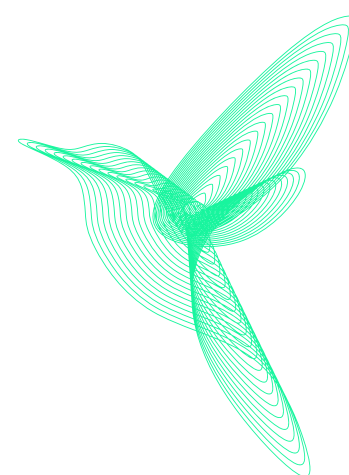
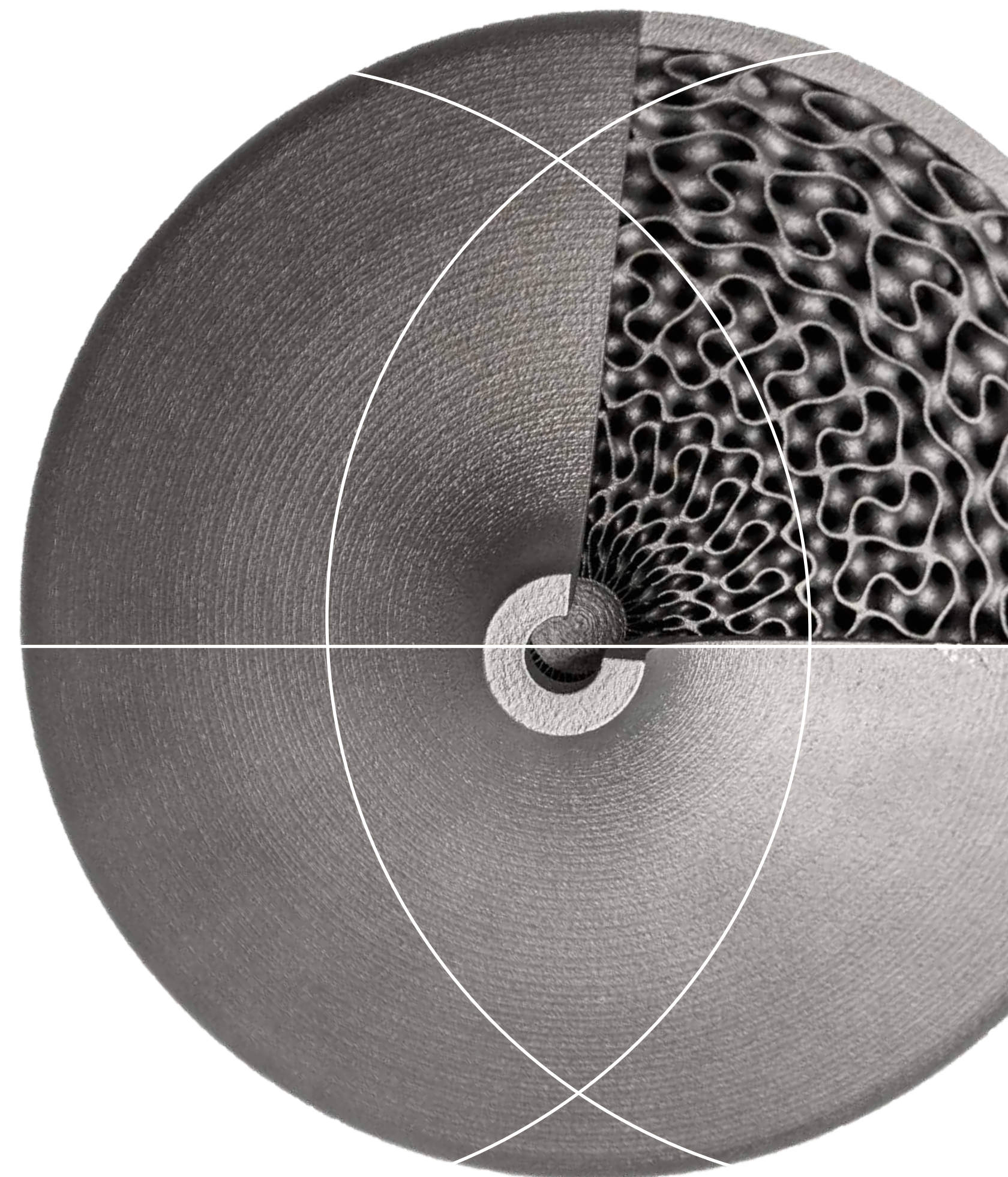


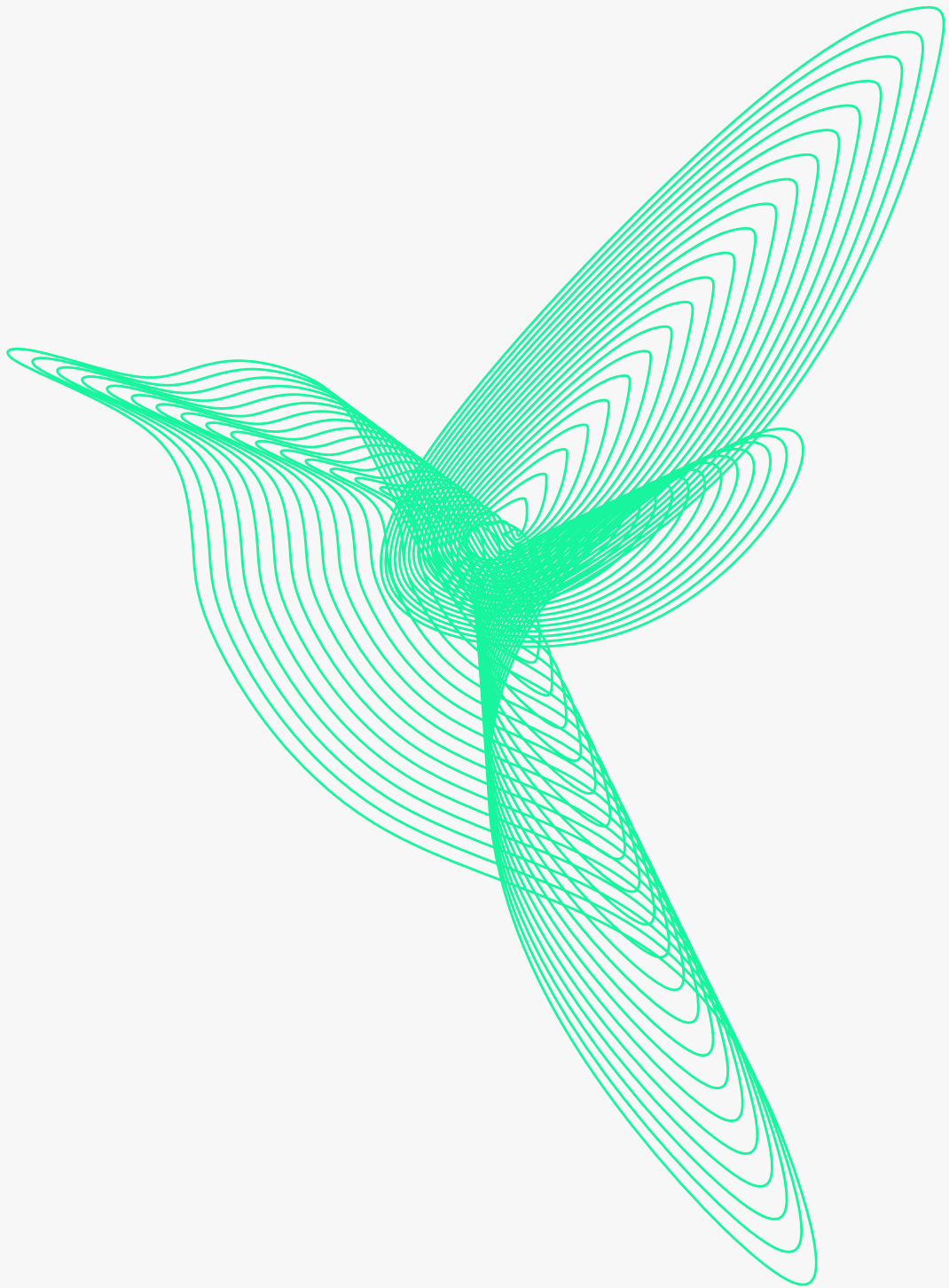


Sustainability Report 2024
EOS Group



EOS Sustainability Report 2024

Publication Date	July 2025
Reporting Period	The reporting period corresponds to the fiscal year 23/24 from October 1, 2023 to September 30, 2024
Indicator Set	European Sustainability Reporting Standard (ESRS)
Scope of the Report	This report covers EOS Holding AG. When we refer to the EOS Group in certain places, this should be understood as a synonym for EOS Holding AG.
Sector Standard	Not yet available
Reporting Obligation	No, currently voluntary reporting
Third-party Audit	No
Gender-inclusive Language	As an expression of our diversity, equity, and inclusion strategy, we have opted for a gender-inclusive spelling. This notation underlines our approach ALL IN.
Clarification of the Term CO ₂	Unless otherwise stated, information on "CO ₂ " in this report refers to CO ₂ equivalents (CO ₂ e) according to the GHG Protocol, i.e. all relevant greenhouse gases.
Contact	→ sustainability@eos.info



EOS GROUP



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FORWORD CEO MARIE NIEHAUS- LANGER

Dear readers,

I am pleased to present our now available Sustainability Report 2024. This report offers us a vital moment to pause, reflect, and take stock—not only of where we began, and where we stand today but also of the path that lies ahead.

This past financial year presented its share of challenges, yet through the unwavering commitment of our employees and partners, we reached significant milestones that speak to the resilience and strength embedded in our organization and its people. In a time marked by uncertainty both in the market and within our operations, we have remained steady and focused.

It is essential to recognize and celebrate these achievements, which are a testament to our collective dedication and shared progress. We have taken early and responsible steps to implement the Corporate Sustainability Reporting Directive (CSRD), as demonstrated in this report. We are actively advancing the development of a comprehensive climate strategy. Transparency around the environmental impact of our products and supply chains is increasing, and our efforts to foster an inclusive, supportive workplace environment continue unabated. These accomplishments, among many others, reflect our deep commitment to sustainability.

Looking forward, the coming fiscal years will be shaped by the same spirit of resilience, innovation, and collaboration that has propelled us thus far. Together, we will seize new opportunities, overcome challenges, and build on our successes to create a sustainable future.

Sincerely,



Marie Niehaus-Langer



*Chief Executive Officer
Marie Niehaus-Langer
manages the company
in the second generation*

FORWORD HEAD OF SUSTAINABILITY BJÖRN HANNAPPEL

Dear readers,

This Sustainability Report represents a decisive step forward for EOS as we deepen our commitment to tackling sustainability challenges with greater determination and efficiency. In a year defined by global change and uncertainty, transparency, professionalization, and scaling remain central to how we responsibly shape the future of our company and the world around us.

A significant highlight is our transition from the Global Reporting Initiative (GRI) to the European Sustainability Reporting Standard (ESRS). This shift enables us to communicate our progress and goals with greater precision, meeting the high expectations of our stakeholders.

We have also broadened the scope of our reporting to include EOS Holding AG, offering a more comprehensive and detailed view of our sustainability performance across the organization.

Leveraging a new AI-based platform to collect and analyze sustainability data, we are enhancing data quality and transparency, empowering smarter, more impactful decision-making.

Our climate strategy advances through expanded corporate footprints and science-based targets, supported by workshops that foster innovation and collaboration for sustainable transition.

We continue evolving our product portfolio with responsible innovations, such as integrating recycled content into EOS Aluminium AlSi10Mg—demonstrating our commitment to resource efficiency and supporting customers on their Responsible Manufacturing journey.

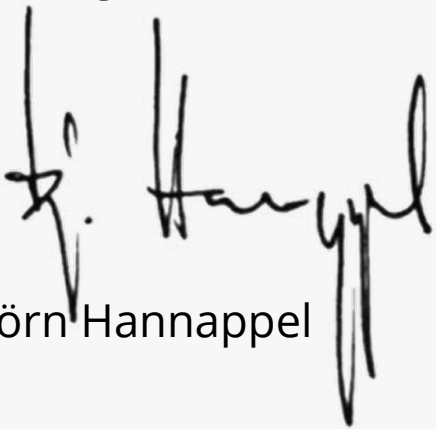


*Head of Sustainability
Björn Hannappel is driving the
topic of sustainability forward*

Additionally, our diversity, equity, and inclusion (DEI) strategy is now firmly rooted in strategic, data-driven actions that cultivate a workplace where all employees can thrive and contribute fully.

Amid ongoing economic and global challenges, our focus on transparency, professionalization, and scaling remains unwavering. We thank our employees, partners, customers, and stakeholders for their dedication and collaboration. Together, we will continue making Responsible Manufacturing a reality.

Best regards,

A handwritten signature in black ink, appearing to read 'Bj. Hannappel', with a stylized, flowing script.

Björn Hannappel

HIGHLIGHTS 2024

4X AWARDED
BY AMGTA



1. **Environmental Sustainability Research** for our Life Cycle Assessments (LCAs)
2. **Sustainability Reporting** for our Sustainability Report 2023
3. **Environmental Management System** for our ISO 14001 Certification
4. **Excellence in AM Sustainability** for our BLUEPRINT Vlog

↓ **700** tCO₂e
SAVED

RESPONSIBLE PRODUCTS *FURTHER ADVANCED*

EOS Aluminium AlSi10Mg with at least 30% re-cycled content introduced, more than 700 tCO₂e saved through the sale of Responsible Products, 4 LCAs created/updated in-house and externally audited.

ENVIRON- MENT



REDUCTION *OF FOOTPRINT*

The reduction of the company-wide footprint was initiated by committing to setting emission reduction targets in accordance with the Science Based Targets initiative (SBTi), calculating the second carbon footprint for the entire EOS Group and almost tripling the share of e-vehicles in Germany.

PRE-AUDIT *ISO 27001*

ISO 27001 pre-audit passed for our information security management (and data protection management).



GENDER PAY GAP
FURTHER REDUCED TO **1.7%**

Gender pay gap further reduced to 1.7% (receipt of the FAIR COMPENSATION by Great Place to Work certificate).

SOCIAL

GOVERNANCE



Tungsten Automation (formerly Kofax) for document capture and invoice processing introduced.

Supplier base for StainlessSteel 316L-4441 continuously expanded



Basis of report preparation

BP-1 **BP-2**

Our sustainability report was prepared **on a consolidated basis** and will be integrated into our financial report in the future. This report transparently reveals the commitment of EOS Holding AG as the parent company and its subsidiaries to the new ESRS standard. Companies in which EOS Holding AG has only a minority stake are excluded from the consolidated Environmental, Social and Governance (ESG) data. For this report, our value chain analysis leads us mainly "upstream" to the direct Tier 1 suppliers and "downstream" to our direct customers.

If information could reveal intellectual property, innovation, and secret know-how, we have decided, in accordance with the flexibility of the ESRS framework, not to disclose this **protected information** in full to secure our market-critical position and protect sensitive business information. This decision has been carefully considered to ensure that it does not diminish the transparency and accuracy of our sustainability report. Thus, our report remains a clear and sincere testimony to our environmental and social progress, while at the same time maintaining our competitiveness.

We define our time horizons as follows: the short-term period (0–1 year(s)) focuses on immediate considerations, the medium-term (1–5 years) includes strategic implications, while the long-term horizon (over 5 years) addresses structural implications. This differentiation enables us to effectively assess and manage sustainability issues in the respective context. We use these horizons, for example, for our Carbon Disclosure Project (CDP) reporting.

Our reporting includes **key figures** that relate to our value chain and may therefore contain indirect information - especially from our suppliers. The basis for calculating these metrics is also disclosed if indirect resources were used. Due to the occasional reliance on indirect data, the accuracy of some data is subject to a margin of error, which then will be disclosed. Going forward, we plan to work more directly with suppliers to collect more specific and reliable data and use more

advanced tracking systems to improve the accuracy of our value chain metrics. Quantitative key figures that are subject to a high degree of measurement uncertainty are those that come from indirect sources. Different types of supply chains are subject to high uncertainty due to market fluctuations and regulatory changes. Measurement uncertainties arise from the use of emission factors and estimates from suppliers who do not have fully verified data on environmental impacts. However, we point out wherever such uncertainty exists. Assumptions, estimates and evaluations made during the measurement are reported accordingly.

We have updated our reporting system to align with the new **ESRS standard**, which requires certain data points and disclosures to be adjusted accordingly. Through our renewed and now double materiality analysis, we organize the topics according to the ESRS areas E1, E2, E5, S1, S2 and G1. Adjustments to reports from previous periods have not yet been made. Should we make such adjustments in the future, we will present them transparently.

Our **corporate CO₂ footprint** differs from the previous reporting period. In line with the Greenhouse Gas (GHG) Protocol and the SBTi, the base year 21/22 of our

corporate CO₂ footprint has been recalculated as a result of a change in reporting boundaries (extension of reporting boundaries from EOS GmbH to EOS Holding AG). Unless otherwise stated, our emissions inventory is figures from EOS Holding AG.

To date, we have **not found any material errors** in the reports from previous reporting periods. If we identify errors in the published report in the future, we will transparently disclose the correction in the subsequent report. In general, we also report on laws and generally accepted sustainability standards or frameworks such as CDP, United Nations Global Compact (UNGC) and the German Supply Chain Due Diligence Act (DE: "Lieferkettensorgfaltspflichtengesetz", LkSG). In the future, we might also include information in accordance with the EU Taxonomy after a final review of the reporting obligation or voluntary reporting and completed data collection.

Governance

GOV-1 GOV-2 GOV-4 GOV-5

Supervision in general and on risk management

GOV-1 GOV-2

EOS GmbH, the Group's largest subsidiary, is managed by three **managing directors**: Marie Niehaus-Langer, Dr. Florian Mes and Nikolai Zaepernick. Accordingly, one third of our management is female and two thirds male. EOS GmbH is a company of EOS Holding AG. The **Management Board** of EOS Holding AG includes Marie Niehaus-Langer and Dr. Florian Mes. The company's founder, Dr. Hans Langer, is the **Chairman of the Supervisory Board** of EOS Holding AG.

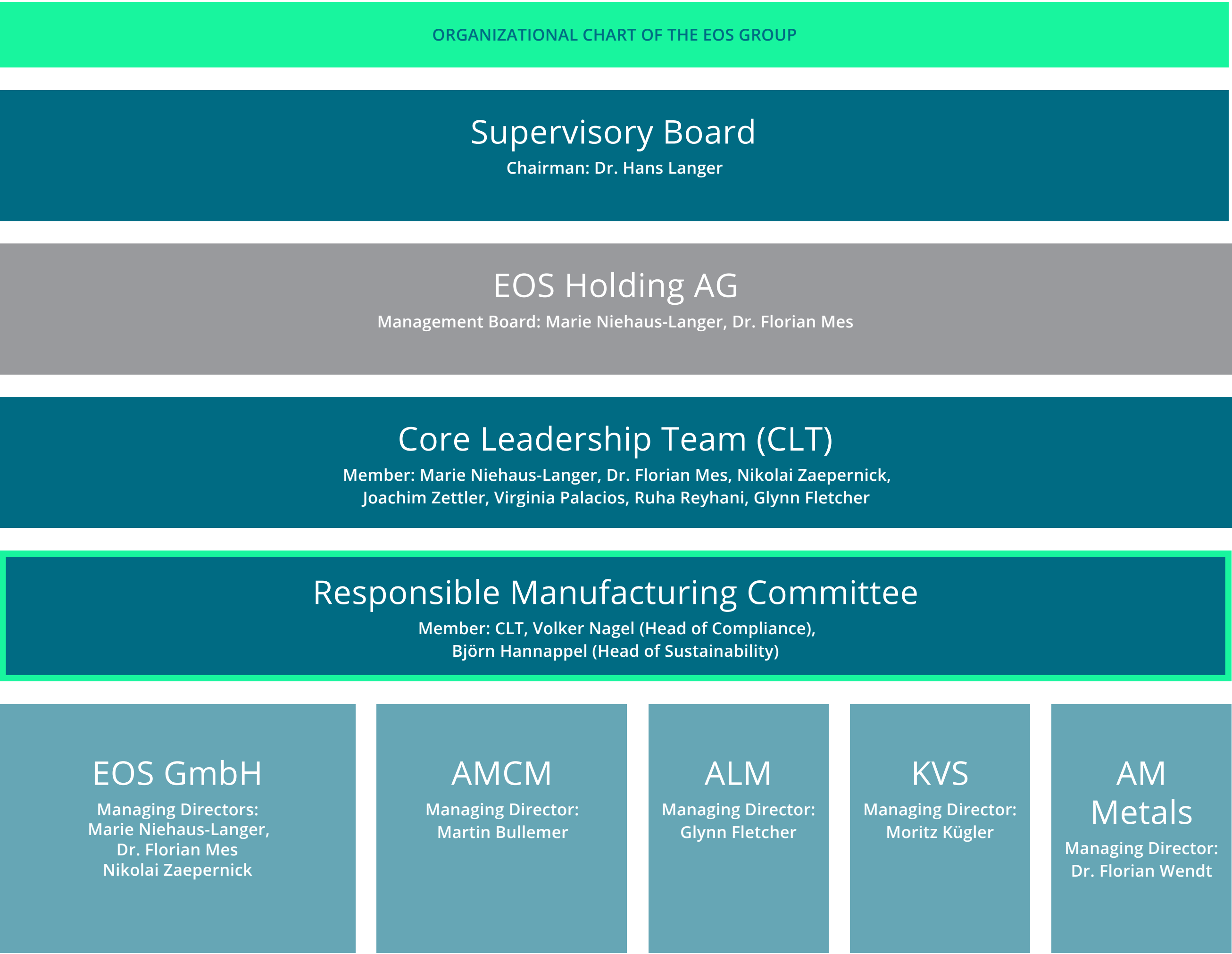


Figure 1

The Core Leadership Team (CLT) of EOS GmbH, i.e. our management, is made up of Marie Niehaus-Langer, Dr. Florian Mes, Nikolai Zaepernick, Ruha Reyhani, Joachim Zettler, Virginia Palacios, and Glynn Fletcher; according to this, 43% of the CLT is female and 57% male. With a balanced mix of expertise in additive manufacturing, engineering, materials science, production management, financial management, digital transformation, and sustainability management, our management members bring invaluable insights from the markets in Europe, North America, and Asia.



**Chief Executive Officer (CEO),
Marie Niehaus-Langer**



**Chief Financial Officer (CFO),
Dr. Florian Mes**



**Chief Sales Officer (CSO),
Nikolai Zaepernick**



**Chief Strategy Officer (CStO),
Virginia Palacios**



**Chief Business Officer (CBO),
Joachim Zettler**



**Chief Transformation
Officer (CTrO),
Ruha Reyhani**



**Chief Customer Advocate (CCA)
and President, EOS North America,
Glynn Fletcher**

The representation of employees by our **Works Council** further underlines our commitment to inclusive and transparent corporate governance that enhances our strategic decision-making processes and strengthens our path to innovation and sustainable growth.

