SUSTAINABILITY STATEMENT

2025

PASSION CREATES INNOVATION

POLYTEC

SUSTAINABILITY STATEMENT 2025

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ESRS 2 GENERAL DISCLOSURES

Basis for preparation

Disclosure Requirement BP-1 – General basis for preparation of sustainability statements

This non-financial statement, referred to as the "Sustainability Statement", has been implemented in accordance with Section 267a of the Austrian Commercial Code (UGB) in accordance with the requirements of the Sustainability and Diversity Improvement Act (NaDiVeG). In addition, the non-financial statement was again prepared voluntarily in accordance with the European Sustainability Reporting Standards (ESRS) in preparation for the reporting obligation under the Corporate Sustainability Reporting Directive (CSRD).

The sustainability statement is part of the company's Group Management Report and has been prepared on a consolidated basis. The scope of consolidation is consistent with that of the financial statements and includes all 38 fully consolidated subsidiaries (for details, see Chapter B. 1 Scope of consolidation and G. 6 Group companies in the financial statements). All fully consolidated companies were included in the implementation of the double materiality analysis. Non-operational holding, real estate, and investment entities without employees or operational activities do not perform production, administrative, or operational processes and therefore do not directly consume energy or resources or generate emissions. As part of the materiality assessment, no material impacts, risks, or opportunities (IROs), as defined by the ESRS, were identified for these entities. Accordingly, these units do not make any material contributions to the reported quantitative sustainability indicators.

In addition to the Group's own activities, the sustainability statement also covers material upstream and downstream elements of the value chain, as defined in ESRS 1, Section 5.1, depending on the relevant sustainability matters. The assessment was carried out as part of the due diligence and double materiality analysis process, as well as the calculation of Scope 3 greenhouse gas (GHG) emissions. In the upstream value chain, particular attention was paid to purchased raw materials, transport services, energy procurement and key supplier relationships. In the downstream value chain, distribution, product use phase and end-of-life aspects were analysed in particular, insofar as they are relevant for identified material impacts, risks and opportunities. The undertaking has not used the option to omit a specific piece of information corresponding to intellectual property, know-how, or the results of innovation.

The policies, actions and targets developed in POLYTEC GROUP focus primarily on the company's own core processes and have so far only partially extended to the upstream and downstream value chains, depending on the respective sustainability aspect. This arises from the fact that the greatest influence and scope for manoeuvre are inherent in the company's own production process. However, individual aspects – such as the focus on obtaining primary emissions data from suppliers and actions to enhance the recyclability of the products produced for more sustainable end-of-life processing – already impact both the upstream and downstream value chain and were accordingly advanced during the reporting year.

Disclosure Requirement BP-2 – Disclosures in relation to specific circumstances

In the context of the greenhouse gas calculation, POLYTEC partly uses estimated values such as average data and assumptions. Specifically, this applies to the calculation of greenhouse gas emissions from purchased goods and services (Scope 3.1), upstream and downstream transport and distribution (Scope 3.4 and 3.9) and the use of sold products (Scope 3.11).

As part of the Scope 3 calculation, several methodological refinements were made that have further enhanced the data quality and accuracy, resulting in an optimized and more robust emissions assessment. For category 3.1 (purchased goods and services), primary data for selected raw material types and product groups was increasingly utilized, which allowed estimates to be further reduced. This primary data was collected from the 30 most emission-intensive suppliers and used to calculate an average emission factor for comparable product groups. In addition, POLYTEC applied average emission factors from established databases for the remaining items to be calculated.

In the determination of transport emissions (categories 3.4 and 3.9), previous assumptions were partially replaced by concrete data – regarding the means of transport used. However, it was still necessary to rely on approximate values to estimate transport-related emissions, as information on actual transport weights and modes of transport remains limited. Since complete data on the modes of transport used and the weight of the transported goods is unavailable, the calculation is based on assumptions about the average load of a truck and typical transport profiles.

The calculation of emissions from the use of sold products (Scope 3.11) is based on assumptions regarding the average vehicle weight of cars, trucks and commercial vehicles as well as the average service life in kilometres driven. In the reporting year, the accuracy was enhanced by a clear distinction between automotive and non-automotive products. Furthermore, a more detailed differentiation according to various types of passenger cars has enabled a more precise emission calculation. Emissions from the use phase of the non-automotive products could not yet be determined due to insufficient data.

Due to the partial use of secondary data, averages and model-based assumptions, the accuracy level of the corresponding Scope 3 metrics is rated as moderate overall. To improve the quality of the data quality and accuracy of the calculations, POLYTEC GROUP is constantly working on collecting primary data along the value chain. This will be achieved primarily through the step-by-step mandatory disclosure of the required information by commissioned suppliers, a more detailed recording of transport data and an expansion of the data basis for the use phase of the non-automotive products.

Additionally, there is limited potential for optimization regarding the data used for the market-based calculation of Scope 2 emissions (see Chapter E1-6). For non-European plants, no primary data could be provided by the energy supplier regarding supplier-specific emission factors, which necessitated the use of average data. Nevertheless, the Scope 2 calculation is considered accurate, as complete primary data is available for a significant proportion of the plants.

Furthermore, the quantity of purchased parts, including their biological and recycled content, cannot be reported due to insufficient weight data, and the fact that the parts themselves are highly diverse. As a result, estimates or projections in this regard would not yield a valid result. A similar issue arises concerning the auxiliary materials used and their biological and recycled content. Additionally, it is currently not possible to specify the packaging used, as there is a lack of information on the disposable and reusable packaging utilized during the financial year.

The previously identified data gaps and uncertainties can affect the accuracy of the reported metrics. Moreover, it is to be expected that the key figures derived from efforts to enhance data collection and calculation will differ from the values of previous reporting periods.

The results of the climate risk analysis are partially based on assumptions and scenario analyses regarding future climate developments and potential regulatory and economic conditions. Given the inherent uncertainties in long-term climate projections and model assumptions, the actual impacts may differ from the results currently obtained. Changes in the underlying assumptions or improved data availability may lead to adjustments in the assessment of climate-related risks and opportunities in the future.

Furthermore, POLYTEC has significantly revised the information on policies, actions and targets in the areas of E1, E5 and S1. As part of this process, specific key figures were defined, which are continuously monitored throughout the year to ensure the achievement of targets. The key figures are listed in the target tables for each area (see E1-4, E5-3, S1-5).

In POLYTEC GROUP's sustainability statement for the 2024 financial year, a significant error was made in the calculation of Scope 3.1 emissions. Due to the assumption of an incorrect emission factor for a key purchased good, the value of the CO_2 emissions resulting in 542,258 tCO_2e for this category were overstated by 187,485 tCO_2e. The error was identified and corrected for reporting purposes and the revised figure for 2024 is presented in Chapter E 1-6, alongside the current Scope 3.1 value.

In addition to reporting in accordance with the European Sustainability Reporting Standards (ESRS) for the reporting year, POLYTEC also adheres to other relevant legal requirements, standards, and frameworks for sustainability reporting, most notably the obligations under the Austrian Sustainability and Diversity Improvement Act (NaDiVeG). The requirements of the GHG Protocol are applied to determine greenhouse gas emissions, and EU taxonomy requirements are considered for reporting on environmental aspects. To assess climate-related risks and opportunities, internationally recognised standards and frameworks that align with the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) were used.

POLYTEC takes advantage of the option to include information by reference in accordance with Section 9.1 of the ESRS 1. The table below outlines which information is included by reference:

Incorporation of information by reference (per ESRS 1 9.1)

Disclosure requirement	Datapoint	Reference
ESRS 2 GOV-1	GOV-1 21 e)	Corporate Governance Report
ESRS 2 GOV-1	GOV-1 22 a) and c) i)	Corporate Governance Report
ESRS S1-1	S1-1 21	Declaration of human rights of POLYTEC GROUP
ESRS S1-1	S1-1 24 a)-d)	Code of conduct of POLYTEC GROUP

In the context of sustainability reporting, POLYTEC partially applies the adopted delegated act to streamline ESRS reporting. The company does not provide any quantitative information on expected financial effects. Instead, a qualitative presentation is provided within the framework of SBM-3. Material disclosures will continue to be reported in areas E4, S1, S2 and S3. However, the topic-specific information is deliberately presented in a concise format. Sections E3 and S4 are considered non-material and are therefore completely omitted in full – such simplifications are not deemed relevant in this context.

Governance

Disclosure Requirement GOV-1 – The role of administrative, management and supervisory bodies

The Board of Directors of POLYTEC Holding AG consisted of three members in the 2025 financial year:

Board of directors' responsibilities

CEO / Markus Huemer	COO / Martin Resch	CFO / Markus Mühlböck
Corporate strategy, Investment management, Legal, IT, Corporate communications, Sustainability, Sales, Marketing, HR	Operations, Program Management, Operations Services, Engineering	Finance, Controlling, Treasury, Accounting, Investor Relations, Purchasing

In the reporting year, the Supervisory Board of POLYTEC GROUP consisted of five members: Chairman Friedrich Huemer, Deputy Chairman Günther Apfalter and members Viktoria Kickinger, Fred Duswald and Bernhard Matzner. As of December 31, 2025, the Supervisory Board was composed of four male members and one female member, resulting in a gender diversity ratio of 20%. The Executive Board was exclusively male, constituting 100% male representation. Overall, the combined gender diversity across both the Supervisory Board and Board of Directors was 12.5%.

At the end of the reporting year, the Supervisory Board consisted of five shareholder representatives, with no employee representatives. In the 2025 financial year, the board was composed of two independent and three non-independent members, resulting in an independence ration of 40%. The classification of members as independent or non-independent is governed by the provisions of the Austrian Stock Corporation Act (AktG) in conjunction with the Austrian Corporate Governance Code. Clear regulations are in place for both the Board of Directors and Supervisory Board to prevent and disclose conflicts of interest. Further details on these regulations can be found in the Corporate Governance Report of the consolidated financial statements.

The members of the Board of Directors and Supervisory Board have extensive experience in the areas of finance, industry and the automotive sector, as well as in compliance and risk management. The sustainability agenda is overseen by Supervisory Board member Viktoria Kickinger, with the involvement of relevant internal departments, and is monitored accordingly. Ongoing sustainability reporting is conducted by the Board of Directors. To strengthen this process, a Sustainability Board was established in the 2024 financial year, compromising the entire Board of Directors and the directors of key departments. This committee supports the Board of Directors by providing technical expertise in identifying, assessing and managing material sustainability impacts, risks and opportunities. It also develops corresponding policies, actions and targets in strategically important core areas. In addition, regular sustainability reporting has been implemented to monitor specific Key Performance Indicators (KPIs).

The Chairman of the Board of Directors is responsible for the company's strategy and all sustainability agendas, as outlined in the rules of procedure. Given that the material impacts, risks and opportunities identified affect a broad range of areas – including human resources, engineering and purchasing – all three members of the Board of Directors share responsibility for overseeing and implementing related policies. As part of the development of actions and policies, specific targets have been set to address material sustainability impacts, risks and opportunities. Progress towards these targets is monitored using defined KPIs. Further details are provided in disclosure requirements E1-4, E5-3 and S1-5. To support strategic management, the

Board of Directors consults with the Sustainability Board at least quarterly on the implementation and continuous improvement of the sustainability strategy. At the operational level, the sustainability strategy is further developed by the directors of the Engineering, Operations Services and Legal & Compliance divisions, with the support of experts from across POLYTEC. ESG dashboards are used to collect the required CSRD data and key figures, which are then validated in collaboration with employees from all relevant departments. Ultimate responsibility for strategic decisions and the monitoring of sustainability-related issues lies with the full Board of Directors or the Supervisory Board, in accordance with their statutory responsibilities.

To fulfil its control and monitoring function, the Supervisory Board has set up an Audit Committee, which focuses particular on overseeing sustainability reporting, ensuring compliance with legal requirements, and auditing the Corporate Governance Report. The Board of Directors regularly reports to this committee on developments in sustainability regulations, the progress of ongoing actions and key results from analyses, with particular emphasis on double materiality. Additionally, the committee continuously monitors new legal requirements and assesses their impact on sustainability strategy and reporting. Furthermore, the Supervisory Board advises and supervises the Board of Directors in the overall management of the company, as well as in strategic planning and projects. Various committees have been established to support the Supervisory Board in carrying out its tasks. For further details, please refer to the information in the Corporate Governance Code.

Sustainability-related risks are also an integral part of the group-wide risk management system. These risks are identified, assessed and managed continuously in accordance with the provisions of the Risk Management Directive and based on the double materiality and climate risk analysis. The Board of Directors has overall responsibility for integrating these risks into corporate management. In this context, it is ensured that material sustainability risks are addressed in alignment with the sustainability strategy and incorporated into both strategic and operational decision-making processes. The Board of Directors is kept informed about sustainability reporting and key operational risks, as well as relevant sustainability indicators – including energy consumption, occupational safety and other CSRD-relevant data – during the monthly business review meetings derived from the ISO 14001 certification. This enables regular monitoring of the achievement of goals, evaluation of progress, risks and opportunities, and decisions on necessary corrective actions.

Disclosure Requirement GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

A bi-weekly coordination meeting with the sustainability department and relevant departments is held to further develop and report on sustainability aspects. The focus of these meetings is on projects related to ESG-relevant regulations and laws introduced by the European legislator. Another key body is the quarterly Sustainability Board, established in 2024, which includes the company's Board of Directors, management and directors. This board serves for regular coordination on key sustainability topics, as well as for monitoring, controlling and further developing corresponding actions. In the current reporting year, the focus was on sustainability reporting in accordance with CSRD, which was conducted for the first time in 2024, and on the calculation of Scope 3 emissions. Other key topics were the development of policies, actions and targets for the focus areas E1, E5, S1 and G1, as well as the associated management of the identified impacts, risks and opportunities. Additionally, the further development of the POLYTEC sustainability strategy, the fulfilment of legal and customer-specific ESG requirements, and the updating of the climate risk and double materiality analysis were prioritized.

Apart from these efforts, sustainability agendas are addressed on an ad hoc basis during board meetings and in direct coordination between board members. Additionally, in parallel to reporting to the Supervisory Board, separate discussions were held with the Supervisory Board member responsible for sustainability issues.

By updating the double materiality analysis in the reporting year, 26 material impacts, 5 risks and 3 opportunities were identified. For detailed results, please refer to chapter ESRS 2 SBM-3. The Board of Directors primarily focused on the IROs within the company's own operations, which, according to the double materiality analysis, have a relatively high potential impact:

- Direct (Scope 1) and indirect (Scope 2) GHG emissions
- Depletion of non-renewable resources using petroleum-based raw materials
- Resource conservation through the production of products based on circular economy principles
- Waste generation from rejects, trimming residues, auxiliary materials consumption, and packaging in production and administration
- Contribution to the energy transition and mobility transition, and decarbonization through the production of components for e-mobility and renewable energy technologies

- Stressful working hours and production process-related stress for employees
- Health risks resulting from workplace accidents and hazards to employee health
- Ensuring work-life balance through flexible working hours for employees

Disclosure Requirement GOV-3 – Integration of sustainability-related performance in incentive schemes

In accordance with the applicable Compensation Policy, sustainability-related performance indicators are not included in the compensation systems for members of the Board of Directors. Their variable compensation is based exclusively on financial and operational performance criteria. Sustainability-related targets or climate-related performance indicators, including GHG emission reduction targets as per the E1-4 disclosure requirement, are not part of the Board of Director's variable compensation structure. Therefore, the proportion of remuneration linked to sustainability or climate-related targets was 0% during the reporting period.

Disclosure Requirement GOV-4 – Statement on due diligence

The following overview outlines the sections where the core elements of the due diligence are detailed, along with the processes implemented by POLYTEC GROUP for identifying actual and potential negative impacts on the environment and people related to the company's business activities.

List of disclosed information on the due diligence process

Core elements of due diligence	Reference in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
	ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model
b) Engaging with affected stakeholders in all key steps of the due diligence	ESRS 2 GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies
	ESRS 2 SBM-2 – Interests and views of stakeholders
	ESRS 2 IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities
	ESRS 2 MDR-P – Policies adopted to manage material sustainability matters
	Topical ESRS: reflecting the different stages and purposes of stakeholder engagement throughout the due diligence process
c) Identifying and assessing adverse impacts	ESRS 2 IRO-1 - Description of the processes to identify and assess material impacts, risks and opportunities
	ESRS 2 SBM-3 - Material impacts, risks and opportunities and their interaction with strategy and business model
d) Taking actions to address those adverse impacts	ESRS 2 MDR-A – Actions and resources in relation to material sustainability matters
e) Tracking the effectiveness of these efforts and communicating	ESRS 2 MDR-M – Metrics in relation to material sustainability matters
	ESRS 2 MDR-T – Tracking effectiveness of policies and actions through targets
	Topical ESRS: regarding metrics and targets

Disclosure Requirement GOV-5 – Risk management and internal controls over sustainability reporting

POLYTEC GROUP has implemented a company-wide risk management and internal control system, which is overseen and designed by the Board of Directors. The system includes processes for preparing sustainability reporting in compliance with the CSRD and ESRS requirements. The goal is to ensure the completeness, accuracy, consistency and traceability of all disclosed sustainability information, while identifying and mitigating reporting-related risks at an early stage.

The identification and assessment of material sustainability risks is carried out through established processes within POLYTEC GROUP, notably the double materiality analysis and specific risk analyses, such as the climate risk assessment.

The resulting requirements for the scope and content of sustainability reporting are integrated into the processes of the internal control and risk management system. As part of risk management, specific sustainability-related risks are identified, assessed and managed. These primarily concern the risks of incomplete or incorrect data collection, inconsistent methodology, and inaccurate calculations. Such risks are identified during the ongoing reporting processes, with the assessment based on the potential impact on the informational value of the reported data as well as compliance with regulatory requirements.

Multi-level internal control mechanisms have been implemented to manage these risks. These mechanisms include approval and responsibility structures, plausibility checks, deviation analyses, system validations and the four-eyes

principle for data collection and release. Additionally, binding methodological requirements, such as those for the calculation of emission indicators, are applied and regularly reviewed.

Responsibility for data collection and implementation of controls lies with the respective departments, while the Corporate Sustainability Team ensures overarching consolidation, validation, quality assurance and consistency checking, preparing the data for reporting. Management is regularly involved in the reporting process and monitors the key aspects of sustainability reporting.

To support these processes, central data management systems and standardized tools are employed, enabling structured data collection, validation, and ensuring data integrity as the "single point of truth". The processes and controls for sustainability reporting are continuously enhanced, with a focus on improving data quality, further developing methodologies and controls, and providing ongoing training to the employees involved.

Strategy

Disclosure Requirement SBM-1 – Strategy, business model and value chain

POLYTEC GROUP is an internationally active automotive supplier specializing in the development and production of high-quality plastic and lightweight construction solutions, primarily for the automotive and commercial vehicle industries. Within the automotive value chain, the company primarily operates as a Tier 1 supplier but also serves as a Tier 2 supplier to system integrators in selected product areas. The key customer groups of POLYTEC GROUP are international original equipment manufacturers (OEMs) as well as manufacturers of commercial vehicles and agricultural machinery. Additionally, the company aims to expand its position as a one-stop provider in the plastics sector and already serves selected customers in the field of reusable containers and logistics packaging.

The service portfolio also includes downstream processes such as painting, assembly and just-in-time or just-in-sequence deliveries. Value creation is primarily project-based, with close collaboration between POLYTEC and its customers. Components are developed, validated, and, particularly in the automotive sector, produced over extended series production cycles. Innovation, high-quality standards, integrated development processes and long-term customer relationships are the hallmarks of the company's business model.

Product portfolio

The portfolio comprises five technology-independent product lines that are continuously developed:

- Smart Plastics & New Mobility: Plastic solutions for transport, logistics and sustainable mobility, including reusable transport packaging for food logistics, plant trays, and lightweight components for innovative mobility concepts.
- Truck, Bus & Agricultural Applications: Robust components for commercial vehicles, including roof solutions, hoods and side panels for trucks, buses and agricultural machinery.
- Painted Exterior & Acoustic Solutions: Development and production of exterior and aerodynamic components, as well as acoustic solutions in vehicles, including painting and assembly, such as bumper systems.
- Powertrain & Battery Solutions: High-performance powertrain components, including hybrid struts and transmission spray tubes, as well as protection and housing solutions for high-voltage batteries in electric vehicles with a focus on cooling, electromagnetic shielding and recyclability.
- Underbody Solutions: Aerodynamic underbody components designed to enhance efficiency, including easily recyclable seat cushion frames, noise capsules and skid plates for electric vehicles.

During the reporting period, the product portfolio, served markets and customer groups remained largely stable, while only the demand and sales of specific customer segments fluctuating. Over 95% of employees are based in the EU, with additional employees in China, South Africa and the USA. A detailed employee distribution by geographic area is provided in the S1-6 disclosure requirement.

Value chain

POLYTEC's value chain encompasses both upstream and downstream processes, alongside its core processes, and is based on six central manufacturing technologies:

- Injection Moulding: Processing of polypropylene and polyamides using electrical energy. Raw materials come primarily from European chemical companies. The products are mainly manufactured for the automotive and commercial vehicle industries.
- Reaction Injection Moulding (RIM): Processing of polyurethane using isocyanate and polyol components. POLYTEC no longer uses acutely toxic isocyanates. This process is particularly employed for acoustic components and vehicle components.
- GMT (glass mat-reinforced thermoplastics): Production of underbody systems using glass fibre-based materials.

High CO_2 emissions are generated during glass fibre production. GMT is primarily used in the automotive industry.
- LFT (long fibre reinforced thermoplastics): Processing of polypropylene and glass fibres, with in-house pre-mixing of the materials. Some of the raw materials are sourced from Egypt. LFT is predominantly used for structural components in vehicles.
- SMC (Sheet Moulding Compound): POLYTEC produces and processes SMC in-house. The material is known for its high mechanical stability and heat resistance. It is used in industries such as agricultural machinery industry and vehicle underbodies.
- Painting: An energy-intensive process that results in significant CO_2 emissions. Coatings based on polyurethane or epoxy resins are applied in several layers.

The products manufactured by POLYTEC are primarily composed of petroleum-based plastics, as well as glass and carbon fibres. These materials are sourced mainly from European chemical companies and glass fibre producers. In the upstream value chain, the company's key suppliers are European chemical companies, glass fibre manufacturers and raw material producers. Transportation is predominantly by truck, though sea transport is also utilized. The components produced are sold primarily to European automotive and commercial vehicle manufacturers, as well as to non-automotive customers in the downstream value chain.

Accordingly, the primary production-related stakeholder groups of POLYTEC GROUP along the value chain include the vehicle manufacturers (OEMs), both as direct customers and indirectly through Tier 1 system suppliers, suppliers of polymer-based raw materials and energy, the company's own workforce at the production sites, logistics service providers, and regulatory bodies. Their requirements and expectations significantly influence the company's strategic direction, although the strategy is primarily shaped by market conditions and costumer needs.

Based on its business model, product portfolio, and value chain, POLYTEC GROUP faces significant sustainability dependencies, opportunities and risks. These include the evolution of global automotive markets, regulatory demands for climate and resource protection, reliance on fossil raw materials, and energy-intensive production processes. These factors have influenced the development of the group-wide sustainability strategy, which seeks to address environmental and social impacts across the value chain. A detailed analysis of the material impacts, risks and opportunities is presented in chapter SBM-3. In response to the growing pressure for action, POLYTEC developed a sustainability strategy as early as 2022. Initially, the strategy encompassed eight key areas, each designed to accelerate the company's sustainability efforts, covering all aspects of ESG: environmental, social and governance. At that time, POLYTEC identified three focus areas – production, energy and people – on which the priority actions and targets were centred.

Building on insights from recent years, the outcomes of the double materiality analysis, and the new structure of the CSRD in the past financial year, the previous sustainability strategy was further refined to better target material topics. The official commitment is outlined in the POLYTEC Ambition Paper. The strategy aims to enhance the resilience of the business model to both operational and regulatory risks in the short term, through tangible improvements in emission reduction, energy efficiency, working conditions, and the promotion of the circular economy. In the medium term, POLYTEC plans to reduce dependence on fossil resources by prioritizing the expansion of renewable energies, increasing the procurement of secondary raw materials, and implementing innovative recycling processes. Simultaneously, transformation risks across the value chain are being addressed. In the long term, the goals of climate neutrality, enhanced circularity and competitiveness as an employer will ensure the company's strategic resilience by aligning its business model with the long-term evolution of the automotive industry and increasing regulatory requirements.

The strategic priorities of the updated sustainability strategy are primarily aligned with the ESRS requirements in the areas of E1 (climate change), E5 (resource use and circular economy), S1 (own workforce) and G1 (corporate governance).

Regarding climate change, the focus is on the systematic reduction of greenhouse gas emissions in the company's own production (Scope 1 and 2), and transparently managing and reducing significant Scope 3 emissions along the supply chain. This approach directly addresses the key identified impacts related to GHG emissions. To achieve reductions in Scope 1 and 2 emissions, POLYTEC continues to focus on its "Go Neutral 2035" initiative, which builds on the structured reduction of emissions that began in 2020. The goal of this initiative is to eliminate Scope 1 and 2 emissions from core production processes by 2035. For more information on the transition plan, see chapter E1-1. Regarding upstream Scope 3 emissions, POLYTEC aims for complete reduction by 2039. In the 2025 financial year, concrete policies and action plans were developed to improve energy

efficiency, expand renewable energy use, optimize processes, and collaborate with suppliers to reduce emissions. The achievement of these goals is tracked through specific performance indicators. Further information can be found in chapters E1-1, E1-2, E1-3 and E1-4.

The second pillar of the sustainability strategy, following its revision, focuses on the E5 area, addressing resource use and the circular economy. This aims to mitigate the significant negative impacts of non-renewable raw material usage and waste generation. The objective is to optimize material use, reduce production waste, increase the share of recycled materials, and design products with greater recyclability in mind. This strategy considers both regulatory requirements and growing customer expectations. Further details on the developed policies, actions and targets are given in chapters E5-1, E5-2 and E5-3.

