



CARING FOR THE FUTURE.

Sustainability Report **2023**



What does it take to make the future worth living?

CARING FOR **THE FUTURE** underscores our commitment to assume responsibility – for our customers, for future generations, as well as for the society we live in.

For this reason, we are proud that the different ethnicities, age groups, and talents of our employees give our Group a diverse and colorful face.

FACTS & FIGURES

19

locations in Europe,
Asia and North-America

Read more on page 9

≈ 1,500

employees
worldwide

Read more on page 34



13%

proportion of
female employees

Read more on page 34



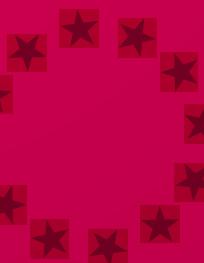
≈ 370 2023

sales in million euros



> 90%

suppliers in our network are
from EU member states



Read more on page 55

46%

share of renewable energies
in the electricity purchasing profile

Read more on page 76



**status
2023 7%**

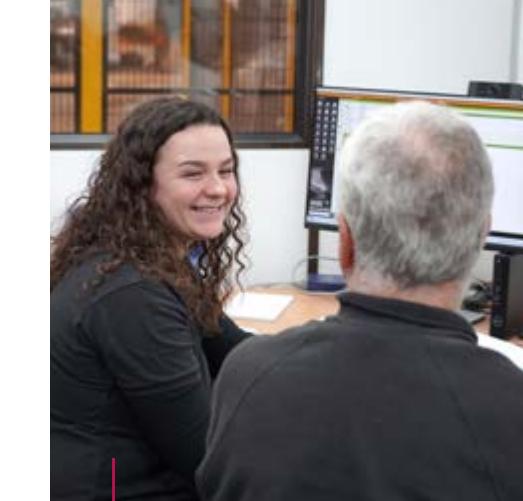
lower carbon footprint
compared to 2021



**goal
2025 14%**

lower carbon footprint
compared to 2021

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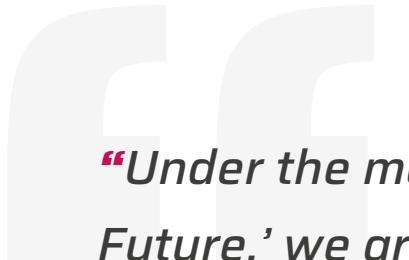
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Dear Reader,

Climate change represents one of the greatest challenges facing humanity. The increasingly tangible negative effects of climate change include more frequent and serious natural disasters, affecting human health and causing economic complications worldwide. Then there are the overlapping geopolitical, economic, and environmental challenges that affect individuals, institutions, and communities around the globe. The ongoing invasion war in Ukraine, the Middle East conflict, persistent inflation, and higher interest rates, for example, are having a significant negative impact on global economic growth and the development of a fair, sustainable society.

In 2023, we published a comprehensive sustainability strategy for the first time in order to respond to these developments using a holistic approach as part of our activities. Under the motto "Caring for the Future," we are summarizing how we as a group of companies are taking responsibility as a member of society, generating sustainable growth, nurturing young talent, and strengthening customer loyalty. By using the resources available to us sustainably and cooperating closely with our partners, we are building trust and promoting stability in times of social, economic, and environmental crises. This report summarizes our ambitions, strategies, commitments, and contributions to shaping a more sustainable future. It describes the work being done across the Jagenberg Group in cooperation with various partners to make our Group, as well as companies within our value chain, more resilient and sustainable.



"Under the motto 'Caring for the Future,' we are summarizing how we as a group of companies are taking responsibility as a member of society, generating sustainable growth, nurturing young talent, and strengthening customer loyalty."

We have already made considerable progress in the first year of our ambitious sustainability strategy. Emissions generated by our operations have decreased by 10% compared to the previous year. Besides the numerous measures aimed at improving energy efficiency, the switch to electricity from renewable sources was particularly instrumental in achieving this huge reduction. The percentage of carbon-neutral electricity thus rose from 2% last year to 47%. We will continue this work over the coming year and plan to supply all European sites with electricity from renewable sources.

The effectiveness of our efforts is determined by the active participation of our committed employees. A proficient and diverse workforce is a key requirement for enabling us to establish ourselves as one of the pioneers of sustainability within our industry and in a broader context. To achieve this ambition, we actively involve our employees in our sustainability agenda. Within the CSR Ambassador Network, we bring together innovators, promoters, supporters, and people of action from all subsidiaries in Germany and the UK to play an active part in developing engagement plans that are in line with our corporate culture.

Besides supporting our employees, we have launched a number of initiatives to make us more attractive as an employer. Among other things, we have ramped up our social media activities with three Instagram channels aimed at specific target groups. In addition, since the middle of the year, we have been setting new standards when integrating new colleagues by implementing a structured, Group-wide onboarding process.

We want to be our customers' preferred solution provider for their roll-to-roll processes. To this end, we are working hard every day to further enhance the already high level of customer focus and quality.

Behind the solutions, we are also a comprehensive and responsible corporate organization, enabling us to be a reliable partner for all our stakeholders in all matters.

Every day, every year, we are committed to continuous learning, thereby doing a little more to help create a better world. We invite you to be part of this joint effort. We hope that you will be inspired by the contents of the Jagenberg Group's sustainability report. Together, we can make a difference.

Yours sincerely,



A blue ink signature of the name "Dr. Stephan Witt".

Dr. Stephan Witt
Executive Board of Jagenberg AG

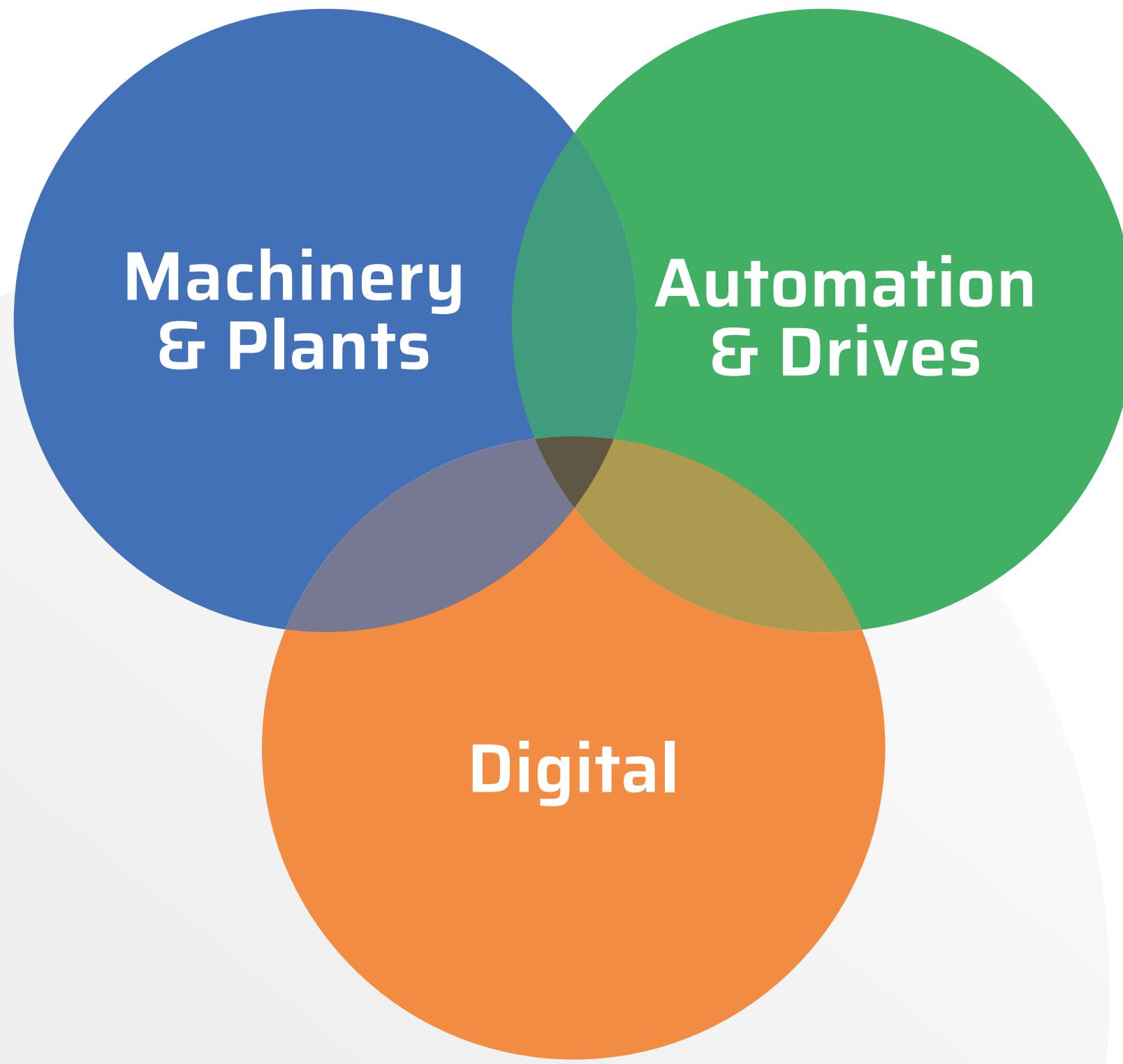


A blue ink signature of the name "Dr. Christian Jostes".

Dr. Christian Jostes
Executive Board of Jagenberg AG

1. THE JAGENBERG GROUP

The Jagenberg Group is based in Krefeld and is a globally active group of companies specializing in machinery and plant engineering, employing around 1,500 people worldwide. With more than 150 years of experience, the Jagenberg Group has evolved into a dynamic medium-sized group of companies that is passionately committed to developing innovative solutions for the processing of web materials.



Business segments

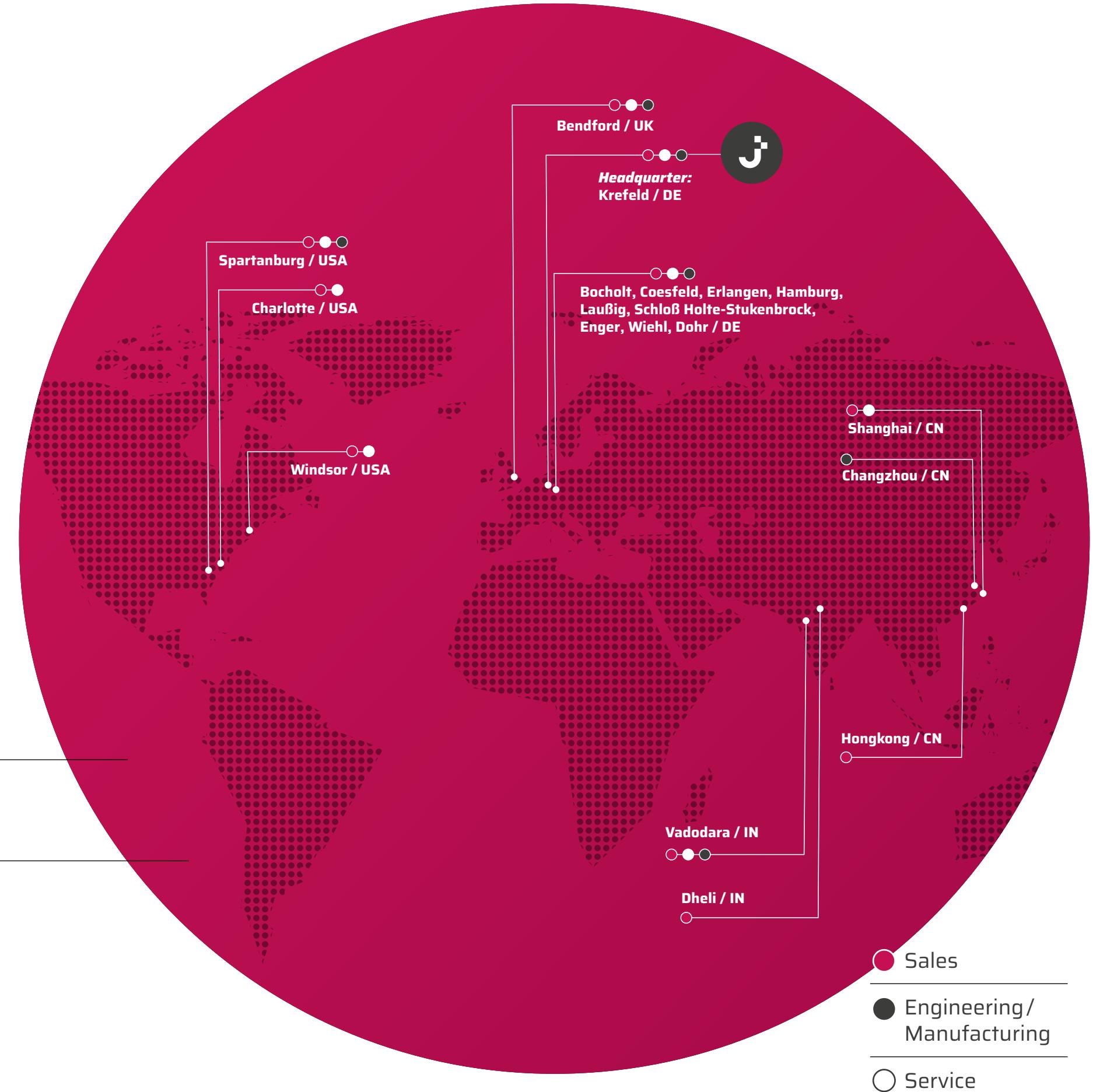
Within the family of companies, each company has built up a solid and comprehensive portfolio in its respective core areas: Machinery & Plants, Automation & Drives, and Digital. This convergence of expertise positions us as a leader in delivering pioneering products that help to define industry standards.

Locations

We develop integrated, turnkey systems for demanding applications to seamlessly provide our customers with cutting-edge solutions. As a global group of companies with ten state-of-the-art production sites across Europe, Asia, and North America, the Jagenberg Group is synonymous with lean processes, excellent accessibility, and fast delivery times. The pooling of expertise within our family of companies ensures first-class performance.

19 Locations

12 Companies



2

CORE BUSINESS

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2.1 | Business model and business segments

In 2003, a new era began following the takeover of Jagenberg AG by Kleinewefers GmbH. With the aim of creating a dynamic medium-sized group of companies, Jagenberg AG has since evolved into a central management holding company that controls all industrial companies within the Group in the field of Industrial Solutions. Kleinewefers GmbH plays an important role as a superordinate financial holding company with its own real estate business.

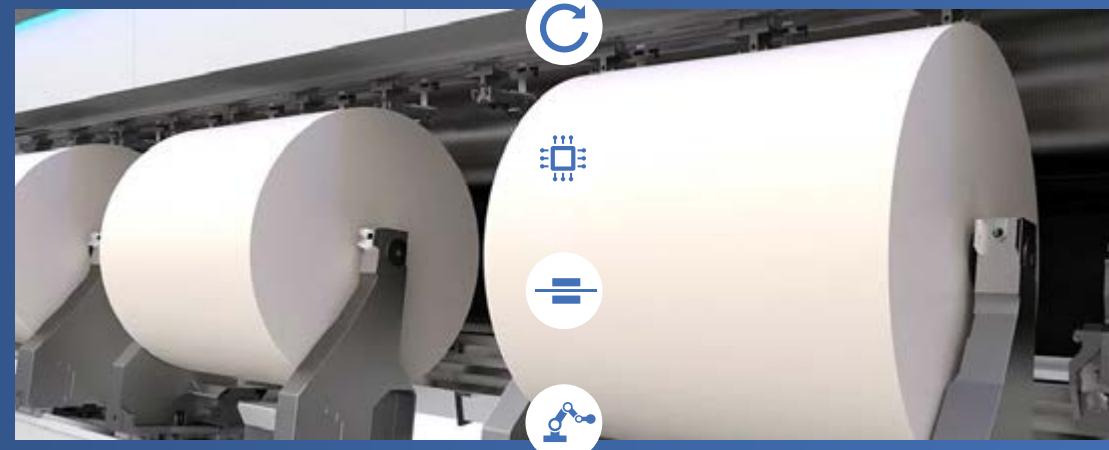
The field of Industrial Solutions encompasses our activities in the three core business areas of Machinery & Plants, Automation & Drives, and Digital, enabling us to live up to our shared mission: We want to develop solutions that set the benchmark for technological excellence. We take a cross-industry approach and offer comprehensive solutions for different sectors. With an extensive portfolio of the most advanced technologies, services, and expertise in the processing and finishing of web materials, we deliver safe, efficient, and future-proof solutions for new machines as well as for upgrades.

2.1.1 | Machinery & Plants

The roots of the Jagenberg Group lie in mechanical engineering, with the Machinery & Plants business segment representing the cornerstone of our diverse portfolio. Building on our rich history, we channel our passion for technological progress into developing products and solutions tailored to the individual needs of our customers across a wide range of industries. From slitting and winding machines to state-of-the-art coating, printing, and dyeing machines, we are leaders in the processing and finishing of web materials.



In conjunction with our customers, we develop both standard solutions and customized systems that not only meet, but actually exceed industry standards. This collaborative approach forms the basis for long-lasting partnerships. At the same time, we are always open to exploring new application areas and the endless possibilities presented by technological progress.



Kampf GmbH

For decades, Kampf's highly innovative slitting and winding technology has set global quality standards in the production and processing of web materials. As a global industry leader, the company drives technological progress and seamlessly integrates its machines into upstream and downstream processes using automation and digitalization.

Atlas Converting Equipment Ltd.

Atlas helps manufacturers all over the world to cope with growing challenges and increasing demand for thinner films, barrier coatings, and sustainable, biodegradable, and recyclable products. The company's technology is designed to manufacture these complex products under optimal conditions in order to guarantee the production of flawless rewind reels that maximize efficiency and minimize waste.

Kampf LSF GmbH & Co. KG

Kampf LSF is a committed plant engineering partner and remains in constant communication with the customer throughout the entire project. In close conjunction, Kampf LSF creates tailored concepts for special plant engineering projects and guarantees transparency throughout the entire project period. Kampf LSF carefully selects the components available on the market, integrates them, and combines them to create optimal solutions for the customer. Specializing in the processing, winding, and slitting of demanding web materials, Kampf LSF supplies individual solutions tailored to customer needs, from laboratory scale to the industrial production line.

Jagenberg Converting Solutions GmbH

Jagenberg Converting Solutions is a reliable and innovative partner that supplies comprehensive turnkey solutions. With the expertise of more than 500 employees from companies within the Jagenberg Group as well as strategic partners, the company supplies high-performance systems for finishing demanding web materials used in surface and energy applications. The range includes coating and printing equipment that can be seamlessly combined with the compatible drying technology to ensure optimal results for various applications.



Jagenberg Textile GmbH & Co. KG

Jagenberg Textile is renowned worldwide as a specialist in wet finishing systems for woven and knitted fabrics, supplying a range of textile finishing machines, CPB systems, bleaching, mercerizing, and washing systems for woven fabrics, and impregnation systems. The company manufactures rollers, in particular the S-roll systems based on Küsters technology. Through the cooperation with its sister companies Kusters Calico and Zima, Jagenberg Textile is a leading global supplier in wet finishing solutions for the textile industry.

