicle lifetimes

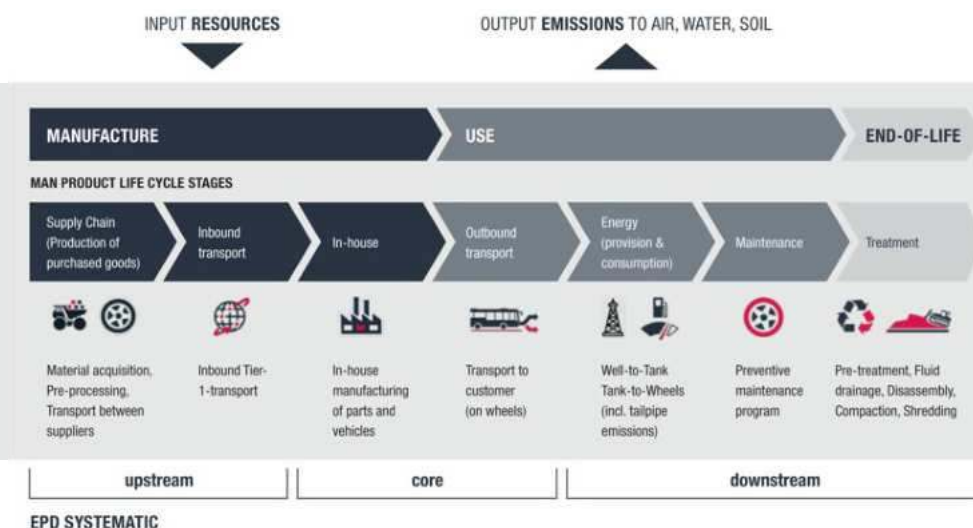
One particular acknowledgement of our work was the Sustainability Award in Automotive presented by Arthur D. Little and the ATZ/MTZ Group for the durable KOSEL platform, which, when combined with the zone-based E/E architecture ZOBAS, makes it extremely easy to reuse everything from vehicle parts to the entire platform.

The research findings are fed directly into our range of services, which we are constantly expanding, especially in the area of sustainability. Our cross-segment Team Sustainable Engineering (TSE) works together to enable attractive market solutions to be offered for complex issues. As a result, we were able in 2023 to acquire many new customers who were impressed by the combination of our technical know-how in vehicle construction and industry and our expertise in the field of sustainability.

As an engineering service provider, it is essential to already be able to take the expected carbon footprint for the entire the life cycle into account during the design phase of a vehicle or its components. It must be possible to carry out this analysis very quickly, as it is the only way to ensure effective optimization. To this end, we use our own in-house software tool, QLCA (Quick Life Cycle Assessment). With this tool, all it takes is a few clicks to assess the emissions of the materials used, the manufacturing phase and the entire life cycle. Professional databases serve as the basis for this.

We use the information obtained to make a substantial improvement to the products we help to design during the early stages of development. This enables the cost-effective and sustainable optimization of products for sustainable vehicles. In the 2023 financial year, the tool was for the first time used not just in-house, but also by customers. As feedback to date has been consistently positive, our intention is to continuously develop and expand the tool.

For a final and fully documented assessment of all environmental impacts, we also use approved standard tools to generate life cycle assessments. In the process, not only are CO₂ emissions measured, but also a large number of other impact categories, for instance resource consumption, eutrophication and soil acidification. Our Team Sustainable Engineering now has experts for the preparation of life cycle assessments in accordance with DIN EN ISO 14040 in several countries, locations and specialist departments, which has enabled us to generate not only individual components but entire vehicles for several customers in accordance with recognized standards. Of particular note here is the Preparation of Environmental Product Declarations (EPD) for several buses for MAN Truck&Bus SE.



Source: MAN Truck&Bus SE

Environmental management continues to be an important element of our process and product data management portfolio. Apart from certification and audits in accordance with ISO 14001, this also includes the assessment of the materials contained in the products. In this way, we can determine important properties such as recyclability, hazardous substance classification, REACH classification, etc. in accordance with all current standards. We develop recycling concepts and create legal security for our customers throughout the entire life cycle.

All key features are defined during the development of a product. The entire life cycle of the product therefore needs to be considered from a very early stage - namely during its conception. In line with circular economy principles, options for reuse, use in other applications and remanufacturing should first be looked at before recycling is considered. The key to success is to ensure that everyone involved in the development has the know-how required to improve the products. In this context, a Group-wide training program featuring all the essential basic information relating to sustainable vehicle development, the use of LCA tools and design for the circular economy was created.

The EDAG Group is also involved in the integration of new generations of powertrains and energy storage systems such as batteries for all-electric vehicles (BEV), plug-in hybrids (PHEV) and fuel cells (FCEV). The aims are higher power densities and the avoidance of raw materials that are expensive and scarce, and the procurement of which is ethically problematic.

In our Production Solutions segment, we have built up extensive expertise in the development of smart factories. Our expertise includes the development of a process landscape in which production and IT processes are efficiently aligned. The aim here is to use resources effectively, in order to operate the production system on all channels (buildings, manufacturing, logistics, IT) with optimum added value.

Smart factory means the intelligent linking of individual components, for instance

- Flexible, modularized production
- Individualized automation
- Proactive production monitoring and control (smart maintenance, big data analytics)
- Intelligent logistics systems
- Smart building (BIM, modular building concepts, energetic optimization)

Apart from the development of the process landscape, EDAG is also involved in the following smart factory-related subjects:

- Use of efficiency-enhancing tools to lighten employees' workload
- Consultancy and realization service for the introduction of IT, PM and service solutions
- Energy management/simulation

In the Production Solutions segment, we also started using life cycle assessment analysis in production in the 2023 financial year. Logistics processes are also included, and these are simulated and evaluated to assess their sustainability.

In addition, a workshop format for the development of a sustainable production factory was developed and implemented in the OEM environment. The objective here was to render sustainability readily available and easy to implement at new factory design level on a brown field site. In general, EDAG's workshop formats are intended to transfer company-wide sustainability goals to project level and make production-related solutions possible.

For one customer, we also in 2023 successfully completed the concept planning for a recycling plant in which heterogeneous battery systems are dismantled. The aim here was to partially or fully automate the dismantling process of high-voltage batteries, while taking operating safety into account (safe diagnosis and discharge, including a safety and fire protection concept). The concept developed by Production Solutions enables the battery components to be correctly sorted and then made available for the downstream extraction of secondary raw materials, leading to cost-efficient recycling, even in high tonnages. When handling this project, EDAG Production Solutions was able to draw on more than 10 years of experience in the industrialization of battery systems. Within the EDAG Group's 360-degree approach, we complete the resource cycle from development through utilization to recycling in this project.

