



Thinking Ahead

Sustainability Report | Financial Year 2025

Based on the VSME Standard

FOREWORD

Dear readers,

At the Grenzebach Group, sustainability goes beyond simply reducing our environmental footprint. As an internationally active automation specialist, we have a responsibility to our communities, our employees, and our supply chains. At the same time, we see our greatest impact where our technologies are used: at customer facilities.

Every day, we help companies around the world make production processes more efficient, conserve resources, reduce energy consumption, and cut emissions. Our solutions create the conditions our customers need to successfully transition toward a more sustainable and future-ready industry. Sustainability is therefore not only an integral part of our corporate strategy, but also a driver of innovation and long-term business success.

This is our first sustainability report based on the VSME Standard (Voluntary Sustainability Reporting Standard for SMEs). The goal is to provide relevant sustainability information in a transparent, traceable, and comparable manner. At the same time, we show how sustainability is embedded across our Group and how our technologies contribute to a more sustainable future.

We see this report as the next step on our sustainability journey. It brings together our progress, targets, metrics, and practical examples and shows how we incorporate sustainability aspects into our business processes and work with our customers to develop sustainable solutions for industry. Because we firmly believe: the future takes shape where technological innovation, business success, and responsible action come together.

We invite you to join us on this journey: Share your feedback, engage in a dialog, and help us shape a more sustainable, resilient, and responsible future.

Thank you for your interest in the Grenzebach Group and in the future. Let's keep thinking ahead together and create lasting sustainable impact.



Dr. Steven Althaus
CEO
Grenzebach Group



Ralf Jäger
SVP Operation & Sustainability
Grenzebach Group

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*For ease of reading and without any intention to discriminate, only the generic masculine form is used in the text. Accordingly, all genders (m/f/d) are included.

BASIS FOR PREPARATION

- B1-24-A SELECTED REPORTING OPTION**
- B1-24-B OMITTED CLASSIFIED OR SENSITIVE INFORMATION**
- B1-24-C PREPARATION OF THE SUSTAINABILITY REPORT**

This sustainability report was prepared with reference to the VSME Standard (Voluntary Sustainability Reporting Standard for Small and Medium-sized Enterprises), developed by EFRAG (European Financial Reporting Advisory Group). It is the Grenzebach Group's first consolidated sustainability report based on this standard. Its aim is to provide our stakeholders with a transparent overview of the Group's key sustainability topics, metrics, targets, and progress. The focus is on topics that are particularly important to customers, suppliers, employees, business partners, and other stakeholders.

The report is prepared on a consolidated basis for the entire Grenzebach Group. The reporting scope includes Grenzebach Maschinenbau GmbH as the parent company, headquartered in Asbach-Bäumenheim, Hammlar (Bavaria), as well as all business units, subsidiaries, and international locations within the Group.

The report contains selected indicators from the Basic and Comprehensive Modules of the VSME Standard. The relevant data points are identified in the headings of the individual chapters. The register on pages 38-52 provides a complete overview of all disclosed and undisclosed requirements. All information relates to financial year 2025.

This edition has deliberately been kept concise and focuses on the key developments, metrics, and targets of the reporting year. Supplementary information and further details are available in the integrated management system (IMS) and other corporate documents.

COMPANY

Grenzebach Group: Locations & Key Figures

The Grenzebach Group serves the global glass and building materials markets with industrial automation, production, and digitalization solutions. The Group is also active in other business areas, including casting parts, power systems, data center solutions, recycling processes, friction stir welding, and the automation of additive manufacturing.

Our technologies help customers make production processes more efficient, conserve resources, and meet growing requirements for sustainability, quality, and cost-effectiveness. Grenzebach has been family-owned since it was founded in 1960.

B1-24-E.I LEGAL FORM OF THE UNDERTAKING
B1-24-E.VI COUNTRY OF PRIMARY OPERATIONS AND LOCATION OF SIGNIFICANT ASSETS

At year-end, the Grenzebach Group employed 1,608 people worldwide. The internationally active Group is headquartered at Grenzebach Maschinenbau GmbH in Asbach-Bäumenheim, Hamlar, Germany.

With major production and development locations in Germany, Romania, the United States, China, and India, we combine proximity to local customers with global collaboration. This infrastructure allows us to respond flexibly to market requirements, strengthen regional value creation, and draw on the expertise of the entire Group.

B1-24-E.V NUMBER OF EMPLOYEES (HEADCOUNT/FTE)

1960
founded

1,554 / 1,608 (HC / FTE)¹
employees worldwide

9
locations

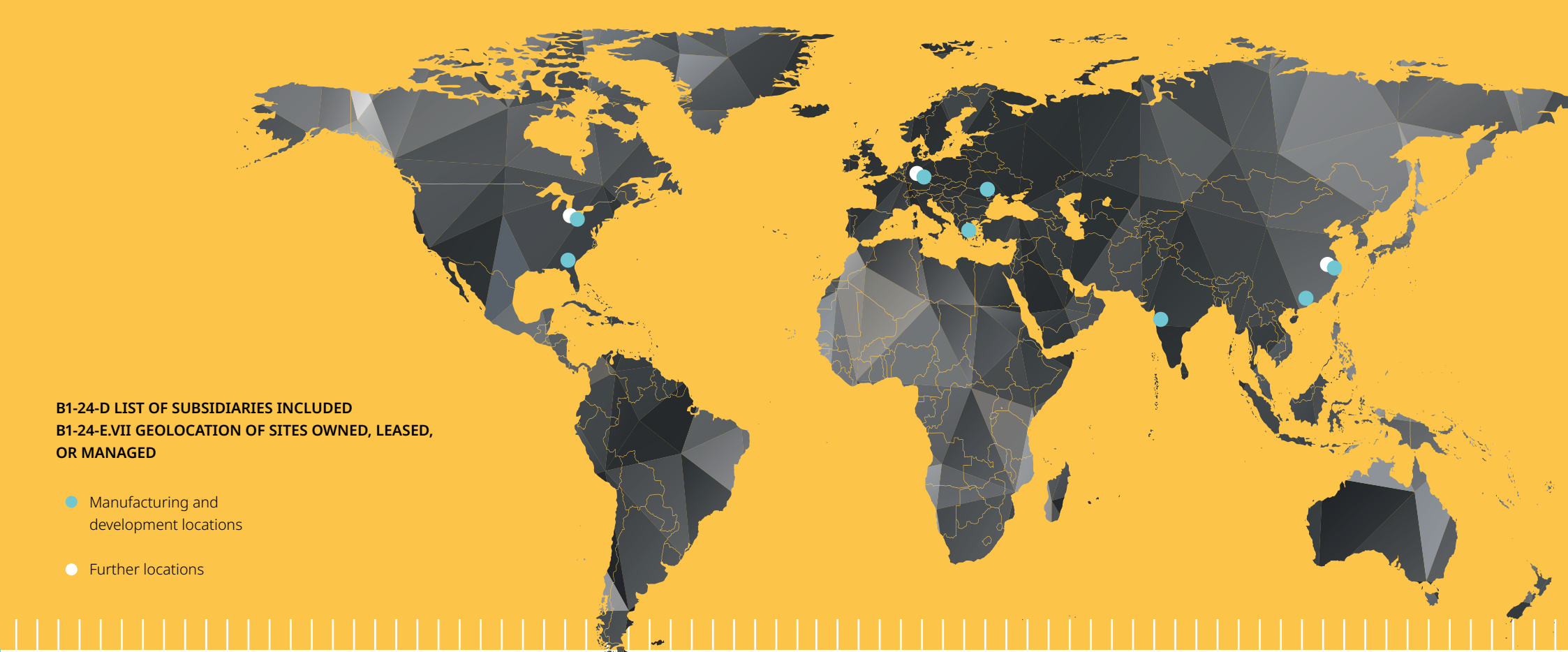
2
brands

>3,000
installed systems

9
production and development locations

65+
years of automation expertise

¹ HC = headcount; FTE = full-time equivalent



Europe

Hamlar, Germany
Grenzebach Maschinenbau GmbH
Albanusstraße 1
86663 Asbach-Bäumenheim, Hamlar
48.695621490478516
10.827797889709473

Bad Hersfeld, Germany
Grenzebach BSH GmbH
Rudolf-Grenzebach-Straße 1
36251 Bad Hersfeld, Germany
50.85695266723633
9.738892555236816

Iași, Romania
Grenzebach Romania S.R.L.
Șoseaua Iași Tomești 33A
700292 Iași
47.14326477050781
27.654504776000977

Athens, Greece
Grenzebach Hellas
Sarantaporou 14 & Metonos
15561 Cholargos, Athens
38.001059784475224
23.791272339497397

America

Newnan, Georgia, USA
Grenzebach Corporation
10 Herring Road
30265
Newnan, Georgia
33.39888000488281
-84.7546615600586

Beachwood, Ohio, USA
Millennium Control Systems
23550 Commerce Park Road
44122 Beachwood, Ohio
41.461798656004824
-81.51087180506936

Asia

Jiashan, China
Grenzebach Machinery (Jiashan) Ltd.
No. 100 Chenggong Road, Huimin Street
314100 Zhejiang, Jiashan County
30.869158189429683
120.96907700612277

Shunde, China
Grenzebach Trading (Shanghai) Ltd.
Rm.30-10, 30F, MinHang Plaza,
No. 6088 Humin Road
201199 Shanghai, Minhang District
31.108773692593754
121.37803926812863

Pune, India
Grenzebach Machinery (India) Private Limited
Plot No PAP-K-8/1, Chakan Industrial Area,
Phase -II, Village Khalumbre, MIDC, Taluka -Khed
410501 Pune
18.752211723069202
73.77730187961728

COMMITMENT & CERTIFICATIONS

B1-25 SUSTAINABILITY-RELATED CERTIFICATIONS OR LABELS

We have our sustainability performance regularly assessed by external auditing and certification bodies. Our certifications cover environmental, social, and quality-related areas and provide independent evidence of our efforts.

SUSTAINABILITY CERTIFICATIONS AND LABELS OF THE GRENZEBACH GROUP

	Hamlar	Bad Hersfeld	Newnan	Jiashan	Iași
ISO 9001 Quality Management	●	●	●	●	●
ISO 14001 Environmental Management	●	●	●	●	
ISO/IEC 27001 Information Security Management	●		●		
ISO 45001 Occupational Health and Safety Management	●	●	●	●	
ISO 50001 Energy Management	●	●			
TISAX®	●				

ISO STANDARDS

All measures, processes, and strategies in the field of sustainability management are indispensable elements of the Grenzebach Group's corporate strategy. In our pursuit of the highest sustainability standards and continuous process improvement, we use International Organization for Standardization (ISO) standards as an important tool. These standards are not only part of our sustainability strategy; they also help us pursue our goals consistently across all locations. Our integrated management system (IMS) incorporates:

- Quality management system pursuant to DIN EN ISO 9001
- Environmental management system pursuant to DIN EN ISO 14001
- Energy management system pursuant to DIN EN ISO 50001
- Occupational health and safety management system pursuant to DIN EN ISO 45001
- Information security management system pursuant to ISO/IEC 27001

Using these standards as a basis, we are able to create an independent and transparent platform to certify and assess our progress.

TISAX®

Grenzebach Maschinenbau GmbH sets the highest standards for information security and data protection and has undergone the TISAX® assessment process. The confidentiality, availability, and integrity of information are of the utmost importance to Grenzebach.

TISAX® is a registered trademark managed by the ENX Association.



EcoVadis

In 2025, the Grenzebach Group was awarded an EcoVadis Silver Medal (score: 76/100). This rating recognizes our performance in the areas of environment, ethics, and sustainable procurement and is valid until October 2026.



Umwelt- und Klimapakt Bayern

Grenzebach Maschinenbau GmbH received a certificate from the Bavarian State Ministry of the Environment and Consumer Protection under the Bavarian Environmental and Climate Pact (Umwelt- und Klimapakt Bayern). The award recognizes the company's ongoing commitment to environmental protection and climate action, as well as voluntary measures that go beyond legal requirements.



Initiative Ludwig Erhard Preis

The Initiative Ludwig-Erhard-Preis e. V. (ILEP) honored the Grenzebach Group for its holistic management performance with the „Recognised for Sustainability“ award. In the „Ludwig Erhard Prize Recognition for Sustainability“ category, Grenzebach achieved the best result of any applicant to date, making it the first organization to be honored under ILEP's sustainability model.



MANAGEMENT & POLICIES

B2-26 A,B,C,D + C2 48,49 PRACTICES, POLICIES, AND FUTURE INITIATIVES

For the Grenzebach Group, sustainability is a long-term management approach. It is underpinned by Group-wide policies and practices, international frameworks such as the UN Global Compact and the United Nations Sustainable Development Goals (SDGs), and related measures. They provide the framework for systematically integrating environmental, social, and economic aspects into our decisions.

