

Transforming Change into Performance

ANNUAL REPORT
2025

 **POLYTEC**

Attractive dividend policy



- Consistent and reliable dividend policy aligned with profitability, strategic growth prospects, and the company's capital requirements
- Average payout ratio of 20 to 30 percent of net result, 43.5 percent for 2025
- Dividend yield of 6.6 percent in 2025

Planned dividend for 2025:
EUR 0.20 per share*

* Proposal to the annual general meeting

Sustainable strategy



- Strengthen market position in the plastics industry
- The Smart Plastic Applications growth pillar complements the automotive portfolio
- A sense of innovation as a driving force

Read more about the
POLYTEC GROUP's strategy
starting on 30.

Equity Story

Solid balance sheet, constant cash flow



- Positive free cash flow even in economically challenging times
- Sustainably sound equity ratio exceeding 40 percent
- Resilience through financial agility
- Low net debt

POLYTEC demonstrates financial strength even in times of crisis.

Need for high-end plastic solutions in nearly all industries.

Strong market position, broad technology portfolio



- Dependence on combustion engine significantly reduced
- Decades of experience, openness to technology, and technology transfer
- Lightweight design and plastic applications trend continues

Key Figures

Key figures from the consolidated income statement	Unit	2025	2024	2023	2022	2021
Sales revenues	EUR million	666.8	677.8	636.0	601.4	555.9
thereof passenger cars & light commercial vehicles	EUR million	505.0	494.5	470.6	443.8	390.2
thereof commercial vehicles	EUR million	100.5	92.3	109.5	99.6	92.4
thereof smart plastic & industrial applications	EUR million	61.3	91.0	55.9	58.0	73.3
EBITDA	EUR million	51.4	35.3	26.6	33.2	44.8
EBITDA margin (EBITDA/sales revenues)	%	7.7	5.2	4.2	5.5	8.1
EBIT	EUR million	19.8	3.5	-6.7	0.7	12.3
EBIT margin (EBIT/sales revenues)	%	3.0	0.5	-1.1	0.1	2.2
Earnings after tax	EUR million	10.2	-7.3	-14.1	-2.2	7.0
Earnings per share	EUR	0.46	-0.33	-0.64	-0.10	0.32

Balance sheet key figures	Unit	2025	2024	2023	2022	2021
Balance sheet total	EUR million	476.0	507.5	533.0	551.2	568.5
Equity ratio (equity/balance sheet total)	%	46.2	41.7	41.4	43.0	42.0
Investments in fixed assets	EUR million	29.1	25.2	22.4	24.0	36.0
Net working capital	EUR million	11.1	23.0	64.0	53.6	65.4
Net working capital/sales revenues	%	1.7	3.4	10.1	8.9	11.8
Average capital employed	EUR million	253.0	288.1	312.5	326.3	330.7
ROCE before tax (EBIT/average capital employed)	%	7.8	1.2	-2.2	0.2	3.7
Net debt (+)/assets (-)	EUR million	17.6	42.4	79.5	59.8	79.6
Net debt (+)/assets (-)/EBITDA	Years	0.34	1.20	2.98	1.80	1.78
Gearing (net debt (+)/assets (-)/equity)	-	0.08	0.20	0.36	0.25	0.33

Consolidated cash flow key figures	Unit	2025	2024	2023	2022	2021
Cash flow from operating activities	EUR million	51.7	68.3	33.4	33.7	25.4
Cash flow from investing activities	EUR million	-10.1	0.6	-21.1	-21.4	-25.0
Cash flow from financing activities	EUR million	-40.4	-52.7	-17.7	-26.8	-21.0
Change in cash and cash equivalents	EUR million	1.1	16.2	-5.3	-14.6	-20.5
Closing balance of cash and cash equivalents	EUR million	66.9	66.0	49.6	55.1	69.7

Personnel key figures	Unit	2025	2024	2023	2022	2021
Employees on annual average	FTE ¹⁾	3,565	3,877	3,884	3,536	3,585
Employees as of 31 December	FTE ¹⁾	3,059	3,678	3,835	3,510	3,420
Sales revenues per employee	EUR k	187.0	174.8	163.7	170.1	155.1

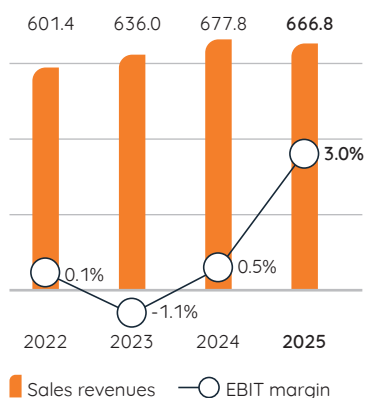
¹⁾ FTE: full-time equivalents incl. leasing personnel

Non-financial key figures	Unit	2025	2024	2023	2022	2021
Revenue - taxonomy-eligible	%	26 ¹⁾	36.2	28.8	28.8	32.7
Revenue - taxonomy-aligned	%	12.7 ¹⁾	22.4	11.4	9.0	-
Capital expenditure (CapEx) - taxonomy-eligible	%	0.8 ¹⁾	11.2	15.3	17.1	30.7
Capital expenditure (CapEx) - taxonomy-aligned	%	0.6 ¹⁾	6.7	6.9	3.6	-
Operating expenses (OpEx) - taxonomy-eligible	%	21.2 ¹⁾	38.1	29.1	28.0	27.0
Operating expenses (OpEx) - taxonomy-aligned	%	10.3 ¹⁾	22.1	11.5	7.0	-
CO ₂ emissions Scope 1	Tonnes	14,399	14,220	15,673	15,850	17,955
CO ₂ emissions Scope 2 (market-based)	Tonnes	3,518	10,230	8,549	7,672	7,828
CO ₂ emissions Scope 2 (location-based)	Tonnes	37,162	39,904	-	-	-
CO ₂ emissions Scope 3	Tonnes	2,832,751	2,784,180	-	-	-
Energy use	Tonnes	171,346	180,509	184,740	180,303	189,015
Material use	Tonnes	59,204	81,979	74,895	64,383	74,689
Water use	m ³	107,558	126,765	125,973	105,323	96,300
Waste volumes	Tonnes	8,593	9,085	10,165	8,494	8,424

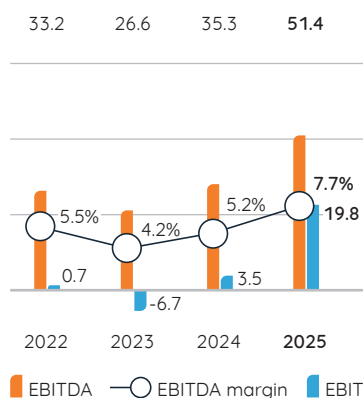
¹⁾ The application of the materiality threshold limits comparability with the previous year and results in lower reported figures due to methodological differences.

POLYTEC share (AT0000A00XX9)	Unit	2025	2024	2023	2022	2021
Year-end closing price	EUR	3.30	2.00	3.51	4.60	6.87
Highest closing price during the year (on 30 May 2025)	EUR	3.60	3.82	5.28	8.30	12.56
Average closing price during the year	EUR	3.01	3.15	4.46	6.03	9.43
Lowest closing price during the year (on 2 January 2025)	EUR	2.14	2.00	3.40	4.30	6.65
Market capitalisation at year-end	EUR million	73.7	44.7	78.3	102.7	153.4
Share turnover (daily average, double counting)	Shares	32,935	43,598	37,484	54,065	86,439
Earnings per share	EUR	0.46	-0.33	-0.64	-0.10	0.32
Proposed dividend per share	EUR	0.20	0.00	0.00	0.10	0.10
Dividend yield on the basis of the average closing price	%	6.60	0.00	0.00	1.70	1.10

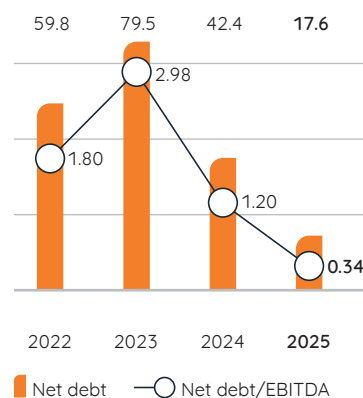
SALES REVENUES, EBIT MARGIN



EBITDA, EBITDA MARGIN, EBIT



NET DEBT, NET DEBT/EBITDA





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The strategic decisions made in recent years facilitated the POLYTEC GROUP's turnaround in 2025 and open up new growth perspectives.

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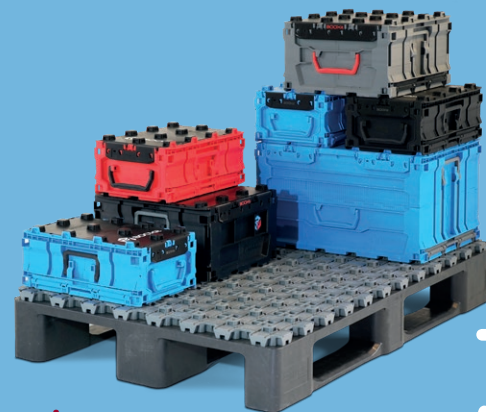
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Innovation
POLYTEC applies its automotive know-how when developing product solutions for industries of the future.

Change defines our path

The European automotive industry has been undergoing a structural transformation for several years. Demand has sustainably dropped by a quarter, the overall picture is marked by overcapacities, and a return to past volumes cannot be expected anytime soon. This environment is challenging for the entire supplier industry – also for us.

It is our ambition and continued expectation to not only handle this change, but to translate it into sustainable performance. That is why “Transforming Change into Performance” is far more than the title of this annual report – it describes our journey.

We have consistently realigned our company over the past years. Since 2017, we have adjusted capacity, established, closed or sold plants, and streamlined our organisation. These measures were drastic, but necessary. At the same time, we succeeded in largely maintaining our revenue level despite a massive market decline – and we did so with about 1,000 fewer employees. We consider this clear evidence of the progress we have made in achieving operational excellence.

At the same time, we continued to diversify our business model. In particular, the non-automotive sector holds considerable potential. The global trend towards sustainable logistics solutions is opening up new growth opportunities for us in the field of circular concepts for reusable products. Many projects have advanced a long way. In the medium



term, we aim to generate approximately 30 percent of our revenue outside the automotive sector.

These positive developments are also reflected in our figures: despite a difficult environment, we recorded very solid earnings in 2025 and are pleased to propose the distribution of a dividend to the annual general meeting. Once again, we also reduced our net financial liabilities significantly. As a result, we have a solid balance sheet today and enjoy the trust of our financing partners. In view of the challenges in our industry, this is definitely something to be proud of.

Although the automotive business remains challenging, we look to the future with optimism. In its 40-year history, POLYTEC has proven time and again that we are adaptable and can emerge stronger from changes. Our broad technology portfolio, our committed employees, our good reputation in the market and our strategic discipline give me confidence: we will continue to successfully transform change into performance.

Yours sincerely,
Markus Huemer

Highlights 2025



Successful turnaround

After years of transformation and far-reaching adaptations, POLYTEC delivers a solid result in an extremely difficult market environment in 2025. Technological expertise, high market reputation, a strong balance sheet and innovative strength beyond automotive form the basis for further growth.



Martin Resch COO of POLYTEC Holding AG

New COO

On 1 January 2025, Martin Resch takes over the responsibilities of the COO on the Board of Directors of POLYTEC Holding AG. His area of responsibility includes Operations and Engineering. Resch (50) had already managed important production companies of the POLYTEC GROUP in 2024 in his function as Managing Director Operations North. Previously, he gained extensive management and automotive experience in several functions in the Magna Group and was most recently responsible for several manufacturing sites and roughly 3,000 employees in this role as Senior Director Operations.

Realignment in Painted Exterior

POLYTEC responds to a massive increase in overcapacity in the Painted Exterior segment throughout Europe and discontinues its operating activities in the UK by selling the plants in Telford, Bromyard and Bridgnorth at the end of 2025. The German Painted Exterior location in Weierbach is closed in April 2026. Nonetheless, POLYTEC will continue to serve the Painted Exterior niche market as part of selected projects.



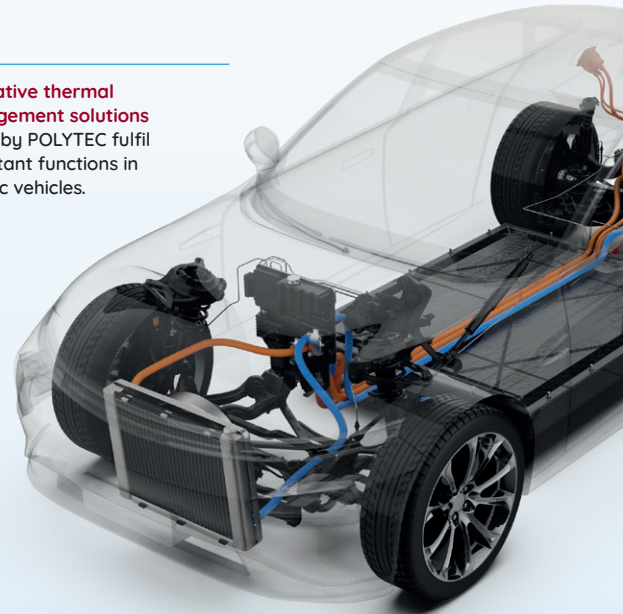
Painted Exterior will remain part of the POLYTEC GROUP's portfolio even after capacity adjustments.

New products for electromobility

With new products around thermal management, underbodies and batteries, POLYTEC is strengthening its position in the area of electrically powered vehicles.

Read more starting on page 40.

Innovative thermal management solutions made by POLYTEC fulfil important functions in electric vehicles.



~80%

independence from combustion engines

80 percent of portfolio independent of combustion engines

The POLYTEC GROUP's efforts to reduce its dependence on vehicles with classic combustion engines through diversification are bearing fruit: In 2025, only roughly 20 percent of the portfolio are exclusively aimed at this product group.



Günther Apfalter
Deputy Chairman
of the Supervisory
Board



Bernhard Matzner
Member of the
Supervisory Board
and Chairman of the
Audit Committee

Expanded expertise on the Supervisory Board

In June 2025, Günther Apfalter and Bernhard Matzner are newly elected to the Supervisory Board of POLYTEC Holding AG. Günther Apfalter worked for Magna for more than 20 years and ranks among Austria's most high-profile and most successful managers in the automotive sector. Bernhard Matzner, with his long-standing management experience as CFO of internationally operating companies, is the ideal appointment for the chair of the Audit Committee.

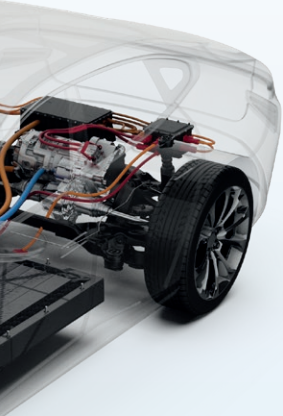
POLYTEC drives vertical integration

POLYTEC increases its value-added depth and broadens its offering for customers with investments in in-house production and new development of semi-finished products.

Read more starting on page 33.



In the future, UD tapes and organosheets will be produced at the Gochsheim plant.



Innovative logistics solution
by BOOXit



New growth potential in Smart Plastic Applications

A number of exciting new developments in connection with innovative logistics solutions indicate significant growth potential in the non-automotive segment. This is not least based on the successful know-how transfer from the automotive business.

Read more starting on page 36.



Sustainability strategy adapted to CSRD

POLYTEC is adapting the structure of its sustainability strategy to the logic of the European Sustainability Reporting Standards of the Corporate Sustainability Reporting Directive (CSRD) of the European Union and. Find out more on page 44.

Outlook 2026

In the current financial year, POLYTEC will continue to pursue its diversification strategy towards the non-automotive sector. Based on a revenue target in the range of EUR 560 million to EUR 590 million, the company expects an EBIT margin of some 3 percent in 2026. Read more on page 74.



Transforming Change into Performance

Large parts of the European automotive industry have been facing structural pressure since 2017, and many suppliers have since run into economic difficulties. Expectations for new growth momentum and a recovery of the industry in the medium term are low. POLYTEC responded early to this development, set new strategic priorities and developed its business model with a stronger focus on the non-automotive sector. As a result, the group is positioned on a broad foundation with well-defined technological competencies.

“
Adaptability and agility have defined our business activities for many years – properties that have enabled POLYTEC time and again to operate successfully in the past, even under challenging market conditions.
 ”

Markus Huemer, CEO

2026 marks POLYTEC's 40th anniversary. Established in 1986, the company has evolved from a small business into a group with approximately 3,000 employees and sites on four continents. In addition to an impressive business development, however, the POLYTEC GROUP's history also involves macroeconomic turbulence as well as far-reaching economic and structural changes – and one constant: in all those years, POLYTEC managed to adapt to changed market conditions, always emerging stronger from periods of transformation.

Early growth years

From 1986 to 2008, the company grew into an international plastics specialist thanks to a consistently implemented buy-and-build strategy and established itself as a valued partner of major European automotive OEMs. Even during economically difficult periods, POLYTEC managed to create value with its innovative spirit, technological diversity and clear customer focus. Leveraging business opportunities based on fast and well-founded decisions was a key factor in this development.

Adaptability to get through turbulent times

In 2008, the global financial crisis sent shockwaves through the European automotive industry, which, however, recovered rapidly. Many companies recorded high profits in the years following the crisis – including the POLYTEC GROUP, which generated its highest EBIT until then, at EUR 55.1 million, in 2017.

At the latest from 2017, the structural transformation, which primarily the European automotive industry continues to face, became apparent. Electromobility, increasing regulatory measures, stricter CO₂ requirements, COVID-19, the semiconductor and raw material crisis, geopolitical tensions and the market entry of new competitors – mainly from Asia – have changed the rules fundamentally. At the same time, price pressure increased along the entire value chain. Today, hardly anyone expects the industry to recover as rapidly as it did after 2008.

For POLYTEC, this development was a signal to take action. The company began to review its portfolio, reduced its dependence on the conventional combustion engine, systematically expanded new, future-oriented business segments and adopted a new approach to market development with its POLYTEC SOLUTION FORCE. These measures resulted in a significantly diversified product and customer portfolio: the group expanded its range of well-established applications for conventional vehicles and the development of comprehensive

The POLYTEC GROUP's focus topics

+ OPERATIONAL EXCELLENCE & BUSINESS TRANSFORMATION

+ TARGETED INVESTMENTS IN INNOVATION AND TECHNOLOGY

+ SPECIFIC GROWTH STRATEGY FOR THE AUTOMOTIVE AND NON-AUTOMOTIVE SECTORS

solutions around electromobility to include completely new products from the non-automotive segment. This was made possible by bundling the plastics know-how built at the different production sites over the preceding decades.

Consistent restructuring and targeted capacity adjustments represented another central element on the path towards the POLYTEC GROUP's long-term economic viability. Between 2017 and April 2026, existing plants were closed or sold, the company invested in the acquisition or expansion of new sites and transferred numerous orders and facilities across Europe, without jeopardising the supply of customers – certainly a remarkable logistical and organisational achievement. Furthermore, by the end of 2025,

staff was reduced by roughly 1,500 employees, i.e. roughly 30 percent of the workforce compared to 2017. By mid-2026, a further 200 employees are to be reduced. These measures are drastic, but necessary to adjust the cost structure to the changed market conditions, which were most recently marked by declining unit numbers, high volatility of call-offs, and overcapacity among OEMs and suppliers.

In addition, POLYTEC focused on consistent cash and capital management, enabling the company to secure liquidity and a solid financing structure at all times even during economically challenging periods.

666.8

Revenue 2025 (in EUR million)

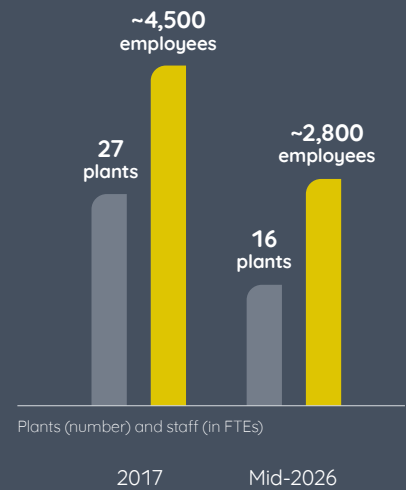
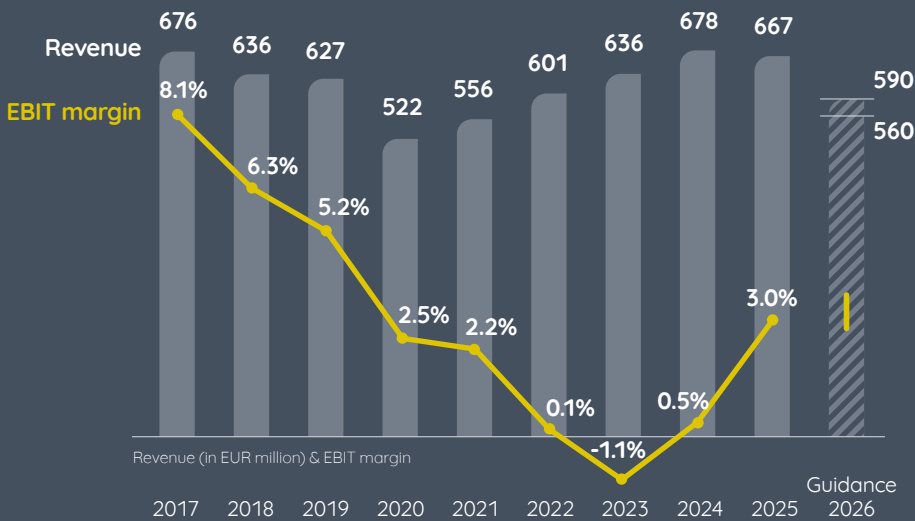
19.8

EBIT 2025 (in EUR million)

~3%

Guidance 2026 (EBIT margin)

Effective crisis management



Consistently positive free cash flow in crisis years

Despite extensive restructuring measures, the POLYTEC GROUP generated revenue of around EUR 667 million in the 2025 financial year – a value that corresponds to the level of 2017. Even during the economically challenging years from 2017 onwards, the Group continuously recorded positive free cash flows. This impressively underlines the company's operating strength and resilience.

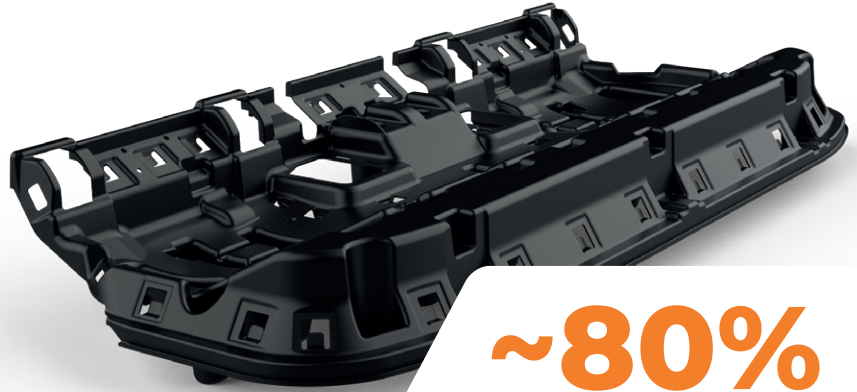
Between 2017 and early 2026, POLYTEC continuously adjusted its capacities to the new economic framework conditions and a 25 percent market decline.

Operational excellence: basis for trust and economic efficiency

Along with the measures described above, processes were streamlined and standardised across the group, structures were simplified and far-reaching efficiency programmes were implemented. Operational excellence became a central management task. The overarching goal: based on innovative and efficient production processes, POLYTEC aims to become the preferred partner for plastic solutions in the industry – supported by the targeted use of smart AI solutions and the realignment of the company's own lean management system, PPES.

Strict commercial discipline was another key element: strict working capital management, clearly defined financial targets and conscious capital expenditure strengthened the balance sheet on a sustained basis. In this way, the trust of financing partners remained high even in challenging times – proving the company's solid positioning and the credibility of its strategic focus.

At the same time, POLYTEC made targeted investments in expanding its capacities in the form of brownfield and greenfield projects, acquisitions as well as a number of future topics: in the automotive segment, expertise was steadily expanded in the areas of battery housings, thermal management and light-weight design for electric vehicles. Today, applications for the conventional combustion engine directly account for less than 20 percent of the product portfolio, meaning that significant progress has been made towards diversification.



~80%

Today, roughly 80% of the POLYTEC GROUP's portfolio is independent of combustion engine vehicles.

Targeted investments in innovation and technology: a steppingstone to new markets

In addition to the reorientation of the automotive business towards electromobility, POLYTEC expanded its offering of the Smart Plastic Applications business area to include a variety of non-automotive applications. This followed the strategic decision to systematically transfer the company's technological and industrial expertise and its innovative strength to new markets.

A new approach to market development, which deliberately goes beyond a purely technology-driven perspective, formed the basis. It is no longer the respective manufacturing technology that is at the starting point of new orders – rather, the company focuses on concrete customer needs. In doing so, POLYTEC combines the entire know-how of the group to develop customised product solutions across technologies which optimally meet the customers' actual requirements. The company considers itself a develop-

ment and manufacturing partner who, in collaboration with its customers, realises economically viable and sustainable products.

In the area of Smart Plastic Applications, market access is based on three different paths: via new developments for, and in cooperation with, long-standing customers, via industrialisation and scaling of products developed by external innovators, and via the development and manufacturing of product ideas for new customers. Some promising contracts have already been obtained in this way, while other projects are nearing market maturity.

In this context, reusable packaging is an important growth area. Building on long-standing expertise in the production of logistics boxes, POLYTEC is currently addressing a range of such projects and concepts, including recyclable plant trays and shelf-ready boxes for retail, and other transport solutions. The transfer of know-how from the automotive segment – for example in the choice of materials, process stability, quality management and industrialisation – provides the basis for new competitive products. Non-automotive solutions already make a substantial contribution to risk diversification and stability of POLYTEC's business model today. In the medium term, the target for this business segment is to generate around 30 percent of the group's revenue.

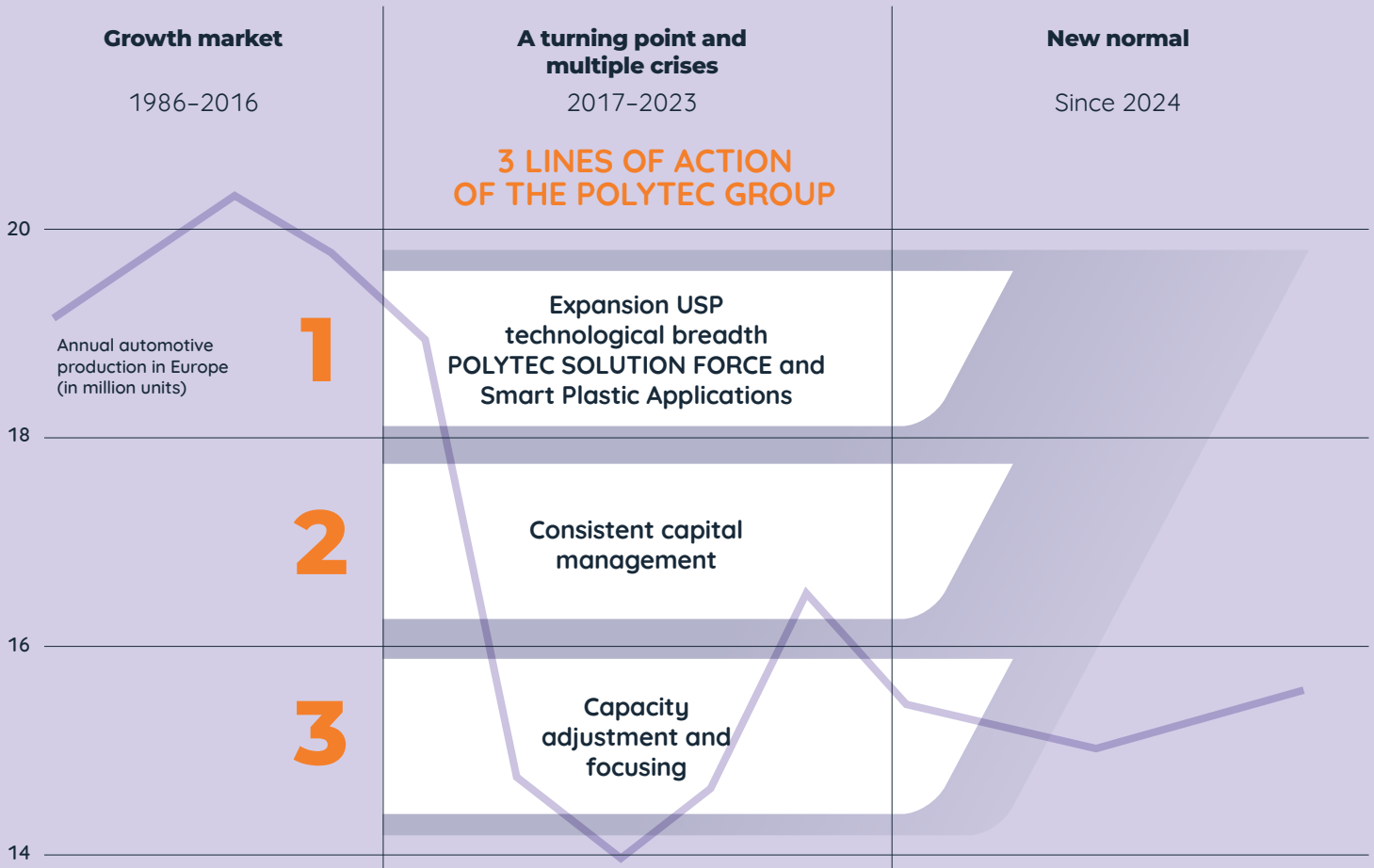


30%

Non-automotive to account for 30 percent of group revenue in the medium term.

A market under pressure

Since 2017, the market environment has become noticeably more challenging for European automotive suppliers. Production figures are significantly below peak levels of the past, overcapacities burden the industry, and the transformation towards electromobility is less dynamic than originally forecast. In addition, raw material prices are volatile, energy and personnel costs are increasing, and there are political uncertainties and growing competition from the Far East.

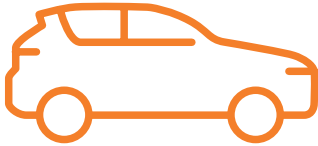


After 2017, automotive production in Europe saw a massive decline and is not expected to return to past numbers of 20 million vehicles or more per year in the near future. POLYTEC responded to this trend early by implementing targeted measures across three lines of action, including the expansion of the non-automotive business.

The transition from the combustion engine to electromobility is marked by rupture. While high investments in new platforms and battery technologies are necessary, sales volumes are falling short of expectations. At the same time, the internal combustion programmes are being extended. For suppliers, this means a phase of requirements that are twice as high, both technologically and economically.

In this environment, nearly all market participants are under considerable pressure. Excess capacity in production, delays in awarding contracts and fierce competition make sustainable planning more difficult. External factors – such as trade tensions or protectionist measures – further increase uncertainty. Many companies in the industry are running in crisis mode in view of the challenging environment.

It is highly unlikely that the European automotive industry will be able to achieve past growth rates again in the medium to long term. Therefore, it is essential for suppliers such as POLYTEC to develop new market segments and to ensure sustainable growth in this way.



Automotive

- + Established development and manufacturing partner of the automotive industry for many years
- + Strong positioning in the electromobility segment



Non-Automotive

- + Smart Plastic Applications as a future-oriented growth area
- + Know-how transfer from automotive to non-automotive
- + Strong customer base as a starting point for new projects
- + Differentiated market access

→ More on page 36

Differentiated growth strategy for automotive and non-automotive: fully leverage potential

A spirit of innovation and technology know-how have always been core elements of POLYTEC's strategy and characterise all strategic decisions made in the company. In 2020, the group defined a number of technology-independent Product Lines as part of the POLYTEC SOLUTION FORCE. POLYTEC has since relied even more strongly on its wide range of technologies as a USP in its market development efforts, focusing on optimal solutions for the respective customer application.

POLYTEC thus responded to the above-mentioned weakness of the automotive industry, intending to tap into new markets outside the industry and to accelerate growth in the non-automotive

business. The company aims to grow organically in this area and makes targeted investments in expanding non-automotive capacities, without giving up its proven mainstay as an automotive supplier. The company's portfolio comprises a variety of promising product innovations today, particularly in the electromobility segment. However, POLYTEC is currently pursuing a defensive wait-and-see strategy in the automotive segment, monitoring the market development, selectively capitalising on attractive opportunities and investing in new manufacturing facilities where needed using a risk-averse approach.

The investment areas include an increase in value-added depth, above all through vertical integration. This ambition is underpinned by the targeted expansion of the company's own material development and production. At selected sites, semi-finished products are manufactured

in-house or new materials – including innovative UD tapes, organosheets, multi-layer sandwich semi-finished products or SMC semi-finished products – are developed. In this way, the company aims to increase its independence from supply chains on the one hand and to add competitive product solutions for new customer groups to its portfolio on the other. Read more about material development and production starting on page 33.

As part of its strategic portfolio management, the POLYTEC GROUP focuses on selected product fields and on bundling technologies expected to yield significant synergistic effects and long-term growth. For POLYTEC, growth means developing solutions in collaboration with existing or new customers and partners, thus ensuring sustainable profitability. Growth at any price is not the goal. Rather, it is crucial to employ the group's own



“
POLYTEC is, and will remain, an automotive supplier - with a profound understanding of the industry and technological breadth. At the same time, we have evolved into a diversified plastics specialist with a growing non-automotive business in recent years. This is the strategic path we will continue to pursue.
 ”

Markus Huemer, CEO

technological expertise where long-term perspectives and stable partnerships are created.

Position sustainably strengthened

After several years of intensive transformation, POLYTEC is in a significantly stronger position today. The cost base has been adjusted, the balance sheet is

stable, and the portfolio increasingly diversified. Dependence on individual customers is being reduced and the company is more resilient when facing structural transformation. The turnaround is not only reflected in operations, but embedded in the strategy. POLYTEC has proven that flexibility, discipline and innovative strength are not a contradiction, but can mutually reinforce one another.



“... are quite satisfied with the results ...”

In conversation with the members of the Board of Directors of the POLYTEC GROUP, Markus Huemer (CEO), Martin Resch (COO) and Markus Mühlböck (CFO), about adaptability, operational excellence and new directions.

Mr Huemer, you achieved very solid results in 2025, although the automotive industry continues to struggle.

Markus Huemer: In view of the environment, we are quite satisfied with the results. We increased our EBITDA to approximately EUR 50 million while significantly reducing net financial liabilities at the same time. With a net debt to EBITDA ratio of around 0.3, we are clearly outperforming the industry average – even though the current earnings position is not sufficient to fully support a long-term financial forward strategy.

The automotive market is still extremely challenging. In Europe, the production of passenger cars has sustainably declined by roughly 25 percent, leading to considerable overcapacities. Competitive pressure is high – and so is the customers’ buyer power. This situation has been with us for many years and will most likely continue to challenge us going forward. But at least volumes are currently

stabilising, though at a low level. So, the everyday defence will continue in the automotive business.

At the same time, we managed to develop our non-automotive business well in the past years. We have been able to tap into new markets in this segment, opening up additional perspectives for the future. Overall, we are therefore quite satisfied with the development. This is also reflected in our financing partners’ trust.

How did all this come about?

Markus Huemer: The automotive industry has been in a difficult situation for many years. At the latest since “Diesel-gate” and the regulatory changes, the industry has undergone fundamental changes. This is why we have strategically realigned our company since 2019 and increasingly focused on differentiation and technological breadth.



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In 2025, we were able to increase our EBITDA to approximately EUR 50 million while significantly reducing net financial liabilities at the same time. With a net debt to EBITDA ratio of around 0.3, we are clearly outperforming the industry average.

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Markus Huemer, CEO

An important step was bundling and utilising our technological spectrum more efficiently as part of the POLYTEC SOLUTION FORCE. This enabled us to serve the electromobility sector with different technologies and set ourselves apart more clearly overall. At the same time, we pursued an innovation strategy targeting both new products and new markets – in e-mobility and outside the automotive sector. In the last 18 months, we made significant progress here.

We also consistently adjusted our capacities to the substantially lower demand in the automotive sector. This included structural portfolio measures: for example, in the area of Painted Exterior for passenger cars we sold our plants in England and are currently in the process of closing our plant in Weierbach. In addition, we sold our small metal products division at the beginning of this year. These transactions returned the capital employed despite the market situation

and led to positive cash effects, which are also reflected in our balance sheet.

Apart from these structural adjustments, the main challenge in recent years was to manage cost and price developments while keeping all stakeholders on board – i.e. to enforce price increases and avert rising costs, regardless of the structural changes implemented at the same time.

2025 brought crucial progress in these efforts. We had already taken many measures in earlier years at the intersection of innovation, capacity cuts and capital management, which did not always go without friction. In the past year, things stabilised at a new level. In many ways, 2025 provided validation for the route we had taken.

Which measures specifically did you implement in 2025?

Martin Resch: First and foremost, we consistently enforced the efficiency programmes we started in 2024, which included measures to optimise material costs, improve data transparency and further develop our organisation.

We drastically reduced the number of so-called non-performing divisions, i.e. those plants that were negative, while at the same time significantly improving our working capital management.

Moreover, we started to thoroughly analyse and actively manage our production portfolio. The goal is to optimise our footprint: each plant should have the portfolio best suited for its technologies and expertise. Our plant closures were carried out against the backdrop that our customers' call-offs were difficult to plan or that, in some cases, there were no call-offs at all. As a result, production was not always ideally allocated to the individual plants. After the plant closures, we will now optimise this based on the new reality. The aim is a redistribution, enabling us to create maximum synergies and establish competence centres with optimised utilisation.

As mentioned before, we are also working on innovations, new products and – where possible – on the development of new markets.

Why did you sell your Painted Exterior plants in England?

Markus Huemer: That was a crucial structural decision. We had been focusing on niches with relatively low volumes and high complexity in this segment. However, the quantities achieved were not even close to expectations, which made business difficult to plan.

In addition, programmes for new battery-electric vehicles in which we had intended to invest were cancelled. Therefore, we stopped the investments in time and analysed, together with our customers, which role a niche supplier in this segment could play at all in the future. The answers were clear. Against this backdrop – as well as due to the closure of our plant in Weierbach, which is part of the same product segment – we reached an agreement with another supplier who wanted to consolidate capacities. This way, we found a good exit solution for all those involved. We were therefore also able to significantly reduce the capital

employed while at the same time cutting our net financial liabilities by a significant amount in the tens of millions.

Let's talk about capacity again: compared to 2017, you now have around 1,000 fewer in headcount and eleven fewer plants ...

Martin Resch: The reasons lie, as implied before, in several structural changes. Since the introduction of the WLTP standards in 2017, some product segments have changed significantly – for example the diesel segment or painted exterior components. In many cases, accessories series were discontinued completely or replaced by equipment lines whose volume exceeds our market niche. At the same time, technological changes occurred, for example, a shift from composite components to injection mould solutions for commercial vehicles.

Against the backdrop of these volume shifts and technological developments, we adjusted our structures early: we





closed plants, transferred thousands of pieces of equipment, i.e. machines and tools, across Europe and thus consolidated production. At the same time, we continued to invest: in new products, new markets and new plants – for example in new locations in South Africa and England, the expansion of our plant in Ebensee, or an acquisition from a competitor’s insolvency.

Overall, our company was constantly in motion in recent years – but ultimately the result was positive. Start-up problems of new programmes, which we were confronted with in 2023 and 2024, not least due to the structural changes in our footprint, have now been largely eliminated due to targeted organisational changes.

Do you intend to further reduce capacity in the medium term, or will growth be on the agenda again in the future?

Markus Huemer: We have been in crisis mode for about eight years – I sometimes call that a “rally without a route book”. Adjusting our capacity was a fundamental prerequisite to ensure that POLYTEC is in a solid position today and has good future prospects.

What is remarkable is that we have been able to largely maintain our revenue level despite a market decline by about 25 percent. At the same time, we reduced our capacity significantly. This shows that we have made substantial progress in operational excellence.

Whether we will increase capacity again in the future is less a matter of strategy for us than a matter of opportunities. In the automotive sector, we don’t expect any organic growth and are therefore cautious with investments. Our focus here is on running the business efficiently

and keeping our eyes open for potential opportunities for consolidation. Wait and see, as it were.

In contrast, we see considerable potential for organic growth in the non-automotive sector. Here, we already have expertise, products and diversified market access – for example through existing customer relationships – and were able to develop further market opportunities in the last one and a half years. That is why we are much more willing to invest in this growing market.

You mentioned operational excellence, what exactly do you mean by that?

Martin Resch: Operational excellence is based on a clear lean management approach in our company. It is about the efficient interaction of people, culture, processes and data.

To this end, we have reorganised our internal OpEx System “PPES – POLYTEC Performance & Excellence System”. In 2024 and 2025, we streamlined and standardised processes. As a result, new series can be launched significantly more smoothly today than in the past.

At the same time, we are developing our concept of a “Smart Factory” towards a “Smart Company”. This also includes targeted utilisation of artificial intelligence – both in production and in administrative areas.

AI requires high data quality. What does data quality look like at POLYTEC?

Markus Mühlböck: We also have high expectations in this area. Being a strongly finance-driven company, we have traditionally had very comprehensive internal reporting with regard to financials. However, our heterogeneous ERP landscape – and consequently the availability of current non-financial performance indicators – has been a challenge so far.