In addition to the previous emphasis on "time" and "costs" within production, sustainability indicators are another key performance indicator (KPI) in our development process. The aim is to make production as efficient as possible from not only an economical but also an ecological point of view, and to integrate sustainability aspects in standardized processes so that they are a fixed evaluation criterion. This also helps customers to achieve their sustainability and climate goals. As an engineering service provider, we offer comprehensive innovations and services across our segments, to enable our customers to create more sustainable products and production facilities. On the road to sustainable mobility, we see our role as that of shapers of change. At the same time, we must stress the fact that the extent of our development services in the area of sustainability always depends on what our customers have commissioned us to do. Our portfolio means that we are ideally equipped for a wide range of tasks.

In-house initiatives aimed at reducing our environmental footprint therefore remain a central component of our sustainability management. Details are set out below.

Energy (GRI 302)

One of the key objectives of our efforts to promote ecological sustainability is the efficient use of energy. As we carry out external certification programs, for instance our environmental management system in accordance with the DIN EN ISO 14001 standard, our energy management system in accordance with the ISO 50001 standard, or our corporate social responsibility by EcoVadis and NQC, regular checks are carried out by independent authorities to guarantee our internal improvement process. On the other hand, we look at energy consumption both inside and outside of the organization. The aim is to constantly reduce energy consumption and increase energy efficiency. To identify potential energy savings, energy audits were carried out in accordance with the DIN EN 16247-1 standards, and an energy management system in accordance with ISO 50001 was operated at a number of German sites. The potential for increasing energy efficiency was identified by specially trained energy auditors during the energy audits and also established and monitored in accordance with ISO 50001 by the internal energy team and the energy management officer within the framework of the energy management system.

The energy sources used by EDAG are electricity, natural gas, district heating and fuels (diesel, gasoline). The most important energy users are heating, cooling units, lighting, machinery and IT technology. The EV charging stations which are being built at our locations as we gradually convert our vehicle fleet are also becoming increasingly important. When it comes to our energy consumption, we constantly strive to ensure efficient handling and continuously improve our energy efficiency. Not only does the efficient use of energy cut costs for the company; it also reduces greenhouse gas emissions.

EDAG's energy consumption mainly consists of electricity, gas and heat supplies. Across the Group, the total energy consumption within the company amounted to about 42,029 MWh in the reporting year, which was some 2.5 % higher than the same period in the previous year. The total energy consumption in 2022 was 40,994 MWh. One reason for this increase is that more sites were evaluated. The number of employees worldwide also increased by 6.5 %.



	2022	2023	Difference
Total energy consumption ⁵	40,994 MWh	42,029 MWh	+ 2.5 %

⁵ The total energy shown in the table is the combined consumption of electricity, natural gas and district heating. As in the previous year, the energy consumption of fuels (diesel, gasoline) was not taken into account owing to a lack of data.

Energy-saving measures introduced and implemented in 2023

- Gradual conversion of lighting to LED technology in Germany
- Energy-efficient modernization of existing buildings in Germany
- Renewal and optimization of selected heating systems in Germany
- Successful certification of selected German sites in accordance with ISO 50001, the globally valid energy management standard
- Commissioning of an energy monitoring software for energy flow visualization
- Development and expansion of the charging infrastructure at the German site

Energy-saving measures planned for 2024

- Continuation of gradual conversion to LED technology of the lights in Germany
- Further energy-efficient modernization of existing buildings in Germany
- Recertification in accordance with ISO 50001, the globally valid energy management standard
- Installation of PV systems to generate our own electricity
- Expansion of the energy monitoring software to include additional locations

Emissions (GRI 305)

The Paris Agreement and two of the 17 sustainable development goals (SDG), namely "renewable energy" and "climate protection measures", demonstrate the global relevance of the issue of emissions. EDAG fully supports these aims. The reduction of greenhouse gas (GHG) emissions is one of the strategies pursued by EDAG within the context of the management approach. In this context, we examine direct GHG emissions (scope 1), indirect energy-related GHG emissions (scope 2) and other indirect GHG emissions (scope 3) in accordance with the categories (scopes) into which the Greenhouse Gas Protocol classifies GHG emissions.

Scope 1

Direct greenhouse gas emissions (scope 1) comprise the gas consumed by the heating systems and some technical installations, and the company's vehicle fleet. Across the Group, the gas consumption within the company amounted to about 8,261 MWh in the reporting year (2022: 7,168 MWh), which resulted in 1,574 t of CO₂ emissions (2022: 1,448 t)⁶. At the end of 2023, EDAG's vehicle fleet in Germany included a total of 712 vehicles (2022: 679) with average CO₂ emissions of 91 g/km (2022: 106 g/km) per vehicle⁷. In 2023, EDAG's vehicle fleet in the foreign subsidiaries included a total of 135 vehicles (2022: 118) with average CO₂ emissions of 129 g/km per vehicle (2022: 132 g/km). The resulting CO₂ emissions amounted to 1,674 t in the reporting year (2022: 1,774 t). This is equivalent to a decrease of almost 6 %. This development is the result of the gradual conversion of our vehicle fleet to hybrid and all-electric vehicles, and of the fact that these can be charged with 100% green electricity at our German locations.

Group-wide, therefore, direct CO₂ emissions (scope 1) amounted to about 3,247 t in the reporting year (2022: 3,222 t); a reduction of 0.8 % compared to 2022.

Scope 2

Indirect energy-related GHG emissions (scope 2) consist of electricity purchased for all company sites and district heating.

Across the group, the electricity consumption within the company amounted to about 30,990 MWh in the reporting year, which is approximately 1.7 % less than the previous year's value (31,514 MWh). In Germany, 100 % of the power requirements came from regenerative energy sources in the reporting year⁸ (2022: 72 %). As a result, it was possible to reduce CO₂ emissions by an additional 2,000 t, compared to the previous year. The remaining power requirements of the international sites were covered by the public grid, with the relevant local electricity mix. Group-wide power consumption resulted in CO₂ emissions of 1,653 t for the reporting year (2022: 2,941 t)⁹. The purchase of district heating at the sites concerned amounted to 2,778 MWh (2022: 2,312 MWh), resulting in 783 t of CO₂ emissions (2022: 649 t).¹⁰

The indirect energy-related CO₂ emissions (scope 2) amounted to approximately 2,485 t (2022: 3,920 t). This is equivalent to a reduction of 36.6 % compared to 2022.

Scope 3

Scope 3 emissions at EDAG mainly consist of emissions caused by employees' commuting and business travel, paper consumption, water consumption, wastewater, and the volume of waste generated. As in previous years, upstream emissions relating to purchased goods and services were not taken into account. Within the scope of the sustainability declaration, which will form part of the management report in 2024, the Scope 3 calculation will be supplemented by further emission sources to ensure that the coverage of all Scope 3 emissions is in line with the requirements of the CSRD. GHG emissions are represented in the form of CO₂ emissions.