In the dynamic environment of EOS, the management of (sustainability) risks and compliance plays a central role in ensuring sustainable corporate success. **Risk management oversight** is carefully maintained through a robust structure. This includes quarterly reports to the Chief Financial Officer (CFO) via the Risk & Compliance Committee and quarterly Supervisory Board meetings. In addition, the Head of Compliance plays a crucial role in the company's governance, risk, and compliance management. Every two weeks, he reports in detail to the CFO. This ensures that relevant topics can be continuously monitored and addressed in a timely manner.

The EOS Management Board is committed to the regular analysis and assessment of risks. This is done by means of a **systematic approach to risk mitigation**, in which all identified risks are continuously evaluated and monitored. Based on this, measures are taken to keep known risks under control. Through this proactive approach, EOS succeeds in reducing all risks to a manageable level and thus creating a stable foundation for the further development of the company. Commitment and professionalism in risk and compliance management are essential pillars for EOS' reliability and ability to succeed – today and in the future.

Risk management
[GOV-5](#)

At EOS, the implementation of holistic risk management in accordance with the International Organization for Standardization (**ISO 31000 standard**) is of central importance. This management system supports compliance with applicable risk and market standards as well as continuous improvement in accordance with the ISO 9001:2015 standard. A key purpose of risk management is to provide stakeholders with a unified picture of the risk landscape and to improve the organization's ability to manage risk effectively.



Figure 2

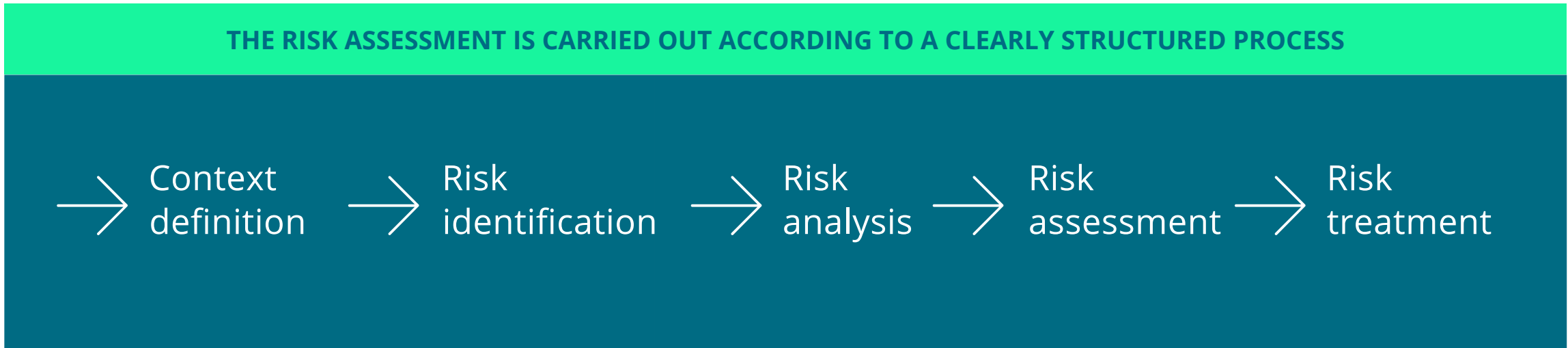


Figure 3

Risk identification includes finding, recognizing, and describing the risks that could influence the achievement of goals. This includes identifying possible sources of risk, as well as the events and circumstances that could affect the achievement of the objective, including the possible causes and potential consequences.

Risk analysis is used to understand the nature, sources, and causes of the identified risks, as well as to estimate the level of risk. Effects and consequences are also examined, and the existing control mechanisms are analyzed.

The risk assessment compares the results of the risk analysis with the risk criteria to determine whether a specific level of risk is acceptable or tolerable.

Risk treatment includes the selection and implementation of options for risk modification. The measures defined from this then help to prevent risks or strengthen existing precautionary measures. The risk treatment options are:



Figure 4

As an internationally active company, we are exposed to corresponding risks. In view of an economic environment characterized by increasing globalization of markets, political uncertainty, dynamic competition, and increasing complexity, we consciously take **manageable risks** in our core areas of expertise. The aim is not to avoid all risks, but to identify and evaluate them and based on them, to derive and monitor measures to actively manage the company.

The management ensures that risks are regularly analyzed and evaluated. All identified risks are continuously evaluated and monitored as part of risk management. Risk mitigation measures have been taken for known risks and EOS believes that these risks are manageable. In this context, we do not see any risks that could jeopardize the **continued existence of the company**. Risks, risk managers and mitigation strategies are reported to the CFO and the Supervisory Board on a quarterly basis to ensure transparent and effective risk management → [GOV-1](#).

Due diligence statement

[GOV-4](#)

Our **Sustainability Report** provides a detailed outline of the implementation of our due diligence obligations, which includes the identification, assessment, and management of environmental, social and governance impacts. This report reflects our compliance with standards such as the EU Corporate Sustainability Reporting Directive (CSRD) and integrates activities into our operations, supply chain, and product lifecycle. "Upstream" we use our Compliance Catalyst tool to evaluate suppliers. "Downstream", our Responsible Manufacturing Committee, evaluates customers and business partners with regard to ESG impact.

Strategy

[SBM-1 – SBM-3](#) [E5-5](#)

Strategy, business model and value chain

[SBM-1](#)

EOS Holding AG is the **world's leading technology provider** for industrial 3D printing of metals and plastics. We are a pioneer and innovator of integrated solutions in additive manufacturing and have mastered the interaction of lasers and powder materials. We offer everything from a single source: 3D printers, materials, and process parameters. The entire process is intelligently coordinated to enable reliably high part quality, and a competitive advantage for our customers. Our portfolio also includes worldwide service, comprehensive consulting, and training.

Originally, additive manufacturing was mainly used for rapid prototyping, which significantly accelerated product development and market launch. Today, industrial 3D printing is also an essential part of **series production**, and EOS is one of the driving forces behind this development.

Additive manufacturing opens new possibilities in demanding industries such as medical technology, aerospace, semiconductor technology, energy technology as well as in mass markets such as consumer goods or general manufacturing. With our **metal solutions**, we serve highly regulated and challenging markets today. In the medical sector, our customers produce tailor-made or standardized implants in large quantities in series production. In addition, our technology is globally qualified for aerospace additive manufacturing. In energy technology, gas turbines have also improved significantly in efficiency and reduced emissions thanks to our technology. Another growing area of application is heat exchangers, the tool industry or the semiconductor manufacturing components.

With our **polymer solutions**, we also serve highly regulated markets such as medical technology or aviation as well as the consumer goods sector or the manufacturing industry. In the medical field, for example, surgical guides for knee operations are now established worldwide. In dental technology, leading manufacturers produce dental and grinding splints on our printers. In aviation, additive manufacturing facilitates the timely production of interior parts for cabins. In addition, we work closely with contract manufacturers who serve a wide range of customers, from prototype components to qualified series production. Products include eyewear, production tools such as grippers or other machine components.

As a **market leader**, we enjoy working with a diverse clientele every day, from leading original equipment manufacturers and their supply chains to smaller companies and startups worldwide.

EOS is committed to conducting our business with high ethical standards and a strong **sense of responsibility**. We believe that our actions and partnerships reflect our values and shape the impact we have on the world. Therefore, it is our policy not to enter partnerships or collaborations with entities associated with biological or chemical weapons, landmines or radiological weapons.

The company is developing a **climate strategy** and preparing to set science-based targets (so-called SBTs) that set precise reduction targets for the company's footprint by 2030 and 2050 and are broken down into the business units. Concrete measures are derived within the business units.

Key climate targets in relation to our **Responsible Products portfolio** focus primarily on the sustainability of polymer and metal powders as well as more efficient development of machines and peripheral devices. Optimization of systems, materials and processes leads to significantly reduced waste production and reduced energy and gas consumption. Health and safety considerations often go hand in hand with more sustainable options, for example when hazardous waste is not generated in the first place.

Our technology enables our customers to create **innovative products** that reduce emissions or increase efficiency, thus contributing to sustainability in various industries. EOS recognizes the clientele that focuses on sustainability and responsible products and supports them with tools such as our → [Cost & Carbon Calculator](#) as well as sustainability consulting from the Additive Minds team.

In the context of **supply chain management**, EOS proactively engages with our suppliers to find CO₂-reduced material options and take concrete actions in close collaboration. We also strive to support our clients in achieving their own sustainability goals and to provide relevant information for their reporting.

An **inclusive work environment** in which all employees feel seen and engaged is supported by strategic leadership and measures such as flexible work arrangements and continuously improving human resources (HR) processes. Our DEI goals include significantly increasing the proportion of women in our workforce and in leadership positions by 2033.

We believe that **innovation and technology** can create a better world for everyone. Through Responsible Manufacturing, we are making our contribution to a sustainable future. Our sustainability strategy, which we have been developing since 2021, is therefore based on five central pillars that illustrate our approach to responsible and future-oriented corporate governance.

Key products and materials

E5-5

Our comprehensive portfolio of materials and technologies offers tailor-made solutions for different requirements in additive manufacturing. In the following we present our key products and materials in detail.



Figure 5

Materials

We serve the polymer and metal sectors.

3D Printing Technology

Our technology focuses on a manufacturing system for powder bed fusion of polymers and metals. Our expertise lies in particular in the interaction between laser and powder.

Metal Solutions

EOS offers industrial metal 3D printers that can be flexibly integrated into existing production environments. From medium-sized solutions with a broad portfolio of materials to four-laser metal 3D printing systems for the production of high-quality serial parts.

The extensive portfolio of metal materials is precisely matched to the EOS systems. All EOS materials, process parameters, and metal 3D printers are designed to provide reliable and repeatable component properties.

The EOS portfolio currently includes more than 20 alloys and more than 70 validated processes for all our systems. It includes aluminum, cobalt chrome, copper, nickel alloys, refractory metals, stainless steel, tool steel, and titanium alloys. These enable many applications that can be manufactured additively and offer increased performance of the application. **With our EOS Aluminium AlSi10Mg with a recycled content of at least 30%, we serve our Responsible Products portfolio.**

Figure 6 –
EOS M 300-4



PORTFOLIO OF OUR METAL 3D PRINTERS		
EOS M 290	EOS M 290 1kW	EOS M 290-2
EOS M 300-4	EOS M 300-4 1kW	EOS M 400
	EOS M 400-4	

Polymer Solutions

Our reliable polymer 3D printers come with a variety of build envelope sizes and laser power levels. The portfolio ranges from high-performance compact systems that process a wide range of materials, from ultra-fast two-laser systems for high-quality series production, to innovative Fine Detail Resolution (FDR) solutions to produce filigree parts with high detail resolution.

In addition to material and energy, selective laser sintering does not require any other binders, inks or additives. This not only offers cost transparency, but also minimizes risks from the outset, as these can influence the material properties such as durability and biocompatibility of parts.

EOS offers a comprehensive range of materials for the production of plastic parts using additive manufacturing processes. This enables the production of highly robust products of first-class quality. The following 3D printing plastic materials are available: polyamides (PA), thermoplastic elastomers and polyaryletherketones. **PA11 and PA12 materials are available in CO₂-reduced and climate-neutral versions, respectively.**

Figure 7 – EOS P 500



PORTFOLIO OF OUR POLYMER 3D PRINTERS	
FORMIGA P 110 Velocis	FORMIGA P 110 FDR
EOS P 396	INTEGRA P 450
EOS P 500	EOS P 770

Software

We offer four software suites that cover the lifecycle of preparation, printing, quality control, and data connectivity when creating a 3D part:

- **EOSSYSTEM: Control module for the system**
- **EOSPRINT: Data preparation module**
- **EOSTATE: Quality control module**
- **EOSCONNECT: Data / IoT connection module**

Our open ecosystem approach allows our software to be integrated into our customers' production environments (e.g., Computer-Aided Design (CAD) / Computer-Aided Manufacturing (CAM)). To this end, we work together with CAD providers such as SIEMENS (product: NX) and providers of 3D data encryption.

Through strong partnerships, continuous research and development, and close collaboration with our customers, we are continuously expanding and improving our solutions in the field of industrial 3D printing. Our goal is to promote responsible and sustainable production methods and to support innovations such as more environmentally friendly materials, as well as to make technologies and processes more productive, precise, and resource- and energy-efficient. Digitalization and the expansion of remote support capabilities also help us to reduce our environmental impact and make our service more efficient.

Stakeholder interests

[SBM-2](#)

General

At EOS, stakeholder engagement is a crucial part of our sustainability strategy and its implementation. We actively interact with them through internal and external formats. We hold internal town hall meetings, have regular meetups and joint projects with our suppliers and customers, and engage with the public through external channels. This ensures that their opinions and concerns are taken into account in our business decisions. Internally, our internal communications department organizes the events. Externally, our sales and purchasing departments manage communication with our business partners.

Materiality Analysis

Through our double materiality analysis, we have identified two types of stakeholders. First, there are affected stakeholders such as employees, end users, value chain workers, and the environment. Secondly, there are the users of the sustainability report, namely customers, suppliers, and associations. In general, we also consider public authorities and the scientific community to be stakeholders for our company. Furthermore, the public is a very important stakeholder for us.

The involvement is mainly for stakeholders such as our employees and/or business partners (suppliers, customers). As part of our double materiality analysis, we engaged internal stakeholders through Impact, Risk, and Opportunity identification workshops and external stakeholders through bilateral interviews. The general stakeholder involvement is organized by special, regularly conducted cross-functional teams.

DOUBLE MATERIALITY ANALYSIS – STAKEHOLDERS	
Affected stakeholders	Users of the sustainability report
Employees	Customers
End users	Suppliers
Value chain workers	Associations
Environment	

Figure 8

Goal and Result

The goal of stakeholder engagement at EOS is to ensure that we include a diverse set of **relevant perspectives** in our status quo analysis and strategic planning. This helps us understand other views and ensures that we align with an agreed list of priorities. This also fosters long-term trust and collaboration, allowing us to adapt to evolving market situations, and maintain a competitive advantage in our industry.

The **results** of the stakeholder involvement will be integrated directly into our double materiality analysis and thus the future development of our sustainability strategy. Stakeholders not only shape the analysis itself (i.e., the described and assessed impacts, risks, and opportunities (IROs)), but also the topics we report transparently on and work on in the coming years. At EOS, we attach great importance to understanding the interests and perspectives of our key stakeholders and aligning our approach accordingly. One example of this is the increasing interest of our customers in more sustainable products, which is why we are continuously developing our portfolio of Responsible Products. Another example is that our employees are very value-oriented

and want to work for a fair and responsible employer. Our climate and diversity goals reflect these views, ensuring that we remain compliant and competitive while creating value for all stakeholders.

Through our ongoing stakeholder communication and cooperation, as well as through the change in leadership, we have further developed our strategy in recent years. Since our current CEO Marie Niehaus-Langer took over responsibility as the second generation of the Langer family, she has **focused even more on sustainability**. We focus on the carbon neutrality of our company, the expansion of our responsible product portfolio and work on our "all-in" strategy for DEI. In addition, we want to further intensify our cooperation with the upstream supply chain, create more transparency and develop opportunities to optimize our value creation.

After analyzing our status quo and setting sustainability goals, we will focus on **how we achieve these goals** over the next year or two. While we have already established our corporate footprint, we are now working on our science-based climate targets and a climate transition plan. The same applies to our diversity goals. We are testing various communication channels with potential employees (e.g., our new channel on → [Instagram](#)) to get in touch more closely with future employees and their ideas of an attractive employer. In the coming years, we will also continue to strengthen our

relationship with our upstream stakeholders. By working even more closely together on data transparency along the value chain and a stronger focus on sustainable procurement, we will work more closely with our suppliers and thus gain more insight into their views.

Review of measures

The Management Board, which is supervised by the Supervisory Board, also reviews our sustainability performance on a quarterly basis. All strategic topics are presented in these meetings, including the views of key stakeholders. In addition, we have a **Responsible Manufacturing Committee** consisting of members of the Executive Board, the Head of Global Compliance, and the Head of Sustainability.

EOS pursues responsible business practices, particularly in the defense sector, balancing safety requirements with ethical responsibility. We emphasize compliance with the law, cooperation with NATO-based companies and careful testing of end-use applications. As a provider of dual-use technologies, we are aware of our special responsibility to ensure transparency, minimize harm, and respect human rights.

We have therefore established **clear rules and procedures** for when and how we do business in the defense industry. We have set up a Responsible Manufacturing Committee to decide on all high-risk cases.

In this way, we ensure that we are not only leaders in our field of activity, but also act responsibly towards employees, business partners, customers, and the environment. Finally, our CEO generally defines the **EOS sustainability strategy**, including all climate-related initiatives, makes decisions about what the company will do, and adjusts those decisions based on climate-related information and input from stakeholders. The CFO is responsible for operationalizing the EOS sustainability strategy, including all climate-related initiatives.

Material impacts, risks and opportunities

[SBM-3](#)

At EOS, double materiality analysis has helped **identify key environmental, social, and governance issues**. In the area of the environment, climate change (E1), environmental pollution (E2) and resource use as well as circular economy (E5) were identified as relevant. In the social sector, the company's own workforce (S1) and workers in the value chain (S2) were classified as relevant. Finally, business conduct (G1) was considered essential in the governance area.

Within the double materiality analysis, we classified **four different occurrence options** for the determination of the most important material IROs in these areas based on our general risk management. These are either frequent (expected occurrence once per year), possible (expected occurrence every three years), rare (expected occurrence every eight years) or unlikely (expected occurrence less frequently than every ten years).

Material negative impacts such as our greenhouse gas emissions, non-reusable powder from our processes, privacy issues from potential hacker attacks, and discrimination and harassment among employees can harm the environment, our employees, and the communities in which we operate. On the positive side, our long-term supplier relationships and family-friendly working models improve the quality of our products and the lives of our employees. Some of the positive impacts identified stem directly from our corporate goal of Responsible Manufacturing and our strategy to **focus on climate and diversity issues**. In addition, our powder business model, which focuses on Responsible Products, supports our strategy of minimizing negative effects and maximizing positive contributions to the environment and society through our products and collaboration with our customers.

Our **strategy** is resilient and aligned with our purpose of accelerating the global transition to Responsible Manufacturing. By not only making our company carbon neutral, but also iteratively transitioning our product portfolio to responsible products, we ensure that we can address material environmental risks and take advantage of growth opportunities, thereby gaining a competitive advantage. In addition, we are securing long-term success and reducing the noticeable shortage of qualified personnel, especially for our German locations, by positioning our company as an innovative, family-friendly employer.

Currently, we are unable to identify any changes in material impacts, risks, and opportunities, as this is the first period in which we have reported with respect to ESRs.

IRO management

[BP-2](#) [IRO-1](#) [IRO-2](#)

Identification of IROs

[IRO-1](#)

We identify and evaluate potential impacts through research, value chain analyses, stakeholder workshops and interviews, and further consultations with our employees and business partners. Prioritization is based on factors such as regulatory obligations, customer requirements, employee feedback, and our company values. Actual impacts are monitored via tracking and due diligence processes. Our process focuses on **high-risk areas** to prioritize those that require immediate action.

DOUBLE MATERIALITY ANALYSIS – SCOPES		
Scope Environment	Scope Social	Scope Governance
Climate change (E1)	Own workforce (S1)	Business conduct (G1)
Pollution (E2)	Workers in the value chain (S2)	
Resource use and circular economy (E5)		

Figure 9

At EOS, the process of describing and evaluating material impacts focuses on both its own operations and business relationships. We evaluate IROs not only based on our own production and locations, but also along our value chain, both upstream and downstream. In our double materiality analysis, we define impacted **stakeholders** primarily as employees, end-users, value chain workers, and the environment.

After careful consideration and due to time and resource constraints, it was decided not to interact directly with the affected stakeholders themselves, but to involve internal **representatives** of the departments, selected external interviewees and external data. We recognize the caveat that there is no direct interaction with the affected stakeholders at this time.

Through our implementation of **supply chain due diligence**, we have analyzed our value chain and identified specific industries and regions that are at higher risk of adverse impacts. We ensure that we address increased risks of adverse impacts through targeted mitigation strategies.

Both **negative and positive impacts** are assessed and prioritized based on their severity and likelihood. In the case of potential negative human rights violations, the severity of the impact takes precedence over its likelihood. Actual impacts are assessed solely on the basis of severity. Probabilities are defined by four different occurrence options, the severity after a combination of four options per scale, scope, and recoverability. This process helps us identify the most important sustainability aspects for reporting and measurement in the future.

Sustainability risks and opportunities that have or could have a financial impact are assessed based on their likelihood of occurrence and the potential magnitude of their financial impact. Financial scope is defined as a positive/negative impact on notional earnings before interest and taxes (EBIT), i.e. an expected EBIT under normal market conditions. EOS' risk management scales have been applied in this regard.

Through our double materiality analysis, we not only defined and evaluated the IROs, but also prioritized them. This **prioritization** allowed us to create a list of very few, essential IROs. By focusing on the most important and few topics, it is possible for us to take into account connections and dependencies. For example, the way our employees work and travel not only affects their work-life balance, but also our greenhouse gas emissions.

Sustainability-related risks such as challenges in the management of our suppliers or in equal treatment and inclusion are prioritized in the same way as traditional financial and operational risks, as they directly affect the long-term stability of our value chain and attractiveness as an employer. These risks are integrated into our **overall profile** and continuously aligned with the corporate strategy.

Our **decision-making process** integrates sustainability into strategic planning and risk management processes. Internal controls ensure that sustainability goals are met by monitoring performance against set KPIs, while ensuring compliance with internal policies and external regulations. We have implemented a risk management process in accordance with the international standard ISO 31000 – Risk Management → **GOV-5**. Our risk assessments, including the double materiality analysis, follow this overarching process.

Opportunities related to the development and market expansion of our Responsible Products through collaboration with our customers and their applications are prioritized and aligned with our long-term growth goals. This ensures that sustainability-driven innovations are seamlessly integrated into our entire **business model**.

The input **parameters** used include relevant and applicable regulatory requirements, extensive research, stakeholder workshops, and interviews (as described beforehand). We include our corporate footprint and product life cycle analyses as input parameters wherever possible. In addition, we obtain much of our social and governance data from our HR software and procurement software. This helps us assess material impacts, risks, and opportunities across all stages of our value chain.

For this report, we made **significant changes** to our process for identifying, evaluating, and managing IROs. In 2021, we started defining our corporate purpose of Responsible Manufacturing, a simple materiality analysis and measures according to the results of the analysis, as well as a report in reference to the GRI standard.

While retaining our purpose as our North Star and our corporate values → [G1-1](#) as our guiding principles, we have now conducted a double materiality analysis and report in accordance with the new ESRS standard. Therefore, while our values and purpose remain the same, the procedures for identifying, evaluating, and managing IROs are improving significantly.

ESRS disclosure requirements covered by the Sustainability Report

[IRO-2](#) [BP-2](#)

When preparing our sustainability report, we were guided by the disclosure requirements of the [ESRS](#). An overview of this can be found in the → [appendix](#). We also ensure general compliance with EU regulatory requirements by regularly informing ourselves via various channels such as econsense, the Forum for Sustainable Development of the German Economy.