As part of our efficiency programme, we therefore launched an initiative in 2024, which was designed to better integrate all data. The result is a new reporting

portal, which now provides real-time data for all relevant decision-makers.

The big advantage is that we can now map operating indicators and performance drivers in a consistent manner across all plants. This involved major conceptual and digitalisation efforts and also required a deep process understanding. But the effort paid off: the quality of the data base for our decisions has improved substantially.

Thematically, we primarily focused on working capital, assets and operations in 2025. In 2026, additional reporting from sales and the operating business will follow.

Are you also planning investments in addition to all these activities and measures?

Markus Mühlböck: Absolutely. We invested roughly EUR 29 million last year and are planning a similar amount for 2026 – financed largely from operating cash flow.

In 2025, our investments mainly concentrated on concrete customer projects, for example the full automation of a high-runner product at the Lohne plant or a new manufacturing line for a German OEM in Chodová Planá. In addition, we expanded our painting capacity for Truck, Bus & Agricultural

components by transferring a paint line from our plant in Turkey to use resources effectively.

In 2026, we are primarily planning investments in stronger vertical integration in material production. To be specific, we are investing in the production of UD tapes and semi-finished products. Here, we acquired a complete business unit consisting of a customer base, patents and facilities. In doing so, we can generate new possibilities in material development and increase our value-added depth. In addition, this investment is an important enabler for structural components in both the automotive and non-automotive sectors. In the past,



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”

Markus Mühlböck, CFO



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An important step was the systematic streamlining of our portfolio. The number of so-called non-performing divisions, i.e. those plants that were negative, was drastically reduced.

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Martin Resch, COO

we purchased these materials; in the future, we will possess our own material expertise.

In recent years, you have significantly shifted your focus towards non-automotive and increased your medium-term target for this segment from 20 to 30 percent of total revenue. Is this business doing so well?

Markus Huemer: The business is going well – and it is highly promising, especially recently. We had been looking for new markets outside the automotive industry since 2019. One area we originally focused on was infrastructure for new forms of mobility, but this market is developing more slowly than expected.

The reusable packaging segment is currently proving to be all the more dynamic. Here, we are working with different partners on a number of projects, some of which are nearly ready to be launched on the market. A global trend towards sustainable logistics solutions is supporting this development.

The products range from logistics boxes for retailers and plant trays to fireproof heavy-duty pallets, and projects such as BOOXit. The wide variety of applications and potential markets has allowed us to increase our medium-term revenue target for the non-automotive segment to 30 percent.

At present, the share in revenue is still substantially lower, but the potential is considerable and we believe that there is a high probability that we will generate significant revenue from the many ongoing projects.

What is the basis for this success?

Markus Huemer: It is based on a highly targeted transfer of know-how from the automotive sector, coupled with patience and perseverance.

In this process, we use different paths to access the market: existing customer relationships, industrialisation and scaling expertise, and the development of new products. By now, we have developed

a clear methodology for applying our technological expertise to appropriate market potential.

We are benefiting from global megatrends – for example towards sustainability – and in some cases also from partners who have access to the appropriate sales channels. Moreover, our technological reputation has been clearly established even outside the automotive industry by now.

What about inorganic growth? You were talking about opportunities before ...

Markus Huemer: The European supplier market – particularly around the German OEMs – is currently under massive pressure. In many cases, the earnings position of companies is poorly correlated to capital employed. Conversely, car manufacturers managed to achieve record results again and again, even in crisis years.

With the market having declined by approximately a quarter, we think there is a need for consolidation in the supplier industry. Whether this will result in concrete transaction options for us is currently hard to predict – which is why we are following an opportunistic approach.

We have proven in the last four decades that we are able to implement consolidations successfully – both internally and externally. If the right opportunity arises, we are generally ready to review solutions across companies. We are in a position to do so thanks to our solid balance sheet and the trust that our banks and investors place in us.

Speaking of investors: given the number of international conflicts and technological developments, the capital market is showing strong interest in the defence sector and artificial intelligence. Are you also playing a part in these sectors?

Markus Huemer: First and foremost, we are, and will remain, an automotive supplier and producer of high-quality plastic products. The defence market comes with high market entry barriers – for example regulatory requirements, very specific decision-making processes which we are not familiar with, and considerable investments. Therefore, we do not presume to play a substantial role there in the short term.

However, some of our products from the Smart Plastic Applications segment could also be interesting for military applications. One example is the BOOXit system, which has been developed for civil purposes, but is also suitable for military logistics. Numerous international inquiries confirm this potential.

Martin Resch: As far as artificial intelligence is concerned, we mainly use this technology to increase the efficiency of

our processes. This applies to production planning and control, quality management or the stability of manufacturing processes. But we also see interesting potential in the administrative area – from standardised activities to the use of several AI agents which are controlled by employees.

In 2026, POLYTEC is celebrating its 40th anniversary, and your IPO on the Vienna Stock Exchange took place 20 years ago. When you reflect on this period, what stands out?

Markus Huemer: POLYTEC started out as a small business run by my parents. Today, we employ several thousand people and enjoy an excellent technological reputation in the automotive industry, which has very high demands. Now we have also transferred this expertise to the non-automotive sector.

The overall very positive development of the past four decades definitely makes me proud, but most of all, it means great responsibility – towards our customers, financing partners and shareholders as well as our employees.





We repeatedly also went through difficult phases in the past 40 years – and have always emerged stronger. That shows that POLYTEC is adaptable and versatile. Since I was appointed CEO of POLYTEC in 2019, but also in the years prior to that, our industry has experienced a series of exceptional crises – from the changes resulting from the introduction of the WLTP standards to the corona pandemic and the subsequent supply chain problems to geopolitical conflicts. We coped well with these challenges, which makes me confident for the future.

On the stock market, we also experienced ups and downs in the last two decades: we saw share prices of EUR 20 and more, but also of EUR 1. In any case, we will take the anniversary of our IPO in 2006 as an occasion to further intensify our communication with the capital market. Ultimately, share prices must now reflect the company's operational performance.

In 2025, the responsibilities within the Board of Directors were redistributed. Tell us about your experience with these changes.

Martin Resch: I am very pleased that I am now responsible for Engineering. Especially on the way to operational excellence, the interaction of Engineering and Operations is crucial: we have to develop the right products in such a way that we can subsequently manufacture them efficiently. The most recent investment in new material technologies such as UD tapes and organosheets is opening up additional opportunities for our Engineering.

We generally place great emphasis on a culture of innovation. A current example is our internal competition titled "Your Passion Creates Innovation", which turned out to be a great success: we received more than 200 submissions from our employees and are currently evaluating the best ideas. Continuously engaging with our customers is equally important: we present our innovations to

them on-site at our POLYTECDays. At the same time, we focus on close collaboration with universities and on our presence at important trade fairs.

Markus Mühlböck: In 2025, I additionally took responsibility for Procurement, an area with great leverage for our business. Right at the very beginning, we were faced with challenges caused by new tariffs and rapid changes in the market. Thanks to our competent and motivated team, we were able to respond quickly. In the future, I see a lot of potential in the digitalisation of procurement. At present, we are challenged by the upheavals caused by the Iran war and the resulting massive price increases.

Let's talk about financial topics now: what about (re-)financing? Will there be any major need for that in the near future and do you expect any difficulties?

Markus Mühlböck: We made scheduled repayments of EUR 40 million in 2025, of which about EUR 15 million was refinanced – especially in connection with the maturity of a promissory note loan tranche in November. Thanks to the trust placed in us by our banking partners, we were able to secure refinancing without any problem. We already managed to refinance more than EUR 100 million in 2023 and early 2024 – back then in a difficult market environment and tight earnings situation. This may also be due to the fact that we never once breached a covenant despite all restructuring activities in the past years, and therefore proved to be reliable to our financing partners. In addition to the trust of our principal bank, we also won new financing partners on this basis and established trustful collaboration with them.

In 2026, approximately EUR 35 million are due for scheduled repayment. We do not currently see any difficulties in meeting these payments. At the same time, we also have financing partners who are available for potential investments or for M&A activities.



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In the long term, it is important to reduce dependence on the automotive market, to leverage our technology expertise in new markets and create a solid earnings base at the same time.
”

Markus Huemer, CEO

How can your shareholders expect the share to perform?

Markus Mühlböck: We are not satisfied with our current market capitalisation of approximately EUR 85 million. It correlates poorly to our equity of EUR 220 million – as it falls short of this value by around 39 percent.

However, POLYTEC is not the only company affected by this undervaluation – so are many other businesses in the automotive and automotive supplies industry.

Nevertheless, we are convinced that our results of 2025 and the strategic realignment of our portfolio will be increasingly recognised by the market. In the medium term, at least the level of our equity should be achievable.

What about dividends?

Markus Mühlböck: This is ultimately the decision of the annual general meeting. But in principle, our previous policy is still valid: if we achieve positive net profit, we also strive to distribute dividends. We will adhere to this policy and propose a dividend of EUR 0.20 per share to the annual general meeting this year.

Finally, let's take a brief look at the future. What are your revenue and earnings targets for this year and the coming years?

Markus Huemer: We expect revenue in the automotive segment to decline due to the previously mentioned plant sales and closures. At the same time, we anticipate significant growth in our non-automotive business.

POLYTEC SOLUTION FORCE

The name POLYTEC stands for innovative plastic solutions. Under the umbrella of the POLYTEC SOLUTION FORCE, the company's product portfolio comprises five technology-independent Product Lines ranging from multifunctional high-tech components for vehicles to high-quality logistics solutions, for example for the food industry. When developing new solutions for different industries, POLYTEC combines its material, technology and manufacturing expertise with maximum innovative strength.



Infrastructure for the energy transition
From electricity production and storage to electro mobility



Reusable containers
Reusable and recyclable plant trays for retail

PRODUCT LINE
SMART PLASTICS & NEW MOBILITY

Customers from different industries trust in the POLYTEC GROUP's multi-faceted know-how when realising their product ideas. Whether it is high-quality reusable packaging for retail or components for energy storage, energy transfer, heat pumps or sustainable new mobility concepts and the related infrastructure - POLYTEC supports the targeted development process of new plastic solutions with its extensive material and technological expertise.



Reusable logistics boxes
A functional, light and sustainably produced solution for food transportation

2



Component systems for trucks
Highly efficient exterior cabin parts, aerodynamic packages and powertrain components (symbolic representation)

PRODUCT LINE

TRUCK, BUS & AGRICULTURAL APPLICATIONS

POLYTEC has developed and produced high-strength components for commercial vehicles such as trucks and tractors for many years – primarily exterior and aerodynamic parts, but also functional and structural components. Innovative material combinations make POLYTEC’s products lighter and less expensive than metal components. As a result, they are not only more economical but also offer higher energy efficiency and an improved environmental footprint in everyday vehicle use.



Modules for agricultural machinery

High-strength solutions for roofs, engine hoods and side panels (symbolic representation)

ADDED VALUE MADE BY POLYTEC

+ PERFORMANCE IN PLASTICS
With a broad technology portfolio and extensive expertise in lightweight design, POLYTEC continuously increases the performance of its products while developing new application areas.

+ FUNCTIONAL INTEGRATION
POLYTEC takes advantage of the manifold design options of plastics to develop multifunctional components that reduce weight, complexity and product costs.

+ COST EFFECTIVENESS AND EFFICIENCY
Thanks to its high level of technological independence, POLYTEC offers tailored solutions enabling efficient and economical development and production processes for projects of any dimension.

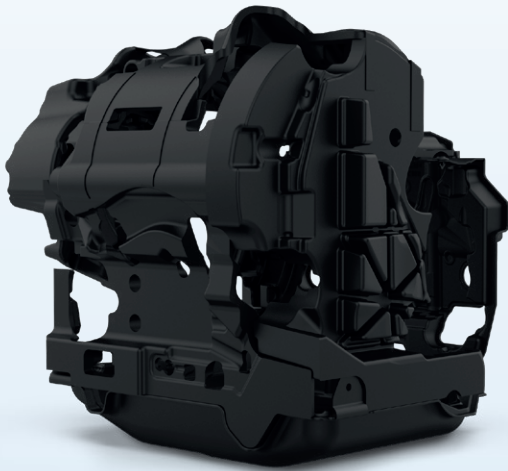
+ USER ORIENTATION
POLYTEC uses its long-standing experience in plastics processing to develop independent and optimised solutions that offer product users significant benefits.

+ SUSTAINABILITY
With innovative lightweight design solutions, POLYTEC supports energy-efficient mobility, while at the same engaging in environmentally friendly production processes and sustainable business operations.

3



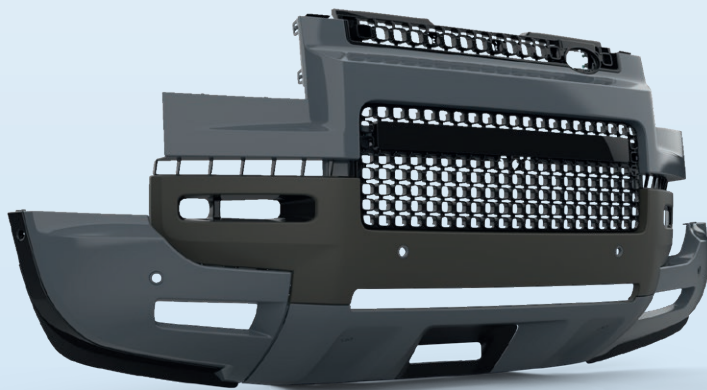
Individual spoilers
Manufactured using different lightweight technologies



Foamed enclosures
For aggregates with acoustic and thermal insulation properties (symbolic representation)

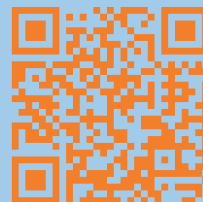
PRODUCT LINE
PAINTED EXTERIOR & ACOUSTIC SOLUTIONS

High-quality add-on components made by POLYTEC such as bumpers, decorative side elements or aerodynamic and styling components give vehicles a distinctive appearance. The product range extends from exclusive full-body kits in small series to spoilers, wings, and other aerodynamic components produced in higher volumes. POLYTEC's solutions are also used in many applications of the NVH (noise, vibration, harshness) segment. Whether in the engine compartment of an internal combustion engine vehicle, in the powertrain of an electric car, in construction vehicles or in household appliances - wherever disturbing noise or vibration needs to be reduced, products made by POLYTEC enhance comfort and efficiency.



High-strength bumpers
Fully painted, assembled and delivered just-in-sequence to the customer's assembly line

FOR MORE
INFORMATION, PLEASE
VISIT OUR WEBSITE



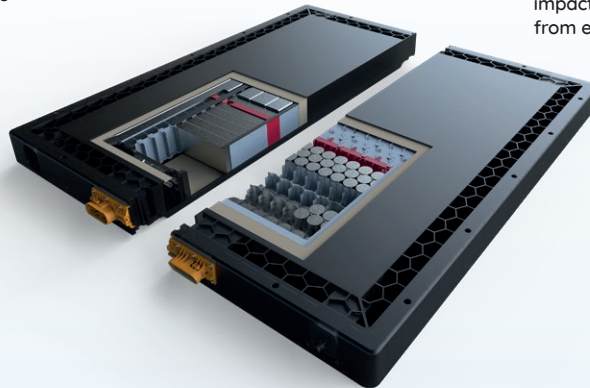
High functional integration in the powertrain

Precise fine oil separation and gas flow control with minimal weight



High-voltage battery housing

Versatile module for round or prismatic cells that meets requirements such as efficient cooling, ventilation, fire and impact protection as well as shielding from electromagnetic radiation



4



Components for electric or conventional vehicles

Ultra-light compartment well cover for electric cars

PRODUCT LINE

POWERTRAIN & BATTERY SOLUTIONS

Whether electrically or conventionally powered: precision and integrative design are the two key factors for powertrain components in vehicles. POLYTEC's multifunctional and highly efficient modules not only reduce material consumption, complexity and costs, but also ensure better energy transmission, noise and heat management, weight, stability and safety – thus optimising the operation of vehicles in many ways.

5

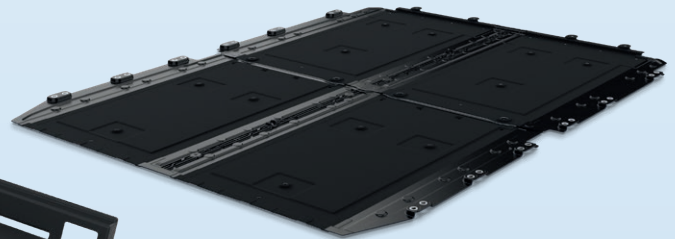
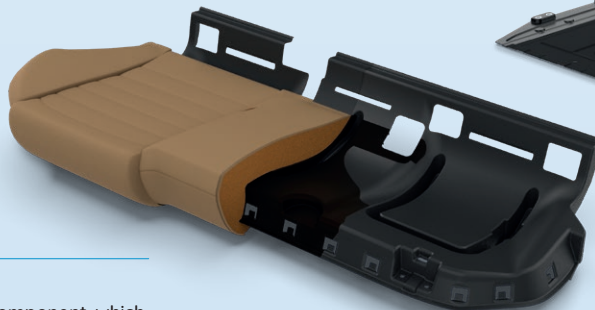
PRODUCT LINE

UNDERBODY SOLUTIONS

POLYTEC develops and manufactures underbody solutions that reduce fuel consumption thanks to their aerodynamic shape and optimised weight, increase the range of vehicles and improve driving comfort. Additionally required functional supports are integrated directly into the underbody module using the one-shot process, further increasing their efficiency. Heavy-load structural components designed for sophisticated and high-performance modern mobility solutions optimally complement this Product Line.

Underbody solutions

Complex series component made from multiple materials for electric vehicles



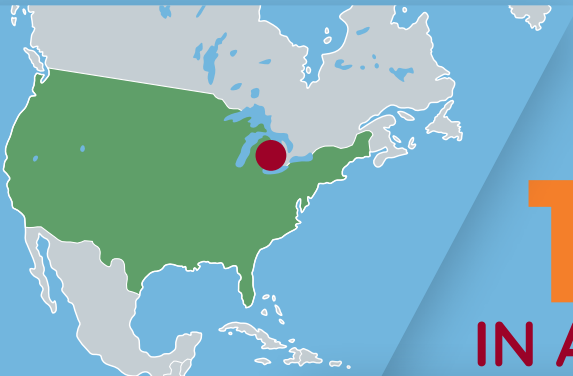
Seat cushion frame

High-quality structural component, which is easier to recycle thanks to substitution of metal elements by plastics

Globally present on four continents

1x

IN NORTH AMERICA



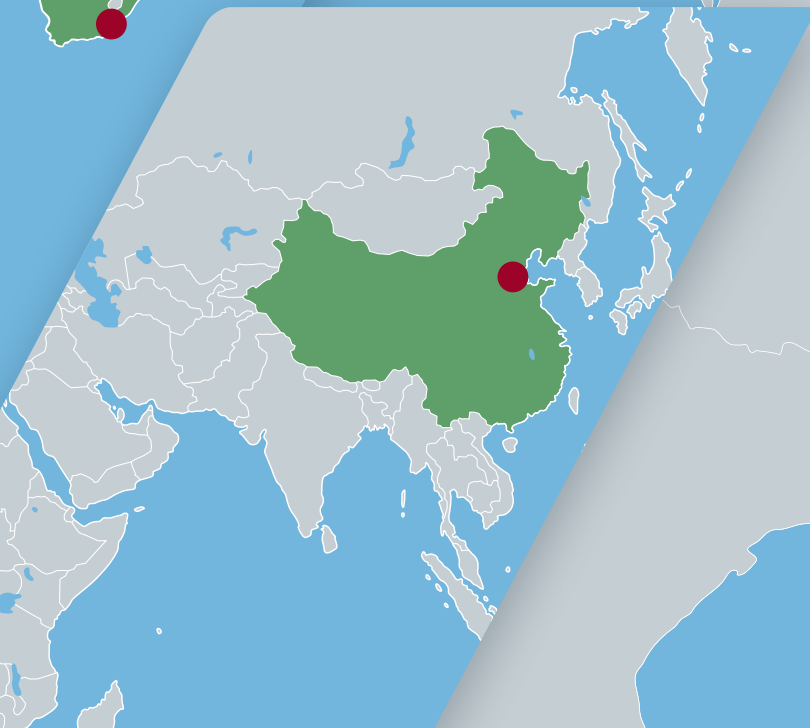
1x

IN AFRICA



1x

IN ASIA



13 x
IN EUROPE

Strategy: stability and adaptability

Since its establishment in 1986, POLYTEC has evolved into a leading supplier of complex plastic solutions. The group not only stands for quality and reliability, but also for innovative power and adaptability – strengths that are of central importance in a market characterised by change.

This is founded on three strategic pillars that define the direction of the POLYTEC GROUP. At the same time, the company uses the leeway resulting from its impressive range of materials, technologies and production methods. They enable POLYTEC to adapt flexibly to changed market requirements, shifts in demand and volatile economic framework conditions. With its ability to maintain a balance between flexibility on the one hand and a targeted long-term strategy on the other, POLYTEC distinguishes itself from many competitors – a strength that is highly valued by its customers and other stakeholders.



Strengthening the market position in the plastics industry

- + **Comprehensive business understanding**
ONE POLYTEC
- + **Permanent process optimisation**
POLYTEC PERFORMANCE & EXCELLENCE SYSTEM
- + **Good place to work**

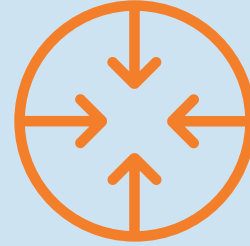
POLYTEC focuses on close, long-term collaboration with its customers, which is based on uncompromising quality, high on-time delivery rates, and economic efficiency. Internal initiatives such as ONE POLYTEC or the POLYTEC PERFORMANCE & EXCELLENCE SYSTEM provide a holistic business understanding and foster the continuous optimisation of key processes. As an attractive employer, the company recruits highly qualified professionals. In addition to the primary goal of organic growth, POLYTEC continuously reviews potential acquisition options.



Developing new technologies and applications

- + Permanent innovation as a success factor**
Reduction of complexity and functional integration
- + Sustainability**
Key element in all business activities
- + Broad technological expertise and highest manufacturing efficiency**


One of POLYTEC's keys to success is its innovative strength. Curiosity and constant openness towards new ideas and approaches are deeply rooted in its corporate culture. Possessing comprehensive technological expertise, POLYTEC develops optimal product solutions with genuine added value for its customers - for example by continuously expanding system and module structures while at the same time reducing complexity and providing functional integration. Sustainability plays a key role in nearly all company activities, which is reflected in the "Go Neutral 2035" initiative: POLYTEC aims to achieve fully CO₂-neutral production by 2035. And finally, the company focuses on further advancing manufacturing technologies in order to continuously increase its effectiveness.



Focusing on customer benefits

- + Maximum customer satisfaction**
taking into account economic and environmental framework conditions
- + Pooling skills for optimal product solutions**
POLYTEC SOLUTION FORCE
- + Customer focus Europe**
with selective international growth

POLYTEC is committed to creating solutions with genuine added value for its customers. Developed in 2020, the POLYTEC SOLUTION FORCE bundles the group's multifaceted expertise in plastics to offer customers from different industries tailored product solutions. In doing so, the company always considers both economic and ecological aspects. At present, POLYTEC focuses on customers in Europe and, if required, supports them in their expansion to promising strategic growth regions.



Innovation at POLYTEC

**Know the market.
Deliver solutions.**

POLYTEC tailors its market approach specifically to its customers' challenges. This results in product solutions based on clearly identified needs that arise from new trends or changing technological, social and economic requirements.

At the centre of this practical approach lies the POLYTEC GROUP's broad technological expertise, which the group transfers to a variety of applications. The company's long-standing automotive competence thus formed the basis for building the promising Smart Plastic Applications business segment. In this area, POLYTEC has recently focused on modern and sustainable logistics solutions.

Initiatives to drive vertical integration, in particular through the company's own material development and production, constitute another element in this strategy. They strengthen POLYTEC's competitiveness based on greater independence from supply chains and an expanded service portfolio. At the same time, customers benefit from faster development processes and, in many cases, lower costs.

Enhancing value-added depth through vertical integration

In 2026, POLYTEC will primarily invest in material production. The aim is to achieve four goals through in-house production of UD tapes and semi-finished products: increased value-added depth, lower dependence on value chains, new opportunities in production development, and more sustainability. POLYTEC is also setting new trends in the development of new materials.

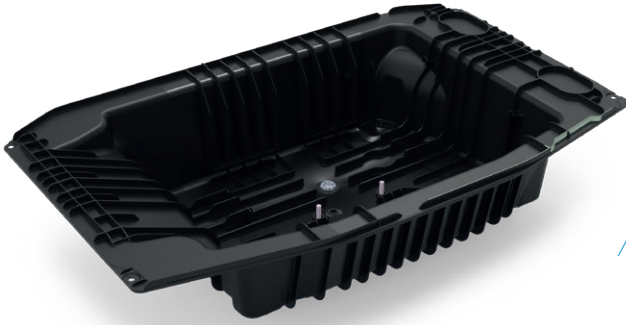
By producing high-performance UD tapes in-house, POLYTEC has direct access to the material for future components.

As a starting point of this initiative, POLYTEC acquired the composite business of the film manufacturer Profol at the end of 2025 – including the customer base, patents and facilities. The company will now produce and further develop high-performance fibre composites, which had previously been purchased externally. Thanks to the in-house pro-

duction, POLYTEC will be able to align its products even more precisely with customer requirements, respond faster to changes in the market and sustainably improve its innovative strength. At the same time, this investment is the logical answer to continued high demand for lightweight solutions.

UD tapes: high performers with maximum strength and minimal weight

High-performance fibre composite semi-finished products are based on so-called unidirectional tapes (UD tapes). These are fibre-reinforced semi-finished products whose fibres are aligned in one



In the production of compartment wells and underbody solutions, POLYTEC has been using its expertise in processing UD tapes successfully for many years. In the future, the company will produce this high-strength material in-house.

single direction and held together by a thermoplastic matrix. They are characterised by very high tensile strength and rigidity in the direction of the fibres – and they are extremely low-weight. The material is therefore excellently suited to be processed into high-strength structural and functional components. In addition, it features ideal properties in terms of automation capability and processing.

POLYTEC has employed this technology in different areas for many years, for example in the production of underbody solutions or compartment wells, but also for structural components outside the automotive industry. With the integration of this technology, POLYTEC is deliberately investing in its own material expertise, aiming to utilise it for the development of new material combinations. This is opening up completely new opportunities for the expansion of the POLYTEC GROUP's product and customer portfolio.

Mica: POLYTEC develops alternative to controversial material

Sustainability was also the driver behind a new development for which POLYTEC filed a patent in 2025. Specifically, the mineral mica was to be replaced by a sustainable alternative. Due to its high temperature resistance, electrical insulation properties and its chemical stability, mica is used in a wide range of industries – in electric vehicles, for example, it serves as an insulation material and as

protection in the event of a potential battery explosion. However, the extraction of this mineral is quite controversial.

The alternative developed by POLYTEC is ideally suited to be used against what is known as thermal runaway of a battery cell thanks to its very good dielectric strength and corrosion resistance. This new material has been met with great interest by customers and the company has already received first inquiries.

Organosheets: highest precision for recyclable products

Another advantage of UD tapes is that they can be processed into organosheets. In this process, UD tapes are combined with thermoplastic matrices, creating a material which can be precisely shaped by heating, is light and fully recyclable and therefore meets ecological customer requirements. By integrating this technology into its own value chain, POLYTEC is also strengthening its position in terms of sustainability.

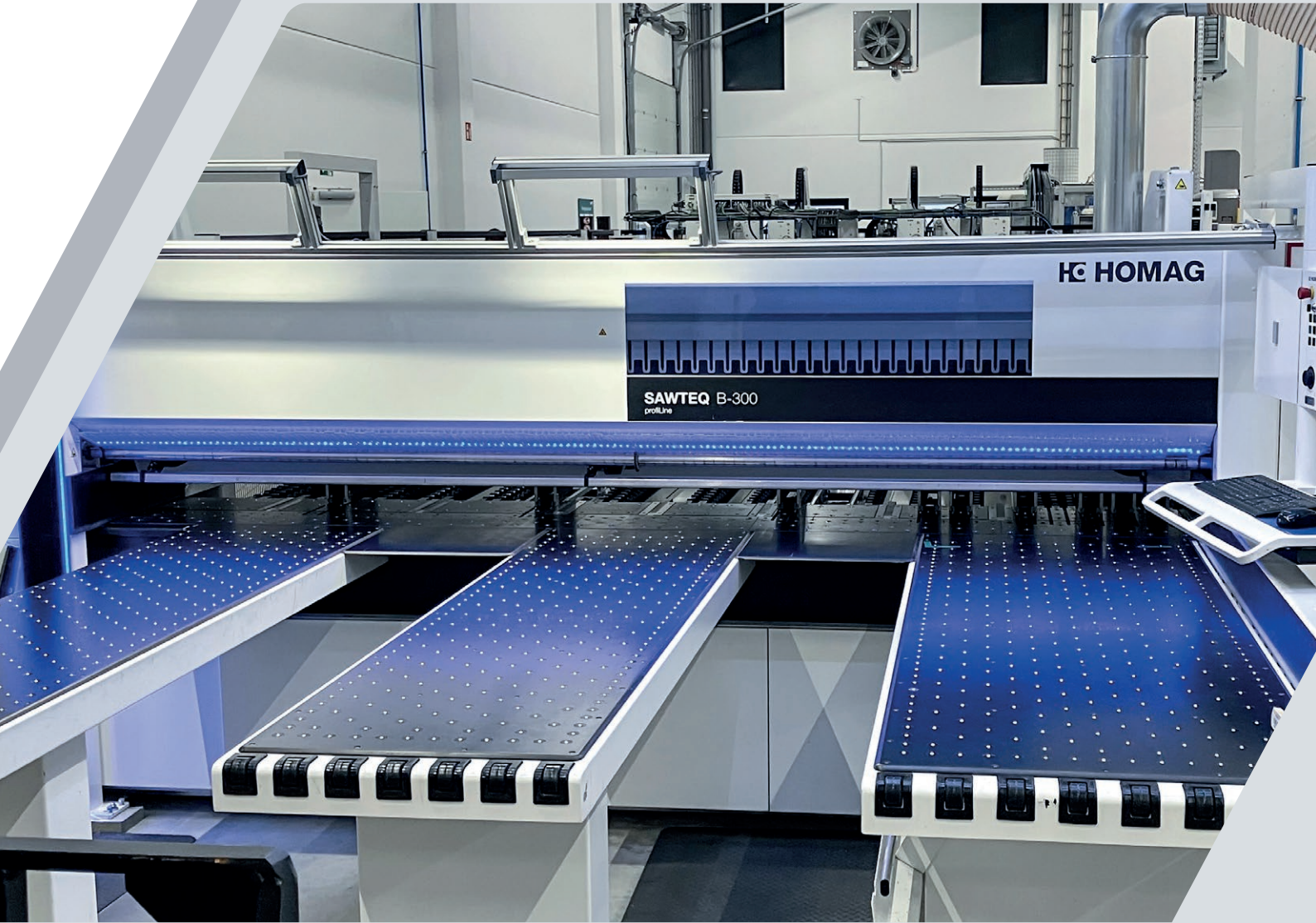
“
Expanding our material expertise helps us to become more independent, to support our innovative strength and to open up new markets in the area of lightweight design.
 ”

Martin Resch, COO

Demand for lightweight components made of environmentally compatible materials is growing in many industries – the automotive sector is already showing an interest in POLYTEC's innovative alternative to mica.



Organosheets are made from UD tapes and thermoplastic matrices; not only can they be moulded into any shape, but they are also fully recyclable.



Reusable packaging as a strategic growth area

Regulatory requirements such as the new EU Packaging Regulation and growing expectations regarding sustainability are changing the market for transport packaging. POLYTEC has established a strong position in this area. Based on its extensive material, development and industrialisation know-how, it delivers durable and recyclable reusable packaging – with visible success in development and production.



Child's play for logisticians: BOOXit boxes are easy to stack, transport and digitally trace without repackaging and without fastening them.

“
 In our Smart Plastic Applications business segment, we use three forms of market access: we work with long-standing customers, we handle the industrialisation and scaling of existing products as a partner, and we develop new, tailored solutions for specific requirements in collaboration with our customers.
 ”

Markus Huemer, CEO

This repositioning started with the logistics boxes that POLYTEC has produced at its site in Ebensee for many years. Since POLYTEC is a manufacturing partner of one of the world's largest poolers of reusable transport packaging, several million fruit and vegetable containers for retail logistics have rolled off the assembly lines here in recent years – robust, durable and 100% recyclable. On this industrial basis, new, technologically advanced and future-oriented logistics solutions have since been created.



Aiming to create a completely new standard for logistics boxes:
 Mario Haidlmair (CEO Haidlmair Group), Markus Huemer (CEO Polytec Group),
 Peter Entenfellner (CEO BOOXit), Andreas Holzleitner (CTO BOOXit)

BOOXit: digitally connected logistics

One of the most recent projects of this kind is a collaboration with BOOXit, a start-up established in 2021. Together with POLYTEC and the second industry partner Haidlmair, BOOXit is launching a completely new system of logistics boxes on the market that combines physical durability with digital intelligence – logistics boxes offering an efficient and industry-independent solution for optimising supply chains thanks to container networkability, easy stackability and high load-bearing capacity.

The project started with the idea of reusable, networkable logistics boxes for digital, automatable systems with sophisticated functionality and a clear focus on the needs of customers from a wide range of industries. In order to bring the boxes to market maturity, the start-up was looking for experienced industry partners who would contribute their technological know-how and enable rapid international expansion.

Haidlmair, a globally leading manufacturer of high-performance injection moulding tools, is contributing its com-

prehensive toolmaking expertise to the innovative boxes. And Polytec, with its extensive industrialisation expertise and wide-ranging material and manufacturing know-how, will not only handle series production of the logistics boxes, but also enables extensive testing, thus accelerating the path towards commercialisation.

The three partners bundle their expertise along the entire value chain – from the development and design to manufacturing. The fact that inquiries have been coming in from the EU and overseas long before the market launch proves the highly promising potential of BOOXit's logistics solution.

POLYTEC as an industrialisation partner

+ HIGH-SPEED CYCLE TIMES

+ COST REDUCTION THROUGH FULL AUTOMATION

+ IMPLEMENTATION OF LARGE SERIES PRODUCTION WITHIN A SHORT PERIOD OF TIME



UP TO

40,000 t

LESS PLASTIC WASTE
PER YEAR



Reusable plant trays developed and manufactured by POLYTEC for the Euro Plant Tray initiative take trade in plants to a new sustainability level.

Recyclable plant trays

Another example of robust and sustainable logistics solutions made by POLYTEC are the new reusable plant containers, which went into series production at POLYTEC's plant in Ebensee in the summer of 2025. The aim is to save up to 40,000 tonnes of plastic waste by utilising these plant trays. In Europe alone, 500 million single-use plant trays have so far ended up as waste every year. Only every second one was recycled.

In 2022, renowned European DIY chains and plant wholesalers joined forces to launch the Euro Plant Tray initiative in an effort to push the switch to a reusable system for the storage and transport of plants. In a Europe-wide call for tender, POLYTEC impressed with its innovative concept.

The plant trays are manufactured on two state-of-the-art production lines; their production is CO₂-neutral. As the trays are fitted with RFID, 2D data matrix and barcode labels during production,

they can later be seamlessly integrated into automated logistics processes. In addition, the well-thought-out design with integrated canals and openings for irrigation facilitates regular water supply for the plants.

The trays are designed for more than 100 usage cycles and for a service life of at least ten years. Afterwards, they can be mechanically treated and used for the production of new trays.

Perspectives beyond the existing portfolio

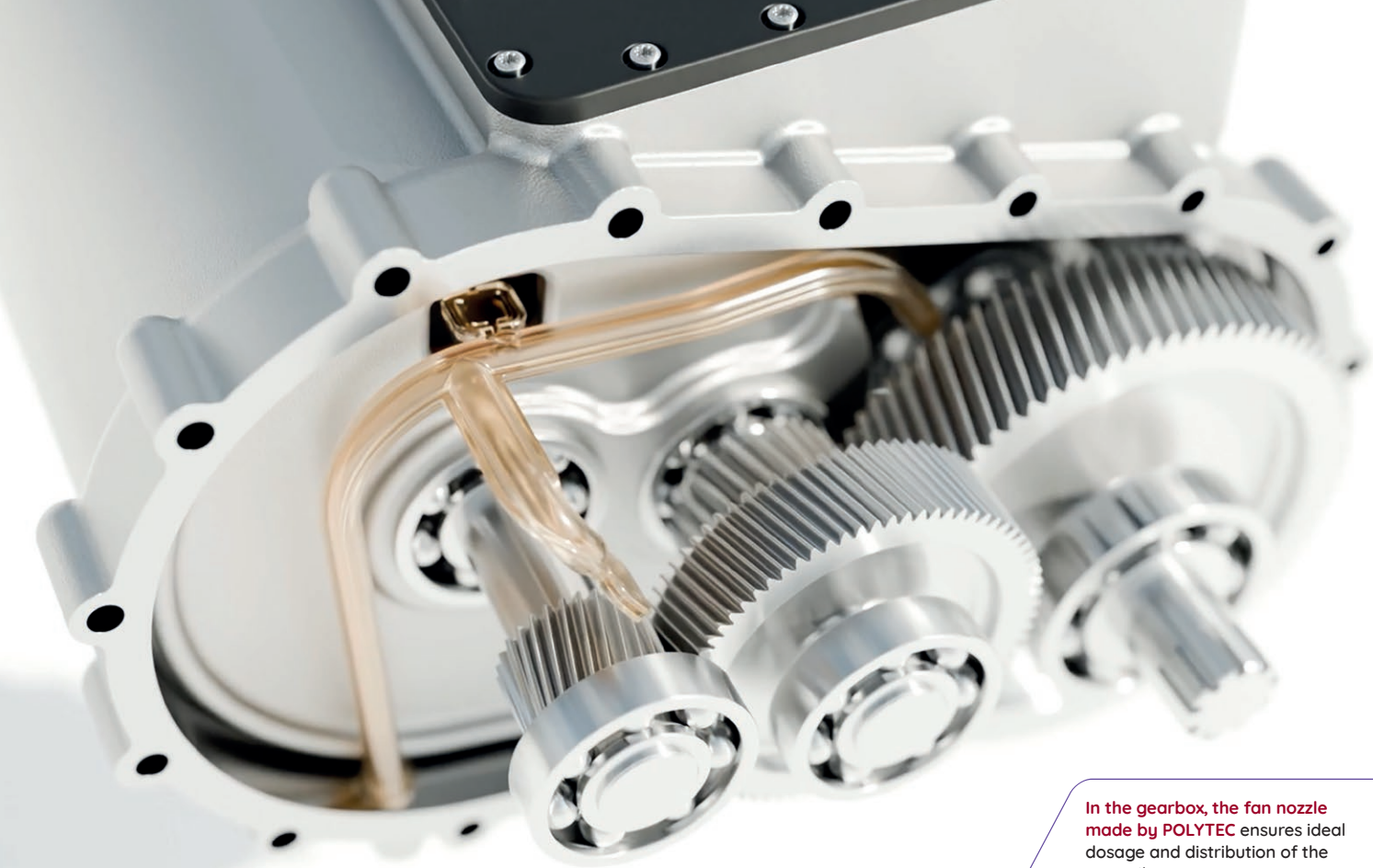
POLYTEC's expertise in material development, lightweight design and functional integration is opening up many additional fields of application around the development of other recyclable transport boxes for retail. Product ideas in this area are already in the development phase.

Reusable packaging thus serves as an example of POLYTEC's successful strategic direction: use new market require-

ments as an incentive for innovation to transfer existing industrial expertise to new markets and put sustainable, economically viable solutions into production.

“
As a result of megatrends towards sustainability, reusable packaging has become a central element of our Smart Plastic Applications product group.

”
Markus Huemer, CEO



In the gearbox, the fan nozzle made by POLYTEC ensures ideal dosage and distribution of the gear oil.

Automotive: strong positioning in markets of the future

POLYTEC is sought-after partner of the European automotive industry. In recent years, the company increasingly shifted its focus towards e-mobility. As a result, applications in vehicles with conventional internal combustion engines roughly account for 20 percent of the POLYTEC GROUP's portfolio today. In addition, the company also targets future-oriented niche markets which - unlike the market for passenger cars - continue to develop positively, including the market for agricultural machinery.

Although registrations for electric vehicles have recently been stalling, the breakthrough of this drive technology will hardly be stoppable in the long run. The emission targets of the European Union alone, which provide for stricter rules regarding CO₂ emissions of vehicles from

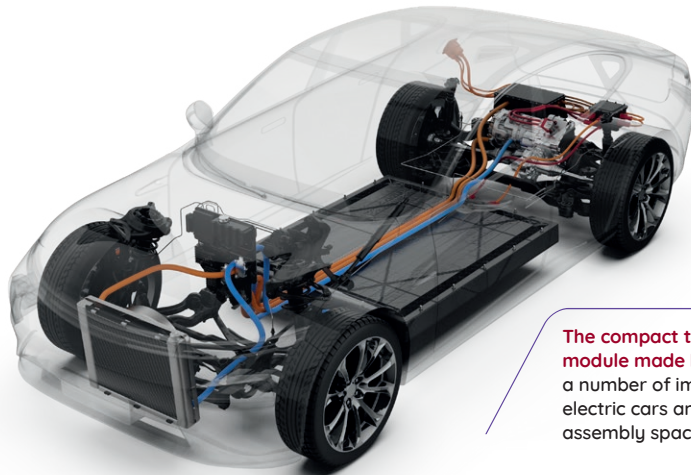
2035, speak in favour of this development. POLYTEC has optimally positioned itself for a recovery of this segment in recent years with its multifaceted solutions.