WDB Systemtechnik GmbH

WDB specializes in machines for the paper, film, and printing industry. The company operates its own mechanical production facility and particularly demonstrates its strengths as a proficient printing press specialist. Renowned for its innovation and adaptability, WDB excels in designing and manufacturing special machines and additional components, including control technology and automation solutions. The customer-oriented approach makes it possible to produce individual printing technology solutions that meet the specific needs and wishes of the customers.

Kusters Calico Machinery Private Ltd.

Kusters Calico specializes in manufacturing equipment used to process wet textiles, both for woven and knitted fabrics, including processes such as singeing, desizing, bleaching, mercerizing, dyeing, and washing. The company also manufactures machines for the flexible packaging industry, which are geared toward processing aluminum foil, plastic film, and paper. With a state-of-the-art production facility and in-house components, Kusters Calico guarantees precision and reliability by means of comprehensive quality controls, using its years of experience and technological expertise to keep its customers satisfied.

Jagenberg Paper GmbH

Jagenberg Paper specializes in modernizing, maintaining, and repairing machines such as winders, sheeters, and calenders. Its goal is to update the machines, increase safety, and improve production efficiency. Beyond the equipment itself, Jagenberg Paper offers comprehensive technological advice and project planning support to guarantee the success of its clients' projects.

Zima Corporation

Zima has a comprehensive mechanical and electrical engineering portfolio with advanced systems used for CNC machining, laser cutting, and welding. The company's divisions, Kusters Water and Zima Textile, specialize in water treatment technologies and textile processing solutions. With more than 35 years of manufacturing experience, Zima focuses on continuous improvement and provides services to various industries, including food packaging, automation systems, and wastewater technology. The company values respect, dignity, integrity, and cooperation with its customers.

2.1.2 | Automation & Drives

As a committed partner to machine builders and operators, our Automation & Drives business segment is renowned for the advice it provides across a wide range of industries, with a focus on solution-oriented approaches. We specialize in drive, control, and automation technology for machines and systems that process web materials. Our goal is to develop tailored solutions for efficient production processes that can cope with both the current and future challenges of Industry 4.0. From the initial design to the project planning stage, we are on hand to support customers throughout the entire project and offer after-sales service. This commitment extends beyond new plants. One focus area involves the modernization and optimization of existing machine technology by means of retrofitting.



Lebbing automation & drives GmbH

Lebbing is synonymous with the strategic development, design, and realization of state-of-the-art drive and automation technology as well as advanced data systems. Our innovative portfolio includes the careful planning and installation of drive and automation solutions for new plants. We also specialize in modernizing and improving (retrofitting) existing machine technology and make sure that efficient operation combined with technological progress offers lasting added value. The integration of Lauer CE-Safety's services during the reporting period furthermore completes our comprehensive range of services in the areas of CE marking, safety analyses, technical documentation, and comprehensive training programs.

2.1.3 | Digital

The main task of our Digital business segment is to provide support for companies throughout the entire production process. As a leading provider of digital solutions, we focus on offering a comprehensive perspective with the@vanced, our integrative platform. This platform seamlessly complements the Jagenberg Group's existing digital offerings, satisfies advanced customer requirements, and fosters new collaborations with partners in related industries. Our commitment extends to the development of new digital products in areas that we have identified for the future. This includes intensive collaboration within the Jagenberg Group, strategic partnerships, investment in promising start-ups, and cooperation with universities and external partners. Together, we are shaping the digital landscape of tomorrow.

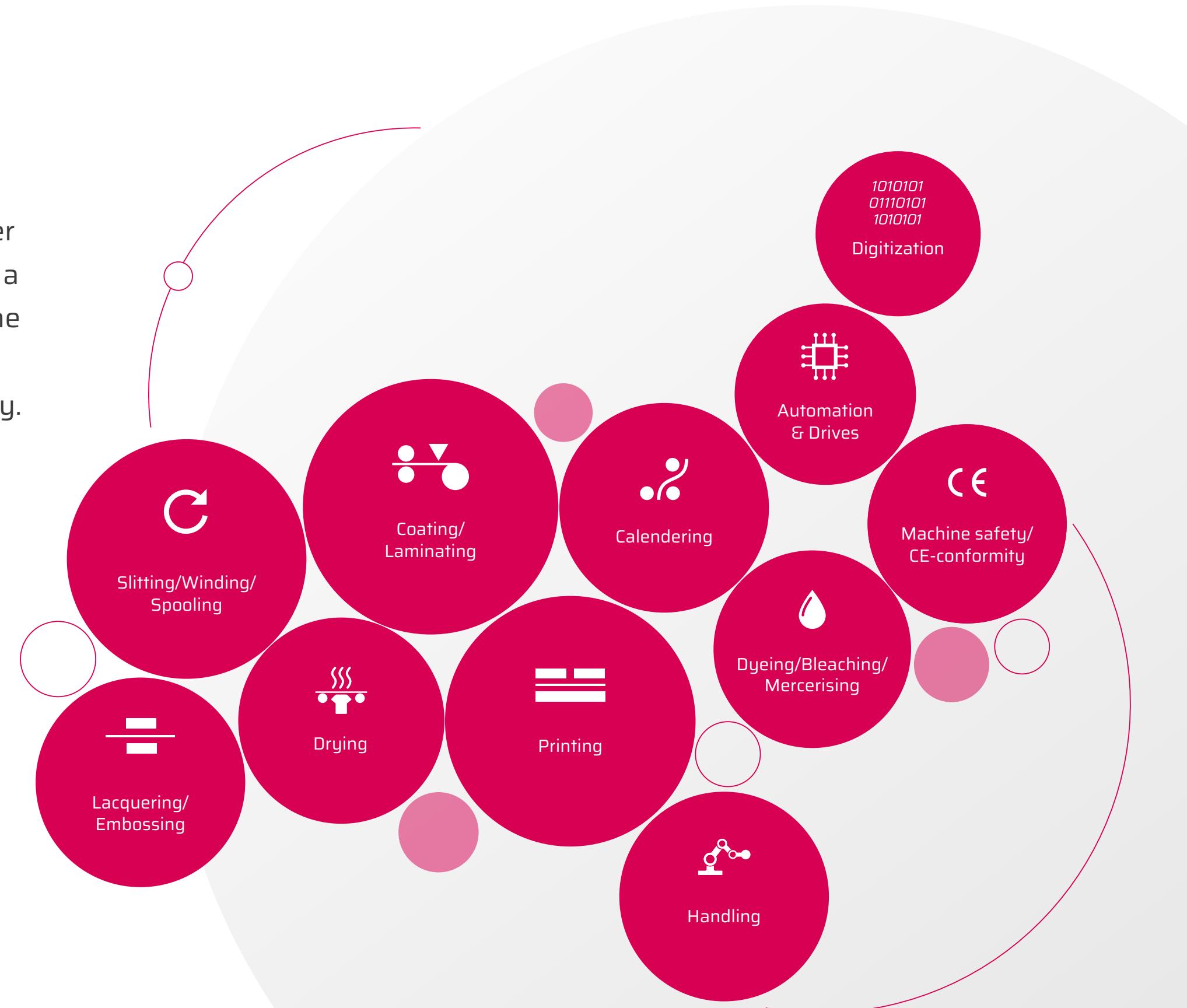


Jagenberg Digital Solutions GmbH

In the area of production, Jagenberg Digital Solutions increases value creation by providing innovative digital products and services. Our integrated IIOT platform the@vanced provides a solid foundation for seamless digital communication between machines and planning systems. It serves as a catalyst for data-based services and improves efficiency in the manufacturing process. Jagenberg Digital Solutions helps customers to improve their processes and increases their productivity with its digital innovations.

2.2 | Markets

Our innovative solutions are used all over the world in different markets. We cover a total of **11 application areas**, mainly in the plastics and packaging industry, battery manufacturing sector, and decor industry. Yet our expertise is also in demand for applications in the textile industry.



In the plastics industry in particular, we stand out with our quality and customer focus. Our slitting and winding technology is now synonymous with the industry standard, meeting the most stringent production requirements for modern and flexible packaging materials and films.

In turn, these products play a crucial role in promoting a sustainable future. The right packaging not only extends the shelf life of food, including drinking water, but also keeps medical goods sterile during transportation. In view of the continuing rise in the global population and the associated need to strengthen the social structures of local communities, meeting these requirements is essential.

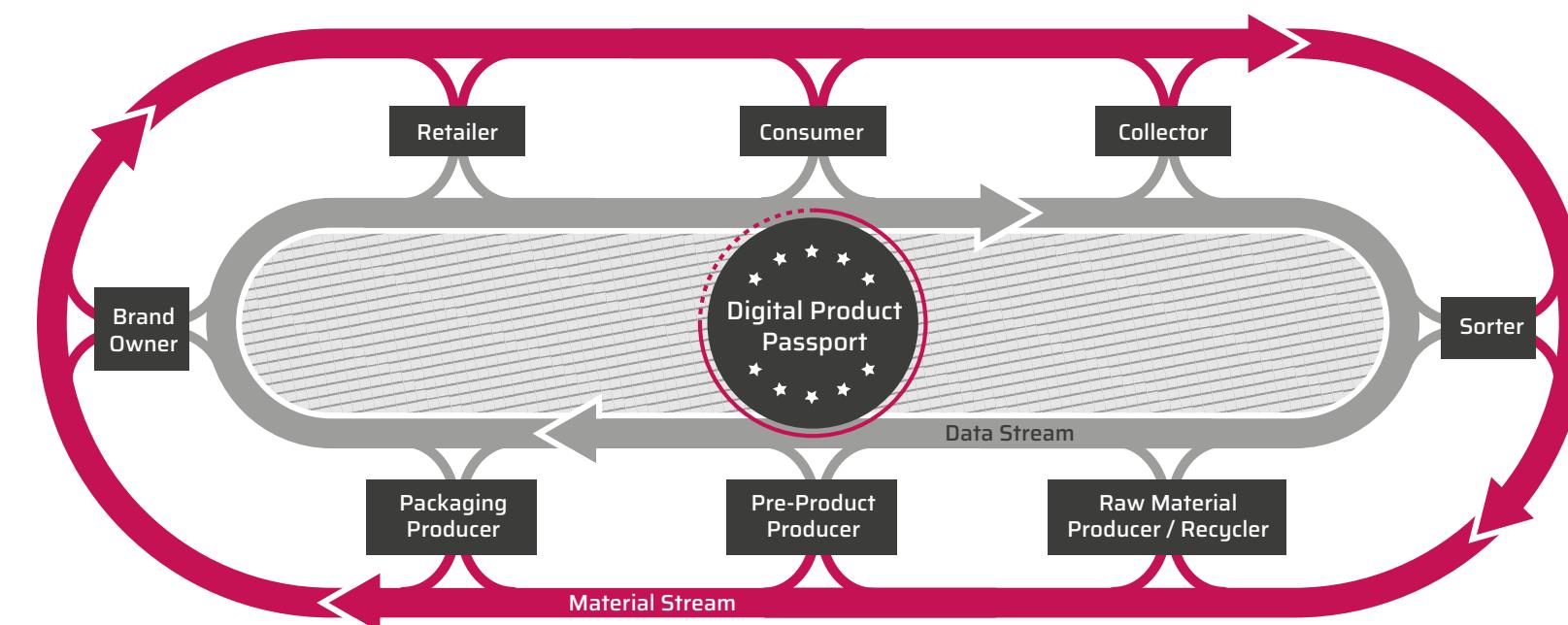
On the other hand, however, the environmental impact of plastic packaging at the end of its life cycle should not be overlooked. The accumulation of plastic waste in the world's oceans is an ecological disaster that requires concerted action by society, the value chain, and businesses. Waste that is not recycled ends up in landfill sites and ultimately contributes to marine pollution.

As an integral part of the Jagenberg family of companies, Kampf actively engages with approaches aimed at keeping plastics in circulation through its involvement in the R-Cycle community. R-Cycle has set itself the goal of improving the global recyclability of plastics by establishing an open digital standard. Thanks to its market leadership in certain segments

and its digital expertise, Kampf plays a key role in documenting packaging properties during production. These properties can then be scanned during the sorting process at the end of the product life cycle, making a significant contribution to the principles of the circular economy.



The R-Cycle principle aims to increase the recyclability of plastics with the aid of an open digital standard.



In recent years, technical films have also established themselves as essential components in battery production, placing corresponding demands on battery manufacturers and their equipment suppliers.

The generation of power from fossil fuels continues to be a major contributor to global greenhouse gas emissions. To facilitate the transition to a decarbonized energy supply, the storage of electricity generated from renewable sources will be critical to availability based on demand. With their various applications, ranging from e-mobility to battery storage power plants, lithium-ion cells are currently playing a key role in this context.

Our commitment to supporting the energy and mobility transition also extends to the production of high-performance batteries. Jagenberg Converting Solutions has positioned itself as a reliable and expert partner when it comes to coating innovative materials for decorative applications, electronics, batteries, and fuel cells. This comprehensive range of products is the result of the pooling of expertise within the Jagenberg Group, complemented by solutions from strategic partners in line with demand. The integrated product range supplied by Jagenberg Converting Solutions includes coating

and printing equipment as well as state-of-the-art drying technologies used to produce high-quality surfaces for demanding web materials used in surface and energy applications.

As a full-service company, Jagenberg Converting Solutions brings together all the essential skills needed for modern roll-to-roll production. These include material processing and handling, high-speed coating, innovative drying technologies that are both energy-efficient and decarbonized, packaging, and rewinding. The turnkey system features

state-of-the-art drive and automation technology, meets the strict safety requirements, and improves production efficiency through the use of digital solutions. A turnkey system can be custom-built for the production of high-quality cathodes and anodes with solvent recovery, enabling battery manufacturers to manufacture their products quickly and reliably for different markets.

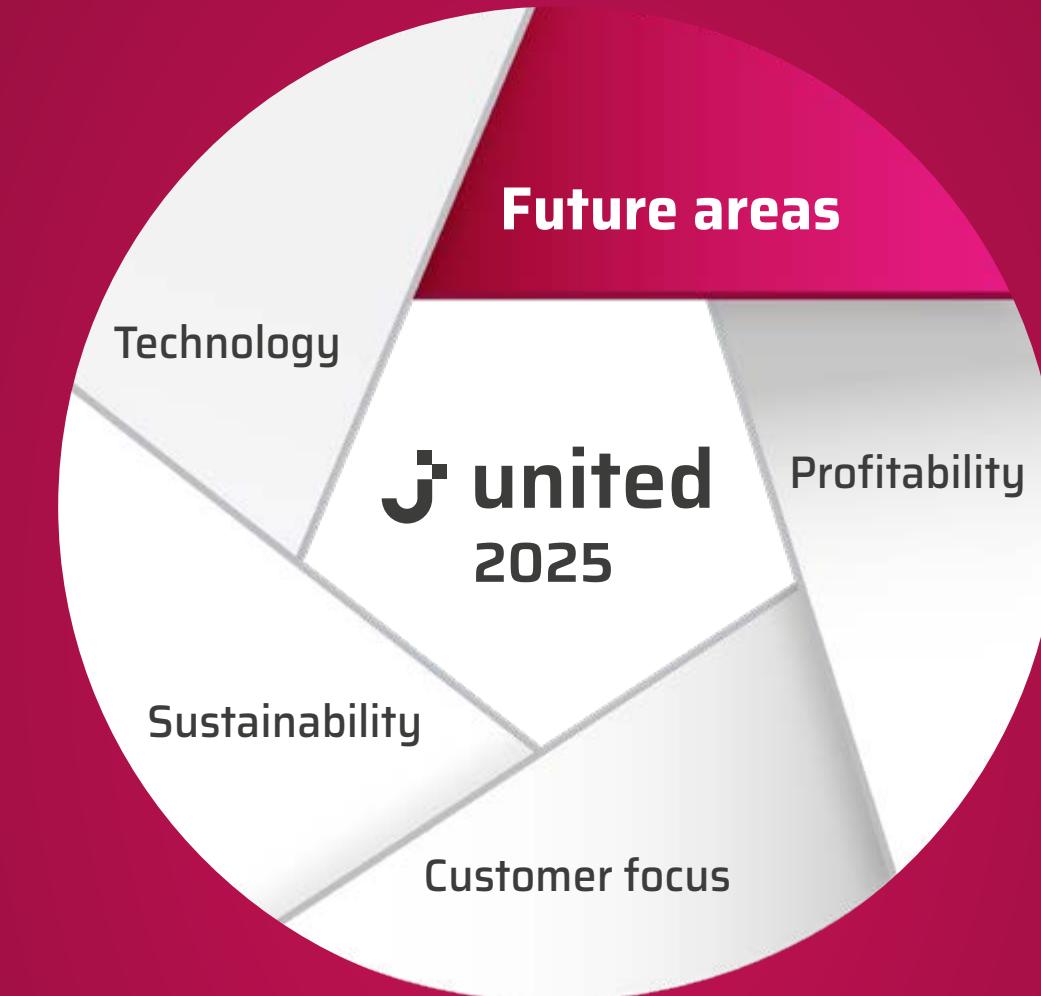


Jagenberg Converting Solutions
opens up new possibilities in the
production of lithium-ion battery
cells with its turnkey systems.

2.3 | A responsible approach

The Jagenberg Group acts responsibly with foresight and prudence. This is reflected in our comprehensive j-united 2025 corporate strategy. The aim of this strategy is to actively shape the future and work together to find innovative solutions to new challenges.

Our focus is on high-tech future areas, profitable growth, and global customer orientation, while according the same level of strategic importance to the subject of sustainability. We are committed to a balanced and sustainable future through our multi-faceted approach, which guarantees a harmonious combination of technological progress, growth, and environmental responsibility.



Sustainability is embedded as a key pillar in the Jagenberg Group's corporate strategy j-united 2025 and complements the focus topics of high-tech future fields, profitable growth and global customer orientation.

As part of our j-united 2025 corporate strategy, we have set ourselves a range of ambitious goals that we want to achieve together in the coming years. In line with the maxim "Create.Future.Together.", our commitment to developing creative and pioneering solutions has been firmly rooted in our corporate DNA for over 150 years. We face up to dynamic future changes – particularly in the areas of technological progress, digitalization, and climate change – thereby setting standards for our industry.

In order to meet these challenges and seize opportunities, we see ourselves as a strong team of mechanical engineers, automation specialists, digitizers, and innovative minds, pioneering new solutions and business models by means of digitalization and offering an enhanced range of innovative services. This framework forms the basis for delivering tangible benefits to our customers.

By creating this landscape, we are not only securing long-term jobs for our team, but also offering exceptional development prospects in a digital and highly flexible working environment where the focus is on continuous development. Our commitment to ambitious climate and environmental protection goals also underscores our company's responsibility toward society.