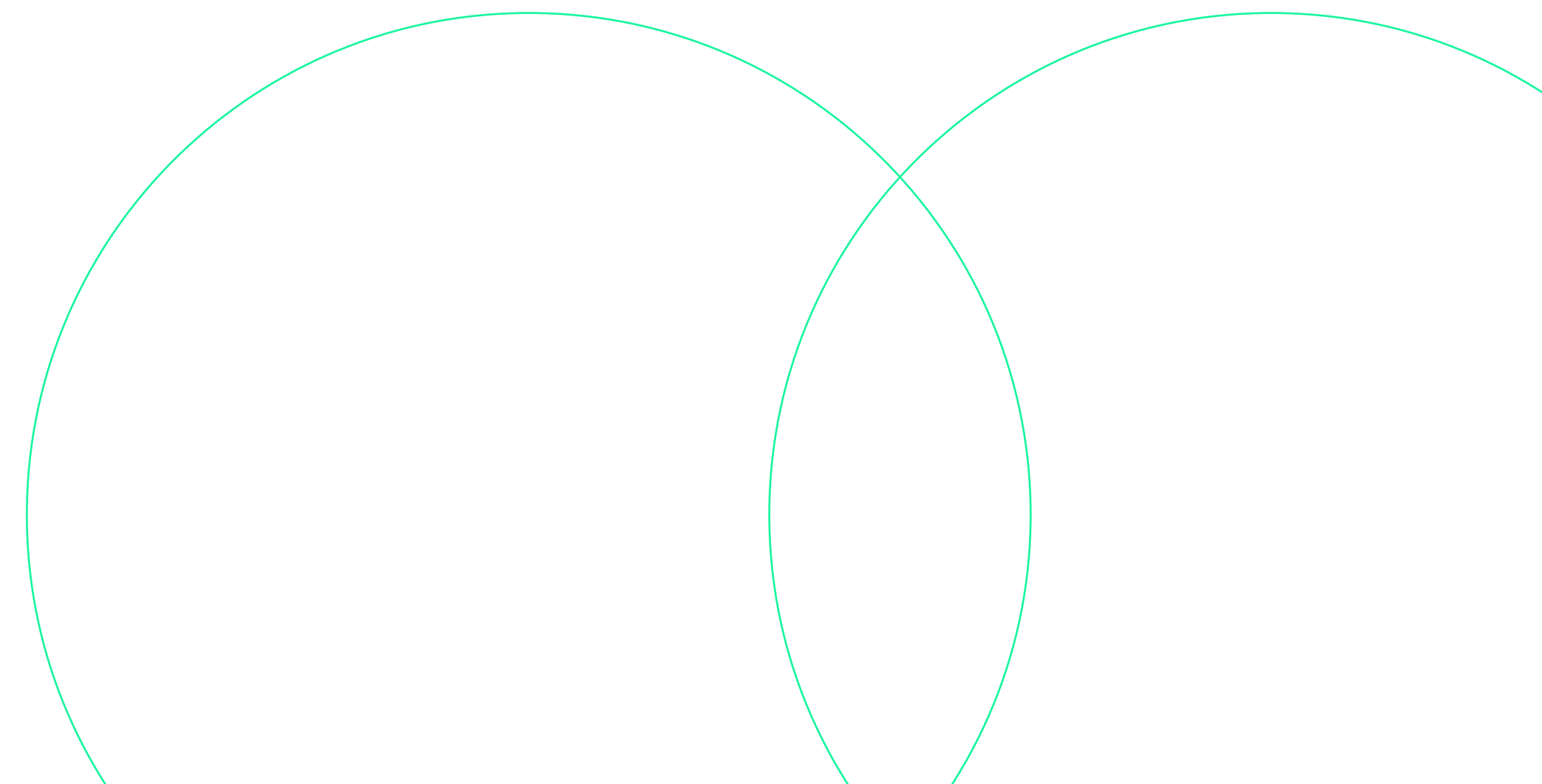
We prioritize information to be reported that aligns with both our business strategy and global sustainability goals and ensure [transparency](#) by providing this information. This gives our stakeholders a clear understanding of our performance as well as our efforts to address key sustainability challenges.

Through our double materiality analysis, we have identified our own workforce (S1) and value chain workers (S2) as relevant in [terms of social issues](#), reflecting our commitment to the well-being of our employees and the improvement of supply chain practices.

For S1's [own workforce](#), the sub-topics of working conditions (including work-life balance, collective bargaining and social dialogue), equal treatment and inclusion (with the sub-topics of diversity, gender equality and equal pay as well as training and skills development), as well as other labor rights (including data protection) have been classified as relevant. With regard to S1's own workforce, we have accordingly implemented a diversity policy, a Speak up! management statement, and a privacy policy. With regard to work-life balance, we ensure that our business model and strategy always take into account our corporate values → [G1-1](#) and a family-friendly way of working. For the topic of equal treatment and inclusion, we are integrating gender diversity goals into our strategy. For other work-related rights, in particular data protection, our data protection officer ensures through our data protection management system (DE: "Datenschutzmanagementsystem", DSMS) that data protection is woven into operational decisions.

For S2 [workers in the value chain](#), the sub-topics of working conditions (including safe employment, decent wages, and health and safety) and equality and inclusion (including measures against discrimination and harassment, gender equality and equal pay, and inclusion of people with disabilities) have been identified as relevant. For workers in the value chain, we have adopted a general guideline in accordance with the German Supply Chain Due Diligence Act (LkSG). In addition, there is a Code of Conduct and a Business Partner Code of Conduct that inform employees and business partners alike about the most important topics at EOS. For all S2 topics, we have implemented the German LkSG since 2023 and integrated it into our overall risk management.

To identify, monitor, prevent, mitigate, remediate, or end actual and potential negative impacts related to S1 and S2, we have defined various [metrics](#). For S1, we regularly monitor diversity statistics, the development of our gender pay gap, and via our Speak-up! Hotline reported incidents. Another important metric for S1 is the number of actual IT attacks. In addition, we carry out annual risk analyses for S2 in accordance with the German LkSG. The number of injuries and the number of reported incidents are other important metrics for S2. If information cannot be obtained for S2 or if in-depth knowledge for the financial year is not available, the result of the annual risk analysis (i.e., the number of risk suppliers) and the coverage of agreements on our Business Partner Code of Conduct (or equivalents from our business partners) serve as substitutes.



CLIMATE CHANGE

E1

In the course of our double materiality analysis, we determined which IROs are important for us in the context of E1 climate change. Greenhouse gas emissions from energy consumption in the context of our operations and from activities in the value chain were classified as material. These IROs result in the two material topics of climate change mitigation and energy consumption and mix, which we will explore in more detail in this chapter.

Introduction and strategy

E1-1 E1.SBM-3 E1.IRO-1

As part of our materiality analysis, we have identified the topic of climate change as material. Several aspects of this topic area were considered material for EOS, in particular due to the potential negative impact that our business activities can have on the climate. In view of the global scope of climate change and the role of economic actors – including our own – in this context, the materiality of the topic is only logical. The focus topics resulting from the analysis are **climate change mitigation** and **energy consumption and mix**. In doing so, we work to reduce our greenhouse gas emissions,

use renewable energy sources, implement efficient energy consumption strategies, and promote sustainable business practices.

Regarding these challenges, we have already taken measures over several years to counteract and mitigate identified potential negative impacts and initiate the necessary transformation needed to achieve the 1.5 °C target.

Another indispensable pillar for integrating climate protection into our corporate structure and developing a climate transition plan that sets out in detail our steps to reduce greenhouse gas emissions is our **Carbon Accounting and Controlling System**. We systematically record all emissions generated in the provision of services, through our energy consumption and in our upstream and downstream value chain in order to calculate a total greenhouse gas balance.

This fiscal year, we have achieved significant milestones in the Carbon Accounting and Controlling process, as we successfully extended our efforts to the entire EOS Holding AG, including our sister companies Additive Manufacturing Customized Machines (AMCM) and Kunststoff Vertrieb Dr. Schiffers (KVS), and calculated our second **Company Carbon Footprint (CCF)** for the 22/23 financial year. This creates the basis for preparing an effective and impactful climate strategy and measuring the success of implemented measures.

As the EOS Group, we are committed to counteracting climate change. We plan to set a **science-based target (SBT)** based on climate science and the requirements of the Paris Climate Agreement to limit global warming to 1.5 °C. In doing so, we also want to meet the requirements of our customers and the CSRD of the European Union. The SBTi supports companies and financial institutions worldwide in establishing SBTs in accordance with scientific standards, tools, and guidelines.

We are proud to have reached the **Commitment** milestone this fiscal year, committing to set short- and long-term company-wide emission reduction targets in line with the SBTi's Net-Zero Standard. We plan to develop these targets at the beginning of our next fiscal year and submit them for validation by the SBTi. To develop the targets, we have already initiated the planning of workshops with colleagues from different departments with the aim of formulating our climate strategy. These workshops will serve as collaborative platforms and bring together different stakeholders to identify concrete actions that will enable us to achieve the necessary emission reductions to meet our climate targets.

As a first step, we also carried out a comprehensive screening of our activities with regard to the requirements and criteria of the **EU taxonomy** in this financial year. The focus was on climate protection and the circular economy. This screening serves as a basis for further aligning our economic activities – including revenue, capital expenditures, and operating expenses – with the taxonomy criteria. We continue to evaluate the scope of the applicable regulatory requirements in relation to EOS.

To create a stable and well-founded **climate transition plan** based on this, we plan to conduct a resilience analysis of our business model as well as a scenario analysis on the topic of climate change. These analyses will support the continuous refinement of our climate strategy and reduction measures, which are essential for the development of our comprehensive climate transition plan.

Policies and processes

E1-2

For many years, our **environmental management system** → **EMS** → **E2-1** has been helping to sustainably manage and improve our environmental impact through certification in accordance with the international standard ISO 14001:2015 at the German sites in Krailling and Maisach. This certification emphasizes our commitment to environmentally friendly action and the systematic management of environmental risks. Our EMS is strategically designed to optimize our environmental performance and to identify and manage climate-relevant aspects in a targeted manner.



Figure 10

Targets, metrics, and measures

E1-3 **E1-4** **E1-5** **E1-6**

Targets

E1-4

Targets serve as a guiding star for the transformation to a more sustainable company. Therefore, we have been working intensively on the preparations for the development, submission, and official validation of science-based targets by the SBTi. It is our ambition to continuously get closer to our corporate purpose of Responsible Manufacturing and to lead the way as a role model in the additive manufacturing industry. Setting climate targets is essential for this. The SBTi standard divides targets into two categories: **near-term and net-zero**. Near-term targets are short-term climate targets that are to be achieved by 2030. These aim to bring about immediate and concrete reductions in greenhouse gas emissions. Net-zero targets have a long-term time horizon and aim to achieve net-zero emissions by mid-century. This includes a drastic reduction in emissions across all areas, accompanied by measures to remove remaining emissions from the atmosphere.

Energy consumption and mix

E1-5

As part of our sustainability strategy in the area of climate and in order to be able to set targets and measure the degree of achievement, it is essential to systematically record and monitor energy consumption and greenhouse gas emissions. An international team of colleagues collects and calculates this data according to the specifications of the GHG Protocol. This internationally recognized standard enables us to determine and report our greenhouse gas emissions in a uniform manner, thus ensuring transparency and comparability.

The GHG Protocol considers both direct and indirect emissions along the entire value chain and divides **emissions into three categories**: Scope 1 (direct emissions from own sources), Scope 2 (indirect emissions from purchased energy), and Scope 3 (indirect emissions from upstream and downstream activities). By systematically recording and calculating these emissions, we create the basis for future annual calculations and the definition of effective measures to reduce emissions.

ENERGY CONSUMPTION OF EOS GROUP (IN MWh)		
Energy consumption and mix	22/23	23/24
Fuel consumption from coal and coal products (MWh)	0	0
Fuel consumption from crude oil and petroleum products (MWh)	3,465	2,971
Fuel consumption from natural gas (MWh)	1027	997
Fuel consumption from other fossil sources (MWh)	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from fossil sources (MWh)	5,058	4,908
Total fossil energy consumption (MWh)	9,550	8,877
Share of fossil sources in total energy consumption (%)	59	58
Consumption from nuclear sources (MWh)	419	437
Share of consumption from nuclear sources in total energy consumption (%)	3	3
Fuel consumption from renewable sources, including biomass (MWh)	0	0
Consumption of purchased or acquired electricity, heat, steam and cooling from renewable sources (MWh)	6,062	6,057
Consumption of self-generated, non-fuel renewable energy (MWh)	20	30
Total renewable energy consumption (MWh)	6,082	6,087
Share of renewable sources in total energy consumption (%)	38	39
Total energy consumption (MWh)	16,051	15,400

Table 1

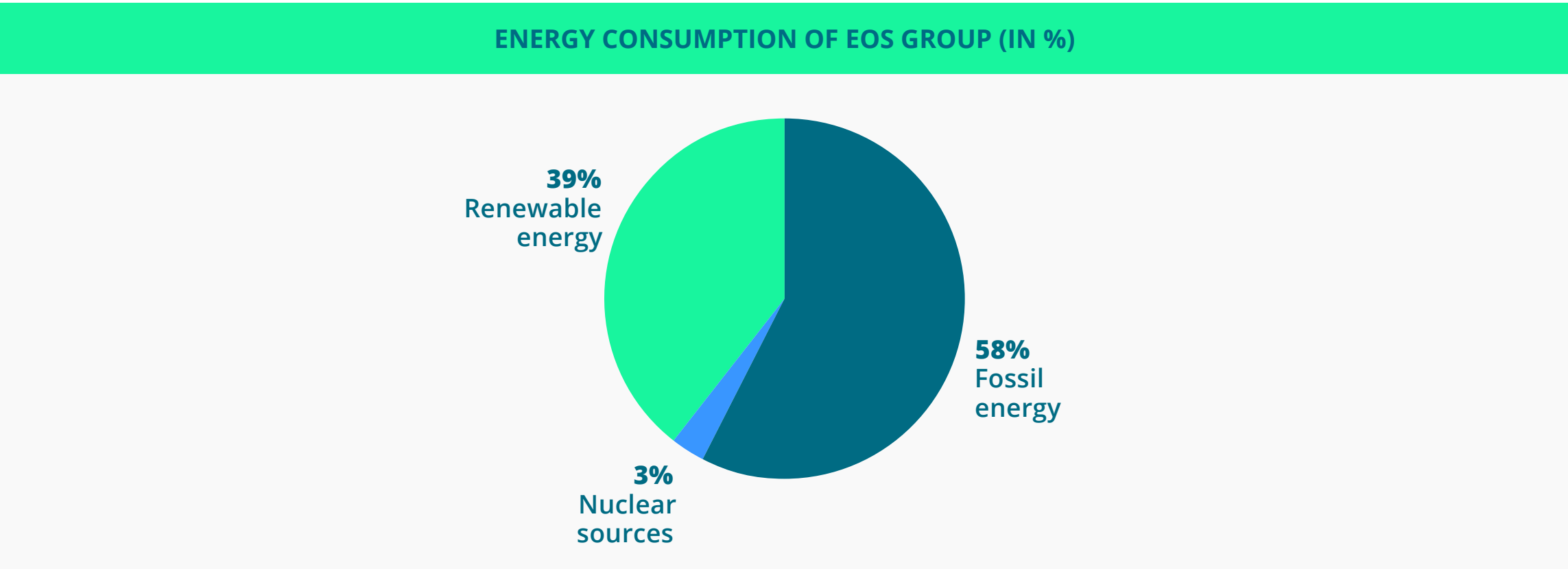


Figure 11

The recording of energy consumption is the basis for calculating Scope 1-2 emissions. After the end of the 23/24 financial year, we immediately started collecting data as part of the Carbon Accounting Controlling process.

Compared to fiscal year 22/23, total energy consumption in fiscal year 23/24 decreased by 651 megawatt hours (MWh), which corresponds to about 4%. Particularly striking is the reduction in fuel consumption from crude oil and petroleum products by 494 MWh (approx. 14%) and the total consumption of fossil energy by 673 MWh (approx. 7%). The share of fossil sources in total energy consumption has fallen slightly from 59% to 58%. Renewables have increased their share of total energy consumption from 38% to 40%.

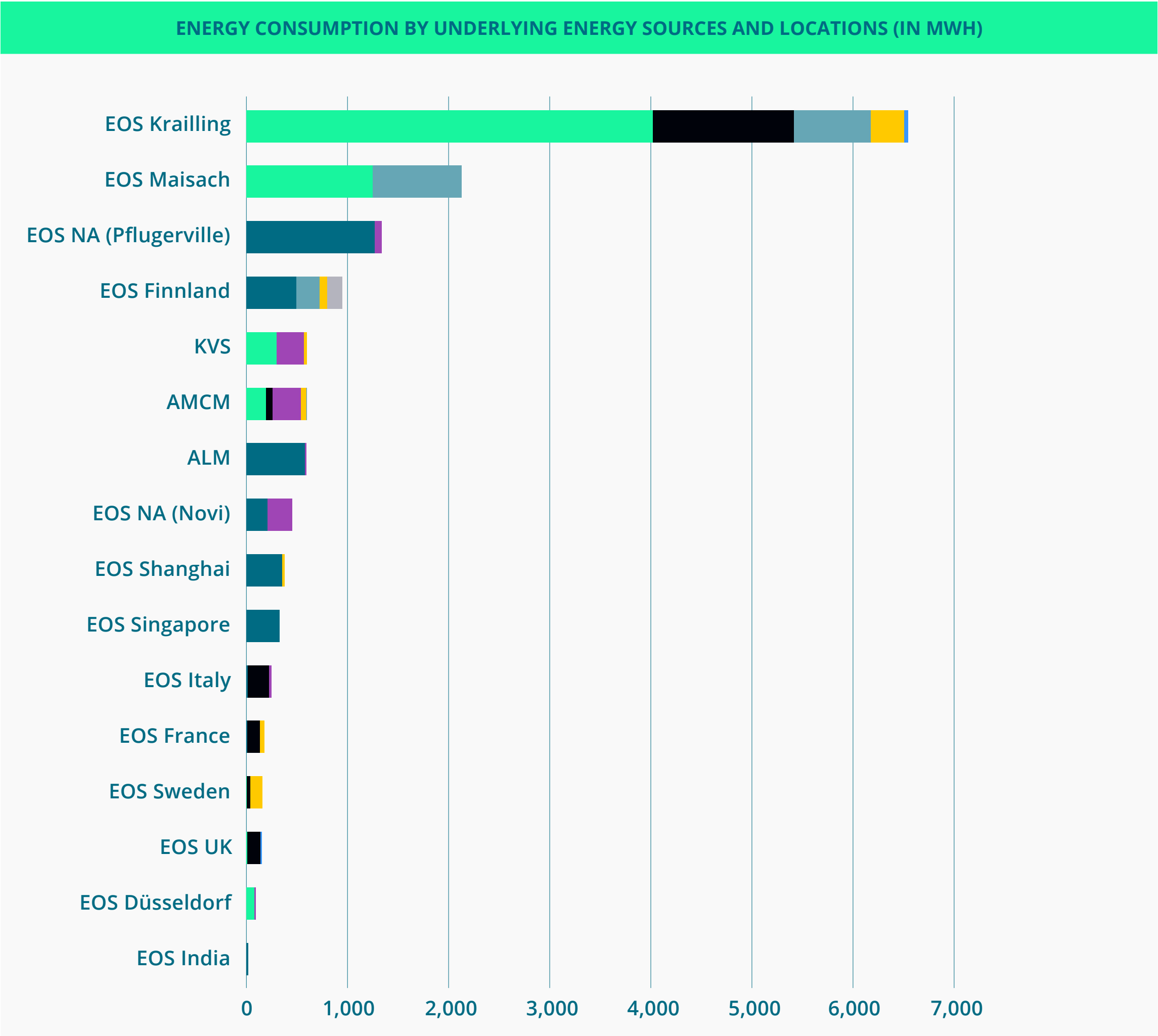


Figure 12



Figure 12 shows energy consumption by underlying energy sources at our EOS Group global sites, with more than half of the electricity consumption already coming from renewable sources.

GHG emissions

E1-6

With regard to the emissions recorded in carbon accounting, we were able to collect a large amount of data and prepare initial analyses within this fiscal year. For Scope 1-2 emissions, we distinguish between the so-called location-based and the market-based calculation. **Location-based** emissions are greenhouse gas emissions based on the average emission factor of the electricity grid in a company's geographical location, while **market-based** emissions take into account the specific emission factors of electricity contracts or suppliers that the company has chosen (e.g., green electricity).

GHG EMISSIONS (IN tCO ₂ e)				
Category	Base year 21/22	22/23	23/24	Ratio 23/24 / 22/23 in %
Scope 1 GHG emissions				
Gross Scope 1 GHG emissions (tCO ₂ e)	1,286	1,217	1,088	89
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	0	0	0	0
Scope 2 GHG emissions				
Gross location-based Scope 2 GHG emissions (tCO ₂ e)	4,210	4,000	4,308	108
Gross market-based Scope 2 GHG emissions (tCO ₂ e)	1,721	1,517	1,694	112
Scope 3 GHG emissions				
Gross indirect Scope 3 GHG emissions (tCO ₂ e)	163,129	166,724	–	–
Purchased goods and services	79,567	90,488	–	–
Capital goods	4,408	3,969	–	–
Fuel and energy-related activities	848	841	–	–
Upstream transportation and distribution	5,307	4,963	–	–
Waste	257	249	–	–
Business travel	1,835	3,208	–	–
Employee commuting	1,055	950	–	–
Downstream transportation and distribution	1,154	838	–	–
Processing of sold products	4,240	3,655	–	–
Use of sold products	62,307	55,381	–	–
End-of-life treatment of sold products	1,922	1,932	–	–
Investment	231	252	–	–
Total GHG emissions				
Total GHG emissions (location-based) (tCO ₂ e)	168,625	171,941	–	–
Total GHG emissions (market-based) (tCO ₂ e)	166,136	169,459	–	–

Table 2

As part of the calculation of our second CCF for the 22/23 financial year, we have extended the **system boundaries** to EOS Holding AG, i.e., including the sister companies AMCM and KVS as well as participations. Thus, our base year 21/22 has also been adjusted.

Total emissions for the 21/22 **fiscal year** amounted to 166,136 tCO₂e (market-based). Our Scope 1-2 emissions account for just under 2% of total emissions, while Scope 3 emissions are responsible for the remaining 98%. Germany has the largest share of Scope 1-2 emissions (37%), followed by North America (32%), Europe, Middle East, Africa (EMEA), and Asia-Pacific (APAC). More than half of global electricity consumption comes from renewable sources. Looking at the value chain – upstream (from suppliers to EOS) and downstream (from EOS to customers) – which includes the sources of Scope 3 emissions, the results show that "purchased goods and services" and the "use phase of sold products" account for around 84% of emissions.

Total emissions for the **22/23 fiscal year** were 169,459 tCO₂e, with a slight decrease in Scope 1-2 emissions but a 2% increase in total emissions compared to 21/22.

Once again, Scope 1-2 emissions account for just under 2%, while Scope 3 emissions are responsible for approximately 98% of total emissions. Germany has the largest share of Scope 1-2 emissions (approx. 37%), followed by North America (approx. 34%), EMEA (approx. 13%) and APAC (approx. 11%). EOS GmbH sites contribute to 95% of total Scope 1-2 emissions, AMCM to 3%, and KVS to 2%. The Krailling and Maisach sites account for the largest share of energy consumption.