The following overview shows the priorities we set for each sustainability topic, the targets we pursue, and how responsibility for implementation is assigned within the organization.

ENVIRONMENT	Sustainability topic	Description	Policies, procedures, and initiatives	Targets	Responsible
	Climate change	Contribution to climate action through energy-efficient business processes and the development of energy-efficient systems	- Measures to reduce energy consumption and greenhouse gas emissions in our own processes - Development of energy-efficient product solutions for customers	✓	Management / Engineering / Quality
	Pollution	Prevention and reduction of emissions and minimization of adverse environmental impacts	- Compliance with legal environmental requirements - Measures to prevent emissions to air, water, and soil	✗	Operations
	Water and marine resources	Responsible use of water resources and development of water-efficient products	- Measures to reduce water consumption in our own processes - Development of innovative systems with reduced water requirements - Integration of water efficiency into the product development process (ecodesign)	✗	Engineering / Operations / Quality
	Biodiversity and ecosystems	Prevention of adverse impacts on biodiversity and ecosystems	- Compliance with environmental requirements in site development and operations - Land-efficient use of sites - Consideration of environmental aspects in investment decisions	✗	Operations / Management

SOCIAL

SOCIAL	Circular economy	Promotion of resource-efficient and circular use of materials and products	- Integration of ecodesign principles (e.g., durability, reparability, efficiency) - Optimization of material use in product development - Reduction of waste and promotion of recycling - Consideration of lifecycle aspects in products	✓	Engineering / Procurement / Quality
	Own workforce	Creation of safe, fair, and attractive working conditions for employees	- Occupational health and safety measures - Training and development programs - Promotion of equal treatment and diversity	✓	HR / Management
	Workers in the value chain	Promotion of responsible working conditions throughout the supply chain	- Consideration of sustainability criteria in supplier selection - Compliance with legal requirements - Raising supplier awareness of sustainability - Supplier audits, including ESG criteria	✓	Procurement / Compliance
	Affected communities	Responsible engagement with local communities at company locations	- Compliance with legal requirements - Dialog with local stakeholders - Local support for initiatives and associations	✗	Management
GOVERNANCE	Consumers and end users	Improving customers' sustainability performance through innovative products	- Development of energy- and resource-efficient systems - Focus on reducing operating costs and environmental impacts for customers - Development of low-emission production systems for customers	✗	Engineering / Sales / Product Management
	Business conduct	Responsible corporate governance and compliance with legal and ethical standards	- Compliance and governance structures - Anti-corruption measures - Internal policies and codes of conduct	✗	Management / Compliance

What does Grenzebach do?

C1 STRATEGY: BUSINESS MODEL AND SUSTAINABILITY C1-47-A SIGNIFICANT GROUPS OF PRODUCTS AND SERVICES

The world of industrial automation is our home. We take productivity further and create sustainable, reliable automation solutions that add value across a range of industries.

CONTROL SYSTEMS AND POWER SYSTEMS

Millennium develops solutions for industrial automation and power distribution, supporting customers from planning through system optimization and lifecycle management and service.

FRICTION STIR WELDING

In friction stir welding, Grenzebach provides systems and solutions for a wide range of industrial applications. Suitable manufacturing processes are developed together with customers and tailored to their specific requirements.

DATA CENTER SOLUTIONS

Grenzebach develops robotics and software solutions for data centers and supports operators in efficiently automating material and hardware processes.

For more than 65 years, innovation, sustainability, and dialog with our stakeholders have gone hand in hand at the Grenzebach Group. Business success goes hand in hand with our sustainability targets and our quality and innovation goals. We exercise the scope available to us responsibly, in line with the goals of our customers and society and taking available resources into account.

Our business model combines proven, globally recognized engineering expertise with a consistent focus on sustainability. Sustainability is not an add-on; it is an integral part of our value creation.

We develop and implement solutions and systems that

reduce our customers' production costs,

significantly reduce CO2e emissions,

conserve resources such as energy and water,

measurably improve working conditions for employees,

and deliver compelling economic and environmental benefits over the long term.

CASTING PARTS

In industrial casting, Grenzebach covers the entire value chain, from consulting and product development through foundry operations and machining to quality control and logistics. The resulting cast parts are used in a wide range of industrial applications around the world.

GLASS PRODUCTION TECHNOLOGY

For more than 50 years, Grenzebach has been developing automation and production solutions for the international glass industry. The portfolio ranges from individual systems to complete solutions for the Hot End and Cold End of glass production.

CONSTRUCTION MATERIALS PRODUCTION TECHNOLOGY

Grenzebach provides tailor-made plant and automation solutions for the production of gypsum, insulation, and wood products, as well as for recycling and process technology applications.

AUTOMATION OF ADDITIVE MANUFACTURING

For industrial-scale series production in 3D printing, Grenzebach provides automation solutions for powder bed-based manufacturing processes. The systems help manufacturers scale their production processes and can be used for both metal and polymer applications.

Our value proposition can be divided into five dimensions:

01

ENVIRONMENT

+ Reduced CO2 footprint of end products

+ Lower energy and water consumption

+ Resource-efficient material use and less scrap

04

COMPETITIVENESS

+ Adaptation to increasing regulatory requirements

+ Sustainability advantages in our customers' market positioning

+ Technological edge



02

ECONOMY

+ Lower operating costs

+ Improved process stability

+ Protection against rising energy and resource prices

03

EMPLOYEES & OCCUPATIONAL SAFETY

+ Reduced physical strain

+ More ergonomic workplaces

+ Greater attractiveness as an employer



Ultra High-Efficiency Dryer

Compared with the best dryers currently used to produce gypsum plasterboard and gypsum wallboard, the Ultra High-Efficiency Dryer (UHE Dryer for short) saves up to 33% energy. This is due to the sophisticated interplay between the high- and low-temperature sections and the transition section. The low-temperature section uses 100% waste heat, which can be as much as 400 kcal/kg. Combined with the water condenser, the UHE Dryer recovers between 45% and 50% of the process water used. This efficiency enables our customers to save money and helps them to implement more sustainable production processes.



Grenzebach Dual Setup Station (EOS Edition)

At Formnext 2025, EOS unveiled the EOS M4 ONYX, a new generation of systems for industrial metal 3D printing. The system offers significantly higher productivity, innovative waste handling, and enhanced automation functions. The Grenzebach Dual Setup Station (EOS Edition) plays a central role in this concept. It allows build jobs to be pre-processed in parallel while printing is in progress and enables build cylinders to be changed quickly. This allows job changeovers to be completed in less than 30 minutes and significantly reduces downtime, a key requirement for economical 24/7 series production.

The Grenzebach Dual Setup Station was specifically enhanced for the new system generation. The modifications include the build-cylinder design, handling, ergonomics, and automation logic. At the same time, the system protects employees from health risks such as fine dust and nanoparticles by preventing direct contact with hot or hazardous materials.

C1-47-B SIGNIFICANT MARKETS IN WHICH THE UNDERTAKING OPERATES

As a globally operating Group, Grenzebach serves B2B markets. Our key markets include Europe, North America, and Asia. To support customers worldwide reliably and in line with their needs, we pursue a „Local for Local“ strategy while maintaining a closely interconnected international production and service network. Our production locations in Germany, Romania, the United States, China, and India enable us to manufacture and supply products close to our customers. At the same time, we draw on the expertise and resources of the entire Group. This combination of regional presence and global collaboration brings us closer to customers, increases flexibility across the value chain, and supports resilience in our core markets. Our international locations also contribute to regional value creation. They create jobs, strengthen local economies through investment, and build long-term partnerships with local suppliers and service providers. Regional production and shorter delivery routes can also reduce transportation requirements and the associated CO2e emissions.



Strengthening Our Market Presence in North America

By opening Millennium's new headquarters and production facility in Beachwood, Ohio, we further expanded our presence in the North American market during the reporting year. As part of the site expansion, capacity previously spread across three locations in Ohio was consolidated at a single site. The modern site provides additional capacity for engineering, manufacturing, and customer support, creating excellent conditions for the Grenzebach Group's continued growth. At the same time, the investment strengthens regional value by creating new jobs and generating long-term economic benefits locally. The consolidation of three locations into a single, expanded facility strengthens our North American footprint, increases capacity, and fosters closer collaboration across the Grenzebach Group.

C1-47-C MAIN BUSINESS RELATIONSHIPS

In line with our strategy, we serve our customers through an international network of production and service locations. In Asia, the Jiashan location plays a central role for the Glass and Construction Materials business units and serves as the Group's center of competence for Casting Parts. Close collaboration with regional business partners enables short transportation routes and high flexibility while strengthening local value creation.

For the European Economic Area and the MENA¹ region, the Hamlar, Bad Hersfeld, and Iași locations are the primary production and supply centers. This network is supplemented by strategic suppliers, most of which are based within the European Union.

By combining regional presence with global connectivity, we create resilient supply chains while strengthening local value creation in our core markets.

¹ MENA = Middle East and North Africa



C1-47-D KEY ELEMENTS OF THE SUSTAINABILITY STRATEGY

Our Vision: Clear and Encouraging

The Grenzebach Group is a successful automation specialist with an international presence. As a reliable partner to our customers, we use our solutions and services to promote sustainable, resource-efficient processes and environmentally responsible transformation, both within and beyond our company.

Our Targets: Transparent and Measurable



Scope 1 & 2



Scope 3



Climate Neutrality



Resource Conservation



Responsible Supply Chain



Occupational Safety

Our Mission: Thinking Ahead

By using state-of-the-art technologies and continuously improving our processes, solutions, and services, we aim to minimize both our own environmental impacts and those of our customers. In doing so, we are firmly committed to meeting the needs of our customers and their end users through ethical conduct and sustainable business practices, while making a positive contribution to the global community, climate action, and the environment. Together, we are shaping a sustainable world in which technological progress is in harmony with environmental and social responsibility.

Sustainability Strategy Framework

Our sustainability strategy is guided by the principles of the UN Global Compact and the United Nations Sustainable Development Goals (SDGs) and forms the basis for our actions.

It focuses on five strategic fields of action:

- **Climate action and decarbonization**
- **Resource efficiency and circular economy**
- **Sustainable technologies and innovation**
- **Employees and corporate culture**
- **Integrity, compliance, and responsible corporate governance**

We have defined long-term targets that combine environmental, social, and economic aspects. These targets are aligned with the Group's material impacts, risks, and opportunities and provide a framework for the further development of our business activities.

The Grenzebach Group's sustainability strategy aims to combine long-term business success with environmental and social responsibility. It provides a strategic framework for our sustainable actions and supports the systematic integration of sustainability aspects into our business processes, products, and decisions. The key fields of action are climate action, resource efficiency and circular economy, sustainable technologies and innovation, attractive working conditions, and responsible corporate governance. Specific targets, measures, and metrics are explained in the relevant chapters of this report.

Double Materiality

During the reporting year, the Grenzebach Group took initial steps toward conducting a double materiality assessment with reference to the requirements of the European Sustainability Reporting Standards (ESRS). The aim was to identify and assess material impacts, risks, and opportunities in a structured manner across our own operations and the upstream and downstream value chain. The results are preliminary and will be further validated, expanded, and methodologically refined ahead of mandatory ESRS reporting in 2028.

Under current practice, the materiality assessment remains a key element of sustainability reporting; in particular, consideration of the value chain and stakeholder perspectives, as well as the identification of material impacts, risks, and opportunities (Impacts, Risks, and Opportunities, or IROs), are regarded as essential components of a robust process.