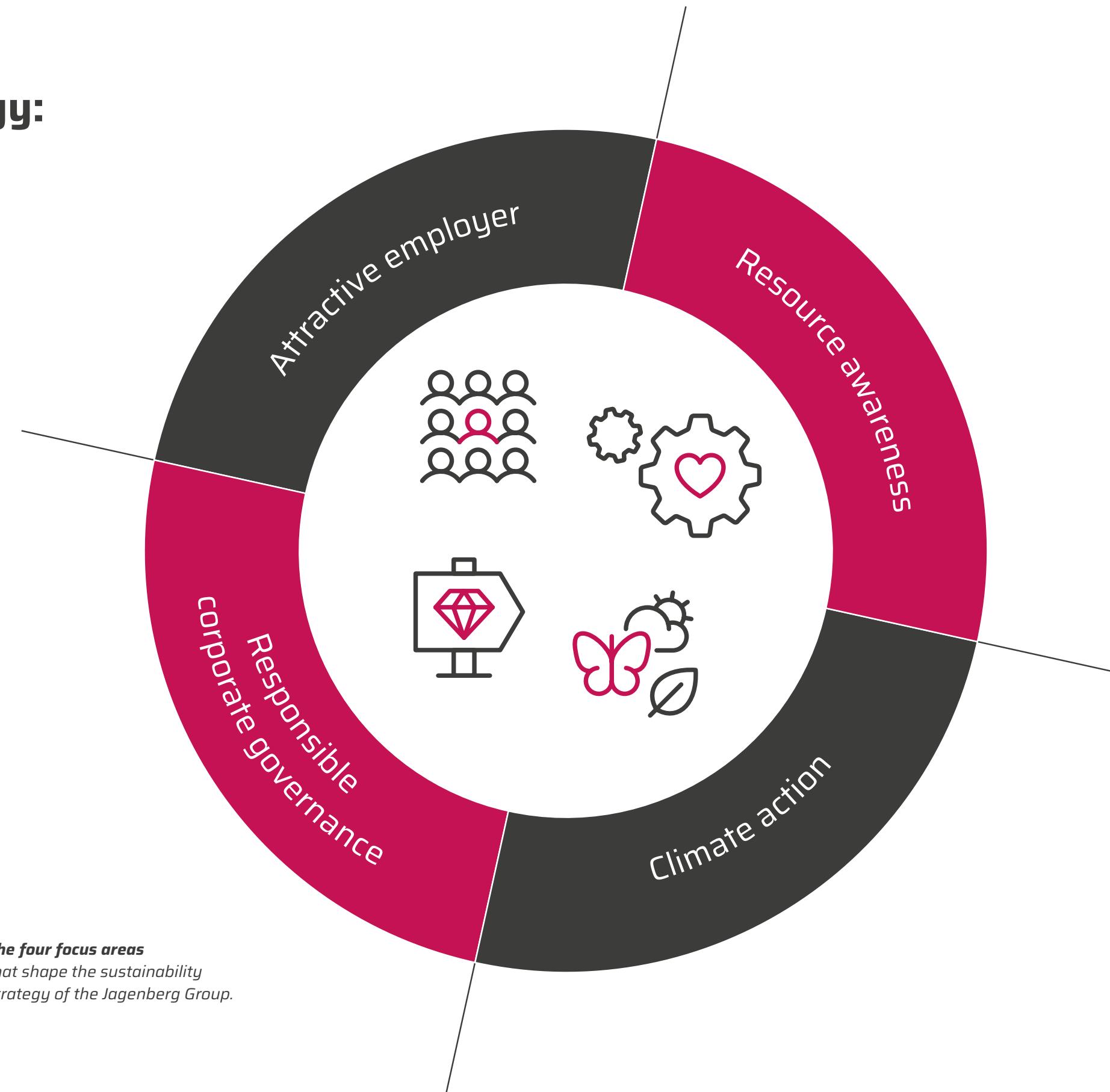


Dr. Stephan Witt
Executive Board of
Jagenberg AG

"As a well-coordinated team of specialized pioneers, we meet new challenges with innovative solutions, services and the possibilities of digitalization, which customers can benefit from in addition to our ambitions in the area of sustainability."

2.4 | Jagenberg sustainability strategy: Caring for the Future

Our commitment to sustainability is closely linked to our corporate fabric and systematically guides our actions to minimize any negative environmental impact. We rise to the associated challenges by drawing on our strengths and skills and fostering a culture of shared knowledge within our Group and among our suppliers and customers.



Our keen awareness of sustainability-related risks enables us to adopt new perspectives and steer our path toward developing sustainable solutions. In doing so, we endeavor not only to meet the demands of the present, but also to actively contribute to a more environmentally friendly and sustainable future.

We are committed to the **17 Sustainable Development Goals (SDGs)** set by the United Nations and gear our strategies and activities toward making a positive contribution to the achievement of these global goals. Our aim by 2025 is to embrace initiatives that reduce our carbon footprint, promote responsible procurement, and enable inclusive business practices. To this end, we actively engage with the SDGs in issues relating to climate action, responsible consumption and production, and gender equality. By integrating sustainability into our core business activities, we want to make a meaningful impact on the broader goals of social and environmental responsibility and help to create a better and more sustainable future for all.



By way of our measures, we are committed to the sustainable development goals.

2.4.1 Materiality

Last year, we implemented our sustainability strategy in line with the findings of our first materiality analysis conducted in 2022. Since the need didn't arise to adjust the findings of the materiality analysis in the reporting year, they were also applied in this reporting year. In line with the standards of the Global Reporting Initiative (GRI) and the requirements of the Corporate Sustainability Reporting Directive (CSRD), the materiality analysis represents an essential part of our commitment to transparent and responsible reporting.

The management teams of the various Jagenberg companies have reflected on both the company's perspective and the perspective of external stakeholders around the evaluation process. A generic list of sustainability aspects was consequently evaluated with regard to two issues in particular: (1) the relevance of the Jagenberg Group's activities to the stakeholders and (2) the impact of the sustainability aspects on our organization. The findings went through a rigorous validation process before being approved by the Executive Board.

Our **materiality matrix** presents the findings of this analysis in visual form. The horizontal axis illustrates the business relevance of the individual issues to the Jagenberg Group, while the vertical axis shows the importance of our activities to stakeholders. The increasing obligations placed on companies within the EU are particularly critical to the materiality of the issues of human rights and compliance. For example, regulations such as the Act on Corporate Due Diligence Obligations in Supply Chains (*Lieferkettensorgfaltspflichtengesetz*, or LkSG) and the Corporate Sustainability Reporting Directive (CSRD) require comprehensive reviews of our corporate structures in order to guarantee sustainable supply chains and transparency in relation to our business activities. We take a strategic approach to meeting these requirements so that we can comply with increasing regulation in a manner geared toward the future.

Next year, we plan to conduct a CSRD-compliant materiality analysis with the involvement of other stakeholder groups to obtain a more comprehensive and inclusive materiality assessment.

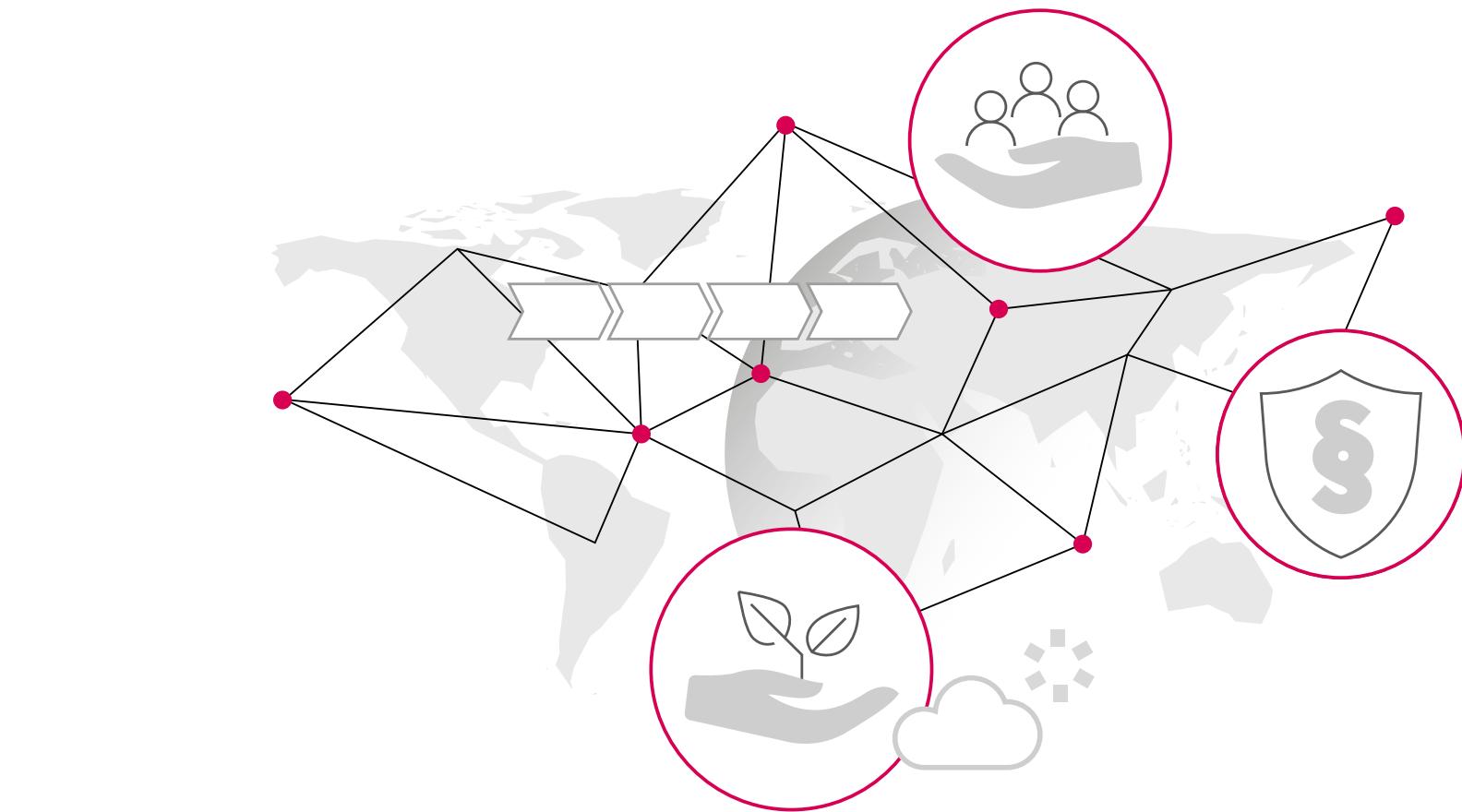


2.4.2 Sustainability risks and opportunities for the Jagenberg Group

Our strategic approach is to actively mitigate the risks associated with our business initiatives and to evaluate any opportunities that arise. To achieve this goal, we are establishing a robust risk management system that seamlessly incorporates various sustainability aspects. In this regard, we are examining our entire organization and the global mechanical and plant engineering operation in particular. The idea behind our approach is partly to help create a more sustainable future, but also strengthen our resilience and competitiveness in an ever-changing global landscape.

Physical and transition risks concerning the environment and climate

In the reporting year, we particularly consider the constantly evolving regulations and standards relating to sustainability aspects to be transition risks. For one thing, a global footprint of our own sites carries the potential for human rights risks, as does our supply chain. We assess potential risks – such as those set out in the Act on Corporate Due Diligence Obligations in Supply Chains (German: Lieferkettensorgfaltspflichtengesetz) – and draw up appropriate prevention and mitigation measures. Further information on dealing with human rights-related risks can be found in the chapter “Good corporate governance.”



Increasing disclosure obligations also require intensive and continuous reviews of internal processes to record the necessary performance indicators. In preparation for the CSRD obligations, we prepared a sustainability report for 2022 for the first time. In order to address the necessary requirements for reporting in accordance with the new CSRD in the future, which the Jagenberg Group will be required to adopt from the reporting year 2025, we will review our existing responsibilities, processes, and structures until the disclosure obligation begins and adjust them where necessary.

We are also highly dependent on raw materials and energy, especially within our supply chain. Fluctuating prices and potential shortages of these resources can disrupt production and increase operating costs. Cross-regional supply chains can be disrupted by climatic events, geopolitical tensions, or pandemics, affecting the availability of raw materials and components. We continuously monitor these potential risks and take appropriate action where necessary.

We are planning to reassess the potential adverse effects of physical climate risks on our production sites as part of the 2024 materiality analysis.



Sustainability is also a key criterion in quality management at Lebbing automation & drives when evaluating value chains and processes.

Opportunities

Growing global awareness and the demand for sustainable products are opening up new markets. We essentially consider sustainability-oriented innovations to be increasingly energy-efficient and environmentally friendly machines as well as any service that directly helps to reduce negative environmental impacts. In addition, we are broadening our customer base explicitly with regard to battery production by offering high-performance systems for demanding and complex processes in battery production, thereby supporting global developments such as electrification, e-mobility, and decarbonization.

We also hold the opinion that a proactive approach to sustainability issues helps to reduce risks. Accordingly, we want to ensure the continuity of our operations despite evolving environmental and social challenges by exercising foresight and prudence with regard to the above-mentioned risks.

2.4.3 Ambitions and goals

We are constantly looking for ways to improve our corporate responsibility and set ourselves ambitious goals to guide our ongoing efforts in this regard. Our holistic approach is designed to cover all responsible activities along our value chain. At the same time, this means that our economic activities are in line with environmental and social concerns as well as responsible corporate governance. In this regard, we focus on **four action areas**, which form the structure for our sustainability management.

In line with these focus areas, we have set ourselves the following goals for embracing our corporate responsibility:



Climate action

We support the Paris Agreement and are actively helping to reduce carbon emissions.



Resource awareness

We establish a responsible approach to the use of resources along the entire value chain.



Attractive employer

As an employer, we attach great importance to treating our employees responsibly and respectfully. We create attractive conditions to promote personal and professional development.



Responsible corporate governance

In line with our value system, we act on the basis of irreproachable conduct from an ethical and legal perspective.

Climate action

We are committed to the Paris Agreement and are working within our internal framework to implement measures aimed at actively minimizing our environmental footprint. At the same time, we attach considerable importance to promoting transparency and sustainability across our entire supply chain. This dual commitment underscores our holistic approach, where environmental responsibility is seamlessly integrated into both our internal processes and the wider network of suppliers, reflecting our commitment to a transparent, environmentally conscious, and sustainable business.

TARGETS	STATUS	PROGRESS IN 2023
Improved efficiency of our products	Ongoing 	<ul style="list-style-type: none"> ▶ Waste reduction ▶ Alternative drying processes to decarbonize production processes
Recording of emissions generated by operations	Ongoing 	<ul style="list-style-type: none"> ▶ Reporting of Scope 3 upstream emissions expanded to include product-related goods ▶ Preparations undertaken to create a Product Carbon Footprint. Planned for 2024 ▶ Expansion of Scope 3 downstream with regard to use phase planned for 2024
Reducing carbon footprint by 14% (2021-2025)	Ongoing 	<ul style="list-style-type: none"> ▶ Electricity now largely procured from renewable sources at German sites. ▶ Photovoltaic systems expanded for the in-house production of renewable energy ▶ Heating technology at the headquarters converted to heat pump technology ▶ Travel policy updated and increasing use of electric rental vehicles for business trips and assembly assignments
Neutralization of unavoidable emissions	Completed 	<ul style="list-style-type: none"> ▶ For the first time, unavoidable Scope 1 and Scope 2 emissions were offset retrospectively for 2023. From now on, compensation will be performed annually

Resource awareness

We take a sustainable approach to the use of resources along the entire value creation process. Our products have low consumption and emission profiles and are designed to be used in a wide range of industries. Beyond simply supplying machinery and equipment, we serve as a reliable partner that actively helps its customers to foster sustainability in their production processes and reduce their environmental footprint. Our commitment extends not only to product innovation, but also to concerted efforts aimed at making a positive impact on the environment and achieving our common goal of creating a more sustainable and environmentally friendly industrial landscape.

TARGETS	STATUS	PROGRESS IN 2023
Commitment to the circular economy	Ongoing 	<ul style="list-style-type: none"> ▶ Commitment to the R-Cycle community

Attractive employer

As a company, we attach considerable importance to being an attractive and fair employer that offers its employees a wide range of opportunities for professional development and promotion. We are aware that our employees are important, as is our responsibility to create a working environment that promotes professional development and nurtures young talent. Our commitment goes beyond mere employment and aims to maintain a workplace culture where continuous learning, upskilling, and opportunities for individual and collective success are valued. By adopting this approach, we wish to be seen as an “Employer of Choice” within the industry.

TARGETS	STATUS	PROGRESS IN 2023
Establishment of efficient recruitment and onboarding processes geared toward needs and target groups	Completed 	<ul style="list-style-type: none"> ▶ Work on implementing a Group-wide recruitment management and onboarding system was completed at the end of Q3.
Increase staff retention rate and expand staff development across the Group	Ongoing 	<ul style="list-style-type: none"> ▶ HR team reinforced at group level in the area of PE ▶ Concept developed to expand health management and Group-wide training programs
Measures to enhance the perception of our corporate culture	Ongoing 	<ul style="list-style-type: none"> ▶ Our activities expanded in the field of social media (Instagram, Kununu)

Responsible corporate governance

At the heart of our business activities is the pursuit of profitable growth with a strategic focus on future-oriented business areas and industries. By adopting this approach, we steadfastly adhere to the principles of sound corporate governance, guaranteeing transparency, accountability, and ethical conduct in all aspects of our operations. This commitment forms the basis of our approach to effective management and governance practices, guiding us to sustainable success and enabling us to embrace responsible business conduct.