The focus on the S1 area of the company's own workforce underscores the critical role of qualified specialists in driving innovation and ensuring production quality. By addressing significant occupational safety and health risks, the company aims to mitigate negative impacts. Key areas of action, including training, development, and employee retention in response to high turnover rates, are essential to minimizing operational risks and safeguarding long-term competitiveness. Details on how these goals are pursued can be found in chapters S1-1, S1-4 and S1-5.

In the area of corporate governance, POLYTEC GROUP ensures the systematic integration of sustainability aspects into decision-making processes through well-defined governance structures, compliance mechanisms, risk management processes, and transparent reporting. This encompasses, in particular, the incorporation of sustainability goals into the management system, internal control mechanisms, and the inclusion of ESG criteria in both strategic and operational decisions. Further details are provided in the Governance Information section.

POLYTEC GROUP's business model is closely aligned with the transformation of the automotive industry towards low-emission and resource-efficient mobility solutions. Through the development of lightweight components, battery-related applications and material-efficient product designs, the company contributes to reducing vehicle weight and enhancing energy efficiency during the use phase. Additionally, the portfolio will be strengthened by tapping into new markets, particularly through the development and production of innovative, recyclable transport and logistics systems. The strategic realignment aims to systematically address the identified impacts, risks and opportunities. In doing so, POLYTEC GROUP seeks to ensure the long-term resilience of its business model in the context of regulatory developments, growing customer requirements and the shift toward a climate-neutral and circular economy. The strategic direction also aligns with the European Union's long-term goals of achieving climate neutrality by 2050, as well as increasing demands for circularity and transparency in global supply chains.

Disclosure Requirement SBM-2 – Interests and views of stakeholders

POLYTEC GROUP has identified the key stakeholders through the materiality analysis, which was conducted via internal assessments. This process evaluated the extent to which each stakeholder was affected by, interested in or influenced by the company's business model, value chain and key sustainability aspects. The analysis identified the following stakeholders as relevant for POLYTEC GROUP: customers, employees, local communities, suppliers, nature (as a silent stakeholder), trade unions and social partners, civil society, NGOs, consumer protection organizations, academic institutions, capital markets, the public sector, the Supervisory Board, media, competitors and workers within the value chain.

The key stakeholder groups were included in the double materiality analysis for the 2024 financial year. Direct discussions were held with both internal stakeholders (Executive Board, Supervisory Board, Management, experts, etc.) and external partners (e.g. NGOs and companies) to present, validate and confirm the results of the materiality analysis. In the 2025 financial year, the integration process primarily involved internal stakeholder groups. The Board of Directors and Supervisory Board were informed of the updated results and involved in key strategic decisions. During meetings, the validity of the analysis results was cross-checked through direct dialogue, ensuring that stakeholder expectations and requirements were adequately addressed.

Regarding the inclusion of stakeholder interests and perspectives, the company's own workforce is particularly noteworthy. Their interests, viewpoints and rights, including respect for human rights, are crucial for the successful implementation of the strategy. In the reporting period, the company's own workforce perspectives were incorporated through the Board of Directors, Supervisory Board, Management, and relevant specialist departments. Moving forward, the company plans to place even greater emphasis on this group and engage with them more directly. The

workforce within the value chain is also considered an important stakeholder group. In the reporting year, their interests, rights, and perspectives were considered indirectly through the integration of the Sales and Purchasing departments. Their views, including human rights considerations, have significant implications for the potential impacts, risks and opportunities. The company plans to further expand engagement with this group in the future. Affected communities currently play a secondary role in the stakeholder engagement process. However, their perspectives and rights, including respect for human rights, are also essential. Their involvement in relevant areas will be strengthened. End users and consumers are not included in the stakeholder engagement due to the current lack of materiality.

Additionally, discussions were held with managing directors and sales managers to gather feedback on the customers' perspectives, as well as with the purchasing department to capture the suppliers' perspectives. All feedback from these discussions was documented, systematically analysed, and integrated into the definition of material impacts, risks and opportunities, ensuring that no critical issues were overlooked.

The feedback received also served as a key reference for the continued development of the sustainability strategy. The four focus areas were derived both from the IROs identified in the materiality analysis and from stakeholder feedback. Based on this input, strategic priorities were adjusted, and specific actions within the sustainability strategy were modified to better align with the identified IROs and stakeholder expectations.

Looking ahead, the company plans to systematically expand stakeholder engagement by fostering a more focused dialogue with affected groups. This will allow for continuous validation of the analysis, better integration of both internal and external stakeholder feedback into the corporate strategy, and in the closing of identified gaps. These initiatives aim to strengthen stakeholder relationships, build trust, increase transparency, and enhance the company's ESG credibility. The goal is to gain a more comprehensive understanding on key sustainability issues and further enhance the relevance and effectiveness of the corporate strategy throughout the value chain.

Disclosure Requirement SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The table below presents all the material impacts, risks and opportunities identified in the double materiality analysis. These are mapped to the relevant ESRS sustainability aspects and sub-topics. Negative (–) and positive (+) impacts as well as risks (↘) and opportunities (↗) are indicated accordingly. Additionally, the table specifies whether each IRO is actual or potential, its location within the value chain, and the relevant time period.

		Type of IROs		Position in value chain			Time horizon		
Sustainability matter	**Impact, Risk, and Opportunity (IRO)**	**Actual**	**Potential**	**Upstream**	**Core process**	**Downstream**	**Short-term**	**Mid-term**	**Long-term**
E1 - Climate change									
Climate change mitigation	(-) Greenhouse gas (GHG) emissions from the production of petroleum-based raw materials and intermediate products	X		X			X	X	X
	(-) Greenhouse gas (GHG) emissions from the production of non-petroleum-based raw materials and intermediate products	X		X			X	X	X
	(-) Direct greenhouse gas emissions (Scope 1) from stationary and mobile combustion, refrigerant use and process emissions	X			X		X	X	X
	(-) Greenhouse gas emissions from the transport of products within the supply chain	X		X			X	X	X
	(-) Greenhouse gas emissions from the transport of products to customers	X				X	X	X	X
	(-) Greenhouse gas emissions from the transport and final utilisation of all types of waste	X			X		X	X	X

		Type of IROs		Position in value chain			Time horizon		
Sustainability matter	**Impact, Risk, and Opportunity (IRO)**	**Actual**	**Potential**	**Upstream**	**Core process**	**Downstream**	**Short-term**	**Mid-term**	**Long-term**
	(+) Contribution to the energy transition, mobility transition, decarbonisation through the production of components for e-mobility and renewable energy technologies	X			X		X	X	X
	(↗) Expanding and growing the e-mobility and renewable energy technology product portfolio for the energy and mobility transition and decarbonisation.		X		X			X	X
	(↘) Decline in sales: Decrease in conservative markets for internal combustion engine vehicles due to shift to e-mobility; decline in sales due to stricter legislation, changes in consumer behaviour and customer requirements		X		X			X	X
Energy	(-) Indirect greenhouse gas emissions (Scope 2) from the purchase of energy in the form of electricity, heat, steam and cooling	X		X			X	X	X
	(↗) Increasing independence from energy markets by expanding self-generated renewable energy; optimising and decarbonising production processes through new technologies; long-term independence from fossil fuels		X		X				X
E2 - Pollution									
Pollution of water	(-) Pollution of local waters or marine resources in the raw material extraction process and possible water pollution from wastewater discharge.		X	X			X	X	
	(-) Soil contamination from the extraction of raw materials (especially crude oil and natural gas)		X	X			X	X	
E4 - Biodiversity and ecosystems									
Direct impact drivers of biodiversity loss	(-) Habitat and ecosystem disturbance during resource extraction (oil spills during extraction and transport; land degradation during fracking and tar sands extraction).		X	X			X	X	
E5 - Resource use and circular economy									
Resource inflows, including resource use	(-) Depleting non-renewable resources (oil, natural gas) by using oil-based raw materials (plastics).	X		X			X	X	X
	(↘) Price increases due to decreasing availability of non-renewable raw materials; higher prices for substitutes; insufficient availability of recycled raw material; stricter regulations; costs of excluding non-compliant suppliers.		X		X				X
	(↘) Phase-out of difficult-to-recycle materials such as SMC and PUR, driven by customer and compatibility requirements, is resulting in revenue losses at multiple sites and necessitating material conversion		X		X			X	X
Resource outflows related to products and services	(+) Conservation of resources through the manufacture of products designed according to principles of the circular economy	X		X			X	X	X
Waste	(-) Waste generated by rejects, cutting residues and auxiliary materials used in production and administration	X			X		X	X	X
	(-) Waste generation from (single-use) packaging	X			X		X	X	

		Type of IROs		Position in value chain			Time horizon		
Sustainability matter	**Impact, Risk, and Opportunity (IRO)**	Actual	Potential	Upstream	Core process	Downstream	Short-term	Mid-term	Long-term
S1 - Own workforce									
Working conditions	(-) Burdensome working hours for employees due to shift work models and production processes, difficult working conditions and heavy physical work.	X			X		X	X	X
	(+) Ensuring work-life balance through flexible working hours for employees	X			X		X	X	X
	(-) Damage to health or even fatalities due to accidents at work and health hazards due to the use of substances of very high concern in production		X		X		X	X	X
	(↗) Use of automation and digitalisation, thereby avoiding human error in production processes and reducing the burden on employees; reduction in occupational accidents and downtime; greater attractiveness as an employer and therefore less fluctuation		X		X			X	X
	(↘) Increase in personnel costs over the term of projects		X		X		X	X	X
Equal treatment and opportunities for all	(+) Further training and skills development for employees		X		X		X	X	X
	(-) Failure to respect equal opportunities by discriminating against women in the automotive industry		X		X		X	X	X
S2 - Workers in the value chain									
Working conditions	(-) Burdensome working hours for workers in the supply chain due to shift work models		X	X			X	X	
	(-) Damage to health or even fatalities due to accidents at work and health hazards due to the use of substances of very high concern in production		X	X			X	X	X
	(-) Health risks during (improper) dismantling of vehicles, e.g. due to injuries, fuels or chemicals		X			X	X	X	X
S3 - Affected communities									
Community's economic, social and cultural rights	(+) Creation of jobs through production sites and increasing the attractiveness of the location also for related industries.	X			X		X	X	X
	(-) Oil and gas extraction: risks arising from land disputes, environmental pollution, threats to food security, drinking water and health, as well as safety risks to local communities caused by accidents and damage to infrastructure		X	X			X	X	X
G1 - Business conduct									
Management of supplier relationships, including payment practices	(-) Unusual payment delays for the industry, which lead to liquidity problems for upstream SMEs (small suppliers)		X	X			X	X	
Policy and legal	(-) Administrative penalties for compliance breaches (LksG, MAR, GDPR, CSRD, etc.)		X		X		X	X	X

Material Impacts, Risks and Opportunities

As part of the double materiality analysis, all 10 topic-specific ESG standards were assessed. All areas were classified as material, as impacts, risks or opportunities exceeding the defined materiality thresholds were identified – except for E3 (water and marine resources) and S4 (end users and consumers). These two areas were deemed non-material, as the group's production processes are neither water-intensive nor do they significantly affect end users or consumers. Furthermore, no physical, regulatory or financially significant risks could be identified in these areas, meaning

no material financial effects on the group's net assets, financial position, or operational results are expected. In total 26 material impacts, 5 risks and 3 opportunities were identified.

Within the material topics, the nature and severity of the identified impacts, risks and opportunities vary. In the areas of E1, E5, S1 and G1, both material effects and risks (in some cases also opportunities) were identified, which could potentially have financial implications on the company's net assets, financial position, operational results, and cash flows. These topics are therefore strategically integrated into corporate management, investment planning, and, where necessary, resilience analyses.

Conversely, in the areas of E2, E4, S2 and S3, only material impacts were identified. No material financial effects, either current or expected, were found to exceed the defined materiality thresholds in these areas, and therefore no separate resilience analysis was deemed necessary.

The following topic-specific explanations focus on the key IROs identified in each area and their interaction with business model, value chain, and strategy. Financial effects and resilience are elaborated only where material risks or opportunities exist and are presented qualitatively.

The changes in the result of the double materiality analysis for the reporting year, compared to the 2024 financial year, primarily stem from a more critical assessment of positive effects. As a result, some previously identified positive effects were deemed irrelevant in this year's analysis. Additionally, alongside the E3 topic area, which was classified as non-material in 2024, the S4 area was also assessed as non-material. Consequently, both areas were excluded from further reporting. In other thematic areas, several significant negative impacts were newly identified.

The results of the double materiality analysis are reviewed and reassessed annually to effectively identify and incorporate any changes in material impacts, risks and opportunities.

E1 Climate change:
The most significant negative impacts stem from greenhouse gas emissions across the company's production processes (Scope 1 and 2) and throughout the upstream and downstream value chain, particularly from purchased goods and services, transport activities and the use of sold products (Scope 3.1, 3.4, 3.9 and 3.11). These emissions are primarily driven by energy-intensive production processes, emission-intensive intermediate products, and the use of the products within the automotive value chain. The effects particularly impact raw material procurement, the Group's production sites, and the use phase of selected product groups, collectively contributing to global climate change. As a result, there are short-, medium- and long-term negative consequences for both the environment and society.

Additionally, the business model faces transitional risks arising from the structural transformation of the automotive industry. The shift to electromobility could lead to a decline in demand for certain product groups, necessitating a strategic realignment. Furthermore, regulatory tightening, along with rising energy and CO_2 costs, is adding further pressure. In the short term, these effects are mainly due to energy price volatility and CO_2 pricing, while the need for structural adjustment is expected to dominate in the medium to long term.

As part of a group-wide climate risk and resilience analysis, the business model's resilience to both physical and transitory risks was assessed. Extreme weather events, including heat waves, heavy rainfall, floods, storms, and temperature changes were identified as major physical risks. The high-intensity scenario revealed an increasing exposure of certain sites. Potential financial effects include property damage, production disruptions, and the resulting loss of sales.

Climate-related risks and opportunities could have material financial effects on the company's net assets, financial position, and results of operations in the short, medium and long term. In the short term, these are reflected primarily in increased energy and procurement, along with investments needed for decarbonization. Over the medium and long term, adjustments to assets, shifts in sales structures, and additional investments are expected. These findings are incorporated into the materiality analysis, as well as in budgeting, investment management and strategic decisions. Further information is presented in IRO-1.

E2 Pollution:
In the area of environmental pollution, the double materiality analysis identified two significant negative impacts, both of which primarily affect the upstream value chain. These impacts include potential contamination of water bodies and marine resources, as well as soil degradation associated with the extraction and processing of fossil raw materials. Regions located near fossil raw material extraction sites, particularly those with weak regulatory standards and controls, are most at risk. The most vulnerable stakeholders are communities that rely on clean water, soil, and intact ecosystems.

These negative effects do not stem from POLYTEC GROUP's own activities, but are directly related to the business model, which relies on fossil and resource-intensive intermediate products. While the impacts are mainly short to medium-term in nature, driven by actions such as material-efficient, circular product solutions and enhanced supplier management, the long-term effects are largely beyond company's direct influence. In the financial materiality analysis, no significant risks or opportunities related to pollution (E2) were identified.

E4 Biodiversity and ecosystems:
A material negative impact in the area of biodiversity and ecosystems was identified in the double materiality analysis, specifically affecting the upstream value chain. This impact relates to potential degradation of habitats and ecosystems during raw material extraction, such as oil spills due to leaks or accidents, and land use issues from extraction methods like as fracking or tar sands mining.

These effects do not directly result from POLYTEC GROUP's own activities or production processes, but are indirectly linked to the company's business model, procurement decisions and supplier relationships. The affected regions are typically near fossil raw material extraction sites, but precise locations cannot be pinpointed. Potential impacts include land degradation, habitat disruption, and harm to ecosystems, although the ecological status and relevant authorities are not always clearly defined. Soil degradation and the impact on endangered species cannot be ruled out.

These negative effects can occur in the short term, in the context of specific incidents, and in the medium to long term, due to ongoing interference with natural habitats. However, the long-term development of these effects can only be partially influenced by POLYTEC, as the company has primarily indirect control along the supply chain, and external factors such as climate change, natural events, and regulatory changes also play a significant role. Strategic actions, particularly in supplier management and in the choice of more sustainable raw materials, can help to mitigate these potential impairments, especially in the short to medium term.

E5 Resource Use and Circular Economy:
The double materiality analysis identified several material impacts and risks in this area, affecting both the company's own production processes and the upstream value chain. The negative impacts include the depletion of non-renewable resources, the use of difficult-to-recycle or non-recyclable primary raw materials (notably SMC), and waste generation from scrap, production residues, auxiliary materials, and disposable packaging. Some of these issues stem from suboptimal waste separation practices. Indirect impacts also arise from raw material extraction, as well as disposal and recycling processes along the value chain. On the contrary, the development and production of circular products contribute to material efficiency, resource conservation, and demonstrable value creation within the recycling loop, and thereby lead to positive impacts.

A significant long-term risk is the potential for price increases in non-renewable materials and the limited availability of recyclates. In the short and medium term, these risks are mitigated by existing supply contracts, inventory management, and alternative procurement sources, which help cushion short-term supply shortages. However, a further risk exists regarding the possible discontinuation of certain non-recyclable materials, such as SMC or PUR, which are crucial to POLYTEC, due to regulatory or market changes.

These identified risks could have a considerable financial impact on the company's net assets, financial position, and results of operations. Strategic actions, including innovative material substitution, waste reduction, further development of circular products, and adaptation of supplier selection processes, are aimed at addressing these risks. The financing of these measures will be supported by operational funds and existing financial instruments. As a result, the business model's resilience will be strengthened through strategic shifts focused on resource efficiency, material substitution, and the promotion of a circular economy, gradually reducing the company's dependence on non-renewable raw materials. For further details on the process, see Disclosure Obligation IRO-1.

S1 Own workforce:
As part of the double materiality analysis, several material negative and positive impacts, as well as a risk and an opportunity, were identified concerning the social aspects of the company's workforce. The negative systemic impacts include stressful working hours due to shift work models, physically demanding tasks, and non-compliance with gender equality. In terms of individual incidents, material adverse effects related to health and safety risks were also identified, including possible workplace accidents or exposure to substances of very high concern. Particularly vulnerable groups, such as adolescents, pregnant women, and women in structurally disadvantaged areas, are disproportionately affected.

On the positive side, significant benefits arise from the promotion of work-life balance models and systematic training and development programs that enhance employee motivation, loyalty, and adaptability. These positive effects are relevant across all locations and affect all employee groups, with short-, medium-, and long-term implications.

The identified effects stem directly from the company's activities and workforce management and are closely linked to the overall business model. All employees, both internal and external, may be affected. The workforce at POLYTEC is categorized as follows:

- **Employees**: Permanent staff (temporary or full-time) across various departments (e.g. production, sales, administration).
- **Self-employed**: Self-employed professionals who work for the company on a project-related basis.
- **External workers**: Persons provided by third-party companies, in particular in the field of placement and leasing of workers, such as temporary workers.

The potential negative impact on POLYTEC's workforce varies depending on the type of employment, working environment and field of activity. Permanent employees in production are exposed to higher physical stress, while administrative and sales staff are more likely to experience psychosocial stress. Self-employed professionals usually do not have access to company social benefits and external workers are more at risk from short-term assignments. Certain groups within the company's own workforce may be particularly affected by negative effects. These include, in particular:

- **Trainees and employees with disabilities**, who may be more affected by cost or resource pressure, for example if investments in training, qualification actions or accessibility are reduced.
- **Employees with a migrant background** who may have limited access to training or internal communication services due to language barriers.
- **Employees with low or non-specialist qualifications** who have a higher adaptation effort in the context of digital transformation or automation actions.

As part of the double materiality analysis, adverse impacts such as child labour or forced labour were assessed as not material with respect to the company's own workforce and operations. All production work and administrative activities are carried out at all sites in compliance with national and international labour regulations. In addition, internal control mechanisms are in place to ensure that no forced labour or child labour takes place. More specific information on this can be found in the topic area S1-1 and the Minium Social Safeguards in the context of the disclosure regarding the EU Taxonomy Regulation.

The implementation of actions to reduce CO_2 emissions has a direct and indirect impact on POLYTEC's employees. Adjustments in the areas of production, energy, transport and material use can entail structural changes. The ongoing transformation towards energy-efficient processes and alternative materials requires a high degree of flexibility from employees, as well as the development of new skills and qualifications. However, it also offers opportunities: training and further education open new development prospects for employees. Early involvement ensures that they remain competitive in the long term. At the same time, change can trigger uncertainty and affect employee engagement or loyalty, potentially leading to the loss of valuable talent. POLYTEC counters these risks with detailed information and communication, targeted training actions and support in the transformation process. These measures form part of the company's strategic transformation towards more environmentally friendly and low-carbon production processes, while simultaneously strengthening the resilience of its business model.

A major market price risk resulting from dependence on the company's own workforce is the unforeseen increase in personnel costs during the project period. This risk is limited in the short and medium term, but in the long term it can have a significant impact on investment and product decisions as well as the overall cost structure. Cost control measures, such as automation and digitalisation initiatives, can help mitigate this risk. The long-term opportunity of increased use of automation and digitalization, which makes production processes more efficient, reduces workload and accidents, and minimizes downtime, is unlikely to be significant in the long term after implementation, as the effects have stabilized. At the same time, it enhances the resilience of the business model in the short and medium term, increases attractiveness for skilled workers, and helps reduce employee turnover.

The identified risks and opportunities may have a material impact on the company's net assets, financial position, and results of operations. Rising personnel costs have a negative effect, while efficiency gains through automation and digitization can have a stabilizing effect in the medium to long term. Investment and budget decisions take these aspects into account, in particular through actions in the areas of occupational safety, qualification, shift design and

digital technologies. In addition, the resilience of the business model is strengthened through continuous actions in the areas of health and safety, equal opportunities, training and automation.

S2 Working conditions in the value chain:
As part of the double materiality analysis, several material negative impacts on workers in the upstream and downstream value chain were identified. These include demanding working hours, particularly due to shift models, as well as occupational health and safety risks. Such risks encompass workplace accidents, the handling of hazardous substances in accordance with the REACH Regulation (e.g. carcinogenic or endocrine-disrupting substances), and hazards associated with recycling and dismantling processes, including exposure to fuels and chemicals.

The effects occur primarily in upstream production and transport processes as well as in downstream recycling and dismantling activities. They are indirectly linked to the business model through procurement and supply chain relationships, without being directly caused by POLYTEC's own operations. Rather, they are industry-wide, systemic risks of the automotive supply industry, especially in the handling of chemical substances. Stressful working hours due to shift work are estimated to be less significant in the long term, as stricter legal regulations are expected.

Workers across the entire value chain are affected. This includes both external personnel near POLYTEC sites (e.g., service providers, suppliers, logistics staff) who are not covered by the disclosures under S1, as well as workers in upstream stages, such as raw material extraction, processing, and supplier production. These workers are particularly exposed, albeit indirectly, to social and environmental impacts related to working conditions, human rights, and safety. Employees in downstream areas (e.g., OEMs, workshops, dismantling) may also be affected. Temporary staff, migrant workers, women, and minors are considered especially vulnerable. Additionally, upstream supply chains may pose risks due to weak labour standards, and the occurrence of child or forced labour cannot be entirely ruled out.

The company is currently not involved in any joint ventures or special purpose vehicles in which relevant workers would be employed. Therefore, there is no information on this point.

These negative effects are managed by supplier management, with POLYTEC regularly analysing potential risks in the supply chain in accordance with the German Supply Chain Due Diligence Act (LkSG). However, some raw materials required for production may originate from regions generally considered to be high-risk. These mainly include raw materials in purchased parts, such as cobalt from the Democratic Republic of Congo. For this reason, strict supplier audits, regular risk analyses and actions to comply with international labour standards (e.g. UN Guiding Principles on Business and Human Rights, OECD Guidelines) are implemented. The company continuously monitors developments in these regions and adjusts its due diligence measures accordingly. In general, sourcing from these areas should be avoided—particularly for geopolitical reasons—to ensure supply security and to procure goods from safer regions with correspondingly higher ESG standards.

Furthermore, the shift towards more environmentally friendly and climate-neutral operations can drive positive changes across the value chain, such as new production requirements or material modifications that may affect work processes and conditions.

S3 Affected communities:
Affected communities are also indirectly impacted by POLYTEC's business activities. The double materiality analysis has identified both positive and negative effects. The negative impacts occur primarily in the upstream value chain, arising from the procurement of oil and gas resources. These affected communities are not located directly adjacent to POLYTEC's production sites but are indirectly affected through business relationships and procurement decisions. The main categories of potentially impacted communities include:

- **Communities in extractive regions**, which may be affected by land-use conflicts, soil and water pressures, and limitations on traditional land use and food security.
- **Communities near mining or transport infrastructures** that are vulnerable to safety hazards (e.g. explosions. leaks, uncontrolled waste) and potential loss of housing.
- **Indigenous or traditional communities** located in extractive areas, whose livelihoods may be impacted.

Certain groups in affected communities are particularly vulnerable, especially residents near production facilities, farming communities, and marginalized or health-vulnerable people. The identified negative impacts on affected communities are predominantly widespread or systemic, as they result from regular raw material extraction and transport activities within the upstream value chain and potentially affect many individuals and communities in the producing regions. The effects are not limited to individual,

isolated incidents, but arise continuously from the structural characteristics of raw material extraction.

On the other hand, the creation of jobs at POLYTEC GROUP's own production sites has a positive effect, which supports the economic development of local, adjacent communities. All these communities fall within the scope of the materiality disclosures under ESRS 2.

Both effects are present across all three time horizons, as the structural characteristics of raw material extraction and transportation are continuous. While POLYTEC does not directly cause these impacts through its own operations, it influences their geographic scope through procurement decisions and supplier management.

G1 Corporate Management:
In terms of corporate governance, POLYTEC identified only one negative impact and one associated risk. The negative impact relates to potential late payments to small and medium-sized enterprises (SMEs), which could affect their liquidity, financial stability, and business continuity. As a material risk, possible administrative penalties arising from compliance violations (e.g., LkSG, CSRD, GDPR, MAR, EUDR) have been identified, which may strain the company's financial position and operational flexibility in the short term.