Efficient thermal management for electric passenger cars

Solutions around the thermal management of battery-powered vehicles are one example. The performance of an electric vehicle, its range and how fast it can be charged depend on the perfect temperature of its high-voltage battery. Thermal management is therefore a key to efficiency, safety and long service life. POLYTEC developed a module that precisely controls heat flows in the vehicle and prevents the high temperatures generated when the battery is discharged from negatively impacting charging times or range or even damaging vehicle components.

The starting point for the development of POLYTEC's thermal management systems was the company's extensive experience in the development and production of highly complex plastic solutions for the powertrain of passenger cars with combustion engines. Today, the company applies this know-how very successfully to its e-mobility solutions.

A key element here is functional integration. This principle, which POLYTEC has pursued for many years in the development and production of modules for cars powered by combustion engines, was also central in the design of the thermal management module. The component combines elements made of a variety of materials with different thermal conductivity properties and comprises a number of valves, actuators, pumps, sensors and heat exchangers. In this way, heat can be dissipated and diverted in a targeted manner and highly efficiently even in the most confined spaces. Another advantage of POLYTEC's module solution: the number of parts needed in the vehicle is reduced to a minimum. As a result, weight, complexity, costs and assembly are also reduced for the customer.



The compact thermal management module made by POLYTEC performs a number of important functions in electric cars and reduces the necessary assembly space.

At the centre of the module, a six-way valve distributes coolant efficiently in the vehicle.



The heart of the module is an innovative six-way valve: it flexibly directs coolant to the connected components and controls the flow of the coolant in the different circuits for the battery, the electric motor and interior air conditioning. Through this targeted distribution, the six-way valve reduces energy loss while at the same

time increasing energy efficiency and, consequently, the range of the vehicle.

Fan nozzle: small part, big effect

Another new development, for which POLYTEC has filed a patent application, is an innovative fan nozzle. The compact

Successful know-how transfer: from combustion engines to electrically powered vehicles

Requirements for tractor components are continuously increasing. Here, POLYTEC stands out for its excellent expertise in materials and development.



component provides for targeted lubrication and cooling in the gearbox of electric cars. A special feature: the oil jet is not linear, but rapidly oscillates, leading to even lubrication and better cooling of gears and bearings. The nozzle functions without moving parts and continues to operate even with low pressure in emergencies. The spray angle can be adjusted to ensure the oil is directed exactly where needed.

Along with these new developments, POLYTEC is already very successful in the market with other solutions. These currently include, in particular, aerodynamic and weight-optimised underbodies. In addition, POLYTEC is working intensively on the development of battery housings that combine impact protection with safety-relevant thermal properties.

Tractor components: high-tech powerhouses

Meanwhile, POLYTEC also sees promising growth opportunities in the area of agricultural machinery, a market that the Truck, Bus and Agricultural Applications Product Line focuses on. The requirements for modern tractors are constantly growing – because with increasing performance, the temperature in the engine compartment also rises; as a result, conventional materials often reach their limits. This is where POLYTEC comes into play with its modules made

of sheet moulding compound (SMC): this material, which is also ideally suited for painted engine hoods, is both heat-resistant and dimensionally stable – and therefore increasingly in demand for tractor components.

POLYTEC also pursues a one-stop shop approach in this area, covering the entire value chain: starting with the development of materials and components to the manufacturing the semi-finished products and components, and finally painting and assembly. POLYTEC's aim is to broaden its customer base in the

As a one-stop shop, POLYTEC delivers high-strength and technically demanding components for tractors.



“
With a new focus on the tractor and agricultural machinery segment, we aim to diversify our customer base in the automotive segment.
 ”

Markus Huemer, CEO

medium term – not least by drawing on know-how from the passenger car sector. To do so, the company started to make investments in 2025. At the plant in Gochsheim, for example, the first assembly station for one of POLYTEC's new customers, a manufacturer of agricultural machines, is currently being established.

At the same time, a paint facility is being installed at the Altenstadt plant, which will also be used for the Truck, Bus and Agricultural Applications Product Line. The facility, which will be commissioned in autumn 2026, enables highly efficient and flexible coating of large plastic and metal parts. It is designed for eco-

friendly water-based paints and has a very big painting window, which is ideal for working on components for agricultural, commercial vehicle and industrial applications.



Learn more about
INNOVATION MADE BY POLYTEC

Future-proof through sustainable practices

POLYTEC exemplifies that processing plastics does not have to conflict with environmental protection. In addition to resource-friendly processes and energy-efficient production procedures, the company also meets increasing ecological standards by developing recyclable products. For the CO₂ emissions at the company's production sites, the declared goal is climate neutrality by 2035 for Scope 1 and 2.

CUSTOMERS

Target:
CO₂ neutrality
by 2039

POLYTEC GROUP

REGULATION

EU Green Deal:
Climate neutrality by 2050
(Austria already by 2040)

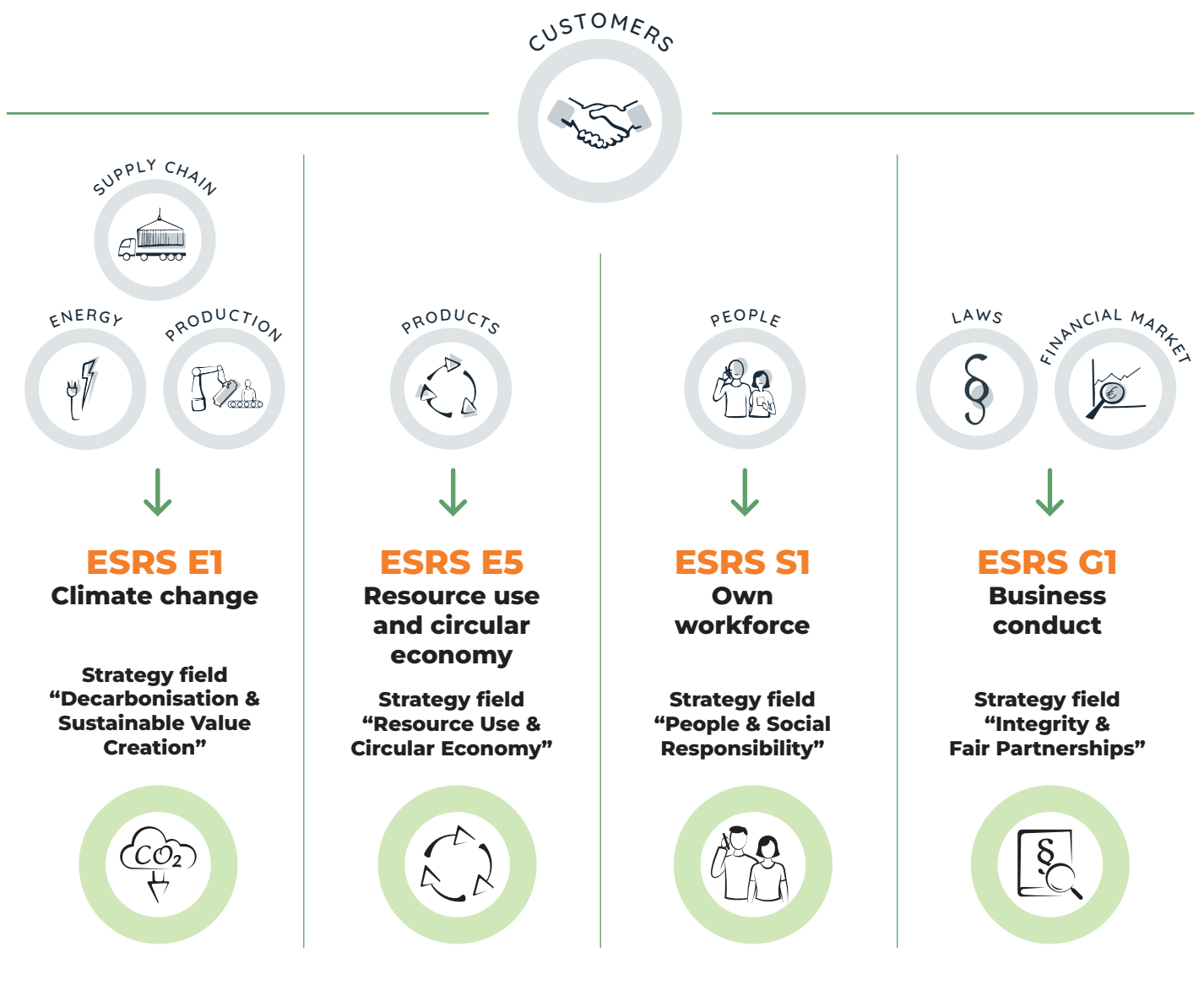
CSRD reporting:
Comprehensive sustainability
reporting since 2024

EU Taxonomy
Disclosure of sustainable
economic activities since 2022

Sustainability is not a buzzword for POLYTEC, but a clear commitment – to the future and, above all, also to its customers. When developing policies, measures and targets, the company therefore not only takes the applicable statutory provisions into account but also attaches central importance to customers' sustainability requirements.

Reporting in accordance with CSRD

In the past, POLYTEC organised its sustainability activities in eight strategy fields with three defined focus fields: People, Energy and Production. In the past financial year, the sustainability strategy was harmonised with the European Corporate Sustainability Reporting Directive (CSRD), which was further specified in 2025. POLYTEC thus aligned its sustain-



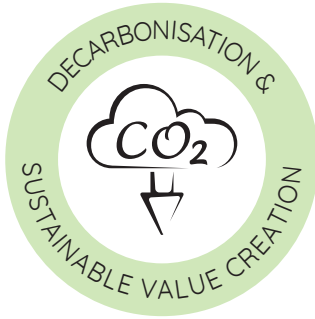
ability strategy with the legally required European Sustainability Reporting Standards (ESRS).

Within the three ESG areas, environment (E), social matters (S) and governance (G), the following four core topics were identified based on a double materiality analysis, and policies, measures and targets were established or further developed: E1 Climate change, E5 Resource use and circular economy, S1 Own workforce and G1 Business conduct. Additional areas could potentially be integrated into the strategy in the future. With clear targets, policies and metrics, POLYTEC makes the impact of its measures visible and manageable. In doing so, the group did not have to

reinvent its sustainability reporting, but was able to build on existing structures, which were efficiently adapted to the ESRS.

With its four strategy fields for sustainability, POLYTEC not only meets its obligations in terms of sustainability, but also clearly addresses the specific requirements placed on the company by customers.





ESRS E1

Climate change

Strategy field “Decarbonisation & Sustainable Value Creation”

We make our value creation sustainable – through meaningful decarbonisation measures, the use of renewable energy, and responsible management of our supply chains.

-26.7%

CO₂ emissions (Scope 1 and 2) absolute 2025 vs. 2024

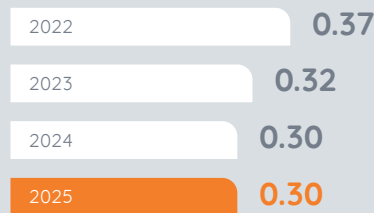
“ We are taking deliberate steps to further advance decarbonisation – for example, by using green electricity. At the same time, however, we always ensure that our sustainability initiatives are economically viable.

Markus Huemer, CEO

With its active contribution to climate change mitigation, POLYTEC also aims to ensure the company’s long-term sustainability. The measures bundled in the strategy field “Decarbonisation & Sustainable Value Creation” comprise integrative and risk-based concepts for decarbonisation, for expanding energy production from renewable sources, and for promoting sustainable procurement processes in order to enable the company to respond promptly to changes in regulatory requirements and market conditions. Based on measures to increase energy efficiency, the aim is to save electricity and gas and to minimise both the company’s own emissions and

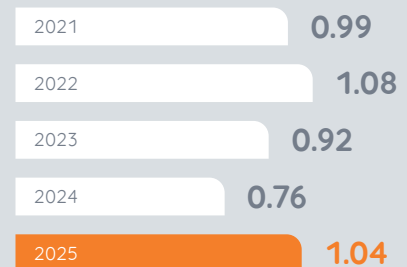
those from purchased energy (Scope 1 and 2), and from purchased goods as well as services and transport (Scope 3). The specific targets and measures have been defined in the POLYTEC GROUP’s path to decarbonisation (see page 50). This strategy field forms the foundation of corporate responsibility – towards the environment, society and the expectations of customers, suppliers and investors. POLYTEC thus shows that the focus is not only on climate goals, but rather on responsible business operations along the entire value chain.

RATIO OF CO₂ EMISSIONS TO MATERIAL USE (t CO₂e/t)



As further production sites switched to green electricity, the POLYTEC GROUP recorded a substantial decline in CO₂ emissions of 26.7 percent (Scope 1 and 2) in 2025 compared to the previous year. In contrast, emissions remained unchanged in relation to significantly less material used.

RATIO OF GAS CONSUMPTION TO MATERIAL USE (MWh/t)



Gas consumption in relation to material use was significantly higher than in the previous year. The main reason for this was a strong decline in the amount of materials used in products manufactured without the use of gas. Although basic gas consumption fell slightly, this distorted the ratio between the two figures.

The comparative figures stated only have limited significance due to shifts in the portfolio.

ESRS E5

Resource use and circular economy

Strategy field “Resource Use & Circular Economy”

POLYTEC focuses on efficient resource use, waste reduction and promoting closed-loop material cycles in order to make the production of plastic-based products as sustainable as possible. Specifically, the company drives material recycling, supports proper waste separation and consistently increases the recycled content in material used. In doing so, risks related to raw material procurement and disposal are also taken into account. The measures bundled in the strategy field “Resource Use & Circular Economy”

cover the entire value chain, making an active contribution not only to resource conservation and environmental relief, but also to safeguarding value chains in the long term. All company sites with relevant material use are incorporated in these measures. As a result, this strategy field is a central part of POLYTEC’s commitment to ecological responsibility and sustainable business operations.



We make an active contribution to resource conservation and promote the circularity of our products and processes.

12.2%

Recycled content in materials used



At POLYTEC’s location in Ebensee, used logistics boxes made of plastic have been recycled on a large scale since 2022.



ESRS S1

Own workforce

Strategy field “People & Social Responsibility”

We promote a work environment that gives people a sense of purpose and motivates them to contribute actively and responsibly – for a fair, healthy and equitable workplace that empowers everyone.

Motivation, health, expertise and loyalty of employees are key prerequisites for POLYTEC’s successful transformation and innovative strength. This is why the strategy field “People & Social Responsibility” focuses on a fair, safe and attractive working environment, in which people can develop and thrive in the long term – regardless of gender, origin or life situation.

Special attention is currently paid to equal opportunity for women, who are often underrepresented in the automotive and plastics industries. Measures include, among other things, the pro-

motion of equal pay. In addition to increasing health and safety, another key strategic goal is improving employee turnover – because strong employee retention not only contributes to safeguarding know-how in the company but also reduces costs and increases stability in operations.



Satisfied and motivated employees form the basis for the POLYTEC GROUP’s innovative strength and long-term economic success.

ESRS G1

Business conduct

Strategy field “Integrity & Fair Partnerships”



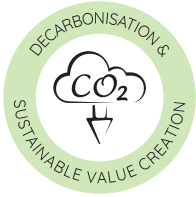
POLYTEC holds comprehensive staff training to prevent violations of compliance regulations.

We foster a culture of openness and responsibility - with clear rules, protected reporting paths and fair partnerships on equal terms.

For POLYTEC, ethical business conduct and collaborative business practices are the linchpin of a corporate culture that actively embraces openness, responsibility and fairness. These principles are clearly defined in the strategy field “Integrity & Fair Partnerships”. Long-term partnerships and fair business practices strengthen trust and shape collaboration on a sustained basis. Codes, policies and targeted training for employees are used to preventively counter potential legal violations. Easily accessible structures for whistleblower protection ensure that violations are addressed openly, fairly

and transparently. A permanently monitored whistleblowing portal and measurable key figures ensure compliance with company standards.

For further details, please refer to our sustainability statement starting on page 81.



Go Neutral 2035

The POLYTEC GROUP's path to decarbonisation

As part of the “Go Neutral 2035” initiative, the POLYTEC GROUP pursues a decarbonisation path with concrete and measurable results. The overarching goal is to fully neutralise all Scope 1 and Scope 2 emissions from production across the group.

In the 2025 financial year, the POLYTEC GROUP aligned its sustainability reporting to the requirements of the European Corporate Sustainability Reporting Directive (CSRD). For further information, please go to page 44. This was based on the double materiality analysis, which was first carried out in 2024 and updated in 2025.

Measures in connection with climate-damaging emissions were considered to be particularly relevant in the materiality analysis. This is why POLYTEC continued to drive efficiency measures, energy savings and the conversion to carbon-neutral electricity. As a result, almost 2,000 megawatt hours of energy were saved in 2025. CO₂ emissions were also reduced through the increasing utilisation of green electricity, which is now used in all European plants. Moreover, the expansion of the company's own photovoltaic systems boosts its energy independence and contributes to lowering costs in the long term and to increasing security of supply.

By integrating the new CSRD standards, POLYTEC provides the basis for effective control of climate-related risks and opportunities – and underlines its clear path towards climate neutrality by 2035.

In 2025, the POLYTEC GROUP's CO₂ emissions (Scope 1 and Scope 2) were roughly 27 percent lower than in the 2024 financial year, with revenue remaining at a similar level. The comparison with 2020 shows a decline by approximately 62 percent, while revenue increased by about 20 percent.

2020

2020–2021



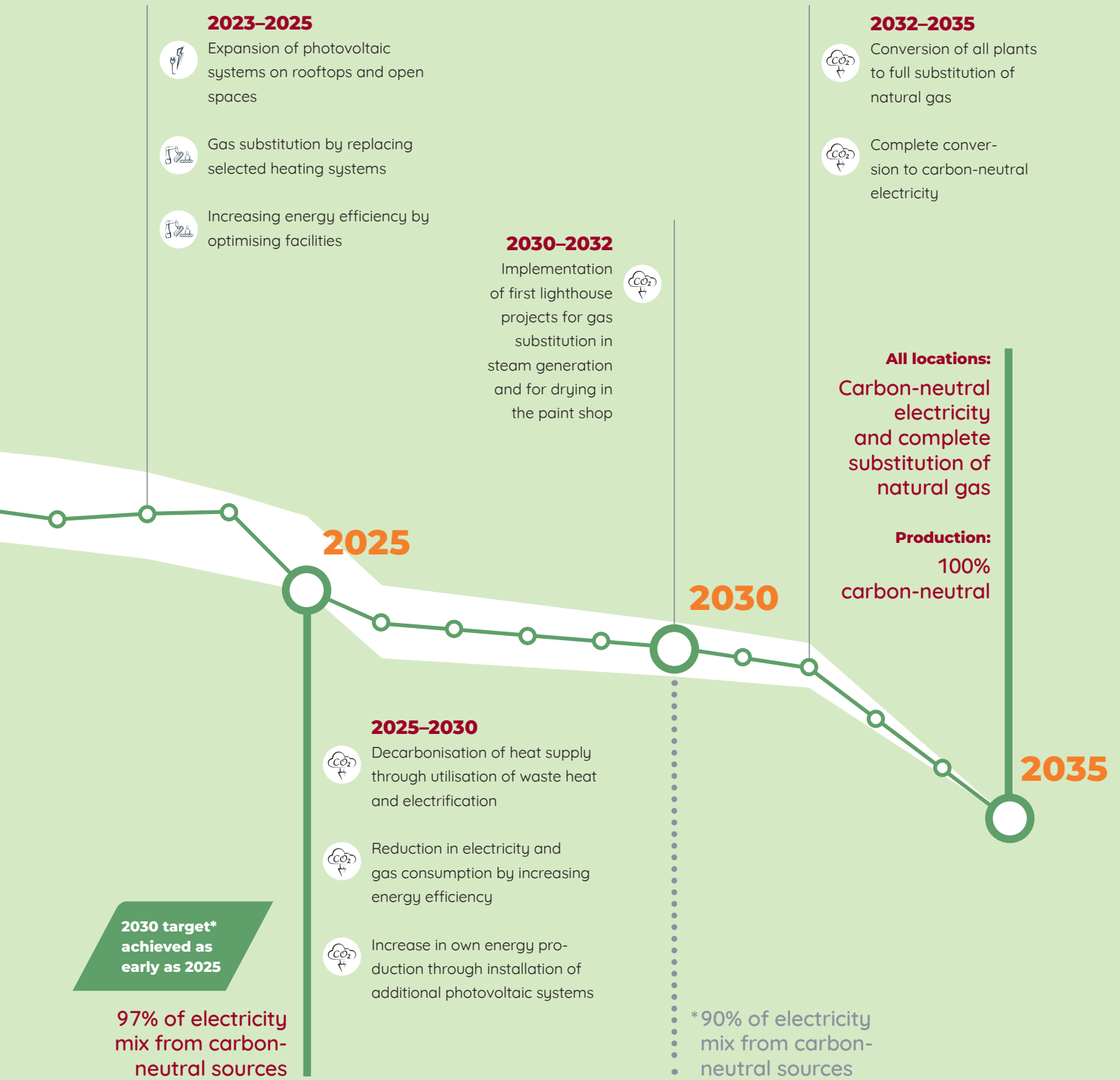
Conversion of the Austrian and German locations as well as the Roosendaal plant to carbon-neutral electricity supply

2021–2023



Internal optimisation to reduce electricity and gas consumption (-5% and -15% respectively)

Prerequisites: Securing and availability of carbon-neutral electricity, stable geopolitical and economic situation as well as availability of economical natural gas substitute







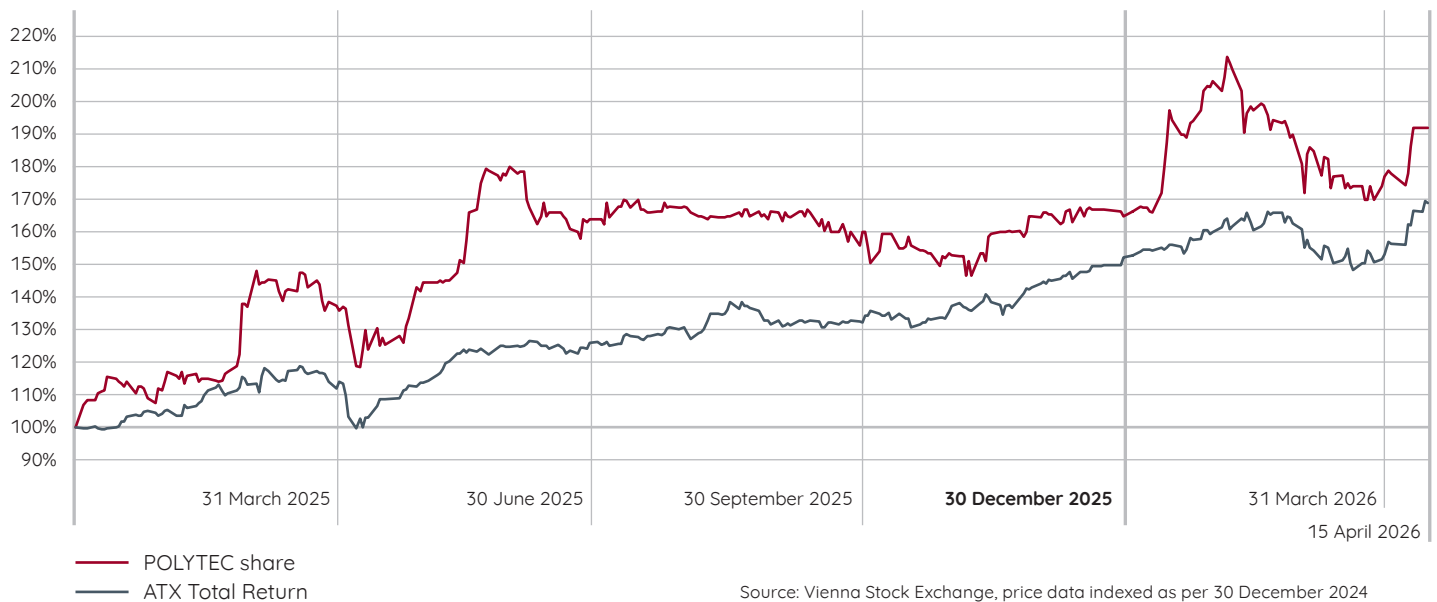
Share & Corporate Governance

SHARE & INVESTOR RELATIONS

POLYTEC SHARE PRICE DEVELOPMENT

On 30 December, the last stock exchange trading day of the 2025 financial year, the POLYTEC share (ISIN: AT0000A00XX9) closed at EUR 3.300, down EUR 1.300 or 42.9% on the closing price of the previous year (EUR 2.000). The annual

average closing price of the share amounted to EUR 3.013 (previous year: EUR 3.150), and year-end market capitalisation totalled EUR 73.7 million (previous year: EUR 44.7 million).



The POLYTEC share reached a price of EUR 2.14 on the first trading day (2 January 2025), which should subsequently turn out to be the lowest closing price for the entire 2025 trading year. The price started to increase at the beginning of the year and to gradually make up for the losses of the previous year. After panic selling on the international stock markets following the abrupt introduction of US tariffs in early April (“Liberation Day”), the POLYTEC share also recovered in the second half of April and during the month of May. On 30 May, it reached its annual high with a closing price of EUR 3.60. After a correction in June, the share price moved sideways over several months and closed at EUR 3.30 at the end of the year.

During the 253 days of trading on the Vienna Stock Exchange, the average trading volume amounted to 32,935 POLYTEC shares per day (2024: 43,598, both figures using double counting). The strongest trading day in terms of number of shares in 2025 was 26 February, when 233,304 POLYTEC shares (double counting) were traded on the Vienna Stock Exchange for roughly EUR 0.6 Mio million.

The ATX-TR on the Vienna Stock Exchange increased very substantially by 52.2% from 8,536.92 to 12,990.45 points. In contrast, the STOXX® Europe 600 Automobile & Parts (SXAP) closed at 524.95 points (2024: 551.47), down 4.8% on the level at the end of 2024. The PYT share outperformed the most important European automotive index with a plus of 65.0%.

POLYTEC share (AT0000A00XX9)	Unit	2025	Change	2024	2023	2022
Year-end closing price	EUR	3.30	65.0%	2.00	3.51	4.60
Highest closing price during the year (on 30 May 2025)	EUR	3.60	-5.8%	3.82	5.28	8.30
Average closing price during the year	EUR	3.01	-4.3%	3.15	4.46	6.03
Lowest closing price during the year (on 2 January 2025)	EUR	2.14	7.0%	2.00	3.40	4.30
Market capitalisation at year-end	EUR m	73.7	65.0%	44.7	78.3	102.7
Vienna Stock Exchange money turnover (double counting)	EUR m	24.5	-23.7%	32.1	41.0	88.1
Vienna Stock Exchange share turnover (double counting)	Shares m	8.3	-24.8%	11.0	9.5	13.8
Share turnover (daily average, double counting)	Shares	32,935	-24.5%	43,598	37,484	54,065

Source: Vienna Stock Exchange

TURBULENT POLYTEC SHARE PRICE DEVELOPMENT IN THE FIRST QUARTER OF 2026

The POLYTEC share recorded a steep increase by 25.1% in January 2026 and was the second best performer in the prime segment of the Vienna Stock Exchange. In contrast, the STOXX® Europe 600 Automobile & Parts (SXAP) fell by 4.3% during the same period.

The rise soon came to an end. On 9 and 10 February 2026, the share price fell sharply and trading volume of the POLYTEC share increased. This unwelcome drop in the share price occurred after a preliminary version of an analysis of the POLYTEC share had accidentally been published by a research company due to a technical error on 9 February. The analysis report contained a gross calculation error in the valuation, triggering a “sell” recommendation, which caused a corresponding reaction on the stock markets. The research company promptly corrected its report and apologised on the next day in an additional publication, but the event nevertheless left a scar in the share price.

In March, the international stock markets saw chaotic ups and downs caused by the massive military conflicts in Iran and other countries in the Middle East as well as by the blockade of the Strait of Hormuz.

At the editorial closing date of this report on 15 April 2026, the POLYTEC share closed at EUR 3.84 and had therefore gained 16.4% compared to the end of 2025. The STOXX® Europe 600 Automobile & Parts (SXAP) lost 8.9% of its value during the same period. The ATX-TR of the Vienna Stock Exchange had increased by 11.1%.

INVESTOR CONTACTS

Chief Financial Officer Markus Mühlböck and Investor Relations Manager Paul Rettenbacher continuously provide the shareholders of POLYTEC Holding AG with capital market information. Occasionally, CEO Markus Huemer also holds talks with investors or takes part in selected events and conference calls.

CFO Markus Mühlböck (right) and Investor Relations Manager Paul Rettenbacher at the BAADER Investment Conference in Munich, September 2025



During the 2025 financial year, the IR team of the POLYTEC GROUP held road shows, lunch meetings and other events for investors at several European destinations. Moreover, company representatives participated in multiple important investor conferences, for example in Zürs, Munich, Frankfurt and Hamburg and reported on the company's current key figures and business development at each of these conferences. In addition, POLYTEC-IR engaged in regular and intensive dialogue with institutional investors, analysts, private investors as well as other interested capital market participants and finance media in countless video and audio conferences.

DIVIDEND POLICY

The POLYTEC GROUP's dividend policy is based on the profitability, strategic growth perspectives and capital requirements of the group. The Board of Directors and the Supervisory Board will propose to the 26th ordinary annual

The 25th ordinary annual general meeting of POLYTEC Holding AG was held on 10 June 2025 as an in-person event at the company's headquarters in Hörsching, Upper Austria; 76 (previous year: 78) shareholders and shareholder representatives, who represented 38.5% (previous year: 37.6%) of the share capital, attended the meeting. The voting results and other important documents related to the annual general meeting can be viewed in the Investor Relations, Annual General Meeting section of the company's website at www.polytec-group.com.

general meeting to be held on 2 June 2026 to pay out a dividend of EUR 0.20 per eligible share for the 2025 financial year. In accordance with the dividend policy and achieving the corresponding earnings after tax, the company intends to pay out dividends annually in the future.

POLYTEC share (AT0000A00XX9)	Unit	2025	Change	2024	2023	2022
Earnings per share	EUR	0.46	239.4%	-0.33	-0.64	-0.10
Proposed dividend per share	EUR	0.20	N/A	0.00	0.00	0.10
Payout ratio	EUR	43.5	N/A	0.0	0.0	N/A
Dividend yield based on annual average closing price	EUR	6.6	N/A	0.0	0.0	1.7



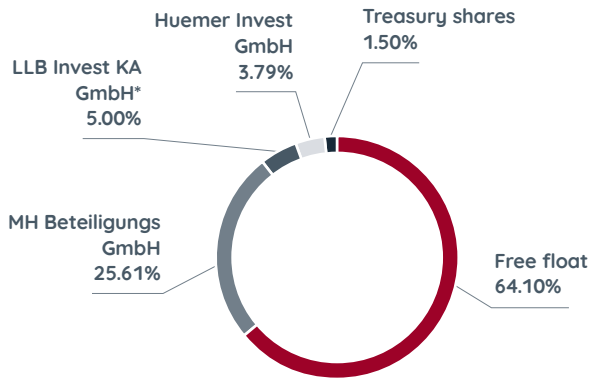
CFO Markus Mühlböck (right) in a visibly good mood in an interview with Börse Radio Network editor Andreas Groß at the Hamburg Investor Days of Montega AG, February 2026

SHAREHOLDER STRUCTURE

At the balance sheet date on 31 December 2025, the share capital of POLYTEC Holding AG amounted to EUR 22.3 million divided into 22,329,585 shares of a nominal value of EUR 1.00 each. No other types of shares existed. All shares were admitted to trading in the prime market segment of the Vienna Stock Exchange.

One shareholder owned more than 10.0% of the share capital of POLYTEC Holding AG on the 31 December 2025 balance sheet date: MH Beteiligungs GmbH held 25.61%. POLYTEC Holding AG held 334,041 treasury shares or approximately 1.5% in share capital as of 31 December 2025. The remaining free float amounted to 64.51% of share capital. No shareholder has special control rights.

On the basis of the 22,329,585 issued shares, the shareholder structure of POLYTEC Holding AG had the following form as of 31 December 2025:



* Voting rights of 5.00% are indirectly attributable to LLB Invest Kapitalanlagegesellschaft m.b.H. via its funds in accordance with the Austrian Stock Exchange Act 2018.

The current composition of the shareholder structure can be viewed in the Investor Relations, Share section of the group’s website www.polytec-group.com.

With regard to disclosures regarding capital, share, voting and control rights (e. g. “voting right notifications”, “managers’ transactions”, “treasury shares” und “authorised capital”) and any related obligations pursuant to § 243a of the Austrian Commercial Code (UGB), please refer to item 7 of the Group Management Report.

CEO Markus Huemer at an investor lunch of Raiffeisen Bank International AG and ODDO BHF in Vienna

RESEARCH COVERAGE

The support of the POLYTEC GROUP by national and international investment banks is an important element in its comprehensive investor relations activities and plays a significant role in the visibility of the POLYTEC share within the investor community.

The following financial institutions published regular reports on the POLYTEC GROUP during the 2025 financial year. The recommendations and price targets at the editorial closing date of this report in mid-April 2026 are shown in the following table:

Institute	Recommendation	Price target
BAADER Europe, Munich	Add	EUR 4.20
M.M.Warburg Research, Hamburg	Buy	EUR 5.75
ODDO BHF SCA Research, Vienna	Outperform	EUR 4.00
Average price target		EUR 4.65

The current recommendations and price targets can be viewed in the Investor Relations, Share, Share Price and Research section of the group’s website www.polytec-group.com.



CORPORATE GOVERNANCE

1. COMMITMENT TO THE AUSTRIAN CORPORATE GOVERNANCE CODE

The key elements in an active corporate governance culture consist of a high degree of transparency for all stakeholders and a long-term and sustainable increase in corporate value. Their realisation necessitates efficient teamwork between the company's governing bodies, the protection of shareholders' interests and open corporate communications.

Since its IPO, POLYTEC Holding AG has committed itself to compliance with the Austrian Corporate Governance Code in its respective current form. The information and statements provided in this report pursuant to § 243c and 267b of the Austrian Commercial Code (UGB) are based on this edition. The complete text of the Austrian Commercial Code can be accessed from the website of the Austrian Working Committee for Corporate Governance www.corporate-governance.

In the 2025 financial year, POLYTEC Holding AG complied with all binding L-rules ("Legal Requirement") and all C-rules ("Comply or Explain") of the Austrian Corporate Governance Code, with the exception of C-Rules 53 and 62. In accordance with the guidelines set out in Annex 1 of the Code for the classification of the independence of the Supervisory Board and the elections to the Supervisory Board in the 2025 financial year, only three members of the Supervisory Board declared themselves not to be independent due to the length of time they had been members of the Supervisory Board. In this respect, the majority of the members of the Supervisory Board elected by the Annual General Meeting are not independent, contrary to C-Rule 53. Contrary to the non-fulfilment of the criteria of C-Rule 54 since the 2022 financial year, these have now been fulfilled in the year under review, as the new members Günther Apfalter and Bernhard Matzner were appointed as independent members from the end of the 25th Annual General Meeting and thus at least two independent members belonged to the Supervisory Board who also do not hold more than 10% of the company's shareholding.

In addition, according to C-Rule 62, the company is to have compliance with the C-Rules of the Code evaluated regularly, but at least every three years, by an external institution, which has not yet been done. The company justifies the non-implementation of this rule with the associated costs, but at the same time is convinced that the internal controls and measures ensure compliance with C-Rule 62 and the necessary transparency.

Contrary to the reporting in previous years, the auditors reviewed the functionality of risk management in accordance with C-Rule 83 in the year under review and reported on it to the Board of Directors. On the basis of the audit procedures carried out and evidence obtained, no facts came to light that led the auditor to believe that the risk management system established by the company is not functional in all material respects as measured against the company-wide risk management framework applied by the company.

The Corporate Governance Report for the 2025 financial year is publicly available via the POLYTEC Holding AG's corporate website www.polytec-group.com, which is entered in the Austrian Company Register.

2. POLYTEC HOLDING AG GOVERNING BODIES

BOARD OF DIRECTORS

ORGANISATION AND WORKING METHODS

In accordance with the Articles of Association, the Board of Directors of POLYTEC Holding AG consists of one, two, three, four or five members. The Supervisory Board appoints the members of the Board of Directors. The Board of Directors manages the company in accordance with the relevant laws, the Articles of Association and the internal rules of procedure, which are subject to Supervisory Board approval. In addition to other items, the internal rules of procedure regulate the collaboration and distribution of responsibilities amongst the members of the Board of

Directors, as well as business transactions requiring approval. The distribution of competences amongst the Board members is specified in the descriptions of their individual functions.

The members of the Board of Directors are in constant, close contact with each other in order to exchange information, adjudge corporate progress and take any necessary decisions in a timely manner. As a rule, the POLYTEC Holding AG Board of Directors holds meetings every two weeks in order to discuss current POLYTEC GROUP development. At least once a quarter, the Board of Directors provides the Supervisory Board with regular, comprehensive and prompt assessments of the course of business that incorporate the risk situation, risk management and the status of the company within the context of future group development. The Chairman of the Supervisory Board is informed immediately of significant events and is in regular contact with the Chairman of the Board of Directors. Ongoing discussions are also held regarding strategy, business trends and company risk management. When developing and implementing corporate strategy,




the Board of Directors takes into account sustainability aspects and the associated opportunities and risks in relation to the environment, social issues and corporate governance. All of the serving members of the Board of Directors in the 2024 financial year were granted a discharge with the required majority at the 25th Annual General Meeting held on 10 June 2025.

CHANGES TO THE POLYTEC HOLDING AG BOARD OF DIRECTORS

At its ordinary meeting on 7 July 2025, the Nomination Committee of the Supervisory Board of POLYTEC Holding AG passed resolutions on changes to the Board of Directors. Peter Bernscher, previously CCO, was dismissed from his position as a member of the Board of Directors at his own request and with effect from the same day. His responsibilities were divided among the remaining members of the Board of Directors. There are currently no plans to fill the vacancy.

The responsibilities of the members of the Board of Directors are shown in the following list.

MEMBERS OF THE POLYTEC HOLDING AG BOARD OF DIRECTORS

Markus Huemer (CEO)	Martin Resch (COO)	Markus Mühlböck (CFO)
		
<ul style="list-style-type: none"> • Born: 1981 • Chairman of the Board of Directors • Date of initial appointment: 1 January 2014 • End of current term of office: 31 December 2029 • Areas of responsibility: Corporate strategy, investment management, legal affairs, IT, corporate communications, sustainability, sales, marketing, human resources • Supervisory Board mandates: GlobeAir AG 	<ul style="list-style-type: none"> • Born: 1975 • Member of the Board of Directors • Date of initial appointment: 1 January 2025 • End of current term of office: 31 December 2027 • Areas of responsibility: Operations, program management, operations services, engineering • Supervisory Board mandates: none 	<ul style="list-style-type: none"> • Born: 1986 • Member of the Board of Directors • Date of initial appointment: 17 July 2023 • End of current term of office: 31 December 2029 • Areas of responsibility: Finance, controlling, treasury, accounting, investor relations, purchasing • Supervisory Board mandates: none

SUPERVISORY BOARD






ORGANISATION AND WORKING METHODS

The Supervisory Board advises the Board of Directors with regard to its strategic planning and projects. It has the task of monitoring the Board of Directors’ management of the company. The laws and regulations that apply to listed companies in Austria and in particular, the Austrian Stock Corporation Act and the Austrian Stock Exchange Act, govern the Supervisory Board’s scope of activities. In addition, the Supervisory Board is obliged to comply with the rules of the Austrian Corporate Governance Code. As far as internal company regulations are concerned, the Articles of Association and the rules of internal procedure are of primary importance. In accordance with the POLYTEC Holding AG Articles of Association, the Supervisory Board consists of at least three and no more than six members, elected by the Annual General Meeting.

All members of the Supervisory Board in office in financial year 2024 were approved by the required majority at the 25th Annual General Meeting on 10 June 2025.

CHANGES TO THE POLYTEC HOLDING AG SUPERVISORY BOARD

At the end of the Annual General Meeting on 10 June 2025, the term of office of Ms. Viktoria Kickingner and Mr. Fred Duswald, Mr. Manfred Trauth and Mr. Friedrich Huemer ended. A re-election of Mr. Manfred Trauth to the Supervisory Board was not possible due to the fact that he had reached the age limit of 75 years in accordance with Section 9.2 of the Articles of Association. Since the Supervisory Board was to continue to consist of five members on the basis of the recommendation of the Nomination Committee, two further members had to be elected to the Supervisory Board in December 2024 due to the departure of Mr. Manfred Trauth and the resignation of Mr. Reinhard Schwendtbauer. The Supervisory Board’s nominations were based on recommendations of the Supervisory Board’s Nomination Committee. They were issued on the basis of the requirements of the Austrian Corporate Governance Code.