Based on the analysis conducted to date, the following topics were identified as material from both an impact materiality and a financial materiality perspective:

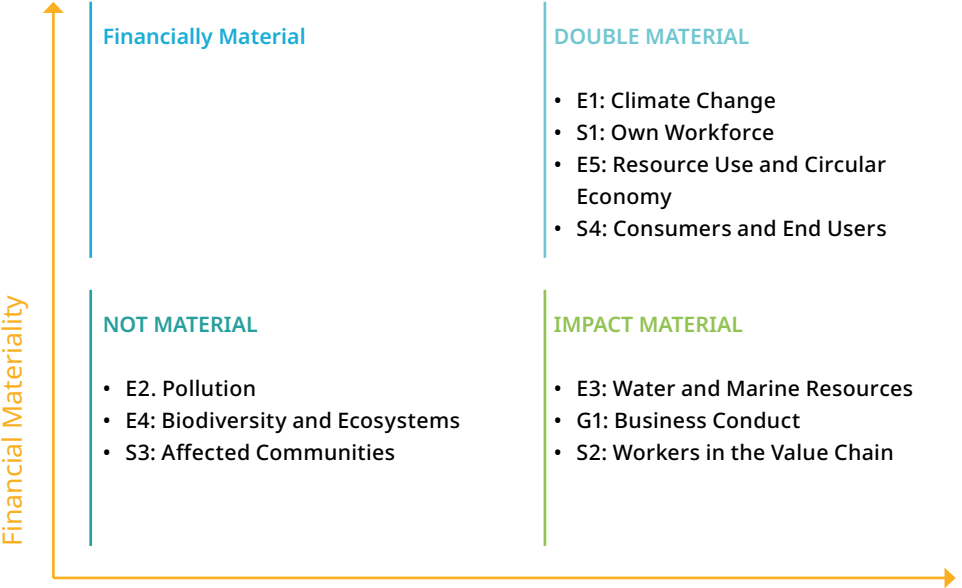
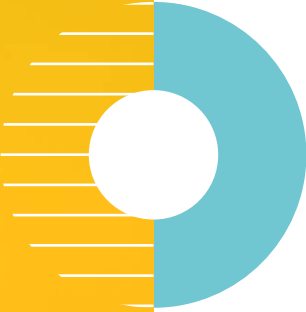
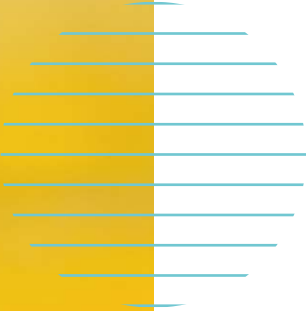


Figure: Material ESRS topics of the Grenzebach Group

DOUBLE MATERIALITY TOPICS:

These topics are material from both an impact and a financial perspective. They have significant impacts on the environment, employees, or end users and are also associated with relevant financial risks or opportunities for the business model, for example, through energy and material costs, product quality, customer expectations, the availability of skilled workers, or regulatory requirements.

IMPACT MATERIALITY TOPICS:

These topics are material because of their impacts on the environment, society, or governance, but currently have no material financial impact on the Group. They relate to environmental impacts and social responsibility across the value chain, as well as governance structures, management systems, and supply chain requirements.

NON-MATERIAL TOPICS:

E2: Pollution: Potential environmental aspects were identified, particularly in connection with hazardous substances, emissions, and supply chain processes. Based on the assessment to date, however, they do not reach the defined materiality threshold.

E4: Biodiversity and ecosystems: There are currently no indications of material impacts at our own locations. Potential upstream impacts, particularly those associated with the sourcing of raw materials and other materials, will be examined in greater depth as the analysis progresses.

S3: Affected communities: No significant direct impacts on local communities or particularly affected groups have been identified to date. The classification as non-material is therefore preliminary and will be reviewed as the value chain, locations, and stakeholder engagement are analyzed in greater depth.

ENVIRONMENT

Energy & Emissions

B3 ENERGY AND GREENHOUSE GAS EMISSIONS

The transition to a more climate-friendly industry begins with the responsible use of energy. We therefore continuously work to optimize energy consumption at our locations, expand the share of renewable energy, and reduce the associated greenhouse gas emissions

Energy source in MWh	2022		2023		2024		2025	
Energy consumption from renewable sources	3,830	24%	3,671	27%	6,148	32%	5,629	30%
Renewable electricity	2,979	18%	2,895	21%	5,060	26%	3,899	21%
Self-generated renewable energy	851	5%	776	6%	1,088	6%	1,730	9%
Energy consumption from fossil sources	11,842	73%	9,379	69%	12,881	66%	12,550	68%
Fossil electricity	4,446	27%	3,845	28%	2,337	12%	2,056	11%
Fossil heat	0	0%	0	0%	2,536	13%	1,793	10%
Fossil fuels	1,066	7%	1,008	7%	995	5%	1,018	6%
Natural gas	6,329	39%	4,527	33%	7,014	36%	7,682	42%
Energy consumption from nuclear sources	560	3%	511	4%	348	2%	317	2%
Total energy consumption	16,232		13,561		19,378		18,496	

In the 2025 reporting year, the Grenzebach Group's total energy consumption was 18,496 MWh. Energy consumption from renewable sources increased from 3,830 MWh in 2022 to 5,629 MWh in 2025. This represents an increase of 47% over the period under review, equivalent to an average annual increase of around 14%.

This development was driven by both the switch to certified green electricity contracts and the continued expansion of photovoltaic systems at our locations.

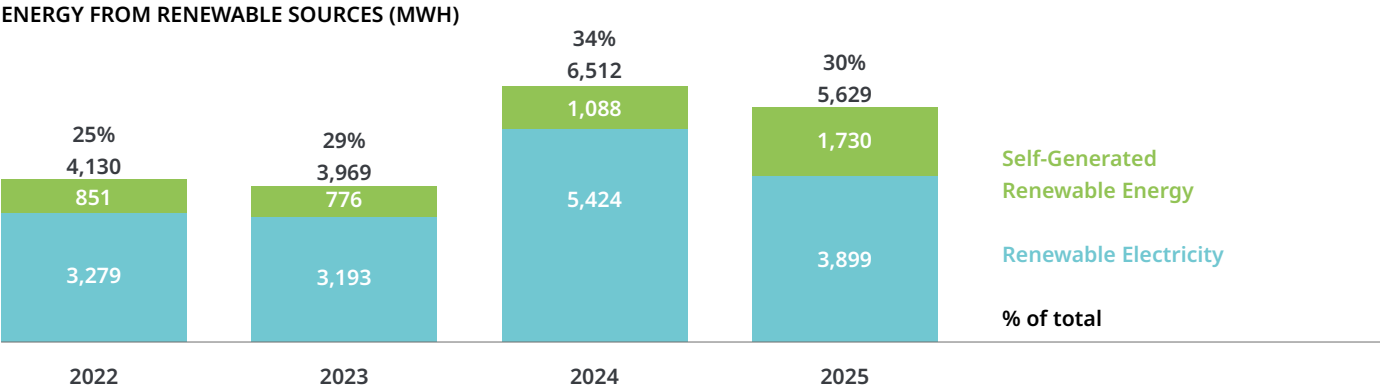


Figure: Development of energy consumption from renewable sources (2022–2025)

Despite this progress, natural gas is currently still the Group's largest energy source. Further reducing the use of fossil fuels and expanding renewable energy are therefore key elements of our climate strategy.

ANTEIL PRO ENERGietRÄGER 2025 IN %

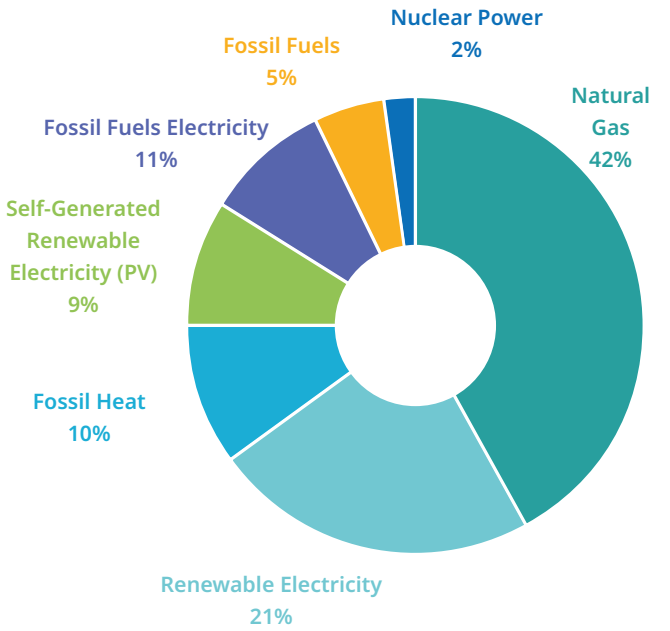


Figure: Distribution of energy sources in 2025



Solar Energy for Our Newnan Location

An important step toward greater use of renewable energy was the commissioning of a photovoltaic system at our location in Newnan, Georgia (USA).

Together with our partner Cherry Street Energy, we installed a solar system with 378 modules that is expected to provide around 30% of the electricity required at the site during daytime operating hours. The system reduces Scope 2 emissions by more than 170 metric tons of CO2 equivalent (CO2e) per year while also improving the site's security of supply. The project illustrates how we are steadily increasing the share of renewable energy within the Grenzebach Group and making our locations progressively less dependent on fossil fuels.



Generating Renewable Energy Where It Is Needed

For us, the energy transition starts at our own locations. 69% of our employees already work at locations supplied with green electricity. At the same time, we generate our own electricity from photovoltaic systems at 71% of our locations.

We use most of the solar power generated directly on site. This reduces our reliance on externally sourced energy, increases the independence of our locations, and gradually raises the share of renewable energy in our energy mix.

B3-30 DEVELOPMENT OF THE GRENZEBACH GROUP'S GHG EMISSIONS
B3-31 GREENHOUSE GAS INTENSITY

Emissions by scope (tCO2e)	2022	2023	2024	2025
Scope 1	1,565	1,185	1,684	1,824
Scope 2 (market-based)	3,888	3,459	3,080	2,549
Scope 2 (location-based)	3,888	3,459	4,591	3,509
Total Scope 1+2 (market-based)	5,453	4,645	4,764	4,373
Total Scope 1+2 (location-based)	5,453	4,645	6,275	5,334
GHG intensity (Scope 1+2 – market-based)	15.1	10.1	9.9	9.4
GHG intensity (Scope 1+2 – location-based)	15.1	10.1	13.0	11.5

In addition to absolute emissions, we use greenhouse gas intensity as an important metric for assessing our climate performance. It relates market-based Scope 1 and Scope 2 emissions to revenue generated.

Compared with the previous year, market-based Scope 1 and Scope 2 emissions were reduced by around 8% (2024: 4,764 tCO2e). The main drivers of this development were the use of certified green electricity contracts and the expansion of our own photovoltaic systems at several locations.

In the 2025 reporting year, market-based greenhouse gas intensity was 9.4 tCO2e per EUR million in revenue, down from 9.9 tCO2e per EUR million in the previous year. This development shows that emissions were reduced relative to economic performance.

DATA COLLECTION

As part of its ESG management process, the Grenzebach Group records and reviews data on activities relevant to greenhouse gas emissions at least once a year. Data is collected centrally using the Tanso ESG software, allowing relevant consumption and emissions data from all included companies to be consolidated consistently and transparently. Greenhouse gas emissions are calculated in accordance with the internationally recognized Greenhouse Gas Protocol (GHG Protocol). Current, valid emission factors from recognized and verified data sources are used for this purpose. Regularly updating the underlying data and applying standardized calculation methods support reliable, traceable, and comparable reporting of the Grenzebach Group's climate- and emissions-related metrics.

Reforestation Project from
Bad Hersfeld

In addition to continuously reducing emissions, the Grenzebach Group supports selected climate action projects. In 2026, our Bad Hersfeld location offset its remaining CO2 emissions by financing a reforestation project in Germany.

This example shows that, in addition to reducing our emissions, we also support measures that contribute to the long-term development of natural carbon sinks. The focus of our climate strategy remains on avoiding and reducing emissions across our value chain.



In 2026, Grenzebach BSH GmbH offset
60 tonnes of carbon emissions by planting 300
trees with ForTomorrow.
Transaction-ID: 2143667362

C3-54-A GREENHOUSE GAS EMISSIONS REDUCTION—TARGET (YEAR)
C3-54-B GREENHOUSE GAS EMISSIONS REDUCTION—BASE (YEAR)
C3-54-C GREENHOUSE GAS EMISSIONS REDUCTION—UNITS



REDUCTION IN SCOPE 1 AND SCOPE 2

The Grenzebach Group aims to reduce its absolute Scope 1 and Scope 2 greenhouse gas emissions by 60% by 2035 compared with the 2022 base year.



REDUCTION IN SCOPE 3

The Grenzebach Group aims to reduce its absolute Scope 3 greenhouse gas emissions by 50% by 2045 compared with the 2022 base year.



LONG-TERM CLIMATE TARGET

The Grenzebach Group aims to achieve net-zero greenhouse gas emissions across Scope 1, Scope 2, and Scope 3 by 2050 at the latest.