The identified impacts and risks primarily pertain to short- to medium-term time horizons. Financial effects may arise in particular from potential penalties, adjustments to liabilities, or adverse impacts on supplier relationships. The risk is expected to remain material in the long term, as compliance becomes increasingly critical and the introduction of new regulations and stricter guidelines heightens the likelihood of violations. To enhance the resilience of the business model, actions such as cash flow monitoring, strict adherence to regulatory requirements, and ongoing compliance training are being implemented.

Company-specific information:
During the data point reconciliation, it became apparent that impacts on water and soil from resource extraction (E2 pollution), as well as other significant effects in the S2 and S3 areas, are either not captured by the ESRS indicators or are reported with insufficient granularity. Going forward, in addition to the indicators defined under the three ESRS categories, POLYTEC will develop company-specific disclosures in these areas to provide users with a clearer understanding of the company's sustainability-related impacts, risks, and opportunities.

Impact, risk and opportunity management

Disclosure Requirement IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities
POLYTEC GROUP's double materiality analysis was conducted in its first year with the involvement of internal departments and relevant stakeholders and supported by external consultants. Since 2025, it has been updated annually using internal expertise and is regularly reviewed to reflect changes in regulatory requirements, market conditions, and stakeholder expectations.

The analysis was based on the longlist outlined in ESRS 1 AR 16 and the IPCC 1.5°C targets. Qualitative methods, including interviews, workshops, and stakeholder surveys, were combined with quantitative analyses, such as key figure assessments and financial materiality calculations. The evaluation drew on internal data from production, personnel, energy consumption, and procurement, as well as external studies, market analyses, and regulatory requirements. All locations, business units, and key upstream and downstream value chain processes were considered. Assumptions regarding the likelihood and magnitude of impacts were assessed using both qualitative and quantitative approaches.

First, the relevant areas of the value chain were analysed, and key stakeholders as well as potential sustainability issues were identified. Based on the ESRS requirements, lists of potential impacts, risks, and opportunities (IROs) were developed and consolidated. In addition, an assessment was made to determine whether specific activities, business relationships, or geographic conditions are associated with elevated sustainability risks. Particular attention was given to energy- and resource-intensive processes, social and environmental risks within the supply chain, and selected production areas.

Once the identification phase was completed, all impacts, risks, and opportunities were analysed in workshops with internal experts and assessed individually to form the basis for the materiality determination. Impacts were evaluated according to the severity criteria defined in ESRS 1, considering their scale, scope, and, for negative effects, their irreversibility. The probability of occurrence was also considered for potential impacts. Prioritization was based on both severity and likelihood, with a materiality threshold set at 2.5 out of 5 points.

Risks and opportunities were assessed according to probability of occurrence and financial extent, with potential financial effects derived from identified impacts and dependencies. The threshold for financial materiality is 1% of sales (around EUR 7 million). The valuation is based on relevant key figures such as sales, costs and assets and follows the company-wide risk logic. The identified sustainability risks and opportunities are assessed as part of the prioritization process according to the same evaluation logics as other corporate risks and classified according to their financial relevance. In addition to risks, there are also opportunities, especially through electromobility, energy efficiency and renewable energies, which contribute to reducing emissions, lowering costs and strengthening competitiveness.

As part of a group-wide climate risk and resilience analysis, the resilience of the business model to physical and transitory risks was examined. For details, see "E1 Climate Change" on this page.

Sustainability risks are part of the existing risk management system and have been systematically integrated into the risk matrix of POLYTEC GROUP. Decision-making takes place as part of the risk management and strategy process. Potential impacts, risks and opportunities are regularly discussed with relevant departments and management – especially in business review meetings and the Risk Assessment Board. For details, see disclosure requirement GOV-5.

The results of the materiality analysis were reviewed, prioritized, and finalized at the management level through interdisciplinary workshops. Internal control mechanisms — such as a documented methodology, multi-level approvals, and annual updates — ensure consistent implementation and integrate the findings into risk reporting as well as strategic and operational decision-making.

The discontinuation of the E3 and S4 divisions during the reporting year is based on a comprehensive analysis of POLYTEC's value chain and the corresponding materiality assessment of these areas. Since POLYTEC uses only minimal amounts of water in its core processes and does not discharge it into local or marine water bodies, impacts in this area are currently classified as insignificant. In the S4 area, POLYTEC categorizes effects on consumers and end users as insignificant, given its limited influence as a B2B automotive supplier. The company reviews this assessment annually as part of the re-evaluation of its double materiality analysis.

Relevant stakeholders, particularly internal departments, were actively involved — see Chapter SBM-2 for further details. The methodology remained largely unchanged in 2025, with adjustments made to stakeholder engagement and in response to regulatory and market developments. The most recent update was conducted in Q4 2025, with the next review scheduled for the second half of 2026.

E1 Climate Change:

In terms of climate-related impacts, greenhouse gas emissions represent a significant factor. Accordingly, POLYTEC systematically tracks these emissions (Scope 1, 2, and 3) across the value chain in line with E1-6. Emission sources are identified, quantified, and evaluated for their relevance to the company's climate strategy. Calculations are based on recognized emission factors from sources such as the IEA, the Austrian Federal Environment Agency, EcoInvent, and the EPA, as well as primary data from suppliers for certain product groups. This risk-based approach considers both direct and indirect impacts and accounts for the geographical conditions of the sites.

In 2025, a group-wide climate risk analysis was conducted for the first time, encompassing both climate-related physical and transition risks. To assess physical risks, potential hazards — such as heat waves, heavy precipitation, floods, storms, and temperature fluctuations — were analysed using external climate data and recognized IPCC scenarios (e.g., RCP 4.5, RCP 8.5, SSP) across short-, medium-, and long-term time horizons (2025, 2030, and 2050), alongside internal risk expertise.

The analysis combined qualitative site assessments with quantitative estimates of potential damage and impacts on sales. The evaluation considered company premises — including size, building structure, age, and asset value — alongside their exposure to climate hazards. Based on this, the vulnerability of assets, business activities, products, and supply chains to physical climate risks, as well as the sensitivity of each site to these impacts, was assessed. The probability, magnitude, and duration of potential hazards were evaluated for the specific geographic locations of the sites. All production sites, both within and outside the European Union, were included in the analysis.

To identify climate-related transition risks, the company examined regulatory developments (e.g. CO_2 pricing), technological changes, market trends and changing customer preferences. At least one scenario limiting global warming to 1.5°C was considered to assess risks and opportunities from regulatory changes, rising costs or new business opportunities (e.g. low-emission products). In

comparison, a climate scenario with high emissions (RCP8.5) was also considered when determining the climate hazards.

E2 Pollution:
As part of the double materiality analysis, POLYTEC systematically reviewed its sites and business activities to identify actual and potential impacts, risks, and opportunities related to emissions into air, water, and soil, as well as the handling of hazardous substances and waste. The analysis encompassed both the company's own operations and relevant upstream and downstream value chain processes, with particular focus on the materials used, supplier processes as well as disposal and recycling activities.

The review was conducted using internal environmental indicators (e.g., emissions, waste volumes, hazardous substances register), site-specific environmental assessments, compliance checks, and consideration of regulatory requirements, external studies, and industry benchmarks. Qualitative evaluations, such as the potential severity of environmental impacts, were combined with quantitative metrics, including emission levels, limit exceedances, and disposal volumes. Based on this analysis, no significant direct environmental pollution resulting from POLYTEC's own operations was identified.

E4 Biodiversity and ecosystems:
The analysis of material impacts on biodiversity considered potential effects on ecosystems and species richness at POLYTEC's own sites and throughout the value chain. The focus was on land use, biodiversity, emissions to air, water, and soil, as well as resource consumption. Relevant aspects along the upstream and downstream value chain — such as raw materials, supply chains as well as disposal and recycling processes — were also considered. The assessment combined qualitative and quantitative criteria, including land use, proximity to sensitive areas, emission intensity, and resource consumption, using internal environmental indicators, site-specific data, and publicly available information on protected areas.

Direct dependence on ecosystem services is limited, as production relies minimally on water or biological raw materials. The availability of land for production and logistics infrastructure is particularly critical. Indirect dependencies arise with respect to fossil raw materials and energy-related resources, where biodiversity loss or water stress in sourcing regions may pose risks to the supply chain. Regulating services, such as climate regulation and water balance, are also essential for ensuring stable operational processes.

Transition risks include stricter nature conservation requirements, expanded environmental assessments, and increasing market and customer demands for ESG and biodiversity compliance, which may result in higher costs or limitations on land use. Reputational and supply chain risks are particularly relevant for raw materials sourced from biodiversity-sensitive regions and are actively monitored through risk management processes.

Systemic risks from global biodiversity loss could disrupt commodity markets and supply chains. Adjustment costs could also arise from regulatory changes and rising expectations of investors and consumers.

POLYTEC has not identified any direct material effects on shared resources. Potential effects arise primarily in the upstream value chain, especially in the extraction of raw materials. Due to a lack of transparency about mining areas, affected communities have not been consulted directly so far. The impact at production sites is minor.

The company has not identified any sites in or near biodiversity-sensitive areas, and the existing production sites do not pose a threat to natural habitats or protected species. Therefore, no remedial action is required.

E5 Resources and Circular Economy:
POLYTEC has systematically reviewed its assets and business activities to identify material impacts, risks and opportunities related to resource use and the circular economy. The analysis included resource inflows (material procurement), resource outflows (product recycling, recycling) and waste streams along the company's own activities and the upstream and downstream value chain.

Qualitative and quantitative methods were used to identify and assess potential risks and opportunities, including in particular material flow analyses, resource efficiency assessments and the evaluation of internal environmental and production indicators (e.g. material use, waste quantities and recycling rates). In addition, regulatory requirements and industry practices in the field of circular economy were considered.

Consultations with affected communities related to resource use and the circular economy have not yet been carried out, as the direct impact of business activities on local communities in this area is estimated to be low. However, relevant aspects are taken into account in exchange with internal departments and relevant business partners along the value chain and regularly monitored in risk management.

Disclosure Requirement IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement

In its sustainability statement, POLYTEC has addressed all material disclosure requirements identified through the company's materiality analysis. The analysis encompassed all thematic areas of the ESRS and identified significant impacts, risks, and opportunities across environmental, social, and governance topics. These are presented in greater detail in the respective topic-specific chapters of the sustainability statement (E1–E5, S1–S3, and G1).

Topics identified as non-material in the materiality analysis are water and marine resources (ESRS E3) and end-users and consumers (ESRS S4). The water sector plays a subordinate role in the company's own production processes. The topic area of end users and consumers was classified as non-material due to POLYTEC's role as a Tier 1 supplier and the limited product responsibility towards end consumers along the value chain.

The following ESRS index shows the disclosure requirements that were considered in the preparation of the sustainability statement based on the results of the materiality analysis (see ESRS 1, Chapter 3), including the page references in the report. In addition, the table also contains the data points from other EU legislation listed in Annex B of the ESRS as well as their references in the sustainability statement. Data points that were classified as non-material in the materiality analysis are not reflected in the table.

List of material disclosure requirements	Page reference
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GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	85
GOV-3 – Integration of sustainability-related performance in incentive schemes	86
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2. ENVIRONMENTAL INFORMATION

DISCLOSURES PURSUANT TO ARTICLE 8 OF REGULATION (EU) 2020/852 (TAXONOMY REGULATION)

In order to achieve the climate protection and energy targets for 2050 defined by the European Union and to be able to realise the projects of the European Green Deal, it is of great importance, among other things, to channel financial flows into sustainable projects and investments. In the past, however, the term sustainability was fraught with a certain degree of uncertainty. For this reason, the EU Taxonomy Regulation (EU) 2020/852 came into force in June 2020. It creates clear definitions and at the same time is intended to encourage companies to make their economic activities more environmentally and climate friendly.

The core of the Taxonomy Regulation consists of six environmental objectives:

- Climate change mitigation
- Climate change adaptation
- Sustainable use and protection of water and marine resources
- Transition to a circular economy
- Pollution prevention and control
- Protection and restoration of biodiversity and ecosystems

Specifically, the taxonomy-eligible and taxonomy-compliant turnover, investment and operating expenditure are to be reported for relevant environmental goals. In recent years, POLYTEC GROUP has therefore published the taxonomy-aligned share of the three performance indicators revenue, CapEx and OpEx in accordance with Article 8 of the Taxonomy Regulation. POLYTEC GROUP published the respective taxonomy-eligible sales, capital expenditure and operating expenditure for the first time in 2022 and every year from then on.

The step towards conformity is tied to compliance with specific parameters. For example, an economic activity is only taxonomy-aligned and thus environmentally sustainable if it makes a significant contribution to one of the EU's six environmental goals. Moreover, this economic activity must not significantly undermine any of the other objectives and must be carried out in compliance with the predefined Minimum Social Safeguards.

Within the framework of the definition of economic activities, POLYTEC GROUP focuses on the environmental objective of climate protection and thus on the first objective of the regulation in accordance with Article 9 (a) of Regulation (EU) 2020/852, which has made it possible to avoid double counting. The technical assessment criteria defined for this purpose specify, among other things, the conditions under which an economic activity makes a significant contribution to climate protection and also does not cause a significant impairment of any of the other five environmental objectives.

In July 2025, the European Commission published a delegated act to simplify reporting under the EU Taxonomy as part of the Omnibus Initiative I. In this context, the Delegated Regulation (EU) 2026/73, published on 8 January 2026, also made adjustments to Regulation (EU) 2021/2178 on Article 8 of the EU Taxonomy Regulation (EU) 2020/852. These changes include, in particular, the introduction of a materiality principle, a reduction and simplification of the reporting forms and facilitation of the valuation of economic activities, financing and investments.

The disclosure of the information based on these revised requirements will take place with respect to the 31st of December 2025. Subsequently, the adjustments are reflected in changed reporting forms and performance indicators. Due to continuing uncertainties in the legal interpretation, the interpretations of the European Commission published in the Official Journal are used in addition, where appropriate.

MINIMUM SOCIAL SAFEGUARDS

Articles 3 and 18 of the EU Taxonomy Regulation (EU 2020/852) require compliance with so-called Minimum Social Safeguards. This minimum protection ensures that essential regulations such as the OECD Guidelines for Multinational Enterprises or the United Nations Guiding Principles on Business and Human Rights are complied with. Specifically, the four core topics of respect for human rights, the fight against corruption and bribery, taxation and fair competition were formulated within the framework of the Minimum Social Safeguards. Additional topics such as controversial weapons or board gender diversity have also been integrated.

With regard to diversity in the Management Board and Supervisory Board, reference is made to the ESRS 2 Standard, Chapter GOV-1. The current situation of this topic in POLYTEC GROUP is presented here. The gender pay gap is reported in S1-16. Since there are no points of contact with controversial weapons in its own sphere of influence as well as in the upstream and downstream value chain, this topic is not examined further.

To counteract the risks of bribery and corruption and to ensure free and fair competition with our customers and competitors, risks have been identified, the essential finan-

cially relevant processes have been digitized and standardized in the sense of a closed internal control system. In addition, the sensitivity of employees to comply with competition law requirements is sharpened and tracked by the publication of corresponding guidelines. To comply with these human rights due diligence obligations and to enforce the above goals, POLYTEC GROUP has implemented the measures and processes described below. Further information can be found in the relevant chapters and points of this non-financial statement prepared in accordance with the ESRS.

RESPECT FOR HUMAN RIGHTS

The Group-wide risk analyses, which are carried out on an ongoing basis, do not reveal any relevant industry, company or product-specific risks that would make negative effects on compliance with the minimum standards appear evident. The implemented systems allow violations in the areas of working hours and occupational safety as well as training and education to be continuously tracked. This allows for measures to be taken if necessary. At locations in non-European countries, such as the USA, China and South Africa, the locally applicable legal regulations are monitored and complied with by trained, qualified personnel. Specifically, training courses on the Group-wide Code of Conduct are also carried out here and tracked via the internal learning management system. In addition, the observance of human rights, such as the complete exclusion of forced and child labour, by the higher-level HR managers is addressed in regular jour fixes to actively create awareness on site.

At the beginning of 2024, a risk management guideline was put into force with the participation of the supervisory bodies, which will also further promote the anchoring of due diligence obligations to comply with minimum standards in the GROUP's corporate and sustainable risk strategy. To fulfil the necessary due diligence obligations and avoid negative effects, POLYTEC GROUP has implemented appropriate measures and systems, such as the definition of a comprehensive code of conduct and a specific code of conduct for suppliers. More detailed information and explanations of the measures taken and implemented systems with regard to the direct employees of POLYTEC GROUP can be found below in the ESRS 2 standard in chapters SBM-3 and the disclosure requirement S1-1 "Management of impacts, risks and opportunities". As a basic prerequisite, POLYTEC GROUP expects its suppliers to be aware of and fully comply with the applicable relevant laws and regulations. As part of the German supply chain act, which came into force on 1 January 2024 for the German locations of POLYTEC GROUP, an end-to-end digital process was implemented with the help of an external tool for the group-wide certification of suppliers.

CORRUPTION AND FAIR COMPETITION

To minimise the risk of bribery and corruption as far as possible, the internal control system has been further advanced on the system side since 2015 by ensuring the dual control principle through the Group-wide digitalisation offensive. POLYTEC GROUP now has automated systems for the approval of requests for requirements and for value-based system-based approval authorizations of payment instructions. With regard to the anti-corruption policy published in the Group since February 2022, the GROUP Compliance Committee is responsible for reviewing and monitoring local inquiries as well as reporting to the Board of Management, which has been set up specifically for this purpose. More detailed information on the measures implemented to prevent corruption and bribery can be found in the chapter ESRS G1 Corporate Governance, specifically in Disclosure Requirements G1-1 "Corporate Culture and Concepts for Corporate Governance" and G1-3 "Prevention and Detection of Corruption and Bribery".

The establishment of projects and distribution contracts is also subject to a standardised approval process by installing the POLYTEC development process (PEP) and the sales guidelines for the release of offers and contract review, so that the greatest possible transparency in the conclusion of projects and contracts and fair competition is ensured. Due to the prohibition of the misuse of insider information and market manipulation, the POLYTEC Compliance Directive serves to ensure these principles and to avert damages and penalties against POLYTEC GROUP and its employees.

TAXATION

In the context of taxation, POLYTEC GROUP acts in accordance with the locally applicable tax requirements in compliance with internal control systems (ICS) and the group-wide compliance guideline. The accounting recording of business transactions, the preparation of tax returns, payment transactions and other tax-relevant processes are carried out according to defined procedures using the 4-eyes principle. The effectiveness of these processes and the internal control system is reviewed annually.

The data to be submitted in context with the declaration can be validated with statistical reports, if necessary. Compliance with deadlines (e.g. monthly reports, UVA, Intrastat, ZM) is ensured by internal documentation with clear responsibilities and substitution regulations as well as by a

deadline calendar. Special topics and tax enquiries are assessed by the local accounting departments together with the corporate accounting department and, if necessary, with external consultants. The confidential handling of data and information is ensured by regular training courses on the compliance guideline.

TECHNICAL EVALUATION CRITERIA

For an economic activity to be assessed as taxonomy-aligned and thus ecologically sustainable, it must, among other things, make a significant contribution to one of the six environmental objectives without causing significant harm to the other objectives. Regarding this, the Taxonomy Regulation has defined specific technical assessment criteria for each environmental objective, as well as specific do-no-significant-harm criteria for each economic activity, hereinafter abbreviated to DNSH.

In order to meet the DNSH criterion for the target of adaptation to climate change, the Taxonomy Regulation requires a climate risk and vulnerability analysis. This is intended to determine acute and chronic physical climate risks during the expected lifespan of an economic activity. Specific information on this analysis can be found in the disclosure requirement in connection with ESRS 2 IRO-1 to describe the procedures for identifying and assessing the material climate-related impacts, risks and opportunities.

As part of the necessity of an environmental impact assessment as a DNSH criterion, POLYTEC GROUP carried out an internal analysis and was able to identify corresponding existing environmental, construction and water law documents.

SPECIFICATION OF KEY PERFORMANCE INDICATORS

Proportion of turnover, CapEx, OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (summary KPIs)

Financial year	2025				Breakdown by environmental objectives of Taxonomy aligned activities										
KPI (1)	Total (2)	Proportion of Taxonomy eligible activities (3)	Taxonomy aligned activities (4)	Proportion of Taxonomy aligned activities (5)	Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)	Proportion of enabling activities (12)	Proportion of transitional activities (13)	Not assessed activities considered non-material (14)	Taxonomy aligned activities in previous financial year (2024) in EUR k (15)	Proportion of Taxonomy aligned activities in previous financial year (2024) (16)
Text	*Currency in EUR k*	*%*	*Currency in EUR k*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*Currency*	*%*
Turnover	223,228	26.0%	84,462	12.7%	12.7%	0	0	0	0	0	12.7%	0.0%	8.9%	152,073	22.4%
CapEx	1,086	0.8%	175	0.6%	0.6%	0	0	0	0	0	0.6%	0.0%	4.1%	2,199	6.7%
OpEx	7,568	21.2%	2,293	10.3%	10.3%	0	0	0	0	0	10.3%	0.0%	8.0%	4,487	22.1%

TURNOVER (ECONOMIC ACTIVITIES)

In order to determine the taxonomy-eligible economic activities, POLYTEC GROUP has once again carried out a structured analysis of turnover-based economic activities as a first step this year. For this purpose, corresponding sales data were obtained as part of a sales list and assigned to specific economic activities. For the determination of the taxonomy-eligible share of sales, POLYTEC GROUP primarily defines the economic activity CCM 3.6 Manufacture of other low-carbon technologies as relevant. These technologies aim to significantly reduce greenhouse gas emissions and, depending on the availability of a life cycle analysis and thus the fulfilment of the prerequisite for compliance with the technical assessment criteria, can be designated as both taxonomy-eligible and taxonomy-aligned. In the case of the products considered for this purpose, this is done on the one hand by their lightweight construction and production processes, such as in the case of products made of injection moulding. Compared to equivalent products made of metal-containing materials or the like, these products weigh less and thus have an impact on the emissions of the vehicles in which they are installed. These products include, for example, cylinder head covers made of plastic. This category also includes products that have an impact on the aerodynamics of the vehicles as end products. The particularly aerodynamic shape of specific

underbody components or roof spoilers in commercial vehicles, for example, can reduce air resistance, which can subsequently reduce emissions.

In addition to the automotive sector, POLYTEC GROUP also identifies products from other areas within the CCM 3.6 economic activity, in particular reusable transport and packaging solutions. These are characterised by their recyclability and resource efficiency and are classified as taxonomy aligned. Due to the consideration of the materiality threshold, POLYTEC lists the products or economic activities defined below in a reduced form. The sales of these products, included by the Nace Code C – Manufacturing, are below the materiality threshold of 10% and therefore have a subordinate role regarding the total turnover. To avoid double counting, the products are clearly demarcated according to their area of application.

The slight deviation of the key figure compared to the previous year is due to the various product portfolio in context of variable orders. POLYTEC GROUP produces a large number of different products, which are naturally subject to call-off fluctuations. For this reason, the corresponding economic activities and thus also product groups are re-analysed and re-evaluated every year.

The basis of revenue is the net revenue resulting from goods or services in accordance with IAS 1.82(a). The total revenue of EUR k 666,792 for the 2025 financial year is the denominator of the key revenue indicator and can be found in the Group's income statement (see E. 1. Sales revenue and reporting). To calculate the corresponding percentages, the share of sales revenues from products related to taxonomy-eligible economic activities (= numerator) was compared to the total turnover of POLYTEC GROUP in 2025 (= denominator). POLYTEC GROUP also used a similar approach to determine the taxonomy-aligned share of sales. The respective share of taxonomy-eligible and taxonomy-aligned revenues was calculated based on the provisions of International Financial Reporting Standards (IFRS). The figures used for the total turnover of POLYTEC GROUP in 2025 correspond to the items in the annual financial statements. Based on this, the following data was obtained for the sales-related performance indicator.

Proportion of turnover from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)

Reported KPI	**Turnover**												
Financial year	**2025**												
					Environmental objective of Taxonomy aligned activities								
Economic Activities (1)	**Code (2)**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover) (3)**	**Taxonomy aligned KPI (monetary value of Turnover (4)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover) (5)**	**Climate Change Mitigation (6)**	**Climate Change Adaptation (7)**	**Water (8)**	**Circular Economy (9)**	**Pollution (10)**	**Biodiversity (11)**	**Enabling activity (12)**	**Transitional activity (13)**	**Proportion of Taxonomy aligned in Taxonomy eligible (14)**
Text		*%*	*Currency in EUR k*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*(E where applicable)*	*(T where applicable)*	*%*
Manufacture of other low-carbon technologies	CCM 3.6	26.0%	84,462	12.7%	12.7%	0.0%	0.0%	0.0%	0.0%	0.0%	E	/	48.7%
Sum of alignment per objective					12.7%	0.0%	0.0%	0.0%	0.0%	0.0%			
Total KPI (Turnover)		**26.0%**	**84,462**	**12.7%**	**12.7%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**12.7%**	**0.0%**	**48.7%**

Explanatory notes for the performance indicator tables:
The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the Section number of the activity in the relevant Annex covering the objective, i.e.:
- Climate Change Mitigation: CCM
- Climate Change Adaptation: CCA
- Water and Marine Resources: WTR
- Circular Economy: CE
- Pollution Prevention and Control: PPC

Abbreviations:
E – Enabling activity
T – Transitional activity

CAPITAL EXPENDITURE (CapEx)

For the evaluation of the investment-related performance indicator, POLYTEC GROUP carried out an analysis of its capital expenditure for the past year. To this end, the corresponding actual costs were evaluated at Group level and coordinated with the respective locations with regard to the investments actually made in 2025. In the context of

data collection for the CapEx measure, there would also have been the potential to be subject to the error of double-counting certain more monetary expenses. To avoid this, the corresponding data sets were precisely evaluated and, depending on their relevance, included in the calculation of the CapEx key figure.

In the first step, POLYTEC GROUP determined those investments for the corresponding calculation that are related to the economic activities identified in the turnover-related performance indicator. Since capital expenditure in none of the identified economic activities exceeded the 10% materiality threshold in the year under review, no further expenditure is subsequently reported in more detail, with the exception of those related to economic activity CCM 3.6 Manufacture of other low-carbon technologies.