MEMBERS OF THE POLYTEC HOLDING AG SUPERVISORY BOARD				
Friedrich Huemer	Günther Apfalter	Bernhard Matzner	Viktoria Kickingner	Fred Duswald
				
<ul style="list-style-type: none"> • Born: 1957 • Chairman of the Supervisory Board • Year of initial appointment: 2021 • End of current term of office: Annual General Meeting regarding the 2027 financial year • Other Supervisory Board mandates: none • Not independent 	<ul style="list-style-type: none"> • Born: 1960 • Deputy Chairman of the Supervisory Board • Year of initial appointment: 2025 • End of current term of office: Annual General Meeting regarding the 2027 financial year • Other Supervisory Board mandates: none • Independent 	<ul style="list-style-type: none"> • Born: 1958 • Member of the Supervisory Board • Year of initial appointment: 2025 • End of current term of office: Annual General Meeting regarding the 2027 financial year • Supervisory Board mandates: Rosenbauer International AG (until 28.02.2025) • Independent 	<ul style="list-style-type: none"> • Born: 1952 • Member of the Supervisory Board • Year of initial appointment: 2006 • End of current term of office: Annual General Meeting regarding the 2027 financial year • Other Supervisory Board mandates: none • Not independent 	<ul style="list-style-type: none"> • Born: 1967 • Member of the Supervisory Board • Year of initial appointment: 2006 • End of current term of office: Annual General Meeting regarding the 2027 financial year • Other Supervisory Board mandates: none • Not independent

INDEPENDENCE OF THE SUPERVISORY BOARD

Members of the Supervisory Board are deemed to be independent if they have no business or personal relationships with the company or its Board of Directors that could result in a material conflict of interest and thus influence the members' conduct. Pursuant to C-Rule 53, the majority of the members of the Supervisory Board elected by the Annual General Meeting must be independent.

In assessing the independence of a member of the Supervisory Board, the Supervisory Board is guided by the following guidelines, which correspond to those contained in the Annex to the Austrian Corporate Governance Code as amended:

- The Supervisory Board member shall not have been a member of the Board of Directors or a senior executive of the company or a company subsidiary in the past five years.
- The Supervisory Board member shall not maintain or have maintained in the past year any business relations with the company or a subsidiary of the company to an extent that is significant for the Supervisory Board member. This shall also apply to business relationships with companies in which the Supervisory Board member has a significant economic interest, but not to the exercise of board functions within the group. The approval of individual transactions by the Supervisory Board pursuant to L-Rule 48 does not automatically lead to qualification as not independent.
- The Supervisory Board member shall not have been an auditor of the company, or a participant in, or employee of, the auditing company in the last three years.
- The Supervisory Board member shall not be a member of the Board of Directors of another company in which a member of the Board of Directors of the company is a supervisory board member.
- The Supervisory Board member shall not be a member of the Supervisory Board for longer than 15 years. This shall not apply to Supervisory Board members who are shareholders with an entrepreneurial interest or represent the interests of such a shareholder.
- The Supervisory Board member shall not be a close relative (direct offspring, spouse, partner, parent, uncle, aunt, sibling, niece, nephew) of a member of the Board of Directors, or of persons who hold one of the positions described above.

The members of the Supervisory Board are committed to the criteria of independence in accordance with C-Rule 53. The Chairman of the Supervisory Board does not declare himself independent due to his family relationship to the Chairman of the Board of Directors of the company and

Fred Duswald and Viktoria Kickingger due to the length of time they have been members of the Supervisory Board. However, the principles of good corporate governance are not impaired by the high level of professional competence of these members.

However, due to the elections to the Supervisory Board held at the 25th Annual General Meeting, the criteria of C-Rule 54 were met in the 2025 financial year, as at least two independent members, Günther Apfalter and Bernhard Matzner, were appointed, who are also not shareholders of the company with a stake of more than 10%.

BUSINESS TRANSACTIONS OF THE SUPERVISORY BOARD MEMBERS REQUIRING PRIOR APPROVAL

On 9 December, POLYTEC Holding AG announced the sale of its operating activities in the United Kingdom to the British WHS Group. The aim of this transaction was to consistently develop and strengthen the strategic orientation of the POLYTEC Group. Under the terms of the agreement, both the ongoing operations and the property, plant and equipment required for operations were transferred to the buyer. The land and buildings remained the property of the POLYTEC Group and have been leased to the buyer since 1 January 2026. The transaction will result in a significant reduction in net financial liabilities. In the period from January to December 2025, POLYTEC CAR STYLING UK Ltd. generated parts sales of EUR 53.9 million. A total of 330 employees, including temporary staff, were employed in the UK, which were taken over by the WHS Group as part of the transaction.

The sale was mainly due to high overcapacities in the market and an uncertain future market development of the Painted Exterior division. As early as July 2025, the Board of Directors of POLYTEC Holding AG, with the approval of the Supervisory Board on 7 July 2025, had decided to close the Weierbach plant in Germany by the end of April 2026. The sale of the operating business in the United Kingdom is part of an ongoing adjustment of the POLYTEC Group's product portfolio. The Supervisory Board had already approved the conclusion of the agreements necessary for the transaction at its extraordinary meeting on 28 November 2025, subject to compliance with certain conditions and framework conditions.

In the 2025 financial year, no transactions requiring approval were concluded by members of the Supervisory Board in accordance with L-Rule 48. The leasing of the Hörsching site from the HUEMER to the POLYTEC Group and the leasing of a photovoltaic system on the roof of the plant in Hörsching by HI Solar GmbH, both companies close to the Chairman of the Supervisory Board, have been and are being used at arm's length.

Incidentally, in the 2025 financial year, the company did not conclude any material transaction with related parties pursuant to Section 95a of the Austrian Stock Corporation Act.

SUPERVISORY BOARD COMMITTEES

In accordance with the Austrian Stock Corporation Act, the Supervisory Board of POLYTEC Holding AG has set up an Audit Committee that performs the statutory supervisory and control functions in the company. This must include at least two members. The former Chairman of the Audit Committee, Reinhard Schwendtbauer, who retired on 16 December 2024, had relevant knowledge and practical experience in finance and accounting and reporting (financial expert), but committee member Fred Duswald also has relevant expertise. Following the elections to the Supervisory Board held at the 25th Annual General Meeting on 10 June 2025, the replacement of the Chairman of the Audit Committee took place at the constituent meeting on the same day with the election of Mr. Bernhard Matzner as Chairman of the Audit Committee.

In addition to auditing the accounting process and the process of auditing the financial statements and consolidated financial statements, the proposal for the appropriation of profits, and the planning of the audit of the financial state-

ments, the Audit Committee monitored in particular the effectiveness of the internal control and risk management system. In addition, the strategic priorities of the audit work and the working methods of the Committee in the light of new legal requirements were discussed. Ultimately, the committee was responsible for reviewing the corporate governance report and reporting in relation to the Austrian Sustainability and Diversity Improvement Act.

During the 2025 financial year, the Audit Committee met twice, with the (consolidated) auditor attending each of these meetings. A total of four ordinary and one extraordinary Supervisory Board meetings were held in the reporting period.

In addition to the mandatory Audit Committee, the company has established a Nomination Committee, which also performs the duties of the Compensation Committee. The Nomination Committee is responsible in particular for the negotiation, content, conclusion, implementation and, if necessary, termination of employment contracts with members of the Board of Directors, in compliance with the relevant rules of the Austrian Corporate Governance Code. It prepares the draft remuneration report for members of the Board of Directors every year and reviews the company's remuneration policy at least every fourth financial year. No Supervisory Board member was absent from more than half of the meetings. No member of the Committee meets the criteria for independence under C Rule 53.

The functional responsibilities of the Supervisory Board members in the respective committees during the 2025 financial year are presented in the following table:

COMPOSITION OF THE COMMITTEES IN 2025

Committees	Chairman	Members
Audit committee	Bernhard Matzner*	Viktoria Kickingner, Fred Duswald
Nomination committee	Friedrich Huemer	Viktoria Kickingner, Fred Duswald

* with effect from 10 June 2025

3. OTHER INFORMATION

REMUNERATION OF THE SUPERVISORY BOARD AND THE BOARD OF DIRECTORS

With the entry into force of the 2019 Amendment Act to Stock Corporation Law in the 2020 financial year, the Supervisory Board and the Board of Directors established a new remuneration policy, which was adopted with the necessary majority at the 20th Annual General Meeting on 7 August 2020. In accordance with Section 78b (1) in conjunction with Section 98a of the Austrian Stock Corporation Act (AktG), the remuneration policy must be submitted to the Annual General Meeting for a vote at least every fourth financial year. The remuneration policy, which was revised in the 2023 financial year, was therefore put to the vote at the 24th Annual General Meeting on 21 June 2024 and approved by the required majority.

Reporting on the compensation of the Board of Directors and Supervisory Board in the 2024 financial year is carried out as part of the compensation report to be prepared in accordance with Section 78c and Section 98a of the Austrian Stock Corporation Act (AktG). The remuneration report will be submitted for resolution at the 26th Annual General Meeting of POLYTEC Holding AG and will subsequently be available on the company's website www.polytec-group.com in the Investor Relations section.

CODE OF CONDUCT AND COMPLIANCE

Lawful conduct that meets high ethical standards is a matter of course for the POLYTEC GROUP. Compliance means more than the implementation of applicable rules and guidelines – compliance is a question of corporate culture. The assumption of responsibility and acting according to ethical principles have therefore been unmistakably included in the corporate values and mission statement of the POLYTEC GROUP and set out in the Code of Conduct; this was revised in the 2024 financial year and can be accessed on the company's website.

As a listed corporation POLYTEC Holding AG is obliged to fulfil the complete range of stipulations regarding adherence to capital market legislation. In order to prevent insider dealings, employees and other persons acting on behalf of POLYTEC Holding AG are informed continually of the ban on the misuse of insider information and internal guidelines have been issued for the transfer of information within the company. Adherence to the latter is monitored and suitable organisational measures have been taken in order to prohibit the improper use or passing on of insider

information. The related tasks constitute a major element within the company's compliance organisation. During the year under report, the members of the Supervisory Board and the Board of Directors received comprehensive information regarding compliance measures at regular intervals.

In addition to the content of capital market compliance, the POLYTEC GROUP also regularly conducts training courses, especially on the topics of data protection, anti-corruption and antitrust law, via the company's internal learning management system. On the one hand, employees are sensitized to issues relevant to data protection, competition and antitrust law and, on the other hand, to the correct handling of data, gifts and invitations. The aim is to protect employees and society from violations of the law and to offer practical support in the application of the relevant regulations. No material compliance violations were detected in the reporting period.

DIVERSITY AND THE ADVANCEMENT OF WOMEN

The POLYTEC GROUP now has a workforce of around 3,500 on four continents. As a result of this internationality, diversity, respect, equality of opportunity and the integration of employees from differing cultures represent integral elements within corporate culture. Any form of personal discrimination whether due to origin, gender, skin colour, age, religion, sexual orientation or handicap is strictly rejected. The employees of the POLYTEC GROUP are regularly trained on these requirements as part of the Code of Conduct.

During recruitment for vacant positions, a focus is placed on a performance orientation, knowledge, skills, equal opportunity and treatment. New team members are selected primarily on the basis of the best possible qualifications and experience, which the candidates can then contribute to the POLYTEC GROUP.

When electing members of the Supervisory Board, the Annual General Meeting has to account for requirements relating to professional and personal qualifications, as well as the balanced specialist composition of the board. Furthermore, diversity aspects have to be taken into reasonable account with regard to the representation of all genders, age structure and internationality. Newly elected Supervisory Board members must inform themselves appropriately regarding the structure and activities of the company and their tasks and responsibilities.

A woman has been a member of the Supervisory Board of POLYTEC Holding AG for more than 19 years. During the 2025 financial year, one of five positions on the Supervisory Board was thus held by a woman with effect from the 25th Annual General Meeting, which corresponded to a share of 20% (or 25% until the day of the Annual General Meeting on 9 June 2025). L-Rule 52 is fulfilled because the Supervisory Board of POLYTEC Holding AG currently consists of no more than five people.

In the 2025 financial year, there was no woman on the Board of Directors of POLYTEC Holding AG.

At POLYTEC Holding AG, the proportion of women was 53% on 31 December 2025 (previous year: 52.5%). As of the balance sheet date of 31 December 2025, 14.4% (previous year: 14.5%) of the companies of the POLYTEC GROUP were employed by female managers with permanent personnel responsibility. As of 31 December 2025, the proportion of women employed by the POLYTEC GROUP (excluding temporary staff) was 25.2% (previous year: 25.5%).

Hörsching, 31 March 2026

The Board of Directors of POLYTEC Holding AG

Dipl.-Ing. (FH) Markus Huemer, MBA
Chairman of the Board of Directors – CEO

Ing. Mag. (FH) Martin Resch, M.A.
Member of the Board of Directors – COO

Markus Mühlböck
Member of the Board of Directors – CFO

AUDITOR

KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Linz, has been proposed by the Supervisory Board as the auditor of the financial statements and consolidated financial statements of POLYTEC Holding AG for the 2025 financial year. The motion was approved by the 25th Annual General Meeting on 10 June 2025 with the required majority. Expenses for audit services amounted to EUR 272 k in 2025 (previous year: EUR 373 k). The breakdown into the individual areas of activity is presented in the notes to the consolidated financial statements.

CHANGES AFTER THE REPORTING DATE

Between the balance sheet date and the preparation of the Corporate Governance Report, the following reportable matters occurred:

On 26 January 2026, the site in Schoten, Belgium, was sold to the Dutch ACERO Group in the form of a share deal through the sale of the Belgian subsidiaries POLYTEC Car Styling Schoten NV and POLYTEC Estates Belgium NV.

REPORT OF THE SUPERVISORY BOARD

OF POLYTEC HOLDING AG FOR THE 2025 FINANCIAL YEAR

Dear Shareholders,

In the year under review, the POLYTEC Holding AG Supervisory Board performed the duties incumbent upon it by law, the Articles of Association and the rules of procedure, was involved in fundamental decisions at an early stage and advised the Board of Directors. In the past financial year, as part of the ongoing reporting to the Chairman of the Supervisory Board, as well as in all meetings, on the basis of detailed reports the Board of Directors of POLYTEC Holding AG regularly informed the Supervisory Board and its committees about the business and financial situation, the course of business and the position of the company including its group affiliates.

Individual areas were dealt with in depth in the committees established by the Supervisory Board, which in turn reported to the full Supervisory Board on their activities. The Supervisory Board was thus constantly in a position to review the management of the company in a well-founded manner and support the Board of Directors in fundamental decisions. The Supervisory Board carried out the tasks required of it by law and the Articles of Association in compliance with the Austrian Corporate Governance Code in the version applicable to the year under review.

The Supervisory Board held a total of four ordinary and two extraordinary meetings in the year under report, during which individual members also participated by videoconference on a case-by-case basis.

FULFILMENT OF DUTIES

In addition to the ongoing issues relating to the monitoring of the Board of Directors and the development of the company as a whole, the Supervisory Board focused in the 2025 financial year on the development of the Painted Exterior plants, measures to adequately adapt the Group and plant structures to the continuing decline in the automotive market, including diversification of the product portfolio, preparations for the closure of the German plant in Idar-Oberstein and the sale of the operations in the UK to a local competitor. The increasingly uncertain legal situation regarding the future of combustion engines and e-mobility (keyword "combustion engine phase-out") with the resulting significantly volatile call-off behaviour of

customers and legal uncertainty in the areas of investments and costs also continued to be the focus of the Board of Director's reporting. Other key topics of the meeting were loan refinancing at more attractive conditions, the Smart Factory project, the deepening of measures and concepts within the framework of ESG legislation, the constitution of the Supervisory Board with the new members Günther Apfalter and Bernhard Matzner, and the departure of Peter Bernscher from the company's Board of Directors.

AUSTRIAN CORPORATE GOVERNANCE CODE

The committees established in accordance with the Austrian Corporate Governance Code (ÖCGK) (Audit and Nomination Committee) met in the 2025 financial year in accordance with requirements. The main topics of the meetings were the necessary approvals for business transactions requiring approval, changes in the Board of Directors and Supervisory Board, and mandatory resolutions. At the beginning of 2025, the Supervisory Board of POLYTEC Holding AG consisted of four shareholder representatives; it increased to a total of five members in the second quarter of the 2025 financial year due to the departure of Manfred Trauth and the election of Günther Apfalter and Bernhard Matzner.

The Supervisory Board is committed to complying with the ÖCGK. Three of the members of the Supervisory Board appointed as of 31 December 2025 are not independent according to the definitions of the ÖCGK. With the exception of two deviations, which are presented in the consolidated corporate governance report, all C rules of the ÖCGK are complied with.

REMUNERATION POLICY AND REPORT

In accordance with Section 78a (1) in conjunction with Section 98a of the Austrian Stock Corporation Act (AktG), the Supervisory Board and the Board of Directors have established the principles for the remuneration of the members of the Board of Directors and Supervisory Board ("Remuneration Policy") and submitted them for the first time to the 20th Annual General Meeting on 7 August 2020 for resolution. The revised compensation policy adopted at the Supervisory Board meeting on 11 April 2024 was submitted to the 24th Annual General Meeting on

21 June 2024 for a vote in accordance with Section 78b (1) in conjunction with Section 78d (1) of the Austrian Stock Corporation Act (AktG) and approved by the necessary majority. At the 25th Annual General Meeting on 10 June 2025, the compensation report for the 2024 financial year was approved with a majority of 91.95%.

ANNUAL AND CONSOLIDATED FINANCIAL STATEMENTS

KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Linz, which was appointed as the auditor for the 2025 financial year, audited the annual financial statements including the management report, the consolidated financial statements including the consolidated non-financial report and the consolidated corporate governance report for the 2025 financial year. Due to the fact that the EU CSRD in the form of the NaBeG was no longer transposed into national law in the 2025 financial year, the sustainability declaration was not voluntarily reviewed. This was 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). The Sustainability Statement was prepared in further preparation for the reporting obligation in accordance with the Corporate Sustainability Reporting Directive (CSRD) – unchanged and voluntarily in accordance with the applicable European Sustainability Reporting Standards (ESRS).

The auditors issued an unqualified audit opinion on the individual financial statements and the consolidated financial statements for 2025 of POLYTEC Holding AG. On the basis of this audit, in addition to the explanation of the particularly important audit matters, it was confirmed, among other things, that the annual financial statements and the consolidated financial statements comply with the statutory requirements and give as true a picture as possible of the net assets and financial position as at 31 December 2025 as well as the results of operations for the financial year ending on this reporting date. In accordance with the auditor's assessment, the annual financial statements were prepared in accordance with the Austrian corporate law regulations and the consolidated financial statements in accordance with the International Financial Reporting Standards as applied in the EU (IFRS) and the additional requirements under Section 245a of the Austrian Commercial Code (UGB).

In its meeting on 23 April 2026, the audit committee of the Supervisory Board dealt in detail with the annual financial statements including the management report, the consolidated financial statements together with the group management report including the non-financial statement

and the audit reports of the auditor and discussed the results of the audit with the auditor.

Based on its examination, the audit committee endorsed the auditor's findings. The audit committee of the Supervisory Board reported to the Supervisory Board in accordance with § 92 Austrian Stock Corporation Act (AktG) on the results of the audit and the effects upon the financial reporting, as well as on the additional reporting of the auditor in accordance with Art. 11 of Regulation (EU) No. 537/2014 (Statutory Audit Regulation). The Supervisory Board took note of and approved the annual financial statements together with the management report and the consolidated financial statements including the consolidated non-financial report and concurs with the results of the audit of the annual financial statements and the consolidated financial statements. The Supervisory Board approves the annual financial statements for 2025, which are thus adopted in accordance with § 96 (4) Austrian Stock Corporation Act (AktG).

The Supervisory Board agreed with the recommendation of the audit committee and will propose to the Annual General Meeting that KPMG Austria GmbH Wirtschaftsprüfungs- und Steuerberatungsgesellschaft, Linz, be appointed as auditors for the 2026 financial year.

The Supervisory Board endorses the Board of Director's proposal to pay a dividend of EUR 0.20 per eligible share for the 2025 financial year.

On behalf of the entire Supervisory Board, I would like to thank the Board of Directors and all employees of the POLYTEC GROUP for their achievements and tireless commitment. I would like to thank the shareholders and customers of the POLYTEC GROUP for the trust they have placed in us.

Hörsching, in March 2026

Friedrich Huemer
Chairman of the Supervisory Board

GROUP MANAGEMENT REPORT

BUSINESS DEVELOPMENT AND ECONOMIC SITUATION

1. AUTOMOTIVE INDUSTRY DEVELOPMENT IN 2025

REGISTRATIONS OF NEW CARS IN THE MAJOR INTERNATIONAL MARKETS

in units	2025	Share	2024	Share	Change	2023
China	23,864,000	44.7%	22,840,600	44.2%	4.5%	21,706,300
USA	16,233,400	30.4%	15,851,100	30.7%	2.4%	15,509,900
Europa (EU, EFTA and UK)	13,271,270	24.9%	12,962,714	25.1%	2.4%	12,847,929
Total three major markets	53,368,670	100%	51,654,414	100%	3.3%	50,064,129
Other selected countries						
India	4,489,700		4,274,800		5.0%	4,101,700
Japan	3,836,400		3,725,200		3.0%	3,992,700
Brazil	2,552,200		2,487,500		2.6%	2,180,200
Mexico	1,600,200		1,541,600		3.8%	1,360,100

The international automotive markets developed positively in 2025. The emerging markets in India and Mexico recorded a strong increase in new passenger car registrations. With almost 24 million newly registered passenger cars, China was by far the most important automotive market in the year under review. Despite declining registration figures in the last quarter of 2025, which were a consequence of expired subsidy programs, the country was able to show growth of 4.5% for the year as a whole.

In Europe (EU, EFTA and UK), growth amounted to 2.4%, and the same increase was also seen in sales of light vehicles (passenger cars and light duty) in the USA. In absolute figures, 16.2 million vehicles were newly registered there, thus exceeding the European market by 3 million units. The five largest European individual markets developed differently in 2025. While registrations declined in France and Italy, Spain and the other European countries recorded a significant increase, and Germany moderately positive.

REGISTRATIONS OF NEW CARS IN EUROPE (EU, EFTA AND UK)

in units	2025	Share	2024	Share	Change	2023
Germany	2,857,591	21.5%	2,817,331	21.7%	1.4%	2,844,609
United Kingdom	2,020,523	15.2%	1,952,778	15.1%	3.5%	1,903,054
France	1,632,152	12.3%	1,718,416	13.3%	-5.0%	1,774,722
Italy	1,524,843	11.5%	1,558,071	12.0%	-2.1%	1,567,151
Spain	1,148,650	8.7%	1,016,963	7.8%	12.9%	949,362
Other European countries	4,087,511	30.8%	3,899,155	30.1%	4.8%	3,809,031
EUROPA (EU, EFTA and UK)	13,271,270	100%	12,962,714	100%	2.4%	12,847,929

REGISTRATIONS OF NEW CARS IN EUROPE (EU, EFTA AND UK) BY DRIVE TECHNOLOGY

in units	2025	Share	2024	Share	Change	2023
Petrol-driven cars	3,467,041	26.1%	4,273,880	33.0%	-18.9%	4,583,544
Diesel-driven cars	1,026,354	7.7%	1,349,899	10.4%	-24.0%	1,531,765
Hybrid electric vehicles (HEV)	4,566,850	34.4%	4,064,368	31.4%	12.4%	3,401,288
Battery electric vehicles (BEV)	2,585,187	19.5%	1,992,803	15.4%	29.7%	2,018,885
Plug-in hybrid electric cars (PHEV)	1,272,901	9.6%	954,420	7.3%	33.4%	990,749
Other alternatively-powered vehicles (APV)	352,937	2.7%	327,344	2.5%	7.8%	321,698
EUROPA (EU, EFTA and UK)	13,271,270	100%	12,962,714	100%	2.4%	12,847,929

Passenger cars with petrol and diesel combustion engines continue to decline sharply

In Europe (EU, EFTA and UK), the combined share of newly registered petrol and diesel-driven passenger cars already accounted for less than that of hybrid electric vehicles. New registrations of vehicles with other drive technologies increased by 19.6% year-on-year across all types, with their share rising from 56.6% to 66.1%. Compared to the previous year, BEVs and PHEVs continued to gain popularity, each recording very significant growth of around 30%.

REGISTRATIONS OF NEW COMMERCIAL VEHICLES IN EUROPE (EU, EFTA AND UK)

in units	2025	Share	2024	Share	Change	2023
Light commercial vehicles <3.5 t	1,823,407	81.2%	1,999,916	82.0%	-8.8%	1,872,519
Medium commercial vehicles >3.5 t to <16 t	73,494	3.3%	74,854	3.1%	-1.8%	70,282
Heavy commercial vehicles >16 t	297,746	13.3%	317,729	13.0%	-6.3%	344,907
Medium heavy buses & coaches >3.5 t	49,695	2.2%	46,019	1.9%	8.0%	39,953
EUROPA (EU, EFTA and UK)	2,244,342	100%	2,438,518	100%	-8.0%	2,327,661

Weak European economic situation reflected in commercial vehicle registrations

In 2025, sales of commercial vehicles in Europe (EU, EFTA and UK) fell by a total of 8.0% to just over 2.2 million units. Only growing bus registrations were recorded. Both heavy trucks over 16 t and light commercial vehicles up to 3.5 t saw a significant negative trend due to the economic situation.

Sources: German Automotive Industry Association (VDA), Association des Constructeurs Européens d'Automobiles (ACEA)

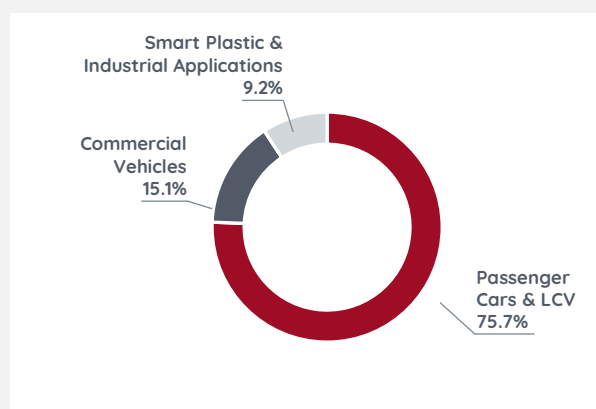
2. GROUP BUSINESS DEVELOPMENT AND STATUS

SALES REVENUES

The POLYTEC GROUP's consolidated sales revenues amounted to EUR 666.8 million in the 2025 financial year, down 1.6% or EUR 11.0 million on the previous year (EUR 677.8 million).

SALES REVENUES BY MARKET AREA

in EUR m	2025	Share	2024	2023
Passenger Cars & Light Commercial Vehicles	505.0	75.7%	494.5	470.6
Commercial Vehicles	100.5	15.1%	92.3	109.5
Smart Plastic & Industrial Applications	61.3	9.2%	91.0	55.9
POLYTEC GROUP	666.8	100%	677.8	636.0



In the Passenger Cars & Light Commercial Vehicles market area, the POLYTEC GROUP's strongest revenue area with 75.7% (previous year: 73.0%), sales of EUR 505.0 million were achieved in the 2025 financial year, up 2.1% or EUR 10.5 million on the previous year's figure (EUR 494.5 million).

Sales revenues in the Commercial Vehicles market area improved by 8.9% or EUR 8.2 million to EUR 100.5 million compared to the 2024 financial year. The share of this market area in total Group sales increased by 1.5 percentage points from 13.6% to 15.1%.

Sales revenues in the Smart Plastic & Industrial Applications market area declined by around a third or EUR 29.7 million from EUR 91.0 million to EUR 61.3 million in the 2025 financial year compared to the high level of the previous year. From the second quarter of 2025, significant declines in sales were recorded at a major customer. The share of this market area in the POLYTEC GROUP's consolidated sales revenues decreased by 4.2 percentage points to 9.2% compared to the same period of the previous year. In the medium term, this market area is to be expanded to 30% of total sales through additional orders with comparable logistics products and new customers.

SALES REVENUES BY CATEGORY

in EUR m	2025	Share	2024	2023
Parts and other sales revenues	588.0	88.2%	602.7	550.8
Tooling and other engineering sales revenues	78.8	11.8%	75.1	85.2
POLYTEC GROUP	666.8	100%	677.8	636.0

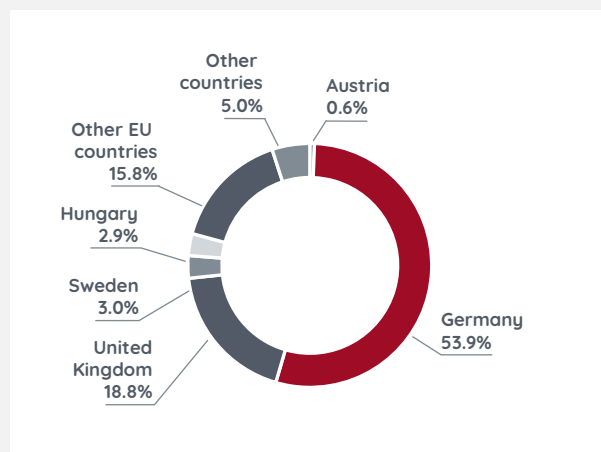
The POLYTEC GROUP recorded a year-on-year decline in sales in the serial production of 2.4% or EUR 14.7 million to EUR 588.0 million. (previous year: EUR 602.7 million).

In contrast, tooling and engineering sales revenues in 2025 increased by 4.9% or EUR 3.7 million to EUR 78.8 million compared to the previous year. This sales category is subject to cyclical fluctuations.

SALES REVENUES BY REGION

in EUR m	2025	Share	2024	2023
Austria	3.9	0.6%	4.5	3.1
Germany	359.3	53.9%	412.9	343.0
United Kingdom	125.3	18.8%	65.9	78.3
Sweden	19.8	3.0%	20.2	21.6
Hungary	19.7	2.9%	26.0	27.8
Other EU countries	105.6	15.8%	110.1	122.2
Other countries	33.2	5.0%	38.2	39.9
POLYTEC GROUP	666.8	100%	677.8	636.0

The breakdown of sales by region is determined on the basis of the customers location. Germany has always been the POLYTEC GROUP's strongest sales region, where more than half of total sales were generated in 2025. Sales revenues in the United Kingdom increased by EUR 59.4 million. The significant increase results on the one hand from a new project that started for an English customer at the POLYTEC plant in Slovakia, and on the other hand from increased tooling and engineering sales as well as higher parts sales in the serial production.

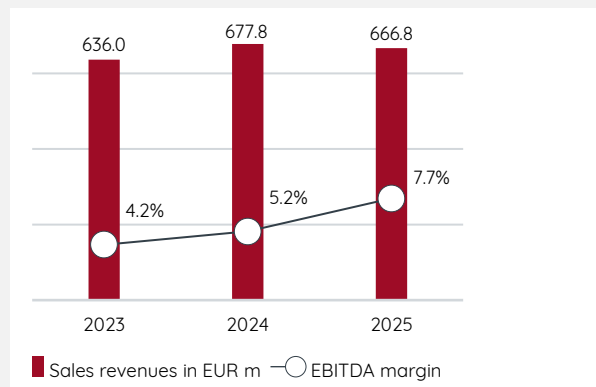


EARNINGS DEVELOPMENT

GROUP EARNINGS FIGURES

	Unit	2025	Change	2024	2023
Sales revenues	EUR m	666.8	-1.6%	677.8	636.0
EBITDA	EUR m	51.4	45.7%	35.3	26.6
EBITDA margin (EBITDA/sales revenues)	%	7.7%	2.5%-pts.	5.2%	4.2%
EBIT	EUR m	19.8	473.0%	3.5	-6.7
EBIT margin (EBIT/sales revenues)	%	3.0%	2.5%-pts.	0.5%	-1.1%
Earnings after tax	EUR m	10.2	239.1%	-7.3	-14.1
Average capital employed	EUR m	253.0	-12.2%	288.1	312.5
ROCE before tax (EBIT/average capital employed)	%	7.8%	6.6%-pts.	1.2%	-2.2%
Earnings per share	EUR	0.46	239.4%	-0.33	-0.64
Dividend per share (proposal to the AGM)	EUR	0.20	N/A	0.00	0.00

SALES REVENUES AND EBITDA MARGIN DEVELOPMENT



MATERIAL EXPENSES

The POLYTEC GROUP's cost of materials totalled EUR 341.2 million in the 2025 financial year, a decrease of 3.2% or EUR 11.4 million compared to the previous year. The material ratio (material expenses/sales revenue) was 51.2%, down 0.8 percentage points compared to the previous year (52.0%).

PERSONNEL EXPENSES

Personnel expenses of the POLYTEC GROUP decreased by 4.6% or EUR 10.5 million from EUR 231.4 million to EUR 220.9 million in the 2025 financial year. In connection with the planned closure of the Weierbach plant in Germany and further staff reductions, negative one-off effects of EUR 3.3 million are included. In addition, a positive effect from the reversal of a pension obligation in the amount of around EUR 2.6 million took effect. The personnel ratio (personnel expenses/sales revenues) decreased from 34.1% to 33.1%.

EBITDA

The EBITDA of the POLYTEC GROUP improved by 45.7% or EUR 16.1 million from EUR 35.3 million to EUR 51.4 million in the 2025 financial year. The EBITDA margin increased by 2.5 percentage points from 5.2% to 7.7% compared to the same period of the previous year.

AMORTISATION AND DEPRECIATION

Amortisation and depreciation of EUR 31.6 million was at the previous year's level (EUR 31.8 million).

EBIT

The earnings before interest and taxes (EBIT) of the POLYTEC GROUP amounted to EUR 19.8 million for the full financial year 2025 and, at EUR 16.3 million, were thus above the previous year's figure of EUR 3.5 million. The EBIT margin increased by 2.5 percentage points from 0.5% to 3.0% compared to the previous year.

FINANCIAL AND GROUP RESULT

The financial result of the POLYTEC GROUP amounted to minus EUR 8.0 million (previous year: minus EUR 12.4 million). Earnings after tax turned very positive and amounted to EUR 10.2 million (previous year: minus EUR 7.3 million). Earnings per share amounted to EUR 0.46 (previous year: minus EUR 0.33). The Board of Directors and Supervisory Board of POLYTEC Holding AG will therefore propose to the Annual General Meeting that a dividend of EUR 0.20 per eligible share be paid for the 2025 financial year.

ASSETS AND FINANCIAL STATUS

INVESTMENTS

in EUR m	2025	Change	2024	2023
Investments in fixed assets	29.1	15.3%	25.2	22.4

Investments in fixed assets increased by 15.3% or EUR 3.9 million to EUR 29.1 million in 2025 compared to the previous year, slightly below the level of depreciation EUR 31.6 million.

KEY GROUP BALANCE SHEET AND FINANCIAL FIGURES

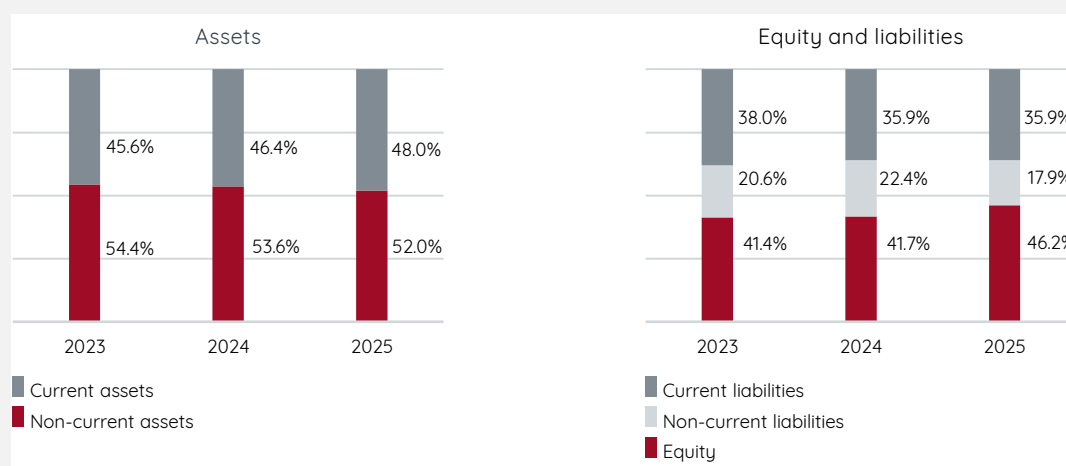
in EUR m	31.12. 2025	Change	31.12. 2024	31.12. 2023
Equity	219.8	3.8%	211.7	220.5
Equity ratio (equity/ total assets) in %	46.2%	4.5%-pts.	41.7%	41.4%
Balance sheet total	476.0	-6.2%	507.5	533.0
Net working capital ¹⁾	11.1	-51.9%	23.0	64.0
Net working capital/ sales revenues in %	1.7%	-1.7%-pts.	3.4%	10.1%

¹⁾ Net working capital = current non-financial assets minus current non-financial liabilities

The Group's balance sheet total amounted to EUR 476.0 million as of 31 December 2025, a decrease of EUR 31.5 million or 6.2% compared to the previous year's balance sheet date. The equity ratio was 46.2% as of the 2025 balance sheet date, 4.5 percentage points higher than on the previous year's balance sheet date. It has been at a solid level for many years.

Net working capital decreased by EUR 11.9 million or 51.9% to EUR 11.1 million compared to the 2024 balance sheet date. This is mainly due to the reduction of inventories, trade account receivables and other receivables in connection with the divestment of the operational business in the United Kingdom as well as lower contract assets from customer contracts.

BALANCE SHEET STRUCTURE OF THE POLYTEC GROUP



	Unit	31.12.2025	Change	31.12.2024	31.12.2023
Net debt (+)/assets (-)	EUR m	17.6	-58.5%	42.4	79.5
Net debt (+)/assets (-)/EBITDA	Years	0.34	-71.7%	1.20	2.98
Gearing (net debt (+)/assets (-)/equity)	-	0.08	-60.0%	0.20	0.36

Net debt decreased by 58.5% or EUR 24.8 million to EUR 17.6 million compared to the 2024 balance sheet date.

The notional debt repayment period was significantly reduced from around 1.2 years to four months. The gearing ratio fell from 0.20 at the 2024 balance sheet date to 0.08 as of 31 December 2025.

CASH FLOW

in EUR m	2025	2024	2023
Cash flow from operating activities	51.7	68.3	33.4
Cash flow from investing activities	-10.1	0.6	-21.1
Cash flow from financing activities	-40.4	-52.7	-17.7
Change in cash and cash equivalents	1.1	16.2	-5.3
Closing balance of cash and cash equivalents	66.9	66.0	49.6

Cash flow from operating activities amounted to EUR 51.7 million in 2025 (previous year: EUR 68.3 million).

Cash flow from investing activities amounted to minus EUR 10.1 million in 2025 (previous year: EUR 0.6 million).

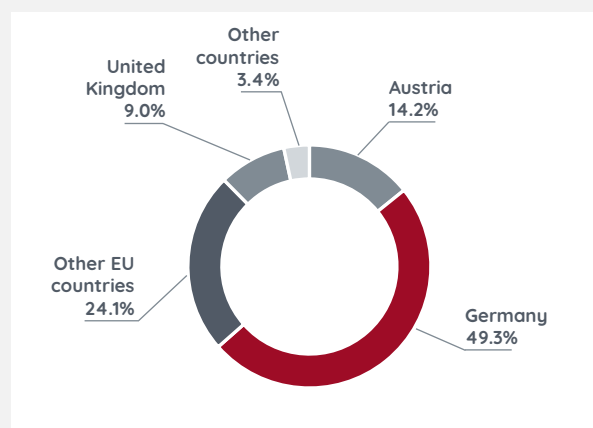
Cash flow from financing activities amounted to minus EUR 40.4 million (previous year: minus EUR 52.7 million).

As of the balance sheet date of 31 December 2025, the POLYTEC GROUP had cash and cash equivalents of EUR 66.9 million (previous year: EUR 66.0 million).

EMPLOYEES

The average number of employees (including leasing personnel, in full time equivalents - FTE) of the POLYTEC GROUP and their geographic spread in the last three years were as shown below:

in FTE	2025	Share	2024	2023
Austria	506	14.2%	519	496
Germany	1,759	49.3%	1,972	2,015
Other EU countries	859	24.1%	884	938
United Kingdom	320	9.0%	375	306
Other countries	121	3.4%	127	129
POLYTEC GROUP	3,565	100%	3,877	3,884
Sales revenues per employee in EUR k	187.0		174.8	163.7



The average number of employees in the Group (including leasing personnel) was 3,565 people (FTE), 8.1% below the previous year's average (3,877 FTE). The average leasing personnel quota totalled 8.4% (previous year: 11.4%). Revenue per employee (including leasing personnel) rose from EUR 174.8 k to EUR 187.0 k.

As of the balance sheet date of 31 December 2025, the POLYTEC GROUP employed 3,059 people (including leasing personnel). The number of employees was thus 16.8% or 619 below the previous year's reporting date (3,678 employees). The number of employees was reduced in all regions. The significant reduction is mainly due to the divestment of the operational business in the United Kingdom in December 2025, where 399 FTE were transferred, compared to the previous year's reporting date. In Germany, 168 FTE were reduced.

3. REPORT ON PROBABLE GROUP DEVELOPMENT AND RISKS

OUTLOOK FOR THE DEVELOPMENT OF THE AUTOMOTIVE INDUSTRY

European vehicle production continues to develop negatively

Experts also expect a decline in European automotive production in 2026. Compared to the previous year, production could fall by 1.9% to around 15.2 million units this year. A central focus is on expanding the capacity of Chinese car manufacturers within Europe. In particular, the start of production at BYD's production facilities in Hungary and Turkey could mark a strategic turning point.