TARGETS	STATUS	PROGRESS IN 2023
Establishment of a human rights strategy	Completed 	<ul style="list-style-type: none"> ▶ Declaration of Principles published ▶ Annual employee training on the Code of Conduct established ▶ Grievance procedure established
Introduction of ESG governance	Completed 	<ul style="list-style-type: none"> ▶ Group-wide sustainability management established
Increased transparency for sustainable activities within the Group	Ongoing 	<ul style="list-style-type: none"> ▶ First sustainability report for 2022 published ▶ Contents of the sustainability strategy shared in internal awareness sessions ▶ Communicative measures to support the rollout of Caring for the Future ▶ CSR Ambassador Networks developed and established
Evaluation and updating of the materiality matrix	Ongoing 	<ul style="list-style-type: none"> ▶ Re-evaluation of key focus areas planned for 2024

2.5 | ESG governance

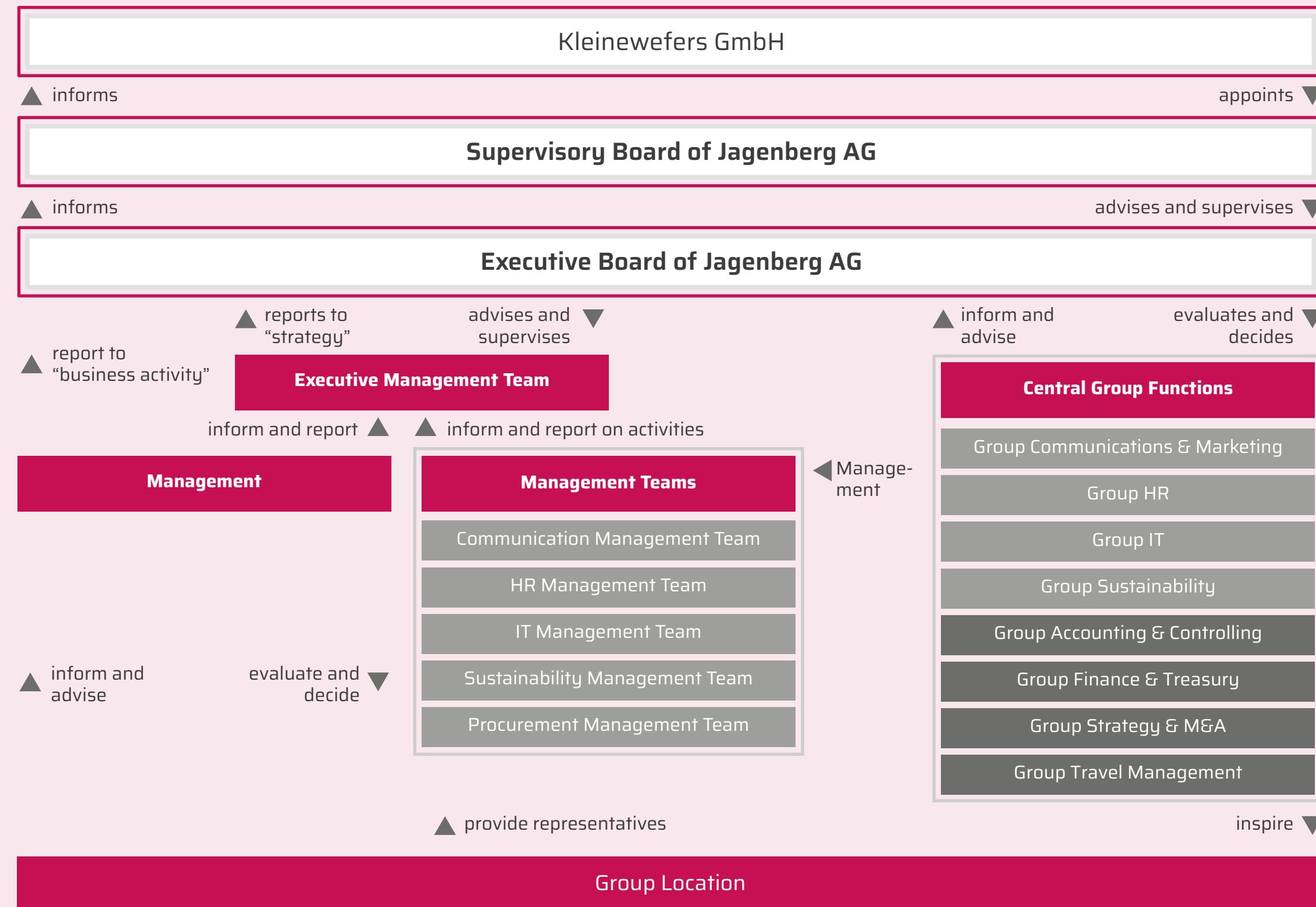
In our view, effective corporate governance depends on seamless collaboration between management, board, and employees within a well-structured organizational framework. This collaboration fosters trust, not only between these internal stakeholders, but also with our business partners. Within Jagenberg Group, we attach considerable importance to establishing a culture of trust and sustainability when it comes to corporate governance, underpinned by a robust framework that clearly defines responsibilities and decision-making powers.

Our commitment to sustainability is firmly rooted in our corporate DNA. There is a transparent approach to the assignment of responsibility for the sustainability criteria, with fundamental strategic decisions being taken by the Executive Board of Jagenberg AG. Every year, the Executive Board is presented with a comprehensive report detailing the Group's sustainability efforts and the extent to which the set targets have been achieved. Having drawn up our first sustainability strategy in 2022, our overarching goal in the reporting period was to implement the strategic approach within the Group.

Responsibility for Group-wide strategy lies with the Executive Management Team, as part of which the management teams of the subsidiaries within the Jagenberg Group are entrusted with the task of implementing strategic measures in their respective areas. The Group's

sustainability manager is also part of the Executive Management Team and monitors the effectiveness of the implemented sustainability systems and processes in conjunction with the Sustainability Management Team (SMT). The SMT forms cross-functional project teams to implement sustainability initiatives.

This multifaceted approach ensures that sustainability is not just a goal, but an integral part of our corporate strategy, guiding us toward a future where responsible corporate governance is defined by sustainability aspects.



CARING FOR **PEOPLE.**

Move society forward - and
keep people on board. Is this possible?

Questions that drive us.



3. EMPLOYEES AND SOCIETY

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The real value of a company lies in its employees - their commitment, their attitude to their work, and their awareness of how they contribute to the company's success. **In line with our credo "Create.Future.Together.", we promote a working environment that is based on trust and gives our employees the opportunity to contribute their passion and share their ideas on a daily basis.** This collaborative spirit enables them to actively shape the future direction of our group of companies through the introduction of innovative products and services.

Our employees are the cornerstones of our success and thus an essential part of our j-united 2025 corporate strategy. At the heart of our human resources strategy is the continuous improvement of the positive image of our group of companies and its individual members. Our goal is to consolidate our position as an "Employer of Choice" and offer a working environment that attracts, retains, and nurtures top talent. Besides wishing to recognize the importance of our employees, we also want to ensure that they play a key role in guiding our group of companies toward sustainable growth and prosperity.

We are pleased to be able to take this opportunity to report on some of the successful initiatives and measures that we put in place in 2023.

PERFORMANCE INDICATORS EMPLOYEES IN NUMBERS

	2022	2023
Number of employees		
Group-wide	1,399	1,527
In Germany	875	938
GB	109	112
USA	173	210
Indien	170	190
China	72	77
Employees by gender (Group)		
Male	87%	87%
Female	13%	13%
Employees (Group)		
Temporary	2%	9%
Permanent	98%	91%
Part-time	8%	7%
Full-time	92%	93%
Employees by age (Group)		
< 30 Jahre	263	299
31-50 Jahre	610	682
> 50 Jahre	526	546

PERFORMANCE INDICATORS EMPLOYEES IN PERCENT

	2022	2023
Employees by gender (Group)		
Male	87%	87%
Female	13%	13%
Employees (Group)		
Temporary	2%	9%
Permanent	98%	91%
Part-time	8%	7%
Full-time	92%	93%

APPRENTICES WITHIN THE JAGENBERG GROUP

	2020	2021	2022	2023
Apprentices (German companies)	47	53	52	61



≈1,500

Employees
worldwide

≈940

Employees in
Germany



We are the **solution provider** for your roll-to-roll processes.



Create. Future. Together.



In **five different countries** we have **company headquarters** (USA, UK, Germany, India, and China).

CREATE.FUTURE.TOGETHER.

Last year, we were able to strengthen our staff development team. The aim of this newly created role at Group level is to expand, better coordinate, and combine our Group-wide activities in this area overall, as well as supplement cross-company development programs.

Since 2022, we have had a joint Group-wide presence on LinkedIn. We have stepped up our activities on social media with our three Instagram channels, which have been up and running since mid-2023:



Create.Future.Togther. (general Group-wide channel)



Unbox the future with us
(for potential applicants),



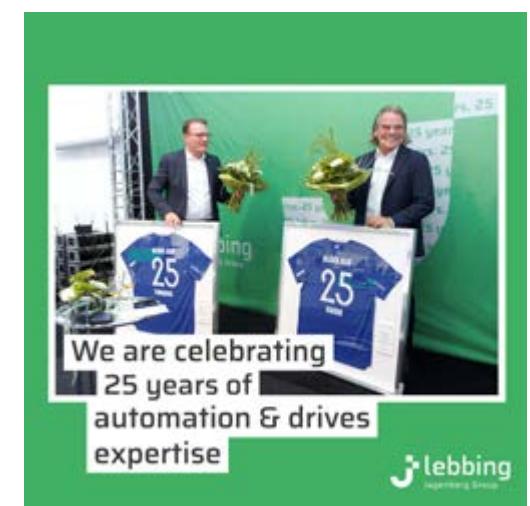
#youarethefuture
(for the area of training)



Jagenberg Group
(the company page)



We actively encourage our employees to create and propose their own content through Group Communications & Marketing on all channels, thereby providing authentic insights into the modern working world. This is yet another important facet of the Jagenberg Group's fresh brand identity.



The **#dubistzukunft** training campaign was developed together with our apprentices.

Our new employer brand "**Unbox the future with us**" is visible throughout the group on our websites.

Create.Future.Togther. brings together the topics of our group companies.

CREATE.FUTURE.TOGETHER.

After introducing a Group-wide recruitment tool in 2022, we focused on joint onboarding processes in 2023. All applicants now go through a clearly structured onboarding process that helps new employees with their successful integration into the company even before their first day. Key performance indicators and feedback processes help us to take an even more customer-oriented approach going forward.

1. What was important to you as part of the onboarding process?

Alperen / It was important to me that I felt welcome and that I had a contact person who was always on hand to help me with any questions and problems.

Alexey / I am always able to access the latest information and be self-reliant when finding out about the current status of my application.

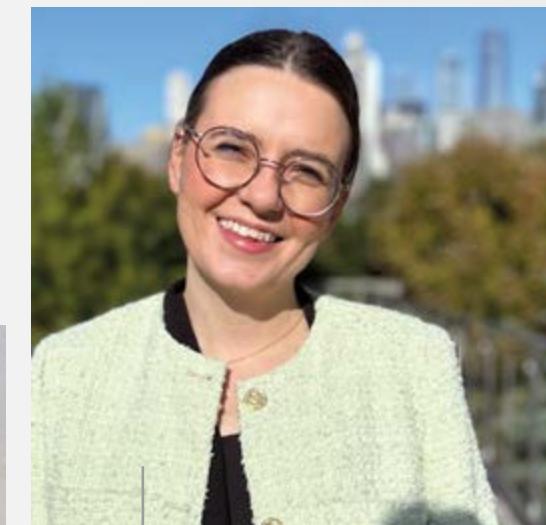
Katharina / It is important to me that I have all the useful information at a glance, that others actively keep me in the loop so that I feel like I am not alone.



Lebbing -
Alperen Celik



Kampf -
Alexey Shemetov



JCS -
Katharina Unland

2. What were your experiences as an onboardee leading up to your first day at work?

Katharina / Personally, I had a very positive experience. In fact, I found it exciting to see how many days were remaining before I started my new job, thanks to the countdown feature that is activated. The anticipation was building and everyone was looking forward to getting to know their new colleagues.

Alexey / The recruitment process is transparent and visible to me at all times. The procedure in place for the submission of the necessary documents was very good. You can find out a lot of interesting information about Kampf via the website.

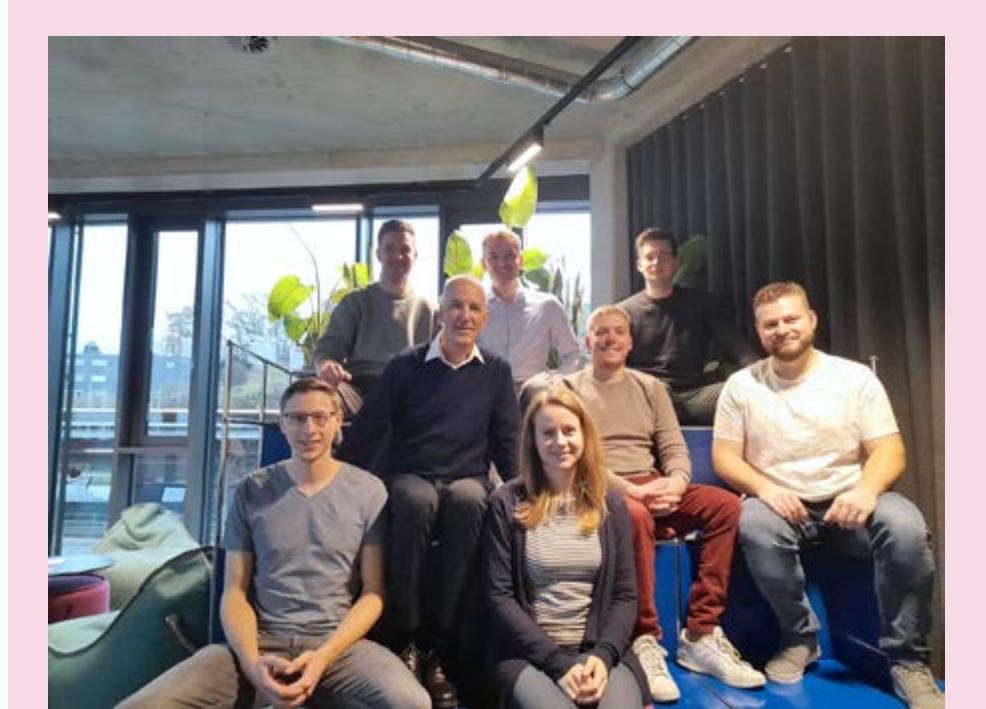
Alperen / I felt well informed. I worked through the tasks that were assigned to me step by step, and always had a very good overview of completed tasks and remaining tasks.

3. What is the advantage of a digital onboarding website?

Katharina / The clear advantage for me is that I was able to see everything at a glance and read information on a wide range of subjects at my own pace. The subject areas are well structured and also clearly laid out.

Alexey / The website provides all the information in one place, dispensing with the need to send countless e-mails. I can clearly see how the process is progressing and what I can still prepare where necessary. Finally, I can just upload the necessary documents here without having to send them by post or e-mail.

Alperen / New employees can access the necessary information more quickly and easily and prepare for their first day of work.



This year, **the mentees** from the talent development program have put a great deal of effort into developing teams. The new sense of togetherness produces very good collaborative results. Employees across various departments also worked together to reduce the amount of packaging material for our machines. The concept is set to be implemented next year.

CREATE.FUTURE.TOGETHER.

In October 2023, we got together to launch the first team event in Hamburg for the Energy business unit at JCS. Following the rapid growth of our subsidiary, it was particularly important to us to make sure that the new colleagues also got to know each other better. Under the motto "Experts United," we worked together constructively and gained plenty of important insights for our teams.

In 2024, a cross-company development program will be launched for the first time for the managers of Jagenberg Converting Solutions and Lebbing automation & drives. Both companies are actively involved across several locations. Due to the rapid growth of our companies in recent years, it is important for the retention of our

employees to set common standards in the area of leadership. We are being supported by external partners who are cooperating with us in due consideration of the latest findings from research and science. We look forward to working together to shape the future of our cooperation partnership.

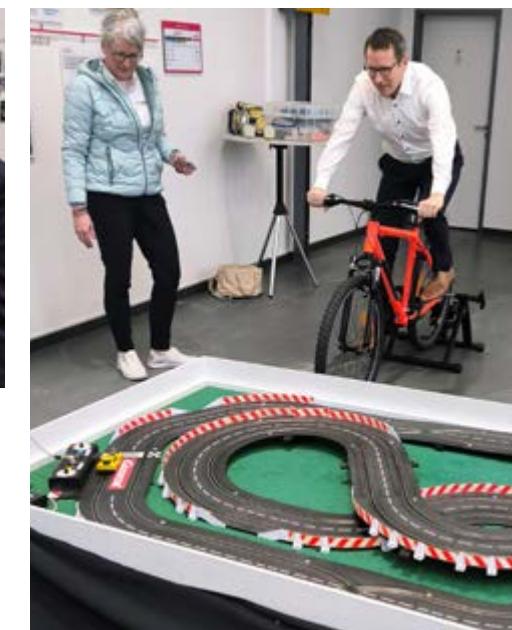
What is an LMS? A learning management system plays a key role in making it possible to offer colleagues consistently good training content across all locations. Moreover, it gives the HR department the opportunity to post content and make it available everywhere. From 2024 onward, this will be important in helping us to further develop our skills.

The employees got to know each other better and strengthened their team spirit over dinner together in a cozy atmosphere.



3.1 | Occupational health and safety

Our dedicated employees are at the heart of everything we do. In order to give them the best possible support, we use state-of-the-art equipment, create a modern working environment, and generate a motivating working atmosphere.



Our production sites and workplaces are equipped with cutting-edge technology and meet the highest occupational safety and ergonomics standards. We have a modern IT infrastructure within the Jagenberg Group and create an environment that promotes productivity. This includes the integration of state-of-the-art software and cloud-based tools that underpin our commitment to developing our employees and ensuring the safety of their workplaces.

Yet our commitment goes beyond work equipment and technology - we are constantly working to guarantee the health, safety, and general satisfaction of our employees. These initiatives allow us to foster a workplace culture that not only supports innovation, but also prioritizes the well-being and professional development of our team members.

At the first „Health Day in 2024“ at the K2 Tower in Krefeld, employees were able to have their health checked at various stations and receive valuable prevention tips.

3.1.1 Occupational safety

In close cooperation with local employee representatives, occupational safety specialists, regional accident insurance institutions, and regulatory bodies, we attach considerable importance to creating a safe and pleasant working environment. Our commitment extends to comprehensive training courses for employees in management positions, during which their responsibility and duty of care to their teams are emphasized. In order to guarantee a proactive approach, regular reports are submitted to the respective management teams so that relevant action may be taken in a timely manner.

Safety guidelines are strictly observed in our workplaces, with particular attention paid to the provision of personal protective equipment and regular safety inspections for all machinery and equipment. These measures guarantee smooth and trouble-free work processes and underline our commitment to the well-being and safety of our employees.



Occupational safety. To ensure not only a smooth workflow but also the safety of our employees, we set high standards for occupational health and safety, for example with personal protective equipment.



Recurring prevention events (e.g. health days in Wiehl) or joint sporting activities (e.g. MudMasters obstacle course in Weeze or company run in Leipzig) promote the health of the workforce.



3.1.2 Health protection and prevention

Our employees directly help to shape their working environment, with the legal requirements laid down in the Workplace Ordinance (ArbStättV) providing the starting point for designing the workplace and identifying the right ergonomic solutions. We draw on the expertise of our experienced staff, involve them in the selection of personal protective equipment (PPE), and work together to design efficient work processes.

We coordinate a wide range of organized activities aimed at protection and prevention. From setting up self-organized fitness, running, and cycling groups to offering discounted membership fees at local gyms, there are numerous opportunities for our employees to play an active role in supporting their well-being. The range of health management measures includes organized events featuring professional expertise, such as annual health days and vaccination schemes. Detailed information about these events is communicated to employees via the company's intranet platform to ensure broad awareness and participation.