The expenditures related to taxonomy-eligible and taxonomy-aligned economic activities (CCM 3.6) are listed in the table below, although it is below the materiality threshold. Expenditures under Nace code F – Construction as well as H – Transport and storage do not contribute significantly to the total value of capital expenditure and are therefore defined as immaterial and therefore not reported in more detail. This also applies to expenditure related to other products under Nace Code C – Manufacturing apart from the economic activity CCM 3.6.

For the calculation of the taxonomy-eligible share of the CapEx ratio, capital expenditures in connection with taxonomy-eligible economic activities (= numerator) were compared to POLYTEC's total investment expenditures of the year 2025 (= denominator). Based on this, the capital expenditure in connection with taxonomy-aligned economic activities (= numerator) was also assessed for the taxonomy-aligned CapEx share in relation to total investment from 2025 (= denominator).

The respective proportion of taxonomy-eligible and taxonomy-aligned CapEx was calculated based on the provisions of the International Financial Reporting Standards (IFRS). For the total CapEx of EUR 22,677 thousand, which were defined as the denominator for the calculation, POLYTEC used the total additions of intangible assets in the amount of EUR 1,739 thousand excluding additions to advance payments in the amount of EUR 1,279 thousand and plus the reclassifications of advance payments in the amount of EUR 754 thousand (see E. 8. Intangible assets and goodwill). Regarding the property, plant and equipment considered, the total additions in the amount of EUR 30,574 thousand excluding additions to advance payments made and assets under construction in the amount of EUR 18,929 thousand and plus the reclassifications of advance payments made and assets under construction in the amount of EUR 9,817 thousand were used (see E. 9 Tangible assets). Deviations in the figures for the CapEx-related performance indicator compared to the previous year are due, among other things, to the varying investments.

Proportion of CapEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)

Reported KPI		**CapEx**												
Financial year		**2025**												
					Environmental objective of Taxonomy aligned activities								
Economic Activities (1)	**Code (2)**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover) (3)**	**Taxonomy aligned KPI (monetary value of Turnover (4)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover) (5)**	**Climate Change Mitigation (6)**	**Climate Change Adaptation (7)**	**Water (8)**	**Circular Economy (9)**	**Pollution (10)**	**Biodiversity (11)**	**Enabling activity (12)**	**Transitional activity (13)**	**Proportion of Taxonomy aligned in Taxonomy eligible (14)**
Text		*%*	*Currency in EUR k*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*(E where applicable)*	*(T where applicable)*	*%*
Manufacture of other low-carbon technologies	CCM 3.6	0.8%	175	0.6%	0.6%	0.0%	0.0%	0.0%	0.0%	0.0%	0.6%	0.0%	79.2%
Sum of alignment per objective					0.6%	0.0%	0.0%	0.0%	0.0%	0.0%			
Total KPI (CapEx)		**0.8%**	**175**	**0.6%**	**0.6%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.6%**	**0.0%**	**79.2%**

OPERATING EXPENSES (OpEx)

Additionally, to the share of taxonomy-eligible and taxonomy-aligned sales and investments, companies are as well obliged under the Taxonomy Regulation to publish their corresponding operating expenses. For this reason, POLYTEC has considered the total operating expenses of the past year, similar to the procedure used to determine the other two performance indicators. Specifically, the expenses predefined under the Taxonomy Regulation in connection with repair and maintenance costs, research and development costs and leasing were used here.

In a first step, when calculating this performance indicator, attention was also paid to the product groups that were identified for the calculation of the sales-related KPI. This results in a proportionate allocation of the taxonomy-eligible and taxonomy-aligned maintenance costs and "other rental and leasing expenses" in accordance with point E. 5. Based on the materiality threshold taken into account, POLYTEC GROUP reports taxonomy-eligible and taxonomy-aligned operating expenses in connection with products from the economic activity CCM 3.6 Manufacture of other low-carbon technologies.

In addition, other proportionate operating expenses under the Nace Code C – Manufacturing could also be identified. However, due to their subordinate role in relation to total operating expenses, they are not reported in more detail below. This also applies to operating expenses under the Nace Code H – Transport and storage within the framework.

For the calculation of the taxonomy-eligible OpEx costs, the share of operating expenses related to taxonomy-eligible economic activities, i.e. the taxonomy-eligible share of expenditure related to research and development, leasing and maintenance and repair, plus the leasing costs for hybrid vehicles (= numerator) to the total operating expenses (= denominator) in 2025 according to the Taxonomy Regulation, was correlated. POLYTEC also chose a similar approach regarding the calculation of the taxonomy-aligned OpEx costs. Instead of leasing costs for hybrid vehicles, the relevant costs for purely electrically powered vehicles were used.

The OpEx costs of POLYTEC GROUP in 2025 in the denominator correspond to the items in the annual financial statements, but the total OpEx costs calculated in accordance with IFRS could not be used here, as the Taxonomy Regulation provides a slightly different definition of the total OpEx. The relevant operating expenses were therefore specifically evaluated to correctly carry out the calculation in accordance with the Taxonomy Regulation. For the calculation of the OpEx-related performance indicator, maintenance costs of EUR 16,224 thousand and other rental and leasing expenses of EUR 3,594 thousand and EUR 1,098 thousand for buildings were used for the calculation of the OpEx-related performance indicator. In addition, leasing expenses for corresponding company vehicles of EUR 517 thousand and the actual research and development costs of EUR 789 thousand were added to the denominator. In total, the total amount of OpEx costs in the denominator is EUR 22,222 thousand.

Proportion of OpEx from products or services associated with Taxonomy-eligible or Taxonomy-aligned economic activities – disclosure covering year 2025 (activity breakdown)

Reported KPI	**OpEx**													
Financial year	**2025**													
					Environmental objective of Taxonomy aligned activities								
Economic Activities (1)	**Code (2)**	**Taxonomy eligible KPI (Proportion of Taxonomy eligible Turnover) (3)**	**Taxonomy aligned KPI (monetary value of Turnover) (4)**	**Taxonomy aligned KPI (Proportion of Taxonomy aligned Turnover) (5)**	**Climate Change Mitigation (6)**	**Climate Change Adaptation (7)**	**Water (8)**	**Circular Economy (9)**	**Pollution (10)**	**Biodiversity (11)**	**Enabling activity (12)**	**Transitional activity (13)**	**Proportion of Taxonomy aligned in Taxonomy eligible (14)**
Text		*%*	*Currency in EUR k*	*%*	*%*	*%*	*%*	*%*	*%*	*%*	*(E where applicable)*	*(T where applicable)*	*%*
Manufacture of other low-carbon technologies	CCM 3.6	21.2%	2,293	10.3%	10.3%	0.0%	0.0%	0.0%	0.0%	0.0%	E	/	48.6%
Sum of alignment per objective					10.3%	0.0%	0.0%	0.0%	0.0%	0.0%			
Total KPI (OpEx)		**21.2%**	**2,293**	**10.3%**	**10.3%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**0.0%**	**10.3%**	**0.0%**	**48.6%**

ESRS E1 CLIMATE CHANGE

Strategy

Disclosure Requirement E1-1 – Transition plan for climate change mitigation

In 2023, POLYTEC developed a company-wide decarbonization pathway (POLYTEC decarbonization pathway) with a base year of 2020, which is aimed at achieving a consistent and measurable reduction of the company's own Scope 1 and Scope 2 emissions. The transition plan for climate change mitigation describes the adaptation of the business strategy to a transformation path compatible with the 1.5 °C target. External validation – for example by the Science Based Targets initiative (SBTi) – has not yet been carried out. However, the underlying emission targets are based on the SBTi's cross-sectoral reduction approach Absolute Contraction Approach (ACA), which envisages an emission reduction of 42% compared to the base year 2020 or 4.2% per year for the period up to 2030. Through this methodological approach, POLYTEC ensures that the internal targets correspond to scientifically recognized, 1.5 °C-compatible reduction pathways, even if they are not yet formally certified.

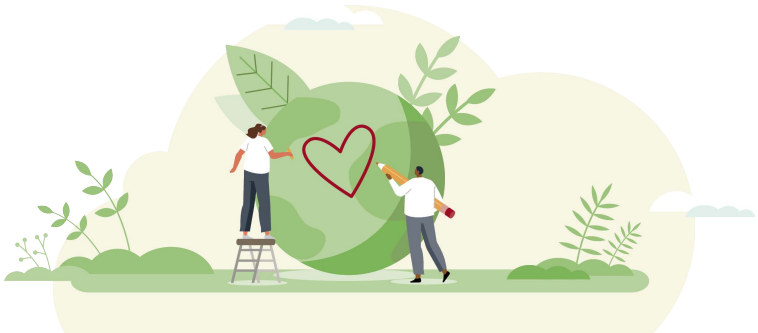
The transition plan includes short-, medium- and long-term emission targets for the company's Scope 1 and 2 emissions. POLYTEC has set itself the target of achieving the greatest possible substitution of natural gas and the 100% use of CO_2-neutral electricity for its own production processes by 2035. The project was formulated internally as the "Go Neutral 2035" sustainability strategy and extended to the entire Group. Progress is monitored annually based on the calculated total emissions and defined KPIs, and the reduction path is updated if necessary or relevant changes, such as the calculation method or the plants covered.

Implementation is carried out through defined packages of actions, whereby POLYTEC GROUP's key decarbonisation levers are increased efficiency through energy-saving actions and the switch to renewable energies. In 2020, the electricity contracts at the Austrian and German sites as well as at the Dutch plant were changed, so that CO_2-neutral electricity in the form of guarantees of origin was procured from the 2021 financial year. In addition, production facilities were optimised in terms of energy efficiency, an initial monthly, group-wide monitoring of energy consumption was introduced, and the first photovoltaic projects were planned. Between 2020 and 2021, the potential of the production sites was surveyed for the first time and based on this, concrete electricity and gas saving targets were defined for each plant. Over a five-year period, the developments were tracked regarding defined KPIs and the further energy saving potentials were annually re-evaluated. In the course of achieving the targets, annual savings actions were taken for electricity and gas. In addition, photovoltaic systems were installed at three locations by 2025 and the first steps towards gas substitution were achieved by replacing selected heating systems.

The target of converting all European plants to CO_2-neutral electricity supply by 2030 was already achieved or exceeded in the 2025 financial year with a quota of over 95% electricity from renewable sources. By the target year of 2035, POLYTEC plans to switch to renewable electricity for the remaining non-European sites. Beyond these actions, the full phase-out of natural gas across all production plants continues to be a key long-term focus.

Greenhouse gas emissions from the upstream and downstream supply chain (Scope 3) represent the largest share of emissions. However, the development of a corresponding decarbonisation pathway is still in an early stage, as Scope 3 emissions were determined for the first time in the 2024 financial year. POLYTEC is guided by the Austrian target of climate neutrality by 2040 as well as specific customer requirements and has derived the long-term target of reducing upstream Scope 3 emissions to net zero by 2039. This includes a significant reduction in absolute emissions along the value chain as well as the neutralization of remaining, technically unavoidable residual emissions through suitable CO_2 removal actions. This target has not been externally validated but is also based on scientifically recognized 1.5 °C-compatible reduction pathways.

The first survey of value chain emissions in 2024 identified the main categories – see Chapter E1-6 for details. In the past financial year, the calculation of the relevant categories was carried out again. The improved database enables a more valid assessment of the key levers; accordingly, concrete interim targets and corresponding actions are planned to be formulated for the 2026 financial year. The development is monitored annually on the basis of the emissions calculation and defined KPIs in sustainability reporting.



As part of the analysis of future emissions development, POLYTEC has identified bound greenhouse gas emissions. On the one hand, these result from existing production plants that are used in an energy-intensive manner and cannot be converted to renewable energies due to technical or economical issues. These include, for example, the steam requirement in SMC production, if this material continues to be used in the future, as well as solutions for fail-safe or peak load coverage by heating with gas. On the other hand, bound emissions are caused by the company's current product portfolio. The components for combustion engines manufactured by POLYTEC cause indirect emissions during their use phase. Both factors are expected to persist even after key target horizons have been achieved, thus influencing the company's long-term decarbonization. At the same time, bound emissions are a key driver of various transition risks. These include high investment requirements for the conversion or renewal of plants, political and regulatory risks such as stricter emission limits or rising CO_2 pricing, as well as market risks of a shift in demand due to changes in user behaviour in the mobility sector. In addition, a decline in sales of traditional combustion engine markets is expected. POLYTEC takes these risks into account in the further development of its transformation strategy to ensure long-term competitiveness and the achievement of climate targets. Possible adjustments include the expansion of the e-mobility product portfolio and the ongoing modernization and decarbonization of production.

The transition plan is managed centrally by the Sustainability Department, which reports directly to the Board of Management, and is regularly monitored based on key performance indicators. Risks regarding Scope 1 and 2 emissions are the volatility of the costs of CO_2-neutral electricity, technological alternatives to natural gas, and economic and geopolitical conditions. With regard to supply chain emissions, the ambitions of suppliers and customer requirements are the most important influencing factors and thus risks. Further information regarding decarbonisation and thus the transition plan to climate change can be found in the disclosure requirements for E1-2, E1-3 and E1-4.

Impact, risk and opportunity management

Disclosure requirement E1-2 – Policies related to climate change mitigation and adaptation

As a plastics processing company in the automotive industry, POLYTEC has identified the use and transport of purchased goods and sold products as well as direct and indirect emissions in the production process as significant negative effects. In addition, the use phase of the products during their lifecycle in the respective vehicles proved to be a significant driver and largest category of CO_2 emissions. However, since POLYTEC has limited influence on the used phase or downstream transport, these categories (Scope 3.9 and 3.11) are currently not addressed in the policy. Nevertheless, the development of a policy with corresponding objectives and actions will be of great importance for the upstream supply chain in the long term.

In the first step, therefore, the focus is on climate change policy aimed at the systematic reduction of greenhouse gas emissions. The policies mainly address the following areas:

- GHG emissions from stationary and mobile combustion, refrigerant use and process emissions (Scope 1)
- Indirect GHG emissions through the purchase of energy in the form of electricity and heat (Scope 2)
- GHG emissions from purchased goods and services (Scope 3.1)
- GHG emissions from upstream transport (Scope 3.4)

The policies developed are primarily aimed at decarbonizing the company's own processes as well as the supply chain. Direct and indirect emissions in the production process are as part of the "Go Neutral 2035" initiative (for details, see Disclosure requirement E1-1 – Transition plan for climate change mitigation) and thus POLYTEC's decarbonisation pathway addressed. The assessment for the reduction of Scope 1 and 2 emissions includes all of the company's sites and production processes.

For processes where electricity is the primary energy source, the focus is on switching to green electricity as well as plant-specific electricity-saving actions to increase energy efficiency. Gas-based processes pose a particular challenge, as some manufacturing techniques require high temperatures, which are hardly economically achievable with current substitutes. Thus, the focus is currently on improving energy efficiency and reducing gas consumption at affected plants. In the future, technological advances are expected that will enable the substitution of gas in an economic form.

Regarding the reduction of Scope 3 emissions, POLYTEC is initially concentrating on the categories of purchased raw materials (3.1) and upstream transport (3.4). Both areas cause a significant share of upstream emissions, while at the same time only a comparatively small number of suppliers are involved. In this way, targeted actions to reduce emissions are expected to be implemented with high effec-

tivity. To ensure the necessary transparency, the first product-specific emission factors were obtained in the year under review. For details on the emission calculation, see Chapter E1-6.

In its policy for adaptation to climate change, POLYTEC has already been able to identify the expansion of its product portfolio in the direction of e-mobility and the increase in independence from energy markets through self-generated renewable energy (PV systems) as a significant positive impact and opportunity. Due to the current situation in the automotive industry, the development of a comprehensive policy for the further transformation of the product portfolio in the direction of e-mobility and the associated reduction of the sales risk of traditional vehicles with combustion engines is currently not a focus topic for the company. In the long term, however, POLYTEC will also take up further opportunities and risks from this in line with updated policies.

To keep the policy up to date regarding adaptation to climate change, the climate risk analysis, which was carried out for the first time in 2023, was updated in 2025 and extended to all POLYTEC sites. Based on this initial survey, identified material risks will be examined in more detail and, if necessary, necessary actions will be derived from them.

Due to the continuously improving data basis, concrete targets and corresponding actions have already been formulated where possible based on the criteria of the Science Based Targets initiative (SBTi) and in line with the targets of the Paris Climate Agreement. These include the various energy efficiency and decarbonisation actions, as explained in more detail in Chapter E1-3. POLYTEC pursues the target of achieving the reduction of greenhouse gas emissions through the first two steps of the three-step principle of avoidance – reduction – compensation. Regarding remaining GHG emissions towards the end of the target period, however, the company does not rule out neutralising them – if technically unavoidable – by means of suitable actions for CO_2 removal.

The development of greenhouse gas emissions and the corresponding targets is monitored on the one hand by the sustainability department of POLYTEC GROUP, which reports to the Executive Board at regular intervals. Regular monitoring and internal and external audit processes ensure that targets remain on track and that corrective actions can be taken in a timely manner. The implementation of the actions is operationally ensured and tracked by the affected departments and locations, but also, if relevant, by the central maintenance and automation department and purchasing. Through their regular involvement, the top management can provide targeted strategic direction and carries the responsibility for integrating climate change policies into the corporate strategy. This is aligned with Executive Board's Ambition Paper.

As part of the implementation of the climate change policy, POLYTEC has committed itself to complying with the OECD Guidelines for Multinational Enterprises. GHG accounting is carried out in accordance with the various standards of the Green House Gas Protocol. The environmental management system is certified according to ISO 14001 and numerous sites have ISO 50001 certification. The findings of the regular audits and the internal energy and environmental management programs are incorporated into the strategic considerations. POLYTEC actively considers the interests of the most important stakeholders, especially with regard to sustainable procurement, energy efficiency actions and circular economy. More specific information regarding the involvement actions of affected stakeholder groups can be found in the SBM-2 disclosure requirement of the general information.

Disclosure requirement E1-3 – Actions and resources in relation to climate change policies

In order to achieve the defined targets in the area of "climate change", many actions have been developed, and some have already been implemented. In the 2025 financial year, a reduction in Scope 1 & 2 emissions of over 6,500 tCO_2e was achieved compared to the previous year. This significantly exceeds the expected reduction of 3,500 tCO_2e and leads to an overall reduction in Scope 1 and 2 emissions of 61.5% compared to the base year 2020. In the 2025 financial year, EUR 458 thousand was used to implement energy efficiency actions to reduce emissions. To make further progress in the following years, financial resources of almost EUR 3.5 million have been allocated for the implementation of actions related to climate policies for the financial years 2026, 2027 and 2028. These mainly include projects for the waste heat recovery, electrification of the heat supply and the construction of PV systems.

In addition, the opportunity to increase economic independence from energy markets by expanding its own PV systems is examined, which as well reduces the risk of volatility of future energy market and costs of green electricity. The respective actions were defined in cooperation with the central HSE, maintenance and automation department as well as purchasing. Nature-based solutions – such as reforestation or renaturation of areas – are currently not part of POLYTEC's decarbonisation actions.

Reduction of Scope 1 emissions (T1, T2, T3):
The decarbonization of gas-based processes remains challenging, as some manufacturing processes continue to require extremely high temperatures that cannot yet be achieved with low-emission alternatives. For this reason, the focus for the time being is on efficiency actions and the reduction of gas consumption in the affected plants. Three central fields of actions have been defined for this purpose:

1) Decarbonisation of the heat supply
In 2026 and 2027, heat supply via the increased **utilization of waste heat (A1)** is planned at a German and Dutch site. This is intended to effectively reduce gas consumption for heat supply whilst making active utilization of available waste heat. At one Austrian site and the site in Slovakia, the **electrification of heat supply through heat pump systems (A2)** is planned for 2027 and 2028. As both sites use electricity from renewable sources, greenhouse gas emissions from natural gas can be significantly reduced without shifting them to other energy sources or into Scope 2.

2) Increasing energy efficiency
At some locations, POLYTEC uses gas not only for heat supply but also for steam generation. Since electrification or complete substitution of gas is not yet economically feasible in the medium term, POLYTEC is focusing on reducing the gas consumption at the affected plants. During this, the **compressed air control system unit (A3)** at a German plant is to be **renewed in 2026.** By using modern, highly efficient compressors and optimized control and regulation technology, compressed air can be generated efficiently and in line with actual demand. This leads to a noticeable reduction in the amount of gas required, reduces energy costs and makes a significant contribution to overall energy efficiency improvements. At the Chodová Planá site, the **steam network is being optimised (A4)** with effects similar to those of the renewal of the compressed air unit.

3) Long-term substitution of gas
From 2030 onwards, POLYTEC will focus on replacing gas with economically viable alternatives, although no such solutions are currently available. Initially, this is to be done as part of the **implementation of the first pilot projects for gas substitution (A5)** in steam generation and paint shop drying processes, with the aim of achieving long-term reductions in gas consumption**.** In order to sustainably reduce Scope 1 emissions, the **conversion of gas-operated production facilities (A6)** to alternative, low-emission energy sources is planned from 2032 onward.

Reduction of Scope 2 emissions (T4, T5, T6):
In order to achieve a complete reduction in Scope 2 emissions, short-, medium- and long-term actions have been defined on the following key topics:

1) Increasing energy efficiency
Increasing energy efficiency is a key lever for reducing energy consumption and associated emissions. To this end, targeted **electricity-saving projects (A7)** have been identified and are being implemented step by step. By replacing and optimising various outdated machines and heating pumps as well as by introducing energy-efficient LED lighting, electricity savings of nearly 1,000 MWh were achieved in the reporting year compared to the previous year.

2) Expansion of PV systems
POLYTEC is progressively transitioning to green electricity and is increasingly focusing on the in-house generation of renewable energy. Renewable energy is already being generated at some sites with photovoltaic systems, with further expansion planned. In 2026, the **expansion of photovoltaic systems (A8)** is scheduled to be installed at a site in Germany. These measures aim to expand the share of self-generated renewable electricity, whilst reducing dependence on externally procured green electricity and strengthening long-term energy security.

3) Safeguarding the availability of green electricity
The focus is currently primarily on the complete conversion of all POLYTEC production sites to electricity from renewable sources. Current green electricity contracts are concluded in the medium term and renewed in a timely manner to ensure an uninterrupted supply of green electricity and to avoid the need for subsequent emissions compensation. In the 2025 financial year, all **European sites (A9)** were already purchasing green electricity with guarantees of origin**.** For these plants, the priority target for the future is to ensure long-term supply of electricity from renewable sources. For the **non-European locations (A10)**, the conversion of electricity procurement is planned by 2035**.** This delay is primarily attributable to infrastructural and market constraints outside the European Economic Area.

The use of power purchase agreements (PPAs), especially with a focus on wind power as a supplement to PV generation, is currently being examined. The **implementation of a first PPA (A11)** is planned in 2026 for 2027 and following years. This action is intended to reduce the identified risk of volatility in the costs and availability of green electricity over the course of the year and to secure the long-term supply of electricity from renewable sources.

Reduction of Scope 3.1 and 3.4 emissions (T7):

In order to achieve the climate targets of the Paris Climate Agreement as well as the company's internal customer-oriented CO_2 neutrality targets, indirect emissions must also be gradually reduced as part of the upstream and downstream value chain. POLYTEC focuses primarily on upstream emissions from purchased goods and services as well as their transport, with a special focus on the procurement of raw material. This prioritization reflects the fact that regarding this product group a significant share of emissions is concentrated among a relatively small group of suppliers. In the 2024 financial year, the **company's Scope 3 emissions were assessed for the first time (A12).** The calculation was completed in the first quarter of 2025 and provided a sound basis for assessing indirect emissions along the supply chain.

Based on this analysis, 30 raw material suppliers with the highest Scope 3.1 emissions from purchased goods and services were identified and contacted to provide primary data on product-specific emissions. To ensure uniform data collection, an **emissions database (A13) was established** to enable the systematic recording of emission data. This action led to a significant improvement in data quality and will enable more precise calculations and more targeted management of further decarbonisation actions in the future. The further collection of primary data on product-related emissions is planned for 2026. This makes products not only economically but also ecologically comparable, which enables more sustainable procurement.

In addition, **transport emissions were also included in the assessment (A14),** as they represent a relevant share of upstream emissions. Where available, primary data from suppliers was used. Alternatively, the calculation was based on the distance between the supplier and the plant using standardized emission factors from the EcoInvent database. This enabled the compilation of a consistent and comprehensive overview of upstream emissions. In addition, a direct reduction in emissions was achieved by shifting the procurement of a raw material from Asia to Europe, resulting in an annual CO_2 saving of 9,000 tonnes for this raw material.

In order to further refine the strategic direction, a new calculation of Scope 3 emissions was carried out in the first quarter of 2026. The aim was to enhance the database and ensure that subsequent decisions are based on reliable data. In addition, **concrete interim CO_2 targets are to be defined by the end of 2026 (A15),** enabling the formulation of a decarbonisation path for the supply chain. This action is designed for the long term and forms a central building block for achieving the decarbonization targets regarding sustainable procurement.