Geopolitics weighs on automotive industry

Despite a gradual recovery in sentiment, the market environment in 2026 will remain characterised by weak pricing power and affordability concerns. Against this backdrop, the effectiveness of the tariff mitigation measures must also be weighed up, while cost efficiency and technological transformation remain in focus. The geopolitical instability and fragility of supply chains, especially for semiconductors and rare earths, are seen as key risk factors for 2026. Analysts forecast the EBITDA margin low for European OEMs in the course of the first half of 2026, followed by stabilisation at a low level.

Subdued industrial and consumer confidence coupled with an increased savings rate continue to weigh on the demand side. Although this does not indicate an immediate economic upturn for the automotive industry, industry sentiment has nevertheless gradually recovered since the low point in Q1 2025 and approached the long-term average. Against this backdrop, monthly EU sales figures have recently been able to return to the 10-year median. However, in view of the expected economic conditions and ongoing affordability concerns, none of the three largest car markets worldwide is expected to generate significant momentum.

Sources: S&P Global, Raiffeisen Research

OUTLOOK FOR THE GROUP'S EARNINGS DEVELOPMENT

Stable earnings situation despite lower sales revenues

From today's perspective, the management of POLYTEC Holding AG expects planned consolidated sales revenues in the range of EUR 560 million to EUR 590 million for the 2026 financial year. The POLYTEC GROUP's lower total sales compared to the previous year are due to the divestment of the operational business in the United Kingdom as of 31.12.2025 and the closure of the Weierbach plant on 30.04.2026.

With regard to margin development, the company expects a stable or slightly improved earnings situation despite the lower total sales and is aiming for an EBIT margin of around 3% for the 2026 financial year. In line with the dividend policy and the respective achievement of a corresponding profit after tax, the company intends to pay an annual dividend again in the future.

In order to further optimise the future economic performance of the POLYTEC GROUP, the production and service portfolio has been critically analysed in recent years and the strategic orientation has been adapted. Capacities have been adjusted, plants have been closed or sold, the organisation has been streamlined and the number of employees has been significantly reduced. In the non-automotive sector, the POLYTEC GROUP can refer to many years of experience in logistics systems and still sees considerable market potential here. The global trend towards sustainable transport solutions is opening up new growth areas in the field of recyclable reusable concepts, which the Group is already working on vigorously. In the medium term, the company aims to generate around 30% of Group sales outside the automotive sector with innovative plastics applications. In terms of sales revenues in the automotive sector, the POLYTEC GROUP expects only low organic growth for 2026 against the backdrop of geopolitical risks, production overcapacities in the European automotive market and intensified cut-throat competition. These corporate goals are supported by a solid balance sheet with an equity ratio of over 40%, low net debt and a high level of confidence from financing partners.

The management of POLYTEC Holding AG is confident about the future but points out that achieving this outlook is subject to various uncertainties.

4. RISK REPORTING AND FINANCIAL INSTRUMENTS

Within the scope of its business activities, the POLYTEC GROUP is subject to a variety of risks, which relate directly to entrepreneurial transactions. Risk management is therefore an integral part of POLYTEC's strategy and all of its business processes.

The automotive industry was also confronted with far-reaching challenges and changes in 2025. New geopolitical and economic uncertainties, such as the confusing US tariff policy, have unsettled the global economy and may continue to be a burden.

European premium brands recorded sales losses in the People's Republic of China, the largest single market in the world, and car exports to the USA are also hampered by US customs policy. There is cut-throat competition on the European continent. Vehicle suppliers from outside the EU, from the Asian region, especially from China, can offer their electric cars at attractive prices despite existing import duties. Chinese passenger car and commercial vehicle brands are currently setting up production sites in Europe or intend to do so.

The production capacities built up in Europe in recent decades, primarily for vehicles with combustion engines, now pose economic challenges for both OEMs and suppliers. Suppliers, some of whom are dependent on OEMs, are more exposed to the negative effects due to their weaker resilience. For years, there have been reports of plant closures, staff cuts, company takeovers and insolvencies in the automotive industry.

The long-term change towards electric mobility requires enormous investments by OEMs and suppliers. Financing these is difficult in view of the predatory market and the generally weak economic situation, despite the stable key interest rates. The subsidies or tax incentives for switching to electric cars, which were discontinued by several governments in previous years for budgetary reasons, had led to a slowdown in new registrations. In the meantime, various countries, such as Germany, France, Italy and Poland, have reintroduced purchase bonuses or tax exemptions. OEMs also offer financial advantages when buying cars to improve consumer behaviour.

Geopolitical risks have intensified in the course of 2025, in addition to the war in Ukraine, which has already lasted four years. In the first quarter of 2026, the already fragile situation in the Middle East escalated due to the massive attacks on Iran and Lebanon. The Strait of Hormuz, where around 20 percent of international oil traffic has to pass, is a contested logistical bottleneck. Due to the risk of supply restrictions, oil prices on the commodity markets rose immediately. It is currently impossible to predict how prices will develop and what medium-term effects they will have on inflation and global economic development. The global consequences due to the economic, territorial and military policy of the USA are also still unclear.

The development of artificial intelligence is showing an uncanny dynamic. The capacity build-up of data centers will cause a huge demand for energy and semiconductor technology. Problems with the future availability of electronic components could arise as AI customers are given a higher delivery priority and other sectors could be disadvantaged. This could negatively affect supply chains.

At present, it is thus impossible to fully assess how significant the influence of the aforementioned risks and uncertainties will be upon the sales and earnings development of the POLYTEC GROUP in the future and whether any further risks and uncertainties will arise. Whatever the case, the management is monitoring developments closely and has initiated numerous measures to keep the financial impact upon the POLYTEC GROUP to a minimum.

With regard to detailed risk reporting, reference is made to the explanations in item G. 2 of the notes to the consolidated financial statements, in order to avoid textual redundancies.

5. RESEARCH AND DEVELOPMENT REPORT

In the 2025 financial year, the POLYTEC GROUP spent around EUR 789 k on research and development activities (previous year: EUR 575 k).

The development of new products and applications, primarily for the automotive industry, constitutes one of the POLYTEC GROUP's key competences. As a strategic cornerstone, it is an integral part of the group's foundations and over the past decades has made a major contribution to its success. In the extensive and labour-intensive new and further developments, the focus is always on the requirements of both long-standing customers and the development of new applications for newly acquired customers outside the automotive industry.

The POLYTEC GROUP endeavours to impress its customers proactively at any early stage with innovative applications and technology combinations, as well as complete product and manufacturing concepts, which are also aimed at strengthening group competitiveness. In this connection, the group does not think in terms of technologies, but rather solutions and thus convinces during the engineering phase with an imposing depth of value added that extends from material production and concept development to simulation. POLYTEC's engineering staff develop and plan innovative solutions in a diversity of plastic technology areas on the basis of comprehensive experience and profound specialist knowledge.

In combination with the latest production know-how, an enormous diversity of materials and processes ranging from injection moulding and various fibre composites to polyurethane applications enables the POLYTEC GROUP to supply its customers with tailor-made solutions that offer top quality at an attractive price-performance ratio. Apart from the integration of an increasing number of functions in plastic parts and the ongoing expansion of the possibilities for the substitution of metals, the development of new materials and processes aimed at making plastic parts still lighter and more stable represents one of the POLYTEC GROUP's core activities.

The experience gathered by POLYTEC during the manufacture of highly complex vehicle parts and systems can also be utilised in the Smart Plastic & Industrial Applications area. Not merely development, material and production know-how is involved in this connection, but also logistics, product complexity and operational excellence. Above all, this makes POLYTEC's capabilities interesting for customers seeking solutions for products subject to stringent demands regarding surfaces or strict technological requirements, as well as multi-stage production processes and complex logistical problems. In this connection, the POLYTEC GROUP possesses both the necessary competence and the required resources.

The topic of e-mobility offers clear-cut opportunities for the POLYTEC GROUP and in recent years, its development engineers have placed a special focus on the question as to which components in an e-vehicle can be manufactured from lightweight materials. This is because in view of the heavy batteries required for the drive system, e-powered vehicles should weigh as little as possible in every other regard.

In many cases, plastic components such as vehicle underbodies, battery boxes and acoustic solutions meet this demand for lightness to perfection. Conversely, the trend towards e-mobility also confronts POLYTEC with fresh challenges, as the components for e-vehicles partly require utterly different solutions to those needed by vehicles with conventional drive systems. In e-vehicles the focus is no longer on engine noise attenuation, but rather the minimisation of exterior and road noise. Therefore, concepts have to be newly evolved and developed.

6. KEY FEATURES OF THE INTERNAL CONTROL AND RISK MANAGEMENT SYSTEM WITH REGARD TO THE ACCOUNTING PROCESS

The Board of Directors is responsible for implementing an appropriate internal control and risk management system for the accounting process and financial reporting. Suitable organisational measures and controls ensure that all the relevant legal requirements necessary for complete, correct, timely and orderly entries in the books and other records are met.

The entire process, from procurement to payment, is subject to strict regulations and group-wide valid guidelines that are intended to prevent any related risks such as CEO fraud scenarios. These measures and rules include, among others, the separation of functions, signature directives and signatory powers for payment authorisations on an exclusively collective basis that are restricted to a small number of employees, as well as system-supported checks by the software employed.

The most important management control instrument is the planning and reporting system, which has been implemented across the group. In particular, this includes medium-term planning with a three-year horizon, annual budget planning and monthly reporting. The promptly issued monthly financial reports, which are drawn up by POLYTEC GROUP Financial Services, show the current development of all group companies. The content of these reports has been standardised throughout the group and apart from an income statement and balance sheet, also contains the main extrapolated key indicators and a deviation analysis.

The Board of Directors is constantly kept up to speed regarding all relevant issues and risks by means of the uniform, group-wide financial reporting system and ad hoc reports on major events. At its meetings, which are held at least once a quarter, the Supervisory Board is informed about current business developments, operative planning and medium-term group strategy.

In special cases the Supervisory Board is also provided with direct and immediate information. Among other topics, the audit committee meetings consider the internal control and risk management. During its twice-yearly meetings, amongst other matters the Audit Committee assesses the effectiveness of the internal control and risk management systems.

7. DISCLOSURES REGARDING CAPITAL, SHARE, VOTING AND CONTROL RIGHTS, AND ANY RELATED OBLIGATIONS PURSUANT TO § 243A OF THE AUSTRIAN COMMERCIAL CODE

As at the balance sheet date of 31 December 2025, the share capital of POLYTEC Holding AG remained unchanged at EUR 22.3 million divided into 22,329,585 bearer shares with a nominal value of EUR 1.00 each. The group has no other types of shares. All shares have been admitted to trading in the prime market segment of the Vienna Stock Exchange.

As at the balance sheet date of 31 December 2025, one stockholder held an interest of more than 10.0% of the share capital of POLYTEC Holding AG. The stockholder in question was MH Beteiligungs GmbH with 25.61%. In addition, the Board of Directors was not aware of any shareholders owning more than 10.0% of the share capital, as at the balance sheet date. No stockholder disposed any special rights of control.

VOTING RIGHT NOTIFICATIONS – STOCKHOLDER STRUCTURE

POLYTEC Holding AG received one voting right notification from shareholders pursuant to § 130 of the 2018 Austrian Stock Exchange Act (BörseG), which related to the financial year 2025. The following table shows the voting rights of the legal entity subject to a reporting obligation following the transaction:

Personage required to provide notification	Address/State	Date	Reason	Absolute voting rights	Relative voting rights
LLB Invest Kapitalanlagegesellschaft m.b.H.	Vienna/Austria	21.01.2025	Purchase	1,116,744	5.00%

Voting rights of 5.00% are indirectly attributable to LLB Invest Kapitalanlagegesellschaft m.b.H. via its funds in accordance with the Austrian Stock Exchange Act 2018.

Every change in material participations about which POLYTEC Holding AG was informed after the 2025 balance sheet date or after the editorial deadline of this report can be called up from the Investor Relations, News – Major Holdings section of the company’s website www.polytec-group.com

MANAGERS’ TRANSACTIONS

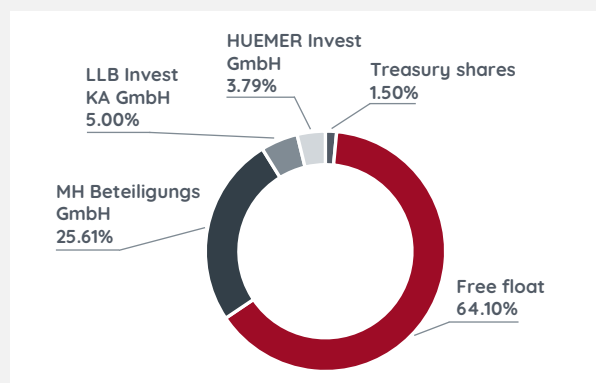
During the 2025 financial year, POLYTEC Holding AG was informed once of managers’ transactions in accordance with Article 19 MAR and published the required notification on these events in due time. The transactions are shown in the table below:

Person obligated to report	Position	Date	Transaction	Share volume	Price per share in EUR
Markus Mühlböck	Member of the Board	02.01.2025	Purchase	8,000	2.10

Apart from this event, during the 2025 financial year POLYTEC Holding AG received no further reports regarding managers’ transactions from persons discharging managerial responsibilities within POLYTEC Holding AG or from persons (natural or legal) closely associated with them.

An overview of managers’ transactions, including those that took place after the balance sheet date or after the editorial deadline of this report can be called up from the website of the Vienna Stock Exchange in the German section Marktdaten, Statistiken, Managers’ Transactions www.wienerborse.at

As at 31 December 2025, on the basis of the 22,329,585 issued shares, the shareholder structure of POLYTEC Holding AG had the following form:



The current composition of the stockholder structure can be called up from the Investor Relations, Share section of the company's website www.polytec-group.com

TREASURY SHARES

During the 2025 financial year, the company did not purchase or sell any treasury shares. On the balance sheet date of 31 December 2025, POLYTEC Holding AG thus held an unchanged total of 334,041 treasury shares, which represented a holding of roughly 1.5% of share capital. The stock market value of these shares on the balance sheet date amounted to around EUR 1.1 million (previous year: EUR 0.7 million) and their acquisition value to approximately EUR 1.9 million. The authorisation of the Board of Directors to purchase treasury shares, which is based on a resolution passed by the 25th Annual General Meeting on 10 June 2025, remains valid until 9 December 2027.

AUTHORISED CAPITAL

Pursuant to a resolution of the 25th Annual General Meeting on 10 June 2025, authorised capital (§ 169 of the Austrian Stock Corporation Act) was approved. Following the consent of the Supervisory Board, the Board of Directors is authorised to increase share capital by up to a nominal amount of EUR 6,698,875.00 through the issue of new shares at a minimum issue price of EUR 1.00 each for a maximum period of three years from the date of entry in the commercial register, i.e. until 31 July 2028. The issue of new shares may also be carried out with the exclusion of shareholders' subscription rights if the share capital is increased in return for a contribution in kind of companies, operations, part operations or participations in one or several companies.

OTHER INFORMATION

No indemnification agreements exist between the company and the members of the Board of Directors in the eventuality of a change in control. Equally, there are no indemnification agreements for the Supervisory Board members and employees or any other major agreements which would be affected by a change in control or a public takeover bid. There are no provisions in the Articles of Association that go beyond the statutory provisions for the appointment of members of the Board of Directors and the Supervisory Board or are intended for amending the Articles of Association.

The POLYTEC Holding AG website is entered in the company register under www.polytec-group.com

Hörsching, 31 March 2026

The Board of Directors of POLYTEC Holding AG

Dipl.-Ing. (FH) Markus Huemer, MBA
Chairman of the Board of Directors – CEO

Ing. Mag. (FH) Martin Resch, M.A.
Member of the Board of Directors – COO

Markus Mühlböck
Member of the Board of Directors – CFO

8. SUSTAINABILITY STATEMENT 2025

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1. GENERAL INFORMATION

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 opportuni-

ties. 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 CO₂ emissions resulting in 542,258 tCO₂e for this category were overstated by 187,485 tCO₂e. 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 Kickingner, 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 Kickingner, 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, comprising 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 per-

formance 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 CO₂ 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 CO₂ 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 customer 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, Man-

agement, 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.

Sustainability matter	Impact, Risk, and Opportunity (IRO)	Type of IROs		Position in value chain			Time horizon		
		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

Sustainability matter	Impact, Risk, and Opportunity (IRO)	Type of IROs		Position in value chain			Time horizon		
		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	

Sustainability matter	Impact, Risk, and Opportunity (IRO)	Type of IROs		Position in value chain			Time horizon		
		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 CO₂ costs, is adding further pressure. In the short term, these effects are mainly due to energy price volatility and CO₂ 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 transitional 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 CO₂ 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 transitional 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, Ecolnvent, 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. CO₂ 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.

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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 pre-defined 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 financially 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)		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)
		Currency in EUR k	%	Currency in EUR k	%	%	%	%	%									
Turnover	223,228	26.0%	84,462	12.7%	12.7%	0	0	0	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	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	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		Environmental objective of Taxonomy aligned activities										
Financial year	2025												
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)
		%	Currency in EUR k	%	%	%	%	%	%	%	(E where applicable)	(T where applicable)	%
Manufacture of other low-carbon technologies	CCM 36	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 taxon-

omy-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												
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)	Environmental objective of Taxonomy aligned activities							Enabling activity (12)	Transitional activity (13)	Proportion of Taxonomy aligned in Taxonomy eligible (14)
					Climate Change Mitigation (6)	Climate Change Adaptation (7)	Water (8)	Circular Economy (9)	Pollution (10)	Biodiversity (11)				
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%	0.0%	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%	0.0%	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 CO₂-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 CO₂-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 CO₂-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 CO₂ 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 CO₂ 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 CO₂-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 CO₂ 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 effectiveness. 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 CO₂ 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 tCO₂e was achieved compared to the previous year. This significantly exceeds the expected reduction of 3,500 tCO₂e 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 CO₂ 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 Ecolnvent 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 CO₂ 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 CO₂ 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
A10	Climate change mitigation	Use of electricity from renewable energy sources	Switching all non-European sites to renewable electricity	T4	By 2035

No.	Sustainability matter	Action	Description	Target reference	Time horizon
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 CO₂-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 tCO₂e, 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 tCO₂e, representing a reduction of around 25%. This is intended to reduce not only CO₂ 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 CO₂ emissions from Scope 1 and Scope 2 are to be reduced to 14,500 tCO₂e 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 tCO₂e and upstream transport to 12,618 tCO₂e. 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 ₂ e	2030	10,000 tCO ₂ e
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 ₂ e	2030	3,500 tCO ₂ e
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 ₂ e	2039	0 tCO ₂ e

Background information and assumptions

The targets relate to a relative reduction of greenhouse gas emissions, measured in tCO₂e 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

(in tCO ₂ e)	Retrospective		Milestones and target years	
	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 ₂ e)	39,904	37,162	-	-
Gross market-based Scope 2 GHG emissions (tCO ₂ e)	10,230	3,518	0	0
Significant scope 3 GHG emissions				
Total Gross indirect (Scope 3) GHG emissions (tCO ₂ e)	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 tCO₂e of emissions in the base year could be reduced to 14,399 tCO₂e 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 comprise 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 tCO₂e/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 tCO₂e)

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 GROUP¹⁾		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 gases 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 tCO₂e 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
Sum¹⁾	208,617	12,618	97,104	2,514,412	2,832,751

¹⁾ Totals may not add up due to rounding.

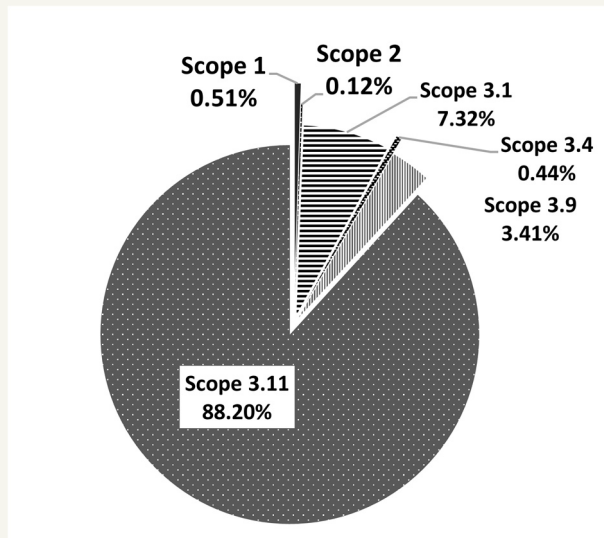
Total GHG emissions

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 tCO₂e 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 tCO₂e. The biggest change was seen in the category of the use phase of sold products (3.11). Improved underlying 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 tCO₂e. Overall, total GHG emissions (market-related) are approximately 50,000 tCO₂e above the prior year figure. This compares with a reduction in Scope 1 & 2 emissions of around 6,500 tCO₂e.

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 CO₂ footprint, avoiding the incineration of scrap offers considerable savings potential given an annual SMC production volume of 18,000 tonnes. Around 23,000 tCO₂e 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 light-weight 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.

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:

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.

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 consumption¹⁾	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 reported 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 recycle 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 recycle 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 recycle 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 waste¹⁾	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 CO₂ footprints of its products as early as the design phase. For this purpose, the calculation method "climate change: total (excl. biogenic CO₂) 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 AUVVA 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

Coverage Rate	Collective labour agreement Coverage		Social dialogue
	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	
	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 POLYTEC 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 sup-

plier 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

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⁾	Reference			
					(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			

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⁾	Reference			
					(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			
ESRS S1-1 workplace accident prevention policy or management system paragraph 23	Indicator number 1 Table #3 of Annex I				126			
ESRS S1-3 grievance/complaints handling mechanisms paragraph 32 (c)	Indicator number 5 Table #3 of Annex I				127			
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			

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⁾	Reference			
					(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			
ESRS S1-17 Incidents of discrimination paragraph 103 (a)	Indicator number 7 Table #3 of Annex I				136			
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			
ESRS S3-1 Human rights policy commitments paragraph 16	Indicator number 9 Table #3 and Indicator n. 11 Table #1 of Annex 1				137			
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).

Der Vorstand der POLYTEC Holding AG

Dipl.-Ing. (FH) Markus Huemer, MBA
Vorstandsvorsitzender – CEO

Ing. Mag. (FH) Martin Resch, M.A.
Mitglied des Vorstands – COO

Markus Mühlböck
Mitglied des Vorstands – CFO

CONSOLIDATED FINANCIAL STATEMENTS

CONSOLIDATED INCOME STATEMENT FOR THE FINANCIAL YEAR 2025

with comparison of the previous year's figures

in EUR k	Note	2025	2024 adjusted ¹⁾
Sales revenues	E. 1	666,792	677,831
Other operating income	E. 2	6,563	6,819
Changes in inventory of finished and unfinished goods		396	284
Other own work capitalised		493	718
Expenses for materials and services received	E. 3	-341,168	-352,594
Personnel expenses	E. 4	-220,852	-231,391
Other operating expenses	E. 5	-63,113	-65,277
Result from disposal/deconsolidation	B. 1	2,276	-1,120
Earnings before interest, taxes and depreciation (EBITDA)		51,386	35,269
Depreciation	E. 8/E. 9	-31,590	-31,814
Earnings before interest and taxes = operating result (EBIT)		19,796	3,455
Interest expense		-8,500	-12,803
Interest and other financial revenue		517	465
Other financial expenses		0	-23
Financial result	E. 6	-7,983	-12,361
Earnings before tax		11,813	-8,906
Income tax expense/revenue	E. 7	-1,663	1,607
Earnings after tax		10,151	-7,299
thereof result of non-controlling interests		105	35
thereof result of the parent company		10,046	-7,333
undiluted earnings per share in EUR	E. 19	0.46	-0.33

1) For explanations on error correction, see D. 18 "Error correction according to IAS 8 (Accounting policies)".

CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR THE FINANCIAL YEAR 2025

1.1.-31.12.2025

in EUR k	Note	Group	Non-controlling interest	Total
Earnings after tax		10,046	105	10,151
Items that will not be reclassified (recycled) in future periods in the income statement				
Remeasurement of defined benefit obligation, net of tax		1,653	0	1,653
thereof related, deferred income taxes		-458	0	-458
	E. 21	1,195	0	1,195
Items that will be reclassified (recycled) in future periods in the income statement				
Currency translations and adjustments due to hyperinflation		-3,069	0	-3,069
		-3,069	0	-3,069
Other result after tax		-1,874	0	-1,874
Total result		8,172	105	8,277

1.1.-31.12.2024

in EUR k	Note	Group adjusted ¹⁾	Non-controlling interests adjusted ¹⁾	Total adjusted ¹⁾
Earnings after tax		-7,333	35	-7,299
Items that will not be reclassified (recycled) in future periods in the income statement				
Remeasurement of defined benefit obligation, net of tax		-1,162	0	-1,162
thereof related, deferred income taxes		320	0	320
	E. 21	-841	0	-841
Items that will be reclassified (recycled) in future periods in the income statement				
Currency translations and adjustments due to hyperinflation		2,878	0	2,878
		2,878	0	2,878
Other result after tax		2,037	0	2,037
Total result		-5,297	35	-5,262

¹⁾ For explanations on error correction, see D. 18 "Error correction according to IAS 8 (Accounting policies)".

CONSOLIDATED BALANCE SHEET AS AT 31 DECEMBER 2025

with comparison of previous year's figures

ASSETS

in EUR k	Note	31.12.2025	31.12.2024
A. Non-current assets			
I. Intangible assets	E. 8	6,385	6,148
II. Goodwill	E. 8	0	0
III. Tangible assets	E. 9	206,235	225,877
IV. Non-current financial assets		113	88
V. Contract assets from contracts with customers	E. 13	20,137	27,250
VI. Deferred tax assets	E. 10	14,532	12,698
		247,401	272,060
B. Current assets			
I. Inventories	E. 11	29,198	39,114
II. Trade accounts receivable	E. 12	49,528	54,299
III. Contract assets from contracts with customers	E. 13	57,600	58,905
IV. Other current non-financial receivables and assets	E. 14	4,866	5,977
V. Income tax receivables		1,995	2,325
VI. Other current financial assets	E. 15	18,510	8,795
VII. Cash and cash equivalents	E. 16	66,923	66,013
		228,620	235,427
		476,022	507,488

EQUITY AND LIABILITIES

in EUR k	Note	31.12.2025	31.12.2024 adjusted ¹⁾
A. Shareholders' equity			
I. Share capital		22,330	22,330
II. Capital reserves		37,563	37,563
III. Treasury stock		-1,855	-1,855
IV. Retained earnings		167,512	157,466
V. Other reserves		-8,392	-6,519
		217,157	208,986
VI. Non-controlling interests		2,625	2,756
	E. 18	219,783	211,742
B. Non-current liabilities			
I. Non-current interest-bearing liabilities	E. 20	65,826	91,265
II. Provision for deferred taxes	E. 10	2,502	952
III. Provisions for employees	E. 21	16,962	21,554
		85,290	113,771
C. Current liabilities			
I. Current interest-bearing liabilities	E. 22	51,937	55,351
II. Liabilities on income taxes	E. 23	561	517
III. Advance payments received on orders		659	179
IV. Trade accounts payables	E. 24	59,457	63,389
V. Contract liabilities from contracts with customers	E. 13	97	1,669
VI. Other current liabilities	E. 25	45,386	48,335
VII. Current provisions	E. 26	12,852	12,536
		170,949	181,975
		476,022	507,488

¹⁾ For explanations on error correction, see D. 18 "Error correction according to IAS 8 (Accounting policies)".

CONSOLIDATED CASH FLOW STATEMENT FOR THE FINANCIAL YEAR 2025

with comparison of previous year's figures

in EUR k	Note	2025	2024 adjusted ³⁾
Earnings before tax		11,813	-8,906
+ Depreciation on non-current assets		31,590	31,814
- (+) Result from disposal/deconsolidation	B. 1	-2,276	1,120
- Interest income	E. 6	-517	-547
+ Interest expense		8,500	12,886
+ (-) Other non-cash expenses and income	F.	-2,004	-1,573
+ (-) Increase (decrease) in non-current provisions for employees		-4,135	-70
- (+) Profit (loss) from fixed asset disposals	E. 2	-122	-872
- (+) Increase (decrease) in inventories		-100	2,898
- (+) Increase (decrease) in trade and other receivables and contract assets		-2,052	26,251
+ (-) Increase (decrease) in trade accounts payables, other liabilities and contract liabilities		11,831	2,132
+ (-) Increase (decrease) in current provisions		662	4,427
= Consolidated cash flow from current activities		53,190	69,560
- Taxes paid		-1,535	-1,256
= Consolidated cash flow from operating activities		51,655	68,304
- Investments in fixed assets	F.	-29,070	-25,218
+ Disposal of subsidiaries less discontinued cash and cash equivalents ³⁾		12,588	20,693
+ Inflows from the disposal of intangible and tangible assets		5,930	4,947
+ Interest received		414	547
- (+) Increase (decrease) in interest-bearing and other long-term receivables		0	0
= Consolidated cash flow from investing activities		-10,138	969
- Repayments of loan financing ¹⁾		-9,137	-15,770
- Repayments of promissory note loans		-11,000	-38,211
+ Inflows from acquisition financing		15,013	25,000
- Repayments of investment financing		-15,000	0
- Repayments of real estate loan borrowings ¹⁾		-1,077	-1,238
- Outflows from lease agreements ²⁾		-10,944	-8,382
- (+) Change in current financial liabilities (current accounts)		0	-2,335
- Interest paid		-8,055	-12,233
- Dividends		-236	-392
+ Other changes in equity		0	481
= Consolidated cash flow from financing activities	F.	-40,437	-53,080
+ (-) Consolidated cash flow from operating activities		51,655	68,304
+ (-) Consolidated cash flow from investing activities		-10,138	572
+ (-) Consolidated cash flow from financing activities		-40,437	-52,683
= Change in cash and cash equivalents		1,080	16,193
+ (-) Effect from currency translations		-170	210
+ Opening balance of cash and cash equivalents		66,013	49,610
= Closing balance of cash and cash equivalents		66,923	66,013

¹⁾ Loan financing and real estate loans correspond to the item "Bank loans" and "Other interest-bearing liabilities" at "Interest-bearing liabilities".

²⁾ Regarding "Outflows from lease agreements", see item "Lease liabilities" at "Interest-bearing liabilities".

³⁾ For explanations on error correction, see D. 18 "Error correction according to IAS 8 (Accounting policies)".

CONSOLIDATED STATEMENT OF CHANGES IN EQUITY FOR THE FINANCIAL YEAR 2025

in EUR k	Note	Share capital	Capital reserves	Treasury stock
As at 1.1.2025		22,330	37,563	-1,855
Earnings after tax		0	0	0
Other result after tax		0	0	0
Total result		0	0	0
Dividends		0	0	0
As at 31.12.2025	E. 18	22,330	37,563	-1,855

in EUR k	Note	Share capital	Capital reserves	Treasury stock
As at 1.1.2024		22,330	37,563	-1,855
Adjustment in accordance with IAS 8 ¹⁾		0	0	0
Adjusted balance as at 1.1.2024		22,330	37,563	-1,855
Earnings after tax		0	0	0
Other result after tax		0	0	0
Total result		0	0	0
Dividends		0	0	0
Changes due to deconsolidation	B. 1	0	0	0
As at 31.12.2024	E. 18	22,330	37,563	-1,855

Other reserves						Total
Retained earnings	Actuarial gain/loss	Reserves from currency translation and adjustments due to hyperinflation	Shares of POLYTEC Holding AG stockholders	Non-controlling interests		
157,466	-1,321	-5,199	208,986	2,756		211,742
10,046	0	0	10,046	105		10,151
0	1,195	-3,069	-1,874	0		-1,874
10,046	1,195	-3,069	8,172	105		8,277
0	0	0	0	-236		-236
167,512	-126	-8,268	217,157	2,625		219,783

Other reserves						Total adjusted ¹⁾
Retained earnings adjusted ¹⁾	Actuarial gain/loss	Reserves from currency translation and adjustments due to hyperinflation	Shares of POLYTEC Holding AG stockholders adjusted ¹⁾	Non-controlling interests adjusted ¹⁾		
167,433	-480	-8,077	216,916	3,595		220,511
-2,634	0	0	-2,634	0		-2,634
164,799	-480	-8,077	214,282	3,595		217,877
-7,333	0	0	-7,333	35		-7,299
0	-841	2,878	2,037	0		2,037
-7,333	-841	2,878	-5,297	35		-5,262
0	0	0	0	-392		-392
0	0	0	0	-481		-481
157,466	-1,321	-5,199	208,986	2,756		211,742

¹⁾ For explanations, see D. 18 "Error correction according to IAS 8 (Accounting Policies)".

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR 2025 OF POLYTEC HOLDING AG, HÖRSCHING

A. GENERAL INFORMATION

The POLYTEC GROUP is an internationally operating group with a focus on the plastics-processing automotive industry, headquartered in Austria. The Group operates in the automotive sector as a supplier of components and modules - primarily for engine compartment and exterior applications in the high-volume segment - as well as a supplier of genuine accessories and parts for the low- and medium-volume segments. The address of POLYTEC Holding AG is Polytec-Straße 1, 4063 Hörsching, Austria.

The consolidated financial statements of POLYTEC Holding AG for the financial year 2025 (hereinafter referred to as the "Group" or the "POLYTEC GROUP") have been prepared in accordance with IFRS Accounting Standards and Interpretations as adopted by the EU. In addition, the supplementary requirements of Section 245a (1) of the Austrian Commercial Code (UGB) have been complied with.

On 31 March 2026, the Board of Directors approved the consolidated financial statements for submission to the Supervisory Board.

POLYTEC Holding AG is headquartered in Hörsching, Austria, and is registered with the commercial register of the Regional Court of Linz as the court of jurisdiction under registration number FN 197646 g. The Legal Entity Identifier (LEI) is 529900OVSOBJNXZACW81.

The consolidated financial statements are prepared in thousands of euros (EUR k). When aggregating rounded amounts and percentages, rounding differences may occur due to the use of automated calculation tools.

The consolidated income statement is prepared according to the total cost accounting method.

In accordance with Section 245a of the Austrian Commercial Code (UGB), the present consolidated financial statements replace the consolidated financial statements otherwise required to be prepared pursuant to Sections 244 et seq. of the Austrian Commercial Code (UGB). POLYTEC Composites Germany GmbH & Co. KG, POLYTEC Composites GmbH & Co. KG, and Polytec Plastics Germany GmbH & Co. KG make use of the exemption pursuant to Section 264b of the German Commercial Code (HGB).

GOING CONCERN

In preparing the consolidated financial statements, management is required to assess the POLYTEC GROUP's ability to continue as a going concern. If material uncertainties exist related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern, such uncertainties must be disclosed. Based on management's assessment, no uncertainties exist regarding the POLYTEC GROUP's ability to continue as a going concern. The Group's stable liquidity position is supported by net cash flows from operating activities of EUR 51,655 k (see consolidated statement of cash flows for the financial year 2025) as well as positive internal cash flow projections. Furthermore, the Group reports cash and cash equivalents of EUR 66,923 k and equity of EUR 219,783 k, corresponding to an equity ratio of 46.2%.

1. NEW AND AMENDED STANDARDS FROM THE FINANCIAL YEAR 2025

The following **new or amended standards** and interpretations were to be applied for the first time in the financial year 2025:

Standard	Interpretation	Mandatory application according to IASB for financial years from	Adopted by the EU as at 31.12.2025
Amendments to IAS 21	Lack of exchangeability	1 January 2025	Yes

There are no material impacts on the consolidated financial statements of the POLYTEC GROUP.

2. NEW AND AMENDED STANDARDS FROM THE FINANCIAL YEAR 2026

The International Accounting Standards Board (IASB) is working on numerous projects that will only become effective for financial years beginning on or after 1 Janu-

ary 2026. The following new, revised or amended standards and IFRIC interpretations already issued by the IASB, but in some cases not yet mandatory for application in the EU, have not been early adopted by the POLYTEC GROUP and are therefore not relevant for the present consolidated financial statements:

Standard	Interpretation	Mandatory application according to IASB for financial years from	Adopted by the EU as at 31.12.2025
Amendments to IFRS 9/IFRS 7	Classification and measurements of financial instruments	1 January 2026	Yes
Amendments to IFRS 9/IFRS 7	Contracts referencing nature-dependent electricity	1 January 2026	Yes
Various IFRS 18	Annual improvements to IFRS Accounting Standards - volume 11	1 January 2026	Yes
IFRS 18	Presentation and disclosures in financial statements	1 January 2027	Yes
IFRS 19 and amendments to IFRS 19	Subsidiaries without public accountability: Disclosures	1 January 2027	Outstanding
Amendments to IAS 21	Hyperinflationary presentation currency	1 January 2027	Outstanding

With regard to the future application of further standards and interpretations that are not yet effective and have not been early adopted by the POLYTEC GROUP, no material changes to recognised assets, liabilities or other disclosures in the consolidated financial statements are expected. The only exception is the initial application of IFRS 18 (Presentation and Disclosure in Financial Statements). The POLYTEC GROUP is currently assessing the potential effects of the new standard IFRS 18, in particular with respect to the structure of the income statement, the

cash flow statement, and the additional disclosure requirements for management performance measures (MPMs). With regard to the income statement, reclassifications between operating result (continuing to be referred to as operating result) and financial result (to be subdivided into investing result and financing result) are expected. The most significant impact currently identified relates to the reclassification of effects from foreign currency translation arising from cash and cash equivalents and financial liabil-

ities from the operating result to the investing result or financing result, respectively. With respect to the presentation of the of cash flow statement, the option to classify interest received and interest paid either within cash flow from operating activities or within the corresponding cash flow from investing or financing activities will not be exercised; accordingly, no changes are expected in this regard. In addition, the POLYTEC GROUP is also assessing the effects on how information is grouped within the financial statements, including items currently classified as "Other".

B. PRINCIPLES OF CONSOLIDATION

1. SCOPE OF CONSOLIDATION

The scope of consolidation is determined in accordance with the principles of IFRS 10 (Consolidated Financial Statements) and IAS 28 (Associates). The parent company is POLYTEC Holding AG, Hörsching. The consolidated financial statements include the financial statements of POLYTEC Holding AG and of the entities controlled by or over which POLYTEC Holding AG exercises significant influence, as at 31 December each year, which are consolidated using the full consolidation method or the equity method, respectively.

The scope of consolidation of the POLYTEC GROUP includes 38 (2024: 38) fully consolidated companies, of which 31 (2024: 31) are foreign companies.

Control exists if the company has the power of decision over important activities, generates variable returns from the subsidiary and can influence these returns through its decision-making power.

Accordingly, in addition to the parent company, five (2024: six) domestic and 31 (2024: 31) foreign subsidiaries over which POLYTEC Holding AG exercises control are included in the consolidation. The six (2024: five) companies not included in consolidation are, both individually and in aggregate, immaterial. The reporting date for all companies included in the consolidated financial statements is 31 December 2025.

An overview of the consolidated companies is provided in Section G. 6 "Group companies".

The financial statements of subsidiaries are generally included in the consolidated financial statements from the date of acquisition until the date of disposal. Initial consolidation of a subsidiary takes place at the point in time at which control over the assets and operating activities of

that entity is effectively transferred to the respective parent company. Companies that are established or dissolved are included in the scope of consolidation if they are material to the Group's consolidated financial statements, or are excluded from the scope of consolidation if they are immaterial.

The scope of consolidation did not change during the financial year 2025.

As in the previous year, no investments were accounted for using the equity method in the consolidated financial statements in 2025.

BUSINESS COMBINATIONS AND NEWLY ESTABLISHED ENTITIES 2025

To strengthen its strategic focus, POLYTEC Holding AG sold its operating business activities in the United Kingdom to the British WHS Group under a share and asset purchase agreement dated 9 December 2025. As part of the agreement, the ongoing operating business, the 330 employees including temporary staff, as well as the items of property, plant and equipment required for operations were transferred to the purchaser. The tools related to the sale were transferred in the period in which the consolidated financial statements were prepared as part of a separate transaction (see G. 1 "Other Information" (Events after the reporting period)). The land and buildings remained the property of the POLYTEC GROUP and have been leased to the purchaser since the beginning of 2026. The disposal of the operating business activities was recognised upon the transfer of effective control as at 31 December 2025.

The result from the disposal of the operating business activities was determined by comparing the net assets disposed of with the consideration received. The resulting effect on the income statement amounts to EUR 2,276 k (see line item "Result from disposal/deconsolidation").

in EUR k	2025
Consideration received	21,863
Deduction of the net assets	-19,588
Result from disposal	2,276

The line item "Disposal of subsidiaries less discounted cash and cash equivalents" reported in the consolidated statement of cash flows in the amount of EUR 12,588 k comprises the consideration received of EUR 13,186 k less cash and cash equivalents disposed of amounting to EUR 598 k. Consideration of EUR 8,678 k had not yet been received in cash as at 31 December 2025.

In addition, POLYTEC Smart Plastics GmbH, Hörsching, was incorporated by declaration of formation dated 12 December 2025 and will operate as a sales company.

BUSINESS COMBINATIONS AND NEWLY ESTABLISHED ENTITIES 2024

As part of the refinancing of significant registered bonds of POLYTEC Holding AG carried out in the financial year 2023, Huemer Invest GmbH, a company associated with the Chairman of the Supervisory Board, Friedrich Huemer, committed to acquiring the fixed assets of POLYTEC Immobilien GmbH, primarily consisting of the factory and property in Hörsching, from Raiffeisenlandesbank Oberösterreich. The purchase and transfer agreement for the acquisition of shares in POLYTEC Immobilien GmbH, indirectly through the acquisition of shares in PH Immobilien GmbH by Huemer Immobilien GmbH, was concluded in April 2024. The sale price valued the properties at EUR 21 million. Upon the execution of the purchase and transfer agreement, PH Immobilien GmbH and its subsidiary POLYTEC Immobilien GmbH were excluded from the consolidation scope of POLYTEC Holding AG.