GREENHOUSE GAS EMISSIONS (TCO2E)

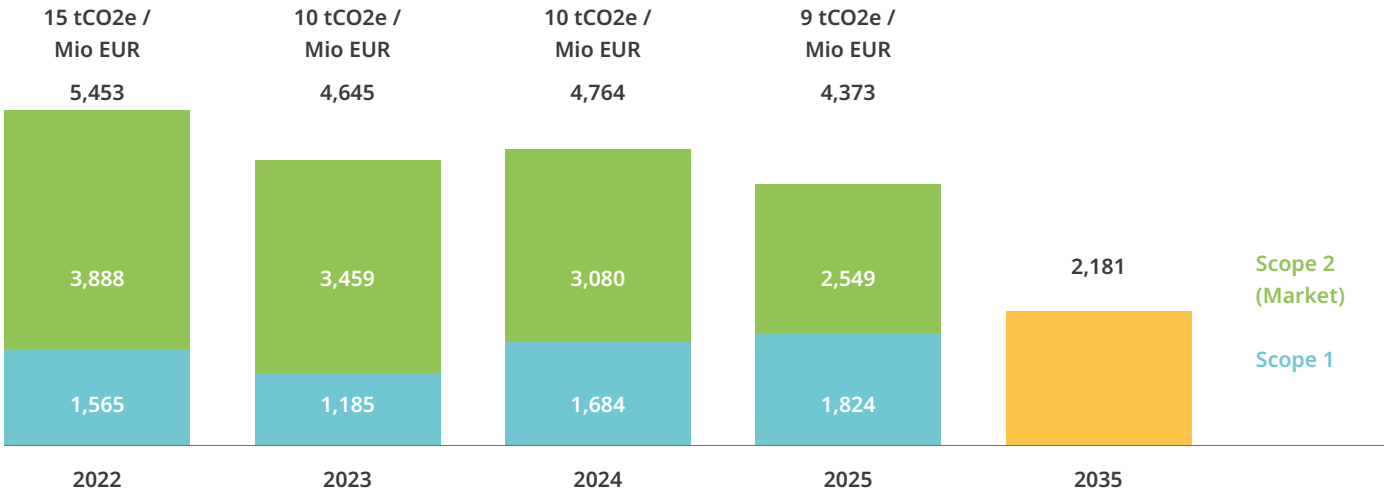


Figure: Development of Scope 1 and Scope 2 emissions and reduction target through 2035

B3-52 SIGNIFICANT SCOPE 3 EMISSIONS

The majority of the Grenzebach Group's greenhouse gas emissions arise outside our own locations, across the upstream and downstream value chain. According to the current assessment, more than 90% of total greenhouse gas emissions fall within Scope 3 categories.

A Scope 3 hotspot analysis was conducted to identify significant sources of emissions across the upstream and downstream value chain. This assessment is based on the results of the Scope 3 inventory prepared for Grenzebach Maschinenbau GmbH in 2020 and a qualitative assess-

ment of the Group's ability to influence the individual emissions categories. The assessment was based on the criteria „emissions volume“ and „ability to influence.“

SIGNIFICANCE SCREENING AND ASSESSMENT OF SCOPE 3 CATEGORIES

Category	Significance	Rationale
Upstream		
3.1 Purchased goods and services	Yes	
3.2 Capital goods	Yes	
3.3 Fuel- and energy-related activities	Yes	
3.4 Upstream transportation and distribution	Yes	
3.5 Waste generated in operations	Yes	
3.6 Business travel	Yes	
3.7 Employee commuting	Yes	
3.8 Upstream leased assets	No	Below materiality threshold
Downstream		
3.9 Downstream transportation and distribution	Yes	
3.10 Processing of sold products	No	Below materiality threshold
3.11 Use of sold products	Yes	
3.12 End-of-life treatment of sold products	Yes	
3.13 Downstream leased assets	No	
3.14 Franchises	No	The Grenzebach Group has no franchise operations
3.15 Investments	No	None

The analysis shows that Purchased goods and services (3.1) and Use of sold products (3.11) account for the largest share of emissions within the value chain. While emissions from purchased goods and services can be influenced to a meaningful extent through procurement decisions, material selection, and supplier management, our direct influence during the use phase of sold products is limited. At the same time, the development of energy-efficient systems and automation solutions offers long-term potential to reduce emissions at customers’ facilities.

Other significant categories are upstream and downstream transportation and distribution (3.4 and 3.9) and the end-of-life treatment of

sold products (3.12). In these areas, we see particular potential in optimizing logistics processes, shifting to lower-emission modes of transport, and incorporating recycling and circular-economy considerations into product development.

Business travel (3.6) and employee commuting (3.7) account for lower emissions than material- and product-related categories but can be directly influenced through internal company measures. Examples include virtual meetings, sustainable travel policies, bicycle leasing, charging infrastructure for electric vehicles, and support for carpooling and public transportation.

Identifying and reducing these emissions is an integral part of our sustainability strategy. We continuously work to increase transparency across the supply chain and develop lower-emission solutions together with our stakeholders.

C3 GHG REDUCTION TARGETS AND CLIMATE TRANSITION

To achieve these targets, we are expanding renewable energy at our locations, using certified green electricity contracts, increasing recycled content, and continuously improving the energy and resource efficiency of our products and processes. We also promote the use of low-carbon materials, such as green steel. Our progress is reviewed regularly and incorporated into the ongoing development of our climate strategy.

C3-54-E GREENHOUSE GAS EMISSIONS REDUCTION—LIST OF MAIN ACTIONS

Whether promoting the circular economy, switching to renewable energy, or reducing CO2 emissions, our path to the future follows a clear strategy, robust processes, and binding targets that affect our own footprint as well as those of our customers and other stakeholders.

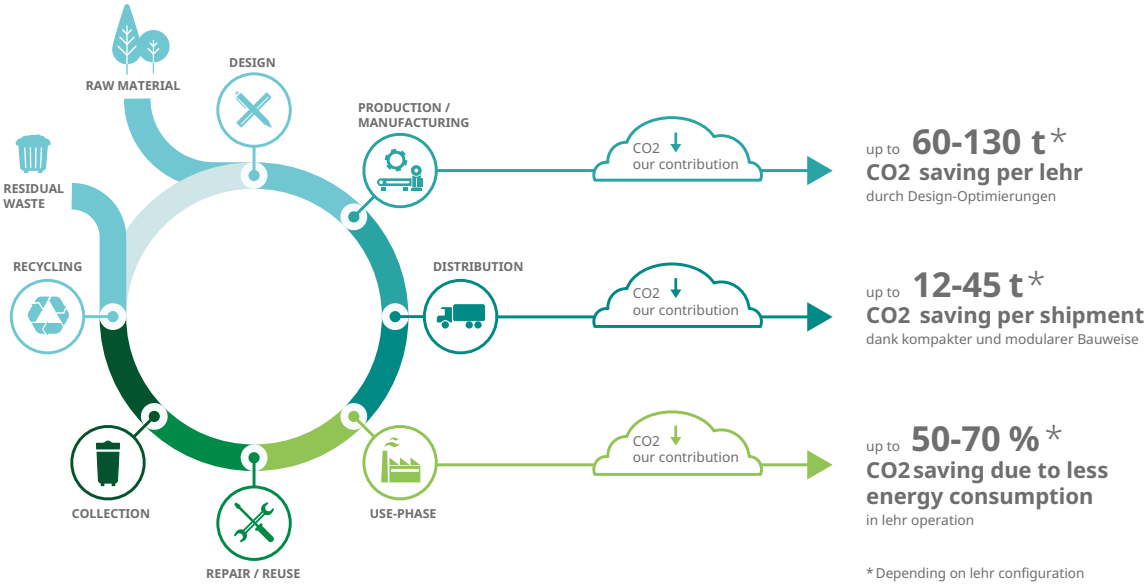
To achieve our sustainability targets, we have developed a wide range of specific plans and projects and have already implemented many of them. These include investments in renewable energy, the implementation of innovative technologies for resource conservation, and collaboration with research institutions to drive positive change at the global level.

Numerous measures at our locations support the achievement of our climate targets. To this end, local energy and environmental teams continuously identify and assess opportunities to reduce energy consumption, greenhouse gas emissions, and the use of natural resources.

Energy Efficiency in Glass Production

One example of energy-efficient technology is the roller annealing lehr for the glass industry. Controllable cooling sections, optimized cooling systems, and waste heat recovery measures can significantly reduce energy requirements in the cooling process. Improved insulation and optimized system design also reduce heat losses.

The modular design also reduces material use and makes logistics more efficient. Together with energy-efficient technologies, this approach helps our customers optimize energy and material use and reduce the CO2 footprint of glass production.



CLIMATE RISKS

C4 CLIMATE RISKS

The impact of climate change is creating new challenges for companies around the world. Alongside physical risks such as extreme weather events, heat waves, and water scarcity, transition risks arising from regulatory requirements, rising energy costs, and changing market requirements are becoming increasingly important. The Grenzebach Group regularly assesses the potential impacts of climate-related risks on its business model, locations, and supply and value chains. Group-wide emergency and crisis management processes are also in place to respond appropriately to exceptional events and maintain business continuity.

Given our international footprint, regional production structures, and diversification across different industries, we consider our business model fundamentally resilient to the climate risks identified at present. At the same time, we continuously monitor relevant developments and introduce appropriate adaptation measures where necessary.

Climate Risk	Type of Risk	Affected Area	Time Horizon	Assessment
Damage to buildings, production systems, or infrastructure caused by heavy rain, storms, hail, or flooding	Physical risk	Own locations, production, warehouses, facility management	Short to medium term	Medium
Production disruptions caused by extreme weather events, e.g., heat, flooding, or storms	Physical risk	Production, assembly, maintenance, ability to supply	Short to medium term	Medium
Health and safety risks to employees caused by heat waves, high humidity, or extreme weather	Physical risk	Production, assembly, service and installation assignments	Short term	Medium
Supply shortages and increased procurement costs due to climate-related disruptions in the supply chain	Physical risk / transition risk	Procurement, supply chain, project business, product business	Short to medium term	Medium
Rising energy prices and possible energy supply shortages	Transition risk	Production, administration, cost structure	Short term	High
High energy consumption of systems during the use phase at customers' facilities	Transition risk	Product development, engineering, service, customer operations	Medium to long term	High
Climate-related constraints at customer sites, e.g., water scarcity or withdrawal restrictions in water-stressed regions	Physical risk	Customer operations, product application, service, project planning	Medium to long term	Medium

WATER & WASTE

B6 WATER

B6-35.I TOTAL WATER WITHDRAWAL

In the 2025 reporting year, the Grenzebach Group's water withdrawal totaled 19,692 m³, corresponding to a water intensity of 42 m³ per EUR million in revenue. The water required is sourced predominantly from local supply networks at the respective locations.

As a mechanical and plant engineering company, the Grenzebach Group does not have water-intensive manufacturing processes. Water is used primarily for sanitary facilities, administrative buildings, and supporting operational processes. Nevertheless, our goal is to use natural resources responsibly and continuously identify and implement opportunities to reduce water consumption at our locations.

B6-35 II WATER WITHDRAWAL IN AREAS OF HIGH WATER STRESS

One Grenzebach Group location is in Pune, India, a region classified as having high water stress according to the World Resources Institute (WRI) Aqueduct Water Risk Atlas. Despite these regional conditions, water withdrawal at the site is low and is largely limited to sanitary and office use. The site's operations do not require water-intensive production processes, so the impact on local water resources is considered low. Water consumption trends are monitored regularly as part of environmental management.

WATER CONSUMPTION (M³)

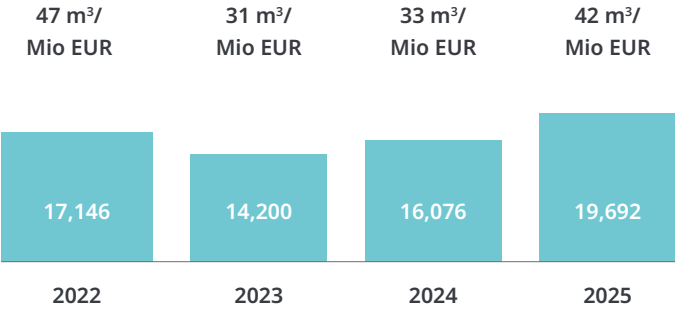


Figure: Development of water consumption (2022–2025)

Water Condenser



Products such as the water condenser illustrate how Grenzebach translates sustainability requirements into practical technical solutions.

In recent years, customers in the building materials industry have increasingly sought economically viable water recovery solutions, particularly in view of growing water scarcity during dry summer months and increasing regulatory pressure.

Grenzebach has actively monitored market trends and offers the water condenser as an optimal water recovery solution for the gypsum industry. Compared with conventional heat exchangers, the water condenser requires significantly less space, resulting in 40–50% lower investment costs. Depending on the configuration, it can also recover 30–85% of the water and consumes less electrical energy because

the cross-flow principle of the cooling air provides a high, constant temperature differential and improves condensation efficiency. Variable-speed fans also provide optimal process control and energy savings.

The water condenser eliminates the need for chemical pretreatment of the water. The condensate has a low chloride content and does not impair paper adhesion. At temperatures between 45 and 55 °C, the condensate can be temporarily stored in a pond or basin, cooled, and reused during periods of drought.