CO₂ emissions caused by employees' commuting and business trips in the reporting year amounted to approximately 4,501 t¹¹ (2022: 4,001 t). The increase in emissions from commuter traffic and business travel compared to the previous year is mainly due to the growth of the global workforce and an increase in business travel by air. CO₂ emissions from paper consumption in the reporting year amounted to approximately 48.5 t¹² (2022: 31.0 t). CO₂ emissions from water consumption in the reporting year amounted to approximately 8.7 t¹³ (2022: 8.6 t). CO₂ emissions due to waste water generation in the reporting year amounted to approximately 13.4 t¹⁴ (2022: 13.3 t). The volume of waste generated group-wide by the company in the reporting year amounted to 817 t, which resulted in some 24.7 t of CO₂ emissions¹⁵ (2022: 19.6 t*).

⁶ Calculated using site-specific emission factors (where available) and on the basis of 0.202 kg CO₂ emissions per kWh of natural gas (source: BAFA [Federal Office of Economics and Export Control]).

⁷ The average CO₂ emissions of the vehicle fleet were determined using the official Schwacke data for each vehicle, with electric cars (BEV) being assigned an emission factor of 0.0 g/km.

⁸ Calculated on the basis of 712 vehicles in the EDAG vehicle fleet in Germany with average CO₂ emissions of 91 g/km per vehicle x an average of 20,000 km per vehicle and year (= 1,292 t CO₂) + 135 vehicles in the foreign vehicle fleet with average CO₂ emissions of 129 g/km per vehicle x an average of 20,000 km per vehicle and year (= 348 t CO₂).

⁹ Calculated on the basis of 0.0 kg CO₂ emissions per kWh of electricity from renewable energy sources (Germany) and 0.479 kg CO₂ emissions per kWh of electricity from the public grid (international).

¹⁰ Calculated on the basis of 0.280 kg of CO₂ emissions per kWh of district heating. (source: BAFA [Federal Office of Economics and Export Control]).

¹¹ Calculated on the basis of 7,795 employees (an average of 8,642 employees less company cars from scope 1) x 220 working days x an average commute of 10 km x 2 x 0.128 kg of CO₂ emissions x 0.53 (mobile work 47 % on average) plus an estimated 2,138 t of CO₂ emissions from business travel (flights).

¹² Calculated using IT evaluation concerning consumption of printer paper plus roughly estimated values for other paper (e.g. packing material, toilet paper, disposable towels).

¹³ Calculated on the basis of 8,642 employees x 220 working days x an average water consumption of 25 l a day x 0.344 kg CO₂ emissions x 0.53 (mobile work 47 %).

¹⁴ Calculated on the basis of 8,642 employees x 220 working days x an average of 18.75 l of wastewater a day (equivalent to 75 % of the water consumption) x 0.708 kg CO₂ emissions x 0.53 (mobile work 47 %).

¹⁵ Calculated on the basis of 0.021 kg of CO₂ emissions per kg of waste transport.

Overview	2022*	2023	Differenz
Waste (EDAG Germany)	852 t	817 t	-4 %
of which hazardous waste	30 t	41 t	+36 %

*The previous year's figures have been adjusted following corrections to subsequent reports.

Group-wide, therefore, other indirect CO₂ emissions (scope 3) amounted to about 4,596 t in the reporting year (2022: 4,114 t). This is equivalent to an increase of some 11.7% compared to the previous year and is mainly due to the above-mentioned rise in the number of employees within the EDAG Group and the increase in business air travel.

Total CO₂ emissions for the EDAG Group (scopes 1, 2 and 3) amounted to 10,328 t in the reporting year (2022: 11,256 t).

This represents a reduction of approximately 8.2 % in CO₂ emissions compared to the previous year.

An average of 8,642 employees were employed by the EDAG Group in the 2023 financial year. CO₂ emissions per capita amounted to 1.20 t, compared to 1.39 t in 2022. This is equivalent to a reduction of almost 14 %.

In our 2022 sustainability report, we set ourselves the target of reducing per capita CO₂ emissions by 5 % in 2023. On the basis of the above analysis, we have clearly exceeded this target.

Summary CO ₂ emissions	2022	2023	Differenz
Scope 1	3,222 t	3,247 t	0.8 %
Scope 2	3,920 t	2,485 t	-36.6 %
Scope 3	4,114 t	4,596 t	11.7 %
Total CO₂ emissions	11,256 t	10,328 t	-8.2 %
Average number of employees	8,112	8,642	6.5 %
Average CO ₂ emissions per capita	1.39 t	1.20 t	-13.9 %



Targets for 2024

Our declared aim is gradually to further reduce emissions and thus contribute to sustainable development in the economy. Taking the above calculations into account, our target for reducing CO₂ emissions per capita in 2024 is 5 percent. In order to achieve the above-mentioned targets, we plan to implement the following measures in 2024:

- Continuation of gradual conversion of the vehicle fleet to electric and hybrid vehicles
- Parallel to this, further systematic development of charging infrastructure at the EDAG sites in Germany
- Gradual start of conversion of international sites to supply these with electricity from renewable sources, if locally available
- Extensive energy-efficient modernization of facilities in Germany

Ecological Sustainability Activities in 2024

The EDAG Group is also planning several measures for improving ecological sustainability in 2024. In particular, these include:

- Recertification of a number of EDAG sites in accordance with the ISO 14001 environmental management standard
- Recertification of a number of EDAG sites in accordance with the ISO 50001 energy management standard
- Continuing to raise the awareness of employees and train them in environmental and energy-related matters
- Improvement of our sustainability performance in customer portals
- Development of a package of measures for CO₂ neutrality, "Roadmap for way 2 zero"

SOCIAL ISSUES

Occupation (GRI 401)

Human Resource Management is a key success factor for the engineering service provider's business model. For this reason, our personnel policy is systematically aimed at ensuring that, in order to be able to handle projects, execute orders and supply temporary staff, the employee qualifications and capacities required by our customers are available at all times.

The observation of shifts in demand on the part of our customers, constant monitoring of the labor markets relevant to EDAG, and anticipation of changes of attitude and expectations in employees,

particularly among school leavers and university graduates, are all inducements to us to constantly examine and adapt our personnel policy strategies and activities.