Company	Equity holding	Deconsolidation date
PH Immobilien GmbH, Hörsching	100.0%	15.04.2024
POLYTEC Immobilien GmbH, Hörsching	94.5%	15.04.2024

The contribution of PH Immobilien GmbH and POLYTEC Immobilien GmbH to the consolidated income statement for the financial year 2024 is as follows:

in EUR k	2024
Sales revenues	28
Earnings after tax	-229

The result from the deconsolidation of PH Immobilien GmbH and POLYTEC Immobilien GmbH was determined by offsetting the net assets derecognised against the consideration received, taking into account non-controlling interests previously recognised directly in equity. The effect resulting from this in 2024 on the consolidated income statement amounts to EUR -1,120 k (see line item "Result from disposal/deconsolidation").

The item "Disposal of subsidiaries less discounted cash and cash equivalents" reported in the consolidated cash flow statement in the amount of EUR 20,693 k is composed of the consideration received amounting to EUR 20,809 k less cash and cash equivalents disposed of amounting to EUR 116 k.

in EUR k	2024
Consideration received	20,809
Deduction of the net assets	-22,410
Cumulative non-controlling interests, which upon the loss of control over the subsidiaries are neutral	481

In connection with the corporate transaction that took place in the financial year 2024, see also D. 18 "Error correction according to IAS 8 (Accounting policies)".

2. METHODS OF CONSOLIDATION

FULL CONSOLIDATION

For acquisitions, IFRS 3 (Business Combinations) was applied. Accordingly, capital consolidation is performed using the acquisition method (recognition of all assets and liabilities at fair value, including for non-controlling interests, and full recognition of hidden reserves regardless of the level of non-controlling interests). The carrying amount of the investment is offset against the proportionate, newly remeasured equity of the subsidiary (purchase accounting).

If, in addition, a difference amount remains, it is recognised as goodwill. All goodwill is subject to an annual impairment test. An acquisition below market value requires, prior to recognising a gain, an assessment of whether all assets and liabilities have been correctly identified. Any remaining gain (negative goodwill/bargain purchase gain) is recognised in other operating income.

Non-controlling interests are presented in the consolidated financial statements as part of consolidated equity in accordance with the provisions of IFRS 10. Non-controlling interests are measured at the time of initial consolidation based on the proportionate share of equity.

All receivables and liabilities as well as income and expenses arising from transactions between companies included in the scope of consolidation are eliminated, taking into account the principle of materiality. Unrealised profits from intra-group deliveries are also eliminated, insofar as they are not of minor importance.

3. CURRENCY TRANSLATION

BUSINESS TRANSACTIONS IN FOREIGN CURRENCY

In the individual companies of the Group, transactions denominated in foreign currencies were translated at the exchange rate prevailing on the transaction date. Any resulting exchange differences are recognised in the consolidated income statement.

TRANSLATION OF INDIVIDUAL FINANCIAL STATEMENTS INTO FOREIGN CURRENCY

The functional currency of subsidiaries located outside the euro area is the respective local currency. Assets and liabilities of foreign subsidiaries were translated using the ECB reference exchange rate at the balance sheet date. The resulting exchange differences are recognised in the consolidated statement of comprehensive income. Items in the consolidated income statement were translated at average exchange rates for the financial year.

The consolidated financial statements of POLYTEC Holding AG also include two companies domiciled in Turkey. Since 1 April 2022, Turkey has been classified as a hyperinflationary economy, requiring the application of the provisions of IAS 29 (Financial Reporting in Hyperinflationary Economies). Any effects arising from hyperinflation are presented both in the reconciliation of equity and in the statement of comprehensive income, as well as in the schedule of non-current assets.

For POLYTEC COMPOSITES South Africa (Pty) Ltd., the euro (EUR) was determined as the functional currency, as the proportion of euro-denominated transactions has steadily increased and revenue and cost structures are oriented toward EUR.

Exchange differences on monetary items that, in economic terms, form part of a net investment in a foreign entity, such as long-term receivables and loans, are recognised outside profit or loss through other comprehensive income and reported under the line item "Currency translation and adjustments due to hyperinflation".

The following exchange rates were used:

	Average exchange rate		Exchange rate at the balance sheet date	
	2025	2024	31.12.2025	31.12.2024
CNY	8.0972	7.7700	8.2262	7.5833
CZK	24.6305	25.1256	24.2370	25.1850
GBP	0.8563	0.8449	0.8726	0.8292
HUF	400.0000	400.0000	385.1500	411.3500
TRY	44.8430	35.7143	50.4838	36.7372
USD	1.1293	1.0804	1.1750	1.0389
ZAR	20.1207	19.8020	19.4439	19.6188

C. FAIR VALUE MEASUREMENT

The POLYTEC GROUP measures financial instruments either at amortised cost or at fair value. Fair value is defined as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. When measuring fair value, it is assumed that the transaction in which the sale of the asset or the transfer of the liability takes place occurs either in the principal market for the asset or liability or, in the absence of a principal market, in the most advantageous market. The POLYTEC GROUP measures fair value using the assumptions that market participants would use when pricing the asset or liability, assuming that market participants act in their best economic interest.

When measuring the fair value of a non-financial asset, the market participant's ability to generate economic benefits through its highest and best use is taken into account.

In determining fair value, valuation techniques are applied that are appropriate in the respective circumstances and for which sufficient data are available to measure fair value, using observable input factors wherever possible.

Based on the significance of the input factors included in the valuation, three levels of fair values are distinguished, which illustrate the extent to which observable market data are available for measuring fair value.

The levels of the fair value hierarchy and their application to assets and liabilities can be described as follows:

Stage 1:

Quoted market prices for identical assets or liabilities in active markets.

Stage 2:

Other information than quoted market prices that is directly (e.g. prices) or indirectly (e.g. derived from prices) observable.

Stage 3:

Information for assets and liabilities that is not based on observable market data.

D. ACCOUNTING AND VALUATION PRINCIPLES

Group-wide policies ensure compliance with the principle of uniform accounting and measurement. The valuation is based on the going-concern assumption.

1. INTANGIBLE ASSETS

Acquired intangible assets are measured at cost and amortised on a straight-line basis over their useful lives. The amortisation rates range between 10.0% and 50.0%.

Research expenses are recognised as an expense in the year in which they are incurred. As a general rule, development costs are also treated as period expenses. They are capitalised only if certain conditions are demonstrably and cumulatively met. Among other requirements, it must be demonstrable that the development activity is expected, with a sufficient degree of probability, to generate future cash inflows that will cover not only the normal costs but also the related development costs. No development costs were incurred in either the current financial year or the previous year.

2. TANGIBLE ASSETS

Property, plant and equipment are measured at cost or production cost, less accumulated depreciation. Scheduled depreciation is calculated using the straight-line method. An impairment is recognised either to the recoverable market price (fair value) or, if higher, to the value in use.

For depreciable property, plant and equipment, the following depreciation rates are applied for scheduled depreciation:

Buildings and leasehold improvements	2.5 - 20.0%
Technical equipment and machinery	6.7 - 50.0%
Factory and office equipment	10.0 - 50.0%

Borrowing costs that are directly attributable to the acquisition, construction, or production of a qualifying asset are generally capitalised as part of the cost or production cost of that asset. All other borrowing costs are recognised in profit or loss in the period in which they are incurred.

Obligations arising from lease, rental, and tenancy agreements exist and are recognised as right-of-use assets within property, plant and equipment in the consolidated balance sheet. In the financial year 2025, right-of-use assets primarily relate to office, production, and warehouse

buildings, production machinery, company vehicles, and forklifts.

3. INVENTORIES

Inventories are measured at cost or at the lower of net realizable value as at the balance sheet date. The determination of cost or production cost for homogeneous assets is carried out using the weighted average cost method or similar methods. Only directly attributable costs and appropriate portions of overheads are included in production costs. The risk arising from obsolete inventory is taken into account by applying appropriate write-downs to the carrying amounts.

4. TRADE ACCOUNTS RECEIVABLE

Trade receivables are initially recognised at the transaction price.

In addition to a standardised assessment of receivables based on historical analysis and an evaluation of future developments, taking into account country risks, current geopolitical events, overdue items, and existing credit insurance, the probability of collection is assessed for individual impairments. In doing so, particular consideration is given to experience with the customers, their creditworthiness, and any collateral provided. Explanations of value adjustments as well as adjustments resulting from price differences are set out in section E. 12 "Trade accounts receivables".

5. CONTRACT ASSETS/LIABILITIES FROM CONTRACTS WITH CUSTOMERS

Revenue and profit recognition for a contract with customers relating to the manufacture of tooling and development activities is based on the degree of completion (over-time revenue recognition), provided that there is no alternative use and an enforceable right to payment including a reasonable margin exists. The degree of completion at the reporting date is determined by the ratio of costs incurred up to the balance sheet date to the estimated total costs of the respective customer contract. Changes in contract work, claims, and performance bonuses are included to the extent that their amount can be reliably measured and legal enforceability is assured. Contract assets are reclassified to receivables once the rights become unconditional. This generally occurs when the Group issues an invoice to the customer.

If the outcome of contracts with customers cannot be reliably determined, revenue is recognised only to the extent of the costs incurred that are expected to be recoverable. The costs of the respective customer contract are recognised as an expense in the period in which they are incurred. If it is probable that total costs will exceed total revenues, the expected loss is recognised immediately as an expense (provision for onerous contracts).

If the contract costs incurred up to the reporting date plus recognised profits and less recognised losses exceed progress billings, the surplus is recognised as a contract asset. The Company expects to recognize the revenue from contract assets over a period of two to five years. In contracts where progress billings exceed the costs incurred plus recognised profits and less recognised losses, the surplus is recognised as a contract liability. Amounts received prior to the performance of manufacturing services are recognised in the consolidated balance sheet as "Contract liabilities from contracts with customers." Billed amounts for services already rendered that have not yet been paid by the customer are included in the consolidated balance sheet under "Trade accounts receivables" and are generally settled within a short period of time.

For serial parts that do not have an alternative use, the criteria for over-time revenue recognition are also met if a binding order has already been received.

Contract assets from contracts with customers include amortisation receivables from tooling and development projects that have already been accepted by the customer, as well as upfront payments (entry fees). These contract assets typically contain a financing component.

Amortisation receivables from tooling and development projects that have already been accepted by the customer, for which customer agreements exist providing for settlement of the claims via a surcharge on the part price, are recognised as assets and are settled upon invoicing of the serial parts.

Entrance fees incurred to obtain customer contracts are capitalised and amortised over the term of the acquired customer contract based on unit volumes and, in some cases, on a straight-line basis.

In addition, costs for development services and tooling are recognised for which no enforceable contractual right to remuneration exists, but which can be directly attributed to an ongoing or future series production order. These contract costs are capitalised in accordance with IFRS 15 (Revenue from Contracts with Customers) and expensed over the term of the project. In such cases, the consideration for

development services or tooling creation that is added as a surcharge to the part price is recognised as revenue only upon delivery of the serial products. Impairments are recognised if the capitalised contract costs exceed the expected consideration to be received from the customer.

6. OTHER RECEIVABLES

Other receivables also include - where applicable - those derivative financial assets that have a positive fair value and are classified as "Fair value through profit or loss."

Long-term receivables are recognised at present value on the basis of an interest rate in line with the market.

7. CASH AND CASH EQUIVALENTS

Cash and other short-term financial assets comprise cash on hand, cheques, and balances with credit institutions.

8. IMPAIRMENT

Intangible assets and property, plant and equipment are subject to an impairment test if there is any indication of impairment. Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested annually for impairment, irrespective of whether any indication of impairment exists.

For impairment testing purposes, assets are grouped into the smallest identifiable group that is capable of generating cash inflows that are largely independent of those from other assets or groups of assets (cash-generating unit, CGU). The determination of the CGU structure is based on management judgment, taking into account the Group's specific organisational and economic circumstances. Of particular importance for the definition is the appropriate aggregation of assets into units of an integrated production network for which cash inflows can be attributed only on a collective basis.

An impairment loss is recognised if the recoverable amount of the asset or the cash-generating unit is lower than its carrying amount. The recoverable amount is the higher of fair value less costs of disposal and value in use.

The value in use corresponds to the present value of the estimated future cash flows. The cash flows used to determine value in use are derived from current plans approved by the Board of Directors and the Supervisory Board.

A planning horizon of three years is applied when estimating future cash flows. For periods beyond this planning horizon, a perpetuity is assumed based on the assumptions of the third year. The cash flows are discounted using a market-based discount rate before taxes that reflects the specific risks of the asset or the cash-generating unit. This rate corresponds to the weighted average cost of capital (WACC).

An impairment loss is recognised in the amount by which the carrying amount of the individual asset or the cash-generating unit exceeds its recoverable amount. Impairment losses are allocated on a pro rata basis to reduce the carrying amounts of the assets of the cash-generating unit.

If the reasons for an impairment no longer apply, reversals of impairment losses are recognised for intangible assets and property, plant and equipment up to their amortised or depreciated cost.

9. PROVISIONS FOR EMPLOYEES

PROVISIONS FOR SEVERANCE PAYMENTS

Due to statutory obligations, employees of Austrian Group companies who commenced employment before 1 January 2003 are entitled, in the event of termination or upon retirement, to a one-off severance payment. This payment depends on the number of years of service and the remuneration applicable at the time the severance entitlement arises. The recognition of this obligation is carried out in accordance with IAS 19 (Employee Benefits). For all employment relationships established after 31 December 2002, contributions are paid to a company employee severance fund and recognised as an expense.

The provisions for severance payments are measured at the balance sheet date using the projected unit credit method, applying a discount rate of 3.40% (2024: 3.20%) and taking into account future salary increases of 2.00% (2024: 2.00%). A service-related fluctuation discount is applied. The assumed retirement age, taking transitional arrangements into account, is uniformly 63 years for both women and men (2024: 62 years). The service cost is allocated over the entire period of service from commencement of employment until the expected retirement date.

Actuarial gains and losses are recognised in other comprehensive income in the year in which they arise in accordance with IAS 19. Current service cost and past service cost are recognised in the consolidated income statement under personnel expenses, while the interest expense related

to severance payment provisions is presented in the financial result.

PROVISIONS FOR PENSIONS

Due to contractual arrangements, pension obligations exist for certain employees of three German Group companies. These obligations are accounted for in accordance with IAS 19, with measurement carried out using the projected unit credit method. Depending on the allocation of obligations between vested benefits and pensions in payment, as well as on the specific provisions of the individual pension schemes, a discount rate of 3.92% (2024: 3.25%) and a pension or salary increase rate of 2.00% (2024: 2.00%) - unless a lower trend has been contractually agreed - are applied. For actuarial calculations, the 2018G mortality tables by Dr. Klaus Heubeck are used.

Actuarial gains and losses are recognised in other comprehensive income in the year in which they arise in accordance with IAS 19. Current service cost and past service cost are presented in the consolidated income statement under personnel expenses, while the interest expense related to provisions for pensions is recognised in the financial result.

In a Dutch company, the entitlements of active plan members are administered in the form of a defined contribution pension plan. Pension benefits for former employees and pensioners are determined as a percentage of the annual salary for each year of service. These benefits are administered through an insurance arrangement, and ongoing indexation is carried out in accordance with the specifications of the industry pension fund.

Two German companies of the POLYTEC GROUP have outsourced their defined benefit pension commitments to a mutual insurance association (pension fund). The pension fund is subject to supervision by the German Federal Financial Supervisory Authority (BaFin). The benefits provided by the pension fund include old-age pensions, disability pensions, and survivors' pensions. Active and former employees of the POLYTEC GROUP are insured through the pension fund. The POLYTEC GROUP terminated all future contribution payments effective 30 June 2016 and will assume future pension provisions under internal financing (future service).

PROVISIONS FOR LONG-SERVICE PAYMENTS

Due to collective bargaining agreements or company-specific arrangements, employees are entitled to receive long-service awards upon reaching certain lengths of service.

For this obligation, a provision is recognised using the following parameters:

	Discount rate (p.a.)		Future remuneration increase	
	2025	2024	2025	2024
Austria	4.00%	3.40%	2.00%	2.00%
Germany	4.00%	3.40%	2.00%	2.00%
The Netherlands	4.10%	-	3.00%	-

A service-related fluctuation discount is applied.

10. TAXES

Tax receivables are presented netted against tax liabilities if they relate to the same tax authority and a right of offset exists.

Income tax expense (income tax revenue) comprises current taxes and deferred taxes.

Individual tax risks are addressed with a prudent probability assessment when determining tax provisions and when recognising deferred taxes. In the case of ongoing tax audits, contested matters that have not yet been finally assessed are considered within a comprehensive assessment of the Group's overall tax burden in the income tax provision. In general, no allowance is made for detection risk. The Group is not aware of any material tax risks.

Current taxes for the individual entities are calculated based on the entity's taxable income and the applicable tax rate in the respective country.

Deferred taxes are recognised in particular for temporary differences between the IFRS carrying amounts and the tax bases. They are determined in accordance with IAS 12 (Income Taxes) using the balance sheet liability method. In addition, the tax benefit that is expected to be recoverable from existing tax loss carryforwards is taken into account in the calculation. Deferred tax assets on tax loss carryforwards are recognised to the extent that their utilisation within three years is expected. The calculation of deferred taxes is based on the income tax rate customary in the respective country.

11. LIABILITIES

Trade payables are measured at initial recognition at the fair value of the goods and services received. Subsequently,

these liabilities are measured at amortised cost. Other liabilities, in particular interest-bearing borrowings, are recognised at their repayment amount, provided there is no material difference from fair value. Subsequent measurement is carried out using the effective interest method at amortised cost.

12. PROVISIONS

Provisions are recognised when legal or constructive obligations to third parties exist, arising from past business transactions or events, and when it is probable that these obligations will result in an outflow of resources that can be reliably estimated. They are recognised at the expected settlement amount, taking into account all identifiable risks. In this context, the settlement amount with the highest probability of occurrence is assumed. Long-term provisions are discounted if the discounting effect is material and the discount period can be reliably estimated.

Provisions for onerous contracts and contingencies consist of provisions for onerous contracts in accordance with IAS 37 (Provisions).

In connection with a legal dispute arising from insolvency proceedings, EUR 5,749 k is being claimed from the POLYTEC GROUP. Management assumes that the claims are unfounded; therefore, no provision has been recognised. The disclosure exemption pursuant to IAS 37.92 is applied.

13. FINANCIAL INSTRUMENTS

Financial assets and liabilities are recognised in the statement of financial position when the Group becomes a party to the contractual provisions of a financial instrument.

Financial assets are derecognised when the contractual rights to the assets expire or when the assets are transferred together with all material risks and rewards, or when control is transferred. Financial liabilities are derecognised when the contractual obligations are discharged, cancelled, or expire. Regular-way purchases and sales of financial instruments are generally recognised on the settlement date.

Financial assets are classified as follows::

- Financial assets measured at fair value through profit or loss
- Financial assets measured at amortised cost

Financial assets are measured at amortised cost if the asset is held within a business model whose objective is to collect contractual cash flows and if the contractual terms

give rise, on specified dates, to cash flows that are solely payments of principal and interest on the outstanding principal amount. If these two conditions are not met, the asset is measured at fair value through profit or loss (FVPL). No derivatives were measured at FVPL in either the current financial year or the previous year.

Financial liabilities are classified as follows:

- a. Financial liabilities measured at amortised cost
- b. Financial liabilities measured at fair value through profit or loss

Financial liabilities are measured at amortised cost using the effective interest method.

Other possible categories under IFRS 9 (Financial Instruments) are not applied. Hedge accounting is also not applied. Financial derivatives are entered into solely for the purpose of hedging underlying transactions. Financial derivatives that do not meet the hedge accounting requirements under IFRS 9 are classified as financial assets or liabilities measured at fair value through profit or loss and are recognised in the statement of financial position at their fair value. Where available, fair value corresponds to the market value or is determined using common valuation techniques based on market data available at the measurement date. Fair value reflects the estimated amount that the POLYTEC GROUP would have to pay or receive if the transaction were settled at the reporting date. Changes in value are recognised immediately in profit or loss in the consolidated statement of profit or loss.

14. REALISATION OF INCOME AND EXPENSES

Revenue includes all income resulting from the typical business activities of the POLYTEC GROUP. They are recognised over time, a revenue recognition at a point in time is not applied.

Grants from public funds related to investments lead to a reduction of the acquisition and production costs. Grants from public funds for incurred expenses are presented differently depending on whether the grant relieves multiple expense items or not. Accordingly, grants for research and development activities that relate to multiple expense items are recognised as other operating income, whereas grants related to only one expense item - such as short-time work allowances - are recognised directly as a reduction of that specific expense item. Customer grants are recognised as other operating income. Grants from public funds as well as customer grants are recognised only when there is reasonable assurance that the related conditions will be met.

Operating expenses are recognised in profit or loss when the services are utilised or at the time they are incurred.

15. FINANCIAL RESULT

Interest expense comprises interest on borrowed funds, interest and interest-like expenses arising in connection with leasing, as well as the interest component of changes in obligations to employees.

Interest income and other financial income include interest, dividends, and similar income realised from the investment of financial resources and investments in financial assets. Interest income is recognised on a time-apportioned basis, taking into account the effective interest rate of the asset. Dividend income is recognised when the legal right to receive the dividend arises.

Other expenses realised from the investment of financial resources and investments in financial assets are recognised under other financing expenses.

16. CONSOLIDATED CASH FLOW STATEMENT

For the presentation of the consolidated cash flow statement, the indirect method was applied for the consolidated cash flow from operating activities. The cash and cash equivalents fund comprises cash on hand and bank balances.

In the financial year 2025, consistent with the previous year, the option pursuant to IAS 7.31 (Statement of Cash Flows) is exercised. Accordingly, interest received is presented in the consolidated cash flow from investing activities, while interest paid is presented in the consolidated cash flow from financing activities.

17. UNCERTAINTIES WITH REGARD TO ASSESSMENTS AND ASSUMPTIONS

The preparation of consolidated financial statements requires management to exercise judgment in applying accounting and measurement policies, as well as to make assumptions about future developments that affect the recognition and measurement of recognised assets and liabilities, the disclosure of other obligations at the reporting date, and the recognition of income and expenses during the reporting period. The amounts that actually arise in the future may differ from these estimates.

In assessing the recoverability of intangible assets and property, plant and equipment, management makes estimates and forward-looking assumptions regarding the expected

net cash inflows during the planning periods and the cost of capital of the POLYTEC GROUP or the respective cash-generating unit. The estimates are made to the best of management's knowledge under the going-concern assumption, are based on past experience, and appropriately take into account the remaining uncertainty. For an addition recognised within property, plant and equipment in accordance with IFRS 3, the option to perform the concentration test was exercised.

When estimating useful lives, reference is made either to experience gained from the operation of comparable assets or to a shorter expected product life cycle. In addition, when determining right-of-use assets, assessments of lease terms and any termination and extension options, as well as the derivation of the discount rate, are relevant.

In assessing the recoverability of deferred tax assets, management evaluates whether it is probable that all deferred tax assets will be realised. The ultimate realizability of deferred tax assets depends on whether taxable income will be generated in the periods in which the deductible temporary differences become available for utilisation. If the company does not generate sufficient taxable income, deferred tax assets arising from tax loss carryforwards and temporary differences may not be recoverable and would need to be written down. The assumptions regarding future cash inflows as well as future taxable income are based on the Group's medium-term plans. If these assumptions prove to be incorrect, this could have an impact on the carrying amounts of the respective assets in subsequent years. A sensitivity analysis has shown that a taxable income 10% lower than that assumed in the current medium-term planning would not result in any additional impairment of deferred tax assets arising from tax loss carryforwards and temporary differences.

The actuarial valuation of severance payment, pension and jubilee obligations performed by actuaries is based on a method that applies parameters such as the expected discount rate as well as anticipated salary and pension increases. In addition to interest rate risk and salary and pension increase risk, there is also longevity risk. If the relevant parameters develop significantly differently from expectations, this may have a material impact on the provisions and, consequently, on the Group's net pension and severance expenses. In order to illustrate the impact of changes in the discount rate used to measure severance payment and pension obligations, a sensitivity analysis has been prepared, which is explained in more detail in note E. 21 "Provisions for employees".

Revenue and profit recognition for contracts with customers relating to the manufacture of tools and development activities is based on the stage of completion (over-time revenue

recognition). This recognition is based on estimates made using all information available as at the reporting date. Changes after the reporting date are possible. Such changes may lead to adjustments to assets and may have a material impact on the results of subsequent periods.

In presenting the disposal of the operating business activities in the United Kingdom, management exercised judgment in reflecting the different contractual arrangements. This judgment affected, in the consolidated income statement, the allocation between sales revenues and the result from disposal/deconsolidation, and, in the consolidated cash flow statement, the classification between operating activities and investing activities. Further details on the transaction are provided in note B. 1 "Scope of consolidation" (Business combinations and newly established entities 2025).

18. ERROR CORRECTION ACCORDING TO IAS 8 (ACCOUNTING POLICIES)

The presentation of non-controlling interests was reviewed in the current financial year and adjusted compared to the previous year in order to ensure an appropriate presentation in the consolidated financial statements. The corrections to the comparative period of the consolidated financial statements as at 31 December 2025 mainly result from the fact that the timing of the recognition of a sale-and-leaseback transaction with a related party (see note B. 1 "Scope of consolidation" (Business transactions and newly established entities 2024)) was not adequately reflected. The following adjustments arose:

Consolidated income statement for the financial year 2024:

in EUR k	Before error correction	Error correction	After error correction
Result from disposal/deconsolidation	-723	-397	-1,120

Consolidated statement of changes in equity for the financial year 2024:

in EUR k	Before error correction	Error correction	After error correction
Retained earnings	158,347	-881	157,466
Non-controlling interest	1,875	881	2,756

Consolidated cash flow statement for the financial year 2024:

in EUR k	Before error correction	Error correction	After error correction
Disposal of subsidiaries less discontinued cash and cash equivalents	20,296	397	20,693
Other changes in equity	879	-397	481

The notes related to the error correction were adjusted accordingly.

E. NOTES TO THE CONSOLIDATED INCOME STATEMENT, THE CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME AND THE CONSOLIDATED BALANCE SHEET

1. SALES REVENUES AND SEGMENT REPORTING

A comprehensive analysis of the reporting and management structure leads to the conclusion that the POLYTEC GROUP constitutes a single-segment group. Accordingly, segment reporting for one reportable segment for the financial years 2025 and 2024 is limited to the entity-wide disclosures in accordance with IFRS 8.31 et seq. (Operating Segments).

As an automotive supplier, the Group is, by its nature, dependent on a limited number of major customers.

Revenue distribution by customer is as follows:

in EUR k	2025	2024
VW	187,256	192,923
Mercedes Benz	199,028	206,412
Jaguar Land Rover	85,623	61,039
Other Automotive	133,602	126,435
Non-Automotive	61,283	91,023
Total	666,792	677,831

In each of the years 2025 and 2024, two customer groups each accounted for more than 50% of sales revenues. Due to the broad model and brand portfolio of these major customers, which generally operate in both the passenger car and commercial vehicle segments, the customer-supplier relationship in both cases relates to all business areas, albeit to differing extents.

Revenue by market area is distributed as follows:

in EUR k	2025	2024
Passenger Cars & Light Commercial Vehicles	505,024	494,505
Commercial Vehicles	100,485	92,303
Industrial Applications	61,283	91,023
Total	666,792	677,831

The disclosures to be made at Group level relating to geographical areas (which are determined within revenue on the basis of the customers' locations) are as follows as at the respective reporting dates:

in EUR k	External sales		Intangible assets, goodwill and tangible assets	
	2025	2024	2025	2024
Austria	3,900	4,535	46,822	48,835
Germany	359,275	412,928	95,437	91,212
Great Britain	125,292	65,927	11,652	30,874
Sweden	19,794	20,238	0	0
Hungary	19,673	25,974	4,505	4,295
Rest of EU	105,631	110,058	38,060	36,273
Other countries	33,227	38,170	16,144	20,536
Total	666,792	677,831	212,620	232,025

The distribution of over-time revenue by category is as follows:

in EUR k	2025	2024
Part sales and other revenues	588,016	602,701
Tooling and engineering sales	78,777	75,130
Total	666,792	677,831

2. OTHER OPERATING INCOME

in EUR k	2025	2024
Income from the disposal of and additions to fixed assets excluding financial assets	307	922
Income from cost reimbursements	3,003	1,405
Grants and receivables	1,288	1,432
Rental income	376	8
Income from patents	456	417
Insurance compensations and indemnity payment	45	1,329
Other income	1,088	1,306
Total	6,563	6,819

In the past financial year, government grants amounting to EUR 1,545 k (2024: EUR 1,742 k) were recognised in profit or loss. These mainly comprise environmental incentive premiums of EUR 469 k (2024: EUR 203 k), energy cost subsidies of EUR 0 k (2024: EUR 11 k), and customer grants of EUR 228 k (2024: EUR 614 k), which are reported under other operating income. In addition, short-time work subsidies amounting to EUR 257 k were received in 2025 (2024: EUR 310 k). These subsidies are offset against wages and salaries. The short-time work subsidies received during the financial year were obtained in Germany.

3. EXPENSES FOR MATERIALS AND SERVICES RECEIVED

in EUR k	2025	2024
Material expenses	286,478	309,805
Expenses for services received	54,690	42,789
Total	341,168	352,594

4. PERSONNEL EXPENSES

in EUR k	2025	2024
Wages and salaries	161,563	163,335
Expenses for leased personnel	21,479	30,555
Statutory social expenses	33,473	33,321
Expenses for severance payments and pensions	2,238	2,821
Other personnel expenses	2,100	1,359
Total	220,852	231,391

Expenses for severance payments and retirement benefits also include expenses for defined contribution plans. For the Austrian group companies, these expenses amounted to EUR 413 k (2024: EUR 393 k).

In connection with the planned closure of the site in Weierbach, Germany, and further workforce reductions, personnel expenses include negative non-recurring effects amounting to EUR 3,452 k.

With regard to government grants, reference is made to the explanations provided under other operating income in section E.2 "Other operating income".

The number of employees of the POLYTEC GROUP (including leasing personnel) is as follows:

in FTE	2025	2024
Average	3,565	3,877
As at 31 December	3,059	3,678

The number of employees of the POLYTEC GROUP (excluding leasing personnel) is as follows:

in FTE	2025	2024
Average	3,266	3,435
As at 31 December	2,876	3,439

The average number of employees (excluding leasing personnel) at POLYTEC Holding AG and the Austrian subsidiaries of the POLYTEC GROUP is as follows:

in FTE	2025	2024
Blue-collar employees	266	258
White-collar employees	203	202
Total	469	460

5. OTHER OPERATING EXPENSES

in EUR k	2025	2024
Maintenance costs	16,204	15,675
Other operating costs	8,125	8,148
Other administrative costs	10,309	10,243
Outgoing freight	6,357	7,608
Other sales costs	2,951	2,099
Expenses from variable, short-term and low-value rental and lease contracts	4,890	3,988
IT and communication costs	7,650	6,701
Legal and consulting costs	4,567	5,428
Taxes and charges not included in income tax	1,456	1,415
Risk provisions and damage cases	44	3,918
Losses from the disposal of fixed assets excluding financial assets	131	17
Expense for currency translation differences	429	36
Total	63,113	65,277

Included in other operating expenses are the following expenses for services provided by the Group's auditor:

in EUR k	2025	2024
Annual and group financial audit	232	256
Other non-auditing services	4	93
Other services	36	24
Total	272	373

6. FINANCIAL RESULT

in EUR k	2025	2024
Interest income and income from securities	414	547
Interest component of pension commitments	-477	-722
Other interest expenses	-7,139	-11,419
Interest derived from lease liabilities	-885	-662
Other financial expenses and other financial income	103	-105
Total	-7,983	-12,361

The decrease in other interest expense is largely attributable to the reduction in interest-bearing liabilities compared to the previous year. In addition, lower interest rates on variable-interest liabilities as well as declining factoring fees were recorded in the financial year 2025. Reference is also made to the explanations provided in section G. 2 "Risk reporting".

The interest component arising from defined benefit obligations is non-cash in nature. All other interest income and interest expenses are largely cash-effective.

The net result by measurement category is as follows:

31.12.2025	Operating result		Financial result		
	Value adjustment	Currency translation	Interest	Result from FV measurement	Net result
in EUR k					
Financial assets measured at amortised cost	-662	0	414	0	-248
Financial liabilities measured at amortised cost	0	-429	-7,139	0	-7,568

31.12.2024	Operating result		Financial result		
	Value adjustment	Currency translation	Interest	Result from FV measurement	Net result
in EUR k					
Financial assets measured at amortised cost	-4,103	0	547	0	-3,556
Financial liabilities measured at amortised cost	0	-36	-11,419	0	-11,456

7. TAX INCOME/EXPENSE

in EUR k	2025	2024
Expenses for current taxes	-2,003	-2,011
thereof aperiodic	-802	37
Income from deferred taxes	340	3,619
thereof aperiodic	340	455
Total	-1,663	1,607
thereof aperiodic	-462	492

Income tax expense for the financial year 2025 amounted to EUR -1,663 k and is EUR 1,054 k lower than the notional tax expense of EUR -2,717 k, which would result from applying a tax rate of 23% to profit before tax of EUR 11,813 k.

The causes of the difference between the notional and the reported income tax expense in the consolidated financial statements are as follows:

in EUR k	2025	2024
Earnings before tax	11,813	-8,906
thereof 23% calculated income tax expense/revenue	-2,717	2,048
Tax-free result from disposal/deconsolidation	-247	258
Participation and inter-company valuations	2,354	0
Tax-free grants and subsidies	703	320
Non-capitalised tax losses less utilised non-capitalised loss carryforwards	1,079	-428
Permanent differences and other changes	-2,387	-1,194
Differences from the discrepancy between the local and consolidated tax rates	15	84
Income tax expense/revenue of the period	-1,200	1,088
Aperiodic income tax expense/revenue	-802	37
Aperiodic deferred income tax revenue	340	482
Disclosed income tax revenue	-1,663	1,607

The aperiodic deferred income tax revenue amounting to EUR 340 k (2024: EUR 482 k) mainly results from a revised assessment of the recoverability of deferred tax assets on tax loss carryforwards.

Income tax expense for the period includes a reduction in current income tax expense due to the utilisation of previously unrecognised tax losses from previous periods amounting to EUR 2,358 k (2024: EUR 667 k).

8. INTANGIBLE ASSETS AND GOODWILL

The breakdown of the asset items aggregated in the consolidated balance sheet and their development is as follows:

in EUR k	Rights	Goodwill	Advance payments made	Total
Acquisition costs				
As at 1.1.2024	20,108	38,971	1,638	60,717
Change in the scope of consolidation	-4	0	0	-4
Currency translation differences and adjustments due to hyperinflation	-5	0	0	-5
Additions	495	0	713	1,207
Disposals	-55	0	0	-55
Reclassification	1,293	0	-1,293	0
As at 31.12.2024	21,831	38,971	1,058	61,861
As at 1.1.2025	21,831	38,971	1,058	61,861
Change in the scope of consolidation	0	0	0	0
Currency translation differences and adjustments due to hyperinflation	88	0	0	88
Additions	460	0	1,279	1,739
Disposals	-1,965	0	0	-1,965
Reclassification	754	0	-754	0
As at 31.12.2025	21,169	38,971	1,583	61,723
Accumulated depreciation				
As at 1.1.2024	15,493	38,971	0	54,464
Change in the scope of consolidation	-4	0	0	-4
Currency translation differences and adjustments due to hyperinflation	-1	0	0	-1
Depreciation	1,308	0	0	1,308
Disposals	-55	0	0	-55
As at 31.12.2024	16,741	38,971	0	55,711
As at 1.1.2025	16,741	38,971	0	55,711
Change in the scope of consolidation	0	0	0	0
Currency translation differences and adjustments due to hyperinflation	84	0	0	84
Depreciation	1,455	0	0	1,455
Disposals	-1,914	0	0	-1,914
As at 31.12.2025	16,366	38,971	0	55,336
Carrying amounts as at 31 December 2024	5,090	0	1,058	6,148
Carrying amounts as at 31 December 2025	4,802	0	1,583	6,385

Research and development expenses incurred by the Group in the financial year 2025 amounted to approximately EUR 789 k (2024: EUR 575 k).

IMPAIRMENT LOSSES

Intangible assets and property, plant and equipment were subjected to an impairment test (review for impairment) in the financial year 2025. As in previous years, no impairment loss was identified.

The impairment test as at 31 December 2025 was based, as in the previous year, on a three-year cash flow projection period, a long-term growth rate of 0% (2024: 0%), and pre-tax discount rates (WACC) ranging from 10.06% to 11.21% (2024: 10.69%).

9. TANGIBLE ASSETS

The breakdown of the asset items aggregated in the consolidated balance sheet and their development is as follows:

in EUR k	Land and buildings	Real estate right-of-use	Technical equipment and machinery	Machinery right-of-use	Fixtures, fittings and equipment	Advance payments made and assets under construction	Total
Acquisition costs							
As at 1.1.2024	169,058	9,666	271,437	18,930	65,362	9,282	543,735
Change in the scope of consolidation	-26,147	0	0	0	0	0	-26,147
Currency translation differences and adjustments due to hyperinflation	604	196	966	-10	164	47	1,968
Additions	464	9,655	5,808	5,555	2,753	15,839	40,075
Disposals	-14	0	-12,281	-5,514	-906	173	-18,542
Reclassification	92	0	2,854	0	3,880	-6,816	10
Revaluation	0	40	-147	722	0	0	615
As at 31.12.2024	144,057	19,557	268,638	19,684	71,253	18,525	541,713
As at 1.1.2025	144,057	19,557	268,638	19,684	71,253	18,525	541,713
Currency translation differences and adjustments due to hyperinflation	-780	-186	873	71	-298	54	-266
Additions	727	0	5,790	170	4,958	18,929	30,574
Disposals	-4,511	-5,473	-62,651	-811	-13,553	-2,836	-89,836
Reclassification	1,717	0	7,817	0	283	-9,817	0
Revaluation	0	2,814	0	544	0	0	3,358
As at 31.12.2025	141,210	16,711	220,467	19,659	62,643	24,854	485,544
Accumulated depreciation							
As at 1.1.2024	43,940	3,930	192,617	10,702	50,329	13	301,531
Change in the scope of consolidation	-3,968	0	0	0	0	0	-3,968
Currency translation differences and adjustments due to hyperinflation	135	54	469	-3	90	0	745
Depreciation	4,573	2,234	14,005	4,508	5,187	0	30,506
Disposals	-8	0	-6,821	-5,383	-792	0	-13,004
Revaluation	0	0	0	29	-4	0	25
As at 31.12.2024	44,673	6,218	200,270	9,852	54,810	13	315,836
As at 1.1.2025	44,673	6,218	200,270	9,852	54,810	13	315,836
Currency translation differences and adjustments due to hyperinflation	83	-91	1,034	32	-28	0	1,031
Depreciation	4,374	2,684	13,272	3,782	6,023	0	30,135
Disposals	-4,103	-3,241	-49,322	-804	-10,767	-13	-68,250
Revaluation	0	280	0	277	0	0	557
As at 31.12.2025	45,028	5,850	165,254	13,138	50,039	0	279,308
Carrying amounts as at 31.12.2024	99,384	13,339	68,367	9,832	16,443	18,512	225,877
Carrying amounts as at 31.12.2025	96,182	10,861	55,212	6,521	12,604	24,854	206,235

Property, plant and equipment were subjected to an impairment test (review for impairment) in the financial year 2025. Reference is made to the explanations provided in section E. 8 "Intangible assets and goodwill".

Land and buildings include land with a carrying amount of EUR 23,662 k (2024: EUR 23,801 k).

Under real estate right-of-use and machinery right-of-use, revaluation present remeasured lease contracts.

The item "Advance payments made and assets under construction" includes an asset acquisition within the meaning of IFRS 3. The Company exercised the option to apply the concentration test. As the substantially all of the fair value is concentrated in a single identifiable group of assets, the criteria for the concentration test pursuant to IFRS 3 are met. Consequently, the acquisition does not constitute a business as defined by IFRS 3. The transaction is therefore accounted for as an asset acquisition and is accordingly presented within property, plant and equipment under advance payments made and assets under construction.

No borrowing costs were capitalised on qualifying assets in the financial years 2024 or 2025.

Commitments arising from outstanding purchase orders for the delivery of property, plant and equipment amounted to EUR 9,540 k as at 31 December 2025 (2024: EUR 5,830 k).

Property, plant and equipment with a carrying amount of EUR 5,817 k (2024: EUR 6,894 k) have been pledged as collateral to the same extent for liabilities to credit institutions. The decrease results from the repayment of financial liabilities during the year.