At Grenzebach, the circular economy begins long before waste disposal. Even during the development of our systems, we consider aspects such as durability, reparability, energy efficiency, and material use.

Waste prevention, separation, and recovery are integral parts of our environmental management system under ISO 14001. By continuously optimizing production processes and identifying potential savings, we work to reduce waste across our value chain and increase the proportion of recyclable materials.

In the 2025 reporting year, the Grenzebach Group generated a total of 799 metric tons of waste. Of this total, 639 metric tons were non-hazardous waste and 160 metric tons were hazardous waste. Waste generation was reduced significantly compared with previous years. With a recycling rate of 38%, Grenzebach also helped keep valuable raw materials in circulation.

The treatment of waste generated during the reporting year caused emissions totaling 150 tCO2e (Scope 3.5). By continuously developing our waste and recycling processes, we contribute to resource conservation and support the circular-economy goals of our sustainability strategy.

WASTE GENERATION (T)

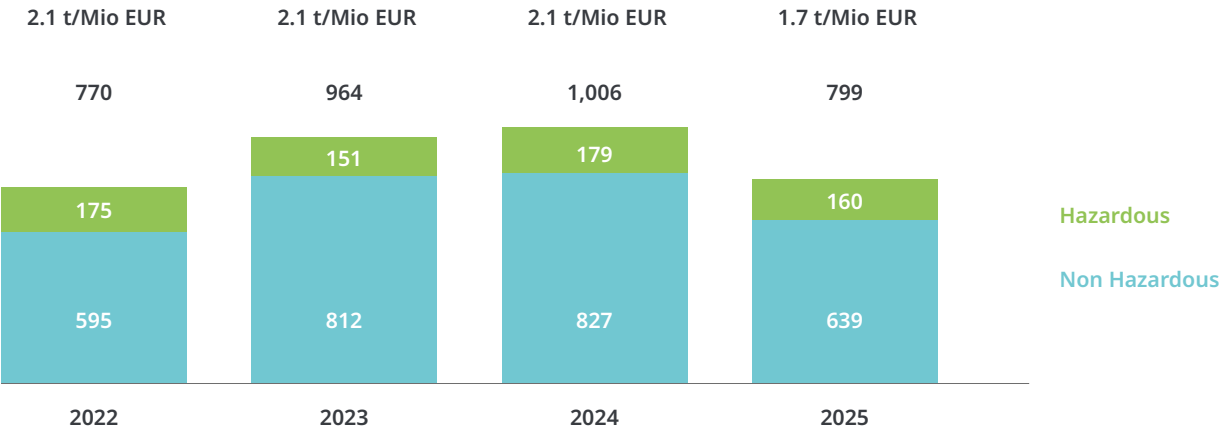


Figure: Development of waste generation (2022–2025)

B2-26-D.V SUSTAINABILITY TARGETS—CIRCULAR ECONOMY

RESOURCE EFFICIENCY

The Grenzebach Group aims to reduce the specific material consumption of its products and projects by 15% by 2035 compared with the 2022 base year.

SOCIAL

Human Rights & Principles of Conduct

C6-61 HUMAN RIGHTS POLICIES AND PROCESSES

Respect for human rights is an integral part of responsible corporate governance at Grenzebach. Our responsibility extends to our employees as well as business partners and suppliers throughout the value chain.

Our globally applicable Code of Conduct and our Declaration of Principles on Human Rights and Sustainability provide the binding framework. Both documents set clear requirements for integrity, equal treatment, equal opportunities, occupational health and safety, and compliance with human rights due diligence obligations.

Our goal is to create a working environment characterized by respect, trust, and mutual appreciation. Discrimination, harassment, and all forms of child labor, forced labor, or compulsory labor are not tolerated at Grenzebach.

The requirements of our Code of Conduct and Declaration of Principles are guided, among other things, by the principles of the UN Global Compact and other internationally recognized human rights standards, including the International Labour Organization (ILO) core labor standards. We support their implementation through regular training, established processes, and appropriate monitoring and reporting mechanisms.

Our beGrenzebach Values

For us, responsible conduct starts with how we interact every day. The beGrenzebach values therefore form the foundation of our corporate culture and provide employees worldwide with guidance for collaboration, leadership, and decision-making.

They supplement the requirements of our Code of Conduct with specific principles of conduct for everyday working life. At the same time, they promote respectful interaction, strengthen diversity and equal opportunities, and support a culture in which responsibility, trust, and mutual appreciation are put into practice.

In this way, the beGrenzebach values create a common foundation across countries, locations, and business areas and help translate our corporate principles into practice worldwide and embed them in everyday working life.



**QUALITY—
CONSCIOUS**

RESPONSIBLE

APPRECIATIVE

APPRECIATIVE

RELIABLE

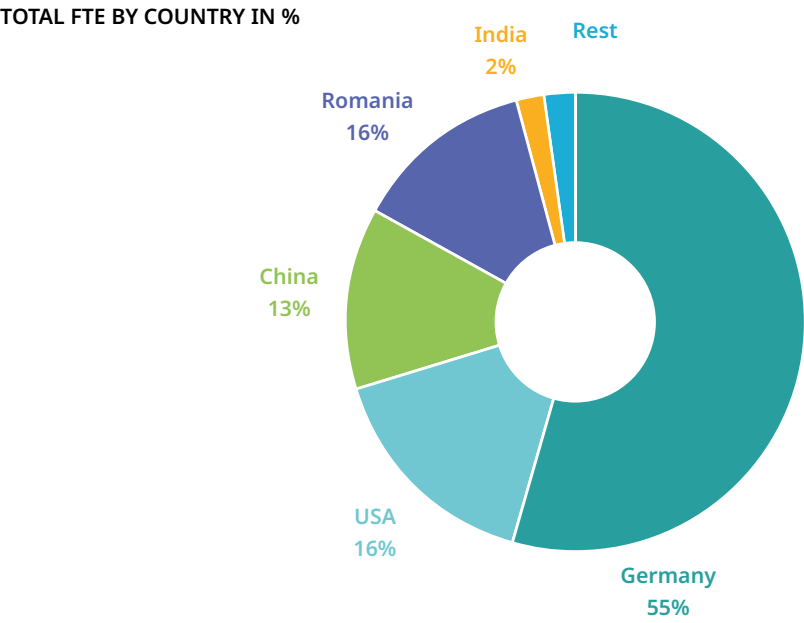


Workforce Structure

B8 WORKFORCE—GENERAL CHARACTERISTICS
B8-39 WORKFORCE STRUCTURE

The Grenzebach Group employs people worldwide in engineering, production, service, sales, and administration. Our international footprint, with locations in Europe, North America, and Asia, allows us to combine regional market requirements with global collaboration.

At year-end 2025, the Grenzebach Group employed 1,554 people worldwide (HC).



B8-39-A.I NUMBER OF EMPLOYEES WITH TEMPORARY CONTRACTS (HC/FTE)
B8-39-A.II NUMBER OF EMPLOYEES WITH PERMANENT CONTRACTS (HC/FTE)

The majority of employees have permanent employment contracts. The international distribution of our workforce reflects the Group's global presence and the importance of local expertise in supporting our customers.

Type of employment contract	Number (FTE)
Temporary contract	123 (8%)
Permanent contract	1,485 (92%)
Total	1,608

B8-39-B.I NUMBER OF MALE EMPLOYEES (HEADCOUNT/FTE)
B8-39-B.II NUMBER OF FEMALE EMPLOYEES (HEADCOUNT/FTE)
B8-39-B.III NUMBER OF NON-BINARY EMPLOYEES (HEADCOUNT/FTE)

Men (FTE)	Women (FTE)	Non-binary (FTE)	Total (FTE)
1,351	257	0	1,608
84%	16%	0%	

B8-40 EMPLOYEE TURNOVER

A low turnover rate of 4.48% reflects the long-term commitment of many employees to the Grenzebach Group and helps retain expertise within the organization.

C5-59 FEMALE-TO-MALE RATIO AT MANAGEMENT LEVEL

The Grenzebach Group promotes equal opportunities and diversity at all management levels. At the end of the reporting year, 12 women and 250 men held management positions. This corresponds to a female share of 4.8%. The composition of management reflects the traditionally male-dominated occupational profiles in the industries served by the Grenzebach Group. Regardless of this, management positions are filled solely on the basis of qualifications, experience, and performance. Our aim is to continue increasing diversity in management positions over the long term and promote equal development opportunities for all employees.

Health & Safety

B9 WORKFORCE—HEALTH AND SAFETY

B2-26-D.VI SUSTAINABILITY TARGETS—OWN WORKFORCE

Occupational safety is an integral part of our corporate culture and is supported by binding processes, regular training, and the continuous analysis of incidents. Safety metrics are monitored regularly and provide a basis for continuously improving working conditions worldwide.



OCCUPATIONAL SAFETY
The Grenzebach Group aims to continuously reduce its accident frequency rate and maintain a safe working environment for all employees over the long term.

Health and Safety (Group-wide)	Definition	2025
Recordable work-related accidents	Number of all recordable work-related accidents in the reporting year, irrespective of the duration of any resulting incapacity for work.	57
Lost time injury frequency rate (LTIFR)	Number of work-related accidents involving at least one lost workday per 1 million hours worked.	2.2
Total recordable injury rate (TRIR)	Number of all recordable work-related accidents per 1 million hours worked.	18.2
Number of fatalities	Number of fatalities resulting from work-related injuries or illnesses during the reporting year.	0

In the 2025 reporting year, 57 recordable work-related accidents were registered across the Group. With a total recordable injury rate (TRIR) of 18.2 recordable work-related accidents per 1 million hours worked, the Grenzebach Group was below the industry average of 19.91 published by the Berufsgenossenschaft Holz und Metall (BGHM). The lost time injury frequency rate (LTIFR) was 2.2 work-related accidents involving at least one lost workday per 1 million hours worked. The difference between TRIR and LTIFR shows that the majority of recorded work-related accidents did not result in extended absences from work. Overall, the metrics indicate a solid level of safety compared with the industry and underscore the high priority placed on occupational safety within the Grenzebach Group.

No fatalities resulting from work-related injuries or illnesses were recorded during the reporting year.

¹ TRIR = Total Recordable Injury Rate
² LTIFR = Lost Time Injury Frequency Rate



Workplace Health

To minimize health-related strain and support the long-term health of our employees, we use a wide range of preventive and health-promotion measures. These include ergonomically designed workplaces, promoting movement during the working day, and opportunities for active mobility. At selected locations, we also support a balanced diet through subsidized meals.



Getting Active Together

Initiatives such as „Grenzebach cycles“ promote exercise, health, and sustainable mobility in everyday working life. The initiative encourages employees to use bicycles more often for commuting or in their free time.

At our German locations, we also offer a company bicycle leasing program that gives employees access to bicycles and e-bikes at reduced cost.

Promoting physical activity is an important part of our workplace health management. Together with our other health programs, it supports an active lifestyle while raising awareness of sustainable mobility.



65 YEARS TOGETHER
FIT FOR THE FUTURE

Fit for the Future

To mark our company's 65th anniversary, the theme for 2025 was „Fit for the Future,“ reflecting both the future of our Group and the health and well-being of our employees.

Grenzebach Group locations around the world took part in numerous activities. These included yoga sessions in India, Germany, and Greece, resilience and health programs, Office Olympics in the United States, a soccer tournament, and a Color Run in Romania. These activities were complemented by a global digital scavenger hunt in which employees from different locations worked together to overcome challenges.

The initiative demonstrated how health, team spirit, and international collaboration can be brought together. At the same time, it strengthened interaction between locations and brought our corporate culture to life worldwide.



Development & Working Conditions

B10 WORKFORCE—REMUNERATION, COLLECTIVE BARGAINING, AND TRAINING
B10-42-A ADEQUATE WAGES

The Grenzebach Group is committed to complying worldwide with all applicable legal requirements governing employee remuneration. This includes, in particular, compliance with applicable statutory minimum wages and appropriate remuneration aligned with living wage requirements.

Promoting Fair Pay

To verify compliance with these principles, we are conducting a Group-wide self-audit at all locations in 2026. This is intended to raise awareness of the topic among those responsible in our companies and systematically review existing remuneration structures. For the assessment, we use benchmark data from the Global Living Wage Coalition. This approach supports compliance with statutory minimum wage requirements worldwide and alignment of our remuneration with the relevant living wage benchmarks.



B10-42-D.I AVERAGE ANNUAL TRAINING HOURS (MALE)
B10-42-D.II AVERAGE ANNUAL TRAINING HOURS (FEMALE)

Continuous employee training and development are an integral part of human resources development at Grenzebach. For the reporting year, 17,253 annual training hours was calculated. Of these, 14,154 annual training hours were attributable to male employees and 3,100 to female employees.