8,880 employees (including apprentices) were employed by EDAG on the reporting date December 31, 2023. The breakdown of employees in compliance with the requirements of GRI 2-7 (Employees) is as follows:

EDAG Group headcount 12/31/2023

Germany	Rest of Europe	North America	South America	Asia	Africa	Total
Number of employees (headcount)						
6,154	1,409	325	164	828	0	8,880
Number of permanent employees (headcount)						
5,834	1,409	325	164	828	0	8,560
Number of non-permanent employees (headcount)						
320	0	0	0	0	0	320
Number of employees without guaranteed working hours (head count)						
0	0	0	0	0	0	0
Number of full-time employees (head count)						
5,243	1,336	322	158	828	0	7,887
Number of part-time employees (head count)						
911	73	3	6	0	0	993

In the current business year, human resources activities will continue to focus on furthering the company's goals by recruiting suitably qualified, skilled personnel and by implementing staff retention schemes. Key cornerstones of our strategy will be the constant improvement and automation of HR processes, outstanding commitment to education and training, and the development and maintenance of the employer brand.



Recruiting, HR-Marketing & Employer Branding

In 2023, the EDAG Group offered a wide range of jobs in various target professions. Cross-site harmonization, standardization, and digitalization along a uniform recruiting process at our German sites mean that we can guarantee potential candidates a company-wide standard of quality. In the process, we expanded our team and invested in further training, so as to be able to meet increased manpower requirements.

Our Employer Value Proposition (EVP) forms the strategic basis for almost all measures in internal and external HR marketing, by means of which EDAG can be presented as an attractive employer. It is the basis for all campaigns, which we make available to specific target groups both online and offline, and for the creation of the corresponding contents on our careers page. In order to ensure that this, the basic strategy we are pursuing as an employer, is anchored even more securely in-house, we have begun to carry out special management training courses for participants in the team leader program. These will be successively rolled out to include further management levels in 2024.

The improvement of our candidate journey was also the target of numerous measures in 2023. We further optimized the careers page for mobile devices and search engines, for example, and simplified the application process.

We have also made further improvements to our SAP Success Factors applicant management system: Following the introduction of the "Quick Apply" add-on, it has become even quicker and easier for candidates to submit their applications, without the need to register. Direct links to the interfaces of the major job portals such as StepStone and Indeed have also significantly speeded up the application process.

The idea behind the switch to SAP Success Factors was to be able to map the entire employment cycle of an employee using an integrated software infrastructure.

The further development of the SAP Success Factors onboarding module and the introduction of stand-in arrangements now make it easier for managers to stay in contact with their future employees in the period between the job interview and their first day at work. The onboarding system enables both interesting links to our pre-boarding brochure and also individually relevant information concerning an employee's first day at work to be shared.

All Welcome Day events in Germany and a number of international locations were carried out digitally in 2023, a practice started in 2020. Various process optimizations enabled us to welcome up to 150 participants to our virtual team event every month.

Our Talent Relationship Management (TRM) system was also extended in 2023. Every year, the EDAG Group comes into contact with several thousand potential technical specialists and executives. For some of these talents, there is no suitable position at EDAG at the time initial contact is made. Our TRM enables us to register the candidates concerned in our TRM pool and then, by employing a variety of measures, maintain the relationship until a suitable vacancy is found and the person can be hired. The number of new recruits confirms the success of our measures.

Our internal recommendation program also proved very successful. The enormous success of this recruiting channel led to our decision that this bonus would be doubled and offered on a permanent basis. Since 2023, we have also been offering a bonus for recommendations for trainees and dual students.

A variety of different target group-oriented formats were used to address potential applicants. These include our presence at nearly 60 students' and technical job fairs at 35 locations, and for the first time, some of these were international. We continued to foster our cooperation with universities in 2023, and extended it with a number of projects with various universities.

The applicant training sessions we have been holding at various universities for some years now also proved very popular in 2023. One university even included the training session as a mandatory course in its curriculum.

Close cooperation with the Formula Student university teams, for example, enabled us to intensify our sustainable and promising exchange of ideas, resulting in 24 instead of 12 sponsorship contracts, and to further expanded our commitment with the Formula Student Austria partnership.

In addition to targeting students and graduates, we were able, as a result of our technical partnership with the DTM Team SSR Performance from Munich, to develop other relevant target groups in 2023. On the recruiting side, we supported a total of 120 potential talents with an affinity for motorsports at six DTM race events, arousing their interest in us as an employer.

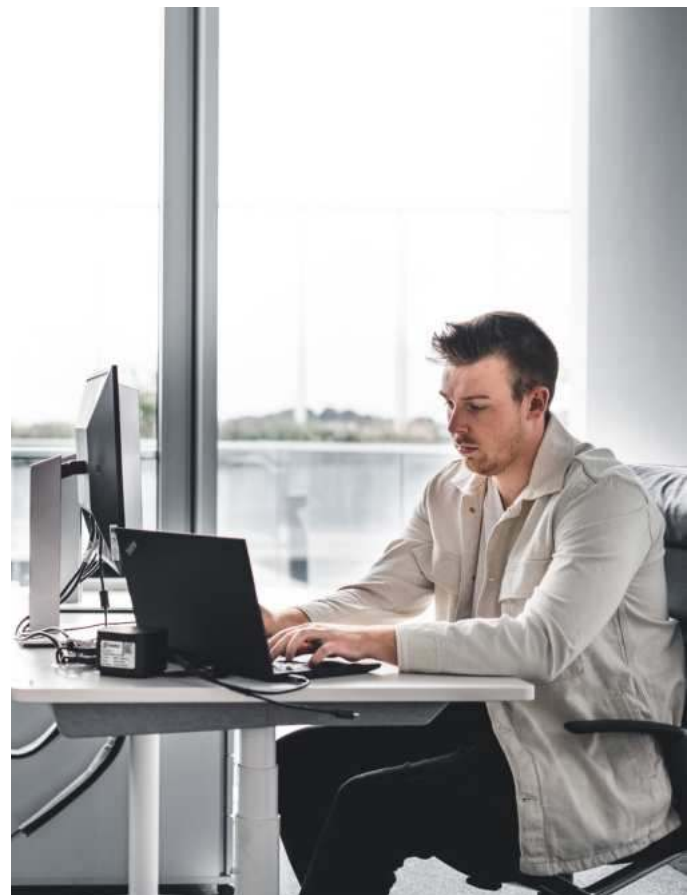
With our EDAG eSports community, we very successfully created an internal platform where gaming fans in the workforce can meet and play together at after-work events. Our medium-term objective

is to carry out various external cooperation projects – tournaments for instance – to establish EDAG in the gaming and eSports scene and, as an authentic employer, arouse the interest of gaming fans and strengthen the loyalty of existing employees. The community grew in 2023, and already has over 500 members.

Another important recruiting channel is to actively approach interesting candidates who are not currently looking for a job. This was extended by using new platforms and expanding the team. Our managers, too, received additional training in the use of social media platforms and were able to use their network to help boost EDAG's profile and therefore successfully intensify EDAG's recruiting activities.

By employing the measures described, we have further expanded and optimized our recruiting. As a result, the EDAG Group was able to report 1,929 new appointments (including trainees) worldwide in the 2023 financial year.