Figure 13 shows the totals of the EOS Group in comparison of the fiscal years 21/22 and 22/23.

Scope 3 emissions amounted to 166,724 tCO₂e for the 22/23 fiscal year, an increase of approximately 2% compared to 21/22. The categories Scope 3.1 (purchased goods and services) and 3.11 (use of sold products) are responsible for 88% of all Scope 3 emissions (as shown in Figure 14). The increase in category 3.1 is mainly due to stock build-up and the decline in category 3.11 is among others due to a change in the product mix.

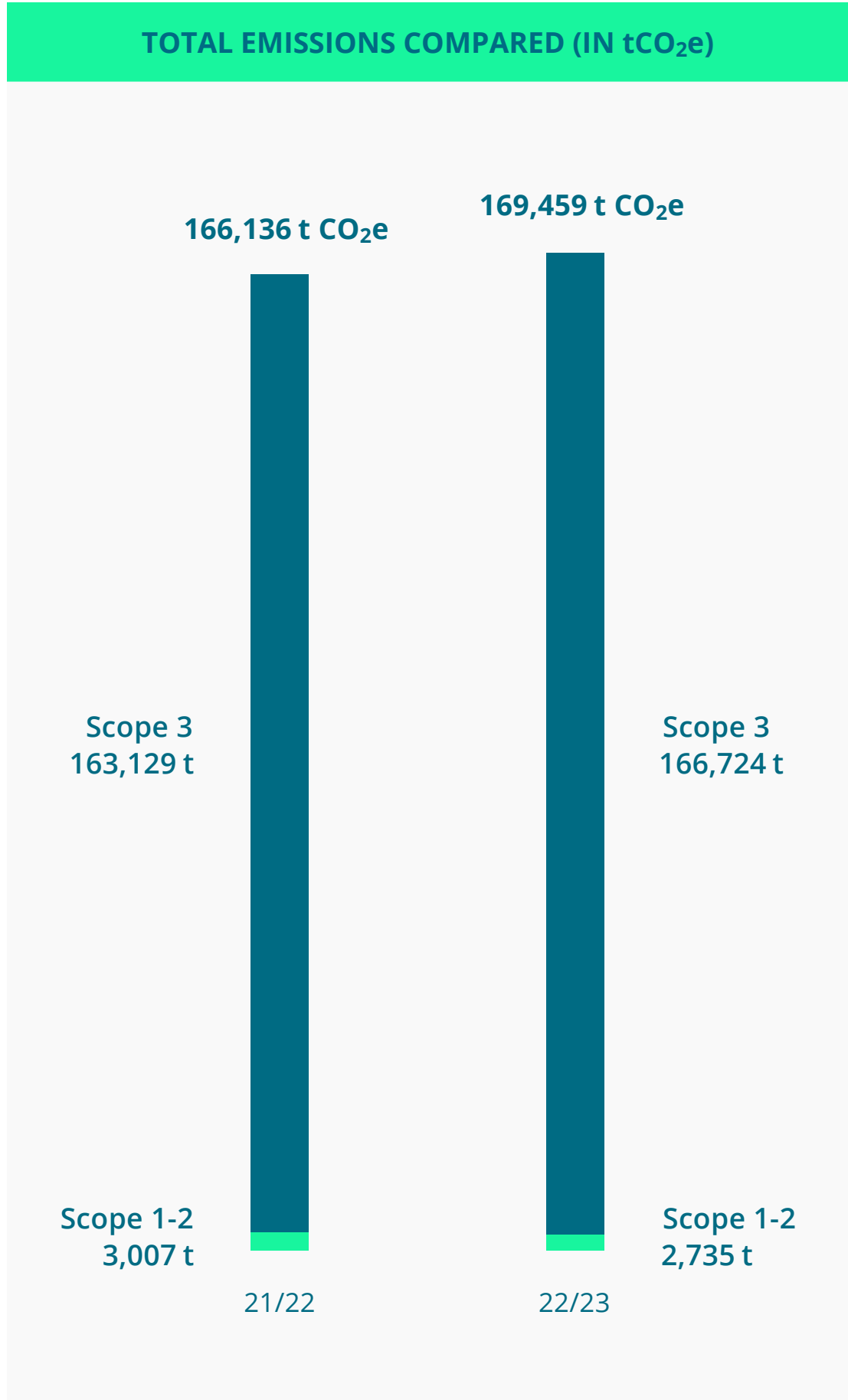


Figure 13

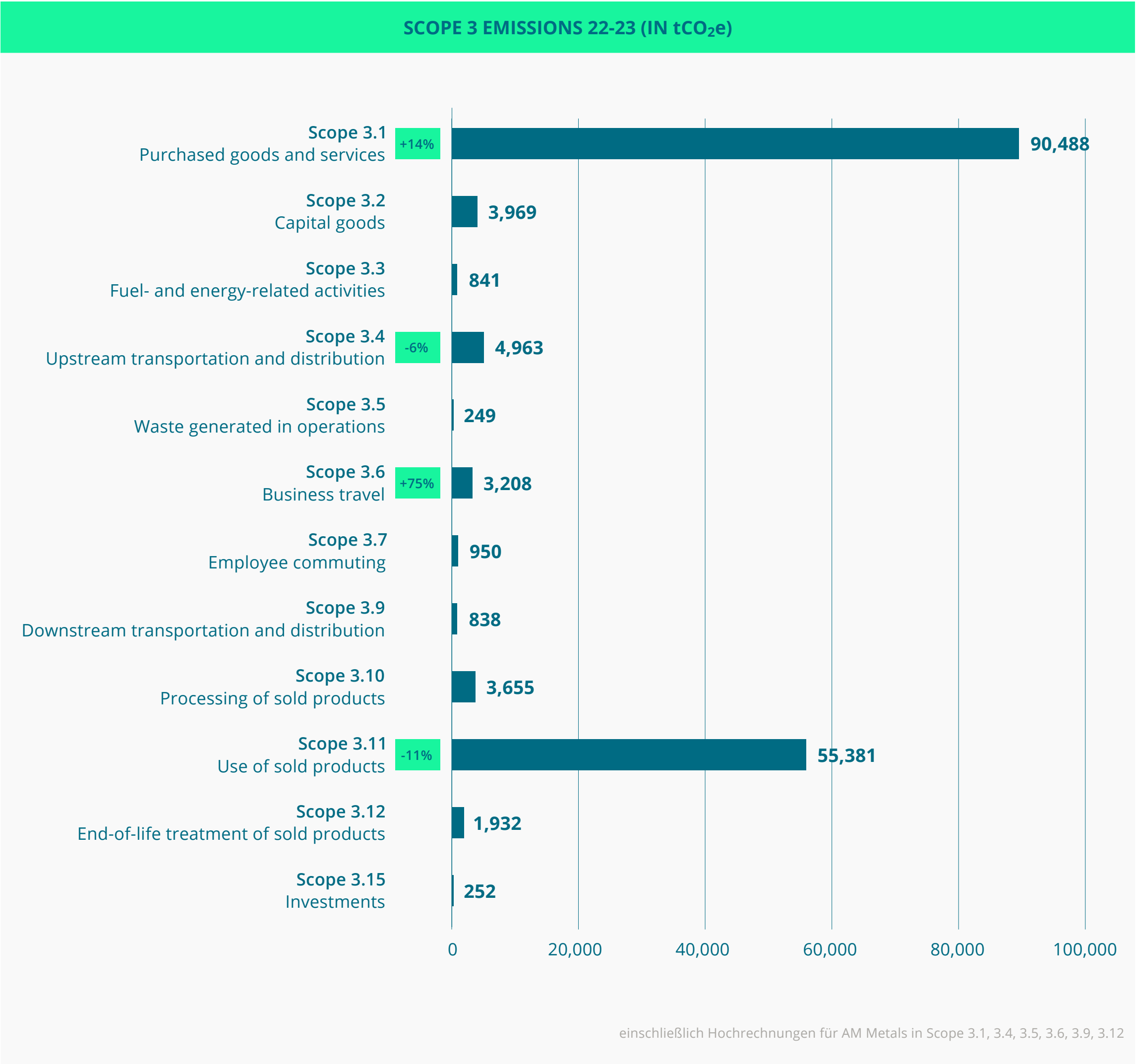


Figure 14

At the editorial deadline for this report, we also already had the results of the Scope 1-2 calculations for **fiscal year 23/24**. For Scope 1-2, there was a slight increase of 2% overall due to higher electricity consumption and thus higher Scope 2 emissions. Encouragingly, Scope 1 emissions have decreased by 11% due to lower fuel consumption as a result of positive changes in our fleet towards electric mobility. The energy sources in Figure 15 show the potential for renewable energy transitions, which we will address as part of our climate strategy.

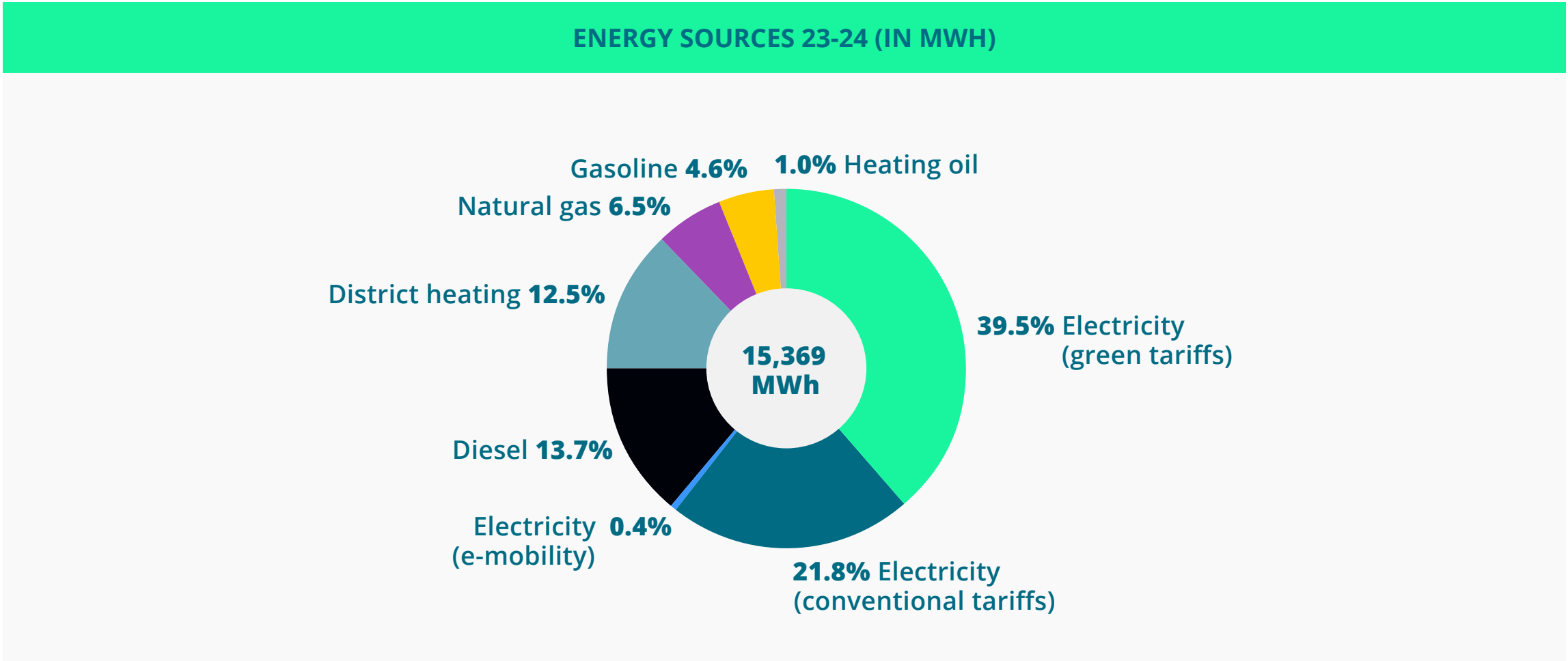


Figure 15

Measures

E1-3

Regardless of our efforts to achieve a comprehensive strategy around **emission reductions**, we have been working for several years to implement measures that contribute to reducing energy and fuel consumption. In addition to modern buildings with high energy standards, an intelligent building management system, and the use of LEDs, this also includes the purchase of 100% electricity from renewable energy sources at all EOS sites in Germany. We are further increasing our efficiency through innovative technologies such as heat recovery and concrete core activation.

Another focus topic is our vehicle fleet, which contributes to emissions from fuel consumption. That is why we are gradually converting our fleet to electric vehicles, and we are particularly pleased with our employees' openness to switching to electric and hybrid vehicles.

In the reporting period, we were able to continue the positive trend of the last two years and record a decrease in diesel vehicles in favor of an increase in all-electric vehicles.

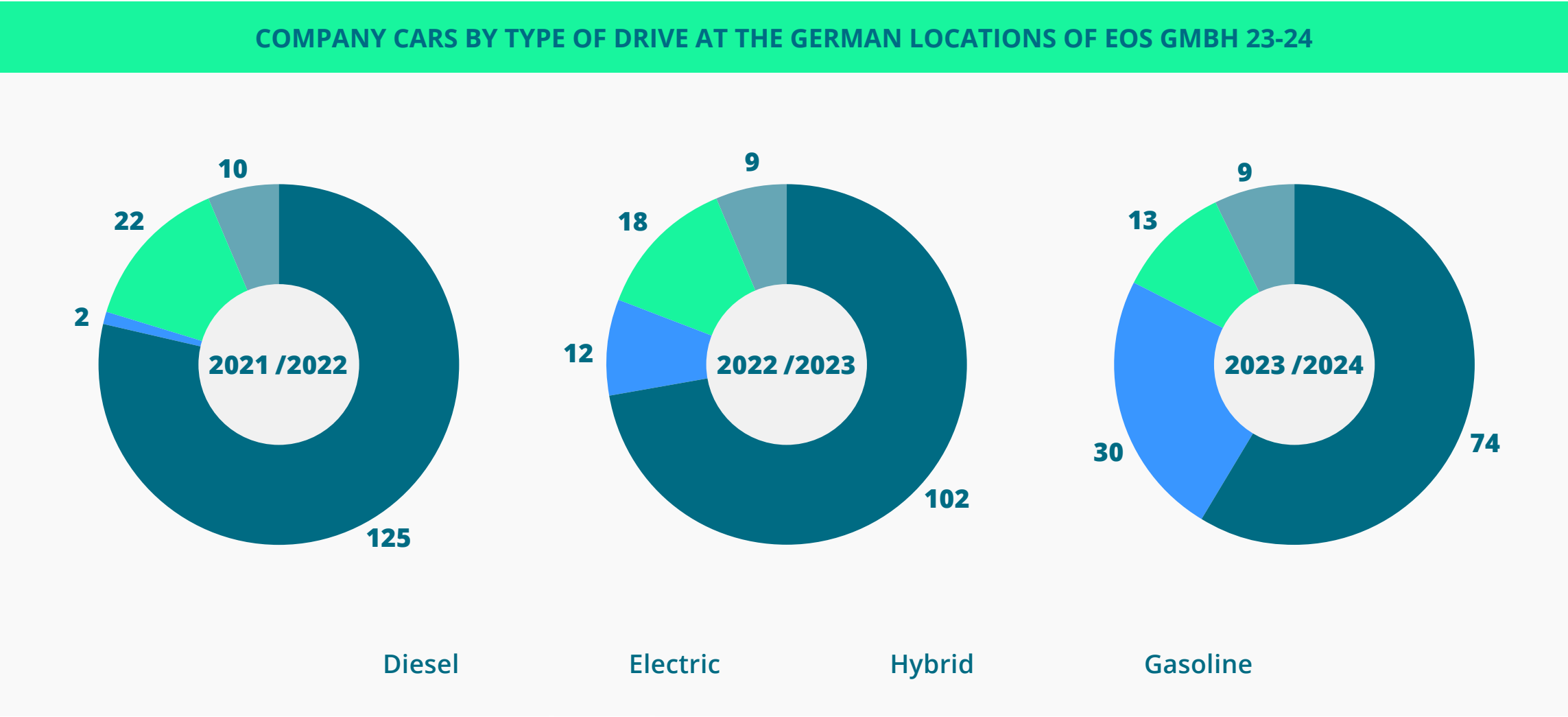


Figure 16

Our products play a special role in connection with emission reductions. Sustainability does not only start with us in the company but is also reflected in what we offer our customers. That is why we have developed our **Responsible Products**, which already include CO₂-reduced and climate-neutral polymer and metal powders for 3D printing, a key priority in recent years. Our industrial 3D printing solutions make a direct contribution to reducing emissions along the entire value chain of our customers. To make the climate impact of our products measurable and transparent in a targeted manner, we rely on LCAs.

For our **powders**, complete LCAs for four materials have been updated and/or implemented during this fiscal year and verified by independent third parties. These include the aluminium powder AlSi10Mg and the new polymer material PA 1100. We are particularly proud of EOS Aluminium AlSi10Mg, as it corresponds to a CO₂e reduction of at least 25% with a guaranteed share of at least 30% secondary (recycled) raw materials. Our metal material development continues to make great efforts to increase the proportion of recycled raw materials even further, which was already

realized for AlSi10Mg shortly after the end of this fiscal year. The number of materials and products with available verified environmental data is to be increased even further in the coming years.

We were also able to make progress with our **systems**. With the EOS P3 NEXT, a new and highly productive polymer system was developed and introduced shortly after the end of the fiscal year. It enables shorter process times, thereby increasing productivity by up to 50% and reducing the total cost of ownership by about 30%. Higher productivity also enables energy and gas savings in the manufacturing process. Together with new materials with an increased reuse rate, the environmental footprint of additively manufactured parts can be reduced by up to 50%.

POLLUTION

E2

In the course of our double materiality analysis, the topic of powder losses was identified as material in the topic area E2 pollution. The focus is on potential impacts on the environment and waters, especially with regard to microplastics. This results in the material topic of microplastics, which we will elaborate on below.

Introduction and strategy

[E2.IRO-1](#)

Activities in the field of polymer powders can potentially cause negative effects on the environment due to **microplastics**, in particular through powder losses during the handling and processing of our materials. At EOS, we have always been aware of our responsibility in dealing with these materials and are continuously committed to optimizing and further developing existing measures and also integrating them into processes to ensure comprehensive management.

Policies and processes

[E2-1](#)

An example of our efforts in this area and our successful anchoring in guidelines is our **environmental management system** → [E1-2](#). The EOS EMS has been certified for many years according to the international standard ISO 14001:2015 for the main sites in Krailling and Maisach. This certification underlines our commitment to environmentally friendly action and the effective management of environmental impacts. ISO 14001:2015 is a globally recognized standard that helps organizations identify environmental risks, minimize environmental impacts, and continuously improve their environmental performance. Our EMS is designed to systematically manage and continuously improve our environmental performance. We identify and address environmental issues, ensure compliance with relevant regulations, and continuously optimize our environmental practices. At the same time, we are working to establish continuous improvement processes in the area of environmental pollution in order to address the potential material impacts and risks as well as to cover other topics. In parallel to the development of the strategic structure and management guidelines, we are already implementing concrete measures, especially in the area of microplastics and the handling of our P-powders.

Targets, metrics, and measures

[E2-2](#) [E2-3](#)

Targets

[E2-3](#)

At present, there are no formally defined **environmental targets** in the area of pollution. As part of our existing environmental management system, we continuously analyze potential environmental impacts – especially with regard to microplastics and the handling of our polymer powder. The focus is on the development of suitable control and evaluation processes in order to identify risks at an early stage and derive appropriate measures.

Measures

E2-2

In the area of pollution reduction measures, EOS implements various strategies and technologies to make powder handling at our Krailling site as environmentally friendly and safe as possible. Our priority is on powder handling within **closed systems** to minimize the leakage of powder into the environment. If the open handling of polymer powders is nevertheless necessary, extraction systems prevent the spread of the particles.

In addition, it is mandatory for our employees to wear appropriate **personal protective equipment** when handling powder openly. This clothing is professionally cleaned at an industrial laundry that has a wastewater treatment system.

In our development department, where frequent cleaning of sieves is necessary, we use a special **cleaning bath**. The resulting wastewater is disposed of properly.

To further ensure safety and environmental protection, we also regularly carry out **audits of the wastewater limit values** at our Krailling and Maisach sites. Water samples are taken to ensure that pollutant limits are not exceeded that could pollute the environment. This review was carried out in cooperation with external experts. To ensure that our wastewater always complies with the specified limit values and thus protects the environment in the long term, critical wastewater is collected separately and disposed of externally in a professional manner.

Our new machine systems are equipped with **recirculating air filter modules**. These modules retain the process gas and prevent the discharge of powder into the environment.

As one of the most important measures to prevent the release of powder particles into the environment, we develop, sometimes together with partners, concepts and solutions for automated and encapsulated systems for **post-processing** and powder handling, such as the unpacking and depowdering of the construction jobs as well as the mixing of the powders.



*Figure 17 –
Polymer powder handling*

RESOURCE USE AND CIRCULAR ECONOMY

E5

For E5 Resource Use and Circular Economy, we have identified several relevant IROs as part of our materiality analysis: the handling of non-reusable powder and the disposal of systems and metal condensates. These aspects lead to the material topics of resource outflows and waste, which will be examined in more detail in this chapter.

Introduction and strategy

[E5.IRO-1](#)

For us, circular thinking is derived directly from our corporate purpose of Responsible Manufacturing. The result also showed the relevance of **resource use and circular economy** in the double materiality analysis, especially the topics of **resource outflows and waste**. We are committed to the conservation of raw materials, the consideration and extension of the entire life cycle of our products, and efficient waste management. These topics are of central importance to us and shape our continuous pursuit of sustainable solutions.

Policies and processes

[E5-1](#)

For us, Responsible Manufacturing means pursuing sustainable and strategic goals to have a positive impact on our planet and our stakeholders. Our focus on sustainability in additive manufacturing goes beyond mere compliance to include **efficient use of materials and resources**. Together with our customers, suppliers, and partners, we strive for the sustainable use and recycling of materials in order to reduce waste and conserve resources.

Our five pillars of the sustainability strategy → [SBM-1](#) provide a crucial framework for embedding sustainability and responsibility throughout our organization. One of the central pillars is the **optimization of resource efficiency**, in which we focus on the recyclability of raw materials and strive for zero waste in additive manufacturing. We are determined to implement these principles of circularity consistently and sustainably in all business areas and at all locations.

Targets, metrics, and measures

[E5-2](#) [E5-3](#) [E5-5](#)

Targets

[E5-3](#)

As part of our continuous efforts to promote resource conservation and the circular economy, we want to promote a common understanding and establish uniform principles for our activities in this area in the long term. The focus is on our **Responsible Products**, among other things. An example of this is our metal powder EOS Aluminium AlSi10Mg, which already had a guaranteed recycled content of over 30% this financial year. We have

set ourselves the goal of increasing the recycled content to 100%. We will continue our activities around the development of our products and will also increasingly rely on data collection and evaluation by LCAs in order to identify further potential for resource conservation.