B10-42-B PERCENTAGE PAY GAP BETWEEN FEMALE AND MALE EMPLOYEES

The percentage pay gap between female and male employees in the Grenzebach Group was 16.13% in the reporting year. The metric is influenced by the respective workforce structure and the distribution of women and men across different functions, hierarchy levels, and areas of activity. At the Grenzebach Group, remuneration is generally based on qualifications, responsibility, and performance and is subject to applicable statutory and collective bargaining requirements.

B10-42-C PERCENTAGE OF EMPLOYEES COVERED BY COLLECTIVE BARGAINING AGREEMENTS

During the reporting year, 54% of Grenzebach Group employees were covered by a collective bargaining agreement. In Germany, a significant proportion of employees are covered by the collective bargaining agreement for the metal and electrical industry (IG Metall). Compliance with collective bargaining provisions contributes to transparent and fair working conditions and provides an important foundation for collaboration with our employees and employee representatives.

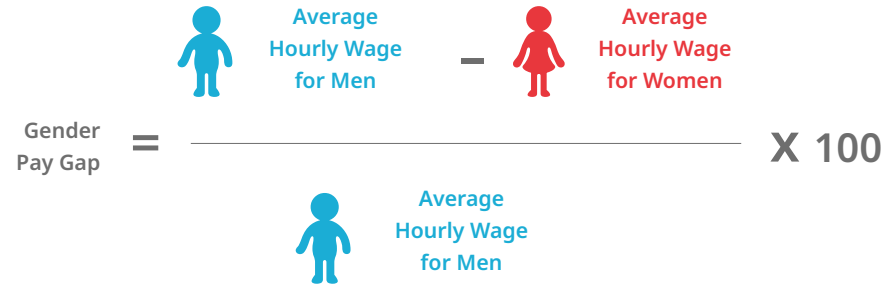


Figure: Schematic representation of the gender pay gap calculation

GOVERNANCE

Governance & Compliance

At the Grenzebach Group, sustainable business is based on responsible corporate governance. Clear responsibilities, transparent decision-making processes, and binding standards of conduct provide the basis for long-term trust among customers, suppliers, employees, and other stakeholders.

Our governance approach combines corporate responsibility with integrity, compliance, and long-term business development. We are guided by applicable legal requirements, international standards, and our Group-wide policies and values.

Overall, responsibility for compliance lies with management. The Legal & Compliance function is responsible for the operational management and continuous development of the compliance management system and for advising the specialist departments.

Responsible and legally compliant conduct is an integral part of our corporate culture. Our Code of Conduct and our Declaration of Principles on Human Rights and Sustainability form the basis for this. Both documents define binding standards of conduct for our employees and business partners, and provide the framework for acting with integrity, respect, and responsibility throughout the Grenzebach Group. Both documents were revised during the 2025 reporting year to reflect current compliance requirements.

The Declaration of Principles on Human Rights and Sustainability sets out our commitment to respect internationally recognized human rights in greater detail. It describes the principles governing fair working conditions, workplace health and safety, equal treatment, integrity, mutual respect, and responsibility toward employees, business partners, and other stakeholders throughout our value chain.

The Code of Conduct covers topics including integrity, corruption prevention, conflicts of interest, data protection, fair business practices, and respectful interaction. In addition, all employees are subject to binding policies covering, among other things, fair competition and antitrust law, the prevention of corruption and money laundering, and dealings with consultants and intermediaries. These requirements are

intended to identify risks at an early stage, prevent violations, and promote trusted collaboration within and outside the Group.

To support an open corporate culture, we actively promote a speak-up culture. Through our Code of Conduct, Declaration of Principles on Human Rights and Sustainability, websites, and intranet, we provide comprehensive information on the Osapiens whistleblower system, which gives employees and other whistleblowers the opportunity to report potential violations or concerns confidentially. A dedicated compliance area was also set up on the intranet during the reporting year, providing all compliance documents in their current versions together with further information on whistleblower protection and use of the whistleblower system.

Internal processes, established reporting and monitoring mechanisms, and regular training support compliance with these requirements. All employees with access to our WEKA digital learning system complete mandatory compliance training every year. Employees without PC-based workstations received classroom training on the relevant compliance topics during the reporting year.

Compliance Checks

During the reporting year, compliance checks were performed for six projects using compliance software that had been reviewed from a data protection perspective. A total of 16 individuals and nine companies were screened.

The checks identified six individuals as politically exposed persons (PEPs). One of these individuals also generated an additional compliance-related match. After careful review of the circumstances, a decision was made not to enter into a business relationship with the individual concerned. No contracts were concluded in the other PEP cases either. No commission agreements or project protection agreements were concluded during the reporting year.

No violations of anti-corruption or anti-bribery regulations were identified during the reporting year. Accordingly, there were no convictions or fines relating to corruption or bribery offenses.

Compliance Metrics 2025	Number
Projects subject to compliance checks	6
Individuals screened	16
Companies screened	9
Individuals identified as PEPs	6
Of which, with an additional compliance-related match	1
Contracts concluded in PEP cases	0
Commission and project protection agreements	0
Reports submitted through the whistleblower system	2
Of which, closed	2

C6 61B HUMAN RIGHTS POLICY

Topic	Coverage	Significance	Implementation example
Child labor	Yes	The Grenzebach Group strictly rejects child labor and is committed to complying with internationally recognized human rights standards and the relevant ILO core labor standards.	Compliance with the statutory minimum age for hiring and consideration of corresponding requirements in supplier management and the Code of Conduct.
Forced labor	Yes	All forms of forced, compulsory, or involuntary labor are incompatible with our corporate values and are not tolerated, either directly or indirectly.	Employment relationships are voluntary and based on transparent working conditions. These requirements are embedded in the Code of Conduct and the Declaration of Principles on Human Rights.
Human trafficking	Yes	The Grenzebach Group consistently rejects human trafficking, modern slavery, debt bondage, and all forms of involuntary labor.	Embedding the requirements in the Code of Conduct and raising awareness in connection with human rights due diligence obligations and supplier requirements.
Discrimination, diversity, and equal opportunities	Yes	We promote a working environment based on respect, diversity, equal opportunities, and mutual appreciation. Discrimination and harassment are not tolerated.	Binding principles of conduct in the Code of Conduct, the global beGrenzebach values, and corresponding HR processes and training measures.
Accident prevention and occupational safety	Yes	Protecting the health and safety of our employees is a top priority. Our goal is a safe and healthy working environment at all locations worldwide.	Implementation of an occupational health and safety management system, regular safety briefings, risk assessments, and continuous improvement of safety standards and ergonomic workplaces.
Other matters (e.g., data protection, integrity, and whistleblower protection)	Yes	Responsible and legally compliant conduct is an integral part of our corporate culture.	Embedding data protection, integrity, compliance, and whistleblower protection in the Code of Conduct and providing corresponding reporting and training options.



RESPONSIBLE SUPPLY CHAIN

By 2030, at least 90% of global procurement volume is to come from suppliers that have acknowledged the Grenzebach Supplier Code of Conduct and the Declaration of Principles on Human Rights and Sustainability.

B2-80 PROCESS TO ADDRESS HUMAN RIGHTS-RELATED COMPLAINTS

C6-60-C COMPLAINTS HANDLING MECHANISM FOR OWN WORKFORCE

The Grenzebach Group has a process to address human rights-related complaints. It includes various reporting channels, such as a whistleblower system, a dedicated compliance email address, and postal addresses. Reports are treated confidentially, and whistleblowers are afforded comprehensive protection against disadvantage and retaliation. Reports received are acknowledged promptly, and feedback on follow-up measures is provided within three months. This clearly demonstrates that an established complaints procedure is in place for addressing human rights-related concerns.

Area	Description	Target
Reporting channels	Employees and external stakeholders can submit reports and complaints through various channels, including an externally hosted anonymous online platform and the email and postal addresses of the Compliance department.	Accessible, confidential, and secure reporting of potential violations or human rights-related complaints
Procedure	Incoming reports are documented, reviewed, and processed in accordance with a defined procedure. Whistleblowers receive feedback on the next steps within defined time limits. Confirmed violations result in appropriate corrective and preventive measures.	Fair, transparent, and traceable handling of all reports and complaints
Confidentiality and protection	The confidentiality of whistleblowers is maintained. Reports can be submitted anonymously. Adverse treatment or retaliation against persons who report concerns in good faith is not tolerated.	Protection of whistleblowers and promotion of an open reporting culture
Transparency and training	Information materials, internal communications, and regular training make employees and external stakeholders aware of the available complaint and reporting channels.	Raising awareness and promoting use of the available grievance mechanisms

Shaping Sustainability Together with Our Suppliers

For the Grenzebach Group, sustainability does not stop at our own company boundaries. We therefore actively involve our suppliers in our sustainability requirements and promote long-term, responsible collaboration throughout the value chain.

Our Supplier Code of Conduct provides the foundation, defining binding requirements on topics such as human rights, working conditions, environmental and climate protection, integrity, and responsible business conduct. Acceptance of these requirements forms part of our collaboration with suppliers.

We also assess our suppliers regularly against defined criteria. Annual supplier assessments help us identify risks at an early stage, identify opportunities for improvement, and continuously develop the sustainability performance of our supply chain. Our aim is to work with our business partners to create long-term, resilient value chains that combine economic performance with environmental and social responsibility.



C7 SEVERE NEGATIVE HUMAN RIGHTS INCIDENTS

C7-62-A.I CONFIRMED INCIDENTS IN OWN WORKFORCE RELATED TO CHILD LABOR

C7-62-A.II CONFIRMED INCIDENTS IN OWN WORKFORCE RELATED TO FORCED LABOR

No confirmed incidents of child labor or forced or compulsory labor were identified within the Grenzebach Group during the reporting year. This applies both to our own business activities and to matters identified through the established reporting and monitoring mechanisms.

CONFIRMED ADVERSE INCIDENTS IN OWN WORKFORCE RELATING TO HUMAN RIGHTS

Child labor	No
Forced labor	No
Human trafficking	No
Discrimination	No
Accident prevention	No

The Grenzebach Group takes a preventive approach to protecting human rights. This is based on the Code of Conduct, the Declaration of Principles on Human Rights and Sustainability, and established complaints and whistleblower systems. These measures are intended to identify potential risks at an early stage and consistently uphold human rights standards throughout our business activities.

Building Trust through Transparent Reporting Channels

An open corporate culture depends on employees and stakeholders being able to report information, concerns, or potential violations safely and confidentially. The Grenzebach Group provides various reporting channels for this purpose, including an anonymous whistleblower platform and central points of contact within the organization.

A total of two reports were submitted through the whistleblower system during the reporting year. All reports were reviewed, processed, and closed in accordance with the defined procedures. No confirmed cases of child labor or forced labor were identified.

We see the use of the whistleblower system as an important contribution to transparency, integrity, and continuous improvement. It helps us identify risks at an early stage and strengthen a culture of responsibility and trust.



C8-63-A-D REVENUES FROM CERTAIN SECTORS

The Grenzebach Group focuses on the development, manufacture, and servicing of automation, production, and digitalization solutions for a range of industries. No revenue was generated during the reporting year from controversial sectors as defined by the VSME Standard.

This applies in particular to controversial weapons, tobacco, fossil fuels, and chemicals within the meaning of the corresponding disclosure requirements. Our business model is focused on long-term industrial value creation and the development of sustainable, resource-efficient technologies.