In the 2024 financial year, we will gradually be transferring the findings and best practices of our new, digital processes to our main international subsidiaries. Already, our worldwide sites have been integrated into our new career website, where their job advertisements are now posted. Our digital onboarding concept has also been successfully adapted.



Awards

Once again, we successfully completed the certification process for the "Top Employer" award for 2024 in 2023. We are delighted with this result, which shows that, in the currently challenging competitive environment; we are doing very well with the employee-centered approach of our HR work. In the externally conducted audit, key aspects including corporate strategy, HR development, diversity and company health management underwent detailed validation. At the same time, we also improved the validation results by putting the results of the previous year's validation to the best possible use and improving a number of processes.

Our apprentices and dual system students once again achieved good to outstanding results in their final examinations in 2023. This is also the result of the qualified, company-wide support we provide for our junior employees in the EDAG Group. Of particular note is the award that went to an apprentice whose results in her final examination made her the best technical product designer in Germany, earning her the title of National Champion in her year group. These awards are also a visible symbol of the quality of the training offered by the EDAG Group.

HR development

In the 2023 reporting year, we finalized the implementation of the job structures, job families divided into job levels, for our employees in Germany. This structure enables the above-mentioned career paths to be transparently presented and discussed on the basis of predefined requirements and responsibilities. In addition to this, we extended leadership training to other management levels and laid the foundations for the introduction of a talent program for the identification and structured development of high potentials.



HR Consulting

The provision of a comprehensive support system for our colleagues in all HR concerns is an essential element of our HR strategy. There are local HR Business Partners at all the major sites to provide local support for managers with their concerns, and every employee has a specifically designated HR clerk to act as their central contact partner. The communication of news and changes in the company, offers for employees and other HR-relevant matters plays an essential role in modern, dynamic companies, and good communication is of great importance. We contact our colleagues by means of regular mailings and videos, staff meetings, and most of all our new EDAGmind.

The cloud-based platform we use has been further developed and the global roll-out completed, so, being multilingual and easy to handle, it is now accessible to all EDAG employees worldwide. Our aim here is to further improve cross-location and international communication. Also, knowledge and information are made available globally and efficiently. In this way, a joint, digital home has been created for everyone employed by the EDAG Group.

EDAG offers employees in Germany and at international sites a wide range of attractive voluntary benefits. A holistic approach is taken here, in which the areas "workplace and work environment", "working time, family and social matters", "financial benefits" and "insurance and pensions" are interlinked. Individual elements of our voluntary benefits in Germany, where EDAG has its largest workforce, include:

Workplace and work environment:

- Height-adjustable desks, ergonomic chairs and state-of-the-art technology
- Team events, after-work events
- Company events, e.g. Christmas parties
- Free water dispensers and coffee for all employees
- Subsidized lunch at our canteens and partner restaurants
- Job tickets
- Job bikes

Working hours, family and social issues:

- Flexible working hours
- Attractive working time models for a good work-life balance.
- 30 days' annual leave
- Working time accounts to be used for sabbaticals and early retirement models
- Mobile work
- Preventive counseling in difficult situations (Employee Assistance Program)
- Special leave for family events
- Company health management (reintegration management, screening tests, preventive health care courses, etc.)
- Company medical officer
- Regular sports courses, online fitness, subsidies for running events and further fitness and health tips
- eSports
- Bonus for employees celebrating a wedding or the birth of a child
- Bonus for employees celebrating company jubilees

Financial benefits:

- 13th salary equal to 85% of a monthly salary (payable in one or more installments)
- Compensation for overtime in accordance with company agreement and employment contract
- Profit sharing if Group targets are achieved
- Project and function bonuses, individual performance-related bonus payments
- Additional monthly tax-free payment to a "Ticket Plus City Card" (prepaid money card)
- Capital-forming payments
- Bonus for recommending a new employee
- Inventor's bonus
- Emergency loan through the employer
- Financial support for education and training measures
- Increase in short-time compensation
- Numerous online and local purchasing benefits (travel, furniture, clothing and much more) initiated by our Works Council
- Company car for managers from level 4

Insurance and pensions:

- Group accident insurance
- Attractive group contracts for life assurance and occupational disability insurance
- Comprehensive insurance for private cars used for business trips
- Company pension scheme in the form of direct insurance policies with employer contributions of up to 15%

In addition to fair compensation commensurate with performance, EDAG therefore also offers voluntary benefits in line with the principle of sustainable staff recruitment and retention.

Working Conditions & Corporate Culture

We very carefully monitor the segments of the labor market relevant to EDAG, and focus very closely on the changing expectations, particularly of career entrants and university graduates, with regard to company and management culture, work organization and non-monetary conditions of employment. From this market information, EDAG derives strategies and activities with the aim of remaining an attractive employer for qualified employees and university graduates.

With the early transfer of responsibility in small projects, we meet the expectations of our younger managers, and systematically promote their development.

The goal of our fully integrated "weEDAG" project, which we have been implementing throughout the company with a number of different modules since 2020, is to make the working environment at EDAG more modern, digital, intuitive and efficient and to promote the cooperation between employees and teams.

"weEDAG" provides software solutions for efficient and digital communication on the one hand, while on the other, the project also goes hand in hand with the modern working environment. In one of the key components of the project, a cross-functional team with members from HR, IT, the Works Council and Facility Management, developed a concept designed to generate added value for the users working at the sites involved. In its implementation, the project team works with the employees concerned to find solutions for improving cooperation that will best meet the individual and functional requirements of the working environment. This involves not only mobile work, but also the provision of individual multi-purpose areas to facilitate communication and collaboration, but also concentrated work or confidential discussions. The overall benefits here are optimized space utilization and an increase in work efficiency. The concept of modern working environments has been implemented at four sites. Plans are already being made for further sites, and these will be realized following renovations, relocations or construction activities.

Any measures that help to improve working conditions pay dividends when it comes to our corporate culture, which is characterized by transparent communication and honest and fair cooperation. Our employees are open to change, be this of a technological or organizational nature. We are shaping this change together with the aim of playing a determining role in the development of the mobility of the future.

On our way, we fully involve our employees. With this in mind, we plan to carry out a staff survey in 2024, in order to identify potential for improvement and further develop our corporate culture.



Social Issues

Taking social issues into account is an essential aspect of our appreciation of our employees, but also of society as a whole. In concrete terms, what this means for us is creating flexible working conditions with opportunities for mobile working, flexible working hours and working time accounts, to promote a balance between work and family life, and enable employees to care for family members.

The Company Health Management team helps managers and employees to create health-promoting working conditions, to gain health awareness and make healthy decisions.

Bearing in mind the great importance accorded to having well qualified employees at EDAG, we are also, in addition to the education and training offered in-house, actively involved in diverse projects for young people. One key element here is EDAG's cooperation with various universities.