The table below summarises the actions planned or implemented. It should be noted that each action is assigned to a specific target (column Target reference). This makes it clear which target is being pursued – described in more detail in chapter E1-4 – and which sustainability aspect and IRO are addressed. The numbering of the actions corresponds to the references in the preceding text for ease of assignment:

Actions related to climate change

No.	Sustainability matter	Action	Description	Target reference	Time horizon
A1	Energy	Waste heat utilization	Heating supply through waste heat recovery	T1, T2, T3	From 2026
A2	Climate change mitigation	Electrification of heat supply	Heating supply through heat pump systems	T1, T2, T3	From 2027
A3	Energy	Modernization of the central compressed air system	Renewal of compressors and optimization of control and regulation system	T1, T2	From 2026
A4	Energy	Optimization of the steam network	Fixing leakages, enhancing insulation, and optimizing control systems	T1, T2	Currently in progress
A5	Climate change mitigation	Conducting pilot projects for gas substitution	Phase-out of natural gas in steam generation and drying during coating operations	T3	From 2030
A6	Climate change mitigation	Conversion of gas-operated production facilities	Complete transition to alternative energy sources	T3	From 2032
A7	Energy	Improving energy efficiency	Electricity saving projects	T5	From 2026
A8	Climate change mitigation	Expansion of photovoltaic systems	Installation of new photovoltaic systems	T6	From 2026
A9	Climate change mitigation	Use of electricity from renewable energy sources	Switching all European sites to renewable electricity	T4	By 2030

No.	Sustainability matter	Action	Description	Target reference	Time horizon
A10	Climate change mitigation	Use of electricity from renewable energy sources	Switching all non-European sites to renewable electricity	T4	By 2035
A11	Climate change mitigation	Implementation of power purchase agreements (PPAs)	Utilization of wind power as a supplement to PV systems	T4	From 2028
A12	Climate change mitigation	Assessment of Scope 3 emission	Assessment of upstream and downstream supply chain emissions	T7	Since 2024
A13	Climate change mitigation	Implementation of an emissions database	Establishment of a database of primary emission data from suppliers	T7	Currently in progress
A14	Climate change mitigation	Recording of transport emissions	Gathering transport emission data for raw material procurement	T7	Currently in progress
A15	Climate change mitigation	Defining specific intermediate milestones	Defining the intermediate reduction target for Scope 3 emissions	T7	H2 2026

Metrics and targets

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

The strategic objective in "climate change" is closely aligned to the policy described above for the decarbonisation of the individual areas of the POLYTEC value chain. Based on the most significant impacts, it can be grouped into three target areas. The focus is on the "Go Neutral 2035" initiative, in which POLYTEC defines concrete milestones and targets towards transitioning the energy sources used in production to CO_2-neutral sources. With the help of the targets formulated below, POLYTEC GROUP aims to reduce greenhouse gas emissions from its own production processes to net zero by 2035 and to bring emissions along the supply chain to net zero by 2039.

The target of **reducing Scope 1 emissions (T1, T2, T3)** is to be achieved in particular by reducing gas consumption as part of corresponding gas saving projects and by replacing gas with lower-emission energy sources. Scope 1 emissions increased slightly by approximately 180 tCO_2e, or 1.3%, compared to the 2024 financial year. For the 2026 financial year, a reduction in gas consumption and thus Scope 1 emissions is expected due to the sale of some plants. The expected Scope 1 emissions for the 2026 financial year are approximately 11,000 tCO_2e, representing a reduction of around 25%. This is intended to reduce not only CO_2 emissions, but also the company's dependence on fossil fuels.

The second key pillar of the "Go Neutral 2035" initiative is the **reduction of Scope 2 emissions (T4, T5, T6).** The focus here is primarily on consistently securing green electricity at the sites. No significant reduction in Scope 2 emissions is expected by 2030, as the target set for this period has already been achieved. Depending on the potential of the respective locations, the expansion of PV systems is to be accelerated, with the aim of continuously increasing the current self-generation rate of 1.8%. In addition, POLYTEC has set specific electricity saving targets, which are intended to maximising energy efficiency and reducing overall consumption.

The combined CO_2 emissions from Scope 1 and Scope 2 are to be reduced to 14,500 tCO_2e by 2026, representing a reduction of 68.8% against the 2020 base year. A significant change in total emissions is expected, as there will be changes in energy consumption and emissions in 2026 due to divestments within POLYTEC GROUP.

The company is also pursuing the target of reducing upstream **Scope 3 emissions to net zero by 2039 (T7).** Given the limited data availability to date, only the long-term target has been defined yet. Following the recalculation of Scope 3 emissions, short- and medium-term interim targets will be formulated. In 2025, emissions from purchased goods and services amounted to 208,617 tCO_2e and upstream transport to 12,618 tCO_2e. For further information, see chapter E1-6.

The table below provides an overview of the targets related to climate change. The relevant KPIs used to monitor progress against targets on a regular basis are also included.

Targets relating to climate change

No.	Sustainability matter	Target	KPI	Baseline (Year)	Baseline (Value)	Target (Year)	Target (Value)
T1	Climate change mitigation	Absolute reduction of scope 1 emissions	Scope 1 Emissions (absolute)	2020	17,559 tCO_2e	2030	10,000 tCO_2e
T2	Energy	Reducing scope 1 emissions – gas consumption	Reducing gas consumption via implemented savings projects (-10%)	2024	52,632 MWh/yr	2028	47,632 MWh/yr
T3	Climate change mitigation	Reducing scope 1 emissions – long-term substitution of gas	Natural gas consumption / total energy use	2024	34.50%	2035	0.00%
T4	Climate change mitigation	Absolute reduction of scope 2 emissions	Scope 2 Emissions (absolute)	2020	28,974 tCO_2e	2030	3,500 tCO_2e
T5	Energy	Reducing scope 2 emissions – electricity consumption	Reducing electricity consumption via realized energy-saving projects (-10%)	2024	105,782 MWh/yr	2028	95,782 MWh/yr
T6	Climate change mitigation	Reducing scope 2 emissions – expanding own photovoltaic capacity	Own renewable energy generation / total electricity consumption	2025	1.80%	-	-
T7	Climate change mitigation	Reducing scope 3 emissions – decarbonization of the upstream supply chain	Absolute scope 3 emissions from purchased raw materials (3.1) and transport (3.4)	2024	354,773 tCO_2e	2039	0 tCO_2e

Background information and assumptions

The targets relate to a relative reduction of greenhouse gas emissions, measured in tCO_2e per annum, covering all POLYTEC sites. 2020 was chosen as the base year for the GHG reduction targets, as complete and reliable energy consumption and emission data are available for this year and as it marks the beginning of systematic GHG accounting at POLYTEC. Since the company began implementing significant decarbonisation actions in 2020, this year represents a suitable and representative baseline for measuring progress against the climate targets set.

As indicated in E1-1, no external certification has been commissioned for the transition plan. However, the defined objectives are aligned with the goal of limiting global warming to 1.5 °C. Internal calculations, regulatory requirements and scientific findings (GHG Protocol Corporate Standard and Corporate Value Chain Standard) were used to set these targets. The emission targets were calculated according to the market-based methodology. The requirements of the EU Green Deal, in particular Austria's ambition of climate neutrality by 2040, serve as an overarching vision. The main decarbonisation levers have already been explained in the disclosure requirements E1-1, E1-2 and E1-3.

Various scenarios were considered in setting the emission reduction targets, including future regulatory developments, market requirements and technological advances. Future developments — such as changes in sales volumes, evolving customer preferences and regulatory requirements — are continuously assessed and incorporated into the strategy. The reduction targets are gross targets, meaning that greenhouse gas removals, the use of carbon credits or the crediting of avoided emissions are not counted towards the achievement of the GHG reduction targets.

POLYTEC has embedded sustainability requirements into its business strategy. Investment approvals are governed by the company-wide approval framework to ensure top management oversight and central control. The achievement of targets is tracked through regular internal audits and the annual management review, in which progress is assessed and new actions are defined. Specific progress indicators, in particular on Scope 1 and Scope 2 emissions, are recorded and analysed annually to assess the effectiveness of the actions implemented.

The inclusion of all GHG emissions (Scope 1, 2 and 3) ensures a holistic approach to decarbonisation. In addition, the targets are directly linked to the material impacts, risks and opportunities identified in the double materiality analysis.

Disclosure Requirement E1-5 – Energy consumption and mix

The table below provides information on the total amount of energy consumed and the composition of the energy sources used. Energy sources are presented separately to provide a transparent overview of the resources used and their respective share of total consumption:

Total energy consumption by energy source

(in MWh or in %)	2025	2024
1) Fuel consumption from coal and coal products	0	0
2) Fuel consumption from crude oil and petroleum products	3,870	4,152
3) Fuel consumption from natural gas	61,617	62,227
4) Fuel consumption from other fossil sources	0	0
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	3,239	14,874
6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5) [1)]	**68,727**	**81,253**
Share of renewable sources in total energy consumption (%)	40.1%	45.0%
7) Consumption from nuclear sources	**91**	**4,257**
Share of consumption from nuclear sources in total energy consumption	0.1%	2.4%
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	0	0
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	100,667	93,512
10) Consumption of self-generated renewable energy that is not in the form of fuel	1,861	1,487
11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10) [1)]	**102,529**	**94,999**
Share of renewable sources in total energy consumption (%)	59.8%	52.6%
Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)[1)]	**171,346**	**180,509**

[1)] Totals may not add up due to rounding.

In addition to self-generated renewable energy through photovoltaic systems (1,861 MWh in 2025), POLYTEC also generates non-renewable electricity and heat through a combined heat and power (CHP) plant at one of its sites in Germany. In 2025, 724 MWh of electricity were generated by the combined heat and power plant, of which 483 MWh were consumed on-site and 241 MWh were fed into the grid.

Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

The following table provides an overview of gross GHG emissions according to the Scope 1, 2 and 3 categories. In addition, Scope 3 emissions are broken down by relevant subcategories to provide a detailed understanding of indirect emissions along the value chain. Finally, the sum of the total GHG emissions is also presented, differentiated by location- and market-based calculation methods.

Total GHG emissions disaggregated by Scopes 1 and 2 and significant Scope 3

	Retrospective		Milestones and target years	
(in tCO_2e)	**2024**	**2025**	**2035**	**2039**
Scope 1 GHG emissions				
Gross Scope-1-GHG-emissions	14,220	14,399	0	0
Scope 2 GHG emissions				
Gross location-based Scope 2 GHG emissions (tCO_2e)	39,904	37,162	-	-
Gross market-based Scope 2 GHG emissions (tCO_2e)	10,230	3,518	0	0
Significant scope 3 GHG emissions				
Total Gross indirect (Scope 3) GHG emissions (tCO_2e)	2,784,180	2,832,751		
1) Purchased goods and services	354,773	208,617	-	0
4) Upstream transportation and distribution	3,727	12,618	-	0
9) Downstream transportation	50,546	97,104	-	-
11) Use of sold products	2,152,528	2,514,412	-	-
Total GHG emissions				
Total GHG emissions (location- based)	2,838,303	2,884,312	-	-
GHG Emission total (market-based) [1)]	2,808,629	2,850,669	-	-
Biogenic GHG emissions (separate from GHG scope)	72	25	-	-

[1)] Totals may not add up due to rounding.

Scope 1 GHG gross emissions

Since 2020, POLYTEC has been recording the direct greenhouse gas emissions arising from the operation of its own plants, machinery and vehicles within the organisation. This takes into account the consumption of natural gas, fuels and emissions from refrigerants. The 17,559 tCO_2e of emissions in the base year could be reduced to 14,399 tCO_2e by 2025. In the reporting year, emissions were higher than in the prior year, driven by increased fuel consumption and refrigerant use at certain sites. This was partially offset by a slight reduction in gas consumption.

Scope 2 GHG gross emissions

Scope 2 emissions compromise all indirect greenhouse gas emissions associated with the purchase of electricity, heating and cooling. In the reporting year, these emissions were recorded and calculated using both the market-based and location-based methods.

The use of green electricity has already led to a significant reduction in Scope 2 emissions compared to the 2020 base year. The distinction between market-based (actual emission data of electricity supplier) and location-based (national average energy mix) enables a more accurate assessment of progress along the decarbonisation pathway. As energy suppliers assign an emission factors of zero tCO_2e/kWh to renewable energy sources and biogenic emissions, these are excluded from the calculation of Scope 2 emissions.

The following table shows Scope 1 and Scope 2 emissions (both location-based and market-based) broken down by location and country:

GHG emissions per POLYTEC site (in tCO_2e)

Site location	Country	Scope 1	Scope 2 (Location-based)	Scope 2 (Market-based)
Ebensee	AT	59	2,242	0
Hörsching	AT	1,541	672	0
Schoten	BE	52	35	0
Tianjin	CN	150	1,132	842
Chodová Planá	CZ	1,610	3,688	0
Altenstadt	DE	901	182	0
Gochsheim	DE	2,126	3,461	0
Lohne	DE	635	7,068	0
Thannhausen	DE	70	241	0
Voerde	DE	1,224	2,354	0
Weierbach	DE	1,626	2,632	0
Wolmirstedt	DE	21	3,036	0
Komló	HU	356	420	0
Roosendaal	NL	617	5,677	0
Sládkovičovo	SK	800	527	0
Detroit	US	149	87	123
Bridgnorth	UK	53	40	0
Bromyard	UK	863	546	0
Telford	UK	1,540	928	0
South Africa	ZA	8	2,194	2,553
POLYTEC GROUP[1)]		**14,399**	**37,162**	**3,518**

[1)] Totals may not add up due to rounding.

Scope 3 GHG gross emissions

Scope 3 emissions include all indirect greenhouse gas emissions generated along the upstream and downstream value chain that are not directly under the company's control. The Greenhouse Gas Protocol defines 15 categories, of which 4 are considered material for POLYTEC. In the 2025 GHG assessment, those 4 categories exceed the threshold of 5% of proportional emissions, as recommended by the Science Based Targets Initiative. Accordingly, a reporting obligation applies for categories 3.1 "Purchased goods and services" and 3.11 "Use of sold products", identified as significant emission drivers within the company. The transport and distribution categories (3.4 and 3.9) were below the threshold in the 2024 financial year but are nevertheless reported voluntarily given their industry-specific relevance and significant reduction potential.

For the following categories, Scope 3 emissions were omitted due to a lack of relevance in 2024 and in the previous reporting year:

- Scope 3.10: No significant further processing of finished products by the customer

- Scope 3.13: No plants, machines, vehicles or buildings are rented to third parties
- Scope 3.14: Exclusion because no franchise relationships are operated
- Scope 3.15: Emissions in this category are included in Scope 1 and 2 as investments are subject to the company's operational control

The accounting of greenhouse gasses is performed in accordance with the standards of the GHG Protocol standards (Corporate Standard and Corporate Value Chain Standard) using the operational control approach, whereby all companies under POLYTEC Holding AG are included. Data collection is conducted centrally at group level, with activity and consumption data from ERP systems and local reporting tools consolidated into a single data model. Emission calculations are primarily based on secondary emissions factors from recognised databases, while primary emission factors (product carbon footprints, PCF) of suppliers are increasingly used for key raw material groups in category 3.1. Where primary data are unavailable, average values of comparable product groups are applied. Intercompany transactions are not included in categories 3.1 and 3.11 to avoid double counting. Internal transport services within the group, on the other hand, are assigned to categories 3.4 and 3.9. For locations with incomplete data, figures are extrapolated on the basis of the share of sales, whereby the associated uncertainties due to comparable production processes are estimated to be low.

In category 3.1, the procurement of raw material was identified as a major emissions driver. In 2025, the type and weight of most of the raw materials consumed was systematically recorded for the first time and the 30 most emission-relevant suppliers were involved in providing primary emission factors. During this data collection, inaccurate emission factors from the previous year were identified and corrected accordingly. In total, 39% of emissions in this category are now calculated based on primary data, representing a significant improvement in data quality. A further increase in this proportion is planned for the following years.

Emissions from transport and distribution (categories 3.4 and 3.9) are calculated based on detailed logistics data from the ERP system. Transport distances are determined on the basis of the shortest route between the transfer point and the receiving or sending site. Methodologically, a distinction is made between truck and sea transport, supplemented by standardised assumptions regarding vehicle utilisation rates. Compared to the previous year, the data basis was significantly expanded, resulting in improved accuracy, particularly for upstream emissions.

For category 3.11 (use of products sold), the assessment for the automotive segment continues to be based on established vehicle life cycle data. The emissions are calculated considering vehicle service life, weight and drive type, as well as the proportion of POLYTEC components by weight and the number of units sold. Improved data availability enabled a more granular methodology to be applied in 2025: In addition to cars and trucks, additional vehicle types such as buses and agricultural machinery as well as various drive types with specific emission factors are now also considered, thereby enhancing the robustness and informative value of the results.

The table below provides detailed emission values in tCO_2e for each major Scope 3 category, broken down by country.

Scope 3 emissions of significant category by country

Country	3.1.	3.4.	3.9.	3.11.	Sum[1)]
AT	48,079	4,747	13,400	295,225	361,450
BE	2,729	165	1,270	28,786	32,950
CN	2,098	127	976	22,125	25,326
CZ	2,950	419	4,912	164,720	173,002
DE	113,514	3,369	61,303	1,448,904	1,627,090
HU	5,285	332	231	54,868	60,716
NL	18,123	1,096	8,436	57,877	85,532
SK	2,872	897	4,353	191,155	199,276
US	339	112	501	215,185	216,138
UK	9,627	1,226	1,182	10,773	22,809
ZA	3,001	127	540	24,793	28,462
Sum[1)]	**208,617**	**12,618**	**97,104**	**2,514,412**	**2,832,751**

[1)] Totals may not add up due to rounding.

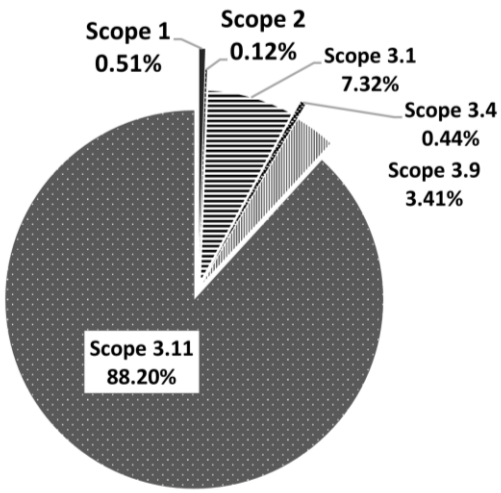
Total GHG emissions

Greenhouse gas emissions were calculated according to the "Green House Gas Protocol Corporate Standard" and the "Corporate Value Chain" of the World Resource Institute and the WBCSD. The organisational boundaries for GHG accounting follow the operational control approach of the GHG Protocol, which is consistent with the financial control approach. Accordingly, all entities operating under POLYTEC Holding AG are included within the organizational boundary.

In the reporting year, there were several changes in total GHG emissions. Emissions in the category of purchased goods and services (3.1) decreased by around 150,000 tCO_2e due to a correction as well as the increased use of primary emission factors, which are on average lower and

more accurate. Transport emissions (3.4 and 3.9) increased significantly as a result of an expanded data basis by about 50,000 tCO_2e. The biggest change was seen in the category of the use phase of sold products (3.11). Improved underlaying data and more detailed weight information enabled a more comprehensive emissions calculation across a broader range of products. This led to an increase of around 350,000 tCO_2e. Overall, total GHG emissions (market-related) are approximately 50,000 tCO_2e above the prior year figure. This compares with a reduction in Scope 1 & 2 emissions of around 6,500 tCO_2e.

The chart below illustrates the relative significance of Scope 3 emissions compared to direct and indirect GHG emissions (Scope 1 and 2):



ESRS E2 POLLUTION

Impact, risk and opportunity management

Disclosure requirement E2-1 – Policies related to pollution

In the reporting period, the company had no formalised policies within the scope of ESRS E2 addressing the prevention, reduction or control of environmental pollution. The material impacts, risks and opportunities identified in this area as part of the materiality analysis carried out relate exclusively to upstream and downstream stages of the value chain and are not directly related to the company's own operating activities. POLYTEC currently considers the issue of environmental pollution as part of general compliance and due diligence obligations, without having established specific policies in line with ESRS E2.

Disclosure requirement E2-2 – Actions and resources related to pollution

During the reporting period, no specific actions within the meaning of ESRS E2 were implemented to prevent, mitigate or control pollution. This reflects the findings of the materiality analyses, whereby the identified material impacts, risks and opportunities in the area of environmental pollution relate exclusively to upstream and downstream stages of the value chain and do not result from the company's own business activities. Regardless, environmental considerations, including potential pollution, are addressed within the general supplier requirements and compliance framework, with no specific pollution-focused action programs currently in place.

Metrics and targets

Disclosure requirement E2-3 – Targets related to pollution

POLYTEC has not yet established any measurable results-oriented targets, as no corresponding policies have yet been developed. However, the sustainability strategy is continuously reviewed to assess whether and when suitable policies or actions will be implemented. Since POLYTEC has not currently defined any corresponding policies or actions, no targeted monitoring of effectiveness is in place, and accordingly no targets or qualitative or quantitative indicators for assessing progress have been defined.

In the reporting period, no specific indicators related to pollution within the meaning of ESRS E2 were reported. This reflects the findings of the materiality analyses and the absence of direct operational control of the issue of environmental pollution within the company's own business activities.

ESRS E4 BIODIVERSITY AND ECOSYSTEMS

Impact, risk and opportunity management

Disclosure requirement E4-2 – Policies related to biodiversity and ecosystems

During the reporting period, POLYTEC did not have any specific policies within the meaning of ESRS E4 for managing impacts on biodiversity and ecosystems. The impacts, risks and opportunities identified in the materiality analysis regarding biodiversity and ecosystems mainly affect the upstream value chain and are not directly related to the company's own operational activities. As a result, there is currently no direct operational nexus within the company's

own business activities and accordingly no company-specific policies for the active management of biodiversity have been developed to date.

Disclosure requirement E4-3 – Actions and resources related to biodiversity and ecosystems

During the reporting period, no specific actions within the meaning of ESRS E4 were implemented to prevent, mitigate or manage impacts on biodiversity and ecosystems. This reflects the findings of the materiality analyses, whereby the identified impacts, risks and opportunities predominantly affect the upstream value chain and do not arise from the company's own operations. Accordingly, no specific financial or human resources have been allocated to biodiversity and ecosystem actions.

Metrics and targets

Disclosure requirement E4-4 – Targets related to biodiversity and ecosystems

POLYTEC currently has no results-oriented targets, as no corresponding policies have been established, the identified effects affect exclusively the upstream value chain and do not result from its own operational business activities. In the future, appropriate methods for measuring progress will be explored. There are currently no set targets or indicators to assess progress.

Disclosure requirement E4-5 – Impact metrics related to biodiversity and ecosystems change

No location has been identified that is in or near protected areas. Therefore, it is not necessary to specify the affected area.

ESRS E5 RESOURCE USE AND CIRCULAR ECONOMY

Impact, risk and opportunity management

Disclosure requirement E5-1 – Policies related to resource use and circular economy

As a plastics processing company, POLYTEC faces the challenge of processing primary materials derived from non-renewable raw materials, the consumption of which has a significant impact on the environment and society. The resulting negative effects, such as the depletion of non-renewable raw materials (price risk) and the generation of waste (cost risk), are addressed through policies developed across the upstream and downstream value chain as well as the company's own production processes. However, the area of sustainable procurement is still under development. At present, POLYTEC is oriented towards compliance with all relevant legal requirements as well as the existing environmental and energy management systems (ISO 14001 and ISO 50001).

The aim of the circular economy policies is to actively mitigate negative impacts through defined actions and to promote the positive contribution of established circular products. Since thermosets have limited recyclability once cured, the focus of the policies is primarily on thermoplastic materials that can be processed, recovered and thus recycled by mechanical comminution and subsequent heat supply.

Overall, the policies for resource use and circular economy cover all company locations and subsidiaries with direct material use and relevant waste streams as well as production technologies at POLYTEC. Identified procurement risks relating to primary raw materials, as well as opportunities – such as cost savings through material efficiency or new market potential through innovative product design – are not yet addressed within the policies. These will be incorporated into future policies and addressed through specific actions within the framework of clearly defined objectives.

The inflow and outflow of resources as well as the waste generated represent the essential sustainability aspects that are currently considered in the policies. Through the targeted analysis and selection of materials, the consumption of primary raw materials is to be reduced by increasing use of secondary materials. In order to strengthen resource efficiency and to gain transparency about scrap and waste volumes, the company's material flows were comprehensively recorded for the first time in the reporting year. This aims to provide transparency regarding virgin and recycled materials and production residues used, and subsequently to enable the targeted management of resource consumption, improved recycling rates and reduced commercial waste. In the medium term, the target is to conserve resources and reduce the amount of waste and disposal costs. The development towards circular principles is also reflected in the outflow of resources. The primal focus is to increase the recyclability of manufactured products.

By anchoring the policies, corresponding targets and defined actions in the company-wide sustainability strategy, a regular reporting process to the Board of Directors is achieved within the framework of an internal Sustainability Board (see Disclosure Requirement GOV-2). Above all, the implementation of the policies requires close interaction between the Engineering and Purchasing departments, with the latter being responsible for identifying suitable

suppliers of providing recyclates reliably, at sufficient quality and competitive prices. Engineering, in turn, designs products within the customer's specifications so that they are suitable for the use of secondary raw materials and at the same time meet functional and safety-related requirements. Only through this integrative approach the principles of circular economy can be effectively embedded in procurement processes and implemented in a commercially viable way over the long term.

These departments are part of the relevant stakeholders who have been involved in defining the policies, actions and targets. Regarding the definition of material impacts, risks and opportunities, information was also obtained from industry initiatives, the "Österreichische Shredder,- Altautoentsorgungs- und Entwicklungs-GmbH & Co KG" as well as customer requirements.

For a general frame of reference regarding the policies, the company is currently guided by corresponding standards such as ISO 14001, ISO 14040 and ISO 14044. In addition, established targets from the EU Regulation on the Circular Economy in the Vehicle Design and Management of End-of-Life Vehicles will inform the internal target-setting process. The implementation of these requirements is challenging, given the limited availability of plastic waste streams from end-of-life vehicles.

Disclosure requirement E5-2 – Actions and resources related to resource use and circular economy

The double materiality analysis showed that the consumption of non-renewable resources and the resulting waste constitute significant negative impacts on the environment and society. In addition, POLYTEC is at risk of significant price increases for raw materials and recyclates as well as the potential phase-out of materials that are difficult to recycle, such as PUR and SMC, due to increasingly stringent requirements. The actions developed currently primarily address the negative and positive effects.

POLYTEC has defined the following three initiatives, which are discussed in more detail below:

- Closing internal cycles
- Sustainable product development
- Research and innovation as drivers of transformation

These actions contribute to the achievement of all the objectives listed in E5-3 and aim to reduce the consumption and waste volumes across the entire product life cycle, to make greater use of secondary raw materials and to promote closed material cycles. They are directly linked to the sustainability aspects of resource inflow, outflow and waste.