Area	Revenue
Controversial weapons	None
Tobacco	None
Fossil fuels	None
Chemicals	None

VSME AND GRI REGISTER

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
BASIS OF PREPARATION				
B1-24-a	Scope of the Report	2-2 Entities included in the organization's sustainability reporting; 2-3 Reporting period, frequency and contact point	Disclosed	5
B1-24-b	Information About Omitted Confidential Information		Disclosed	5
B1-24-c	Preparation of the Sustainability Report (Individual/ Consolidated)	2-2 Entities included in the organization's sustainability reporting	Disclosed	5
B1-24-d	List of Included Subsidiaries	2-2 Entities included in the organization's sustainability reporting	Disclosed	7
B1-24-e.i	Legal Form of the Company	2-1 Organizational details	Disclosed	6
B1-24-e.ii	NACE Code(s) for the Classification of Economic Activities	2-6 Activities, value chain and other business relationships (partial correspondence)	In pre-processing	
B1-24-e.iii	Balance Sheet Total (Total Assets in Monetary Units)		Not disclosed	
B1-24-e.iv	Revenue (in Monetary Units)	201-1 Direct economic value generated and distributed (partial correspondence)	Not disclosed	
COMPANY				
B1-24-e.v	Number of Employees (Headcount/FTE)	2-7 Employees	Disclosed	6, 30
B1-24-e.vi	Country of Main Business Activity and Location of Material Assets	2-1 Organizational details	Disclosed	6
B1-24-e.vii	Overview of All Locations	2-1 Organizational details	Disclosed	7
B1-25	Sustainability Certifications and Labels		Disclosed	8

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
GOVERNANCE & POLICIES				
B2-26-a.i	Practices - Climate Change	3-3 Management of material topics; 102-1 Transition plan for climate change mitigation; 102-4 GHG emissions reduction targets and progress	Disclosed	10
B2-26-b.i	Policies - Climate Change	3-3 Management of material topics; 102-1 Transition plan for climate change mitigation; 102-4 GHG emissions reduction targets and progress	Disclosed	10
B2-26-c.i	Future Initiatives - Climate Change	3-3 Management of material topics; 102-1 Transition plan for climate change mitigation; 102-4 GHG emissions reduction targets and progress	Disclosed	10,23
B2-26-d.i	Sustainability Targets - Climate Change	3-3 Management of material topics; 102-1 Transition plan for climate change mitigation; 102-4 GHG emissions reduction targets and progress	Disclosed	10,23
C2-48.i	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Climate Change	3-3 Management of material topics; 102-1 Transition plan for climate change mitigation; 102-4 GHG emissions reduction targets and progress	Disclosed	10,23-24
C2-49.i	Highest Staff Level Responsible for Sustainability Transformation - Climate Change	2-13 Delegation of responsibility for managing impacts	Disclosed	10,23
B2-26-a.ii	Practices - Pollution	3-3 Management of material topics; 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (partial correspondence)	Disclosed	10
B2-26-b.ii	Policies - Pollution	3-3 Management of material topics; 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (partial correspondence)	Disclosed	10
B2-26-c.ii	Future Initiatives - Pollution	3-3 Management of material topics; 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (partial correspondence)	Disclosed	10
B2-26-d.ii	Sustainability Targets - Pollution	3-3 Management of material topics; 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (partial correspondence)	Disclosed	10
C2-48.ii	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Pollution	3-3 Management of material topics; 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (partial correspondence)	Disclosed	10
C2-49.ii	Highest Staff Level Responsible for Sustainability Transformation - Pollution	2-13 Delegation of responsibility for managing impacts	Disclosed	10
B2-26-a.iii	Practices - Water and Marine Resources	3-3 Management of material topics; 303-1 Interactions with water as a shared resource; 303-2 Management of water discharge-related impacts	Disclosed	10
B2-26-b.iii	Policies - Water and Marine Resources	3-3 Management of material topics; 303-1 Interactions with water as a shared resource; 303-2 Management of water discharge-related impacts	Disclosed	10

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
B2-26-c.iii	Future Initiatives - Water and Marine Resources	3-3 Management of material topics; 303-1 Interactions with water as a shared resource; 303-2 Management of water discharge-related impacts	Disclosed	10
B2-26-d.iii	Sustainability Targets - Water and Marine Resources	3-3 Management of material topics; 303-1 Interactions with water as a shared resource; 303-2 Management of water discharge-related impacts	Disclosed	10
C2-48.iii	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Water and Marine Resources	3-3 Management of material topics; 303-1 Interactions with water as a shared resource; 303-2 Management of water discharge-related impacts	Disclosed	10
C2-49.iii	Highest Staff Level Responsible for Sustainability Transformation - Water and Marine Resources	2-13 Delegation of responsibility for managing impacts	Disclosed	10
B2-26-a.iv	Practices - Biodiversity and Ecosystems	3-3 Management of material topics; 101-1 Policies to halt and reverse biodiversity loss; 101-2 Management of biodiversity impacts	Disclosed	10
B2-26-b.iv	Policies - Biodiversity and Ecosystems	3-3 Management of material topics; 101-1 Policies to halt and reverse biodiversity loss; 101-2 Management of biodiversity impacts	Disclosed	10
B2-26-c.iv	Future Initiatives - Biodiversity and Ecosystems	3-3 Management of material topics; 101-1 Policies to halt and reverse biodiversity loss; 101-2 Management of biodiversity impacts	Disclosed	10
B2-26-d.iv	Sustainability Targets - Biodiversity and Ecosystems	3-3 Management of material topics; 101-1 Policies to halt and reverse biodiversity loss; 101-2 Management of biodiversity impacts	Disclosed	10
C2-48.iv	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Biodiversity and Ecosystems	3-3 Management of material topics; 101-1 Policies to halt and reverse biodiversity loss; 101-2 Management of biodiversity impacts	Disclosed	10
C2-49.iv	Highest Staff Level Responsible for Sustainability Transformation - Biodiversity and Ecosystems	2-13 Delegation of responsibility for managing impacts	Disclosed	10
B2-26-a.v	Practices - Circular Economy	3-3 Management of material topics; 306-2 Management of significant waste-related impacts	Disclosed	11
B2-26-b.v	Policies - Circular Economy	3-3 Management of material topics; 306-2 Management of significant waste-related impacts	Disclosed	11
B2-26-c.v	Future Initiatives - Circular Economy	3-3 Management of material topics; 306-2 Management of significant waste-related impacts	Disclosed	11,28
B2-26-d.v	Sustainability Targets - Circular Economy	3-3 Management of material topics; 306-2 Management of significant waste-related impacts	Disclosed	11,28

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
C2-48.v	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Circular Economy	3-3 Management of material topics; 306-2 Management of significant waste-related impacts	Disclosed	11
C2-49.v	Highest Staff Level Responsible for Sustainability Transformation - Circular Economy	2-13 Delegation of responsibility for managing impacts	Disclosed	11
B2-26-a.vi	Practices - Own Workforce	3-3 Management of material topics	Disclosed	11
B2-26-b.vi	Policies - Own Workforce	3-3 Management of material topics	Disclosed	11
B2-26-c.vi	Future Initiatives - Own Workforce	3-3 Management of material topics	Disclosed	11,31
B2-26-d.vi	Sustainability Targets - Own Workforce	3-3 Management of material topics	Disclosed	11,31
C2-48.vi	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Own Workforce	3-3 Management of material topics	Disclosed	11
C2-49.vi	Highest Staff Level Responsible for Sustainability Transformation - Own Workforce	2-13 Delegation of responsibility for managing impacts	Disclosed	11
B2-26-a.vii	Practices - Workers in the Value Chain	3-3 Management of material topics; 414-1 New suppliers that were screened using social criteria; 414-2 Negative social impacts in the supply chain and actions taken	Disclosed	11
B2-26-b.vii	Policies - Workers in the Value Chain	3-3 Management of material topics; 414-1 New suppliers that were screened using social criteria; 414-2 Negative social impacts in the supply chain and actions taken	Disclosed	11
B2-26-c.vii	Future Initiatives - Workers in the Value Chain	3-3 Management of material topics; 414-1 New suppliers that were screened using social criteria; 414-2 Negative social impacts in the supply chain and actions taken	Disclosed	11,36
B2-26-d.vii	Sustainability Targets - Workers in the Value Chain	3-3 Management of material topics; 414-1 New suppliers that were screened using social criteria; 414-2 Negative social impacts in the supply chain and actions taken	Disclosed	11,36
C2-48.vii	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Workers in the Value Chain	3-3 Management of material topics; 414-1 New suppliers that were screened using social criteria; 414-2 Negative social impacts in the supply chain and actions taken	Disclosed	11
C2-49.vii	Highest Staff Level Responsible for Sustainability Transformation - Workers in the Value Chain	2-13 Delegation of responsibility for managing impacts	Disclosed	11
B2-26-a.viii	Practices - Affected Communities	3-3 Management of material topics; 413-1 Operations with local community engagement, impact assessments, and development programs; 413-2 Operations with significant actual and potential negative impacts on local communities	Disclosed	11

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
B2-26-b.viii	Policies - Affected Communities	3-3 Management of material topics; 413-1 Operations with local community engagement, impact assessments, and development programs; 413-2 Operations with significant actual and potential negative impacts on local communities	Disclosed	11
B2-26-c.viii	Future Initiatives - Affected Communities	3-3 Management of material topics; 413-1 Operations with local community engagement, impact assessments, and development programs; 413-2 Operations with significant actual and potential negative impacts on local communities	Disclosed	11
B2-26-d.viii	Sustainability Targets - Affected Communities	3-3 Management of material topics; 413-1 Operations with local community engagement, impact assessments, and development programs; 413-2 Operations with significant actual and potential negative impacts on local communities	Disclosed	11
C2-48.viii	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Affected Communities	3-3 Management of material topics; 413-1 Operations with local community engagement, impact assessments, and development programs; 413-2 Operations with significant actual and potential negative impacts on local communities	Disclosed	11
C2-49.viii	Highest Staff Level Responsible for Sustainability Transformation - Affected Communities	2-13 Delegation of responsibility for managing impacts	Disclosed	11
B2-26-a.ix	Practices - Consumers and End Users	3-3 Management of material topics; 416-1 Assessment of the health and safety impacts of product and service categories; 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Disclosed	11
B2-26-b.ix	Policies - Consumers and End Users	3-3 Management of material topics; 416-1 Assessment of the health and safety impacts of product and service categories; 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Disclosed	11
B2-26-c.ix	Future Initiatives - Consumers and End Users	3-3 Management of material topics; 416-1 Assessment of the health and safety impacts of product and service categories; 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Disclosed	11,12,14
B2-26-d.ix	Sustainability Targets - Consumers and End Users	3-3 Management of material topics; 416-1 Assessment of the health and safety impacts of product and service categories; 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Disclosed	11,12,14
C2-48.ix	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Consumers and End Users	3-3 Management of material topics; 416-1 Assessment of the health and safety impacts of product and service categories; 418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	Disclosed	11
C2-49.ix	Highest Staff Level Responsible for Sustainability Transformation - Consumers and End Users	2-13 Delegation of responsibility for managing impacts	Disclosed	11

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
B2-26-a.x	Practices - Business Conduct	2-12 Role of the highest governance body in overseeing the management of impacts; 2-13 Delegation of responsibility for managing impacts; 2-23 Policy commitments; 205-1 Operations assessed for risks related to corruption; 205-2 Communication and training about anti-corruption policies and procedures	Disclosed	11,34
B2-26-b.x	Policies - Business Conduct	2-12 Role of the highest governance body in overseeing the management of impacts; 2-13 Delegation of responsibility for managing impacts; 2-23 Policy commitments; 205-1 Operations assessed for risks related to corruption; 205-2 Communication and training about anti-corruption policies and procedures	Disclosed	11,34
B2-26-c.x	Future Initiatives - Business Conduct	2-12 Role of the highest governance body in overseeing the management of impacts; 2-13 Delegation of responsibility for managing impacts; 2-23 Policy commitments; 205-1 Operations assessed for risks related to corruption; 205-2 Communication and training about anti-corruption policies and procedures	Disclosed	11
B2-26-d.x	Sustainability Targets - Business Conduct	2-12 Role of the highest governance body in overseeing the management of impacts; 2-13 Delegation of responsibility for managing impacts; 2-23 Policy commitments; 205-1 Operations assessed for risks related to corruption; 205-2 Communication and training about anti-corruption policies and procedures	Disclosed	11
C2-48.x	Practices, Policies, or Future Initiatives for Sustainability Transformation Relating to Business Conduct	2-12 Role of the highest governance body in overseeing the management of impacts; 2-13 Delegation of responsibility for managing impacts; 2-23 Policy commitments; 205-1 Operations assessed for risks related to corruption; 205-2 Communication and training about anti-corruption policies and procedures	Disclosed	11
C2-49.x	Highest Staff Level Responsible for Sustainability Transformation - Business Conduct	2-13 Delegation of responsibility for managing impacts	Disclosed	11
WHAT DOES GRENZEBACH DO?				
C1-47-a	Key Product and Service Groups	2-6 Activities, value chain and other business relationships	Disclosed	12
C1-47-b	Key Markets for Business Activities	2-6 Activities, value chain and other business relationships	Disclosed	15
C1-47-c	Material Business Relationships	2-6 Activities, value chain and other business relationships	Disclosed	16
C1-47-d	Core Elements of the Sustainability Strategy	2-22 Statement on sustainable development strategy	Disclosed	17