The maturities of lease liabilities recognised as at the reporting date are detailed as follows:

in EUR k	31.12.2025	31.12.2024
Within one year	4,511	6,011
Longer than one year and within five years	9,094	12,011
Longer than five years	4,275	5,068

Total cash outflows arising from lease arrangements in the financial year 2025 amounted to EUR 10,944 k (2024: EUR 8,382 k). In addition to principal repayments, this amount includes cash outflows from short-term leases of EUR 2,823 k (2024: EUR 2,593 k), from variable lease payments of EUR 678 k (2024: EUR 976 k), and from leases of low-value assets of EUR 79 k (2024: EUR 19 k). Interest expense from lease contracts amounting to EUR 885 k (2024: EUR 662 k) is non-cash in nature.

As part of a sale-and-leaseback transaction carried out in the financial year 2024, the plant and property at the

Hörsching site have been leased since April 2024. This transaction forms part of the real estate transaction described under "Business combinations and newly established entities 2024". For the lease term in the financial year 2025, a monthly lease payment of EUR 117 k was agreed (2024: EUR 100 k). The non-cancelable lease term amounts to 10 years. The carrying amount of the right-of-use asset recognised as at 31 December 2025 amounts to EUR 9,820 k (2024: EUR 8,744 k). For further details, reference is made to section G. 3 "Related parties".

10. DEFERRED TAX ASSETS/LIABILITIES

The differences between the carrying amounts in the tax balance sheet and the IFRS balance sheet arise from the following items or give rise to the following deferred tax effects:

in EUR k	31.12.2025		31.12.2024	
	Assets	Liabilities	Assets	Liabilities
Intangible and tangible assets	13,671	2,493	11,263	2,878
Loss carryforwards	2,910	0	4,750	0
Trade accounts receivables	0	53	116	0
Contract assets	80	3,720	6,955	9,533
Other assets	5	132	3	686
Provisions for pensions	863	0	1,599	0
Provisions for severance payments	698	0	755	0
Other provisions for personnel	66	18	68	0
Other provisions	177	315	127	832
Other liabilities	291	0	58	20
Subtotal	18,761	6,732	25,695	13,949
Offsetting due to identical tax authorities	-4,230	-4,230	-12,997	-12,997
Deferred taxes pursuant to the balance sheet	14,532	2,502	12,698	952

In 2025, deferred tax assets arising from temporary differences and tax loss carryforwards existed in Group companies amounting to EUR 14,532 k (2024: EUR 12,698 k). These deferred tax assets are considered recoverable, as future taxable profits are expected for these entities based on the current medium-term planning.

As at 31 December 2025, the Group had tax loss carryforwards amounting to EUR 86,726 k (2024: EUR 95,563 k), which are composed as follows:

in EUR k	31.12.2025	31.12.2024
Total	86,726	95,563
capitalised loss carryforwards	19,051	29,231
of which applicable for an unlimited period	17,664	28,835
of which will expire in the next five years	1,387	396
non-capitalised loss carryforwards	67,675	66,332
of which applicable for an unlimited period	65,567	58,618
of which will expire in the next five years	2,108	7,714

No deferred tax assets were recognised for tax loss carryforwards amounting to EUR 67,675 k (2024: EUR 66,332 k), as future taxable income against which the unused tax losses could be utilised is not yet considered sufficiently probable. This corresponds to unrecognised deferred tax assets of EUR 11,615 k (2024: EUR 12,236 k). Of the tax loss carryforwards (gross amounts), EUR 2,108 k will expire within the next five years (2024: EUR 7,714 k).

In accordance with IAS 12.39, no deferred taxes were recognised for temporary differences related to investments in subsidiaries amounting to EUR 18,446 k (2024: EUR 17,718 k), as at 31 December 2025 it was assumed that the differences between the tax base of the investments and the proportionate equity of the subsidiaries included in the consolidated financial statements will remain tax-free in the foreseeable future.

Deferred taxes include non-cash-effective deferred tax assets amounting to EUR 378 k (2024: EUR 836 k) and non-cash-effective deferred tax liabilities amounting to EUR 0 k (2024: EUR 0 k).

11. INVENTORIES

The breakdown of inventories is as follows:

in EUR k	31.12.2025	31.12.2024
Raw materials and supplies	27,603	37,310
Unfinished goods	1,283	887
Finished goods and merchandise	157	654
Advance payments made	156	262
Total	29,198	39,114

The unfinished goods and order costs amounted to EUR 1,283 k (2024: EUR 887 k).

The net expense recognised in profit or loss from changes (net of additions and reversals) in inventory write-downs amounted to EUR -224 k in the financial year (2024: EUR 276 k). Inventories expensed as cost of materials during the reporting period amounted to EUR 289,690 k (2024: EUR 306,158 k).

Inventories with a carrying amount of EUR 1,905 k (2024: EUR 2,755 k) are expected to be realised only after more than twelve months.

As in the previous year, no inventories were assigned or pledged as collateral to secure financial liabilities.

12. TRADE ACCOUNTS RECEIVABLE

The allowance for expected credit losses on trade receivables developed as follows during the financial year:

in EUR k	31.12.2025	31.12.2024
As at 1.1.	4,604	1,664
Use	-852	-676
Release	-335	0
Allocation	664	3,613
Foreign exchange rate differences	-3	2
As at 31.12.	4,078	4,604

The allowances consist exclusively of specific allowances for individual receivables. In view of the low historical loss rates and the unchanged expectations for the future, which are derived from the largely stable customer structure, any additional collective allowances are considered immaterial. There are no material differences between the carrying amounts and the fair values of the receivables.

FACTORING

Since the financial year 2008, factoring agreements have been in place under which banks or factoring companies are obliged to purchase certain trade receivables of the POLYTEC GROUP up to a monthly revolving nominal volume. The default risk associated with the receivables (credit risk) for the sold receivables is transferred to the purchasing bank or factoring company on a non-recourse basis upon completion of the purchase. As at 31 December 2025, the factoring agreements had a maximum utilisable nominal volume of EUR 80,730 k (2024: EUR 83,030 k). At the reporting date, receivables amounting to EUR 23,471 k (2024: EUR 43,507 k) had been sold and de-recognised from the consolidated financial statements in

accordance with IFRS 9 Financial Instruments, as substantially all risks and rewards have been transferred; only the late-payment risk is retained. In connection with the sale of receivables and due to the retained late-payment risk, interest amounting to EUR 1,221 k (2024: EUR 2,016 k) was withheld by the purchasing banks or factoring companies. These amounts are presented under other interest expense. As at 31 December 2025, a restricted cash balance (blocked amount) of EUR 4,093 k (2024: EUR 6,298 k) related to the sold receivables is recognised in the consolidated financial statements.

Due to their short maturity and the good credit quality of the receivables, the carrying amount is considered to be a reasonable approximation of fair value.

13. CONTRACT ASSETS/LIABILITIES FROM CONTRACTS WITH CUSTOMERS

Receivables from manufacturing contracts and service transactions that are subject to over-time revenue recognition in accordance with IFRS 15 are presented in the statement of financial position under the item "Contract assets from contracts with customers". In addition, contract assets include entrance fees, amortisation receivables, as well as work in progress and finished goods which, due to customer-specific production, are also subject to over-time revenue recognition in accordance with IFRS 15.

Accordingly, contract assets from contracts with customers are classified as follows:

in EUR k	31.12.2025	31.12.2024
Unfinished customised goods	9,294	13,175
Finished customised goods	9,858	13,949
Contract assets from tooling and engineering sales	38,448	31,781
Current revenues from contracts with customers	57,600	58,905
<hr/>		
in EUR k	31.12.2025	31.12.2024
Unfinished customised goods	0	0
Finished customised goods	0	0
Contract assets from tooling and engineering sales	20,137	27,250
Non-current revenues from contracts with customers	20,137	27,250

Contract liabilities from contracts with customers amounting to EUR 97 k (2024: EUR 1,669 k) consist of advance payments received in connection with tooling and development activities. The amount of EUR 1,669 k presented under

contract liabilities from contracts with customers at the beginning of the period was recognised as revenue in the financial year 2025.

The allowance for contract assets as at 31 December 2025 was affected by an increase of EUR 333 k (2024: EUR 490 k). In view of the low historical loss rates and the unchanged expectations for the future, which are derived from the largely stable customer structure, any additional collective allowances are considered immaterial. For further details regarding the allowances, reference is made to section G.2 "Risk reporting".

No capitalised contract costs pursuant to IFRS 15.95 existed as at 31 December 2025, as in the previous year.

14. OTHER CURRENT NON-FINANCIAL RECEIVABLES AND ASSETS

Other current non-financial receivables and assets are composed as follows:

in EUR k	31.12.2025	31.12.2024
VAT receivables	2,651	1,038
Receivables from other taxes	380	2,739
Accrued income	1,682	1,514
Other remaining current receivables and assets	153	687
Other current receivables and assets	4,866	5,977

15. OTHER CURRENT FINANCIAL ASSETS

The other current financial assets are composed as follows:

in EUR k	31.12.2025	31.12.2024
Blocked amount Factoring	4,093	6,298
Supplier bonuses	661	754
Receivables from grant commitments	192	295
Other current financial assets	13,565	1,449
Current financial assets	18,510	8,795

16. CASH AND CASH EQUIVALENTS

There were no restrictions on the use of the items included in this line item as at the reporting date.

17. FINANCIAL ASSETS

The carrying amounts of financial assets measured at amortised cost represent reasonable approximations of fair value within the IFRS 9 measurement categories as at 31 December 2025 and 31 December 2024.

Financial assets include cash and cash equivalents amounting to EUR 66,923 k (2024: EUR 66,013 k), trade receivables amounting to EUR 49,528 k (2024: EUR 54,299 k), short-term financial assets amounting to EUR 18,510 k (2024: EUR 8,795 k), and long-term financial assets amounting to EUR 113 k (2024: EUR 88 k).

The financial assets largely have short remaining maturities. Therefore, their carrying amounts as at the reporting date approximate fair value, also taking into account the creditworthiness of the respective counterparties. Credit risk is addressed through the recognition of impairment allowances.

18. SHAREHOLDERS' EQUITY

The share capital of POLYTEC Holding AG amounted to EUR 22,330 k as at the reporting date (2024: EUR 22,330 k) and is divided into 22,329,585 ordinary shares (2024: 22,329,585 shares) with a nominal value of EUR 1.00 per share. The issue price of the shares has been fully paid in.

The repurchase of treasury shares held as at the reporting date, amounting to 334,041 shares (corresponding to 1.5% of the share capital), with an acquisition cost of EUR 1,855 k and a market value as at the reporting date of EUR 1,102 k (2024: EUR 668 k), was carried out in full under the share buyback programs approved by the Annual General Meetings held on 16 May 2012 and 14 May 2014.

In the financial year 2025, there was no change in the number of treasury shares held.

	Shares	Treasury shares	Shares in circulation
31.12.2024	22,329,585	-334,041	21,995,544
Change in treasury share portfolio	0	0	0
31.12.2025	22,329,585	-334,041	21,995,544

By resolution of the 25th Annual General Meeting of POLYTEC Holding AG held on 10 June 2025, the Board of Directors was authorised, until 9 December 2027, to acquire treasury shares representing up to 10% of the share capital at a minimum consideration per share of EUR 1.00

and a maximum consideration per share not exceeding 110% of the average unweighted closing stock exchange price over the five trading days preceding the acquisition.

By resolution of the 25th Annual General Meeting held on 10 June 2025, authorised capital was approved. With the consent of the Supervisory Board, the Board of Directors is authorised, for a period of up to three years from the date of registration in the commercial register, i.e. until 31 July 2028, to increase the share capital by up to a nominal amount of EUR 6,698,875.00 through the issuance of new shares at a minimum issue price of EUR 1.00 per share. The issuance of the new shares may also be effected with the exclusion of shareholders' subscription rights, provided that the share capital is increased by way of non-cash contributions in the form of enterprises, businesses, parts of businesses, or interests in one or more companies.

The capital reserves result from share premiums (agio) in connection with capital increases and are therefore fully restricted.

NON-CONTROLLING INTERESTS

The table below presents summarised financial information before intercompany eliminations for all non-controlling interests. For reasons of materiality, the information for all non-controlling interests is presented on an aggregated basis.

in EUR k	31.12.2025	31.12.2024
Non-current assets	58,970	62,435
Current assets	2,720	3,350
Non-current liabilities	0	0
Current liabilities	-13,417	-15,125
Net assets	48,272	50,660
Share of equity/voting rights without a controlling interest	5.0% and 5.5%	5.0% and 5.5%
Carrying amount of interests without controlling influence	2,625	2,756
Pro rata gain of interests without controlling influence	105	35
Dividends on interests without a controlling interest	236	392
Cash flow from operating activities	6,870	-5,439
Cash flow from investing activities	348	22,140
Cash flow from financing activities	-6,874	-10,605

INFORMATION CONCERNING CAPITAL MANAGEMENT

The objectives of the POLYTEC GROUP's capital management strategy are to safeguard ongoing operations, increase corporate value, establish a solid capital base to finance its profitable growth strategy, and ensure debt servicing as well as attractive dividend payments.

POLYTEC Holding AG is subject to the minimum capital requirements of Austrian corporate law. There are no statutory minimum capital requirements stipulated in the articles of association. Nevertheless, the Group considers an adequate level of equity to be an important element of insolvency prevention.

The ratio of equity to total capital is presented as follows:

in EUR k	31.12.2025	31.12.2024
Total equity	219,783	211,742
Balance sheet total	476,022	507,488
Equity ratio	46.2%	41.7%

For the POLYTEC GROUP, capital management involves the management of equity and net financial debt. Net financial debt is centrally managed within the POLYTEC GROUP. The objectives are long-term liquidity assurance, efficient use of external financing, and the limitation of financial risks while simultaneously optimising returns and costs.

In addition to the equity ratio, the POLYTEC GROUP primarily uses the key figures gearing and ROCE (Return on Capital Employed) to monitor its capital. The total cost of capital employed and the risks associated with different types of capital are continuously monitored.

The POLYTEC GROUP aims to maintain a sustainable equity ratio of more than 30%. Only in the event of a strategically significant M&A transaction would a temporary slight undershoot of this equity ratio be deemed acceptable.

Gearing is defined as the ratio of net financial debt (long- and short-term financial liabilities less cash and cash equivalents and interest-bearing receivables) to equity. The primary instruments used for management purposes are the raising or repayment of financial debt and the strengthening of the equity base through profit retention or adjustments to dividend payments. Management of the POLYTEC GROUP considers a gearing ratio of below 1.00 to be sustainably sound.

The gearing developed as follows:

in EUR k	31.12.2025	31.12.2024
Financial liabilities ¹⁾	117,763	146,615
- Non-current interest-bearing contract assets	20,137	27,250
- Current interest-bearing contract assets ²⁾	13,124	10,999
- Other non-current interest-bearing receivables	0	0
- Cash and cash equivalents	66,923	66,013
Net financial liabilities (-)/assets (+)	-17,579	-42,354
/ Equity carrying amount	219,783	211,742
Gearing	0.08	0.20

¹⁾ Financial liabilities include non-current and current interest-bearing liabilities.

²⁾ The current interest-bearing contract assets mainly relate to amortisation receivables.

ROCE is defined as the ratio of EBIT to average capital employed. Capital employed comprises operating long-term assets required for operations (intangible assets, property, plant and equipment, other non-interest-bearing long-term receivables, and non-interest-bearing long-term contract assets), less long-term provisions, as well as net working capital (non-interest-bearing current assets less non-interest-bearing current liabilities).

ROCE represents the most important calculation parameter for the vast majority of the POLYTEC GROUP's executive bonus plans. ROCE developed as follows:

in EUR k	2025	2024
Average capital employed	252,999	288,130
EBIT	19,796	3,455
Return on capital employed (in %)	7.82	1.20

The target ROCE is at least in the double-digit percentage range, however, this target was not achieved in either 2025 or 2024.

The dividend policy of the POLYTEC GROUP is based on profitability, strategic growth prospects and the Group's capital requirements.

19. EARNINGS PER SHARE AND DIVIDENDS

In accordance with IAS 33 Earnings per Share, basic earnings per share are calculated by dividing the profit for the period attributable to the ordinary shareholders (profit after tax of the parent company) by the weighted average number of ordinary shares outstanding during the period.

	Unit	2025	2024
Net income after income taxes attributable to the parent company	EUR k	10,046	-7,333
Equity	EUR k	219,783	211,742
Average number of ordinary shares issued	Shares	22,329,585	22,329,585
Average number of retained treasury shares	Shares	334,041	334,041
Average number of shares in circulation	Shares	21,995,544	21,995,544
Earnings per share	EUR/share	0.46	-0.33
Carrying amount per share	EUR/share	9.99	9.63

Diluted earnings per share are equal to basic earnings per share, as there were no financial instruments outstanding with a dilutive effect.

At the 25th Annual General Meeting of POLYTEC Holding AG held on 10 June 2025 at the Company's registered office, it was resolved that no dividend would be distributed for the financial year 2024 (financial year 2023: no dividend).

In accordance with the provisions of the Austrian Stock Corporation Act, the separate financial statements of POLYTEC Holding AG prepared in accordance with Austrian accounting regulations as at 31 December 2025 form the basis for the distribution of dividends.

The Board of Directors of POLYTEC Holding AG will propose to the 26th Annual General Meeting of POLYTEC Holding AG, scheduled for 2 June 2026, the distribution of a dividend of EUR 0.20 per dividend-entitled share for the financial year 2025.

Dividends are generally subject to withholding capital gains tax of 27.5%. For individuals subject to unlimited taxation in Austria, this withholding tax represents a final tax settlement. Corporations subject to unlimited taxation that hold at least 10% of the share capital are exempt from withholding tax. In the case of taxpayers subject to limited taxation, the applicable double taxation agreements must also be taken into account.

20. NON-CURRENT INTEREST-BEARING LIABILITIES

This line item includes all interest-bearing financial liabilities with a remaining maturity of more than one year and is structured as follows:

in EUR k	31.12.2025	31.12.2024
Promissory note loans	1,000	999
thereof with a residual term >5 years	0	0
Bank loans	45,930	64,004
thereof with a residual term >5 years	8,981	5,458
thereof with collateral securities	4,740	5,817
Other interest-bearing liabilities	5,527	9,182
thereof with a residual term >5 years	0	0
Lease liabilities	13,369	17,079
thereof with a residual term >5 years	4,275	5,068
Non-current interest-bearing financial liabilities	65,826	91,265

The outstanding long-term and short-term interest-bearing liabilities of the Group towards credit institutions are denominated in the following currencies:

	2025		2024	
	Share %	Average nominal interest %	Share %	Average nominal interest %
EUR	100.00	3.5	100.00	3.76

The long-term interest-bearing promissory note loans as well as liabilities to credit institutions have the following interest rates and repayment dates:

in EUR k	2027	2028	2029	2030	2031ff	Total
Fixed interest	240	240	240	240	3,780	4,740
Variable interest	19,563	12,112	2,661	2,661	5,193	42,190
Total	19,803	12,352	2,901	2,901	8,973	46,930

For short-term interest-bearing promissory note loans as well as liabilities to credit institutions, reference is made to section E. 22 "Current interest-bearing liabilities".

21. PROVISIONS FOR EMPLOYEES

This line item includes all long-term provisions for obligations towards current and former employees:

in EUR k	31.12.2025	31.12.2024
Provisions for severance payments	2,980	3,634
Provisions for pensions	12,461	16,180
Provisions for long-service payments	1,521	1,740
Total	16,962	21,554

The expected payments arising from obligations towards current and former employees amount to EUR 1,763 k in the financial year 2026.

PROVISIONS FOR SEVERANCE PAYMENTS

The present value of the obligations arising from defined benefit plans developed over time as follows:

in EUR k	2025	2024
Present value of severance payments (DBO) as at 1.1.	3,634	3,529
Service costs	118	128
Interest expense	100	135
Severance payments	-448	-271
Gain/loss on defined benefit obligations due to severance payments	-304	0
Actuarial gains and losses		
Due to demographic assumptions	-33	43
Due to financial assumptions	-33	-18
Due to experience-based adjustments	-54	89
Present value of severance payments (DBO) as at 31.12.	2,980	3,634

With regard to the significant actuarial assumptions and the relevant accounting policies, reference is made to the explanations provided in section D. 9 "Provisions for employees".

Severance expense for the financial year 2025 is allocated between defined contribution plans and defined benefit plans. Service cost is recognised in personnel expenses under "Expenses for severance payments and pensions", while interest cost is recognised in financial result under "Interest component of pension commitments". The actuarial result comprises gains and losses arising from changes in demographic, financial and experience-based assumptions.

The average duration of the severance obligations amounts to six years (2024: five years).

in EUR k	2025	2024
Defined contribution plans		
Expense for defined contribution plans	413	393
Defined benefit plans		
Service costs	118	128
Interest expense	100	135
Expense for defined benefit plans	217	263
Expense for severance payments	630	656

The actuarial gains and losses recognised in other comprehensive income developed as follows (net of tax):

in EUR k	2025	2024
Actuarial gains (+)/losses (-) as at 1.1.	-840	-753
Actuarial gains (+)/losses (-) in the financial year	92	-87
Actuarial gains (+)/losses (-) as at 31.12.	-748	-840

The discount rate and future salary increases represent the key actuarial assumptions in measuring the provision for severance payments. As part of a sensitivity analysis, the effects of changes in these parameters on the amount of the provision for severance payments are presented, while all other assumptions remain unchanged.

A change in the discount rate by 100 basis points would result in an increase in the provision for severance payments of EUR 171 k (2024: EUR 203 k) or a decrease of EUR 153 k (2024: EUR 182 k).

A change in the expected salary increases by 100 basis points would result in an increase in the provision for severance payments of EUR 169 k (2024: EUR 200 k) or a decrease of EUR 154 k (2024: EUR 182 k).

PROVISION FOR PENSIONS

The present value of the obligations arising from defined benefit pension plans developed over time as follows:

in EUR k	2025	2024
Cash value of pension obligations (DBO) as at 1.1.	16,180	14,943
Service costs	-2,201	342
Interest expense	367	569
Pension payments	-352	-722
Actuarial gains and losses		
Due to demographic assumptions	0	0
Due to financial assumptions	-1,416	1,132
Due to experience-based adjustments	-118	-83
Cash value of pension obligations (DBO) as at 31.12.	12,461	16,180

With regard to the significant actuarial assumptions and the relevant accounting policies, reference is made to the explanations provided in section D. 9 "Provisions for employees".

The pension expense for the financial year 2025 relates predominantly to defined benefit pension plans. Service cost is

recognised in personnel expenses under “Expenses for severance payments and pensions”, while interest cost is recognised in financial result under “Interest component of pension commitments”. The actuarial result comprises gains and losses arising from changes in demographic, financial, and experience-based assumptions.

The average duration of the pension obligations amounts to 13 years (2024: 13 years).

in EUR k	2025	2024
Service costs	-2,201	342
Interest expense	367	569
Total	-1,834	911

The service cost of EUR -2,201 k includes a non-recurring gain of EUR 2,565 k arising from the release of a pension provision.

The actuarial gains and losses recognised in other comprehensive income developed as follows (net of tax):

in EUR k	2025	2024
Actuarial gains (+)/losses (-) as at 1.1.	-470	284
Actuarial gains (+)/losses (-) in the financial year	1,103	-754
Actuarial gains (+)/losses (-) as at 31.12.	633	-470

The discount rate and the future pension increases represent the key actuarial assumptions in measuring the provision for pensions. As part of a sensitivity analysis, the effects of changes in these assumptions on the amount of the provision for pensions are presented, while all other assumptions remain unchanged.

A change in the discount rate by 100 basis points would result in an increase in the provision for pensions of EUR 1,948 k (2024: EUR 2,368 k) or a decrease of EUR 1,467 k (2024: EUR 1,901 k).

A change in the expected pension increases by 100 basis points would result in an increase in the provision for pensions of EUR 1,515 k (2024: EUR 1,862 k) or a decrease of EUR 1,187 k (2024: EUR 1,586 k).

PROVISIONS FOR LONG-SERVICE PAYMENTS

The development of the provision over time is as follows:

in EUR k	2025	2024
Present value of the defined benefit obligation =	1,521	1,740
The provision for long-service payments		

In the financial year 2025, the development of the provision for long-service payments resulted in income of EUR 219 k (2024: expense of EUR 153 k). In addition, jubilee bonuses of EUR 123 k (2024: EUR 115 k) were paid out.

22. CURRENT INTEREST-BEARING LIABILITIES

in EUR k	31.12.2025	31.12.2024
Promissory note loans	6	11,066
Bank loans	43,172	34,053
thereof with collateral securities	1,077	1,077
Other interest-bearing liabilities	4,248	4,220
Lease liabilities	4,511	6,011
Interest-bearing current financial liabilities	51,937	55,351

23. LIABILITIES ON INCOME TAXES

The liabilities on income taxes mainly comprise liabilities arising from corporate income taxes and trade income taxes (or comparable taxes) in various countries in which Group companies are domiciled. The liabilities developed as follows:

in EUR k	2025	2024
As at 1.1.	517	622
Currency translation differences	-3	1
Use for tax payments	-373	-352
Release	-7	-101
Addition in the financial year	427	348
As at 31.12.	561	517

24. TRADE ACCOUNTS PAYABLES

in EUR k	31.12.2025	31.12.2024
Trade accounts payables	59,457	63,389
Financial trade accounts payables	59,457	63,389

25. OTHER CURRENT LIABILITIES

in EUR k	31.12.2025	31.12.2024
Liabilities to employees	1,742	1,797
Provision for outstanding incoming invoices	6,537	6,185
Liabilities from supplier finance arrangements	13,342	11,289
Other liabilities	2,193	3,827
Other current financial liabilities	23,814	23,098
Accrual for unclaimed leave	4,360	5,036
Other tax liabilities	5,356	6,828
Social security liabilities	1,894	2,143
Deferred income	3,554	7,189
Accrual for other personnel expenses	6,409	4,040
Other non-current financial liabilities	21,573	25,237
Total	45,386	48,335

The POLYTEC GROUP finances trade receivables of suppliers of certain Group companies through supplier finance

arrangements. Under these arrangements, a financing partner settles the liability to the supplier with discharging effect. The financing partner subsequently grants the POLYTEC GROUP an extended payment term of 60 days. As a result of the settlement of the trade payable by the financing partner, the presentation in the consolidated statement of financial position changes. The original trade payable is reclassified as other current liabilities. This reclassification is assessed as non-cash in nature. In the consolidated cash flow statement, payments to the financing partner continue to be included in cash flow from operating activities, as they are part of ordinary business operations, i.e. payments for the purchase of goods and services. As at 31 December 2025, a total amount of EUR 13,342 k (2024: EUR 11,289 k) was financed through supplier finance arrangements.

The carrying amounts that are subject to supplier finance arrangements as at the reporting date are shown in the following table:

in EUR k	31.12.2025	31.12.2024
Recognised under other current liabilities	13,342	11,289
of which suppliers have received as payment	13,342	11,289

The ranges of maturities are as follows:

in EUR k	31.12.2025	31.12.2024
Trade accounts payable that are part of supplier finance arrangements	60 to 150 days	60 to 150 days
Comparable trade accounts payables that are not part of supplier finance arrangements	Immediately to 90 days	Immediately to 90 days

The fee expense incurred for the use of supplier finance arrangements amounted to EUR 395 k in 2025 (2024: EUR 488 k). In 2025, the POLYTEC GROUP did not provide any collateral or guarantees.

Due to the planned closure of the plant in Weierbach, Germany, a provision for a negotiated social plan was recognised in the amount of EUR 2,090 k under accrual for other personnel expenses.

26. CURRENT PROVISIONS

in EUR k	As at 1.1.2025	Currency translation	Use	Release	Allocation	As at 31.12.2025
Provision for impending losses and risks	237	0	73	0	2	166
Guarantees and warranties	728	0	250	0	384	862
Other current provisions	11,572	-14	5,298	464	6,029	11,825
	12,536	-14	5,621	464	6,415	12,852

in EUR k	As at 1.1.2024	Currency translation	Use	Release	Allocation	As at 31.12.2024
Provision for impending losses and risks	276	-1	44	11	16	237
Guarantees and warranties	853	0	750	78	703	728
Other current provisions	6,949	29	5,853	279	10,726	11,572
	8,078	28	6,646	368	11,445	12,536

Other current provisions include, among other items, provisions for customer claims amounting to EUR 7,055 k (2024: EUR 5,573 k), customer bonuses amounting to EUR 3,052 k (2024: EUR 4,242 k), as well as legal risks amounting to EUR 22 k (2024: EUR 482 k). For the development of the provision for legal risks, please refer to Note D. 17 "Uncertainties with regard to assessments and assumptions".

27. FINANCIAL LIABILITIES

Financial liabilities in accordance with IFRS 9 comprise the interest-bearing non-current and current liabilities, trade payables, and other current financial liabilities disclosed in the consolidated balance sheet.

With the exception of derivative financial instruments, financial liabilities are classified in the measurement category "Financial liabilities measured at amortised cost". Derivative financial instruments are classified as "Financial liabilities at fair value through profit or loss".

All financial liabilities and derivative financial instruments are assigned to fair value measurement Level 2. By contrast, other current liabilities are assigned to Level 3.

The POLYTEC GROUP determines the fair value of interest-bearing liabilities solely for disclosure purposes in the notes to the consolidated financial statements. Fair value is determined in accordance with recognised valuation techniques using a discounted cash flow methodology. The key input factor is the discount rate, which reflects prevailing market data (risk-free interest rates). For financial liabilities, the credit standing of the POLYTEC GROUP is taken into account. As at 31 December 2025, the Level 2 non-current interest-bearing financial liabilities had a fair value of EUR 64,757 k (2024: EUR 88,764 k), compared with a carrying amount of EUR 65,826 k (2024: EUR 91,265 k). The fair value of current interest-bearing financial liabilities as at 31 December 2025 amounted to EUR 53,444 k (2024: EUR 58,086 k), compared with a carrying amount of EUR 51,937 k (2024: EUR 55,351 k).

F. CASH FLOW STATEMENT

NON-CASH BUSINESS TRANSACTIONS

During the past financial year, the POLYTEC GROUP had no non-cash investing or financing activities that are not reflected in the cash flow statement. Investments in property, plant and equipment are presented in the cash flow statement net of non-cash effects arising from IFRS 16 additions (lease arrangements).

OTHER NON-CASH EXPENSES AND INCOME

Non-cash expenses and income mainly consist of foreign currency translation differences.

CHANGES IN INTEREST-BEARING FINANCIAL LIABILITIES

The interest-bearing financial liabilities (current and non-current) changed during the financial year as follows:

in EUR k	2025	2024
As at 1.1.	146,615	172,264
Cash-effective changes	-32,146	-40,887
Other non-cash-effective changes	3,528	15,210
Currency translation differences	-234	28
As at 31.12.	117,763	146,615

Interest-bearing financial liabilities comprise non-current interest-bearing liabilities amounting to EUR 65,826 k (2024: EUR 91,306 k) and current interest-bearing liabilities amounting to EUR 51,937 k (2024: EUR 55,351 k).

Lease liabilities (current and non-current) changed during the financial year as follows:

in EUR k	2025	2024
As at 1.1.	23,090	13,811
Lease payments	-10,944	-8,382
Reassessment of leases	3,358	0
Conclusion of new lease agreements	3,528	15,210
Disposal of expired lease agreements	-2,238	-131
Currency translation differences	1,087	2,582
As at 31.12.	17,881	23,090

G. OTHER INFORMATION

1. EVENTS AFTER THE REPORTING DATE

Iran crisis

After the reporting date, a military operation by the United States and Israel against Iran took place, restricting shipping through the Strait of Hormuz. As an immediate consequence, crude oil prices increased. This may lead to higher material and energy costs, particularly for energy-intensive intermediate products, which in turn could result in increased production and logistics costs in the automotive industry. In some cases, short-term price hedging arrangements are in place, which may limit immediate effects, provided that no force majeure is declared. Moreover, such cost increases and supply shortages have meanwhile become an established element of customer negotiations and can – with a time lag – be passed on at least partially. Nevertheless, a residual risk remains, particularly with regard to margin pressure and operational inefficiencies. Rising energy prices could dampen demand in the short term. In the medium term, however, a potential regime change in Iran could support market recovery and lead to increased demand, particularly in the commercial vehicle segment (e.g. trucks), which would be expected to have a positive impact on the automotive market from a sales perspective.

Sales of project business (tools) in the United Kingdom

After the reporting date, the POLYTEC GROUP disposed of its project business in the United Kingdom. This step is closely related to the disposal of the operating business in the financial year 2025 and forms part of the Group's strategic realignment. The objective of the transaction is to focus on the niche segment "Painted Exterior" in Central Europe and to increase efficiency through stronger integration of partner networks. Of the contract assets recognised as at 31 December 2025, EUR 1,787 k relate to the project business in the United Kingdom. Upon completion of the project activities in the first quarter of 2026, a slightly positive earnings effect is expected from this transaction.

Sale of Belgian subsidiaries

At the beginning of the financial year 2026, the POLYTEC GROUP disposed of the two Belgium-based entities, POLYTEC CAR STYLING Schoten N.V. and POLYTEC Estates Belgium N.V. As a result, a cash inflow of approximately EUR 5,900 k was generated.

2. RISK REPORTING

In the course of its business activities, the POLYTEC GROUP is exposed to a wide range of risks that are inherently associated with entrepreneurial activity. Risk management is an integral part of the POLYTEC GROUP's strategy and all business processes. The comprehensive certifications required for an automotive supplier (e.g. IATF16949:2027, ISO50001:2026 and ISO14001:2026) already provide for corresponding regulations, compliance with which is monitored through external audits. In line with the organisational structure of the POLYTEC GROUP, risks are managed and monitored decentrally and close to the market, primarily as part of ongoing business processes. The management of financial risks, however, is carried out mainly by the Group headquarters. The following key risk areas have been identified:

COMPANY-SPECIFIC RISKS

a. (Sales) market risk

General sales market risk: The automotive industry is currently undergoing a significant change in its underlying conditions. With the decline of the internal combustion engine and the promotion of electromobility as the immediate drivers of this transformation, as well as the indirect effects of developments in autonomous driving and new mobility concepts, the coming years will be highly challenging for the automotive industry. In addition, the sector is facing an overall decline in vehicle sales and registrations. Against this backdrop, it is essential to adapt to the new market conditions and to clearly position the company in the evolving market environment through innovation and a focused sales strategy, while also developing and accessing additional markets. The automotive supplier industry has long been characterised by intense competition and has already experienced consolidation and restructuring among competitors. This trend is expected to intensify further, and the opportunities arising from market consolidation should be leveraged by the POLYTEC GROUP. Nevertheless, despite the transformation toward climate-friendly products and the POLYTEC GROUP's presence in this market segment, general sales market risk is expected to intensify further, as a short-term recovery of the currently declining global automotive markets cannot be assumed.

In addition, there are significantly higher economic and, above all, geopolitical risks than in recent years. The internationalisation of markets and supply chains therefore not only brings opportunities, but also entails higher risks, a fact that has once again been underscored by the outbreak of the coronavirus and the overall situation, which

continues to change rapidly and remains geopolitically uncertain. The current international trade conflicts are leading to declining demand and increasing the complexity of global supply relationships. There is a risk that these uncertainties will continue to negatively affect the automotive industry in the coming years as well.

Volume risk: The ongoing volatility in demand and the unplanned development of unit volumes continued to have a negative impact on the company's financial position and results of operations in the reporting year. In particular, call-offs in the e-mobility segment were significantly below the forecast volumes. Unplanned call-offs can lead to problems in two respects. Excessively high and unplanned call-offs may result in capacity constraints, which can cause delivery delays and consequently lead to quality and reputational damage. Conversely, missing call-offs can result in capacity utilisation issues, potentially leading to insufficient coverage of fixed costs. The POLYTEC GROUP aims to keep its dependence on individual supply relationships as low as possible through a balanced customer and order mix and to tap into new markets, particularly in the non-automotive sector (keyword: "Smart Plastics").

Due to the continued volatility of the markets and the still only slowly increasing customer acceptance of electric vehicles, a high degree of flexibility in the plants, as well as close and continuous monitoring of the call-off situation and model developments, is required. Significant changes must be addressed both on the cost side and through justified claims for additional costs, particularly those arising from volumes falling below planned levels.

b. Procurement market risk

Significant fluctuations in raw material and energy prices also represent a major risk. In the case of the POLYTEC GROUP, as a plastics-processing group, these fluctuations may be caused by lasting changes in oil prices, refinery capacities, as well as new tariffs. Where enforceable vis-à-vis customers, this risk is mitigated through material price adjustment clauses in disclosed calculations and through multi-year agreements. Where prices are agreed with customers only on an annual basis, changes in raw material and energy prices are a key parameter in negotiations for the annual price redetermination. In addition, efforts are being made to reintegrate production scrap that has previously not been recyclable back into the manufacturing process through intensified research and development activities.

Another medium- to long-term risk arises from rising prices due to the decreasing availability of non-renewable raw materials as well as a potentially insufficient availability of recyclates. In addition, there is a risk that materials

such as SMC, GMT, or LFT may no longer be usable in the future, as they are difficult to recycle and may no longer meet the stringent sustainability requirements of European legislators and customers.

NON-FINANCIAL RISKS AND THEIR MANAGEMENT

Climate risks: Due to the increasing global risks posed by climate change and other environmental pressures, companies face the challenge of both improving their energy and resource efficiency and limiting their overall energy consumption. These requirements are becoming increasingly important, particularly in the automotive supply industry.

The European Commission is addressing this challenge through the European Green Deal, which encompasses a wide range of measures in the areas of financial market regulation, energy supply, transport, trade, industry, as well as agriculture and forestry. The objective is to significantly reduce CO₂ emissions within the European Union.

In order to comprehensively identify the various climate-related risks and assess their potential impact on the company, the POLYTEC GROUP applies a holistic risk assessment approach. This includes the systematic analysis of both physical risks (e.g., extreme weather events, rising temperatures) and transition risks (e.g., regulatory requirements, market changes, and technological developments).

The analysis is based on two key instruments. The double materiality assessment, conducted for the first time in financial year 2024 and repeated in the reporting year, evaluated both the financial impact of climate change on the company and the company's own impact on climate change. A wide range of risk types was considered, ranging from acute physical climate risks to risks arising from market changes, regulatory developments, and technological progress. The results show that the transition to electromobility represents a significant risk in particular, as it leads to a substantial decline in sales of products for internal combustion engines with corresponding loss costs, while customer reluctance to purchase electrified vehicles means that no equivalent compensating business has yet materialised. This risk primarily stems from political, regulatory, and practical measures that have not yet been implemented, which would in fact be necessary due to changing user behavior and new customer requirements, such as the establishment of appropriate infrastructure.

The second pillar of the risk analysis is the climate risk and vulnerability analysis. This analysis is based on scientifically sound climate scenarios of the IPCC (RCP 2.6, 4.5, and

8.5) and assesses site-specific factors such as geographical location, climatic conditions, and infrastructural vulnerability. The aim of the analysis was to precisely evaluate both chronic risks (e.g. long-term temperature increases) and acute climate-related hazards (e.g. heavy rainfall, flooding, heatwaves) and to derive appropriate countermeasures. The results show that heatwaves and temperature fluctuations in particular pose significant economic risks, as they can lead to rising energy costs, increased maintenance requirements for production facilities, and productivity losses.

The POLYTEC GROUP addresses the identified risks with targeted measures aimed at mitigating them and leveraging new market opportunities. The company is adapting its product portfolio to the growing demand for electromobility and has already been able to capitalize on new market opportunities and initiate development projects. At the same time, investments in renewable energy are being increased in order to reduce energy costs and lower CO₂ emissions. In addition, the POLYTEC GROUP is modernising its production processes and facilities with new concepts and is implementing resource-efficient manufacturing methods.

The financial assumptions of the POLYTEC GROUP reflect the identified climate-related risks and their potential impact on the company's development. Possible cost increases resulting from CO₂ regulations, volatile energy prices, as well as economically justifiable investments in sustainable technologies are systematically incorporated into budget planning and medium-term planning. At the same time, regulatory developments and market trends are continuously monitored in order to flexibly adjust the strategic orientation and ensure sustainable value creation.

At the same time, additional costs resulting both from mandatory investments in climate-friendly technologies and from rising energy prices represent an economic risk for the POLYTEC GROUP. These risks are addressed in a targeted manner, as described under item b. procurement market risk.

The regular review of climate-related risks and opportunities through the double materiality assessment as well as the climate risk and vulnerability analysis ensures that the POLYTEC GROUP remains resilient to climate-related challenges in the long term. At the same time, this approach enables the company to actively seize economic opportunities in an increasingly climate-neutral economy.

FINANCIAL RISKS, THEIR MANAGEMENT AND SENSITIVITY

Credit risk: Due to its customer structure - around 85% of revenue is generated with OEMs or major system suppliers - the POLYTEC GROUP is exposed to the credit risk of the automotive industry. Trade receivables are continuously monitored critically, and the contractually agreed payment of receivables is ensured. In financial year 2025, approximately 58% of revenue (2024: 59%) was generated with the two largest customer groups. This results in a certain concentration credit risk, which management nonetheless classifies as non-critical with regard to potential credit losses. Dependence on a limited number of customers is an inherent characteristic of the automotive supply industry. In this context, a customer is defined as a group of affiliated companies, which may also manufacture several automotive brands.

The risk of default on liquid funds is assessed as low.

Despite the credit risk generally being assessed as low, the maximum theoretical default risk fundamentally corresponds to the carrying amounts of the respective financial assets. Trade receivables are largely covered by credit insurance, and in the event of a default, the POLYTEC GROUP would only be burdened with a deductible of 10%. As at the reporting date, a credit insurance agreement was in place covering trade receivables amounting to EUR 28,062 k (2024: EUR 39,631 k). The theoretical default risk amounts to EUR 212,698 k (2024: EUR 215,262 k). This theoretical default risk is calculated based on the carrying amounts of trade receivables, contract assets from contracts with customers, short-term financial assets, and cash and cash equivalents recognised as at the reporting date.