1. Closing internal cycles

Closing internal material cycles is a key lever for implementing the targets to promote the circular economy, especially in the company's own production processes. Specifically, the use of primary raw materials is to be reduced, waste streams minimized and recyclable materials retained within the company. To this end, POLYTEC defines the following actions:

Consistent recording and analysis of material flows

In the reporting year, the company **recorded material flows (A1)** throughout POLYTEC GROUP for the first time to document the plastics used in a transparent manner and evaluate them in terms of origin, recyclability and environmental impact. To this end, the Engineering and Purchasing departments analysed materials purchased in 2024 and 2025, primarily with a focus on purchased and used raw materials, secondary materials, production waste and rejects**.** This data forms the foundation for greater transparency and the future development of a closed material cycle, with the aim of maximizing material recycling and minimising thermal recycling. In addition, this action also aims to increase the use of post-industrial recyclates (PIR) in the context of sustainable product development. As POLYTEC operates within the constraints of customer specifications regarding product composition and the quantities of processed recyclates, the initial focus is to promote transparency. Based on this, the amounts and types of **waste were analysed in greater detail (A2)** to identify opportunities for improving thermal and material recycling.

Reduction of thermal recycling

In order to achieve the target of significantly reducing the amount of thermally recycled plastics, POLYTEC plans to implement targeted actions. The focus is primarily on the further development and optimisation of existing waste management practices. By mid-2026, concrete actions are to be defined in this context aimed at **the introduction of standardised waste separation systems (A3).** These systems are designed to ensure consistent and efficient separation of waste streams, thereby establishing the basis for improved material recycling. The standardisation of processes is also aimed at greater transparency in waste management. Overall, the action is intended to help strengthen the recycling of plastics and sustainably reduce thermal recycling.

Use of internal scrap

POLYTEC GROUP is already recording individual production rejects and recycling them in various ways. On the one

hand, scrap and waste is processed back into usable material, such as non-automotive products, via an external service provider. On the other hand, at certain locations – including the plants in Lohne, Wolmirstedt, Roosendaal and Ebensee – systems have been installed that enable direct recycling. These materials can also be reused in other areas, such as the manufacture of products in the Smart Plastic Applications division, enabling **production scrap materials to be utilised internally (A4).** In this way, resources can be conserved and internal material cycles closed**.** In order to accelerate the target of increasing the use of scrap, solutions are currently being developed to shred large-volume scrap components and streamline their storage and logistics.

SMC-Recycling

Scrap materials from SMC production can be shredded and used as filler in new SMC components. While the use of SMC fines instead of chalk only has a minor impact on the CO_2 footprint, avoiding the incineration of scrap offers considerable savings potential given an annual SMC production volume of 18,000 tonnes. Around 23,000 tCO_2e could thus be avoided using the avoided burden method.

SMC recycling (A5) is currently in the validation phase, examining whether, in addition to the recycling of internal rejects, external components at the end of their life cycle – such as rotor blades – can also be used as fines in new SMC components. The trials are scheduled to be completed at the beginning of 2027. This would further maximise the potential for emission and waste reduction. Against this background, investment in a dedicated SMC recycling facility is being evaluated as a strategic measure to strengthen the circular economy and resource efficiency. In the future, this potential for recycling will also be examined for polyurethane materials.

2. Sustainable product development

Sustainable product development is a central pillar in promoting the positive impact of resource conservation through the manufacture of products designed according to circular principles. The aim is to increase the recyclability of products and to generate and use more secondary materials, which can reduce the use of primary raw materials. The actions from this strategic pillar are:

Design for Recycling

This action aims to integrate recyclability considerations for materials and join technologies as early as the design phase. The analysis of **recyclability** is to become an **integral part of every product development process (A6)** at POLYTEC by the end of 2026. At the start of a project, if possible, within the scope of the customer's specifications, the prerequisites for increasing product recyclability should be assessed. This also aims to promote the preferential use of thermoplastic materials or monomaterials.

A significant positive impact is already being promoted by **the circular production of reusable containers (A7)** for the logistic boxes for food and plants at the facility in Ebensee. After the product lifetime, the containers are cleaned, ground and 100% recycled for reproduction. This process can be repeated over 100 times, greatly reducing single-use packaging and is Cradle-to-Cradle certified.

Automated Life Cycle Assessment (LCA)

Another key element is the **development of automated Life Cycle Assessments (LCA) (A8)** processes, which are intended to provide engineers with a sound basis for decision-making in the early phases of product development. These automated LCAs enable the rapid evaluation of material alternatives, manufacturing processes and design variants, considering a range of sustainability criteria. This efficient calculation approach enables a life cycle assessment to be conducted at both the outset and conclusion of a project. The LCA calculation is to be integrated into the product development process by the third quarter of 2026. In addition to efficient product design, this also enables the identification of potential for reducing emissions in most cases.

3. Research and innovation to promote circular economy

In addition, POLYTEC is investing in technologies and digital solutions to enable the practical integration of circular economy principles. Through the two funded industry-oriented research and innovation projects, within the framework of national funding programs, DigiPro2Green and CirProTech, the foundations for a circular plastics industry are being worked on.

With DigiPRO2Green, POLYTEC has been the only Tier-1 industrial partner to participate in one of the most ambitious digitization and sustainability projects in European lightweight construction since 2023. **Digital tools (A9)** are being developed to assist companies in selecting sustainable materials and processes. With the help of cloud-based assistance systems, digital twins and environmental assessment tools, the processing of recyclates is facilitated even where quality fluctuates. Development and start-up times are to be shortened and transparency about material and process variations is to be achieved. The project aims to provide data-based support for product development and to make environmental impacts visible at an early stage of

development**.** It is scheduled to enter its final phase and be completed in 2026.

The second research project – CirProTech – goes one step further and focuses on the technical implementation of closed material cycles. Innovative processes such as plasma-assisted pyrolysis, spectroscopic material detection and de-coating technologies are used to unlock **new pathways for the recovery and recycling of complex plastic systems, including painted components (A10).** With a combination of new optical and sensory processes, a higher-level material database and the use of artificial intelligence, plastic types can be identified more reliably and sorted accordingly. Another focus is on the de-coating of painted surfaces using light-based technologies in order to be able to precisely identify and recycle even heavily processed components. The project was already started in 2023 and completed last year, and POLYTEC gained valuable insights applicable to its production operations.

The table below summarises the actions planned or implemented. It is relevant to mention that each action is assigned to a target (column Target reference). This clearly indicates which target is being pursued — detailed further in chapter E5-3 — and which sustainability topic and IRO are addressed. The numbering of the actions can be found in the running text to better assign them:

Actions related to resource utilization and circular economy

No.	Sustainability matter	Action	Description	Target reference	Time horizon
A1	Inflow, waste	Tracking of material streams	Consistent tracking of material streams	Target 1, 2 & 3	2025
A2	Waste	Waste analysis	In-depth waste analysis for enhanced transparency	Target 1 & 2	2025
A3	Waste	Improving waste sorting practices	Definition of actions to optimize waste management	Target 1 & 2	Implementation by June 2026
A4	Inflow, waste	Utilization of in-house scrap materials for reintegration into production	Systematic reuse of production scrap materials	Target 1, 2 & 3	Currently in progress
A5	Waste	Pilot test for SMC recycling	Shredding and utilization of SMC scrap materials as filler	Target 3	Q1 2027
A6	Inflow, outflow	Optimization of product recyclability	Integration of a recyclability assessment of material used into the current product development process	Target 1	Implementation by the end of 2026
A7	Inflow, outflow	Production of circular economy-oriented products	Production of fully recyclable reusable containers	Target 1	Since 2021
A8	Inflow, outflow	Conducting automated life cycle assessments (LCA)	Optimization of product composition through automated LCA calculation	Target 1, 2 & 3	Q3 2026
A9	Inflow, outflow, waste	Digital support of product development	Development of digital tools for material and process selection support	Target 1, 2 & 3	By 2026
A10	Inflow, outflow, waste	Optimization of recycling of complex plastic systems	Analysis of new methods for the recovery and recycling of complex plastic systems	Target 1, 2 & 3	By 2025

Metrics and targets

Disclosure requirement E5-3 – Targets related to resource use and circular economy

As part of its sustainability strategy, POLYTEC pursues the objective of addressing significant negative and positive impacts in relation to the sustainability aspects of resource inflow, outflow and waste. To this end, POLYTEC concentrates primarily on increasing material efficiency and the associated conservation of primary raw materials, waste prevention and recycling, and the improvement of recycling rates. In line with the overall policy, the following objectives include all company sites and subsidiaries with direct material input and relevant waste streams.

1. Sustainability Aspect Waste

Regarding the sustainability aspect of "waste", POLYTEC defines two specific targets. On the one hand, **the share of waste directed to material recycling relative to total waste** is to be increased to 50% by 2028 **(T1),** whilst the **share of municipal and commercial waste relative to total waste is to be reduced** to 10% by 2028 **(T2).** The focus of these two objectives is on the reduction and valorisation of waste from production. Where possible, recyclable materials are to be recovered from waste streams and returned to productive use.

2. Sustainability Aspect Resource Inflow

POLYTEC uses the objective of the EU regulation on the circular economy in vehicle design and management of end-of-life vehicles for its target definition with regard to secondary materials. Under the regulation, the use of recyclates is set to become mandatory for newly type-approved vehicles from 2030/2031. The latest amendment proposal provides for a total recycled content of 20%, including PIR, with 15% coming from end-of-life vehicles. POLYTEC aligns its objectives with this EU target and therefore aims to achieve a **recycled content of 20% of the total material used by 2030 (T3).** Through the research projects, POLYTEC is gaining valuable experience in the handling of PCR materials, enabling future requirements of both the EU regulation and customers to be efficiently met and processes to be continuously improved.

3. Sustainability Aspect Resource Outflow

Regarding resource outflow, POLYTEC does not currently define a specific target. Due to the strong commitment to customer-specific requirements, there is limited scope to influence the design of materials and products. However, the setting of corresponding targets for the future is being examined.

The table below provides an overview of the resource use and circular economy targets. In addition, the relevant KPIs are listed, which are collected to regularly track the achievement of targets.

Targets relating to resource use and circular economy

No.	Sustainability matter	Target	KPI	Baseline (Year)	Baseline (Value)	Target (Year)	Target (Value)
T1	Waste	Increase in the material recovery rate	Material Recovery of Waste (t) / Total Waste (t)	2024	31.00%	2028	50%
T2	Waste	Reducing municipal/commercial waste and minimizing thermal waste treatment	Municipal and commercial waste (t) / Total waste (t)	2024	16.55%	2028	10%
T3	Resource inflow	Increasing the proportion of recycled materials	Share of recycled materials / Total materials used	2025	12.18%	2030	20%

Disclosure Requirement E5-4 – Resource Inflows

In a plastics processing company, the most relevant resource inflows are primarily raw materials, recyclates, packaging, consumables and operating materials as well as various purchased parts. Rare earths play a subordinate role in plastics processing, but can be relevant in purchased parts, for example. Biological materials are not currently used in the production process. Therefore, the cascade principle and specific certification systems for organically procured materials are not relevant for the direct production process. POLYTEC uses biological materials exclusively in the form of packaging. As these could not be quantified in the reporting year, the share of biological materials used is reported as 0%. The possibility of systematically collecting this information in the future is being examined to ensure transparent reporting. Further information on estimates and non-reportable key figures can be found in the ESRS 2 BP-2 Disclosure Requirement in connection with specific circumstances.

The table below lists the most important raw materials and their consumption in the reporting year and the previous year. Significant changes are explained below:

Materials used (in Tonnes)

Raw Material	2025	2024
PP - Polypropylene	28,240	40,123
PA - Polyamide	6,905	7,840
ABS - Acrylonitrile Butadiene Styrene	-	369
PUR - Polyurethane	2,039	2,476
Glass fibres	6,724	6,923
Resins	3,489	3,484
Paints - In-Mould-Coating	833	1,025
SMC - Sheet-Moulding-Compounds	8,045	13,180
Other	2,929	6,560
Total raw material consumption[1)]	**59,204**	**81,979**

[1)] Totals may not add up due to rounding.

Regarding the use of materials, material consumption volumes changed significantly compared with the prior year. These changes are attributable partly to lower production capacity utilisation in the manufacture of returnable transport boxes (PP consumption) and partly to a methodology adjustment – to avoid double counting – in connection with SMC. In addition, the data basis has been revised compared to the previous year, especially regarding the assignment of materials to the category "Other". The re-

ported metrics thus show improved data quality and accuracy. Improved comparability is expected in future reporting periods.

As already explained in the policies, actions and targets, the use of secondary material plays an essential role. In this respect, POLYTEC distinguishes between three main recyclate groups:

- Material that is recycled directly at plants
- Primary material with recycled content
- Production rejects processed by external service providers and reintegrated into own production process

At its Roosendaal, Ebensee, Lohne and Wolmirstedt sites, POLYTEC operates systems that can reuse scrap such as sprues or, in the case of reusable boxes, directly the used product. In the year under review, a total of 3,290 tonnes of material were recycled as a result. Recycled quantities for the Lohne and Wolmirstedt plants could not be captured in the reporting year. An installation is planned for 2026.

In addition, specific raw materials were used, some of which consist partially of secondary materials. In this form, 3,487 t of recyclate were used in 2025. In addition, 435 t of scrap were processed by external service providers and returned to the company's own production process. In total, 7,212 tonnes of recyclate were used in the 2025 financial year. This corresponds to a recycled content rate of 12.18% of total materials used.

POLYTEC uses numerous reusable containers and components, but without reliable quantities. There is also a lack of concrete data for packaging materials. Recycled material figures are based on external measurements and internal records.

Disclosure requirement E5-5 – Resource outflows

The company mainly uses thermoplastics and thermosets as well as various auxiliary and operating materials. These durable products show minimal susceptibility to wear under normal conditions and are only affected by accidents or extreme environmental factors.

The plastic components exceed industry averages in terms of durability and resistance to mechanical stress, temperature fluctuation and chemical exposure. Because they do not corrode, they are often more durable than metallic alternatives. Their useful life is usually the same as that of a vehicle and is mainly limited by external factors. In practice, repairing the components is usually only possible to a limited extent. In the event of damage, the affected parts typically require replacement. Resource-saving solutions are continuously developed in coordination with customers. As POLYTEC has no direct influence over the end-of-life handling of its products, recycling outcomes are largely dependent on customer requirements. Direct reuse is usually not possible, but recycling processes are used to recycle plastics. Detailed information on this is available to POLYTEC's customers.

75.7% of primary materials — a comparable share to the prior year — consist of recyclable thermoplastics, which can be mechanically recycled and reused as secondary raw materials. Thermosets, by contrast, are more difficult to recycle due to their chemical stability and account for only a small proportion of materials used. Biological recovery is not applicable.

In addition to automotive components, the POLYTEC product portfolio includes fully recyclable transport boxes for the food sector and plant trays manufactured according to certified cradle-to-cradle principles.

Waste quantities

In the year under review, POLYTEC generated a total of 8,593 tonnes of waste. The following table shows the amount of waste by hazard classification:

Waste amount (in Tonnes)

Waste type	2025	2024
Hazardous waste	1,202	1,241
Non-hazardous waste	7,391	7,844
Total waste	**8,593**	**9,085**

In POLYTEC GROUP, waste generated during production (rejects) can be reused after certain processing steps. Thermoplastic scrap or defective thermoplastic products must first be ground in and then melted down. Defective thermoset components or assembled parts cannot currently be recycled, which is why they are sent for thermal recycling. The reuse of intact products for the original purpose has not been considered so far. The following table shows the waste quantities differentiated according to recycled and disposed quantities. A distinction is made between three recycling and disposal methods:

Waste amount by disposal/treatment Method (In Tonnes)

Utilization and disposal processes	2025	2024
Preparing for reuse	-	5
Recycling	2,341	2,893
Other recycling and recovery processes	4,658	4,617
Incineration	-	81
Landfill	415	159
Other disposal processes	1,179	1,329
Total waste[1)]	**8,593**	**9,085**

[1)] Totals may not add up due to rounding.

In the 2025 financial year, a total of 2,341 tonnes of waste were recycled. The remaining 6,252 tonnes, representing 72.76% of total waste, were not recycled. This results in a percentage of 72.76% of non-recycled waste. POLYTEC was unable to assign 1,179 tonnes of waste to a specific recycling or disposal category, which is why these quantities were listed in the category "Other disposal processes". From 2026, it is planned to be able to assign these quantities more precisely to the categories listed.

Waste streams

In the POLYTEC production process, various waste streams are generated that are typical of plastics processing operations. Plastic waste is mainly generated by offcuts, scraps and production residues during the production of raw parts. Further processing, particularly during painting operations, also generates spent paints and rinsing solvents, which are disposed of or, if possible, recycled in accordance with legal requirements. In addition, packaging materials, auxiliary and operating materials as well as waste are generated by the replacement of operating equipment. These are segregated by material category and, wherever possible, recycled or disposed of in an environmentally responsible manner. The waste contains plastics, metals, wood, glass, paper as well as critical raw materials and rare earths from electrical appliances, cables, rechargeable batteries and batteries.

In the 2025 financial year, POLYTEC generated 1,202 tonnes of hazardous waste during its production and there was no radioactive waste in the entire Group.

At the customer's request, POLYTEC calculates the CO_2 footprints of its products as early as the design phase. For this purpose, the calculation method “climate change: total (excl. biogenic CO_2) global warming potential (GWP100)” in accordance with IPCC 2021 is applied. The calculations are based on the material composition and the production process to capture the environmental impact over the entire life cycle. The underlying data comes from direct measurements of production processes as well as recognized databases for emission factors. Where direct measurements are unavailable, modelled estimates are applied. The calculations assume that materials and production processes are used under standard conditions. POLYTEC is continuously working on optimising its methods and recording the environmental impact of its products more precisely.

3. SOCIAL INFORMATION

ESRS S1 OWN WORKFORCE

Impacts, risks and opportunities management

Disclosure Requirement S1-1 – Policies related to own workforce

The company's responsibility towards its employees is a central pillar of POLYTEC GROUP's sustainability management. Its objective is to create a fair, safe, and attractive working environment that not only complies with legal requirements but also promotes social sustainability. To this end, POLYTEC has implemented policies specifically designed to prevent and mitigate identified negative impacts — such as stressful working hours, health burdens from physically demanding tasks, risks associated with substances of very high concern, and structural disadvantages, for example for women in the automotive industry (for details, see ESRS 2 SBM-3).

The existing concepts do not yet fully address all IROs identified in the materiality analysis. Their gradual integration into both existing and new policies, in terms of risks, opportunities, and positive impacts, is part of an ongoing development process. Nonetheless, POLYTEC has already begun implementing initial measures. In particular, in the areas of workforce planning, training, and professional development, identified risks — such as rising personnel costs — are being mitigated, while positive effects on skills development and employability are being promoted. Additionally, measures in automation and digitalization are being implemented to optimize processes and reduce stress and accident risks. However, these activities have not yet been carried out within a fully integrated and systematically managed framework with clearly defined targets, actions, and key performance indicators.

With regard to negative impacts on working conditions as well as equal treatment and equal opportunities, the focus is currently on the following main topics:

- Reducing the gender pay gap
- Reduction of fluctuation
- Prevention of serious accidents at work

In addition, POLYTEC ensures compliance with the minimum social requirements in accordance with Article 18 of the EU Taxonomy Regulation. Further details on the design and implementation of these minimum social safeguards can be found in the relevant section of the taxonomy disclosure (information on minimum social safeguards in the environmental information).

Special attention is given to particularly vulnerable groups, such as young people, pregnant and breastfeeding women, as well as to promoting gender equality in the automotive industry. Currently, the application of these policies is limited to the company's own workforce and therefore has minimal impact on the upstream and downstream value chain. The same applies to all actions and targets developed for the company's employees. Responsibility for implementation rests at the management level and is primarily carried out by the HR department, with support from Corporate Sustainability and Health, Safety, and Environment functions.

Developments in the above-mentioned areas are monitored and tracked through regular reporting. Topic-specific key performance indicators are used to facilitate tracking and to trigger necessary measures when required. To support this, POLYTEC is increasingly utilizing Power BI dashboards, which consolidate data within a unified system landscape, thereby adhering to the single source of truth principle.

As an internationally active, publicly listed company in the Austrian plastics industry, POLYTEC aligns with a range of international and national human rights instruments. These instruments provide the framework for responsible business conduct and are incorporated into the company's internal guidelines and control mechanisms. A detailed list of the recognized standards and agreements is published in the POLYTEC Declaration of Principles on Human Rights. In particular, this declaration reaffirms the company's commitment to fair and safe working conditions and to respecting the fundamental rights of all employees.

The company's employees are actively engaged in various processes — both through regular performance appraisals and structured feedback mechanisms, and within the framework of the double materiality analysis. Remedial actions are taken on a case-by-case basis, for example in response to direct reports submitted via the internal complaints portal (see Chapter G1-1) or through information provided by managers.

The issues of human trafficking, forced labour, and child labour play a limited role in the company's own operations, as comprehensive processes and controls have been established across the Group to address these risks. All plants within the European Union are considered to have a structurally low risk of serious negative impacts. All sites operate under the uniform and binding legal framework of EU labour and social law, including the EU Working Time Directive, the Directive on the Protection of Young People at

Work, and the EU Charter of Fundamental Rights. Against this backdrop, a high level of protection, effective enforcement, and an overall low likelihood of violations of structural minimum labour standards for the company's own workforce can be assumed within the EU.

Outside the EU, risks are generally higher due to differing regulatory frameworks and varying enforcement capacities. POLYTEC addresses these risks through Group-wide binding labour and human rights guidelines, risk analyses, internal and external audits, effective grievance mechanisms, and targeted training and control processes. In China, South Africa, and the USA, local legal requirements are monitored and complied with by trained, qualified personnel. Mandatory training on the Group-wide Code of Conduct is also conducted and tracked via the internal learning management system (LMS). Furthermore, the observance of human rights — including the complete prohibition of forced and child labour — is regularly reviewed by senior HR managers during scheduled meetings to actively promote awareness on site.

The prevention of occupational accidents in its plants is a key priority for POLYTEC GROUP and a central element of its HSE framework. Incidents are closely monitored and tracked, and necessary improvement measures are implemented across the Group. In addition, the elimination of discrimination and the promotion of equal opportunities, diversity, and inclusion — with a particular focus on gender equality and reducing disadvantages — are integral to these policies. Discrimination in any form is not tolerated at POLYTEC; it is actively prevented and addressed immediately if identified.

These principles are anchored in the company-wide Code of Conduct and other internal guidelines, which establish a non-discriminatory working environment, equal opportunities, and respectful interaction. They apply to all employees regardless of hierarchy, role, or type of employment and cover the grounds for discrimination outlined in the POLYTEC Code of Conduct. Regular training on equal treatment and diversity is provided, and there are no political obligations associated in this context.

Disclosure Requirement S1-2 – Processes for engaging with own workforce and worker's representatives about impacts

The company has established structured procedures to systematically involve employees and employee representatives in identifying, evaluating, and managing workforce-related impacts. An annual performance appraisal conducted with the direct manager provides employees with the opportunity to discuss relevant matters openly while ensuring that their perspectives are duly considered. Additionally, both onboarding and offboarding interviews address actual and potential impacts on employees. Regular works meetings, held several times during the 2025 financial year, further facilitate dialogue and exchange. These meetings enable employees to raise questions directly with senior management and receive prompt and transparent response. Furthermore, POLYTEC provides an internal whistleblower portal through which concerns and grievances can be reported anonymously at any time. For further details, please refer to chapter G1-1.

In addition, employee representatives serve as key partners at many locations within POLYTEC GROUP. They are regularly informed and involved in relevant processes in accordance with legal requirements and the principles of co-determination. Cooperation takes place within the framework of legally mandated bodies as well as through works agreements, which govern, among other aspects, working conditions, occupational health and safety, and employee participation rights. In this context, the company maintains close collaboration with employee representatives at both national and company level.

POLYTEC evaluates the effectiveness of its cooperation with employees using key performance indicators, in particular the implementation rate of employee appraisal interviews. In addition, the number of internally reported complaints serves as an indicator of how effectively the company engages with its workforce. Overall responsibility for employee inclusion rests with the Board of Directors or the management of the respective legal entity. At the operational level, the Head of Human Resources of the respective business unit or location is responsible for ensuring the involvement of employee representatives and for reporting relevant findings to management or the Board of Directors.

Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

POLYTEC has established several channels for reporting concerns, grievances, or incidents, all of which are accessible to all employees. In addition to direct communication with their respective manager of Human Resources, or employee representatives, employees have access to an internal anonymous whistleblower portal, as well as a public portal available on the POLYTEC website. These channels ensure that concerns can be reported confidentially at any time.

Employees are regularly informed about the existence of both portals. Incoming reports are processed in a standardised manner by a committee set up internally for this purpose. After an initial assessment of urgency and risk, a more detailed investigation is carried out. If necessary, suitable remedial measures are then implemented, which can range from individual support measures to process adjustments and structural changes, depending on the circumstances. The company ensures that reporters are protected throughout the process and do not suffer any disadvantages. To evaluate the effectiveness of these procedures, POLYTEC uses internal audits and local employee surveys.

Disclosure Requirement S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

In order to achieve the defined goals in the area of "own workforce", a number of actions have been developed and some have already been implemented. These actions aim to counteract the negative impacts and effectively support the strategic targets of the concept. They are based on legal requirements, industry-specific standards and internal company priorities and have been implemented with the involvement of the relevant departments.

Reduction of the gender pay gap (T1):

Fairness and transparency in remuneration as well as equal opportunities in operations are central elements of the HR strategy and the sustainability approach at POLYTEC. The following actions make a significant contribution to the implementation of the policy of equality and equal opportunities by contributing directly to the reduction of the gender pay gap. The actions address identified causes of gender-specific salary differences and support the achievement of the defined targets.

A key priority and the initial step is the establishment of a transparent remuneration structure in line with the EU Pay Transparency Directive (Directive (EU) 2023/970). Since 2024, POLYTEC has been conducting a comprehensive **salary analysis (A1)** to ensure market benchmarking and promote fair and equitable remuneration. In the DACH region, external benchmarking tools (Kienbaum) are already in use to support market-aligned and transparent salary classification for new hires and salary adjustments. The tool provides an objective analysis based on factors such as industry, company size, role, education, and level of seniority, thereby enabling a consistent and fair evaluation. The Human Resources department supports managers in this process by leveraging the tool to provide neutral and well-founded recommendations, thereby enhancing transparency, consistency, and reliability in remuneration decisions.