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
ENVIRONMENT				
B3-29	Total Energy Consumption (MWh)	103-2 Energy consumption and self-generation within the organization	Disclosed	20
B3-30	Estimated Gross Greenhouse Gas Emissions (tCO ₂ e)	102-5 Scope 1 GHG emissions; 102-6 Scope 2 GHG emissions	Disclosed	22
B3-30-a	Scope 1 Greenhouse Gas Emissions (tCO ₂ e)	102-5 Scope 1 GHG emissions	Disclosed	22
B3-30-b.i	Scope 2 Greenhouse Gas Emissions (Location-Based, tCO ₂ e)	102-6 Scope 2 GHG emissions	Disclosed	22
B3-30-b.ii	Scope 2 Greenhouse Gas Emissions (Market-Based, tCO ₂ e)	102-6 Scope 2 GHG emissions	Disclosed	22
B3-31	Greenhouse Gas Intensity (tCO ₂ e/Revenue)	102-8 GHG emissions intensity	Disclosed	22
C.B3-52.i	Material Scope 3.01 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.ii	Material Scope 3.02 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.iii	Material Scope 3.03 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.iv	Material Scope 3.04 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.v	Material Scope 3.05 Emissions	102-7 Scope 3 GHG emissions	Disclosed	23,24,28
C.B3-52.vi	Material Scope 3.06 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.vii	Material Scope 3.07 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.viii	Material Scope 3.08 Emissions	102-7 Scope 3 GHG emissions	Not material	23,24
C.B3-52.ix	Material Scope 3.09 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.x	Material Scope 3.10 Emissions	102-7 Scope 3 GHG emissions	Not material	23,24
C.B3-52.xi	Material Scope 3.11 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.xii	Material Scope 3.12 Emissions	102-7 Scope 3 GHG emissions	In pre-processing	23,24
C.B3-52.xiii	Material Scope 3.13 Emissions	102-7 Scope 3 GHG emissions	Not material	23,24
C.B3-52.xiv	Material Scope 3.14 Emissions	102-7 Scope 3 GHG emissions	Not applicable	23,24
C.B3-52.xv	Material Scope 3.15 Emissions	102-7 Scope 3 GHG emissions	Not applicable	23,24
C3-54-a	Greenhouse Gas Emissions Reduction - Target (Year)	102-4 GHG emissions reduction targets and progress	Disclosed	23

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
C3-54-b	Greenhouse Gas Emissions Reduction - Base (Year)	102-4 GHG emissions reduction targets and progress	Disclosed	23
C3-54-c	Greenhouse Gas Emissions Reduction - Units	102-4 GHG emissions reduction targets and progress	Disclosed	23
C3-54-d	Greenhouse Gas Emissions Reduction - Scope Shares	102-4 GHG emissions reduction targets and progress	Disclosed	23
C3-54-e	Greenhouse Gas Emissions Reduction - List of Key Measures	102-4 GHG emissions reduction targets and progress	Disclosed	23
C3-55	Climate Change Mitigation Transition Plan	102-1 Transition plan for climate change mitigation	In pre-processing	
C3-56	Planned Introduction of a Climate Change Mitigation Transition Plan	102-1 Transition plan for climate change mitigation	In pre-processing	
C4-57-a	Climate-Related Risks - Hazards and Transition Events	102-2 Climate change adaptation plan	Disclosed	26
C4-57-b	Climate-Related Risks - Exposure and Vulnerability	102-2 Climate change adaptation plan	Disclosed	26
C4-57-c	Climate-Related Risks - Time Horizons	102-2 Climate change adaptation plan (partial correspondence)	Disclosed	26
C4-57-d	Climate Change Adaptation Measures	102-2 Climate change adaptation plan	In pre-processing	
C4-58	Potential Financial Effects of Climate-Related Risks	102-2 Climate change adaptation plan (partial correspondence)	In pre-processing	
B4-32	Pollutant Emissions to Air, Water, and Soil	305-6 Emissions of ozone-depleting substances (ODS); 305-7 Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions (partial correspondence)	Not material	
B6-35.i	Total Water Withdrawal	303-3 Water withdrawal	Disclosed	27
B6-35.ii	Water Withdrawal in Areas of Water Stress	303-3 Water withdrawal	Disclosed	27
B6-36	Water Consumption (Withdrawal Minus Discharge)	303-5 Water consumption	Disclosed	27
B5-33.i	Locations in Biodiversity-Sensitive Areas	101-5 Locations with biodiversity impacts	In pre-processing	
B5-33.ii	Area of Sites in Biodiversity-Sensitive Areas (Hectares)	101-5 Locations with biodiversity impacts	In pre-processing	
B5-34-a	Total Land Use (Hectares)	101-5 Locations with biodiversity impacts; 101-7 Changes to the state of biodiversity (partial correspondence)	In pre-processing	
B5-34-b	Total Sealed Area	101-7 Changes to the state of biodiversity (partial correspondence)	In pre-processing	
B5-34-c	Nature-Oriented Area on Company Premises	101-7 Changes to the state of biodiversity (partial correspondence)	In pre-processing	

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
B5-34-d	Nature-Oriented Area Away From Company Premises	101-7 Changes to the state of biodiversity (partial correspondence)	In pre-processing	
B7-37	Application of Circular Economy Principles	301-2 Recycled input materials used; 301-3 Reclaimed products and their packaging materials; 306-2 Management of significant waste-related impacts (partial correspondence)	Disclosed	11
B7-38-a.i	Annual Amount of Non-Hazardous Waste	306-3 Waste generated	Disclosed	28
B7-38-a.ii	Annual Amount of Hazardous Waste	306-3 Waste generated	Disclosed	28
B7-38-b	Total Annual Amount of Recycled or Reused Waste	306-4 Waste diverted from disposal	Disclosed	28
B7-38-c	Annual Mass Flow in Sectors With Significant Material Flows	301-1 Materials used by weight or volume	Not material	
SOCIAL				
C6-61-a	Code of Conduct or Human Rights Policy for the Own Workforce	2-23 Policy commitments; 2-24 Embedding policy commitments	Disclosed	29,34
C6-61-b.i	Coverage of Child Labor in the Human Rights Policy	408-1 Operations and suppliers at significant risk for incidents of child labor (partial correspondence)	Disclosed	35
C6-61-b.ii	Coverage of Forced Labor in the Human Rights Policy	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor (partial correspondence)	Disclosed	35
C6-61-b.iii	Coverage of Human Trafficking in the Human Rights Policy	2-23 Policy commitments (partial correspondence)	Disclosed	35
C6-61-b.iv	Coverage of Discrimination in the Human Rights Policy	406-1 Incidents of discrimination and corrective actions taken (partial correspondence)	Disclosed	35
C6-61-b.v	Coverage of Accident Prevention in the Human Rights Policy	403-1 Occupational health and safety management system; 403-2 Hazard identification, risk assessment, and incident investigation (partial correspondence)	Disclosed	35
C6-61-b.vi	Coverage of Other Topics in the Human Rights Policy	2-23 Policy commitments	Disclosed	35
C6-61-c	Grievance Procedures for the Own Workforce	2-25 Processes to remediate negative impacts; 2-26 Mechanisms for seeking advice and raising concerns	Disclosed	36,37
B8-39-a.i	Number of Temporary Employees (Headcount/FTE)	2-7 Employees	Disclosed	30
B8-39-a.ii	Number of Permanent Employees (Headcount/FTE)	2-7 Employees	Disclosed	30
B8-39-b.i	Number of Male Employees (Headcount/FTE)	2-7 Employees	Disclosed	30

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
B8-39-b.ii	Number of Female Employees (Headcount/FTE)	2-7 Employees	Disclosed	30
B8-39-b.iii	Number of Nonbinary Employees (Headcount/FTE)	2-7 Employees	Disclosed	30
B8-39-c	Number of Employees by Country	2-7 Employees	Disclosed	30
B8-40	Employee Turnover	401-1 New employee hires and employee turnover	Disclosed	30
C5-59	Gender Ratio at Management Level	405-1 Diversity of governance bodies and employees	Disclosed	30
C9-65	Gender Diversity Ratio of the Administrative, Management, and Supervisory Body	405-1 Diversity of governance bodies and employees	In pre-processing	
C5-60.i	Number of Self-Employed Workers (Exclusive)	2-8 Workers who are not employees	Not material	
C5-60.ii	Number of Temporary Agency Workers	2-8 Workers who are not employees	Not material	
B9-41-a.i	Number of Recordable Work-Related Accidents	403-9 Work-related injuries	Disclosed	31
B9-41-a.ii	Rate of Recordable Work-Related Accidents	403-9 Work-related injuries	Disclosed	31
B9-41-b	Number of Fatalities Due to Work-Related Injuries and Ill Health	403-9 Work-related injuries; 403-10 Work-related ill health	Disclosed	31
B10-42-a	Compliance With Minimum Wage Requirements	202-1 Ratios of standard entry level wage by gender compared to local minimum wage (partial correspondence)	Disclosed	33
B10-42-b	Percentage Pay Gap Between Female and Male Employees	405-2 Ratio of basic salary and remuneration of women to men	Disclosed	33
B10-42-c	Percentage of Employees Covered by Collective Bargaining Agreements	2-30 Collective bargaining agreements	Disclosed	33
B10-42-d.i	Average Annual Training Hours (Male Employees)	404-1 Average hours of training per year per employee	Disclosed	33
B10-42-d.ii	Average Annual Training Hours (Female Employees)	404-1 Average hours of training per year per employee	Disclosed	33
B10-42-d.iii	Average Annual Training Hours (Nonbinary Employees)	404-1 Average hours of training per year per employee	Disclosed	33

VSME INDICATOR	DESCRIPTION	GRI STANDARD	DISCLOSURE	PAGE
GOVERNANCE				
B2-80	Procedure for Addressing Human Rights-Related Complaints	2-25 Processes to remediate negative impacts; 2-26 Mechanisms for seeking advice and raising concerns	Disclosed	36
C7-62-a.i	Confirmed Incidents of Child Labor Among the Workforce	408-1 Operations and suppliers at significant risk for incidents of child labor (partial correspondence)	Disclosed	37
C7-62-a.ii	Confirmed Incidents of Forced Labor Among the Own Workforce	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor (partial correspondence)	Disclosed	37
C7-62-a.iii	Confirmed Incidents of Human Trafficking Among the Own Workforce	2-27 Compliance with laws and regulations (partial correspondence)	Disclosed	37
C7-62-a.iv	Confirmed Incidents of Discrimination Among the Own Workforce	406-1 Incidents of discrimination and corrective actions taken	Disclosed	37
C7-62-a.v	Other Confirmed Incidents Among the Own Workforce	2-27 Compliance with laws and regulations (partial correspondence)	Disclosed	37
C7-62-c	Confirmed Incidents Involving Workers in the Value Chain, Affected Communities, Consumers, and End Users	414-2 Negative social impacts in the supply chain and actions taken (partial correspondence)	Disclosed	37
B11-43.i	Number of Convictions for Corruption or Bribery	205-3 Confirmed incidents of corruption and actions taken	Disclosed	37
B11-43.ii	Total Amount of Fines for Corruption or Bribery	205-3 Confirmed incidents of corruption and actions taken	Disclosed	37
C8-63-a	Revenue From Controversial Sectors - Weapons		Disclosed	37
C8-63-b	Revenue From Controversial Sectors - Tobacco		Disclosed	37
C8-63-c	Revenue From Controversial Sectors - Fossil Fuels		Disclosed	37
C8-63-d	Revenue From Controversial Sectors - Chemicals		Disclosed	37
C8-64	Exclusion From EU Paris-Aligned Benchmarks		Not applicable	
Disclosed	Data point is reported in full			
Not material	Data point has been assessed but is not material for Grenzebach			
No incidents	Data point is relevant, but no incidents occurred during the reporting year			
Not applicable	Data point is not applicable to the business model			
In pre-processing	Data point will be reported in the future or the underlying dataset is being developed			

LEGAL NOTICE

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Reporting Notes

The environmental, social, and governance data reported is based on the information available and the Grenzebach Group's internal data collection at the time the report was prepared. Material ESG metrics are collected using the Tanso ESG software. Greenhouse gas emissions are calculated in accordance with the requirements of the Greenhouse Gas Protocol (GHG Protocol) using recognized emission factors. The ESG data presented in the report is collected, reviewed, and updated at least once a year. Changes to methods, reporting boundaries, or material assumptions are documented transparently.

Disclaimer

This report is intended solely to provide information to customers, business partners, employees, financial institutions, and other stakeholders.

Despite careful data collection and review, the Grenzebach Group does not accept liability for the completeness, timeliness, or accuracy of the information contained in this report. In particular, estimates, assumptions, and extrapolations may have been used, for example, when determining Scope 3 emissions. This report does not create any legal obligation beyond statutory requirements.

Forward-Looking Statements

This report contains forward-looking statements concerning sustainability targets, measures, and expected developments. Such statements are based on the information and assumptions available at the time the report was prepared. Actual developments may differ from the expectations presented due to economic, regulatory, technological, or other factors.

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