WE EMBRACE MODERN **METHODS**

like meditation and other forms of mindfulness training, which really complement physical sport and existing activities.

Interview: **Claudia Schwan**
Sales and Marketing Assistant

What characterizes the health management concept at Kampf GmbH?

Our employees are essential to the success of our company. From this motivation, we established a health management system back in 2012 that follows two strategic guidelines: preventive and corrective measures. In cooperation with the Institute for Workplace Health Promotion (BGF) and the health insurance company AOK Rheinland/Hamburg, we show our employees healthier ways to live and work. We offer a wide range of courses and consultations to prevent illnesses and support them if they develop any physical or mental conditions.

What exactly do these involve?

In the area of prevention, the concepts are very diverse – from the “active break” and after-work group sports activities to our health days. Here, colleagues can have checkups to assess the health of their backs, test their endurance, determine their risk of stroke, or identify their stress personality type. But Kampf also offers specific measures. These include equipping the workplace with ergonomic furniture, bicycle leasing, group sports challenges such as “Step for fit,” or our new offering for trainees, which is dedicated to giving them a healthy start to professional life. Equally well received in 2023 was our Acker-pause project, where we grew and used our own food.

Prevention. Twice a week, the certified yoga teacher offers the so-called “active break” – at the Wiehl site and online for colleagues working from home.



Prevention. Twice a week, the certified yoga teacher offers the so-called “active break” – at the Wiehl site and online for colleagues working from home.



Outlook: How are things evolving in this area and what are your plans for the future?

In terms of prevention, we know that there needs to be an increasing focus on mental health: Burnout and similar conditions represent a growing challenge for everyone involved in occupational health management. That is why we are embracing modern methods like meditation and other forms of mindfulness training, which really complement physical sport and existing activities. And as far as planning for the future is concerned, there are of course still employees who are not taking advantage of what is on offer or are not yet open to new methods. As such, we continue to work hard to reach all colleagues, old and young, and establish healthy forms of behavior in everyone's minds.

"At Kampf, health is given the high level of priority it deserves. Our measures are as diverse as they are tailored - for trainees as well as for managers, for those working in production as well as in administration."



Claudia Schwan
Sales and Marketing Assistant

3.1.3 Training and responsibility

Clarity in terms of training measures and responsibilities is a top priority for the Jagenberg Group. Every new employee receives site-specific safety training when they join the company. As part of the comprehensive induction program, task-specific occupational health and safety training is given and repeated at regular intervals to raise awareness.

A state-of-the-art digital management system increases transparency for employees and managers and provides an insight into the current level of training. Service employees are carefully prepared for the safety requirements of their worldwide assignments by a certified occupational safety management system.

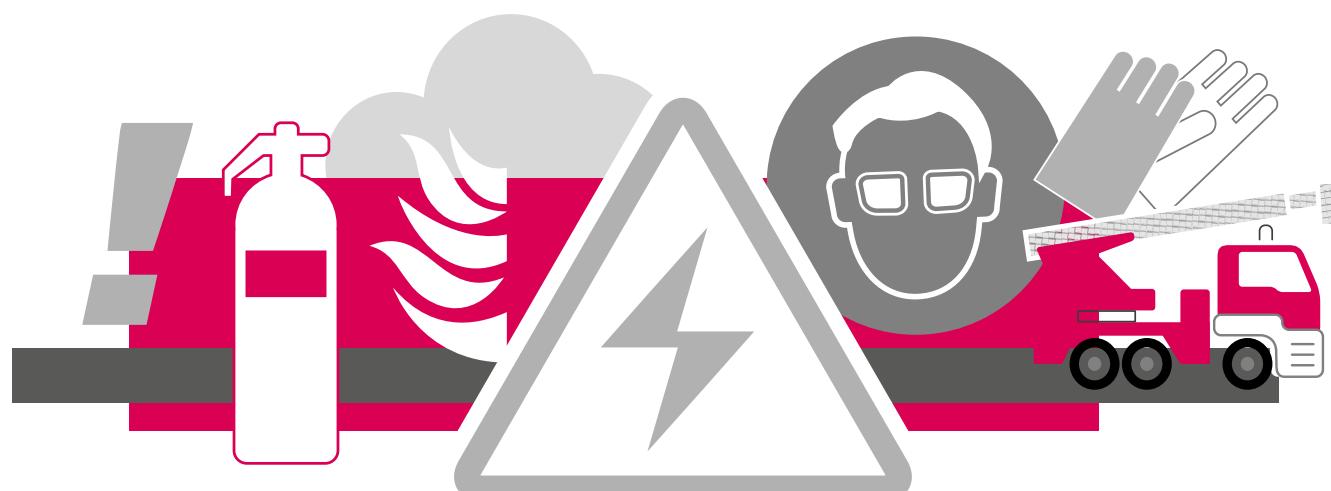
The operational safety of electrical appliances in all departments of the Jagenberg Group is guaranteed by regular inspections. We use e-learning platforms to complement the teaching of electrical safety matters and occupational health and safety content, thus giving employees comprehensive training and ensuring compliance with safety standards.

3.1.4 Monitoring health and safety measures

Our factory premises are only accessible to employees with the necessary permission. This is to ensure that only appropriately instructed and authorized persons enter the site. The use of access controls serves as a solid safeguard here.

In order to guarantee the health and well-being of visitors and service providers on our premises, we proactively communicate relevant safety measures

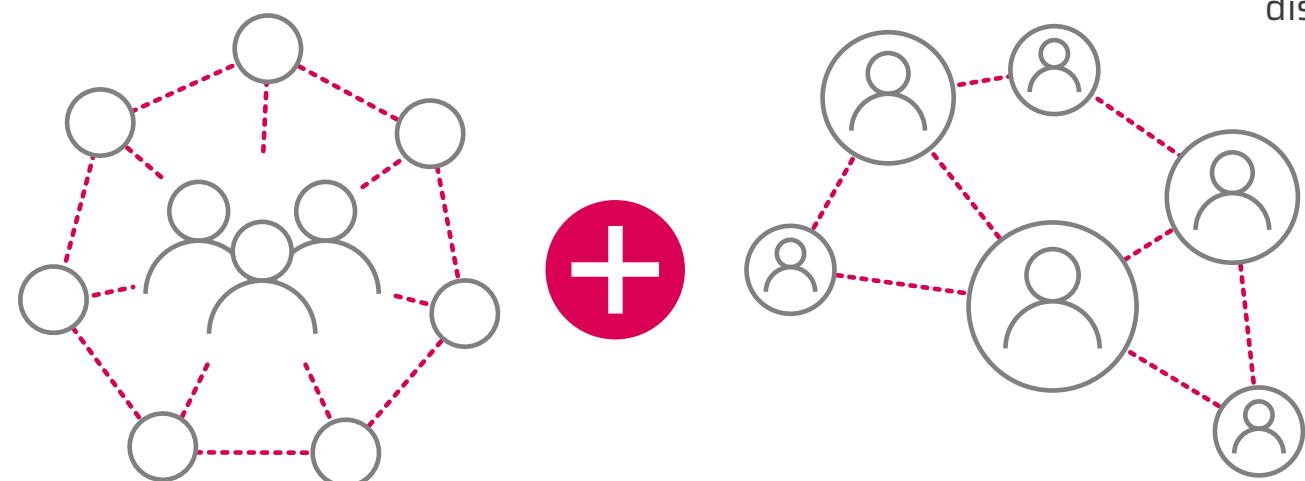
before they enter the site. Furthermore, contracts with service providers are carefully drawn up, taking into account the company's specific safety requirements as laid down in our work regulations. This approach allows us to maintain a safe and legally compliant working environment for everyone associated with our activities.



Unified safety standards ensure that everyone pulls together. This protects our employees, our factory premises and external parties such as service providers.

3.2 | The Group's social engagement

As a member of society, we are actively involved in contributing to the common good and local society. With the resources at our disposal, we seek to make a positive impact on the communities in which our employees live, while promoting sustainable development across every location. The success of these initiatives depends on the commitment of all employees within the Jagenberg Group. We pride ourselves on cultivating a corporate culture that encourages and embraces this commitment of our employees.



3.2.1 The Corporate Social Responsibility Framework at the Jagenberg Group

In the reporting year, more than 900 colleagues from the European subsidiaries were asked to share their social interests. The aim of the survey was to gain an understanding of our shared values in terms of our social engagement to provide strategic context for future forms of engagement. Within our strategic objectives formulated under the banners of "Caring for People" and "Caring for the Planet," our charitable activities will focus on the areas of health, education, the environment, and disaster relief in the future.

In order to plan and coordinate our activities and to maximize the social benefit, we founded the Jagenberg Corporate Responsibility Ambassador Networks at the end of the reporting year. These consist of more than 40 volunteer employees whose role is to help the core CSR team to draw up engagement plans that are also compatible with our corporate culture.

core CSR team
+ 40
Volunteers in the Ambassador Network

3.2.2 Health

Blood donation at Lebbing

Blood donations play an essential role in supporting the resilience of local communities and saving lives. Blood donations are needed, for example, for acute care in the event of accidents. They are also used in cancer therapy, for planned operations, and to treat immune diseases and cannot be replaced by synthetic substitutes. Elderly members of the community in particular rely on blood donations because many diseases become more common with age.

Donations that can save lives: In Bocholt, too, colleagues from Lebbing organized a blood donation initiative for everyone based on the technology park. A total of 42 people registered to donate blood. Among them were 14 first-time donors, with a total of 18 blood units being donated.

Lebbing and Kampf collect caps for a good cause

In the reporting year, we were able to support the “Deckel gegen Polio” initiative launched by the Bergischen Abfallverbands with collection points at Kampf and Lebbing. Employees from both companies collect bottle and container caps made of recyclable plastics and donate them to the Bergischen Abfallverbands. The proceeds from the caps go toward the “EndPolioNow” initiative and thus fund the costs of important polio vaccinations for children in need. Kampf and Lebbing collected a total of around 9,000 caps last year, making it possible to fund 18 vaccinations.



At Bocholt Technology Park, Lebbing and other local companies organized the annual blood donation campaign.

Together against polio. Kampf and Lebbing collected together for the good cause.



3.2.3 Education

Ten-year anniversary for school cooperation scheme

For more than ten years, Kampf has been part of a scheme in which regional companies cooperate with schools (known as KURS), successfully cooperating with a primary school and two secondary schools. The aim of getting both boys and girls interested in technology has been achieved. The secondary schools are happy that the children are able to gain initial experience with LEGO® Education SPIKE™ in the fourth grade. We want to offer children playful access to technical challenges and help them to develop future-oriented skills in the field of robotics, such as designing, building, programming, and finding solutions in teams.

At the Realschule plus in the town of Cochem on the Moselle, robots are pointing the way to the future. The students are delighted to have a new robot laboratory, which was made possible thanks to the support of the district of Cochem-Zell and the company Kampf from Dohr. The project goes by the name of "IT2School" and focuses on robotics and coding with the aim of integrating them more into everyday school life.

Jagenberg Converting Solutions at the DIPA Academy

As part of the "Digital Printing Expert Course," which was run at the DIPA Academy for the first time this year, a request was submitted to Jagenberg Converting Solutions GmbH for support with images and drawings. This very quickly evolved into a successful collaboration. We are now delivering the English-language lectures for the unit "Analog printing technology - the design and function of a rotogravure printing press" and are also responsible for the subsection "Troubleshooting - how to solve common issues in gravure printing." The three-month course is aimed at companies that wish to train their employees in the field of digital printing. The quality of the course content is monitored and maintained by Carinthia University of Applied Sciences in Austria. The acquired ECTS credits can be used for further study.

We will continue our collaboration over the coming year and support the DIPA by providing content and delivering specialist lectures.



With the help of the robot kits, Kampf introduces school children to technical professions at an early age, and by actively cooperating with and supporting DIPA in the form of taking over parts of lessons, we are counteracting the shortage of skilled workers and securing the future of the converting industry.

3.2.4 Environment

Reforestation at Kampf

Like numerous spruce populations in native forests, woodland areas owned by Kampf have suffered extensive and wide-ranging damage in recent years. In cooperation with the forestry office and the forest owners' association, Kampf is committed to the reforestation of the land. A conscious decision was taken not to prepare all of the land so as not to interrupt the natural regeneration that had already

started following clear-cutting. To date, 925 trees have been planted on an area extending over 1.8 hectares, with the largest proportion being sessile oak, which is native to North Rhine-Westphalia. The work is set to continue next year.



City Cycling

Lebbing signed up a team for the "City Cycling" campaign. In the period from May 1 to 21, 2023, all employees were able to get on their bikes for 21 days to encourage more people to cycle as a positive form of climate action and do more to improve their own health. The Lebbing team covered a total of 3,524 km with 15 active cyclists. If the same distance were traveled by car, around 600 kg of CO₂ would be released.

In order to help our colleagues to do something for their health and permanently cut emissions, we offer them the chance to join the JobRad bike leasing scheme. Those who don't yet have a suitable *Fietse* (a colloquial Bocholt term for bike) can take advantage of the JobRad leasing scheme at any time and enter the competition.

Reforestation. With our committed reforestation efforts, we are giving something back to nature and, thanks to campaigns such as „City Cycling“, **cycling to work** is becoming an alternative to the car for more and more employees.

3.2.5 Disaster relief

Satellite base at Kampf for Wiehl fire service

In October 2023, the satellite base for Wiehl fire service was completed on the company premises at Kampf. By making this location available, Kampf is helping to improve the emergency structure in the region. The satellite base provides space for a fire truck and an emergency vehicle. In the adjacent building there are changing rooms and washing facilities for the firefighters. Since October 2023, the fire service has been driving to incidents from this base – known as the “Mühlen daytime unit” – and thus supporting the Bielstein/Weiershagen unit. Especially in the event of accidents in the Bechtal, the emergency services now reach the incident scene more quickly during the day. There are currently 21 active firefighters working at Kampf, including three women. They are all members of the so-called “daytime unit” who are called out to incidents from their workplaces.

Charity cards instead of Christmas gifts “Aktion Lichtblicke”

Sending Christmas greetings to business partners, customers, and suppliers is an important way of showing appreciation within business relationships. For 2023, Lebbing automation & drives GmbH came up with the idea of replacing Christmas gifts with Christmas cards featuring an additional inlay appealing for donations to be sent to the Aktion Lichtblicke (or “Aktion Lichtblicke”) charity.

The employees and management teams across all five locations also took part in the fundraising effort to support children whose families are in need. A total of 2,150 euros was donated by Lebbing to the Aktion Lichtblicke charity.



All-rounders in action: 21 Kampf employees actively support the Wiehl fire department. **The participation in the fundraising campaign** was overwhelming and was actively supported by employees and partners.

CARING FOR **SOLUTIONS.**

|

How do we make more and more
out of less and less?

Questions that drive us.

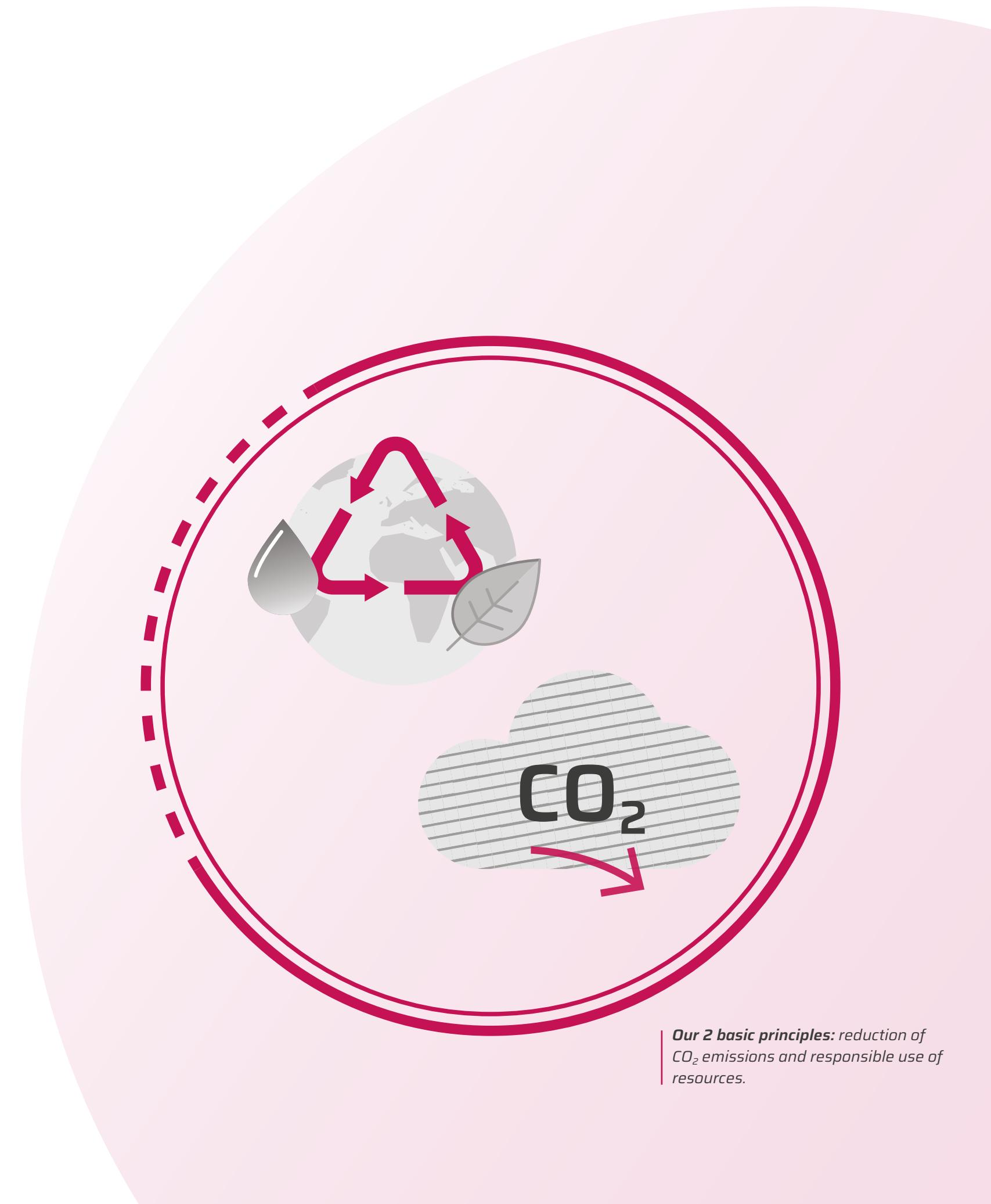


4. SUSTAINABLE BUSINESS

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Our ambition is based on two fundamental principles that guide our actions toward a sustainable future: Firstly, we are actively engaged in reducing carbon emissions, and secondly, we are committed to the responsible use of resources along the entire value chain.

This commitment drives us to pursue a holistic approach, whether it involves responsibly procuring the components used in the production process, manufacturing our solutions, or operating our machinery and equipment at our customers' premises. Furthermore, we extend our commitment by providing service solutions geared toward continuously helping our customers to improve their own sustainability performance. This comprehensive strategy reflects our efforts to make a positive contribution at every stage of our activities.