The analysis of the gross carrying amounts of trade receivables, contract assets, non-current interest-bearing, and other financial receivables as at 31 December 2025 is as follows:

31.12.2025		Overdue in days				
in EUR k	Gross amount	Impairment provisions	Up to 60	60 to 120	120 to 360	Over 360
Non-current interest-bearing receivables	0	0	0	0	0	0
Trade accounts receivables	53,606	-4,078	4,720	1,807	2,043	1,313
Contract assets from contracts with customers	81,055	-3,318	0	0	0	0
Other financial receivables	18,510	0	0	0	0	0

31.12.2024		Overdue in days				
in EUR k	Gross amount	Impairment provisions	Up to 60	60 to 120	120 to 360	Over 360
Non-current interest-bearing receivables	0	0	0	0	0	0
Trade accounts receivables	58,903	-4,604	14,743	550	1,962	2,438
Contract assets from contracts with customers	89,140	-2,986	0	0	0	0
Other financial receivables	8,795	0	0	0	0	0

The allowances for impairment include specific allowances and price differences. There are no significant risk concentrations arising from the investment of financial assets.

Liquidity risk: Liquidity risk refers to the risk of being unable to settle due liabilities on time. The Group secures its liquidity requirements by maintaining a cash reserve as well as by refinancing maturing financial liabilities well in advance. As part of a refinancing transaction, an acquisition financing amounting to EUR 35,000 k was concluded in financial year 2023 and increased to EUR 60,000 k in January 2024. Repayment of the financing is made semi-annually in eight equal installments. As at 31 December 2025, the carrying amount amounts to

EUR 37,500 k (2024: EUR 52,500 k). The interest rate agreed for the equity participation financing is variable and based on the 6-month EURIBOR. An equity covenant and a net debt covenant were agreed for this financing, with the first review having taken place as at 31 December 2024. In the event of non-compliance with the covenants, there is an obligation for early repayment to the financing partners. As at 31 December 2025, the covenants were complied with, as in the previous year.

In 2023, the POLYTEC GROUP also initiated supplier finance arrangements aimed at enabling efficient settlement of supplier invoices. These agreements are applied across the entire supplier portfolio at selected Group companies. In addition to extending payment terms, the supplier finance arrangements also contribute to improved predictability of cash outflows.

The liabilities covered by the supplier finance arrangements are paid at maturity. The associated cash outflows are taken into account in liquidity planning. The supplier finance programs lead to a concentration of risk by replacing a large number of suppliers with a single financial partner. If this financial partner were to terminate the program, this would, in principle, result in an additional liquidity risk.

Any potential liquidity risk is actively managed by the Group headquarters. Management has access to a Treasury Management System in which all cash inflows and outflows of the POLYTEC companies are visible. In addition, updated cash forecasts are prepared on a monthly basis to ensure the timely settlement of liabilities.

The Group cash flow from operating activities recognised in the consolidated cash flow statement, amounting to EUR 51,655 k, together with internally positive cash forecasts, underpins the stable liquidity position of the Group.

Based on the contractual agreements in place, the Group's financial liabilities (excluding derivatives) give rise to the following expected cash flows (including interest payments at the interest rate prevailing as at the reporting date):

in EUR k	Carrying amount as at 31.12.2025	Total contractual cash flows	thereof within 1 year	thereof but less than 5 years	thereof more than 5 years
Promissory note loans	1,006	1,100	33	1,067	0
Bank loans and other interest-bearing liabilities	98,876	105,787	50,421	45,709	9,657
Lease liabilities	17,880	18,327	4,624	9,321	4,382
Trade accounts payables	59,457	59,457	59,457	0	0
Other financial liabilities	23,814	23,814	23,814	0	0
Total	201,033	208,485	138,348	56,097	14,039

in EUR k	Carrying amount as at 31.12.2024	Total contractual cash flows	thereof within 1 year	thereof but less than 5 years	thereof more than 5 years
Promissory note loans	12,066	12,630	11,466	1,164	0
Bank loans and other interest-bearing liabilities	111,459	120,418	42,462	71,889	6,067
Lease liabilities	23,090	23,667	6,161	12,311	5,195
Trade accounts payables	63,389	63,389	63,389	0	0
Other financial liabilities	23,098	23,098	23,098	0	0
Total	233,102	243,202	146,576	85,364	11,262

The Group's overdraft facilities (EUR 10,000 k; 2024: EUR 10,000 k) are available to the Group until further notice and are therefore classified as short-term. However, early maturity or short-notice repayment demanded by the financing credit institutions is not expected.

In financial year 2025, the POLYTEC Group has off-balance-sheet purchase commitments in connection with raw material supply - particularly for electricity and gas - amounting to approximately EUR 13.6 million for the next three years.

Foreign exchange risk: The vast majority of the POLYTEC GROUP's revenue is invoiced in euros, meaning that currency risk affects the Group as a whole only to a limited extent. In some cases, the procurement of intermediate goods takes

place in the same currency as the sale, resulting in a natural hedging of currency risks. The Group is exposed to greater currency risks in those countries where sales are invoiced in euros, but intermediate goods must be purchased in the local currency. These risks often cannot be assigned to financial instruments, as they are mainly attributable to personnel costs.

The financial instruments recognised as assets and liabilities as at the reporting date show the following distribution by currency of origin:

in EUR k	31.12.2025		
	in euros	in foreign currency	Total
Trade accounts receivables	41,155	8,373	49,528
Contract assets from contracts with customers	74,674	3,063	77,737
Current financial assets	9,451	9,059	18,510
Cash and cash equivalents	49,794	17,129	66,923
Total	175,074	37,624	212,698

in EUR k	31.12.2025		
	in euros	in foreign currency	Total
Non-current interest-bearing liabilities	65,287	539	65,826
Current interest-bearing liabilities	51,537	400	51,937
Trade accounts payables	56,052	3,405	59,457
Other current financial liabilities	20,519	3,295	23,814
Total	193,395	7,638	201,033

in EUR k	31.12.2024		
	in euros	in foreign currency	Total
Trade accounts receivables	35,769	18,530	54,299
Contract assets from contracts with customers	84,041	2,114	86,155
Current financial assets	7,255	1,540	8,795
Cash and cash equivalents	57,254	8,759	66,013
Total	184,319	30,942	215,261

in EUR k	31.12.2024		
	in euros	in foreign currency	Total
Non-current interest-bearing liabilities	88,230	3,034	91,265
Current interest-bearing liabilities	54,485	866	55,351
Trade accounts payables	50,094	13,295	63,389
Other current financial liabilities	18,163	4,935	23,098
Total	210,972	22,130	233,102

The distribution shows that the risk to which the Group is exposed as a result of changes in exchange rates is low, as even in aggregate both the foreign currency-denominated financial assets, at 17.69% (2024: 14.37%), and the corresponding liabilities, at 3.80% (2024: 9.49%), account for only a small proportion of the total volume. In addition, changes in a currency would affect both assets and liabilities and would therefore give rise to compensating effects.

A sensitivity analysis is also used to approximate the foreign exchange risk relating to receivables and liabilities vis-à-vis third parties. A particular risk exists with regard to the British pound sterling (GBP), Chinese renminbi yuan (CNY), Czech koruna (CZK), Hungarian forint (HUF), South African rand (ZAR), and the US dollar (USD). Translation differences arising from the conversion of the financial statements of foreign Group companies into the Group currency are not taken into account.

The effects on the Group's profit before tax as well as on equity after tax are as follows:

31.12.2025	Earnings before tax			Equity after taxes
	Re-valuation of the EUR by 10%	De-valuation of the EUR by 10%	Re-valuation of the EUR by 10%	De-valuation of the EUR by 10%
in EUR k				
GBP	6	-6	5	-5
CNY	2	-2	1	-1
CZK	522	-522	412	-412
HUF	319	-319	291	-291
ZAR	25	-25	21	-21

31.12.2024	Earnings before tax			Equity after taxes
	Re-valuation of the EUR by 10%	De-valuation of the EUR by 10%	Re-valuation of the EUR by 10%	De-valuation of the EUR by 10%
in EUR k				
GBP	574	-574	431	-431
USD	2	-2	1	-1
CZK	298	-298	235	-235
HUF	19	-19	18	-18
ZAR	416	-416	353	-353

As at 31 December 2025, as in the previous year, there were no derivatives outstanding for hedging foreign currency transactions.

Interest rate change risk: The POLYTEC GROUP addresses interest rate risk through a portfolio of variable and fixed-rate financing aligned with its long-term interest rate outlook, whereby long-term financing is predominantly subject to variable interest rates. In financial years 2025 and 2024, no derivatives were used for interest rate hedging purposes.

As at the reporting date, the interest-bearing liabilities have the following structure:

in EUR k	31.12.2025	31.12.2024
Promissory note loans	1,006	12,066
thereof with fixed interest	0	0
thereof with variable interest	1,006	12,066
Bank loans	89,102	98,057
thereof with fixed interest	14,293	15,334
thereof with variable interest	74,809	82,723
Lease liabilities	17,880	23,090
thereof with fixed interest	17,880	23,090
thereof with variable interest	0	0
Other interest-bearing liabilities	9,774	13,402
thereof with fixed interest	9,774	13,402
thereof with variable interest	0	0
Total	117,763	146,615
thereof with fixed interest	41,947	51,826
thereof with variable interest	75,815	94,789

The vast majority of variable-interest liabilities (EUR 62,540 k; 2024: EUR 64,500 k) are linked to the 6-month EURIBOR. An increase or decrease in the reference interest rate by 100 basis points would result in an increase or decrease in profit before tax of approximately EUR 758 k (2024: EUR 949 k). With the exception of tax effects, a change in the interest rate of the same magnitude would also have a corresponding impact on equity.

Other risks: The management is not aware of any other material obligations or risks that have not been appropriately addressed or disclosed in the present consolidated financial statements or in the related notes.

3. RELATED PARTIES AND COMPANIES

As at the 31 December 2025, the shareholder structure based on the issued shares is as follows:

MH Beteiligungs GmbH: 25.61%
 Huemer Invest GmbH: 3.79%
 LLB Invest Kapitalanlagegesellschaft m.b.H.: 5.00%
 Treasury shares: 1.50%
 Remaining free float: 64.10%

Related parties within the meaning of IAS 24 (Related Party Disclosures) include, in addition to the members of the Board of Directors and the Supervisory Board, primarily companies of the Huemer Group. In financial year 2025 and the previous year, corresponding transactions took place with Huemer Invest GmbH, HI Solar GmbH, Huemer Immobilien GmbH, IMC Verwaltungsgesellschaft mbH, POLYTEC Immobilien GmbH, and Globe-Air AG, all of which are domiciled in Hörsching.

EUR 21 million in the sales price. The real estate transaction resulted in a deconsolidation result of EUR -1,120 k in 2024.

Since the sale of the Hörsching site described above to Huemer Immobilien GmbH, the property has been leased by POLYTEC Holding AG from a related party. Net lease payments amounted to EUR 1,447 k in 2025 (2024: EUR 936 k, from the date of sale). Rental income from leasing office premises to Huemer Invest GmbH amounted to EUR 26 k up to the date of sale in 2024.

On 15 October 2021, a lease agreement for a photovoltaic system was concluded between POLYTEC CAR STYLING Hörsching GmbH and HI Solar GmbH. With an addendum dated 29 May 2024, the leased photovoltaic system was expanded. The resulting lease expense amounted to EUR 96 k in financial year 2025 (2024: EUR 73 k). The expense is disclosed above under "Other operating expenses."

In connection with transactions with related parties, as in the previous year, there were neither allowances for doubtful receivables nor were any expenses recognised for doubtful or uncollectible receivables in 2025 or in the previous year. No guarantees were granted or received.

in EUR k	Huemer Group	
	31.12.2025	31.12.2024
Real estate right-of-use	9,820	8,744
Receivables	0	6
Liabilities	8	0
Lease liabilities	10,369	8,744
Rental income	9	35
Other operating income	145	106
Depreciation of real estate right-of-use	1,419	729
Other operating expenses	302	272
Interest derived from real estate right-of-use	530	171

As part of the refinancing of significant promissory note loans of POLYTEC Holding AG in the 2023 fiscal year, Huemer Invest GmbH, a company affiliated with the Chairman of the Supervisory Board, Friedrich Huemer, committed to the Raiffeisenlandesbank Oberösterreich to acquire the assets of POLYTEC Immobilien GmbH, which primarily consists of the plant and property in Hörsching. The completion of the purchase and assignment agreement for the indirect acquisition of shares in POLYTEC Immobilien GmbH through the acquisition of the shares in PH Immobilien GmbH by Huemer Immobilien GmbH took place on the 15 April 2024. The properties were valued at

4. KEY MANAGEMENT

The total remuneration of the members of the Board of Directors during financial year 2025 amounted to EUR 1,931 k (2024: EUR 1,645 k) and, as in the previous year, related entirely to short-term benefits. The variable component amounted to EUR 587 k (2024: EUR 275 k). As in the previous year, no remuneration was attributable to post-employment benefits in financial year 2025.

Variable salary components relating to the year 2025 that have not yet been paid out are recognised under “Other current liabilities”.

There are no stock option plans or similar share-based compensation arrangements subject to IFRS 2 (Share-based Payment). The expenses recognised for remuneration paid to members of the Supervisory Board amounted to EUR 160 k in the financial year (2024: EUR 169 k).

There are no loans or advances to current or former members of the Company's governing bodies. A former member of the Board of Directors received remuneration amounting to EUR 278 k in financial year 2025 (2024: EUR 272 k). No other former members of the Company's governing bodies receive remuneration from the Company or any of its affiliated entities.

5. POLYTEC HOLDING AG GOVERNING BODIES

The **members of the Board of Directors** during the financial year and at the time of the preparation of the consolidated financial statements were:

Dipl.-Ing. (FH) Markus Huemer, MBA, Wallern
(Chairman of the Board of Directors)

Ing. Mag. (FH) Martin Resch, M.A., Weiden bei Rechnitz

Markus Mühlböck, Zaisenhausen, Germany

Peter Bernscher, MBA, Linz
(Deputy Chairman of the Board, until 7 July 2025)

The **members of the Supervisory Board** during the financial year and at the time of the preparation of the consolidated financial statements were:

Ing. Friedrich Huemer, Wallern
(Chairman)

DI Günther Apfalter, Linz
(Deputy Chairman, since 10 June 2025)

Dr. Viktoria Kickinger, Vienna

Mag. Fred Duswald, Thalheim

Mag. Dr. Bernhard Matzner, Bad Schallerbach
(since 10 June 2025)

Manfred Helmut Trauth, Knittelsheim, Germany
(until 10 June 2025)

6. GROUP COMPANIES

Company	Company address	Country	Shareholder	2025		2024	
				Direct and indirect holding %	Type of consolidation ¹⁾	Direct and indirect holding %	Type of consolidation ¹⁾
POLYTEC Anlagenfinanzierung GmbH	Hörsching	AUT	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC CAR STYLING Hörsching GmbH	Hörsching	AUT	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC CAR STYLING UK Ltd.	Bromyard	GBR	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC FOHA Inc.	Warren	USA	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC CAR STYLING Schoten N.V.	Schoten	BEL	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC CAR STYLING Weierbach GmbH	Idar-Oberstein	GER	POLYTEC Holding AG	100.0	KV	100.0	KV
Polytec Netherlands Holding B.V.	Roosendaal	NED	POLYTEC Holding AG	100.0	KV	100.0	KV
Polytec Composites NL B.V.	Roosendaal	NED	Polytec Netherlands Holding B.V.	100.0	KV	100.0	KV
Polytec Plastics NL B.V.	Putte	NED	Polytec Netherlands Holding B.V.	100.0	KV	100.0	KV
POLYTEC Hungary Kft.	Komló	HUN	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC Komló Kft.	Komló	HUN	POLYTEC Hungary Kft.	100.0	KV	100.0	KV
POLYTEC Germany GmbH	Lohne	GER	POLYTEC Holding AG	100.0	KV	100.0	KV
PT Composites GmbH	Gochsheim	GER	POLYTEC Germany GmbH	100.0	KV	100.0	KV
Polytec Holding Deutschland GmbH	Lohne	GER	POLYTEC Germany GmbH	100.0	KV	100.0	KV
Polytec Deutschland Verwaltungs GmbH	Lohne	GER	Polytec Holding Deutschland GmbH	100.0	KO	100.0	KO
Polytec Plastics Germany GmbH & Co KG ²⁾	Lohne	GER	Polytec Holding Deutschland GmbH	100.0	KV	100.0	KV
POLYTEC PLASTICS Ebensee GmbH	Ebensee	AUT	POLYTEC Holding AG	100.0	KV	100.0	KV
Polytec Interior Zaragoza S.L. i.L.	Zaragoza	ESP	POLYTEC Holding AG	100.0	KO	100.0	KO
POLYTEC AUTO PARTS (Tianjin) Co. Ltd.	Tianjin	CHN	POLYTEC Holding AG	100.0	KV	100.0	KV
PT Beteiligungs GmbH	Hörsching	AUT	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC Composites Beteiligungs GmbH	Gochsheim	GER	PT Composites GmbH	100.0	KV	100.0	KV
POLYTEC Composites Verwaltungs GmbH	Gochsheim	GER	PT Beteiligungs GmbH	100.0	KO	100.0	KO
POLYTEC Composites Germany GmbH & Co KG ²⁾	Gochsheim	GER	POLYTEC Composites Beteiligungs GmbH	100.0	KV	100.0	KV
POLYTEC Compounds GmbH & Co KG ²⁾	Gochsheim	GER	POLYTEC Composites Beteiligungs GmbH	100.0	KV	100.0	KV
POLYTEC Compounds Verwaltungs GmbH	Gochsheim	GER	POLYTEC Composites Beteiligungs GmbH	100.0	KO	100.0	KO
POLYTEC Composites Slovakia s.r.o.	Sladkovicovo	SVK	PT Beteiligungs GmbH	100.0	KV	100.0	KV
Polytec Plastik Ürünleri Sanayi ve Ticaret A.S.	Aksaray	TUR	PT Beteiligungs GmbH	100.0	KV	100.0	KV
Polytec Composites Bohemia s.r.o.	Chodova Plana	CZE	PT Beteiligungs GmbH	100.0	KV	100.0	KV
POLYTEC Composites Weiden GmbH	Weiden	GER	POLYTEC Composites Beteiligungs GmbH	100.0	KV	100.0	KV
POLYTEC Engineering GmbH	Lohne	GER	POLYTEC Holding AG	100.0	KV	100.0	KV
Newplastics S.A.	Lissabon	POR	POLYTEC Composites Germany GmbH & Co KG			2.0	KB

Company	Company address	Country	Shareholder	2025		2024	
				Direct and indirect holding %	Type of consolidation ¹⁾	Direct and indirect holding %	Type of consolidation ¹⁾
POLYTEC Industrielackierung Weiden GmbH	Waldnaab	GER	POLYTEC Composites Beteiligungs GmbH	100.0	KV	100.0	KV
POLYTEC COMPOSITES South Africa (Pty) Ltd.	East London	RSA	PT Beteiligungs GmbH	100.0	KV	100.0	KV
POLYTEC Immobilien Holding GmbH	Hörsching	AUT	POLYTEC Holding AG	100.0	KV	100.0	KV
POLYTEC Composites Immobilien GmbH	Kraichtal	GER	POLYTEC Immobilien Holding GmbH	94.5	KV	94.5	KV
PPI Immobilien GmbH	Ebensee	AUT	POLYTEC Immobilien Holding GmbH	95.0	KV	95.0	KV
POLYTEC Immobilien Deutschland GmbH	Lohne	GER	POLYTEC Immobilien Holding GmbH	94.5	KV	94.5	KV
POLYTEC Real Estate Gayrimenkul Ltd. Sirteki	Aksaray	TUR	POLYTEC Immobilien Holding GmbH	100.0	KV	100.0	KV
POLYTEC Estates Slovakia s.r.o.	Sladkovicovo	SVK	POLYTEC Immobilien Holding GmbH	100.0	KV	100.0	KV
POLYTEC ESTATES BELGIUM N.V.	Schoten	BEL	POLYTEC Immobilien Holding GmbH	100.0	KV	100.0	KV
SPELAG s.r.o.	Chodova Plana	CZE	POLYTEC Immobilien Holding GmbH	100.0	KO	100.0	KO
POLYTEC ESTATES Bohemia k.s.	Chodova Plana	CZE	POLYTEC Immobilien Holding GmbH	100.0	KV	100.0	KV
POLYTEC ESTATES UK Limited	Bromyard	GBR	POLYTEC Holding AG	100.0	KV	100.0	KV

¹⁾ KV = fully consolidated companies.

KO = companies excluded due to lack of materiality.

KB = other investments.

²⁾ The companies are exempt from the obligation to prepare, audit and publish annual financial statements and a management report in accordance with the provisions applicable to corporations pursuant to Section 264b of the German Commercial Code (HGB).

Hörsching, 31 March 2026

The Board of Directors of POLYTEC Holding AG

Dipl.-Ing. (FH) Markus Huemer, MBA
Chairman of the Board of Directors –
CEO

Ing. Mag. (FH) Martin Resch, M.A.
Member of the Board of Directors –
COO

Markus Mühlböck
Member of the Board of Directors –
CFO

DECLARATION OF ALL LEGAL REPRESENTATIVES

PURSUANT TO §124 (1) 3 OF THE 2018 AUSTRIAN STOCK EXCHANGE ACT

We confirm that, to the best of our knowledge, the consolidated financial statements prepared in accordance with the applicable accounting standards, give a true and fair view of the assets, financial and earnings position of the group, that the group management report gives a true and fair view of the business performance, result and position of the group, with the consequence that a true and fair view of the assets, financial position and earnings of the group is created, and moreover that the management report provides a description of the principal risks and uncertainties that the group faces.

We confirm that, to the best of our knowledge, the financial statements of the parent company prepared in accordance with the applicable accounting standards, give a true and fair view of its assets, financial and earnings position, that the management report gives a true and fair view of the company's business performance, result and position, with the consequence that a true and fair view of the assets, financial position and earnings of the company is created, and moreover that the management report provides a description of the principal risks and uncertainties that the company faces.

Hörsching, 31 March 2026

The Board of Directors of POLYTEC Holding AG

Dipl.-Ing. (FH) Markus Huemer, MBA
Chairman of the Board of Directors – CEO
Responsibilities: Corporate strategy, investment management, legal affairs, IT, corporate communications, sustainability, sales, marketing, human resources

Ing. Mag. (FH) Martin Resch, M.A.
Member of the Board of Directors – COO
Responsibilities: Operations, program management, operations services, engineering

Markus Mühlböck
Member of the Board of Directors – CFO
Responsibilities: Finance, controlling, treasury, accounting, investor relations, purchasing

AUDIT CERTIFICATE

REPORT ON THE CONSOLIDATED FINANCIAL STATEMENTS

AUDIT OPINION

We have examined the consolidated financial statements of

POLYTEC Holding AG,
Hörsching,

and its subsidiaries (the group), which consist of the consolidated balance sheet, the consolidated income statement and consolidated statement of comprehensive income as at 31 December 2025, the consolidated cash flow statement and the consolidated statement of changes in equity for the financial year ended on this reporting date, and the notes to the consolidated financial statements.

In our opinion, the consolidated financial statements comply with the mandatory regulations and give a true and fair view of the consolidated assets and financial position of the group as at 31 December 2025, as well as its earnings position and consolidated cash flows for the year ended on this reporting date in accordance with the International Financial Reporting Standards (IFRS) as adopted by the EU, and the additional requirements pursuant to § 245a UGB (Austrian Commercial Code).

BASIS FOR THE AUDIT OPINION

We conducted our audit in accordance with the EU Regulation No. 537/2014 (subsequently referred to as the EU regulation) and with Austrian auditing standards. These standards require the audit to be conducted in accordance with the International Standards on Auditing (ISA). Our responsibilities pursuant to these rules and standards are described in the “Responsibilities of the auditor for the audit of the consolidated financial statements” section of our report. We are independent of the audited entity as prescribed by Austrian commercial law and professional regulations and have fulfilled our other professional responsibilities in line with these relevant ethical requirements.

We believe that the audit evidence we obtained up to the date of our opinion is sufficient and appropriate to provide a basis for our audit opinion on this date.

With regard to our responsibility and liability as auditors vis-à-vis the company and vis-à-vis third parties, Section 275 of the Austrian Commercial Code (UGB) applies.

KEY AUDIT MATTERS

Key audit matters are those facts that, in our professional judgment, were of most significance for our audit of the consolidated financial statements for the financial year. These matters were considered within the context of our audit of the consolidated financial statements as a whole and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

IMPAIRMENT OF INTANGIBLE AND TANGIBLE ASSETS (PROPERTY, PLANT AND EQUIPMENT)

See notes D. 8, D. 17, E. 8, E. 9.

The risk to the financial statements

In the 2025 financial year, POLYTEC Holding AG identified indications of an impairment of intangible assets and property, plant and equipment.

The carrying amounts to be covered by the recoverable amount (determined by the impairment test of the cash-in-transit unit concerned) amount to EUR 212,981 k as at 31 December 2025. For the impairment test, the valuation is carried out on the basis of discounted net cash inflows, which are dependent on future earnings expectations, using discount rates derived from market data.

This valuation is subject to significant uncertainties relating to the accuracy of estimates, especially in connection with long-term planning assumptions and market unpredictability. The financial statements are at risk of being overstated for intangible assets and property, plant and equipment.

Our audit procedures

We assessed the recoverability of intangible assets and property, plant and equipment as follows:

- In order to be able to assess the appropriateness of the planning, we gained an understanding of the planning process. We have reconciled the earnings expectations and investments on which the evaluation is based with the budget prepared by the Board of Directors and approved by the Supervisory Board, including medium-term planning. In addition, we discussed the assumptions in discussions with the management and in the course of this gained an understanding of how historical experience influences the management's planning.
- We have collected internal control to identify and assess indications of impairment or reversal of impairment and evaluated its design and implementation.
- We have reviewed the analysis of the indicators of possible impairment carried out by the management.
- In addition, we assessed the appropriateness of the discount rates determined and the calculation model of the impairment test. We have critically assessed whether the long-term evolution of the level of profitability in the retirement phase appears consistent and plausible in comparison with past results and developments in medium-term planning. We carried out these audit procedures with the involvement of our valuation specialists.
- We have reviewed the appropriateness of the selected cash-generating units. In addition, we examined whether the required information in the notes contains all the necessary explanations and whether the main estimation uncertainties are adequately described.

PRESENTATION OF THE SALE OF THE OPERATING BUSINESS IN THE UNITED KINGDOM (UK)

See notes B. 1, G. 1

The risk to the conclusion

As described in the notes under Note B. 1 in the Notes, POLYTEC Holding AG sold its operating business in the United Kingdom (UK) to the British WHS Group by means of an Asset Purchase Agreement dated 9 December 2025. The land and buildings remained the property of the POLYTEC GROUP and have been leased to the buyer since the beginning of 2026. The transaction was completed on 31 December 2025.

In connection with the divestment of the operating business, an agreement was also reached to transfer ongoing tool projects in connection with the operating business with a time delay. In addition, a settlement of claims with the only customer in the UK, linked to the sale in terms of content and time, was concluded.

The total consideration amounts to EUR 21,863 k and leads to a disposal result of EUR 2,276 k.

Due to the complexity of the transaction structure, the management had to make significant discretionary decisions in the context of the balance sheet presentation.

Our audit procedures

- We have read the legal documents and contracts to understand the individual elements of the transaction and to assess the appropriateness of the accounting representation in the context of the transaction.
- We have assessed the discretionary decisions made by the management.
- We have checked whether the assets of the operating business in the UK that have been disclosed in the local financial statements correspond to the assets transferred under the purchase agreement.
- We have reviewed the adequacy of the presentation of the balance sheet in the consolidated financial statements, in particular in the income statement and the statement of cash flows.
- We have reviewed the completeness and adequacy of the disclosures in the notes associated with the accounting for the sale of the assets.

OTHER INFORMATION

The legal representatives are responsible for the other information. Other information includes all information in the Annual Report, with the exception of the consolidated financial statements, the group management report and the auditor's report.

Our opinion on the consolidated financial statements does not extend to this other information and we do not give any assurance in this regard.

In connection with our audit of the consolidated financial statements, we have a responsibility to read this other information and to assess whether the other information contains material inconsistencies with the consolidated financial statements or with our knowledge gained during the audit or otherwise appears to be misrepresented.

If, on the basis of the work we have done on the other information obtained, we conclude that there has been a material misrepresentation of this other information, we are obliged to report this fact. We have nothing to report in this context.

RESPONSIBILITIES OF THE MANAGEMENT AND THE AUDIT COMMITTEE FOR THE CONSOLIDATED FINANCIAL STATEMENTS

The legal representatives are responsible for preparing the consolidated financial statements and for ensuring that they give as true a picture as possible of the net assets, financial position and results of operations of the group in accordance with IFRS Accounting Standards as applicable in the EU and the additional requirements of Section 245a of the Austrian Commercial Code. In addition, the legal representatives are responsible for the internal controls they deem necessary to enable the preparation of consolidated financial statements that are free from material misstatements due to fraudulent acts or errors.

When preparing the consolidated financial statements, the legal representatives are responsible for assessing the group's ability to continue as a going concern, for disclosing matters relating to the going concern of the business, where relevant, and for applying the going concern accounting principle, unless the legal representatives intend either to liquidate the group or to business activity or have no realistic alternative to it.

The Audit Committee is responsible for overseeing the group's accounting process.

RESPONSIBILITIES OF THE AUDITOR FOR THE AUDIT OF THE CONSOLIDATED FINANCIAL STATEMENTS

Our objectives are to obtain sufficient assurance as to if the consolidated financial statements as a whole are free of material misstatements, whether due to fraud or error, and to issue an audit report that includes our opinion. Sufficient assurance means a high degree of assurance but provides no guarantee that an audit conducted in accordance with the EU regulation and Austrian auditing standards, which require the audit to be performed in accordance with ISA, will always detect a material misstatement should it exist. Misstatements may result from fraud or error and are considered material if they could, individually or in total, reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the EU regulation and the Austrian auditing standards, which require the audit to be performed in accordance with ISA, we exercise professional judgment and maintain a critical, professional approach throughout the audit.

In addition:

- We identify and adjudge the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, plan and perform procedures to address such risks and obtain sufficient and appropriate audit evidence to serve as a basis for our audit opinion. The risk that material misstatements due to fraud remain undetected is higher than that of material misstatements due to error, since fraud may include collusion, forgery, intentional omissions and misleading representation, or the overriding of internal controls.
- We obtain an understanding of the internal control system of relevance to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control system.
- We evaluate the appropriateness of the accounting policies employed and the reasonableness of both the accounting estimates and related disclosures made by the management.

- We draw conclusions on the appropriateness of the application of the accounting principle of going concern by the legal representatives and, on the basis of the audit evidence obtained, whether there is material uncertainty in connection with events or circumstances that may raise significant doubts about the group's ability to continue operating as a going concern. If we conclude that there is material uncertainty, we are obliged to draw attention to the related information in the consolidated financial statements in our auditor's report or, if this information is inappropriate, to modify our opinion. We draw our conclusions on the basis of the audit evidence obtained up to the date of our auditor's opinion. However, future events or circumstances may result in the group abandoning the continuation of business activities.
- We assess the overall presentation, structure and content of the financial statements, including the disclosures, as well as whether the financial statements reflect the underlying business transactions and events in such a way that the most accurate picture is achieved.
- We plan and conduct the audit of the consolidated financial statements in order to obtain sufficient appropriate audit evidence on the financial information of the units or divisions within the group as a basis for forming an opinion on the consolidated financial statements. We are responsible for directing, supervising and reviewing the audit activities carried out for the purposes of auditing the consolidated financial statements. We are solely responsible for our audit opinion.
- Among other things, we discuss with the Audit Committee the planned scope and timing of the audit of the financial statements, as well as any significant audit findings, including any significant deficiencies in the internal control system that we identify during our audit.
- We will also provide a statement to the Audit Committee that we have complied with the relevant professional conduct requirements on independence and that we will engage with them on all relationships and other matters that can reasonably be expected to affect our independence and, where relevant, any actions taken to eliminate hazards or safeguards applied.
- Of the matters we discussed with the Audit Committee, we determine those matters that were most significant for the audit of the financial statements of the financial year and are therefore the most important audit matters. We describe these matters in our audit report, unless laws or other legal provisions preclude the public disclosure of the matter or, in extremely rare cases, we determine that a matter should not be disclosed in our audit report because it is reasonably expected that the negative consequences of such communication would outweigh its benefits to the public interest.

OTHER STATUTORY AND LEGAL REQUIREMENTS

REPORT ON THE GROUP MANAGEMENT REPORT

In accordance with Austrian corporate law, the group management report must be reviewed to determine whether it is in accordance with the consolidated financial statements and whether it has been prepared in accordance with the applicable legal requirements.

With regard to the non-financial statement contained in the group management report, it is our responsibility to review whether it has been prepared, to read it and to assess whether this other information contains material inconsistencies with the consolidated financial statements, or our knowledge gained during the audit of the financial statements, or otherwise appears to be materially misrepresented.

The legal representatives are responsible for preparing the group management report in accordance with Austrian corporate law regulations.

We conducted our audit in accordance with the Professional Principles for the Audit of the group management Report.

Opinion

In our opinion, the group management report has been prepared in accordance with the valid legal requirements, contains appropriate disclosures pursuant to § 243a UGB (Austrian Commercial Code) and is consistent with the consolidated financial statements.

Statement

In view of the knowledge gained in the course of the audit of the consolidated financial statements and the understanding of the group and its environment thus obtained, we did not determine any material misstatements in the group management report.

ADDITIONAL INFORMATION IN ACCORDANCE WITH ARTICLE 10 EU REGULATION

We were elected as auditors by the Annual General Meeting on 10 June 2025 and commissioned by the Supervisory Board on 6 November 2025 to audit the company's financial statements for the fiscal year ending 31 December 2025.

We have served without interruption as the company auditors since the consolidated financial statements as at 31 December 2017.

We declare that our opinion expressed in the "Report on the Consolidated Financial Statements" section of our report is consistent with our additional report to the audit committee in accordance with Article 11 of the EU regulation.

We declare that we have not provided any prohibited non-audit services (Article 5 (1) of the EU regulation) and that we have maintained our independence in conducting the audit.

RESPONSIBLE AUDITOR

The auditor responsible for the audit contract is Mr. Mag. Gerold Stelzmüller

Linz
3 April 2026

KPMG Austria GmbH
Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Qualified electronic signature:
Mag. Gerold Stelzmüller
Auditor

This document bears a qualified electronic signature and is only valid in the version. The publication or dissemination of the consolidated financial statements with our auditors' report may only take place in our approved version. This auditors' report relates solely to the German language version of the complete consolidated financial statements including the management report. For other versions, the regulations contained in §281 Para 2 of the Austrian Commercial Code are to be observed. (This is a translation of the original German version for information purposes without liability; the German version takes precedence.)

GLOSSARY

Company and technology

2D data matrix	Two-dimensional barcode that stores large amounts of data in a space-saving way and remains reliably readable even if damaged
CEO/Chairman of the Board	Corporate Strategy/Investment Management/Legal Affairs/IT/Corporate Communications/Sustainability/Sales/Human Resources/Marketing Markus Huemer (MH)
CFO	Finance/Controlling/Treasury/Accounting/Investor Relations/Purchasing Markus Mühlböck (MM)
COO	Operations/Program Management/Operations Services/Engineering Martin Resch (MR)
Injection moulding	Process in which material is liquefied (plastified) and injected into a mould under pressure
IPO	Initial Public Offering – stock market listing of a company in which shares are offered to the public for the first time
Just-in-sequence	Delivery strategy in which components are supplied to production exactly in the sequence in which they are installed
NVH (Noise, Vibration, Harshness)	Assessment and optimisation of noise, vibration and perceived harshness of a product to improve comfort and quality
OEM	Original equipment manufacturer
Powertrain	Drivetrain
RFID	Radio-Frequency Identification – technology for the contactless identification and tracking of objects using radio chips and readers
Scope 1, 2 and 3	Three categories of a company's greenhouse gas emissions: Scope 1 includes direct emissions from owned sources, Scope 2 indirect emissions from purchased energy, and Scope 3 all other indirect emissions along the value chain
SMC	Sheet Moulding Compound: moulding compounds made from duroplastic reactive resins and glass fibres
UD tapes	Unidirectional tapes – fibre-reinforced plastic tapes in which the fibres are aligned in one direction and which are used for highly load-bearing, lightweight components

Financials

ACEA	European Automobile Manufacturers' Association
AktG	Austrian Stock Corporation Act (Aktiengesetz)
ATX-TR	ATX Total Return: capitalisation-weighted performance index. Its composition corresponds to that of ATX (Austrian Traded Index). Due to the consideration of gross dividend payments the index reflects the total return of the portfolio underlying ATX.
CapEx	Capital Expenditures
Capital employed	Capital employed includes non-current assets required for operations (intangible assets, goodwill, tangible assets, participations in companies accounted for at equity and other non-current receivables) less other non-current provisions and net current assets (non-interest bearing current assets less non-interest bearing current liabilities).
CGU	Cash-generating unit
CNY	Chinese renminbi yuan
CSRD	Corporate Sustainability Reporting Directive – EU directive requiring companies to provide expanded and standardised sustainability reporting
CZK	Czech koruna
DBO	Defined Benefit Obligation
Deferred taxes	Balance sheet item to show fiscal valuation differences. In the case of temporary discrepancies between the group balance sheet and the fiscal balance sheet, both deferred tax assets and deferred tax liabilities are recognised in order to report the tax expenses in accordance with the group financial result.

Financials	
EBIT	Earnings before interest and taxes
EBITDA	Earnings before interest, taxes, depreciation and amortisation
EBIT margin	EBIT/sales revenues
ECB	European Central Bank
EFTA	European Free Trade Association
Equity ratio	Equity/balance sheet total
ESG	Environmental Social Governance
ESRS	European Sustainability Reporting Standards – binding European standards that define how companies must report their sustainability information under the CSRD
EUR k	Euro thousands
EURIBOR	Euro Interbank Offered Rate: reference interest rate
FTE	Full-time equivalents of employees
FV	Fair value
FVPL	At fair value through profit or loss
FX	Foreign exchange
GBP	Great British pound
Gearing	Net financial debts/equity
HGB	German Commercial Code (Handelsgesetzbuch)
HUF	Hungarian forint
IAS	International Accounting Standards
IASB	International Accounting Standards Board: an independent, private-sector body which develops and adopts the IFRS
IATF	International Automotive Task Force: Certification according to IATF 16949 demonstrates that a company in the automotive industry meets the quality management requirements
IFRIC	International Financial Reporting Interpretations Committee: The committee responsible for the development of interpretations of the IAS and IFRS
IFRS	International Financial Reporting Standards, including International Accounting Standards
ISIN AT0000A00XX9	International Securities Identification Number of POLYTEC share
kWp	Kilowatt Peak: The peak power which a photovoltaic system can generate in kilowatts
LEI	Legal Entity Identifier: The unique international code number of POLYTEC Holding AG: 529900OVSOBJNXZACW81
M&A	Mergers and Acquisitions
MAR	Market Abuse Regulation
Market capitalisation	Value of enterprise: Number of issued shares multiplied with certain share price
Net current assets	Non-interest bearing current assets less non-interest bearing current liabilities
Net financial liabilities/ assets	Interest-bearing current and non-current liabilities less cash and cash equivalents and interest-bearing receivables
OpEx	Operational Expenditures
ROCE	Return on capital employed (EBIT/average capital employed)
TRY	Turkish lira
UGB	Austrian Commercial Code (Unternehmensgesetzbuch)
USD	United States dollar
WACC	Weighted Average Cost of Capital of the POLYTEC GROUP
ZAR	South African rand

SERVICE

CORPORATE CALENDAR 2026

30 April 2026	Thursday	Annual financial report 2025, ESEF report 2025 and annual report 2025
13 May 2026	Wednesday	Interim report Q1 2026
23 May 2026	Saturday	Record date "Annual General Meeting"
2 June 2026	Tuesday	26 th Ordinary Annual General Meeting FY 2025, Hörsching, POLYTEC Holding, 10:00 am
8 June 2026	Monday	Ex-dividend day
9 June 2026	Tuesday	Record date "Dividends"
11 June 2026	Thursday	Dividend pay-out day
13 August 2026	Thursday	Half-year financial report 2026
12 November 2026	Thursday	Interim report Q3 2026

Find all current dates on corporate website section investor relations, calendar, follow link: www.polytec-group.com/en/investor-relations/calendar

INVESTOR RELATIONS



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NOTE

This annual report has been prepared with the greatest possible care and every effort has been made to ensure the accuracy of the data that it contains. Nevertheless, rounding, typographical and printing errors cannot be excluded. The use of automatic calculating devices can result in rounding-related differences during the addition of rounded amounts and percentages. This annual report is published in German and English. The English translation serves information purposes and the original German text is the sole legally binding version. The annual financial report and the annual report for

2025 were published on 30 April 2026 and are available for download on the POLYTEC Holding AG website at www.polytec-group.com, section Investor Relations, Publications.

Editorial closing date: 15 April 2026





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PASSION CREATES INNOVATION

www.polytec-group.com



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