The analysis of resource outflows, i.e., the key products and materials resulting from our production processes, → [E5-5](#) forms the basis of our efforts in resource conservation and circular economy. In the development and design of our systems and materials, we attach great importance to both increasing the efficiency of our machines and materials and establishing more cost-effective production methods. This combination enables us to develop measures around optimal use of resources.

Recyclable contents of our products and packaging

[E5-5](#)

Our systems and periphery are industrial machines made mainly of steel, stainless steel, and electronics. In general, the majority of these machines are fully recyclable. Systems and periphery are shipped in wooden containers with corrosion protection film made of Low Density Polyethylene. The plastic film is fully recyclable and the wooden containers can be reused or downcycled after return.

The polymer classes used do not belong to the standard plastics that are usually collected together with packaging.

The **polymer powders** are processed into polymer parts, whereby part of this is generated as waste by leftover, non-recyclable powder. In general, all of these materials are fully recyclable, as they are pure polymers (without compounds) or polymers combined only with fillers. Full recyclability is possible for the majority of unfilled PA11 and PA12 products. Our polymer powders are packed in cartons lined with polyethylene bags or in large cartons with a BigBag (polypropylene). This packaging is all 100% recyclable. Cartons are mainly shipped on disposable flat pallets, which can only be reused to a small extent and are considered non-recyclable and can only be downcycled (wood pellets).

The **metal powders** are processed into solid metal parts, which are fully recyclable. During the laser sintering process, some of the powder is removed from the process chamber and collected together with metal condensates in a waste container. These must be disposed of as hazardous substances.

Metal powders are packaged in plastic containers. These are not only reusable, but also almost completely recyclable.

Other **packaging** mainly comprises cardboard boxes and standard plastic bags or padding material, which are also fully recyclable.

Waste
E5-5

At all our locations, we pursue the goal of avoiding waste as much as possible and using resources efficiently. In doing so, we are guided by the **basic principles**: avoid, recycle, and dispose of properly. Our teams are continuously working to identify and reduce waste potential – for example, through longer component life cycles, more efficient filter systems or the use of alternative materials.

To improve traceability, we systematically collect waste-related data through our waste management service providers and as part of our Carbon Accounting and Controlling process. Waste can be roughly divided into **two categories**: on the one hand, site-specific waste such as packaging or typical office waste, and on the other hand, production-related waste, including materials classified as hazardous such as metal

sludge or filter residues. The latter are disposed of separately and responsibly in accordance with the applicable requirements.

In total, around **233 tons of waste** were generated at our German sites in the reporting period. Table 3 shows the quantities in the different waste categories.

Measures
E5-2

In the spirit of the circular economy and resource conservation, we have already taken several initiatives, ranging from the improved use of material resources to the implementation of new recyclable systems and processes.

WASTE (IN T)				
	Krailling	Maisach	Düsseldorf	Summe
Residual waste	26.00	39.50	2.86	68.36
Paper	8.58	11.60	1.98	22.16
Plastic	16.83	13.20	0	30.03
Wood	12.32	5.34	0	17.66
Metal	25.63		0	25.63
Organic waste	5.47	0	0	5.47
Non-hazardous waste (total)	100.39	95.27	4.84	200.50
Hazardous waste	20.66	12.02	0.88	32.69

Table 3

Optimization of the resource utilization of polymer materials: An important lever for optimizing material resources is the improved use of laser sintering powders. To be able to offer new, more efficient polymer powders or to improve existing powders and processes, EOS is carrying out extensive development work to reuse a larger proportion of the already used and therefore aged powder, minimizing the amount of waste generated as a result. This applies both to internal production and to customer use. During the reporting period, development work was carried out through several projects, which will lead to the introduction of new products with improved efficiency and resource utilization in the coming fiscal years.

Two new materials (PA 2220 HighReuse → **PA2220** and ALM PA 950 → **PA950**) with a refresh rate of 20% and 30%, respectively, with a balanced mechanical property profile were developed, which were presented shortly after the end of the reporting year.

Reuse of polymer powders and parts: The polymer classes used in EOS processes are not subject to collection and recycling with packaging waste and are therefore rarely collected and reused. Cooperation with the company Agiplast as part of the VIRTUCYCLE® program aims to collect used PA11 and PA12 powder as well as components from our customers worldwide to reuse them for their own products. As part of this, we jointly conducted an LCA in 2024, within which we were able to show that the production of 0.945 kg of PA12 injec-

tion molded granules from 1 kg of used EOS PA 2200 powder saved a total of 7.2 kg of CO₂e compared to using virgin PA12 raw material.

In addition, we have been working with the company Kajo Plastic for many years, whose initiative is aimed at our customers in the DACH region to collect used PA11 and PA12 powder and use this residual material for filaments and extrusion-ready plastics.

Recycled content in metallic materials: EOS aims to increasingly buy recycled metal powders → **E1-3** → **E5-2**. In the reporting period, more than 30% of EOS Aluminium AlSi10Mg → **AlSi10Mg** (one of the best-selling metal materials) was sourced from secondary raw material sources, conserving resources and reducing the CO₂ footprint.

Efficient systems and waste reduction: On the systems side, several new developments in materials, systems and peripherals are striving for significantly higher efficiency and waste reduction. This enables higher refresh rates of polymer powders or lower consumption of energy and inert gases per built component volume (e.g., through faster processes and better sealing of the systems).

In addition to our products, we also focus on the use of resources and the management of our **water cycles**. Table 4 shows the consumption at the ISO 14001:2015 certified sites. We distinguish between service water and well water. We use domestic water as tap water for sanitary and household-like purposes, while well water is used to cool our buildings in a closed circuit, with cooling mainly provided by a heat exchanger.



Figure 18 – Reuse of polymer powders as part of the VIRTUCYCLE® program

WATER CONSUMPTION (IN M ³)			
	Krailling	Maisach	Sum
Service water	6,550	2,956	9,506
Well water	599,081	308,750	907,831
Total	605,631	311,706	917,337

Table 4

OWN WORKFORCE

S1

In the S1 Own Workforce section, IROs on time models, compensation metrics, employee development, diversity, and data protection became material for us. Accordingly, the topics of working conditions, other labor rights, as well as equal treatment and inclusion became material.

Introduction and strategy

S1.SBM-3

Not only in terms of the environment, but also in the social sphere, the following applies – "if you don't measure it, you cannot manage it". Therefore, we first establish the status quo in the company before we can formulate goals and measures. With regard to the following statistics, we differentiate between two **categories of employees** in our HR software Workday: Employee and External. Within the Employee type, we also

distinguish between Executive Board Member, Permanent Employees, and Temporary Employees - these three groups are taken into account for sustainability reporting, unless otherwise stated. Other subtypes include interns, working students, doctoral students, trainees, temporary workers, and seasonal employees. External employees, on the other hand, are external, non-permanent workers who are divided into the subtypes of consultant, contractor, freelancers, vendors (hired via external parties), and temporary workers.

Through our **double materiality analysis**, we have been able to identify key topics for our own workforce:

KEY TOPICS FOR OUR OWN WORKFORCE
Working conditions Collective bargaining Work-life balance Social dialogue
Other employment rights Data protection
Equal treatment and inclusion Diversity Equal pay Development opportunities

Figure 19

We have already **implemented some measures** and continue to do so frequently together with our works council, which collectively negotiates work agreements for employees. We actively promote the long-term balance between professional and private life and the health of our employees. Flexible home office and time guidelines as well as various health management measures contribute to this. Employees can also take a personal break to better combine individual needs with professional ambitions. We conduct regular employee surveys and dialogue formats such as workshops in order to maintain continuous dialogue with our workforce. As a machine manufacturer, safety and health in production facilities is a central focus for us. Security in terms of privacy is primarily promoted by our data protection management. In view of the increasing number of IT attacks worldwide, we continuously monitor and improve our data protection and IT security measures. We also strive to treat all employees equally, regardless of whether they are part-time or full-time, and offer the same benefits and development opportunities depend-

ing on their life situation. Strengthening DEI potentially requires more coordination and communication at the beginning, but it presents significantly more opportunities than risks, especially through innovations that arise from different ways of thinking and perspectives.

Our **value chain**, and with it our own global sites, includes industries such as the metal and electronics industries, which means that there may be risks such as forced labor and child labor in any context, but especially upstream in the value chain. Based on the study Research Report 543: Respect for Human Rights along Global Value Chains - Risks and Opportunities for Sectors of the German Economy → **Study** as well as annual risk analyses in accordance with the German LkSG, we have identified four countries in our own business area as being at risk regarding forced labor and child labor and monitor them continuously.

Policies and processes

S1-1 - S1-4

Guidelines

S1-1

EOS, a group of organizations with its corporate purpose of Responsible Manufacturing and its long-standing company values, responsibility, excellence, fairness, and togetherness, has zero tolerance → **Policy** for violations of the rights under the German General Equal Treatment Act (DE: "Allgemeines Gleichbehandlungsgesetz", AGG), the Whistleblower Protection Act or the LkSG.

EOS GmbH, as the largest subsidiary, pursues a variety of guidelines to control the material IROs of its workforce. Topics such as **flexible working hours and locations as well as data protection** are covered by official guidelines. In addition, the works council of the GmbH has concluded numerous work agreements to regulate other matters such as recording working hours, place of work, health, remuneration, operating resources, or communication. These guidelines apply to all employees. Our commitment to human rights extends across the entire value chain in addition to our own business area. We comply with German and European laws and are guided by international standards such as the UN Declaration of Human Rights, the principles of the UNGC, the fundamental principles and conventions of the International Labour Organization (ILO) on labor and social standards and the Charter of Fundamental

Rights of the European Union. Of note is our focus on the protected rights under § 2 LkSG, including labor rights, safe working conditions, and freedom from discrimination.

We have specific anti-discrimination guidelines in accordance with the German AGG, including the **six dimensions** of gender identity, sexual orientation, background, religion, age, and disability. Our management statement on our Speak up! → **Hotline** reaffirms our commitment to protecting our workforce. In addition, we have a DEI policy that demonstrates our commitment to an inclusive workplace. EOS is committed to protecting its employees from different backgrounds from discrimination and to creating more inclusion and belonging within the workforce. A specific goal relates to women in the workforce and leadership. We continuously strive to remove barriers and create equal career development opportunities for growth within the organization.

IRO engagement processes

S1-2

The primary responsibility for ensuring effective interaction with our workforce lies with our Chief Transformation Officer (CTrO). The CTrO is responsible for internal communication with employees and ensures regular exchange with management.

We actively include the **perspectives** of our own workforce in our decision-making processes. While we use multiple channels to collect feedback, we specifically included our colleagues in our double materiality analysis in 2024. This has influenced the identification of actual and potential impacts as well as the prioritization of them. The exchange with our workforce takes place via official channels such as works council meetings, but also via our Speak up! Hotline and informal conversations. Within the company, we communicate regularly at events such as the kick-off at the beginning of the new financial year, the half-year review, and our town hall meetings. In addition, regular meetings with management enable employees to ask questions directly to management. Our management also communicates with employees by e-mail.

We involve our workforce in different phases, be it in strategy development (e.g., during our double materiality analysis) or in post-implementation evaluation rounds (e.g., feedback rounds in our internal sustainability community). This is done through focus groups, one-on-one meetings, and workshops that take place quarterly and ad-hoc.

The **effectiveness of our engagement** with the workforce is evaluated through quantitative assessments (such as surveys, performance reviews, turnover rates) and qualitative feedback (via internal and external channels such as Kununu). Through a survey on how HR supports and what can be improved for managers and their teams, we received valuable input on what we can work on and how HR is perceived in the organization. In 2024, we also conducted a survey among women at EOS to gain insights into the current situation and perception of this group. This helps us review and improve our DEI measures and ensure that career opportunities are offered equitably and employees develop their sense of belonging. This in turn leads to improved turnover rates and company performance.

Complaints and remedies

S1-3

To tackle human rights violations such as discrimination, EOS has launched a **Speak up! Hotline** set up where both employees and external people can report problems such as discrimination or health and safety concerns. The hotline, supported by case management software, enables a secure and anonymous investigation according to the need-to-know principle. The platform is available around the clock.

The introduction of the Speak up! Hotline was supported by a management statement that guarantees the comprehensive protection of employees in the event of reports and ensures that problems are dealt with fairly and quickly. Alternatively, employees can also express concerns through other channels, and management, HR, the works council, and managers maintain a general open-door policy.

All submitted concerns are monitored and processed, and whistleblowers have the opportunity to view the status of their report. These concerns are thoroughly investigated, and corrective measures are implemented. The complaints team receives regular training and continuously reviews the **investigation procedures**.

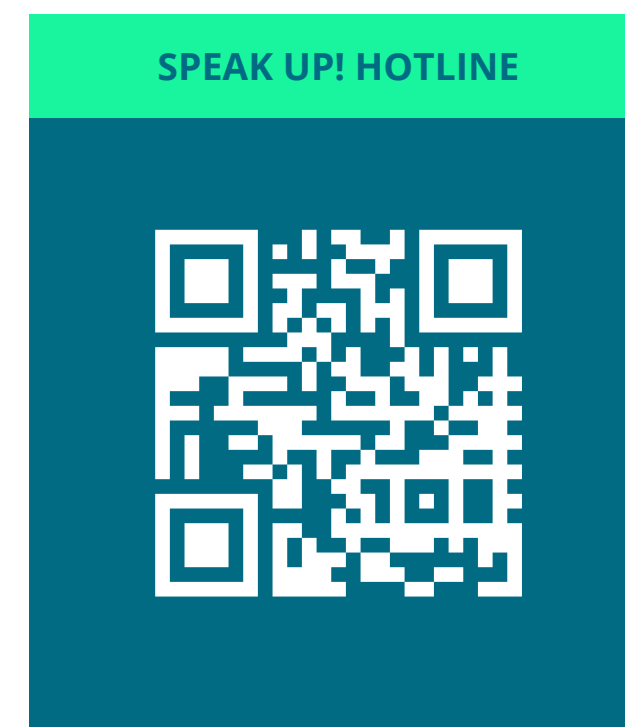


Figure 20

Employees are regularly informed about the use of the hotline and other possible channels, and trust in these channels is checked through data analysis.

Measures and their effectiveness

S1-4

EOS has dedicated significant **resources** to managing material impacts on our workforce. Resources allocated to these plans include funding for training programs, health and safety measures, and employee support services such as counseling and wellbeing initiatives. Some examples to support the work-life balance of our employees are flexible working hours, home office and remote work, as well as personal time off. In the area of health management, we have implemented an Employee Assistance Program, a company reintegration management (DE: "Betriebliches Eingliederungsmanagement", BEM) and various sports activities. For some topics, there may be country-specific adjustments. We also invest in technology solutions for employee engagement and feedback tracking.

Our HR department, our occupational health and safety department, our data protection officer, and the cross-functional team for DEI are specifically responsible for ensuring that these initiatives are **implemented effectively and securely**. As examples, we have implemented a 360° feedback process, established a performance evaluation cycle, and supported individual development programs (through our internal learning platform, which is available to everyone through the learning management system) – all on a global scale. Resources are reviewed annually to ensure they meet the evolving needs of the workforce and strategic goals.

We deal with possible **negative effects** in a thorough way and create measures to prevent or mitigate them. The topic of wages serves as an example of prevention. An unfair wage can have a negative impact on our workforce. For this reason, we at EOS have developed a standardized procedure for the valuation of all positions, which is based on the proven methodology of → **Baumgartner & Partner**. The evaluation is based on the duties and requirements of the position. This results in a classification, a salary grade. A salary band is defined for each salary step, which takes into account external market benchmarks. The salary bands are reviewed annually and adjusted according to the official inflation rate. In this way, we prevent our employees from being negatively affected by unfair wages.



Figure 21 –
EOS employees at the
B2Run Munich 2024

In addition, we are continuously working to enable our employees to have a **positive impact** beyond their wages. We are proud to be able to offer our employees further benefits. A few examples:

- 1. Flexibility:** In addition to various part-time options tailored to the needs of our employees, we also offer the option to work from home and flexible working hours. For families with children, we subsidize child-care and give additional fully paid vacation days for the children's sick days.
- 2. Continuous employee dialogue:** We want to support our employees in their lifelong learning through continuous feedback meetings. In this financial year, EOS' performance was measured on the basis of goals and performance feedback from all employees operating worldwide. It is possible to adjust the goals at any time and thus respond flexibly to the development of the employees.
- 3. Other benefits:** There are too many benefits and options to list them all. For example, we offer a company pension scheme, free group accident insurance, and a monthly travel allowance for public transport or a company bicycle. The sense of togetherness and the health of our employees are also important to us, and we support this, for example, with the annual joint B2Run in Munich.

Targets, metrics, and measures

S1-5 – S1-17 SBM-1

Targets

S1-5

At EOS, we have set clear goals to manage the IROs related to our workforce. Although we have implemented measures to address various influences, our focus is on **gender diversity**. Our goal is to increase the proportion of women in the entire workforce as well as in management positions by 2033. This target serves as an indicator of equity and inclusion for all underrepresented groups.

However, we not only collect statistics and set goals, but we also actively work to make these goals a reality. To attract more women and underrepresented groups to our technical professions, our Talent Acquisition department, for example, focuses primarily on new channels through which diverse, qualified personnel can be found. In 2024, our → Instagram channel was therefore launched to draw more attention to our work and culture. Furthermore, we were represented at the herCareer career fair in Munich for the fourth time. More and more women can also be found for technical professions at general technician fairs. With the appointment of our new Organizational Development Manager, the focus in the coming years will also be on the further development of our already existing, diverse staff.

Through regular exchange and cooperation with our **works council**, we ensure that our goals and actions are aligned with the real concerns of those who are directly affected by our policies and practices. This promotes acceptance and support for these goals. We involve our workforce and their representatives in monitoring the achievement of our employee development and gender diversity targets. This includes monthly meetings with the Equal Treatment Committee, which focuses on anti-discrimination and belonging to EOS.

Our employees are actively involved in the identification of learning areas and opportunities for **improvement**. If we receive feedback from employees or the works council on our measures, we evaluate it and determine how we can improve future measures. An example of this is the systematic collection and analysis of feedback given in town halls – whether verbally or in writing in the chat – and sharing it with the relevant stakeholders.

Figure 22 –
EOS employees at the
herCareer Fair 2024



Figure 23 –
EOS employees at the
Technikermesse 2024

General statistics

[SBM-1](#) [S1-6](#) [S1-7](#) [S1-9](#)

Employees

To achieve our social goals in the short and long term, it is essential to look at the status quo. Accordingly, centrally relevant figures, data, and facts follow for classification.

First, we look at the gender distribution in our management team. Our CLT is distributed as follows in terms of gender dimension:

GENDER DISTRIBUTION IN THE CLT	
Number of employees at management level	7
Female	3
Male	4

Table 5

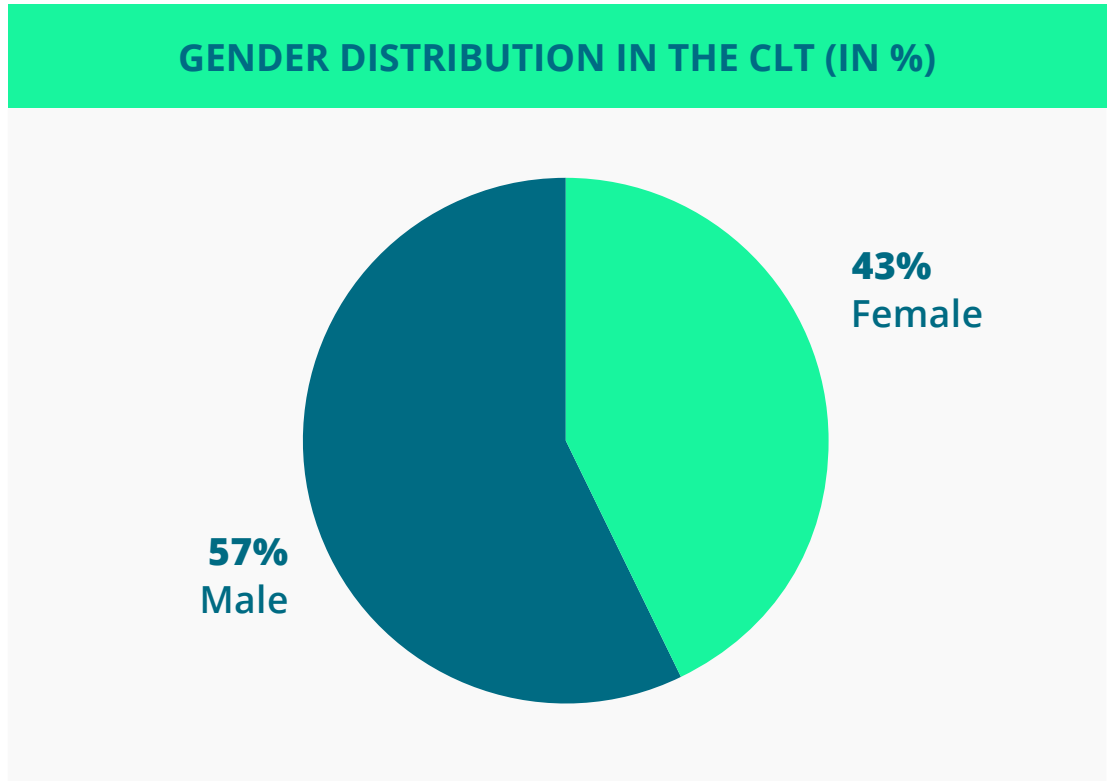


Figure 24

In general, there is a different gender distribution in the company. Approximately 71% of the workforce is male, while 28% is female (about 1% did not specify gender):

GENDER DISTRIBUTION IN THE COMPANY	
Sex	Headcount
Male	955
Female	371
Diverse	0
Not disclosed	19
Total	1,345