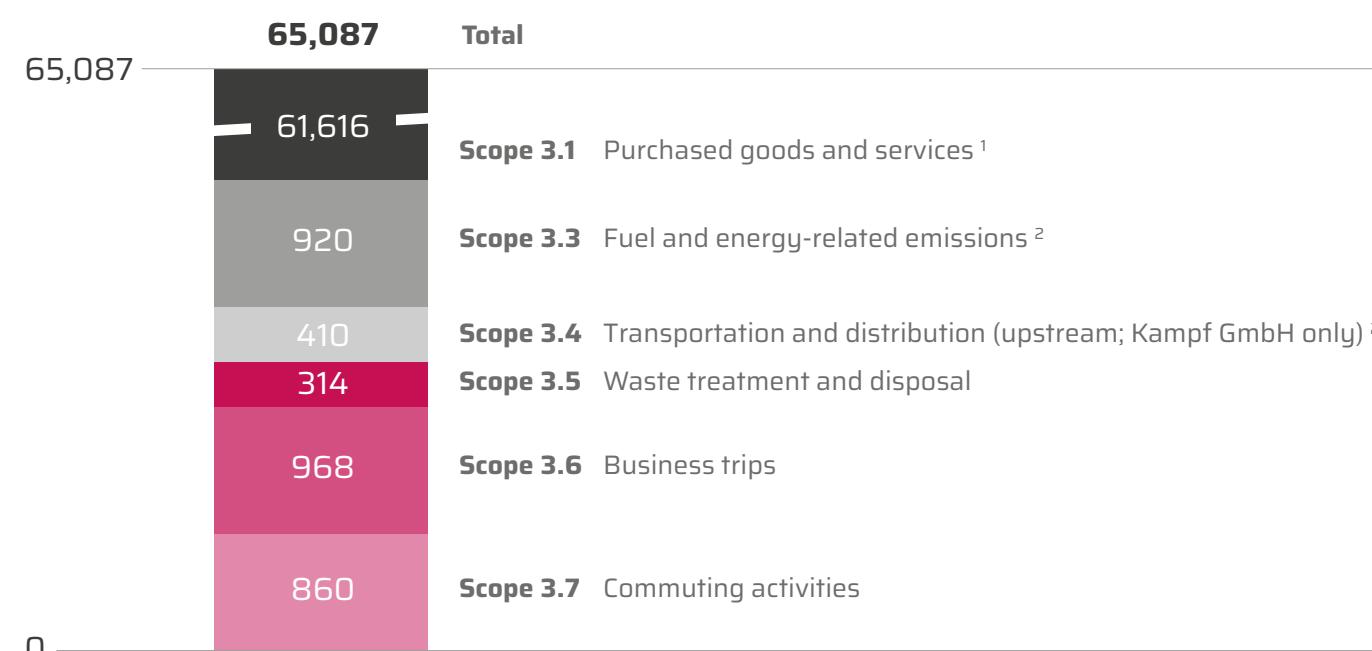
Our 2 basic principles: reduction of
*CO₂ emissions and responsible use of
resources.*

4.1 | Responsible procurement

Cooperation with our suppliers is critical to achieving our goals. Our Code of Conduct for Suppliers forms the basis for lasting, legally compliant, and responsible cooperation. Through a well-established network of experienced suppliers, we aim to promote ethical and environmentally friendly solutions and maintain a responsible and durable supply chain.

We primarily procure design and manufacturing parts for machine production, with over 90% of our supplier network coming from EU member states. This proximity facilitates close communication, compliance with quality standards, and active management of human rights-related risks. Suppliers' declarations and regular visits assist our purchasing managers in making decisions, help to maintain a responsible supply chain, and minimize any environmental impact by means of shorter transport routes.

Scope 3 upstream greenhouse gas emissions 2023 in CO₂e



¹) Values for 2023 expanded to include product-relevant goods

²) Values reported in CO₂ equivalent for the first time in 2023

In line with our sustainability strategy, we expanded the breadth of our carbon accounting in the reporting year to include additional categories covering Scope 3 upstream emissions. In view of our position within the value chain as a manufacturing company with limited vertical integration, product-related goods such as steel parts, aluminum or plastic components, and electronic modules are elements of our portfolio where we eventually see major opportunities to decarbonize our family of companies. To do this, we firstly had to take the step of developing a methodology for drawing up a carbon balance sheet with regard to our product-related procurement concept. Based on mass purchasing data, we will henceforth report on emissions from our upstream value chain.

On this basis, we will be able to enhance our purchasing strategies in the future with a view to decarbonizing our supply chains and proactively engage in dialogue with potential suppliers.

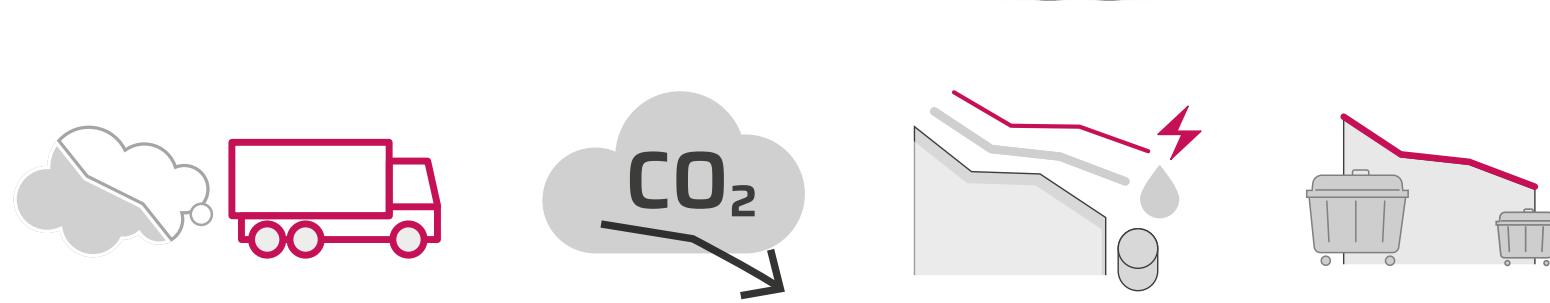
4.2 | Resource-efficient production

In order to consistently improve sustainability performance across all production sites, the Jagenberg Group pursues a systematic approach to monitoring and managing the emissions generated by its business activities. The basis for our “Strategic Emission Steering” concept is a transparent assessment of the emissions generated by business processes. Each production site has an individual emission profile based on consumption data, making it possible to devise targeted measures with optimal efficiency. Key indicators are electricity and gas consumption, fuel consumed by company vehicles, water use, the amount of waste generated, and carbon emissions associated with travel.

This methodology gives the relevant management teams the opportunity to reassess their status on an annual basis. The comprehensive overview and the possibilities for comparison enable the different locations to learn from one another. As a supporting measure, we have drawn up a best-practice concept that summarizes projects and initiatives across the entire Jagenberg Group. This concept serves as a decision-making aid based on environmental and economic assessment criteria. The focus is on measures that address the key principles of decarbonization, electrification, and continuous efficiency improvement.

In 2022, the most important projects were identified and initiated on the basis of the initial assessment. These projects focus on various aspects, such as the procurement of electricity from renewable energy sources across the European sites or the conversion to heat pump technology to supply the buildings with thermal energy.

In 2023, we were able to **increase the share of electricity purchased from renewable energy sources from 2% last year to 46%**. Virtually all European sites have switched their electricity supply to renewable energy sources. Next year, we plan to supply the remaining sites in Europe with electricity generated from carbon-neutral sources.



We were also able to significantly increase the share of self-generated electricity in the reporting year. In addition to the already established PV systems on the buildings of Jagenberg Converting Solutions, Lebbing, and WDB, renewable electricity is now also being generated by the new, 2,400m² PV systems at Kampf's production facilities in Wiehl and Dohr. Kampf is thus continuing to pursue the transition to a sustainable energy supply and is playing a major role in reducing its own carbon footprint. With just under a thousand modules in total, the nominal power corresponds to approx. 430 kWp. **This enables Kampf to cover about 17% of its annual consumption with solar power from 2024.**

As the Jagenberg Group, we are committed to significantly reducing our negative impact on the climate. Our aim is to reduce our carbon footprint by 14% by 2025, using 2021 as the base year. In the reporting year, we have already had considerable success in achieving this target, with our carbon footprint as much as 7% below the reference value. This is largely due to the significantly higher proportion of renewable energy sources in our energy mix and the work done by our employees to save resources across the production sites. Over the coming years, we will continue in our efforts to electrify, decarbonize, and increase the efficiency of our manufacturing processes. Furthermore, for the first time in the 2023 reporting year, we offset our



unavoidable Scope 1 and Scope 2 emissions totaling 3,055 tCO₂e. We have done this by giving a **reforestation project in Vichada, Colombia**, financial support to revitalize degraded areas, create local jobs, and help to preserve biodiversity.

Reforestation project in Vichada, Colombia:
With financial support from the Jagenberg Group, we are promoting the project, which links various ecosystems and expands and protects habitats for wildlife. Photos © South Pole.
Photovoltaic systems with a nominal output of 430 kWp can cover around 17% of the electricity requirements of the Kampf production sites in Wiehl and Dohr.

4.3 | Sustainable solutions

The companies within the Jagenberg Group specialize in developing state-of-the-art solutions for processing web materials. Our aim is to develop solutions that contribute to the long-term sustainability of companies, both economically and environmentally.

Our machines are carefully designed to optimize the use of resources, while our expertise in the field of drive and automation systems increases performance and simultaneously reduces maintenance and changeover tasks. This commitment extends not only to new systems, but also to the modernization and optimization (retrofitting) of existing machine technology, including safety-related upgrades.

We also supply innovative digital products and services to improve manufacturing efficiency. By drawing on our skills, we help manufacturers across various industries to achieve their environmental and climate goals. Furthermore, we use our expertise to improve the recyclability of plastic products and promote the adoption of sustainable battery technologies.



Highest quality made by Jagenberg Group:

First-class, careful and resource-conscious design as well as responsible supply chains and the in-house production of key components guarantee compliance with legal aspects and offer sustainable social and ecological added value. With short distances in production and service, we realize customer benefits and resource efficiency.

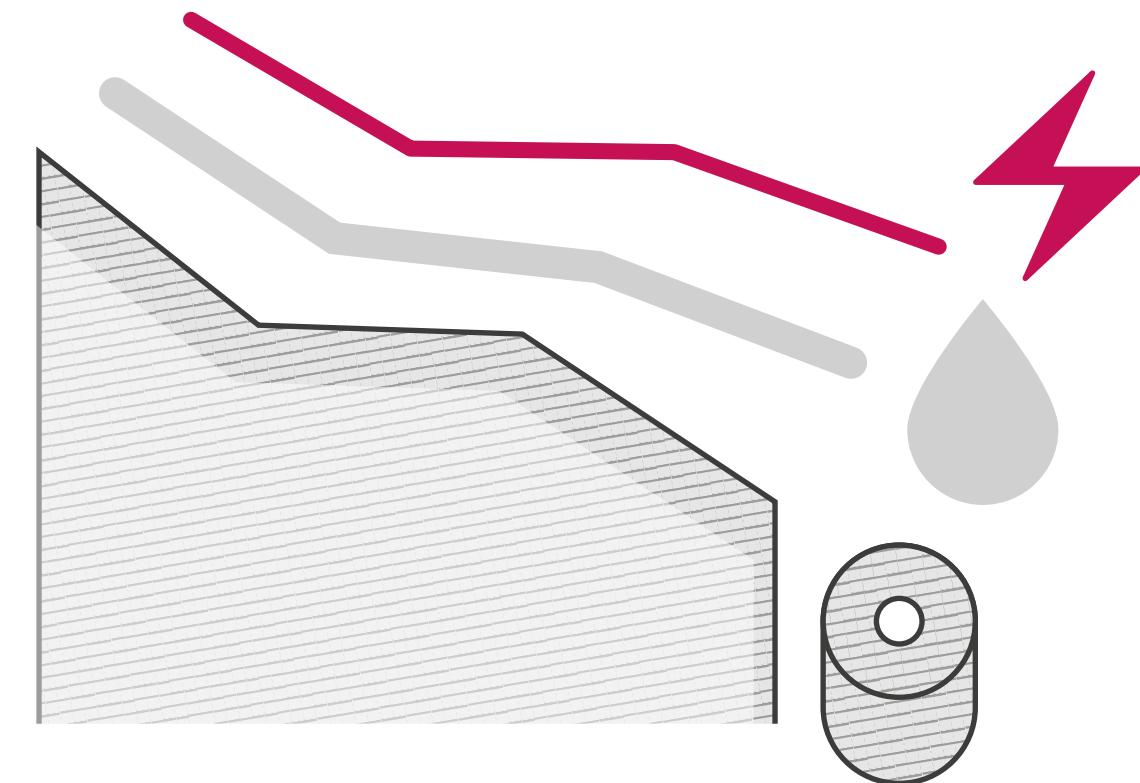
4.3.1 Sustainable operation of machinery and plants

Our subsidiaries supply a wide range of systems and machines for manufacturing and processing various web materials, such as films, paper, and textiles.

During the start of production and the calibration of the production parameters, the machinery and plants require considerable amounts of energy, for example, to initiate the rotation of the carrier material. Under certain circumstances, rejects may also be produced. We proactively address these challenges in the product design phase and devise solutions that increase productivity while making efficient use of energy and raw materials.

At the same time, recuperation options are taken into account, with high-quality and energy-efficient drive systems installed for energy-saving operation. Containers for liquids such as dyes, bleaching agents, and water are sized in line with specific requirements, thereby reducing the overall consumption of raw materials. The use of optimized control systems, programmable logic controllers, and process visualizations improves the efficiency and transparency of production processes, ultimately increasing profitability and minimizing the reject rate.

Kusters Calico, for example, supplies solutions for reducing the environmental impact by cutting water consumption by up to 15%, underlining our commitment to sustainable and efficient production processes.



Jagenberg Converting Solutions is also investing in enhancing its own expertise in the field of advanced process technology. The various system components are assembled and optimized for the individual application. High-precision slit nozzles, for example, are individually adapted to the coating process and the system design. In the drying process, patented non-impinging jets also produce a homogeneous temperature profile with high drying performance.

4.3.2 Retrofit and upgrade services

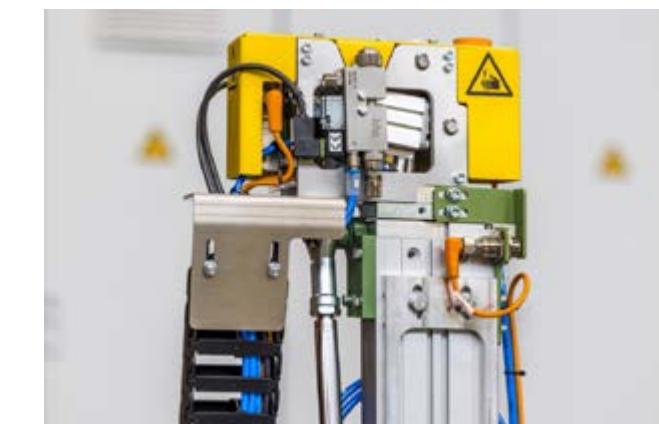
Our retrofit solutions are a cost-effective alternative to purchasing new equipment. By replacing electric drive and automation components, we increase system availability, which in turn improves production performance, capacity utilization, and energy consumption figures.

The advantages of retrofitting are clear:

- › Extended service life of existing systems, which are brought right up to date, resulting in less waste
- › Process optimization and management with the potential to save energy in the production environment
- › Compliance with the latest occupational safety standards

Within the Jagenberg Group, Lebbing provides retrofit services as part of its comprehensive portfolio of solutions. One efficient solution is the modernization of gravure printing presses to make them fit for the future. Our experienced engineers and fitters modernize such systems all over the world, especially in cases where the drive control system is outdated due to a lack of manufacturer support and insufficient spare parts. In these instances, our customers benefit from upgrading the drive control system to the latest technology and securing a reliable supply of spare parts. This approach minimizes waste and conserves considerable resources, which has a positive impact on the environmental footprint.

Kampf also has a comprehensive portfolio to support our customers throughout the entire life cycle of their machines. Service engineers and centers of expertise located around the world take care of our customers' needs. Upgrade services play a key role in maintaining the value of the machine fleet and ensuring process reliability for the future. In addition, our 24/7 online remote service is available to our customers, providing them with rapid assistance without the need for journeys that are detrimental to the environment.



Retrofit at Lebbing: Upgrading existing systems is an effective and cost-effective way to act sustainably.



OUR COMMITMENT TO THE **FUTURE**

is something we underline with innovation.

Interview: Astrid Lemcke
Process Engineer

What future areas are you currently working on at Jagenberg Converting Solutions GmbH?

Sustainability is a key issue at Jagenberg Converting Solutions. Our commitment to the future is something we underline with innovations and a motivation to make plants more efficient, more productive, and thus more environmentally friendly. We are very ambitious when it comes to reducing the energy consumption of our machines with new technologies while at the same time optimizing quality and production volume. In order to ensure that the production cycle remains as closed as possible, we are working to feed losses that occur during production back into the value chain as fully as possible. The Energy business unit in particular is doing a lot of development work and preparing the ground for the battery cell production of the future.

Can you name any specific projects in this regard?

One important project that I am currently supervising is GIGABAT. The abbreviation stands for “Gigafactory for Batteries” and the project has been funded by the EU since 2022. In close cooperation with companies from Spain, Italy, France, Sweden, and Germany, we are working to create an all-embracing integrated production value chain for Europe. Besides the machinery and plants, this also includes the materials needed to manufacture lithium-ion batteries. Our aim is to expand the production capacity for batteries for electric vehicles in Europe by 2030 – from the current figure of around 60 gigawatt hours to over 900 GWh.



The multinational consortium **GIGABAT** is committed to robust battery production in Europe. The focus is on sourcing plants and raw materials in Europe, using sustainable technologies, and increasing capacity for lithium-ion battery cell production.

How can you achieve this?

The goal is to reach a Technology Readiness Level (or TRL) of greater than seven. In our case, the TRL means that we are developing a functional prototype system that has been verified in an operating environment and can be put into practice once the project ends in early 2027.

Rather than building a physical machine, we are designing a system, including the specific electrotechnical aspects – right down to the details on the control panel and all safety-related considerations. Ultimately, there will be a market-ready digital version of the system, which can then be built once the project has been completed.



High-quality web materials are used in the production of the battery core, which is made up of an anode, cathode, and separators.

And what contribution is Jagenberg Converting Solutions making?

We are participating with a roll-to-roll baking system for the final drying of anode foils. This makes it possible to replace the previous drying process in a vacuum oven and turn it into a continuous process. Until now, drying has always involved an interruption to production and corresponding productivity losses, and is very energy-intensive. We are going to change that with our system.