In addition, we also support a large number of charitable organizations. In the financial year just ended, donations totaling € 64,798 were made to charitable associations and organizations worldwide.

OCCUPATIONAL HEALTH AND SAFETY (GRI 403)

Health Protection

Our aim is to operate equipment and processes in such a way that neither our employees nor the environment are endangered. Occupational health and safety has top priority at EDAG, and the aim is to protect our employees from work-related dangers and implement preventive measures to ensure their good health. To this end, we have implemented an occupational health and safety management system certified in accordance with ISO 45001 at key locations in Germany.

Within the framework of our company health management, we offer a wide range of activities aimed at improving fitness. These include running meetings and employee participation in company runs or other sporting events. Health days held in cooperation with health insurance companies, physiotherapy treatments, relaxation courses, health checks, and talks on a wide range of subjects are among the preventive and health promoting measures available to our employees. More details can be found in the following section, "Company Health Management".

Company Health Management

Protecting and safeguarding the health of our employees is of the utmost importance for EDAG. Our working world is in a state of constant change. A multitude of developments (e.g. rising consumer prices, geopolitical conflicts, climate change) have resulted in a shift in the professional demands placed on employees, leading to new pressures in the professional environment.

The aim of our Company Health Management team is to help managers and employees to create health-promoting, motivating working conditions, to gain health awareness and to make healthy decisions. To this end, our Company Health Management promotes the physical and mental fitness of our workforce.

Apart from the fact that it goes without saying that our employees are provided with an ergonomic and safe workplace, in Germany, we also offer numerous opportunities to increase fitness and health. These include, for example, both digital and live activities dealing with key areas such as resilience and mental health, strength and exercise, and healthy eating.

Both during and after the corona pandemic, digitalization has radically changed our working world. For many employees, mobile work has become a firmly established part of their lives, so in 2023 we continued to offer both digital and numerous live activities.

These included:

- HIIT training and functional training
- Eye health
- Women's and men's health
- Back classes
- Office aerobics – short breaks for exercise
- Online and live yoga courses
- Impetus for more zest for life
- Self-care courses, such as gardening and self-development
- Talks on the immune system (vitamin D) and the importance of posture
- Mindfulness exercises and FitBrain
- Self-leadership and resilience seminars for team leaders
- Germany-wide prevention checks including vitality screening, respiratory strength checks, foot and posture diagnostics, cardiovascular checks
- Participation in running events throughout Germany

To ensure the continuous development of our Company Health Management in Germany, we are working with an external health insurance company on a holistic project and implementing various measures designed to bring together our managers and employees in a healthy working atmosphere.

In the 2023 reporting year, we again held blood donation sessions in Fulda, Wolfsburg and Sindelfingen, events with a positive social impact outside of the EDAG Group. We succeeded in motivating almost 200 donors, and will be repeating the campaign in 2024. To complete our company health management services, we have also for years been offering our employees in Germany an Employee Assistance Program (EAP). EAP, also called external employee counseling, is holistic and preventive short-term counseling for health, professional and personal issues along the lines of the concept of "helping people to help themselves". This service is free of charge for all EDAG Group employees in Germany.

Company reintegration management for employees on long-term sick leave has been professionally organized and monitored by our Company Health Management team for a number of years now. The employees concerned are actively approached by our HR business partners who, with the assistance of our reintegration process, help them regain their ability to work and return to the workplace. In the 2023 reporting year, we focused on the results of the evaluation following the mental health risk analysis and subsequent analysis workshops carried out throughout Germany the year before. As a result, numerous measures to reduce stress factors were generated for our employees.

Occupational Health and Safety

Annual safety briefings, inspections by the health and safety officers, and internal audits are held to ensure that employees are consistently advised and encouraged to use the work materials and equipment provided in a responsible and safe manner, and instructions are issued to ensure the correct handling of the hazardous substances that need to be processed and used in our day-to-day business.

In addition to the actual inspection of the business processes in connection with external standards, the general working conditions are also monitored in detail by carrying out internal audits and holding occupational health and safety committee meetings in cooperation with the safety officers and medical services. Certification in accordance with ISO 45001:2018 (occupational health and safety management systems) was successfully carried out for the central functions (Fulda and Wiesbaden), and also at the Ingolstadt, Wolfsburg, Munich, Mönsheim and Recklinghausen sites.

In Germany, risk assessments are carried out at all sites, taking into account everybody potentially present at the site. The departments responsible have the competence of the health and safety officers to support them during these assessments. The health and safety officers are also neutral contacts for employees with regard to hazards in their own work environment. During work committee meetings for the EDAG sites in Germany, the relevant managers and workers' representatives are informed on a quarterly basis of the 1,000-man quota (lost working time due to downtimes in excess of 3 days due to industrial accidents, per 1,000 employees). The accidents, their causes and the measures taken to prevent their recurrence are also reported in this committee. Work-related accidents occurring at any of the EDAG premises and on which we can exercise a direct influence with our occupational health and safety organization are analyzed in a differentiated evaluation.

The 1,000-man quota in the reporting year was 3.08 at the EDAG sites in Germany (previous year: 3.59), and below 4.25 outside of Germany (previous year: 1.77).

Development of the 1,000-man quota	2022	2023
Germany	3.59	3.08
International	1.77	4.25



Employees @EDAG

Average age: 37.6 years
Average length of service: 7.2 years

In the reporting year,
we trained a total of 3,669 employees
in 650 training programs in Germany.

TRAINING AND EDUCATION (GRI 404)

Training

As it is becoming increasingly difficult to find well-trained specialist staff on the labor market, EDAG sees in-company training as being of paramount importance to the future development of the company.

For over 50 years now, EDAG has been assuming special responsibility towards young people and is regarded throughout Germany as a first-class training company. The outstanding achievements of EDAG's apprentices are reflected in the new "Top 10 training company" award presented by the Chamber of Commerce in 2023.

Commitment to in-company training at EDAG remains at its usual high level. Germany-wide, the EDAG Group recruited 186 young people as apprentices or dual system students in the 2023 reporting year, and welcomed them with cross-site onboarding days during which they were able to get to know each other and network. The school leavers were able to choose from a wide range of occupations requiring formal vocational training, dual study programs and training-integrated study courses, to find their personal professional entry into the world of engineering. EDAG continually adjusts its training and study program to meet not only the industry's current technological requirements but also labor market requirements.

With regard to planned training needs for the start of the 2024 training and school year, the demand is great, with the departments signaling the need for almost 230 apprentices or students. With these young people, EDAG intends to generate fresh momentum and reinforce the EDAG teams. There are also plans for more EDAG open days to offer school leavers career orientation. Another important task is to intensify our cooperation with various educational institutions and schools and expand our social media presence covering training opportunities at EDAG. In 2023, for example, apprentices and dual system students were given the opportunity

to present themselves, the contents of their training – and therefore EDAG – on the TikTok platform, which is widely used by the target group, during working hours. We are very pleased with the response and the many positive likes we received.