Table 6

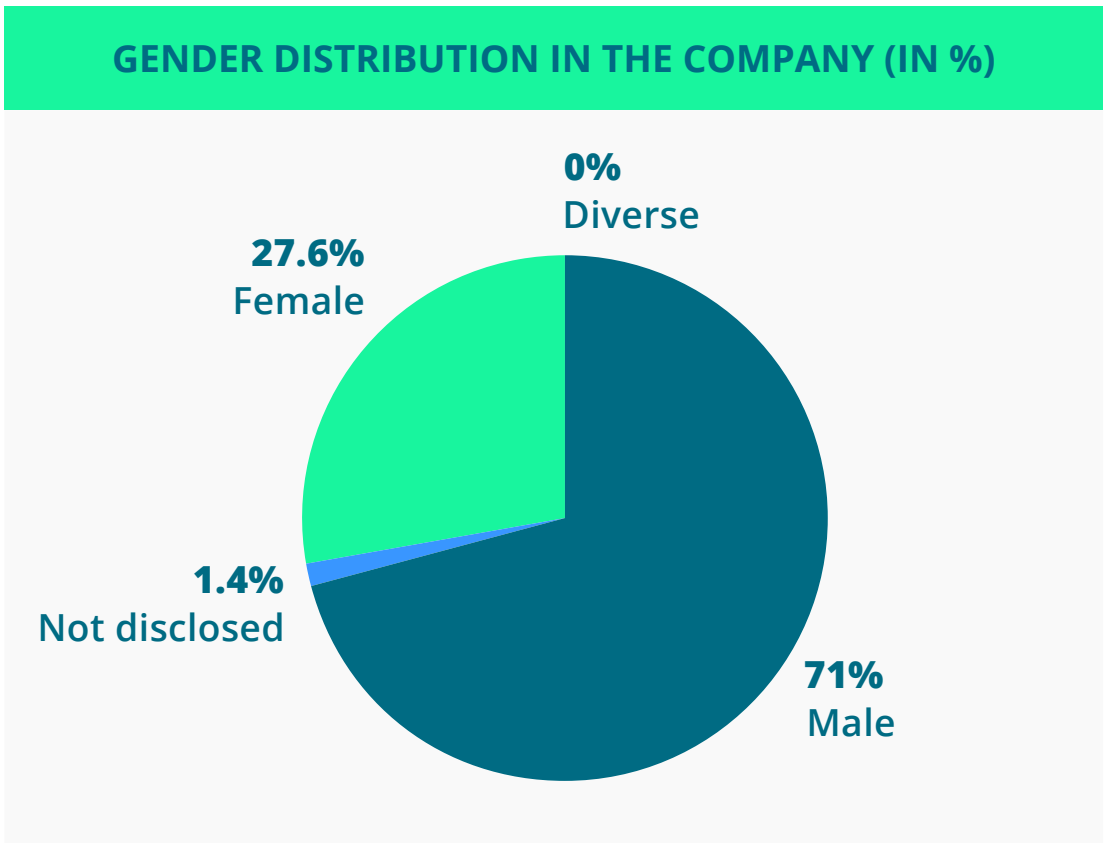


Figure 25

To classify these figures globally, we report below on the detailed distribution per country/region in which EOS is active:

GENDER DISTRIBUTION BY REGION				
Country/region	Male	Female	Diverse	Not disclosed
Germany	678	257	0	0
Finland	36	20	0	0
North America	132	42	0	0
EMEA	62	27	0	0
APAC	47	25	0	19
Total	955	371	0	19

Table 7

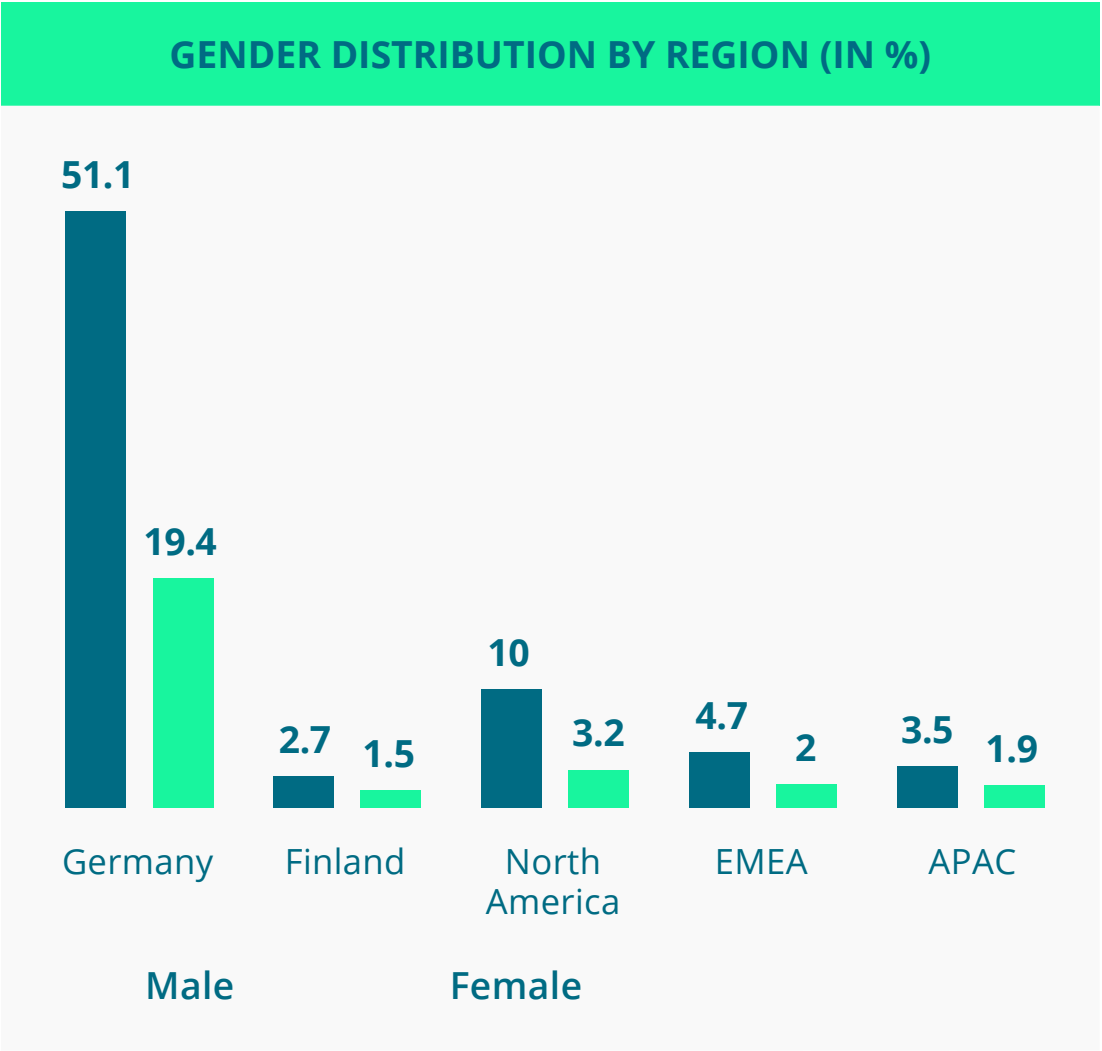


Figure 26

Regarding the age dimension, we have a focus on the 30 to 50 age group in our workforce at just under 62%:

AGE DISTRIBUTION	
Age category	Headcount
Under 30 years	184
Between 30 and 50 years	832
Over 50 years	329

Table 8

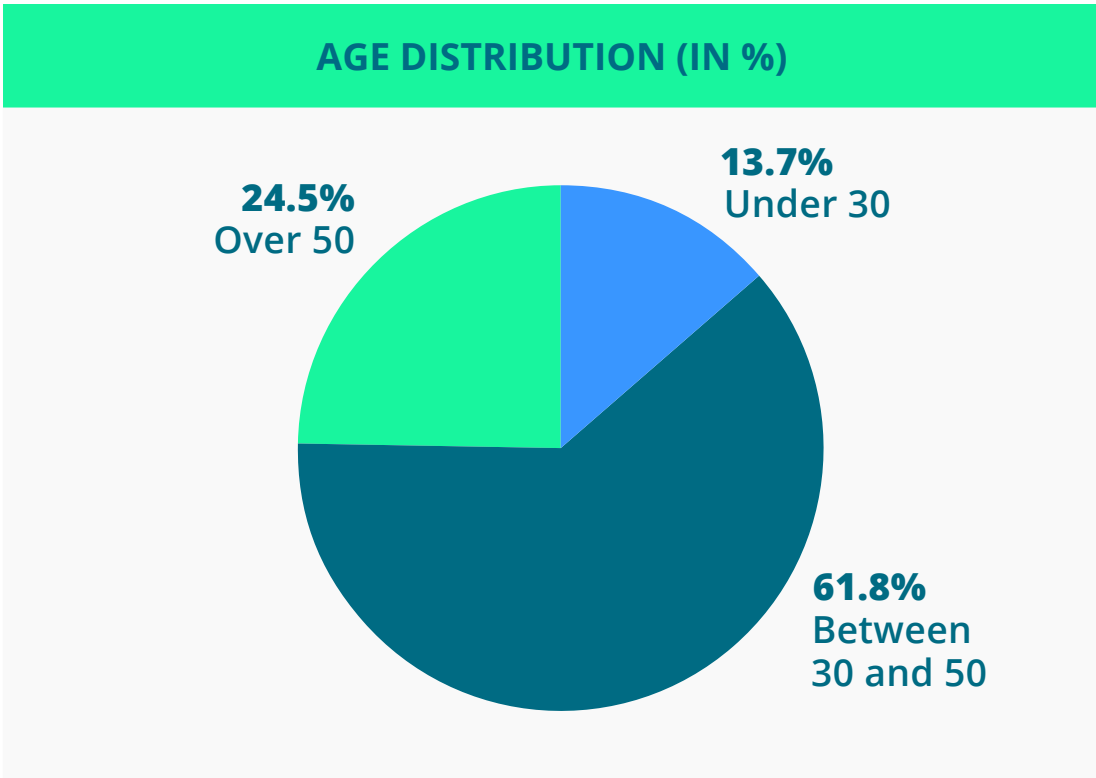


Figure 27

We also collect data on the way in which contracts are drafted by our employees; in relation to the agreed duration and time of employment. It is interesting to note that over 40% of our female employees work part-time, whereas approximately 6% of male employees do. In absolute figures, however, it can be noted that one third of part-time employees are male.

CONTRACT TYPE					
Category	Female	Male	Diverse	Not disclosed	Total
Number of employees	371	955	0	19	1,345
Number of permanent employees	356	942	0	19	1,317
Number of temporary employees	15	13	0	0	28
Number of employees with non-guaranteed hours	0	0	0	0	0
Number of full-time employees	261	901	0	19	1,181
Number of part-time employees	110	54	0	0	164

Table 9

Finally, it can be reported that 131 employees left EOS in the financial year. Employees are defined as members of the Board of Management as well as regular and temporary employees. This number of terminations refers to all EOS companies worldwide. The fluctuation rate for the 23/24 financial year is 11.9%.

Understanding employee data

At EOS, we collect employee data using Workday HR software, which provides a standardized reporting framework. The number of employees includes all permanent and temporary employees who work at various EOS sites.

The number of employees is reported as headcount. Unless otherwise stated, the number of employees is reported at the end of the reporting period.

Where necessary and/or applicable to ensure a full understanding of employee data, relevant contextual information is provided (e.g., information on employee categories, geographic distribution, or employee groups).

We disclose relevant demographic details (such as gender diversity or age groups) so that stakeholders can interpret the data accurately.

Of the total of 153 external employees as of 30.09.2024, 98 were hired through external companies. Most of them worked in the IT (40 people), Materials Management (16 people), and Software & Engineering (15 people) departments, while the rest were spread across other departments in small numbers.

External employees

At EOS, in addition to employee data, we also collect data on external employees using our Workday HR software, which provides a standardized reporting framework. The numbers of external employees include everyone who works for EOS at different locations.

The number of external employees is reported as a headcount and reflects the total number of external employees working at EOS, including those with short-term contracts or self-employed people.

The numbers of external employees are reported at the end of the reporting period (end of fiscal year 23/24, ending 30.09.2024). In the 23/24 financial year, 153 external employees worked for EOS.

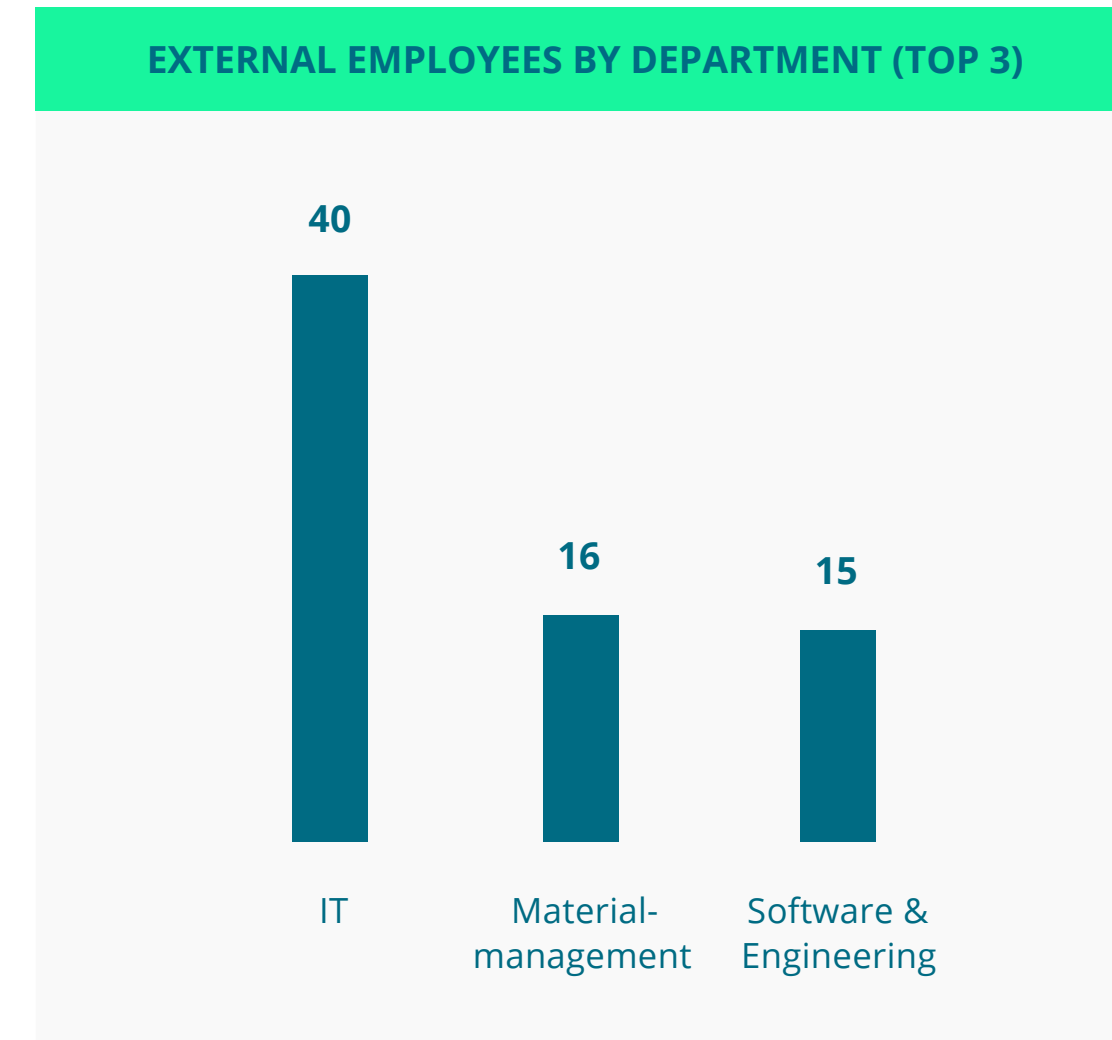


Figure 28

Collective bargaining coverage and social dialogue

[S1-8](#)

The **collective bargaining coverage** of EOS employees differs from country to country. In principle, only in Finland, France, and Italy are all employees covered by collective bargaining, which corresponds to 7.06% of global employees. Outside the European Economic Area, there is no collective bargaining coverages.

Employees in Germany are collectively represented by the **Works Council**, which accounts for a total of 806 employees or 59.93% of the total workforce. In other countries, there is no such coverage.

Fair pay and compensation metrics

[S1-10](#) [S1-16](#)

At EOS GmbH, we have an established methodology for **job evaluation** and each job profile is assigned to a salary grade → [S1-4](#). We have a clearly defined salary structure for these salary levels. This structure was determined on the basis of external market salaries. Every year, we adjust the structure according to the official inflation rate. We ensure that our employees' salaries are within the defined salary ranges and make salary adjustments if necessary. At EOS GmbH, we have salary bands and the salaries of our employ-

ees are within these defined ranges. In other countries and the locations of EOS Holding AG, we are currently in the process of comparing our salaries with external benchmarks.

In the 23/24 financial year, women at EOS earned only 1.7% less than men, all other things being equal, regarding personal and job-related criteria, which objectively justify salary differences. This data is based on an audit of the **gender pay gap** based on employee data as of September 17, 2024. On the basis of the audit, EOS was able to maintain the "FAIR COMPENSATION by Great Place to Work" certificate for another year. We continue to work to close the remaining pay gap and achieve full gender pay equality. This is done in cooperation with an external partner, → [Dr. Vogt Consulting](#), which conducts independent audits of non-discriminatory remuneration based on scientifically proven regression analysis methods and certifies them together with Great Place to Work.

Social security and work-life balance

[S1-11](#) [S1-15](#)

The social security of employees depends heavily on the regulatory and legal situation in the respective country (or region). Our possibilities as a protective employer also move in the respective context. For this year's report, we will look at the situation for employees of EOS GmbH in Germany, which represents the majority of our employees. We are working on being able to report about EOS Holding AG in the future.

- **Protection against loss of income due to unemployment:** In Germany, unemployment insurance is mandatory for all employees who are fully subject to social security contributions. However, there may be reasons for which there is no entitlement, for example if the qualifying period has not been fulfilled or no contributions have been paid (e.g., employment as a working student or in a compulsory internship). In this respect, employees at EOS GmbH are therefore covered by statutory social insurance.

- **Protection against loss of income due to age:** All employees in Germany who are fully subject to social security contributions are compulsorily insured through the statutory pension insurance. Reasons why there may be no entitlement to a pension are, for example, non-fulfilment of the mandatory contribution years or missing payments. For EOS GmbH, the works agreement on partial retirement also regulates additional opportunities for older employees. The prerequisites are that they are at least 57 years old and have ten years of service.
- **Protection against loss of income due to starting a family:** In principle, all working parents in Germany are legally entitled to parental allowance, provided that certain factors are met (e.g., residence in Germany, maximum weekly working hours of a maximum of 32 hours, maximum earnings limits must be checked). However, for the maternity benefits that only female employees receive, there are also cases in which no maternity benefit is paid, e.g., for adoptive mothers. At EOS GmbH, all employees are entitled to family-related time off. The data for international subsidiaries is not yet available in a centralized manner.

- **Protection against loss of income in the event of illness:** In Germany, employees have a legal right to continued payment of wages in the event of illness for up to 42 calendar days. According to this, people with statutory health insurance receive sick pay from their health insurance company for a maximum of 78 weeks, while privately insured people may suffer financial losses if they have not covered sick pay separately in their tariff.
- **Protection against loss of income due to an accident at work:** In Germany, statutory accident insurance is a compulsory insurance policy that covers damage to health caused by work, accidents at work and commuting, as well as certain occupational diseases, whereby employers and voluntarily insured persons have to pay contributions, while leisure accidents are not covered. However, there is an additional benefit within the EOS Group: We have group accident insurance that also provides additional cover for private accidents of our employees in the event of disability.

People with disabilities

[S1-12](#)

In Germany, the Severely Disabled Persons Act is anchored in Book IX of the Social Code. An employee must be at least 50% severely disabled to receive special rights, so only data on severe disability (50% or more) is collected.

The percentage of employees with such severe disabilities for EOS GmbH in the calendar year 2024 (not financial year) was 2.12%.

Due to German legal regulations, scalability to other countries in the context of this reporting is currently still challenging, as other parameters apply (included employee types are not only board members, permanent employees, and temporary employees, but also, for example, working students who work more than 18 hours per week).

Health and safety management

[S1-14](#)

All employees of EOS GmbH are included in our health and safety management. Data in this regard is collected on a calendar yearly basis. In 2023 and 2024, we did not record any work-related deaths of employees or non-employees. There were four accidents in 2023 and three in 2024. In connection with this, there were 35 lost working days in 2023 and ten in 2024.

The safety of our employees is a key issue for our own business unit and in our value chain (upstream and downstream). The most important is the **risk assessment for occupational health and safety**, which enables the systematic analysis of hazards and the definition of appropriate protective measures. At EOS, we assess hazards according to activity and workplace, as well as for hazardous substances and for employees with disabilities. The risk assessments are prepared by the managers responsible with advice from the occupational health and safety department and published centrally on the intranet. All working conditions are continuously subject to the so-called PDCA process: Plan, Do, Check, and Act. After analyzing all possible risk factors, we define risk mitigation measures and keep them at a minimum level. Performance reviews and regular updates of risk assessments ensure effectiveness and support the preventive approach.

We have also implemented measures to ensure the **health and well-being** of our employees. We offer flexible working hours, telephone counselling and support in difficult personal situations, reintegration support (BEM). These initiatives are part of our long-term strategy to minimize incidents and illnesses and support our employees throughout their time with us. In addition to preventive measures to ensure the safety and well-being of our employees, we also provide remedies in terms of actual material impacts on employees and also organize sports courses and events.

Information security and data protection management

As part of the 2024 double materiality analysis, information security and data protection were identified as significant, actual risks – especially against the backdrop of the 44% increase in hacking attacks worldwide → [Global Cyber Security Report 2025](#). The topic was also prioritized by our compliance team in the general, company-wide risk management process.

EOS GmbH has therefore implemented targeted measures to strengthen information security and data protection. A key element is the introduction of a systematic labelling system that allows for a clear categorization of sensitive information and personal data. This helps to deploy protective measures in a targeted manner, reduce potential vulnerabilities and strengthen the company's digital resilience in the long term.

In cooperation with the Information Security Officer, our Data Protection Officer has implemented an IT Security Management System (ISMS) and a DSMS in accordance with the ISO 27001 and ISO 27701 standards. ISO 27001 is a systematic framework for ensuring information security in an organization. It includes poli-



Figure 29 –
EOS employees at the
Würmtal Relay Race 2024

cies, procedures, and technical measures to protect the confidentiality, integrity, and availability of corporate and personal data. ISO 27701 complements the ISMS and sets clear data protection requirements, especially for personal data. It provides EOS with a framework for meeting the requirements of the General Data Protection Regulation (GDPR). An independent, accredited certification body conducted a **pre-audit** in fiscal year 23/24 to assess the maturity and readiness to implement the management systems. This confirmed that EOS GmbH is ready for the final ISO 27001 certification audit, which was successfully completed in November 2024, i.e., without any deviations, for the Krailling, Maisach, and Düsseldorf sites. This is an important step for the safety and protection of our employees and partners.

To mitigate material risks from impacts on our workforce, such as data breaches, we have implemented several measures within these systems. On the one hand, **preventive measures** such as regular e-learning help to support employees in dealing with IT security and data protection risks. On the other hand, we regularly analyze and improve our IT landscape. Our ISMS is designed to track and improve our actions and ensure that risks are effectively mitigated.

With the launch of our **Workday self-service portal**, we have reached another milestone in digital visibility. All global employees can now view, correct or delete their personal data independently – quickly, easily, and in compliance with the GDPR. This approach not only strengthens personal responsibility but also creates trust and makes an important contribution to a sustainable data protection culture in the company.

Furthermore, we have established decentralized **data protection coordinators** in all subsidiaries and sister companies to strengthen data protection awareness in everyday life. As direct contact persons and multipliers, they promote the understanding of data protection-compliant action in companies and make a significant contribution to the sustainable anchoring of our data protection principles in the corporate culture.

Training and development

S1-13

We are proud to say that 100% of regular employees participated in regular **performance and career development reviews**. Employees who were on a longer leave of absence (e.g., parental leave) during the evaluation period were not included here.

Continuing education is of central importance to us as an innovative company. In this regard, the average number of hours spent on training per employee was 12.99.