"Together with our partners, we are making an important contribution to high-performance, robust, and environmentally friendly battery production in Europe!"



Astrid Lemcke
Process Engineer

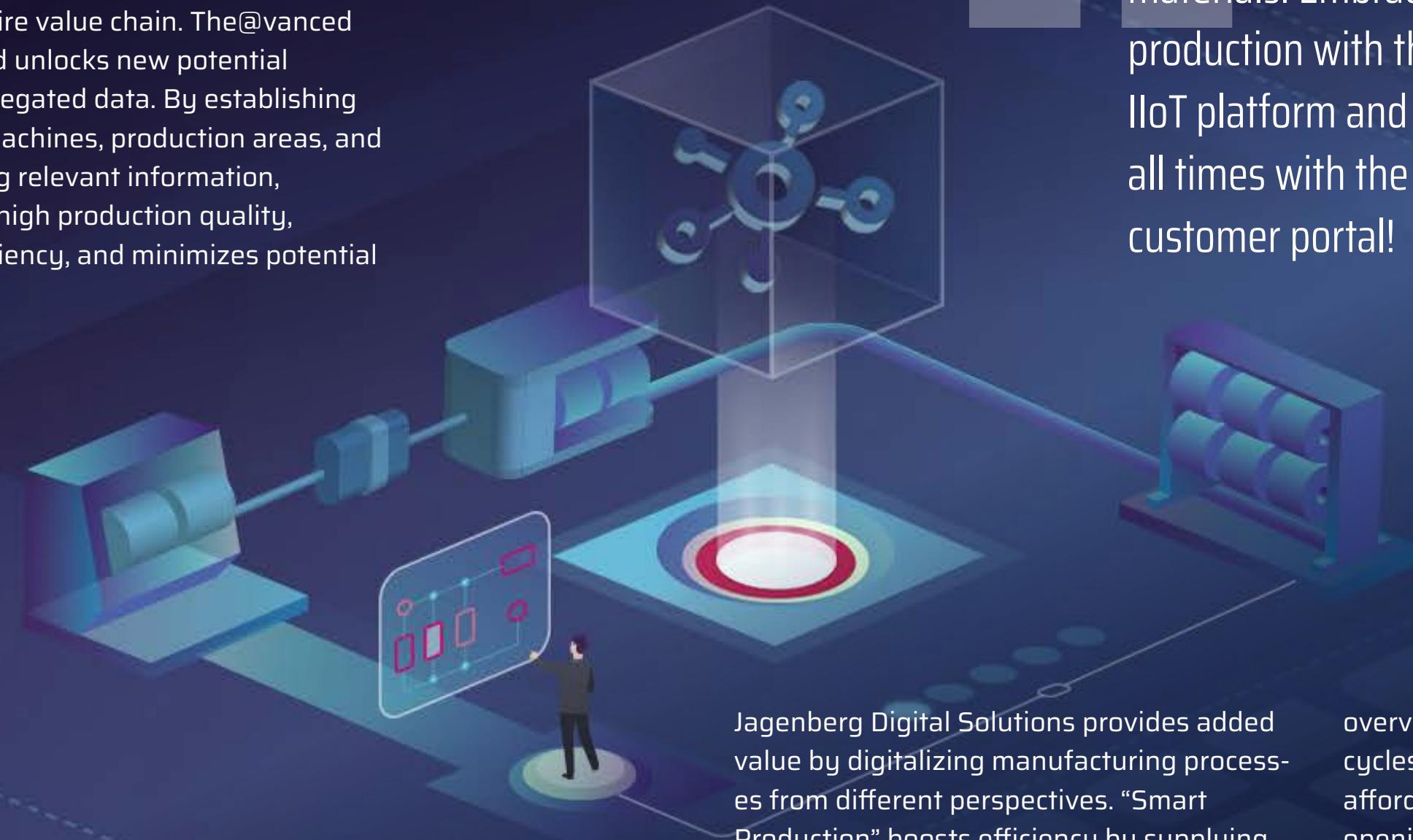
4.3.3 Digital solutions

In our vision, sustainability and digitalization are closely linked. Digitalization offers a variety of opportunities to lower energy demand, reduce any negative environmental impact, and cut greenhouse gas emissions. Our transformative IIOT platform the@vanced is a comprehensive solution that facilitates digital communication between machines, components, and planning systems. This integration creates significant added value for production processes across various industries.

↗
**DIGITAL
CUSTOMER
SOLUTIONS**



Our fundamental aim is to help manufacturers improve their production processes and optimize efficiency along the entire value chain. The@vanced promotes synergies and unlocks new potential through the use of aggregated data. By establishing connections between machines, production areas, and companies, and merging relevant information, the@vanced facilitates high production quality, increases resource efficiency, and minimizes potential downtimes.



Jagenberg Digital Solutions provides added value by digitalizing manufacturing processes from different perspectives. “Smart Production” boosts efficiency by supplying production data and machine status information in real time and making it easier to share the data with other systems and processes. “Smart Maintenance” grants easy access to spare parts information and maintenance videos, while providing a comprehensive

G Digitalizing the processing of web materials: Embrace next-generation production with the@vanced IIoT platform and stay connected at all times with the my@vanced customer portal!

overview of maintenance conditions and cycles. “Smart Operation” takes the efficiency afforded by big data one step further, opening up new possibilities. In addition, the@dge unit gathers data in relation to environmental factors such as temperature, humidity, and vibration intensity, making it a critical component on the way to predictive maintenance, machine learning, and artificial intelligence.

4.3.4 EU Taxonomy

The European Commission's "European Green Deal" outlines the EU's ambitious goal of achieving climate neutrality by 2050. A key aspect of this goal is the EU Taxonomy Regulation, which came into force in June 2020. This regulation serves as a crucial tool for defining and categorizing economically sustainable or Taxonomy-eligible activities. Companies are required to use standardized criteria to assess the extent to which their economic activities contribute to six defined environmental objectives: I) "Climate change mitigation," II) "Climate change adaptation," III) "Sustainable use and protection of water and marine resources," IV) "Transition to a circular economy," V) "Pollution prevention and control," and VI) "Protection and restoration of biodiversity and ecosystems."

The reporting requirements for each environmental objective stipulate that companies must disclose the proportion of Taxonomy-eligible economic activities in their turnover. Furthermore, companies must disclose the corresponding proportion of their economic activities in their capital expenditure and operational expenditure. An economic activity is also considered Taxonomy-aligned if it makes a significant contribution to at least one of the defined environmental objectives, meets the technical screening criteria, does not adversely affect the achievement of other EU environmental objectives, and complies with the minimum requirements governing occupational safety and human rights.

Although the Jagenberg Group and its subsidiaries are not required to produce a report in line with the EU Taxonomy in the current reporting period, early indications are that the Group's activities do not fall under the "Delegated Act" on climate targets and thus do not constitute a significant source of greenhouse gas emissions. The Group's economic activities and the resulting significant turnover are categorized according to NACE code (the statistical classification of economic activities in the European Community) 28.9 "Manufacture of other special-

purpose machinery." This NACE code is referred to in the EU Taxonomy under the description of activity 3.6 "Manufacture of other low-carbon technologies."

As is common practice in our industry, we mainly develop and provide individual, customer-specific solutions. Accordingly, detailed data about technologically similar products are often not available to third parties, although such data would be necessary to meet the criteria of Taxonomy compliance. As a result, we currently do not expect to meet all technical screening criteria, particularly those related to a life cycle analysis of greenhouse gas emissions and the comparison with the most efficient alternative solutions.

We plan to conduct a comprehensive analysis of Taxonomy compliance in 2024 and will report on this in the next reporting period.

CARING FOR THE PLANET.



How does climate action
go hand in hand with progress?

Questions that drive us.



5.

ENVIRONMENTAL PROTECTION AND CLIMATE ACTION

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Protecting the environment and mitigating climate change are essential to preserving the foundations of social and economic existence. Our commitment is focused on continuously improving our environmental and climate footprint.

We carefully gear our processes, products, and services toward achieving this overarching goal and strive to minimize any negative impact on the environment and climate.



Specially assembled teams work together across different locations to sustainably reduce the entire Group's carbon footprint and cut emissions to net zero in the medium term.

As a group of companies, we are committed to our environmental responsibility when pursuing our business activities at our various locations around the world. Consequently, we carefully assess our production-related carbon footprint and implement effective measures in order to play our part in achieving the global climate targets set out in the Paris Agreement.

5.1 | Targets and approach taken

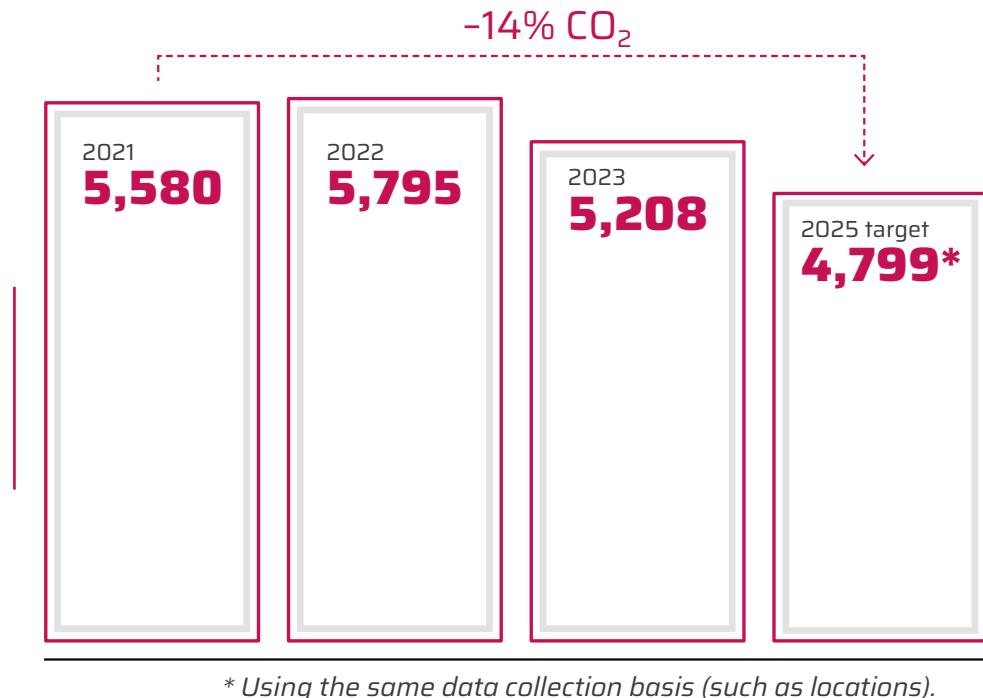
In formulating our targets, we have taken into account scientific findings on climate change and proactively initiated measures to decarbonize and increase the environmental compatibility of our operating processes.

As part of these strategic commitments, we are signing up to global initiatives aimed at limiting the increase in the global average temperature to well below 2°C above pre-industrial levels, thereby countering the negative effects of climate change. In order to achieve this target, carbon emissions generated by humans must be swiftly and significantly reduced. However, focusing on improving energy efficiency and reducing greenhouse gas emissions is not enough to maintain sustainable economic activity on our planet. It is essential to actively offset unavoidable carbon emissions by removing them from the atmosphere to reach the net zero target.

Although we had to deal with the impact of the coronavirus pandemic on our business and make assumptions at certain points in relation to achieving our targets, we chose 2021 as the reference year for measuring our progress. This decision is due to significant structural changes within the Group that have taken place during prior to this period.

The main KPI for assessing our environmental impact is our carbon footprint. We are committed to systematically reducing our gross operating carbon emissions by 14% by 2025 compared to the emissions generated in the base year. Our business model is based on a comparatively low level of vertical integration across our own sites within the Group, which is why we evaluate our overall environmental impact in this KPI and ascribe secondary signifi-

2025 target:
Sustainably reduce our annual global carbon footprint by 14%, using 2021 as the reference year.

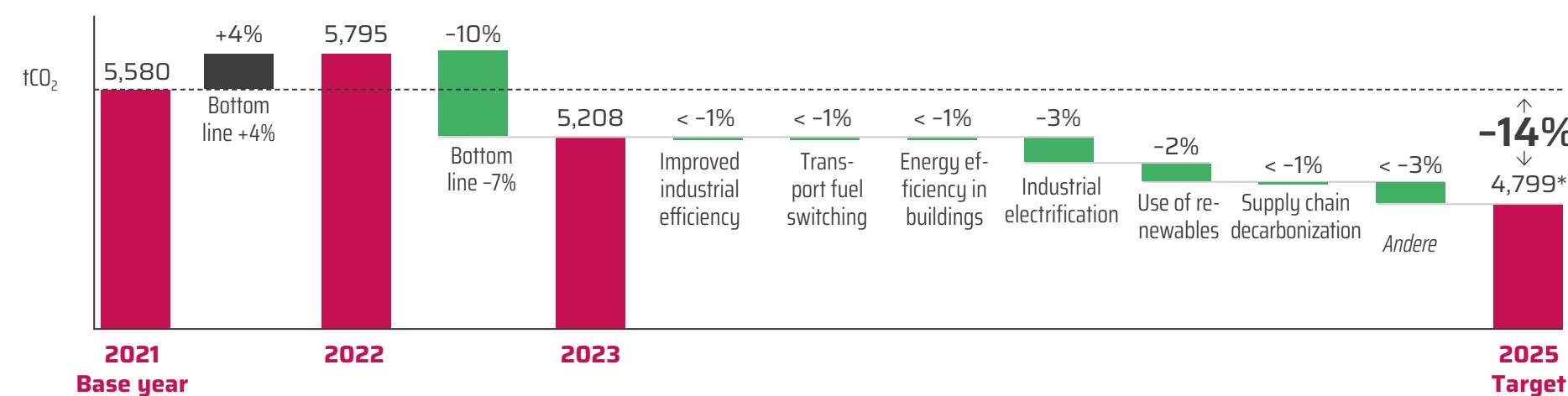


cance to other environmental indicators such as water consumption and waste generation when evaluating our sustainability performance, even though individual measures use these individual KPIs as an operating variable. As part of our Caring for the Future sustainability strategy, we also strive to offset and capture unavoidable Scope 1 and Scope 2 emissions by actively supporting and getting involved in third-party projects.

5.2 | Measures

In order to achieve our targets, our efforts are focused on minimizing the use of resources and reducing the associated carbon emissions. The wide-ranging ways of achieving our targets include improving energy efficiency, electrification, switching to renewable energy sources, and promoting environmentally friendly business practices. We also want to reduce waste and increase the use of recycled materials.

CO₂-Transitionsplan



With all of this in mind, we maintain a modern level of efficiency across our buildings and focus on the best insulating properties and resource-saving features in extensions and new buildings. Electric vehicles are gradually being added to our company fleets, while business trips are also increasingly being made by train and in electric rental cars. The switch from fossil fuel to renewable sources represents another key tool at our disposal. In the course of renovation work, for example, electrically operated heat pumps or infrared heaters are installed to supply our buildings with thermal energy. In combination with a switch to electricity generated from renewable sources, we can permanently reduce our carbon footprint.

Furthermore, we hold information events aimed at promoting a culture of sustainability awareness among our employees and encouraging them to embrace environmentally conscious conduct in their day-to-day business activities. These expectations are explicitly set out in our Code of Conduct, which forms a basis for trust and collaboration within our corporate community.



Tobias Rügamer
Operations Officer
Lebbing automation & drives GmbH



Tim Kemper
Sustainability Development Manager
Kampf GmbH

STRATEGIES FOR THE ENVIRONMENT

The Paris Agreement provides the strategic framework for the Jagenberg Group's sustainability activities. With targeted measures, it is actively helping to decarbonize processes.

Tobias Rügamer and Tim Kemper in dialogue

The shared objective of the companies within the Jagenberg Group is to reduce annual carbon emissions by 14%. What measures do you want to take in order to achieve this objective?

Kemper: Our Group-wide measures are diverse and address different emission sources. We are taking the avoid-reduce-offset approach in order to cut emissions in various ways. We are achieving the first aspect by switching to electricity from renewable sources across the board. As a result, we are effectively avoiding emissions that arise from the energy used to run our production facilities and administration buildings.

One key element in the switch to green electricity is the installation of the company's own photovoltaic systems. To date, we have been able to commission systems with a capacity of 430 kWp at the Kampf GmbH sites in Dohr and Wiehl alone, which currently represents 17% of our annual electricity needs.

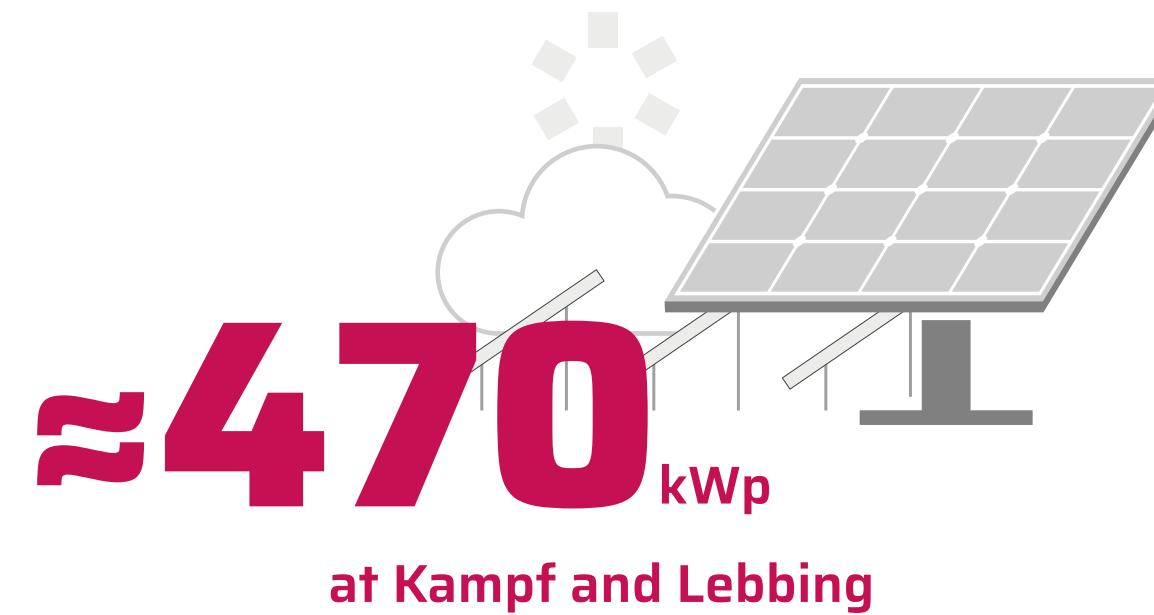
We are further reducing our energy consumption by modernizing our buildings. Besides increasing energy efficiency, which this allows us to do, optimizing our logistics processes is another effective way of reducing carbon emissions.

Rügamer: We are also pursuing this three-pronged avoid-reduce-offset approach at Lebbing. In terms of avoidance, we are on the right track, because our energy standard is high and our buildings are modern. To name but one example, we have been operating a photovoltaic system that covers roughly 34% of our total annual electricity consumption.