Based on the initial analysis results, the **revision of job profiles and positions (A2)** commenced in Q4 2025 and is scheduled for completion in Q1 2026. This standardisation ensures the application of gender-neutral criteria and establishes the foundation for an objective and equitable classification of all positions, thereby avoiding gender-specific bias. Building on the findings of the salary analyses, **job families and salary bands will be introduced (A3)** in the first half of 2026. These measures will provide clear guidance across all functional groups and enable transparent and structured salary development. This approach not only ensures compliance with legal requirements but also strengthens trust and transparency for employees.

In addition to the analyses and structural adjustments, POLYTEC invests in **training programmes on equal treatment, fair compensation, and unconscious bias (A4).** These programmes incorporate contemporary and relevant content, including modern and future-oriented management approaches as well as specific topics such as diversity, inclusion, and New Work. Dedicated leadership programmes for managers and HR professionals are scheduled to commence in the first half of 2026, initially targeting top management (Board -1 level). The programme will subsequently be expanded on an ongoing basis to include additional management levels.

A further measure planned for the future is the targeted **strengthening of equal opportunities and the promotion of women (A5).** For 2027, POLYTEC intends to introduce specific upskilling programmes designed to support the development of female talent. The detailed structure of these programmes will be defined in the coming year. The primary objective of this initiative is to increase the proportion of women in management positions.

All actions are monitored using relevant key performance indicators, in particular the development of the gender pay gap and the proportion of women in management positions. The gender pay gap indicator currently shows no significant change compared to the previous year. Through the consistent implementation of the planned measures, POLYTEC aims to achieve a gradual reduction of the gender pay gap in the coming years. The effectiveness of these measures is further assessed through regular salary analyses and internal compensation benchmarking. In addition, the application of standardized, gender-neutral job

profiles and the newly introduced salary bands is subject to ongoing evaluation. Outcomes from training programmes on equal treatment, fair remuneration, and unconscious bias, as well as participant feedback, are systematically incorporated into the evaluation process and support the continuous improvement of these initiatives. Through this comprehensive set of actions, POLYTEC promotes fair and transparent remuneration structures while further strengthening its position as a responsible employer.

Reduction of employee turnover rate (T2):
The employee turnover rate serves as a key indicator of workforce satisfaction. Elevated turnover may signal challenges related to the work environment, compensation, development opportunities, and/or leadership culture. Against this backdrop, the actions outlined below specifically address the working conditions of the company's workforce, with the aim of sustainably reducing turnover and enhancing the company's attractiveness as an employer.

Actions to reduce turnover are primarily based on the systematic involvement of employees, as their feedback is an essential basis for effective and targeted measures. Therefore, central elements are, on the one hand, **feedback meetings in the onboarding process (A6)** as well as regular employee appraisals. The so-called stay interviews were introduced back in 2020 and take place two weeks and two months after new employees are hired. In a one-on-one meeting between HR and employee, expectations, satisfaction and needs are discussed. The aim is to facilitate integration into the company, promote dialogue and contribute to long-term loyalty. In addition, detailed discussions are held between the manager and the employee at least once a year. This regular vote has been practiced for over 10 years. The focus is on promoting communication and trust, recording satisfaction and motivation, the possibility of feedback in both directions, target agreements and future development opportunities. To improve the culture of discussion, **a new appraisal questionnaire (A7)** has been used since 2026, which was designed in 2025. It sets the focus points even more clearly and offers easy handling.

To further promote dialogue, strengthen the grievance mechanism, and enable early identification of issues**, local HR managers** were appointed in the second half of 2025 at all POLYTEC sites **as neutral points of contact (A8)** for reporting incidents (see chapter G1-1), complementing the existing channels. This initiative provides an additional confidential reporting option and is intended to foster a culture of trust, transparency, and fairness.

As a second key component, POLYTEC offers a comprehensive portfolio of training programmes with diverse focus areas. To support this, a **well-structured digital training plan (A9)** has been developed, providing employees with the opportunity to gain insight into a wide range of functions. The plan has been revised, digitized, and will be available in its new format starting in 2026. Going forward, training will be offered either on-site or digitally, and certain courses will be mandatorily assigned through the POLYTEC learning management system. This cross-departmental approach fosters a holistic understanding of company processes, strengthens internal collaboration, and supports the social integration of new employees. At the same time, it enhances clarity around roles, responsibilities, and interfaces, contributing to improved efficiency, communication, and a lasting sense of belonging.

As part of the onboarding process, all new employees receive **training on the company's core minimum labour law standards (A10)**, including working hours, rest periods, remuneration, and related topics. The corresponding documents, distributed to every new employee on their first day, were revised, standardized, and digitized in Q4 2025 and are now freely accessible via the company-wide Learning Management System (LMS). In addition to these minimum labour law standards, POLYTEC regularly provides standardized information on topics such as labour law, compliance, HSE, and equal treatment. The LMS ensures efficient and consistent delivery of this content Starting in July 2026, the **LMS-based training offerings will be further expanded (A11)** to include external training sources and providers, giving employees access to a broader range of high-quality learning resources.

Recognizing that managers have a decisive impact on employee satisfaction, motivation, and retention, POLYTEC places a strong focus on implementing targeted measures to develop and support its leadership team. From Q3 2025, **new Leading Principles (A12)** were introduced to establish a shared understanding of leadership and collaboration. These principles are grounded in modern, future-oriented values and are designed to foster an appreciative management culture while reducing turnover over the long term. To support and retain key positions, **retention programs (A13)** will be launched from 2027 onwards. These programs will include individualized career paths, targeted training opportunities, and attractive development pro-

spects. The aim is to minimize frequent restructuring, prevent the loss of critical knowledge, and retain high-potential employees and key talent over the long term.

If employees leave the company, the reasons for their departure are thoroughly analysed and documented to inform future improvement actions. These **exit analyses (A14)**, introduced in 2020 and managed by HR, utilize an online feedback questionnaire to capture the underlying causes of turnover. The goal is to create long-term transparency and enable timely responses to emerging issues.

The effectiveness of employee retention initiatives is evaluated through continuous monitoring of the turnover rate. Additionally, feedback from various channels is considered, and the implementation of training and professional development programs is regularly reviewed. In the reporting year, the turnover rate was slightly higher than the previous year. This trend will be examined in the context of overall workforce changes and will continue to be closely monitored. POLYTEC's comprehensive actions to reduce turnover aim to continuously improve working conditions, foster an open culture of dialogue, and actively involve employees. By addressing identified negative impacts, the company seeks to counteract them in the most targeted and effective manner.

Reduction of accidents at work (T3+T4):

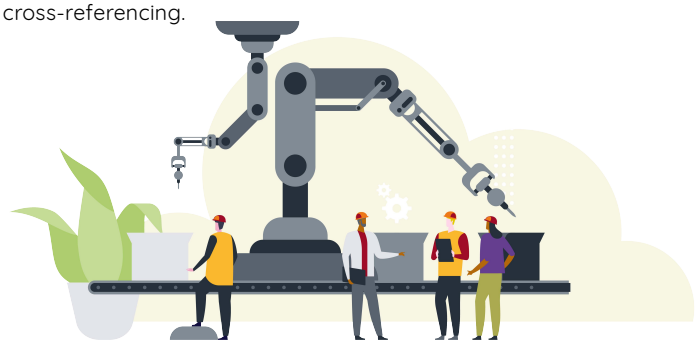
POLYTEC is committed to protecting employee health and continuously reducing workplace accidents. This effort is supported by **a group-wide accident monitoring and reporting system (A15)** that records all reportable and non-reportable incidents in a standardized manner. An app, implemented in 2025, is accessible to all HSE managers, site managers, and executive management. In the event of an accident, management, the affected site management, and the responsible manager are automatically notified. The report includes all relevant information about the individual involved, the sequence of events, and other pertinent details. HR accesses the recorded data in the background, initiates any required official reports, and tracks the duration of sick leave. Reporting to authorities (e.g., BG or AUVA) requires a causal analysis, which is conducted with the involvement of the relevant parties for each incident. Aggregated accident data is visualized through a Power BI dashboard and serves as the basis for regular reporting. Starting in 2026, incidents will be reported to plant management and executive management on a quarterly basis, and appropriate countermeasures will be defined. These analyses enable early detection of trends and anomalies, continuous monitoring of target achievement, and the prompt initiation of corrective actions where necessary.

When limit or target values are exceeded in regular reporting, each affected site is required to conduct a detailed root cause analysis and **develop a specific action plan (A16)** based on the findings. These plans typically include organizational adjustments, technical improvements, additional protective measures, or topic-specific training programs. The corporate HSE department continuously monitors any exceedances, while the respective plant management oversees the planning and implementation of the defined improvement measures.

In addition to these reactive measures, the company emphasizes proactive prevention through **site-walks, risk assessments, and training programs (A17).** This includes the ongoing execution of risk assessments, regular safety inspections, and the continuous enhancement of existing prevention programs. Special attention is given to training and safety briefings for all employees and managers. Existing training offerings are systematically expanded — incorporating digital learning modules and specialized formats for high-risk activities — to ensure comprehensive safety awareness and preparedness.

The effectiveness of POLYTEC's health protection and accident prevention measures is evaluated based on the development of the 1,000-employee accident rate and the continuous analysis of event data recorded in the Group-wide monitoring and reporting system. Insights from accident reports, root cause analyses, and trends identified via the Power BI dashboard enable early detection of potential risk areas and the implementation of targeted prevention measures. In the reporting year, the 1,000-employee accident rate was higher than in the previous year. Based on the identified causes, site-specific action plans are developed and implemented to further enhance occupational safety and achieve a long-term reduction in workplace accidents.

The table below provides an overview of the actions that have been planned or implemented. Each action is linked to a specific target (see column "Target Reference"), clearly indicating the goal being pursued — further detailed in chapter S1-5 — or the relevant sustainability aspect and IRO addressed. The numbering of the measures corresponds to the references used in the main text to facilitate easier cross-referencing.



Actions related to own employees

No.	Sustainability matter	Action	Description	Target reference	Time horizon
A1	Equal treatment and equal opportunities	Transparent remuneration structure	Salary analysis with external support (cf. Kienbaum in AT and DE) incl. regular reviews	Target 1	Since 2024
A2	Equal treatment and equal opportunities	Gender-neutral job evaluation	Review and update of job descriptions	Target 1	Q1 2026
A3	Equal treatment and equal opportunities	Enhancing comparability	Introduction of salary bands	Target 1	H1 2026
A4	Equal treatment and equal opportunities	Awareness raising and training	Training on equal treatment, fair compensation and unconscious bias	Target 1	From H1 2026
A5	Equal treatment and equal opportunities	Women's advancement initiatives	Skills development programs for women	Target 1	From 2027
A6	Working conditions	Stay-Interviews	Two feedback sessions for all new staff members	Target 2	Since 2020
A7	Working conditions	New interview guide for employee appraisals	Development of a simplified interview guide for employee appraisals	Target 2	Q1 2026
A8	Working conditions	Expand complaints mechanisms	Developing the local HR manager role as a neutral contact and confidential reporting channel	Target 2	H2 2025
A9	Working conditions	Further development of the onboarding plan	Development of a digitally supported onboarding plan in the LMS	Target 2	From 2026
A10	Working conditions	Training on minimum labour law standards	Standardising and digitalising information on labour law, compliance, HSE and equal treatment	Target 2	Q4 2025
A11	Working conditions	Extended training offering via LMS	Extending the training portfolio with external sources and providers	Target 2	July 2026
A12	Working conditions	Introduction of new leading principles	Development of a consistent standard for leadership and cooperation	Target 2	From Q3 2025
A13	Working conditions	Employee retention programs for key roles	Establishing individual career paths, tailored training and attractive development opportunities	Target 2	From 2027
A14	Working conditions	Exit analyses	Analysing reasons for leaving and developing improvement actions	Target 2	Since 2020
A15	Working conditions	Central reporting and monitoring of accident reports	Introduction of a standardized, group-wide system for recording, analysing and evaluating accidents; reporting	Target 3 & 4	In service since 2025
A16	Working conditions	Deriving site-specific action measures	Site-specific action plans are required in the event of target deviations or exceedances	Target 3 & 4	Currently in progress
A17	Working conditions	Expansion of existing prevention programs, Site-Walk, and training sessions	Hazard assessments, safety walkthroughs, and expanded training on occupational health and safety, safety conduct and labour law basics	Target 3 & 4	Currently in progress

Disclosure Requirement S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The strategic objective in the area of "own workforce" is closely aligned with the company's social sustainability principles. It is derived directly from the identified impacts, risks, and opportunities (IROs) as well as the overarching principles of corporate responsibility toward employees.

These goals aim not only to improve working conditions and promote equal opportunities but also to form an integral part of operational and strategic management within the sustainability framework. They reflect the key fields of action defined in the company's policies, including reducing turnover, preventing workplace accidents, ensuring fair remuneration, and complying with minimum labour law standards. The clear alignment between policies and targets ensures that actions are implemented systematically and in a results-oriented manner, rather than in isolation. Progress toward these goals is regularly monitored using specific key performance indicators, providing the basis for continuous refinement of the policies and the development of targeted improvement actions. The table below presents the company-wide targets, including the specific target levels, reference years, and implementation periods.

Targets relating to own workforce

No.	Sustainability matter	Target	KPI	Baseline (Year)	Baseline (Value)	Target (Year)	Target (Value)
T1	Equal treatment and equal opportunities	Reducing the gender pay gap	Gender Pay Gap	2024	19.91%	2035	12%
T2	Working conditions	Reducing the voluntary turnover rate	Employee turnover rate	2024	14.30%	2030	10%
T3	Working conditions	Reducing reportable occupational accidents	Reportable occupational accidents / 1,000 employees	2024	22.68	2028	< 24
T4	Working conditions	Accident-free period	> 100 consecutive accident-free days	2024	43.75%	2026	100%

Reducing the gender pay gap (T1) is a key measure for promoting equal opportunities and addressing structural discrimination. This objective is particularly important in the automotive and plastics industries, where women remain underrepresented, and represents a significant step toward enhancing social equity and diversity within the company. The target directly addresses a major identified IRO – the discrimination of women in the automotive sector. Following the initial measurement of a 19.91% gender pay gap in 2024, a long-term objective has been established: by 2035, the unadjusted gender pay gap is expected to fall below 12%. Regular reporting is intended to provide greater insight into progress and to enable the formulation of interim targets over the coming years.

Reducing the voluntary employee turnover rate (T2) is a key priority, as high retention not only safeguards critical know-how but also lowers costs and enhances operational stability. This objective is closely linked to POLYTEC's commitment to fair working conditions and its ambition to remain an attractive employer, addressing the negative impacts associated with workforce fluctuations. A target has been set to reduce the turnover rate to below 10% by 2030. With a starting point of 14.3% in 2024, this represents an ambitious yet achievable goal, aligned with the benchmark for the Austrian plastics industry in the automotive sector, as reported by the Austrian Institute for Economic Research (WIFO).

Reducing reportable occupational accidents (T3) is a fundamental responsibility, particularly in a production company where physical demands and safety risks are inherently higher. Ensuring a safe working environment is not only a legal requirement but also a key aspect of the company's duty of care toward its employees. Furthermore, the double materiality analysis has identified health risks and potential harm to employees as material issues for POLYTEC. Accordingly, the target has been set to reduce the 1,000-employee rate of reportable occupational accidents to below 24 by 2028. This target is based on internal data and AUVA statistics, which recorded an accident rate of 27.4 in 2023. In addition, a complementary goal has been defined to achieve an **accident-free period of at least 100 consecutive days (T4)** per plant. In 2024, 43.8% of plants already achieved this benchmark. Starting in the 2026 financial year, each POLYTEC site aims to achieve at least one accident-free period of 100 consecutive days per year. This deliberately ambitious target is designed to strengthen safety awareness, promote preventive measures, and foster a culture of mindfulness in daily operations.

All outlined targets are closely aligned with the company's conceptual framework and support the operational implementation of its strategic sustainability objectives. They allow for measurable monitoring of progress and provide clear guidance for the continuous improvement of working conditions across the organization. Relevant staff units were actively involved in defining these targets, contributing their technical expertise, in-depth understanding of internal processes, and evidence-based insights to ensure a robust and well-founded approach.

Disclosure Requirement S1-6 – Characteristics of the undertaking's employees

POLYTEC employs a diverse workforce, the composition of which is detailed in the following information and tables. Unless otherwise specified, all data in this report are based on headcount. Employee figures were recorded as of December 31, 2025, unless otherwise noted. Any deviations from these principles are explicitly indicated in the report. At year-end, the company employed a total of 3,375 individuals. This number includes all personnel with permanent or fixed-term contracts, apprentices, and on-call workers. All POLYTEC production sites are considered in this count, including smaller sites representing less than 10% of the total workforce.

The table below provides a breakdown of employees by gender. The total headcount corresponds to the representative employee figures reported in the consolidated financial statements, as referenced under section E. 4 Personnel Expenses.

Employees by gender (headcount)

Gender[1)]	2025	2024
Male	2,526	2,731
Female	849	942
Other	0	0
Not reported	0	0
Total Employees	**3,375**	**3,673**

[1)] Gender as specified by the employees themselves.

Subsequently, the number of employees will be divided by country.

Employees by country (headcount)

Country	2025	2024
Belgium	34	38
China	41	46
Germany	1,777	1,959
Netherlands	221	235
Austria	471	498
Slovakia	109	94
South Africa	53	64
Czech Republic	113	112
Hungary	255	285
USA	17	21
United Kingdom	284	321
Total Employees	**3,375**	**3,673**

The table below breaks down the company's own workforce according to the type of employment contract. All data is given in the form of the total headcount.

Employees by contract type and gender (headcount)

2025	Female	Male	Other[1)]	Not reported	Total headcount
Number of employees	849	2,526	0	0	3,375
Number of employees with permanent contracts	764	2,280	0	0	3,044
Number of employees with fixed-term contracts	85	246	0	0	331
Number of on-call workers	0	0	0	0	0

[1)] Gender as specified by the employees themselves.

During the reporting period, a total of 682 employees left the company. Of these, 532 departures were initiated by employees, including voluntary resignations, mutually agreed terminations, and retirements. The turnover rate was calculated based on an average headcount of 3,471.5 for the 2025 financial year, excluding the sites in Belgium and the USA. For the remaining locations, this corresponds to an employee-initiated turnover rate of 15.32%.

Disclosure Requirement S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

In addition to its own workforce, POLYTEC engages external workers as needed, depending on project requirements and operational demands. These individuals are not directly employed by the company but perform their tasks under contractual agreements with external service providers, particularly firms specializing in employment activities and leasing. External workers are primarily deployed to cover temporary capacity needs or to support specific projects. They typically perform operational tasks along production lines or assist with maintenance activities. These tasks are standardized, clearly defined, and require only a short training period, allowing for rapid integration into existing workflows. External workers may also be engaged temporarily to compensate for staff shortages due to illness, vacation, or unfilled positions.

Regardless of employment status, POLYTEC ensures that all external workers are provided with basic occupational safety measures and fair working conditions. During the financial year, POLYTEC employed 315 external workers. Representing nearly 10% of the total workforce, this highlights the essential role of external workers in maintaining operational flexibility, managing demand fluctuations efficiently, and ensuring stable production processes.

Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue

The working and employment conditions of the majority of POLYTEC GROUP employees are governed or influenced by collective agreements, which primarily cover remuneration, working hours, and other employment-related framework conditions. In the 2025 financial year, 74.79% of POLYTEC employees were covered by such agreements. This corresponds to 2,524 employees out of a total head-

count of 3,375 as of December 31, 2025. In certain countries, full coverage is not achieved for the following reasons:

- Positions such as managing directors and board members are generally not covered by collective bargaining agreements.
- In some countries (Belgium, Hungary, USA, United Kingdom) there are no collective bargaining agreements or in some cases there are no national agreements or the information could not be provided by the location.

Employees covered by collective bargaining agreement

Country	2025	2024
China	100%	100%
Belgium	-	-
Germany	91.84%	88.90%
Netherlands	100%	100%
Austria	98.51%	98.80%
Slovakia	100%	100%
South Africa	100%	-
Czech Republic	100%	100%
Hungary	0%	0%
USA	0%	0%
United Kingdom	0%	0%

Within the European Economic Area (EEA), collective agreements exist in several countries. Coverage varies, with either no employees (0%) or the majority (80–100%) being covered by such agreements. For employees not covered by collective agreements, the terms and conditions of employment are based on the principles and framework of existing agreements or on customary market standards, as specified in their individual employment contracts. Outside the EEA, a similar pattern is observed. In the USA and the UK, none of the employees (0%) are covered by collective agreements, whereas in China and South Africa, all employees (100%) are covered. For further details, see the table "Information on Collective Bargaining Coverage and Social Dialogue."

POLYTEC recognises the importance of constructive social dialogue with employee representatives. Accordingly, bodies such as works councils or comparable representative structures have been established at the majority of locations within the European Economic Area (EEA). In the 2025 financial year, 2,656 of the 2,980 employees in the EEA were represented by employee representatives in Austria, Germany, Hungary, Slovakia, the Netherlands, the Czech Republic, and Belgium, corresponding to a coverage rate of 89.13%. In Austria and Germany, certain roles or individual companies are not represented, which prevents full coverage. Slovakia does not have any employee representation. All other EEA locations achieve full coverage of employees.

Information on Collective Bargaining Coverage and Social Dialogue

	Collective labour agreement Coverage		Social dialogue
Coverage Rate	Employees - EEA countries	Employees - Non-EEA countries	Workplace representation (EEA only)
	(for countries with >50 empl. representing >10% of the total empl.)	(Estimate for regions with >50 empl. representing >10% total empl.)	(for countries with >50 empl. representing >10% of the total empl.)
0–19%	Hungary	USA, United Kingdom	Slovakia
20–39%			
40–59%			
60–79%			
80–100%	Germany [2], The Netherlands, Austria [1], Slovakia, The Czech Republic	China[3], South Africa	Belgium, Germany [2], the Netherlands, Austria [1], the Czech Republic, Hungary

[1] excl. Board of Directors, Executive Boards, POLYTEC HOLDINGS AG
[2] excl. POLYTEC engineering GmbH, POLYTEC Industrielackierung Weiden GmbH
[3] 100% according to "Labor Regulations Encompass"

Disclosure Requirement S1-9 – Diversity metrics

As of 31 December 2025, women represented 20.0% of the top management level within POLYTEC GROUP, corresponding to four female executives out of a total of 20 individuals at this level. The calculation includes top management (Board-1 level).

The distribution of employees by age group as of 31 December 2025 is presented in the table below.

Distribution of employees by age group

Age groups	Number of employees		Percentage	
Financial year	**2025**	**2024**	**2025**	**2024**
Under 30 years	501	571	15%	15%
30 – 50 years	1,592	1,713	47%	56%
Over 50 years	1,282	1,266	38%	29%

Disclosure Requirement S1-10 – Adequate wages

The company ensures that all employees receive fair remuneration in line with country-specific minimum wage benchmarks. In all countries where POLYTEC operates, employees are paid at or above the applicable reference value. Accordingly, the proportion of employees earning below the respective country-specific benchmark is 0%.

Disclosure Requirement S1-11 – Social protection

All employees at POLYTEC are safeguarded against loss of income in the event of illness, incapacity for work, unemployment, retirement, or parental leave. This protection is provided through statutory social insurance, company pension schemes, and supplementary benefits, which vary according to location and employment type. These measures ensure employees' financial security across different life stages and contribute to the sustainable social stability of the workforce.

Disclosure Requirement S1-12 – Persons with disabilities

As part of the S1-12 disclosure, the company reports the number of employees with disabilities on a voluntary basis, in full compliance with data protection regulations. Currently, 101 employees have provided such self-disclosure, representing 2.99% of the workforce. While there is not yet a company-wide strategic approach to the targeted promotion of employees with disabilities, the collection of this data serves to enhance transparency and may support the development of targeted measures in the future.

Disclosure Requirement S1-13 – Training and skills development metrics

POLYTEC actively promotes the continuous training and skills development of its workforce to ensure employability, motivation, and professional growth. Various measures are implemented to this end (see Chapter S1-4), aiming to strengthen professional, digital, and social skills and prepare employees for future challenges. Annual employee appraisals are conducted in advance to assess performance and career development. In the reporting year, 927 employees — representing 27.47% of the total workforce of 3,375 — belonged to a defined group that regularly participates in performance and career appraisals. This includes 645 male employees (25.53% of all male employees) and 282 female employees (33.22% of all female employees), as reported in Chapter S1-6. Based on appraisal outcomes, further training programs are planned as needed.

In 2025, a total of 2,601 employees participated in training courses documented through the internal Learning Management System (LMS). On average, each employee completed 9.09 hours of training. The total of 23,648 training hours is distributed by gender as follows: 571 women completed an average of 7.78 hours each, totalling 4,444 hours, while 2,030 men completed an average of 9.46 hours each, totalling 19,204 hours.

Disclosure Requirement S1-14 – Health and safety metrics

The company's occupational health and safety framework, designed to prevent accidents causing personal injury or property damage, is established in a Group-wide occupational safety guideline. All POLYTEC locations are ISO 14001 certified, ensuring compliance with legal requirements through both internal and external audits. As a result, 100% of POLYTEC's workforce is covered by the company's health and safety management system, which is based on legal requirements and/or recognized standards and guidelines.

In the 2025 financial year, there were no work-related fatalities across POLYTEC GROUP. However, a total of 92 reportable occupational accidents were recorded. Data is collected via the POLYTEC accident app, which tracks all accidents, near misses, and reportable incidents. This information covers all POLYTEC locations, except for Belgium, China, and the USA. The overall accident rate was 18.29, calculated based on 92 reportable accidents relative to a total of 5,030,699 actual working hours. Work-related injuries resulted in nearly 1,000 lost workdays during the reporting year.

The number of work-related ill health for the 2025 reporting year cannot be provided, as this information is not systematically recorded due to data protection regulations (GDPR), and the employer does not have access to personal details regarding individual illnesses. Protecting employees' personal data is the company's priority. Therefore, this information is not collected. Consequently, the number of days lost due to work-related illnesses cannot be disclosed.