A point of particular note is our commitment to encouraging girls to consider STEM professions. This also includes Girls' Day events at various EDAG locations.

Advanced Training

We constantly examine and monitor our HR development instruments and measures, and gear them to current company requirements. Our training program is therefore regularly reviewed and adapted to ensure that it is of high quality and remains up-to-date and future-oriented. In 2023, the digitalization of training measures was accelerated and adapted almost completely to new and contemporary forms of learning, without completely excluding the classroom format. The introduction of LinkedIn Learning as a learning platform also represents a further milestone in the development of our learning culture.

In the reporting year, we trained a total of 3,669 employees in 650 training programs in Germany (previous year: 3,181 employees in 496 training programs). This accounted for 8,623 training days (2022: 9,387 training days). Group-wide, external investments in training amounted to € 3,579 thousand in 2023 (2022: € 2,956 thousand).

Our commitment to the training and further education of our employees, as outlined above, and the special focus on promoting women in STEM professions both contribute directly to Goals 4 (Quality Education) and 5 (Gender Equality) of the UN SDGs.

DIVERSITY AND EQUAL OPPORTUNITY (GRI 405)

Age Structure and Continuous Employment

Besides pursuing the target of employee qualification, EDAG also strives to maintain a diversified workforce. This objective also extends to our corporate bodies to which our diversity concept applies.

Having a mix of experienced and young employees is an integral part of our personnel strategy, as is and cultural diversity. The average age of our employees is 37.6 years (previous year: 37.7), which is representative of a young, dynamic team. 28.8 percent of the workforce are younger than 30 (previous year: 27.6 percent). The high level of the average length of service of employees (7.2 years) (previous year: 7.3 years) is an indication of employee satisfaction and identification with the company.

The voluntary fluctuation rate in 2023 was 12.1 percent in Germany (2022: 12.2 percent), and 14.4 percent in the rest of the world (2022: 16.6 percent).

The proportion of female employees throughout the Group was 21.1 percent (previous year: 20.6 percent).

By increasing the number of job advertisements in English, we succeeded in significantly increasing diversity in terms of nationality. Moreover, one of the goals of our recruiting activities is the targeted recruitment and promotion of female technical specialists and managers. To increase the diversity of our applications, we continued to focus on ensuring that our targeting became more diverse in the 2023 financial year. In order to increase the proportion of women applying for jobs, we changed our German company-wide communication to gender-neutral language on our careers site and in job advertisements, and focused more specifically on women in campaigns. Two thirds of all vacancies are also advertised as part-time positions.

Further, a gender equality project team was founded with members from the CFO office, marketing, HR development and recruiting, and this team developed measures aimed specifically at increasing EDAG's attractiveness as an employer for female employees. So, for example, a central contact point was created for all employees, where they can put forth their ideas, but also draw attention to possible grievances. With our international sites, we have also established a gender equality communication network in which we share our experiences every two months, and so learn from one another. In 2023, we also joined forces for the first time with the women's career network "herCAREER" to exhibit at the trade fair bearing the same name in Munich. In numerous meetings on



specialist topics on both days of the fair, we were able to successfully position the EDAG Group as a relevant employer for women. Another important point is raising the awareness of our disciplinary managers: in the course of this year, they will be attending special training courses on the subject of diversity.

We will be intensifying our efforts towards achieving this goal at all levels in the current financial year, here too, contributing directly to Goal 5 (Gender Equality) of the UN SDGs.

CUSTOMER HEALTH AND SAFETY (GRI 416)

As an engineering service provider, EDAG has an influence on the health and safety of customers through its activities insofar as the interests of functional safety and compliance with the relevant rules for machine safety must be observed.

To this end, EDAG has built up the relevant expertise, and supports its customers in the development of safe products and the operation of production plants in which any risks to the health of the plant operators have been analyzed and constructively minimized.

There were no incidents in this connection in the reporting year, nor were any violations identified.

CUSTOMER PRIVACY (GRI 418)

As an engineering service provider, EDAG handles particularly confidential and sensitive customer data. Both personal data and order-relevant data is processed. The loss of confidentiality of customer data has the potential to cause enormous damage to the customer's business, and would also undermine our customers' trust in EDAG. For this reason, great importance is attached to information security and data protection at EDAG.

A systematic information security management system was implemented at EDAG over 20 years ago. EDAG today maintains high standards in this area, a fact which is borne out by certification in accordance with ISO/IEC 27001 and the VDA information security standard, the TISAX standard.

In accordance with the classification of the data to be processed and any customer requirements over and above this, an IT and object infrastructure corresponding to the protection class is provided. Due to the fact that they receive regular training in relevant subjects, EDAG employees know how to act, and are aware of information security risks. The measures in the information security management system and their effectiveness are subjected to constant monitoring, in the form of audits for instance.

EDAG is constantly working on the improvement of this system. In 2023, the existing TISAX group audit was extended at the EDAG sites. This ensures that information security has also been audited and verified for any changes. The maximum possible level of information security, prototype and data protection was achieved at each of the sites concerned.

Information security-related incidents are also recorded and processed within the framework of the information security management system. In 2023, there were no significant information security incidents to be reported.

One data protection incident involving personal data was reported to the Hessian supervisory authority in the reporting year. Measures to avoid any repetition were identified and effectively implemented.

The IT Security 2021+ program begun in 2021 was systematically continued and concluded in 2023. All correspondingly defined measures were implemented; large-scale open measures with a long running time were outsourced to separate projects. The introduction of Identity and Access Management (IAM) and Privileged Access Management (PAM) was started in 2023, to further optimize the security of accounts and identities. In cooperation with a Managed Security Service Provider (MSSP), the incidents in IT systems were monitored and evaluated 24/7 by an external SOC (Security Operation Center).

Further, internal and external systems were tested in various external penetration tests and red teams, and hardened on the basis of the findings. The security awareness program was also expanded worldwide and corresponding KPIs were included in the EDAG Group's target house. In addition, employees were provided with extensive information on security issues.

All audits carried out by external, neutral certification authorities in 2023 were successfully completed. For one subsidiary, the information security management system was also approved following a successful audit by CyberVadis.

In the reporting year, the management system for vehicle cybersecurity was successfully sustained in accordance with ISO/SAE 21434, and confirmed in an external surveillance audit. This is carried out to verify that, during the development of software for vehicles, cybersecurity is taken into account throughout the entire life cycle.

All EDAG Group certificates are available online at <https://www.edag.com/en/edag-group/the-company-edag/certificates>.