Our **training offer** is versatile and supports individual development. We offer technical training on EOS machines and technologies as well as software training. Strategic business skills are just as much a part of the program as training in project management. Communication training strengthens presentation skills, intercultural skills, and general communication. In addition, we promote area-specific training, language, and health offers.

We pay special attention to peer-to-peer learning and network building - regardless of whether someone is in a management position or in training. In this way, we create a culture of joint learning and continuous development.

Incidents and complaints

S1-17

Despite the focus on more women in the workforce and leadership, we work **intersectionally** on all dimensions to foster a sense of belonging among employees. Our anti-discrimination and DEI policy is implemented for all underrepresented groups in accordance with the AGG. We collect and analyze status quo data to identify where we need to prioritize our efforts. We set ourselves goals and optimize processes, especially in the

HR area. In addition, we communicate our efforts internally and externally and use gender-inclusive language. This ensures that we continue to create a workplace where everyone feels safe, seen, and included.

Unfortunately, we cannot prevent isolated incidents from happening. In the reporting period, through the Speak up! Hotline → **S2** → **G1**, we received **ten complaints and two incidents of discrimination**, which we processed and closed. We have not received any complaints through national contact points for the Organization for Economic Co-operation and Development (OECD) multinational enterprises. Furthermore, we are not aware of any serious human rights problems or incidents involving our own workforce, nor are we aware of any serious human rights issues or incidents that violate the UNGC principles or the OECD Guidelines for Multinational Enterprises. Accordingly, we have not had to pay any fines, penalties, or compensation for damages due to violations of social and (serious) human rights factors. We continue to work hard to eliminate any form of discrimination or harassment.

WORKERS IN THE VALUE CHAIN

S2

For workers in our value chain, we have identified IROs as material within our materiality analysis on the topics of contract design, compensation metrics, discrimination and harassment, as well as occupational safety and accessibility and inclusion. Therefore, the topics of working conditions and equal treatment and inclusion became material, so we report the corresponding material data points below.

Introduction and strategy

[S2.SBM-3](#)

At EOS, we work to ensure that all workers in the value chain who may be materially impacted by our operations are included in our ESRS 2 disclosures. The types of workers who could be affected by material impacts are both in our own operations and along the entire value chain. We are active in industries such as metals, chemicals, electronics, and generally in the manufacturing industry. Therefore, particularly relevant groups of workers are the so-called **blue-collar workers, workers with a migrant background, women* and people with disabilities**. These can be affected by generally inadequate working conditions, unfair wages, discrimination, but above all by health and safety measures.

Based on our risk analysis, which was carried out in accordance with the German LkSG, we consider the **USA, China, South Korea, and India** to be geographically riskier regions regarding child or forced labor. The negative impacts identified as part of our double materiality analysis are currently all potential and not actual. However, we have established processes for remedial measures that can be activated on an ad-hoc basis if there is substantiated knowledge of any incident.

Within our double materiality analysis, we mainly identified **potential negative impacts** on workers in the value chain. We recognize these risks and work to identify them at an early stage within our scope of possibilities and to prevent them at an early stage. We are also committed to greater transparency in our value chain and are increasingly engaging with our suppliers to promote compliance with ethical standards and sustainable practices.

We believe that greater **transparency and collaboration** within our value chain will lead to more opportunities and fewer risks in the long term. A positive side effect is that this also helps us to better manage our value chain while optimizing costs, time, and quality.

Policies and processes

[S2-1 – S2-4](#)

Guidelines

[S2-1](#)

At EOS Holding AG, we have implemented the German LkSG and written a comprehensive → [Policy Statement](#) on human and employee rights as well as environmental protection in our value chain. Our human rights officers (AG and GmbH) are responsible for monitoring and implementing our annual risk analysis and the measures derived from it. Above all, health and safety are a risk for us, which is why we pursue a preventive approach and continuously improve our internal management. We expect the same commitment from our suppliers and have set this out in our → [EOS Business Partner Code of Conduct](#).

We are committed to ensuring that human rights are respected along our entire value chain and that all workers are treated respectfully and fairly. In addition to complying with laws and regulations in Germany and the EU, we are also guided by **internationally recognized standards and guidelines**, such as the United Nations Universal Declaration of Human Rights, the principles of the UNGC, the ILO's basic principles and conventions on labor and social standards, the Charter of Fundamental Rights of the European Union, the

Minamata Convention on Mercury, the Stockholm Convention on Persistent Organic Pollutants, and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes. These commitments, together with our ongoing efforts to create greater transparency in our value chain, are integral to our goal of promoting a respected and fairly treated workforce. We regularly review and update our policies to ensure they continue to align with these global frameworks and international best practices.

So far, we have not had any direct contact with the workers in our value chain. Our externally accessible Speak up! Hotline → **S1** → **G1** is available. As of the editorial deadline for this report, **no cases outside of our own business** have been reported. At the moment, we are therefore focusing on gaining more transparency through our supply chain and working more closely with our suppliers.

We have put in place a process to address and/or enable human rights impacts. This process complies with the German LkSG and includes a procedure with clear responsibilities in the case of **substantial knowledge** of a human rights incident. Apart from our Speak up! Hotline, through which such incidents can be reported safely, we are also able to carry out ad-hoc risk analyses, assess whether the incident can be resolved in a reasonable time and/or whether we need to revise

our preventive measures. As part of such a **preventive measure**, we train our purchasing department in responsible practices along the entire value chain and use training materials from the UNGC Academy for this purpose.

Our general Policy Statement and our EOS Business Partner Code of Conduct are compliant with the German LkSG. It also includes topics such as child or forced labor. Suppliers' consent to the EOS Business Partner Code of Conduct is obtained either through a framework supply agreement or through the supplier questionnaire for direct material suppliers. Some of our direct suppliers have their own codes of conduct for their suppliers, which are the same or similar in content to ours. In such cases, these codes are considered equivalent. In the 23/24 financial year, our or the equivalent supplier codes covered over 90% of the total purchasing volume in direct purchasing. For the 24/25 financial year, it is planned to obtain approval from the relevant suppliers for the new version of the EOS Business Partner Code of Conduct as a measure from the LkSG risk assessment and to cover over 90% of the total purchasing volume in direct purchasing.

Process for workers' engagement in the value chain

S2-2

At EOS, we recognize the importance of incorporating the **perspectives of workers in our value chain** into our decision-making processes in order to manage actual and potential impacts. Nevertheless, after careful consideration and due to time and resource constraints during our initial double materiality analysis, we decided not to interact directly with the potentially affected stakeholders themselves. Instead, we involved internal representatives from different departments, spoke to selected external interviewees, and used external data. We are determined to close this gap in the future.

The **internal departments involved and external interviewees** were selected based on their knowledge and expertise in their field. Records from previous due diligence processes, internal and external reports and surveys have been incorporated into our initial assessment. Workers in the value chain were indirectly represented by the Sustainability, HR, Purchasing, Consulting, Sales, and Service departments. In addition to a workshop to identify potential and actual impacts, we did desktop research and talked to our suppliers and our customers.

POLICY STATEMENT

In addition to complying with laws and regulations in Germany and the EU, we are also guided by internationally recognized standards and guidelines, such as the United Nations Universal Declaration of Human Rights, the principles of the UNGC, the ILO's basic principles and conventions on labor and social standards, the Charter of Fundamental Rights of the European Union, the Minamata Convention on Mercury, the Stockholm Convention on Persistent Organic Pollutants and the Basel Convention on the Control of Transboundary Movements of Hazardous Wastes.

Figure 30

We plan to integrate input and feedback from workers in the value chain into our risk-based approach according to the German LkSG. For high-risk suppliers, we are already conducting desktop audits and requesting evidence on ESG issues. In the future, we plan to include **voices "from the field"**, starting with our own sites and finally along the value chain. Through this approach, we aim to achieve transparency about the status quo and evaluate potential improvement measures in cooperation with our suppliers.

We **review** and improve our approach annually by paying attention to updates to government websites, reporting in our Speak up! Hotline, external benchmarks, and participating in UNGC conferences.

Process for remedial negative effects and complaint channels

S2-3

At EOS, we are determined to develop and/or contribute to solutions when impacts or incidents are identified at suppliers or in our own business. Our approach includes an immediate ad-hoc risk assessment and situation analysis, as well as a quick decision on ending the incident or minimizing the impact. We are fully en-

gaging with the parties concerned, investigating the matter, and working with the relevant suppliers to prevent a recurrence. In addition, we offer training for our employees to prevent such incidents in the long term, for example in the areas of responsibility in the supply chain, IT security, health and safety, or anti-discrimination.

Via our global **Speak up! Hotline**, employees in the value chain can express their concerns. We work hard to ensure that investigations are conducted thoroughly and objectively through this secure communication channel. Internally, this hotline is advertised via posters and the intranet and externally via our website. We support the availability of such channels for workers in the value chain by encouraging our suppliers and partners to adopt similar standards in terms of human rights and environmental protection. Our EOS Business Partner Code of Conduct also stipulates that we expect our direct suppliers to encourage their suppliers along the value chain to comply with the German LkSG. Where appropriate, we will provide these suppliers with learning materials to support a high level of quality and response.

All case information obtained through our Speak Up! Hotline is entered into our secure investigation software and continuously monitored. The system allows us to securely store all relevant information and communicate anonymously with the whistleblower. We

regularly analyze patterns and use this information to improve our working environment. However, we are aware that without transparency beyond our direct suppliers, we cannot currently ensure that all workers in our value chain know that they can raise concerns with us. Therefore, our focus in the coming years will be on creating **more transparency and collaboration** with our immediate suppliers.

Further measures within the framework of the LkSG

S2-4

At EOS, we have taken proactive measures to manage material impacts on workers in the value chain. We have implemented the German LkSG, which includes a comprehensive set of measures already mentioned to manage essential IROs related to workers in the value chain.

If, as part of our risk management and associated annual risk analyses, we become aware of an actual risk or a serious concern (e.g., via our Speak up! Hotline),

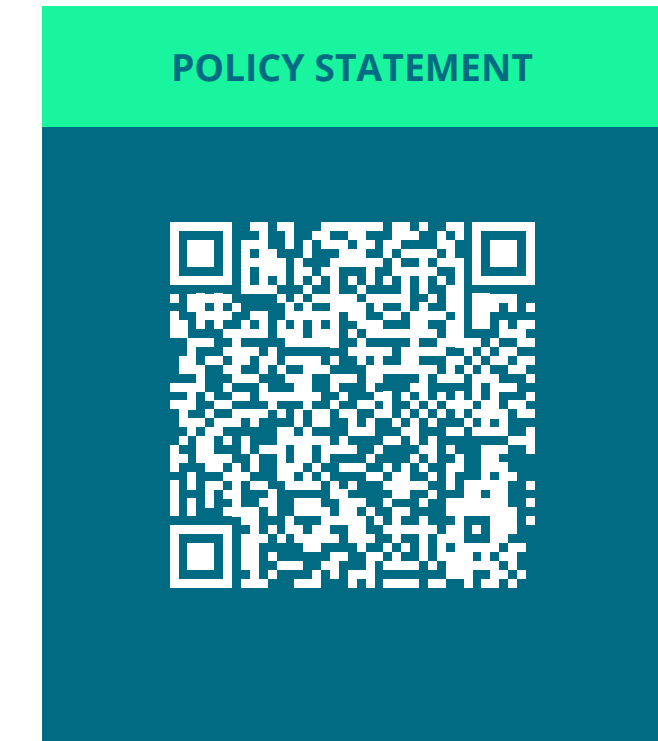


Figure 31

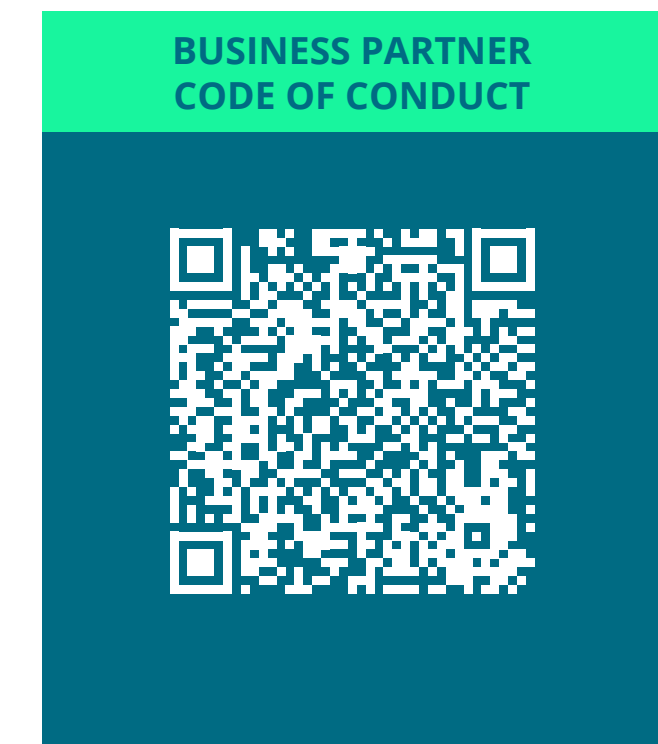


Figure 32



*Figure 33 –
EOS employee at the
production site*

we follow our process for remedial action. For example, we contact an immediate supplier or our immediate customers who have experienced an incident of discrimination to define **countermeasures**. In doing so, we aim to protect the well-being of workers in our value chain, improve their working conditions and reduce their risks and negative impacts. We are committed to taking or enabling remedial action in the event of incidents. In the current fiscal year, we have not had to deal with any actual, significant incidents. Nevertheless, we are continuously working on our preventive measures, reviewing our approach annually to ensure adequacy and reporting transparently.

Targets, metrics, and measures

S2-5

As EOS Holding AG, we focus on climate targets that affect our company's corporate footprint – including emissions in our value chain, which are captured by Scope 3 measurements – as well as comprehensive gender equality – which is a human rights issue. Our goal is to maintain this focus and direct our energy to these issues that are pressing for us. At the same time, we always take a data-driven approach to effectively address all our challenges. In the coming years, we will therefore continuously work on greater transparency in our value chain. Through this combination of **climate protection and gender equality**, we strive for sustainable improvements both for the environment and for our employees. On the basis of increased transparency, we will also be able to identify priorities for workers in the supply chain in the future and address them through targeted measures.

BUSINESS CONDUCT

G1

With regard to G1's business conduct, we have identified IROs as material in our materiality analysis in relation to our supplier relationships, specifications and forecasts, and payment practices. That is why the topic of supplier management has become material. In the following, we report on the mainly qualitative, material data points.

Introduction and strategy

[G1.GOV-1](#)

The highest management body of EOS is the Management Board of EOS Holding AG. The Supervisory Board supervises the Management Board in accordance with Section 95 of the German Corporation Law and meets quarterly. The Board of Directors evaluates our business practices as well as the company's performance. All strategically relevant topics such as strategy, finance, compliance, and sustainability are presented at the board meetings. In the event of deviations between planned and actual KPIs, the Management Board and the Supervisory Board discuss possible options for action. Our units are led by the Core Leadership Team (CLT). This team consists of the three members of the Management Board of EOS GmbH, two of whom are also members of the Management Board of EOS Holding AG, as well as four other senior managers (C-level) of EOS GmbH. The CLT meetings are held every two weeks to steer the entire business and make strategic and key operational decisions together.

Policies and processes

[G1-1 – G1-3](#)

Corporate culture and compliance risks

[G1-1](#)

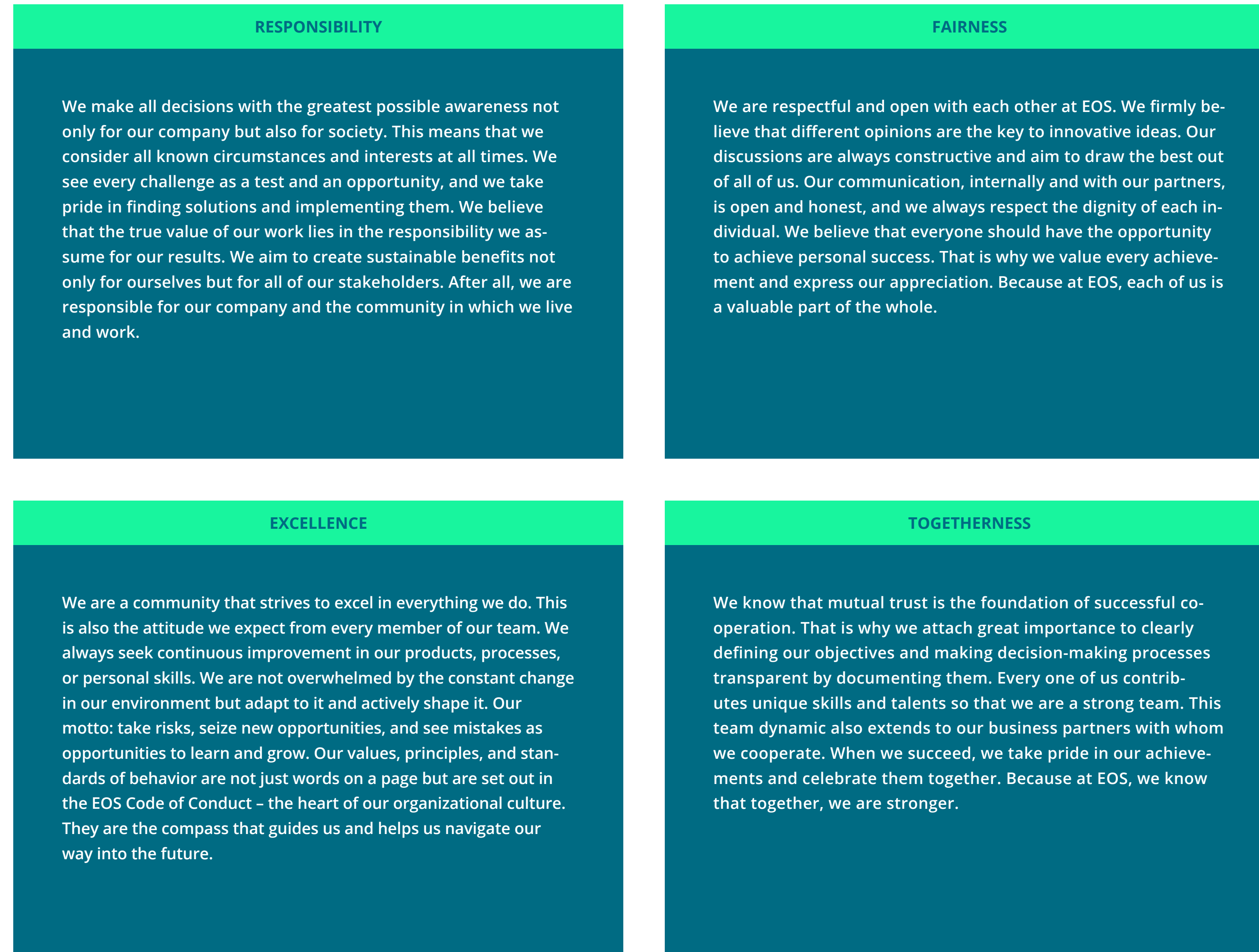
EOS has clear guidelines for business practices and a corporate culture that is firmly anchored in our corporate purpose of Responsible Manufacturing. Our corporate values, which are lived by all employees on a daily basis, are the basis of our **corporate culture**. Responsible action, excellent performance, fair treatment, and teamwork are essential for us.

To promote an open and honest communication culture, we have created the **Speak up! Hotline** set up. This platform allows employees and external parties

to report concerns or rule violations in a secure and optionally anonymous way. Topics such as discrimination, environmental hazards, occupational safety, or illegal activities of business partners can be submitted around the clock worldwide. EOS ensures that every report is carefully and objectively checked by experts without the whistleblower having to fear negative consequences. → [S1](#) → [S2](#)

Regular compliance training is mandatory for all employees and provides a solid understanding of our standards and codes of conduct. The **compliance risk analysis** shows that, for example, the risk of corruption and bribery is low overall, with some countries requiring special attention. Nevertheless, we remain vigilant and are committed to ensuring that our high ethical standards are also maintained in such regions. In this way, we ensure a corporate culture that is characterized by integrity and a sense of responsibility and lives up to our global reputation.

Figure 34 –
The EOS values



Supplier management

G1-2

The overarching process "**Purchasing at EOS**" defined by our purchasing department underlines the principles and requirements that suppliers must meet in order to be qualified and commissioned.

Preference **is given** to suppliers who can prove that they have an EMS or who carry out special environmental activities. Other criteria include proof of eco-labels, the use of environmentally friendly production and recycling techniques, and the delivery of goods in reusable or recyclable packaging. A short delivery route through regional providers is also preferred if possible. In addition, suppliers must observe and comply with special transport regulations, especially for hazardous goods. The acceptance of the EOS Business Partner Code of Conduct or a comparable own code of conduct as well as regular occupational safety training are requirements that suppliers should meet.

As part of the **supplier qualification**, every new supplier is checked by the compliance department and export control (so-called blacklist check). The qualification process will only be continued after positive examination results. In general, a supplier questionnaire is obtained from new suppliers with an estimated annual purchasing volume of more than 100,000 euros, which also includes the acceptance of the EOS Business Partner Code of Conduct, unless the supplier has its own code of conduct that is comparable in terms of content. This questionnaire also contains environmental questions that are evaluated by purchasing as part of the supplier qualification process.

EOS regularly conducts an **evaluation** of existing suppliers, which asks, among other things, about the certification of an EMS, the acceptance of the EOS Business Partner Code of Conduct (if the supplier does not have its own similar code of conduct) as well as occupational and transport safety (especially for hazardous goods).

Suppliers agree to our General **Terms and Conditions of Purchase** for Works and Services / Supplier Requirements for Sustainability as well as the EOS Business Partner Code of Conduct. These requirements are based on the German LkSG and formulate the requirements for EOS suppliers and business partners. These must be adhered to both in their business relationships with EOS (from initiation to order execution) and in their dealings with their own employees, suppliers, and other stakeholders.

One risk that we have identified within our double materiality analysis includes dependence on suppliers if, for example, no alternative suppliers are available or qualified for certain components. To minimize these risks associated with dependence on a single supplier, such as availability and high prices, we strive to find **additional suppliers** wherever possible.

An ongoing, dedicated project by our Finnish subsidiary to diversify supplier sources aims to find at least one additional supplier for all metal materials and to follow the corresponding measures precisely for each

product. For **EOS StainlessSteel 316L-4441**, we have expanded our supply base from a single source to a handful of suppliers over the years. Thanks to this development, we have achieved better availability, cost competitiveness, and more stable quality from batch to batch.

Corruption and bribery

G1-3

EOS has implemented a **compliance management system** in accordance with common practices. The system is based on the three pillars "Prevent – Detect – Respond" and covers all areas of potential non-compliance, such as fraud, bribery, and corruption.

The Head of Global Compliance is responsible for the management of the compliance system and reports regularly to the Executive Board, the Board of Manage-

ment, and the Supervisory Board. **Compliance investigations** are conducted by the global compliance department and are carried out according to professional standards as well as our internal investigation guidelines with the utmost care and objectivity. After completion of an investigation, an investigation report is sent to the management of the GmbH and the board of directors of the AG. Significant cases are also discussed in the CLT and reported to the Supervisory Board. The investigations are carried out in accordance with the Global Compliance Investigation Process. Compliance policies are available internally through the global Compliance SharePoint. In addition, the guidelines are communicated to the local compliance officers (regional compliance representatives) for distribution in the regions.