Disclosure Requirement S1-15 – Work-life balance metrics

The company promotes work-life balance through flexible working time models, flexitime arrangements, home office options, and various part-time schemes. In addition, family-friendly measures such as parental leave, care leave, and special leave for personal events are provided. These benefits are available to all employees, and their utilization is systematically tracked to ensure transparency and assess effectiveness. As a result, 100% of POLYTEC employees are entitled to leave for family-related reasons.

Disclosure Requirement S1-16 – Remuneration metrics (pay gap and total remuneration)

The company calculates the gender pay gap excluding board members. Accordingly, the calculation covers employees only, with the exception of management and supervisory boards. Part-time positions were converted to full-time equivalents, assuming 170 hours per month. Based on this approach, the average hourly wage is € 18.28 for women and € 22.79 for men, resulting in an unadjusted pay gap of 19.79% at the employee level. This figure is not statistically adjusted, as it does not account for function groups, job profiles, seniority, qualifications, or allowances. Consequently, the difference reflects structural factors, such as the distribution of men and women across functions, hierarchical levels, and pay groups, rather than differences in equal pay for equal work or work of equal value. The calculation could only be performed for Austria, Germany, the Netherlands, and Hungary, where payroll is processed via the SAP-PHR system. In total, 2,596 employees — representing 76.92% of the workforce of 3,375 — were included in the analysis.

The ratio of the total compensation of the highest-paid individual to the median total compensation is calculated using the average income of all female and male employees (€ 3,301.52), including members of the Board of Management (excluding the CEO). This median was then compared to the total compensation of the highest-paid individual, resulting in a ratio of 14.31 : 1. Part-time employees were accounted for in the same manner as in the calculation of the unadjusted gender pay gap, and the scope of countries included follows the same criteria.

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

In the 2025 reporting period, four complaints were submitted via the internal and external whistleblower portal. Upon investigation, only one complaint was related to discrimination or harassment, and this concerned a POLYTEC supplier rather than the company's own workforce. Accordingly, there were no incidents of discrimination or harassment within POLYTEC during the reporting year.

None of the complaints involved serious human rights violations, such as forced labour, human trafficking, or child labour. No fines, sanctions, or damages were imposed in connection with the reported complaints. Furthermore, no violations or complaints were submitted to the OECD National Contact Points for Multinational Enterprises.

ESRS S2 WORKERS IN THE VALUE CHAIN

Impact, risk and opportunity management

Disclosure Requirement S2-1 – Policies related to value chain workers

POLYTEC has not yet implemented specific measures for workers in its value chain, as significant impacts primarily occur up- and downstream, outside the company's direct sphere of influence. Nevertheless, responsible supply chain management remains a key component of the sustainability strategy. As sustainable procurement practices continue to develop, the company will evaluate opportunities to design and implement appropriate policies and actions.

Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts

As a general principle, the company does not maintain direct contact with workers in the upstream and downstream stages of the value chain. Consequently, these stakeholder groups are not currently involved in structured dialogue formats or formal feedback mechanisms. Potential impacts on workers in the value chain are therefore identified indirectly through existing mechanisms, such as the externally accessible whistleblower portal and the supplier management system, which enables a risk-based assessment of sustainability and human rights risks among suppliers. The material impacts identified through the double materiality analysis primarily relate to structural risks within global supply chains, as well as potential risks in downstream product use and recycling phases. These impacts are therefore largely indirect and occur outside POLYTEC's direct sphere of influence.

As the company does not engage directly with workers in the value chain, no dedicated operational function has been established for their direct involvement. Responsibility for identifying and addressing potential impacts lies with the relevant corporate functions. In particular, this includes the compliance function, which oversees the operation and handling of the externally accessible whistleblower portal, the purchasing and supply chain functions, which are responsible for the risk-based assessment and monitoring of suppliers within the supplier management framework, and the Corporate Sustainability department, which conducts the double materiality analysis.

Disclosure Requirement S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

The company has a well-defined approach to remediating material adverse impacts on workers in the value chain, where it has caused or contributed to them. Central elements of this approach are the company's internal Code of Conduct and the Code of Conduct for Suppliers, which all suppliers must comply with. Potential violations or risks are identified through internal assessments, supplier evaluation and information from the externally accessible whistleblower portal set up by POLYTEC. If a supplier violates the Code of Conduct or critical incidents are reported, the facts are reviewed and, if necessary, action is taken – from targeted discussions and corrective actions to the termination of the business relationship. The implemented procedures are assessed by the company as appropriate and effective. The external whistleblowing portal is freely accessible to all persons via the official homepage of POLYTEC GROUP and enables confidential and anonymous reporting. The effectiveness of the procedures is regularly reviewed, in particular through the use of reporting channels, the processing of incoming reports and the implementation of corrective measures.

Disclosure Requirement 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 action

POLYTEC has not yet implemented specific actions for workers in the value chain, as the most significant impacts occur primarily in upstream supply chains, outside the company's direct sphere of influence. Nevertheless, responsible supply chain management remains a key element of the company's sustainability strategy. As sustainable procurement practices continue to evolve, POLYTEC will assess opportunities to develop and implement appropriate policies and actions.

During the reporting year, a report was submitted via the external whistleblower portal regarding an incident of discrimination or harassment at a supplier company. POLYTEC engaged directly with the reporting individual to clarify the facts. The reporting person confirmed that necessary steps had already been taken, including engagement of the relevant authorities. POLYTEC will continue to monitor the situation and reassess the incident as needed.

Metrics and targets

Disclosure Requirement S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Based on the current findings, no specific targets or indicators have been defined to assess progress. As the sustainable procurement strategy continues to develop, the company will evaluate the potential for establishing such targets and metrics in the future. Since this sustainability aspect is not a primary focus of the strategy — based on the results of the double materiality analysis — no measurable key figures or targets are currently set.

ESRS S3 AFFECTED COMMUNITIES

Impact, risk and opportunity management

Disclosure Requirement S3-1 – Policies related to affected communities

POLYTEC has not yet implemented specific initiatives for affected communities, as the double materiality analysis identified only positive impacts or effects outside the company's direct influence, with no material risks or opportunities. Nevertheless, this will be continuously reviewed in the course of future materiality analyses.

Disclosure Requirement S3-2 – Processes for engaging with affected communities about impacts

In the 2025 financial year, affected communities were not specifically engaged, as the materiality analysis identified no material impacts, risks, or opportunities directly arising from POLYTEC GROUP that would affect this stakeholder group. Accordingly, the company currently has no formal procedure for the systematic involvement of affected communities. The relevance of this stakeholder group will be regularly reviewed in future materiality analyses to ensure appropriate engagement should the underlying conditions change.

Disclosure Requirement S3-3 – Processes to remediate negative impacts and channels for affected communities to raise concerns

The company follows a structured approach to identifying and addressing potential adverse impacts, which also takes into account issues impacting affected communities, provided they are linked to the company's business activities or relationships.

Central to this approach are the company's internal Code of Conduct and the Supplier Code of Conduct, which establish fundamental requirements for responsible business practices. While these codes are primarily aimed at employees and business partners, they indirectly help mitigate potential negative impacts on affected communities.

Potential risks or violations are identified through internal assessments and information received via the externally accessible whistleblower portal (see Disclosure G1-1 in the governance information). Although there is currently no complaints procedure specifically targeting affected communities, existing mechanisms are considered adequate for capturing and addressing relevant information. The effectiveness of these procedures is regularly reviewed and further developed as needed.

Disclosure Requirement S3-4 – Taking action on material impacts, and approaches to mitigating material risks and pursuing material opportunities related to affected communities, and effectiveness of those actions and approaches

POLYTEC has not yet implemented specific actions for affected communities, as any material negative impacts occur in upstream supply chains and therefore lie outside the company's direct sphere of influence. Nevertheless, responsible supply chain management remains a key element of the company's sustainability strategy. As sustainable procurement practices continue to develop, the company will assess opportunities to design and implement appropriate actions in the future.

Metrics and targets

Disclosure Requirement S3-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Based on current findings, no specific targets or metrics have been established to assess progress. As the company's sustainable procurement strategy evolves, POLYTEC GROUP is evaluating the potential to define such targets and metrics in the future. Since this sustainability aspect is not a primary focus of the strategy — according to the results of the double materiality analysis — no measurable key figures or targets have been set at this time.

4. GOVERNANCE INFORMATION

ESRS G1 BUSINESS CONDUCT

Impact, risk and opportunity management

Disclosure Requirement G1-1 – Business conduct policies and corporate culture

The long-standing corporate success of POLYTEC GROUP is based on the corporate strategy with the following pillars:

- Strengthening market position in the plastics industry
- Develop new technologies and applications, and
- Focus on customer benefits

The focus of the first pillar is on an overarching business understanding in the sense of "ONE POLYTEC", the implementation of permanent process optimizations and the basic understanding of a "Good Place To Work". This is complemented by the promotion of broad technology and manufacturing efficiency in the sense of a one-stop-shop for plastics technologies and optimal product solutions, as well as the achievement of the highest level of customer satisfaction. In addition, the POLYTEC mission statement emphasizing sustainability, personnel and customer focus runs through the entire business activities of the Group and is supplemented by ESG aspects in the updated ambition paper. Through appropriate training and implementation of the necessary processes and projects, the POLYTEC corporate strategy and culture is firmly anchored in the company.

In recent years, further measures have been taken in the company's own business area to promote the corporate culture:

This applies in particular to the POLYTEC Code of Conduct, which was published in the 2017 financial year and last revised in February 2024, which for the first time outlined the principles and framework conditions of all business activities, including corresponding requirements on the environment, social issues and good corporate governance. The Code has been revised several times in recent years and adapted to the mandatory and in particular sustainability-related European framework conditions as well as the POLYTEC corporate mission statement. The Code now contains general information on corporate culture, data protection, the fight against corruption and money laundering as well as cybercrime, complaint management and the social and environmental responsibility of all stakeholders. POLYTEC GROUP's Declaration of Principles on Human Rights continues to consistently advance and track ESG agendas for compliance with human rights in the upstream value chain as well as in the company's own business area.

Every employee is trained on the Code of Conduct and the Human Rights Declaration via the internal POLYTEC learning management system when they join the company as part of the onboarding process and at regular intervals afterwards. The Code of Conduct and the Declaration of Human Rights are published in the internal information management for all employees and on the POLYTEC website and are therefore accessible to all stakeholders.

The concept for the prevention and detection of corruption and bribery includes, in particular:

- the intensive, ongoing web-based training of employees and sensitization about the contents of the anti-corruption policy as well as the negative effects on the company and possible personal liability of each employee since the 2022 financial year
- the establishment of controls in the internal control system to prevent such acts of active and passive bribery
- the establishment of two (internal and external) reporting channels to detect corresponding business transactions.

No significant operational expenses were necessary for the measures to promote corporate culture, or only the ongoing costs for setting up and maintaining the learning management system, which is mandatory and generally used throughout the Group.

Justification, development and promotion of the corporate culture

Basic governance information on POLYTEC Holding AG can be found in its Articles of Association. In addition, the Code of Conduct is an integral part of all current and future activities, decisions and strategies of POLYTEC GROUP. A key core task of the company's employees is the conservation of resources, the reduction or avoidance of environmental pollution through the use of the best available and economically sensible technologies, as well as the continuous improvement of environmental and energy-related performance, including compliance with energy and material efficiency, for the efficient and successful implementation of POLYTEC Sustainability strategy. To this end, the specialist departments worked at full speed in the reporting year on the necessary concepts for achieving the set goals and their follow-up, which were tracked in the Sustainability Board. The concepts and goals developed serve as a written orientation framework for managers and employees to

focus even more on sustainability in their own area of responsibility and to develop sustainable business models through visibility of the underlying data and measurability of the corresponding goals.

The sustainability strategy of POLYTEC GROUP, which was revised in the reporting year, its implementation and further development is continuously evaluated and tracked based on the relevant key figures that are supplied to the corresponding dashboards by the processes already installed.

Assessing anti-corruption and bribery risks

The compliance functions in the company ensure that POLYTEC GROUP acts in accordance with the legal requirements. As part of the general risk management system, the Board of Management also identifies and evaluates the possible risks from internal and external criminal acts as part of a risk analysis that is updated annually; in addition, the internal audit department carries out risk-oriented controls. Through regular training in the requirements and directives of the Anti-Corruption Directive, employees are extensively sensitized. However, the risk of violations is classified by the board as extremely low. No such cases were reported in the reporting year.

Instruments to combat corruption and bribery

According to the current anti-corruption policy, all employees are strictly prohibited from offering or accepting benefits, both directly and indirectly, especially if this is intended to influence business transactions in an impermissible way or even if such an impression could be created. Advantages are granted in particular gifts of not only low value, invitations and hospitality that go beyond customary business practices as well as shopping opportunities at non-arm's length conditions. To combat corruption and bribery, the consistent training of employees about the legal framework and the closing of any gaps by means of an internal control system supported by the system are proven means.

Establishment of reporting channels, protection of whistleblowers

For POLYTEC GROUP, it is essential that laws, internal guidelines and principles of conduct are complied with, because the key to corporate success is based above all on integrity, ethics and the personal responsibility of each individual. To avoid compliance violations, all employees are required to submit reports via the existing whistleblower portals if they become aware of any grievances, complaints and injuries or if they are merely suspected of a violation.

An internal whistleblower portal was already installed for all employees of POLYTEC GROUP in December 2021 based on the EU Whistleblowing Directive. This portal offers the possibility to submit reports anonymously. In addition, another whistleblower portal was installed in 2024 in cooperation with an external service provider, which is available not only to employees of POLYTEC GROUP but also to all customers, suppliers and other external stakeholders via the POYLTEC GROUP homepage.

All incoming reports are processed centrally by the Legal Department. Regardless of the reporting channel selected, all reports will be processed strictly confidentially and exclusively according to the need-to-know principle; the protection of whistleblowers has top priority. In the case of non-intentionally false information, the whistleblowers are not threatened with any disadvantages.

To inform employees via both channels, a separate whistleblowing guideline has been published in the IMS. As part of the onboarding process, this is mandatorily assigned to all new employees with PC access via the learning management system, and their knowledge is monitored, documented and tracked. Employees without PC access will be given the guideline in paper form.

Due to the anonymity of the report by the company's own employees, they are imperatively protected from any retaliatory measures. If the disclosure of information may result in the identity of the whistleblower being disclosed (e.g. due to the content of the report or other circumstances of the specific facts), the whistleblower's consent to this procedure must be obtained in advance.

Internal corporate management training

During the introduction of the IMS in the 2020 financial year, POLYTEC revised and expanded the training plan. Newly hired employees with PC access are assigned several compliance-relevant training courses (including Code of Conduct, Anti-Corruption, Compliance, Whistleblowing, Authority, Data Protection Policy, and Human Rights Clarification) as part of onboarding, which must usually be completed within the first month. A large part of the training is reassigned to employees at regular intervals (annually or every two years) in addition to onboarding in order to keep the content on record. Employees without PC access receive this information in paper form.

Managers can view the training reports with detailed information on the degree of completion monthly on the system side. Depending on the completion rate, different measures are taken on a case-by-case basis to improve the rate and ensure that employees are properly informed.

Exposure to corruption and bribery

POLYTEC sees an overall low risk in the Group, especially regarding corruption, but also about bribery. This results from the special features of the automotive industry, which is characterized by strong price-driven competition and an absolute dependence of automotive suppliers on the manufacturers. Due to the internal control processes and the non-cash payment transactions at POLYTEC, it is generally not possible to offer benefits. The risk of passive bribery of employees by a manufacturer is virtually non-existent due to the oversupply of automotive suppliers.

Disclosure Requirement G1-2 – Management of relationships with suppliers

In order to avoid late payments to suppliers, POLYTEC has introduced clear, automated invoice verification and payment processes that ensure that invoices and their payments are properly checked and approved. Employees are regularly trained on the content via the learning management system. Any ambiguities in the invoice verification process will be addressed to the suppliers in a timely manner. In addition, flexible payment arrangements in the event of unexpected financial bottlenecks are a way to avoid conflicts. In the reporting year, a systematic representation system was introduced, which enables regular, up-to-date controlling and – if necessary and time exceeded – the taking of appropriate measures. In addition, modern financing models such as reverse factoring are used.

Relationships with suppliers related to sustainability matters

For the careful selection of suppliers, a code of conduct for suppliers and other guidelines and processes for supplier selection and evaluation in the context of audits and supplier self-disclosures have been implemented in the company. New suppliers must commit themselves in writing to comply with the Code and the minimum social and environmental standards listed in detail in accordance with internationally recognised agreements before the contract is clarified or commissioned. As part of the German supply chain act, which came into force on 1 January 2024 for the German sites of POLYTEC GROUP, risk analyses have been carried out for all suppliers since 2023, in which the human rights and environmental risks of our suppliers are assessed using an external tool. In the 2025 financial year, no material business transactions or ESG violations were identified in the supplier environment.

Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery

Through its compliance functions and via the reports received via the whistleblower portals, POLYTEC continuously checks any risks arising from corruption and bribery. No actual cases or conflicts of interest were disclosed in the past financial year. If such cases occur, the cases would be processed accordingly and reported to the authorities; the employees themselves would have to expect disciplinary and, if necessary, official measures. Employees are informed of any consequences in the event of such misconduct as a result of the training. The internal audit is assigned to the Board of Management and is separate from the affected management chain of the business lines. The report on the results of the risk survey and any incidents by the compliance functions to the Board of Management is scheduled to be submitted twice a year and on an ad hoc basis. Any information would be forwarded to the Supervisory Board as part of compliance reporting.

The current degree of completion of the anti-corruption training courses tracked via the training system was 98% as of 31.12.2025. All employees with PC access are classified as high-risk employees. The Executive Board, like every other employee in POLYTEC GROUP, is regularly trained via the learning management system.

Information on training for anti-corruption and anti-bribery

	At-risk functions	AMSB[1)]	Other own workers
Training coverage			
Total headcount	676	9	0
Number of trained	662	7	0
Delivery method and duration			
On-site training	0 hour	0 hour	
Computer-based training	0.5 hour	0.5 hour	
Voluntary computer-based training	0 hour	0 hour	
Frequency			
How often training is required	at Onboarding; then every 2 years	at Onboarding; then every 2 years	-
Topics covered			
Anti-corruption as a part of compliance	X	X	X
Consequences of corruption	X	X	X
Handling conflicts of interest	X	X	X
Core values of POLYTEC	X	X	X
Expectations of POLYTEC	X	X	X
Gift acceptance	X	X	X
Consequences of misconduct	X	X	X

[1)] Administrative, Management and Supervisory Bodies

Metrics and targets

Disclosure Requirement G1-4 – Confirmed incidents of corruption or bribery

There were no convictions and therefore no fines for violations of corruption and bribery regulations in the past financial year. The Anti-Corruption Policy contains all the requirements that instruct employees to behave in accordance with the law and all measures to be taken in the event of violations. Except for the acceptance of subordinate non-cash benefits, the company pursues a zero-tolerance policy.

Disclosure Requirement G1-6 – Payment practices

In the reporting year, the company took an average of around 7 days to pay an invoice from the date of the start of the contractual or statutory payment period. The evaluation also includes invoices that were objectionable or whose due date had not yet occurred; in this case, there are regularly no corrections in the system that would have to lead to a shortening of the overdue period. Conversely, invoices are also paid early on a case-by-case basis, e.g. if discounts have been agreed.

In accordance with the currently applicable General Terms and Conditions of Purchase, payments are due within 45 days of receipt or acceptance of the delivery item and receipt of the original invoice with a deduction of 3% discount or 90 days net cash, unless otherwise agreed. Advance payments are generally only made against a bank guarantee.

There are currently no pending court proceedings for late payment.

ESRS 2 APPENDIX B

					Reference			
Disclosure Requirement and related datapoint	**(1) SFDR reference[1)]**	**(2) Pillar 3 reference[2)]**	**(3) Benchmark Regulation reference[3)]**	**(4) EU Climate Law reference[4)]**	**(1)**	**(2)**	**(3)**	**(4)**
ESRS 2 GOV-1 Board's gender diversity paragraph 21 (d)	Indicator number 13 of Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816[5)], Annex II		84		84	
ESRS 2 GOV-1 Percentage of board members who are independent paragraph 21 (e)			Delegated Regulation (EU) 2020/1816, Annex II				84	
ESRS 2 GOV-4 Statement on due diligence paragraph 30	Indicator number 10 Table #3 of Annex 1				84			
ESRS 2 SBM-1 Involvement in activities related to fossil fuel activities paragraph 40 (d) i	Indicators number 4 Table #1 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453[6)] Table 1: Qualitative information on Environmental risk and Table 2: Qualitative information on Social risk	Delegated Regulation (EU) 2020/1816, Annex II		87	87	87	
ESRS 2 SBM-1 Involvement in activities related to chemical production paragraph 40 (d) ii	Indicator number 9 Table #2 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		87		87	
ESRS 2 SBM-1 Involvement in activities related to controversial weapons paragraph 40 (d) iii	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818[7)], Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		87		87	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco paragraph 40 (d) iv			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II				87	
ESRS E1-1 Transition plan to reach climate neutrality by 2050 paragraph 14				Regulation (EU) 2021/1119, Article 2(1)				108
ESRS E1-4 GHG emission reduction targets paragraph 34	Indicator number 4 Table #2 of Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		113	113	113	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors) paragraph 38	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				114			

					Reference			
Disclosure Requirement and related datapoint	**(1) SFDR reference[1)]**	**(2) Pillar 3 reference[2)]**	**(3) Benchmark Regulation reference[3)]**	**(4) EU Climate Law reference[4)]**	**(1)**	**(2)**	**(3)**	**(4)**
ESRS E1-5 Energy consumption and mix paragraph 37 ESRS	Indicator number 5 Table #1 of Annex 1				114			
ESRS E1-6 Gross Scope 1, 2, 3 and Total GHG emissions paragraph 44	Indicators number 1 and 2 Table #1 of Annex 1	Article 449a; Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5(1), 6 and 8(1)		115	115	115	
ESRS 2 – SBM-3 – E4, paragraph 16 (a) i	Indicator number 7 Table #1 of Annex 1				94			
ESRS 2 – SBM-3 – E4, paragraph 16 (b)	Indicator number 10 Table #2 of Annex 1				94			
ESRS 2 – SBM-3 – E4, paragraph 16 (c)	Indicator number 14 Table #2 of Annex 1				94			
ESRS E5-5 Non-recycled waste paragraph 37 (d)	Indicator number 13 Table #2 of Annex 1				124			
ESRS E5-5 Hazardous waste and radioactive waste paragraph 39	Indicator number 9 Table #1 of Annex 1				124			
ESRS 2-SBM3 – S1 Risk of incidents of forced labour paragraph 14 (f)	Indicator number 13 Table #3 of Annex I				94			
ESRS 2-SBM3 – S1 Risk of incidents of child labour paragraph 14 (g)	Indicator number 12 Table #3 of Annex I				94			
ESRS S1-1 Human rights policy commitments, paragraph 20	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I				126			
ESRS S1-1 Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8, paragraph 21			Delegated Regulation (EU) 2020/1816, Annex II				126	
ESRS S1-1 processes and measures for preventing trafficking in human beings paragraph 22	Indicator number 11 Table #3 of Annex I				126			
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ESRS S1-14 Number of fatalities and number and rate of work- related accidents paragraph 88 (b) and (c)	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		135		135	
ESRS S1-14 Number of days lost to injuries, accidents, fatalities or illness paragraph 88 (e)	Indicator number 3 Table #3 of Annex I				135			

					Reference			
Disclosure Requirement and related datapoint	**(1) SFDR reference[1)]**	**(2) Pillar 3 reference[2)]**	**(3) Benchmark Regulation reference[3)]**	**(4) EU Climate Law reference[4)]**	**(1)**	**(2)**	**(3)**	**(4)**
ESRS S1-16 Unadjusted gender pay gap paragraph 97 (a)	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		136		136	
ESRS S1-16 Excessive CEO pay ratio paragraph 97 (b)	Indicator number 8 Table #3 of Annex I				136			
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ESRS S1-17 Non-respect of UNGPs on Business and Human Rights and OECD paragraph 104 (a)	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		136		136	
ESRS 2-SBM3 – S2 Significant risk of child labour or forced labour in the value chain paragraph 11 (b)	Indicators number 12 and n. 13 Table #3 of Annex I				96			
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ESRS S3-1 non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Indicator number 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818, Art 12 (1)		137		137	
ESRS G1-4 Fines for violation of anti- corruption and anti-bribery laws paragraph 24 (a)	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II		142		142	
ESRS G1-4 Standards of anti- corruption and anti-bribery paragraph 24 (b)	Indicator number 16 Table #3 of Annex 1				142			

1) Regulation (EU) 2019/2088 of the European Parliament and of the Council of 27 November 2019 on sustainability-related disclosures in the financial services sector (Sustainable Finance Disclosures Regulation) (OJ L 317, 9.12.2019, p. 1).

2) Regulation (EU) No 575/2013 of the European Parliament and of the Council of 26 June 2013 on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation "CRR") (OJ L 176, 27.6.2013, p. 1).

3) Regulation (EU) 2016/1011 of the European Parliament and of the Council of 8 June 2016 on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No 596/2014 (OJ L 171, 29.6.2016, p. 1).

4) Regulation (EU) 2021/1119 of the European Parliament and of the Council of 30 June 2021 establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ('European Climate Law') (OJ L 243, 9.7.2021, p. 1).

5) Commission Delegated Regulation (EU) 2020/1816 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 3.12.2020, p. 1).

6) Commission Implementing Regulation (EU) 2022/2453 of 30 November 2022 amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards the disclosure of environmental, social and governance risks (OJ L 324,19.12.2022, p.1).

7) Commission Delegated Regulation (EU) 2020/1818 of 17 July 2020 supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 3.12.2020, p. 17).

Hörsching, 31. March 2026

The Board of Directors of the POLYTEC Holding AG

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MARTIN RESCH
COO | Chief Operating Officer

MARKUS MÜHLBÖCK
CFO | Chief Financial Officer