SUSTAINABILITY REPORT 2023

Arbon, April 30, 2024
EDAG Engineering Group AG

A handwritten signature in black ink, appearing to read 'Cosimo De Carlo' in a cursive style.

Cosimo De Carlo, Member of the Group Executive Management (CEO)

A handwritten signature in black ink, appearing to read 'Holger Merz' in a cursive style.

Holger Merz, Member of the Group Executive Management (CFO)

A handwritten signature in black ink, appearing to read 'G. Denoke' in a cursive style.

Georg Denoke, Chairman of the Board of Directors

ANNEX

Template for the KPIs of non-financial Undertakings

The template forms in accordance with Delegated Regulation (EU) 2021/2178 Annex II in conjunction with Delegated Regulation (EU) 2023/2486 are shown below for the individual performance indicators Sales revenues, CapEx and OpEx.

Financial year 2023	2023			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)									
Economic Activities	Code ¹	Sales revenues	Proportion of Sales revenues, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or - eligible (A.2.) Sales revenues, year 2022	Category enabling activity	Category transitional activity
Text		in € thousand	%	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
Manufacture of low carbon technologies for transport	CCM 3.3	6,305	1%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	1%	E	
Close to market research, development and innovation	CCM 9.1	197,431	23%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	24%	E	
Manufacture of automotive and mobility components	CCM 3.18	1,496	0%	Y	N/EL	N/EL	N/EL	N/EL	N/EL	Y	Y	Y	Y	Y	Y	Y	n/a	E	
Sales revenues of environmentally sustainable activities (Taxonomy-aligned) (A.1)		205,232	24%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	25%		
Of which enabling		205,232	24%	100%	0%	0%	0%	0%	0%	Y	Y	Y	Y	Y	Y	Y	25%	E	
Of which transitional		0	0%	0%													0%		T
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³										
Manufacture of low carbon technologies for transport	CCM 3.3	15,057	2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								2%		
Close to market research, development and innovation	CCM 9.1	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								0%		
Manufacture of automotive and mobility components	CCM 3.18	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL								n/a		
Sales revenues of Taxonomy eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		15,057	2%	100%	0%	0%	0%	0%	0%								2%		
A. Sales revenues of Taxonomy-eligible activities (A.1+A.2)		220,289	26%	100%	0%	0%	0%	0%	0%								27%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Sales revenues of Taxonomy-non-eligible activities		624,491	74%																
TOTAL		844,780	100%																

¹ The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation: CCM, Climate Change Adaptation: CCA, Water and Marine Resources: WTR, Circular Economy: CE, Pollution Prevention and Control: PPC, Biodiversity and Ecosystems: BIO.

² Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective; N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

³ EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective.

Please note: When assessing taxonomy eligibility and alignment, we analyze the sales revenues reported in order to achieve a high coverage in relation to the total sales revenues. Remaining sales revenue components are reported under "B. Taxonomy-non-eligible activities".

The following table shows the volume of taxonomy eligibility and alignment for sales revenue for each environmental objective:

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	24 %	2 %
CCA	0 %	0 %
WTR	0 %	0 %
CE	0 %	0 %
PPC	0 %	0 %
BIO	0 %	0 %

Template 2: Proportion of CapEx from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2023

Financial year 2023	2023			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)																		
Economic Activities	Code ¹	CapEx	Proportion of CapEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) CapEx, year 2022 ⁴	Category enabling activity	Category transitional activity									
Text		in € thousand	%	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T									
A. TAXONOMY-ELIGIBLE ACTIVITIES																												
A.1. Environmentally sustainable activities (Taxonomy-aligned)																												
CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																												
Of which enabling																												
Of which transitional																												
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																												
				EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³																			
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	3,105	5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL																		2%	
Renovation of existing buildings	CCM 7.2	189	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL																		0%	
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	934	2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL																		1%	
CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4,228	7%	100%	0%	0%	0%	0%	0%																		3%	
A. CapEx Taxonomy-eligible activities (A.1+A.2)		4,228	7%	100%	0%	0%	0%	0%	0%																		3%	
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																												
CapEx of Taxonomy-non eligible activities		53,702	93%																									
TOTAL		57,930	100%																									

¹ The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation: CCM, Climate Change Adaptation: CCA, Water and Marine Resources: WTR, Circular Economy: CE, Pollution Prevention and Control: PPC, Biodiversity and Ecosystems: BIO.

² Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective;

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

³ EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective.

⁴ The taxonomy-eligible but non-taxonomy-aligned activities listed for 2023 were also applied for 2022.

The following table shows the volume of taxonomy eligibility and alignment for CapEx for each environmental objective:

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0 %	7 %
CCA	0 %	0 %
WTR	0 %	0 %
CE	0 %	0 %
PPC	0 %	0 %
BIO	0 %	0 %

Template 3: Proportion of OpEx from products or services associated with Taxonomy-aligned economic activities - disclosure covering year 2023

Financial year 2023	2023			Substantial contribution criteria						DNSH criteria (“Does Not Significantly Harm”)												
Economic Activities	Code ¹	OpEx	Proportion of OpEx, year 2023	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Climate Change Mitigation	Climate Change Adaptation	Water	Pollution	Circular Economy	Biodiversity	Minimum Safeguards	Proportion of Taxonomy aligned (A.1.) or - eligible (A.2.) OpEx, year 2022	Category enabling activity	Category transitional activity			
Text		in € thousand	%	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y; N; N/EL ²	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T			
A. TAXONOMY-ELIGIBLE ACTIVITIES																						
A.1. Environmentally sustainable activities (Taxonomy-aligned)																						
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)		n/a	n/a														n/a					
Of which enabling		n/a	n/a														n/a					
Of which transitional		n/a	n/a														n/a					
A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																						
				EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³	EL; N/EL ³													
OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		n/a	n/a																	n/a		
A. OpEx of Taxonomy-eligible activities		n/a	n/a																	n/a		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																						
OpEx of Taxonomy-non eligible activities			36,492	100%																		
TOTAL			36,492	100%																		

¹ The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i.e.: Climate Change Mitigation: CCM, Climate Change Adaptation: CCA, Water and Marine Resources: WTR, Circular Economy: CE, Pollution Prevention and Control: PPC, Biodiversity and Ecosystems: BIO.

² Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective;

N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective; N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective.

³ EL – Taxonomy-eligible activity for the relevant objective; N/EL – Taxonomy-non-eligible activity for the relevant objective.

As explained above, there is no reporting obligation with regard to the OpEx KPI on account of immateriality.

	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0 %	0 %
CCA	0 %	0 %
WTR	0 %	0 %
CE	0 %	0 %
PPC	0 %	0 %
BIO	0 %	0 %

**YOUR GLOBAL MOBILITY AND
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