EOS offers anti-corruption and anti-bribery training programs through its Learning Management System. Various **e-learning** courses cover compliance basics and anti-corruption. In addition, specialized training is available for specific focus groups (e.g., sales). Regular training is mandatory for all EOS employees and training coverage is 90%. Regular training is also mandatory for members of administrative, monitoring, and management bodies and training coverage is over 90%.

Targets, metrics, and measures

G1-4 – G1-6

Corruption and bribery

G1-4

In fiscal year 23/24, **no confirmed incidents of corruption or bribery** were recorded. However, if there are cases in the future, follow-up measures will be defined and implemented.

Political influence

G1-5

Senior management is responsible for monitoring political interference and lobbying activities. In the current fiscal year, **neither financial nor in-kind contributions were made for political contributions**. The main topics of our lobbying activities include climate change, sustainability, research and technology. The company is registered in the EU Transparency Register or in a corresponding transparency register of a Member State. No members of the administrative, managerial or supervisory bodies have held comparable positions in the public administration in the two years preceding their appointment.

Social commitment

We regularly engage in **networks** and try to drive the transition to Responsible Manufacturing together. We are members and/or involved in the following associations or organizations:

UNITED NATIONS GLOBAL COMPACT →



United Nations
Global Compact

United Nations Global Compact, a global pact concluded between companies and the UN to make globalization more social and ecological.

MOBILITY/MEDICAL GOES ADDITIVE →



Mobility/Medical goes Additive (MGA), an international network for industrial additive manufacturing in the fields of mobility and medicine.

KOMPETENZPROGRAMM NACHHALTIGKEIT →

KOMPETENZ**PRO**GRAMM
NACHHALTIGKEIT

Eine Initiative von econsense

Sustainability competence program of econsense, a sustainability network of the German economy.

CHARTA DER VIELFALT →



Diversity Charter, Germany's largest employers' initiative to promote diversity in the world of work.

BG ETEM →



Cooperative Society for Energy, Textile, Electrical, and Media Products (BG ETEM).

EMPLOYERS FOR EQUALITY →



Employers for Equality, a program for gender equality and diversity in companies.

AMGTA →



Additive Manufacturer Green Trade Association (AMGTA), a global trade organization dedicated to promoting the environmental benefits of additive manufacturing.

WOMEN IN 3D PRINTING →



Women in 3D Printing, a movement of individuals from all over the globe, from diverse backgrounds, gender identities, and socioeconomic statuses, who have come together to have a stronger voice in the additive manufacturing industry.

Figure 35 –
EOS employees and girls
at Girls' Day 2024



Furthermore, it is a concern of the founding family and the company with all its employees to work for social progress within the framework of our environment and our expertise. Our social commitment, also known as corporate citizenship, is based on the 17 UN Sustainable Development Goals. We focus in particular on SDG 4 Quality Education and are particularly committed to sub-goals 4.3 to 4.5, i.e., equitable, inclusive access to all levels of education.

To help reduce the gender gap, educate more socially disadvantaged people, and promote decent work through education by 2030, we support the following education initiatives and campaigns globally:

TEACH FIRST GERMANY →



Teach First Germany is a non-profit educational initiative that improves equal opportunities in education. CEO Marie Niehaus-Langer is a former Fellow and has a special connection to the initiative: "The initiative is doing excellent work. In a strong network, it is committed to good education so that all children and young people can develop their full potential. Educational justice despite poor starting opportunities is the basis for social integration and participation. And it is the cornerstone for mastering the challenges of the future in a society with more equal opportunities."

SAWABONA AFRICA E.V. →



Sawabona Africa e.V. is a Munich-based organization that supports hand-picked projects in South Africa. We combine our annual call for our customer satisfaction survey with a good cause and thus donate to a project in Soweto, a township in Johannesburg. This promotes learning and career development in mathematics and science, especially for young girls.

GERMANDREAM →



GermanDream is a non-profit organization dedicated to promoting democratic values, equal opportunities, and social cohesion through education and engagement. It works closely with schools and communities to inspire and encourage young people to actively participate in shaping an inclusive society. We started this partnership in 2024 and will continue to expand it in the medium to long term.

ZUSAMMENLAND →



The Zusammenland initiative is an appeal by several German newspapers for increased dialogue and better cooperation in Germany. EOS has been supporting this campaign for openness, respect, and togetherness since 2024 together with many other companies and organizations.

Through our location in North America, we support:

TAME →



**Texas Alliance
for Minorities
in Engineering**

TAME (Texas Alliance for Minorities in Engineering) is a nonprofit organization that enables Texas students to pursue careers in science, technology, engineering, and mathematics (STEM).

MAKERGIRL →



MakerGirl is a nonprofit that brings 3D printing and STEM to life so girls can create anything they want in life.

KETTERING UNIVERSITY →



Kettering University is an accredited institution of higher education that prepares students for a life of exceptional leadership by combining impactful learning experiences with challenging academic programs in engineering, science, mathematics, and business.

MOTORCYCLE MISSIONS →



Motorcycle Missions is a non-profit organization that helps first responders, paramedics, caregivers, police officers, and military veterans recover from post-traumatic stress disorder, anxiety, depression, and psychological trauma.

Payment practices

G1-6

With regard to our payment practices, information is currently being collected and analyzed for EOS Holding AG as a whole. The simplified key figure "**Days Payable Outstanding**" is already used internally to evaluate the accounts payable term in the form of an average view.

In the 23/24 financial year, however, the processing of invoices within our organization has improved due to the implementation of the document capture software **Tungsten Automation** (formerly Kofax). Invoice automation is intended to increase processing speed and thus have a positive effect on supplier payments. The electronic invoice for business-to-business transactions will bring new requirements for the invoice format from 2025 onwards. In addition to the challenges in implementing the legal basis, this offers further opportunities to increase efficiency through automated invoice processing at all levels of the value chain. We will address these developments and their effects in detail in the Sustainability Report 24/25.

5

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ESRS

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ESRS INDEX			
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	BP-2 Disclosure in relation to specific circumstances	Basis of report preparation; IRO management: ESRS disclosure requirements covered by the Sustainability Report	Ongoing data collection
	GOV-1 The role of the administrative, management, and supervisory bodies	Governance: Supervision in general and on risk management	Ongoing data collection
	GOV-2 Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	Governance: Supervision in general and on risk management	Ongoing data collection
	GOV-3 Integration of sustainability-related performance in incentive schemes	–	Ongoing data collection
	GOV-4 Statement on due diligence	Governance: Due diligence statement	–
	GOV-5 Risk management and internal controls over sustainability reporting	Governance: Risk management	Ongoing data collection
	SBM-1 Strategy, business model and value chain	Strategy: Strategy, business model and value chain; Own workforce: Targets, metrics, and measures: General statistics	Ongoing data collection
	SBM-2 Interests and views of stakeholders	Strategy: Stakeholder interests	–
	SBM-3 Material impacts, risks, and opportunities and their interaction with strategy and business model	Strategy: Material impacts, risks, and opportunities	Ongoing data collection
	IRO-1 Description of the process to identify and assess material impacts, risks, and opportunities	IRO management: Identification of IROs	–
	IRO-2 Disclosure requirements in ESRS covered by the undertaking's sustainability statements	IRO management: ESRS disclosure requirements covered by the Sustainability Report	Ongoing data collection

Section	Data point	Chapter	Reason for Incompleteness
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	E1.IRO-1 Disclosure requirements in relation to ESRS 2 IRO-1 – Description of the processes to identify and assess material climate-related impacts, risks, and opportunities	Climate change: Introduction and strategy	–
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	E1-5 Energy consumption and mix	Climate change: Targets, metrics, and measures: Energy consumption and mix	–
	E1-6 Gross scopes 1-3 and total GHG emissions	Climate change: Targets, metrics, and measures: GHG emissions	–
	E1-7 GHG removals and GHG mitigation projects financed through carbon credits	–	Relevant in the future
	E1-8 Internal carbon pricing	–	Relevant in the future
	E1-9 Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	–	Ongoing data collection

Section	Data point	Chapter	Reason for Incompleteness
ESRS E2 Pollution	E2.IRO-1 Description of the processes to identify and assess material pollution-related impacts, risks, and opportunities	Pollution: Introduction and strategy	–
	E2-1 Policies related to pollution	Pollution: Policies and processes	–
	E2-2 Actions and resources related to pollution	Pollution: Targets, metrics, and measures: Measures	–
	E2-3 Targets related to pollution	Pollution: Targets, metrics, and measures: Targets	–
	E2-4 Pollution of air, water, and soil	–	Ongoing data collection
	E2-5 Substances of concern and substances of very high concern	–	Non-material
	E2-6 Anticipated financial effects from material pollution-related risks and opportunities	–	Ongoing data collection
ESRS E3 Water and marine resources	–	–	Non-material
ESRS E4 Biodiversity and ecosystems	–	–	Non-material
ESRS E5 Re-resource use and circular economy	E5.IRO-1 Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities	Resource use and circular economy: Introduction and strategy	–
	E5-1 Policies related to resource use and circular economy	Resource use and circular economy: Policies and processes	–
	E5-2 Actions and resources related to resource use and circular economy	Resource use and circular economy: Targets, metrics, and measures: Measures	–
	E5-3 Targets related to resource use and circular economy	Resource use and circular economy: Targets, metrics, and measures: Targets	–

Section	Data point	Chapter	Reason for Incompleteness
ESRS E5 Re-source use and circular economy	E5-4 Resource inflows	–	Non-material
	E5-5 Resource outflows	Strategy: Key products and materials	–
	E5-6 Anticipated financial effects from material resource use and circular economy-related risks and opportunities	–	Ongoing data collection
ESRS S1 Own workforce	S1.SBM-3 Material impacts, risks, opportunities, and their interaction with strategy and business model	Own workforce: Introduction and strategy	Ongoing data collection
	S1-1 Policies related to own workforce	Own workforce: Policies and processes: Guidelines	Ongoing scaling to EOS Holding AG
	S1-2 Processes for engaging with own workforce and workers’ representatives about impacts	Own workforce: Policies and processes: IRO engagement processes	–
	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	Own workforce: Policies and processes: Complaints and remedies	–
	S1-4 Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Own workforce: Policies and processes: Measures and their effectiveness	Ongoing data collection
	S1-5 Targets related to the management of material negative impacts, advancing positive impacts, and managing material risks and opportunities	Own workforce: Targets, metrics, and measures: Targets	–
	S1-6 Characteristics of undertaking’s employees	Own workforce: Targets, metrics, and measures: General statistics	–
	S1-7 Characteristics of non-employees in the undertaking’s own workforce	Own workforce: Targets, metrics, and measures: General statistics	–
	S1-8 Collective bargaining coverage and social dialogue	Own workforce: Targets, metrics, and measures: Collective bargaining coverage and social dialogue	–
	S1-9 Diversity metrics	Own workforce: Targets, metrics, and measures: General statistics	–

Section	Data point	Chapter	Reason for Incompleteness
ESRS S1 Own workforce	S1-10 Adequate wages	Own workforce: Targets, metrics, and measures: Fair pay and compensation metrics	–
	S1-11 Social protection	Own workforce: Targets, metrics, and measures: Social security and work-life balance	Ongoing data collection; ongoing scaling to EOS Holding AG
	S1-12 Persons with disabilities	Own workforce: Targets, metrics, and measures: People with disabilities	Ongoing scaling to EOS Holding AG
	S1-13 Training and skills development metrics	Own workforce: Targets, metrics, and measures: Training and development	Ongoing data collection
	S1-14 Health and safety metrics	Own workforce: Targets, metrics, and measures: Health and safety management	Ongoing data collection; ongoing scaling to EOS Holding AG
	S1-15 Work-life balance metrics	Own workforce: Targets, metrics, and measures: Social security and work-life balance	Ongoing scaling to EOS Holding AG
	S1-16 Compensation metrics	Own workforce: Targets, metrics, and measures: Fair pay and compensation metrics	Ongoing data collection
	S1-17 Incidents, complaints, and severe human rights impacts	Own workforce: Targets, metrics, and measures: Incidents and complaints	Ongoing data collection
ESRS S2 Workers in the value chain	S2.SBM-3 Material impacts, risks, opportunities, and their interaction with strategy and business model	Workers in the value chain: Introduction and strategy	–
	S2-1 Policies related value chain workers	Workers in the value chain: Policies and processes: Guidelines	–
	S2-2 Processes for engaging with value chain workers about impacts	Workers in the value chain: Policies and processes: Process for workers’ engagement in the value chain	Ongoing data collection
	S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	Workers in the value chain: Policies and processes: Process for remedial negative effects and complaint channels	Ongoing data collection

Section	Data point	Chapter	Reason for Incompleteness
ESRS S2 Workers in the value chain	S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Workers in the value chain: Policies and processes: Further measures within the framework of the LkSG	Ongoing data collection
	S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Workers in the value chain: Targets, metrics, and measures	Ongoing data collection
ESRS S3 Affected communities	–	–	Non-material
ESRS S4 Consumers and end-users	–	–	Non-material
ESRS G1 Business conduct	G1.GOV-1 The role of the administrative, management, and supervisory bodies	Business conduct: Introduction and strategy	–
	G1-1 Business conduct policies and corporate culture	Business conduct: Policies and processes: Corporate culture and compliance risks	Ongoing data collection
	G1-2 Management of relationships with suppliers	Business conduct: Policies and processes: Supplier management	Ongoing data collection
	G1-3 Prevention and detection of corruption and bribery	Business conduct: Policies and processes: Corruption and Bribery	–
	G1-4 Confirmed incidents of corruption and bribery	Business conduct: Targets, metrics, and measures: Corruption and bribery	Ongoing data collection
	G1-5 Political Influence and lobbying Activities	Business conduct: Targets, metrics, and measures: Political influence	–
	G1-6 Payment practices	Business conduct: Targets, metrics, and measures: Payment practices	Ongoing data collection

Table 10

SUBSIDIARIES

In addition to EOS Holding Aktiengesellschaft, the following companies are consolidated:

SUBSIDIARIES	
Subsidiaries	Group shareholding
Germany:	
AMCM GmbH, Starnberg	100%
EOS GmbH Electro Optical Systems, Krailling	100%
EOS Systems Engineering GmbH, Gilching	100%
KUNSTSTOFF VERTRIEB DR. SCHIFFERS GmbH & Co. KG, Ulm	100%
KUNSTSTOFF VERTRIEB DR. SCHIFFERS VERWALTUNGS GmbH, Ulm (general partner)	100%
Europe:	
EOS Electro Optical Systems Switzerland GmbH, Zurich, Switzerland	100%
EOS s.r.l. con unico socio Electro Optical Systems, Milano, Italy	100%
EOS Electro Optical Systems S.A.S., Lyon, France	100%
Electro Optical Systems Spain S.L., Barcelona, Spain	100%
Electro Optical Systems Nordic AB, Gothenburg, Sweden	100%
Electro Optical Systems Finland Oy, Turku, Finland	100%
EOS Electro Optical Systems Ltd., Warwick, Great Britain	100%
Asia:	
EOS Singapore Pte. Ltd., Singapore	100%
EOS Electro Optical Systems Japan K.K., Yokohama City, Japan	100%
EOS Electro Optical Systems Asia Limited, Hongkong, China	100%
EOS Electro Optical Systems (Shanghai) Co. Ltd., Shanghai, China	100%
EOS Electro Optical Systems India Pvt. Ltd., Chennai, India	100%
USA:	
EOS of North America, Inc., Novi, USA	100%
ALM Advanced Laser Materials LLC, Temple Texas, USA	100%

Table 11

LIST OF ABBREVIATIONS

LIST OF ABBREVIATIONS A – E	
AGG	General Equal Treatment Act (DE: “Allgemeines Gleichbehandlungsgesetz”)
AMCM	Additive Manufacturing Customized Machines
APAC	Asia-Pacific
BEM	Company Reintegration Management (DE: „Betriebliches Eingliederungsmanagement“)
CAD	Computer-aided Design
CAM	Computer-aided Manufacturing
CBO	Chief Business Officer
CCA	Chief Customer Advocate
CCF	Company Carbon Footprint
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CLT	Core Leadership Team
CSO	Chief Sales Officer
CSRD	Corporate Sustainability Reporting Directive
CStO	Chief Strategy Officer
CTrO	Chief Transformation Officer
DEI	Diversity, Equity, and Inclusion
GDPR	General Data Protection Regulation
DSMS	Data Protection Management System (DE: “Datenschutzmanagementsystem”)
EBIT	Earnings before Interest and Taxes
EMEA	Europe, Middle East, Africa
EOS	Electro Optical Systems
ESG	Environmental, Social, and Governance
ESRS	European Sustainability Reporting Standards

LIST OF ABBREVIATIONS F – Z	
FDR	Fine Detail Resolution
GHG	Greenhouse Gas
GRI	Global Reporting Initiative
HR	Human Resources
ILO	International Labour Organization
IRO	Impact, Risk, and Opportunity
ISMS	IT Security Management System
ISO	International Organization for Standardization
KPI	Key Performance Indicators
KVS	Kunststoff Vertrieb Dr. Schiffers
LCA	Life Cycle Analysis
LkSG	Supply Chain Due Diligence Act (DE: “Lieferkettensorgfaltspflichtengesetz”)
M-Powder	Metal Powder
MWh	Megawatt Hours
OECD	Organisation for Economic Co-operation and Development
PA	Polyamides
PDCA	Plan, Do, Check, Act
P-Powder	Polymer Powder
SBT	Science-based Target
SBTi	Science Based Targets initiative
STEM	Science, Technology, Engineering, Mathematics
tCO ₂ e	Tons of CO ₂ Equivalent
EMS	Environmental Management System
UNGC	United Nations Global Compact

Table 12

GLOSSARY

GLOSSARY A – D	
Additive Manufacturing	Term for all manufacturing processes in which the material is applied layer by layer to create a three-dimensional object.
Agents	In additive manufacturing: Additives that specifically influence the properties of materials.
Refresh Rate	Proportion of new material added when mixing powders for additive processes.
Basel Convention	International Convention on the Limitation of Transboundary Hazardous Waste.
Binder	Binder for joining particles in the additive manufacturing process.
Binder Jetting	Additive manufacturing process in which a liquid binder is specifically applied to a powdered material (e.g., metal, sand, ceramic) to bond layers.
Blue Collar Workers	Employees in industrial-technical professions, often associated with physical work.
Computer-aided Design (CAD)	Software-supported design of technical drawings and 3D models.
Computer-aided Manufacturing (CAM)	Software for controlling manufacturing processes based on CAD data.
Carbon Disclosure Project (CDP)	Platform for the disclosure of environmental data by companies and cities.
CO ₂ Equivalents (CO ₂ e)	Unit for the comparability of the climate impact of different greenhouse gases. Gases such as methane or nitrous oxide have a stronger warming effect than CO ₂ and are therefore converted into CO ₂ e to make their emissions comparable and measurable.
Corporate Sustainability Reporting Directive (CSRD)	EU Directive on mandatory sustainability reporting.
Desktop Research / Audit	Verification of information by evaluating existing data and sources, without on-site inspection.
Double Materiality Analysis	Evaluation of sustainability issues according to both financial and ecological-social relevance.
Due Diligence Prozesse	Due diligence procedures that companies use to identify, assess, mitigate, and monitor risks in their business activities – especially in the supply chain.
Emission Factor	Metric that indicates emissions per unit of a raw material or process used.

GLOSSARY E – M	
European Sustainability Reporting Standards (ESRS)	CSRD standard for corporate sustainability reporting in the EU.
EU Taxonomy	Classification of sustainable economic activities for investment decisions.
Extrusion-ready Plastic	Plastic that becomes malleable when heated and can be pressed through a nozzle.
Filament	Wire-shaped plastic used in FDM 3D printers.
Material Extrusion	Additive manufacturing process in which a material is extruded and applied layer by layer.
Fine Detail Resolution (FDR)	Ability of a manufacturing process to produce very fine structures and details.
Gender Pay Gap	Gender pay gap between women and men.
Global Reporting Initiative (GRI)	Recognized global standard for sustainability reporting.
Greenhouse Gas (GHG) Protocol	Recognized international standard for greenhouse gas accounting for companies and projects.
Impact, Risk, and Opportunity (IRO)	Systematic analysis of a company's impact on the environment and society, as well as the financial risks and opportunities that may arise from it.
Inert Gas	Inert gas (e.g., argon), which is used in manufacturing processes to prevent oxidation.
Intersectionality	Approach that takes into account different forms of discrimination (e.g., gender and origin) at the same time.
Laser Sintering	Additive manufacturing process in which a laser fuses powdered plastic or metal with pinpoint accuracy. The component is produced layer by layer in the powder bed.
Life Cycle Analysis (LCA)	Analysis of the potential environmental impact and energy balance of products throughout their life cycle.
Material Jetting	Additive manufacturing process in which material droplets are applied and hardened in a targeted manner.
Mechanical Property Profile	Describes the strength, hardness, elasticity, etc. of a material or component.
Metal Condensate	Residue of metallic vapors, which is produced, for example, during laser melting.
Minamata Convention	International agreement on the limitation of the use of mercury.

GLOSSARY N – Z	
Need-to-know Principle	Information is only made available to people who absolutely need it.
Paris Climate Agreement	International agreement to limit global warming to below 2°C.
Passivation	Protection of metal surfaces by means of a stable, inert layer.
Powder Bed Fusion	Additive manufacturing process in which powder material is fused layer by layer by energy (laser/electron beam).
Rapid Prototyping	Rapid production of models and prototypes, mostly by 3D printing.
Refractory Metals	Metals with extremely high melting temperature and resistance (e.g., tungsten).
Resilience Analysis	Assessing a company's resilience to crises and change.
Science-based Target (SBT)	Science-based reduction target for greenhouse gases, with the aim of curbing global warming.
Scope 1-3 Emissions	Scope 1 includes direct greenhouse gas emissions, Scope 2 emissions from purchased energy, and Scope 3 all other indirect emissions of a company.
Stakeholder	Person or group with a legitimate interest in the activity of a company.
Stereolithography	Layer-by-layer and selective polymerization / curing of viscous plastic by means of a movable UV laser beam.
Stockholm Convention	Agreement on the reduction and elimination of persistent organic pollutants (POPs).
Scenario Analysis	Planning method for the evaluation of possible future developments and their effects.
UNGC	UN initiative for corporate responsibility in human rights, labor, environment, and anti-corruption.
„upstream“ / „downstream“	Refers to upstream and downstream processes in the supply chain.

Table 13

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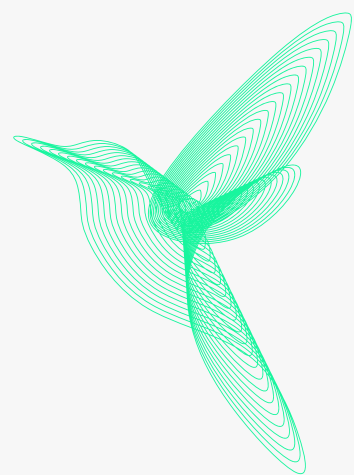
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