Lebbing's value creation is less energy-intensive than that of other companies within the Group. Accordingly, our efforts are focused on process-related emissions in particular:

Our updated travel policy successfully promotes sustainable business trips and reduces emissions.

My personal highlight, however, is the combination of workplace health promotion and the avoidance of employee commuting emissions through the introduction of the JobRad bike leasing scheme. The scheme has been extremely well received among colleagues at Lebbing. It partly allows us to promote physical activity in the fresh air on the journey to and from work, while also helping us to systematically cut carbon emissions



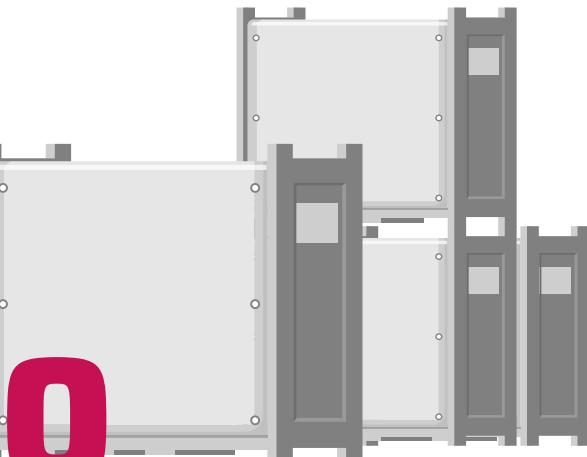
You mentioned optimizing logistics processes at Kampf.

What exactly is Kampf doing to improve the way in which resources are consumed here?

Kemper: Kampf GmbH has developed a holistic concept for much of the production chain for winding levers in its production processes. Our Dohr production site in the Eifel region has been machining and assembling the winding levers ever since. To this end, a machining center, complete with workpiece handling and fixture system, has been installed and integrated into the site's value chain.

This reorganization has enabled us to cut transport-related emissions generated by deliveries to the headquarters in Wiehl alone by around 70%. In addition, we have introduced reusable transport boxes, creating a circular logistics operation for the production of the winding levers. Instead of shipping the winding levers on Euro pallets wrapped in plastic film, we ship

- 800 kg waste
- 1,450 working hours
per year



them in transport boxes along the entire value chain. By adopting this new process, we avoid using around 800 kg of film annually and save around 1,450 working hours per year. The concept is a resounding success.

“My personal highlight, however, is the combination of workplace health promotion and the avoidance of employee commuting emissions through the introduction of the JobRad bike leasing scheme.”

Tobias Rügamer

Operations Officer

Lebbing automation & drives GmbH, Bocholt

What is Lebbing's focus within the Jagenberg Group's sustainability strategy?

Rügamer: Our business model is not very energy-intensive, particularly when compared to the production operation in Wiehl or Dohr. With these measures, we are already effectively addressing the main sources of carbon emissions generated by our operations.

For this reason, we are putting a lot of heart and soul into the social components of sustainability. We closely monitor everything in order to ensure that our expectations are being met.

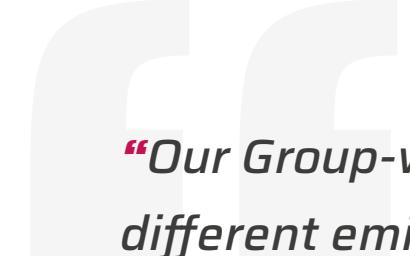
The occupational health and safety concept also plays a key role. We want to create the best working conditions for our colleagues at all times - by providing exercise opportunities in the workplace, for example, and running the bike leasing scheme.

We are also actively involved in charitable activities. Last year, the Jagenberg CSR Ambassador Networks were established, which are managed by the HR department in Bocholt. We can now efficiently and spontaneously organize cross-company blood donation initiatives, health days, or Christmas donation appeals and benefit society in a targeted manner.

Let's look ahead. What are your plans for the near future, Mr. Rügamer?

Rügamer: We are currently in the process of implementing our sustainability strategy and the defined measures. For all the ambitions and the initiatives that have already been implemented, it should not be forgotten that we are still gaining experience.

One important step here was the introduction of our sustainability report, which provides transparency with regard to our emissions and consumption of resources. This not only enables us to identify suitable measures, but also constantly make internal processes more efficient. In my view, however, our team spirit and the commitment of each and every one of us are the best prerequisites for helping us to rise to the challenges. These also include CSR initiatives like the "City Cycling" campaign, in which our colleagues are involved.



"Our Group-wide measures [...] address different emission sources. We are taking the avoid-reduce-offset approach in order to cut emissions in various ways."

Tim Kemper

Sustainability Development Manager,
Kampf GmbH, Wiehl

Kemper: It is precisely these internal processes that are essential to the successful implementation of our sustainability strategy and the goals set out therein, such as the expansion of Scope 3 reporting. As is the case for many other companies, we are dealing with complex requirements that take into account the customer's perspective, regulatory frameworks, and our own ambitions.

When it comes to sustainability, however, it is also evident that the companies within the Jagenberg Group can all create added value for a future that meets the needs of every generation.

5.3 | Carbon footprint

We systematically monitor both our direct and indirect emissions, which are calculated on the basis of primary consumption data.

Scope 1: Direct emissions from the consumption of primary energy sources (natural gas, heating oil, and fuel for company vehicles)

Scope 2: Indirect emissions from purchased electricity

Scope 3.1: Emissions from purchased goods (consumer goods and paper)

Scope 3.5: Emissions from waste treatment and disposal

Scope 3.6: Emissions from business travel

Scope 3.7: Emissions from employee commuting

During the reporting period, we expanded the breadth of our emissions accounting under Scope 3, which now gives us a comprehensive insight into the upstream sources of emissions generated along our value chain and by our on-site operations.

Scope 3.1: Emissions from purchased goods (product-related materials)

Scope 3.2: Not relevant to the Jagenberg Group

Scope 3.3: Fuel- and energy-related activities

Scope 3.4: Upstream transportation and distribution

Primary consumption data is carefully recorded and converted into CO₂ equivalents using suitable emission factors – such as those from the DEFRA database – and internally accepted methods set out in the Greenhouse Gas Protocol (GHG Protocol). Employee coverage of primary data equates to 94% in the reporting year.

Compared to the reference year 2021, emissions fell by 7% in the reporting year. This represents an even sharper overall fall of 10% compared to the previous reporting period, which is mainly due to the extensive switch to electricity generated from

renewable sources at most of our German sites. In particular, we were able to significantly increase the proportion of renewable energies in our electricity purchasing profile from 3% in 2021 to 46% in the reporting period. We have also successfully stabilized our travel activity in the recovery period following the pandemic.

In the next reporting period, we plan to expand the breadth of Scope 3 accounting to include emissions from the operation of our machinery and plants (Scope 3.11: Use of sold products).

In net terms, we were able to offset 3,055 t of CO₂ from our unavoidable Scope 1 and Scope 2 emissions by investing in a reforestation and biodiversity project in Colombia. As a result, we are helping the project to connect different ecosystems and expand and protect habitats for wildlife. When selecting the project, we explicitly focused on certain quality criteria. Thus, the supported project is Verra-registered and has VCS and CCB certification.

1) As part of the materiality assessment, we evaluate which Scope 3 categories are relevant for us and whether they should be calculated and managed. The Scope 3.2 category is not relevant for the Jagenberg Group.

2) The Scope 3.4 category is only determined for Kampf. Kampf is currently the only subsidiary that transports goods between several of its own production sites and warehouses

5.4 | Energy consumption

In order to improve our environmental and climate footprint, we continuously strive to reduce the use of materials, resources, and energy, produce less waste, and cut greenhouse gas emissions in relation to our turnover. We monitor the use of energy and resources along with the amount of emissions generated throughout the Group and take targeted action to reduce consumption and emissions.

ENERGY CONSUMPTION JAGENBERG GROUP

		2021	2022	2023	Change previous year	Change base year
„Energy“ Total	MWh	12,725	13,949	10,620	-24%	-17%
Energy Demand Heating Systems						
LPG	MWh	75	102	132	30%	77%
Natural Gas	MWh	5,297	5,272	3,387	-36%	-36%
Diesel	MWh	31	42	32	-24%	2%
Fuel oil	MWh	575	669	351	-47%	-39%
Fuels Company Cars						
LPG	MWh	0.21	0.45	0.13	-72%	-41%
Diesel	MWh	1,180	1,307	964	-26%	-18%
Petrol	MWh	349	471	571	21%	64%
Energy Demand Electricity						
Purchased electricity	MWh	5,176	6,057	5,137	-15%	-1%
Thereof, purchased electricity from renewable energies	MWh	132	99	2,362	2,275%	1,684%
Share of electricity from renewable energies on purchased electricity	%	3%	2%	46%		
Self-generated electricity	MWh	42	28	46	64%	8%
Total share green electricity	%	3%	2%	47%		

Compared to 2021, we were able to reduce energy consumption by about 19%, even though our turnover increased by about 9%. The energy intensity has thus fallen significantly: For every 1 million euros of generated turnover, we used 36% less energy than in 2021. We mainly use gas to heat our buildings, the consumption of which has fallen by 36% due to mild outside temperatures. Although electricity consumption fell only slightly by 1% compared to 2021, we were nonetheless able to increase the proportion of electricity procured from renewable energy sources by a factor of 23 compared to the previous year (2%). In addition, the proportion of self-generated electricity from the company's own photovoltaic systems increased by 8% compared to 2021. Overall, 23% of the total energy consumed was covered by renewable energy sources in the reporting year. In 2021, the base year, just 1% of the total energy consumed was supplied by renewable sources.

We are actively implementing measures to constantly reduce our final energy consumption. These efforts include involving each and every person and raising awareness. Employees are encouraged to be aware of their surroundings in the production halls and offices and share ideas on how to optimize our energy efficiency.

ENERGY CONSUMPTION JAGENBERG GROUP

	2021	2022	2023	Change previous year	Change base year
„revenue“ in million EUR	280	330	369		
MWh per 1 million Euros					
Intensity Energy per Revenue	45	42	29	-32 %	-37 %
Energy Demand Heating Systems					
LPG	0.3	0.3	0.4	16%	34%
Natural Gas	18.9	16.0	9.2	-43%	-51%
Diesel	0.1	0.1	0.1	-32%	-23%
Fuel oil	2.1	2.0	1.0	-53%	-54%
Fuels Company Cars					
LPG	0.0	0.0	0.0	-75%	-56%
Diesel	4.2	4.0	2.6	-34%	-38%
Petrol	1.2	1.4	1.5	8%	24%
Energy Demand Electricity					
Purchased electricity	18.5	18.4	13.9	-24%	-25%
Thereof, purchased electricity from renewable energies	0.5	0.3	6.4	2.025%	1.254%
Self-generated electricity	0.2	0.1	0.1	47%	-18 %

CARING FOR **LEADERSHIP.**

|

Make headway with responsibility -
how do we do that?

Questions that drive us.



6. GOOD CORPORATE GOVERNANCE

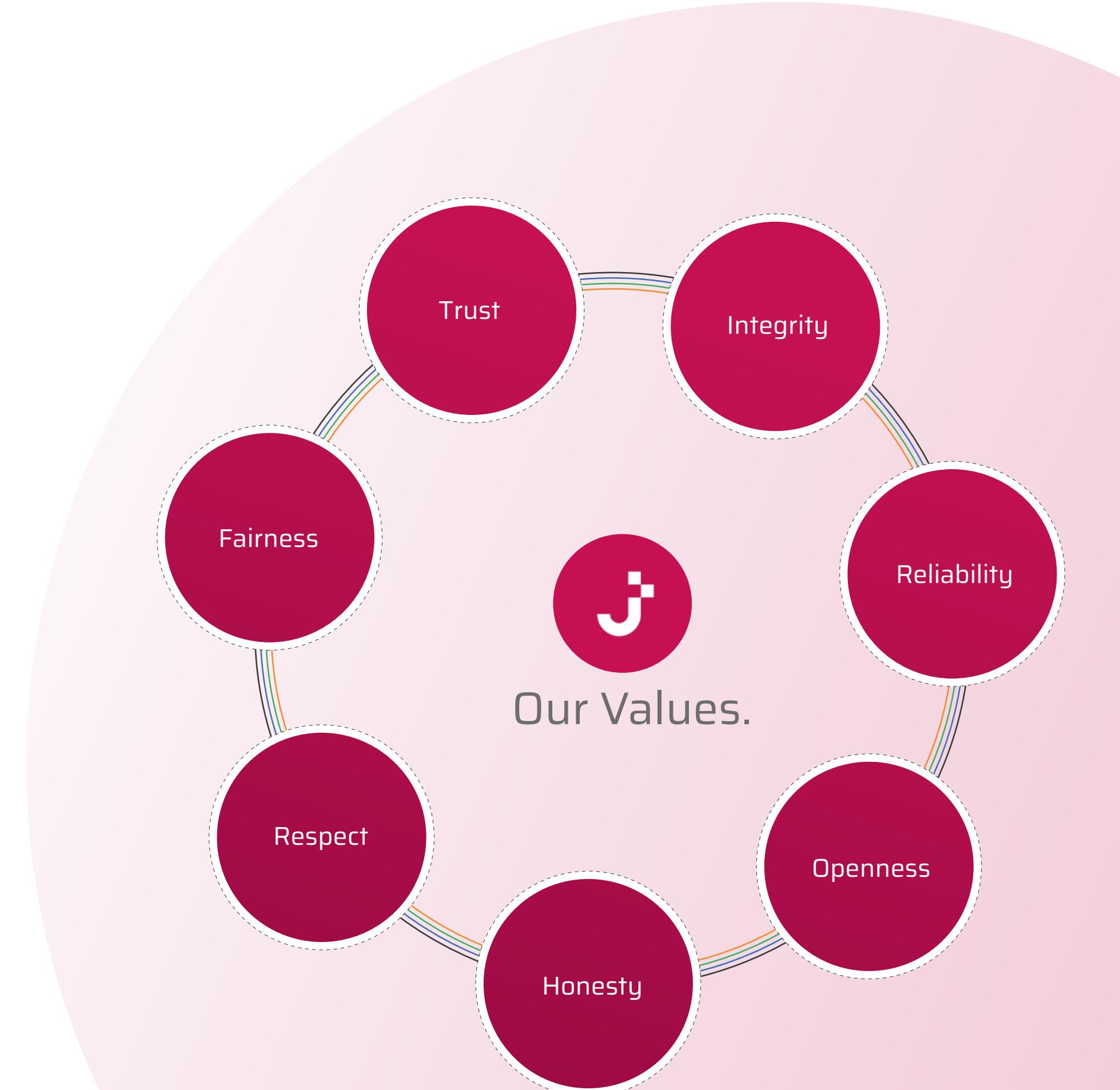
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We put a high value on integrity at the Jagenberg Group, in keeping with our corporate values of reliability, togetherness, and mutual trust. Our value system is complemented by the principles of fairness, respect, openness, and honesty.

The success of the Jagenberg Group is based on clearly defined rules and areas of responsibility along with transparent processes. In order to ensure ethical conduct in line with our values and standards, the Group has established a comprehensive, Group-wide governance system.

This governance framework sets out the responsibilities for monitoring and managing relevant business risks and ensures compliance with the company's due diligence obligations. In the past reporting year, the foundations underpinning ethical conduct throughout the Jagenberg Group were reinforced following the introduction of our new Code of Conduct and the mandatory training for employees on its contents.

Active involvement in various initiatives and associations underlines our commitment to ethical business practices. Meaningful dialogue with stakeholders makes it possible to share ideas and develop a common understanding of sustainability with the aim of finding effective and impactful solutions.



6.1 | Governance framework

The management of the Jagenberg Group is the responsibility of the Executive Board of Jagenberg AG, the management teams of the subsidiaries, and the heads of the group functions. All actions and decisions are guided by the interests of the company and take into account the concerns of employees and other stakeholders. The ultimate aim is to create lasting value.

The members of the Executive Board conduct their business in accordance with the law, the articles of association, and the rules of procedure and obtain the approval required by the Supervisory Board's rules of procedure. The management teams are solely responsible for managing the companies within the framework of the Group's strategies, policies, and principles. They determine any contributions and priorities, consult with the Executive Board, monitor the implementation of the

Group strategy, and regularly discuss progress with the Executive Board.

The role of the Supervisory Board is to advise and oversee the Executive Board in matters concerning the management of the Jagenberg Group. The Executive Board is required to involve the Supervisory Board in decisions of fundamental importance to the company.



6.2 | Integrity

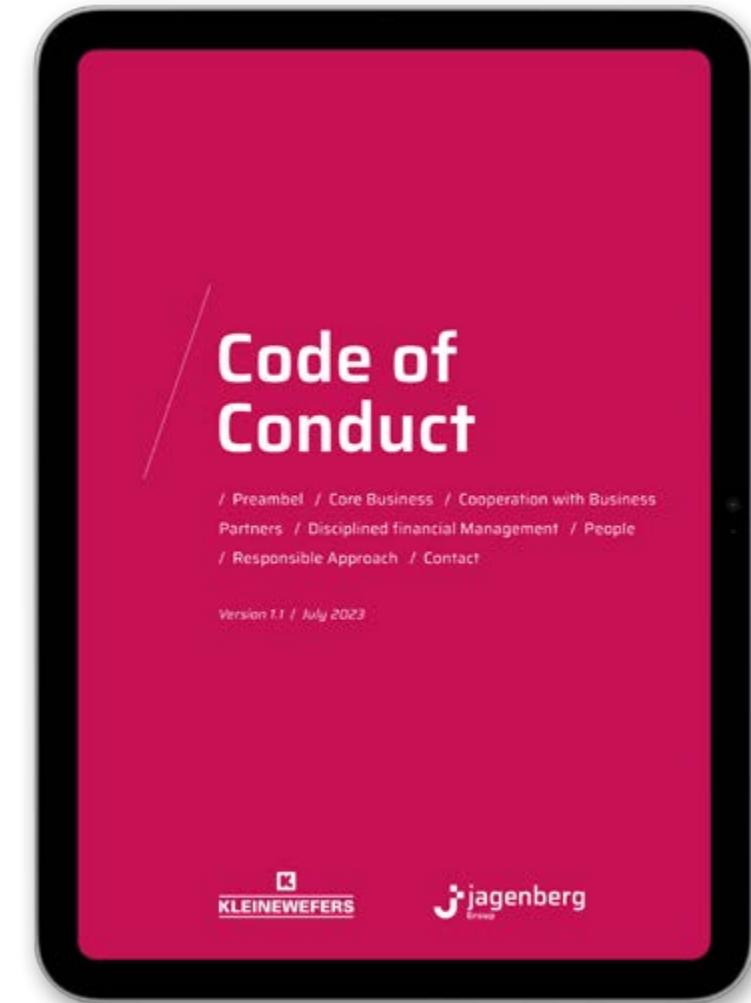
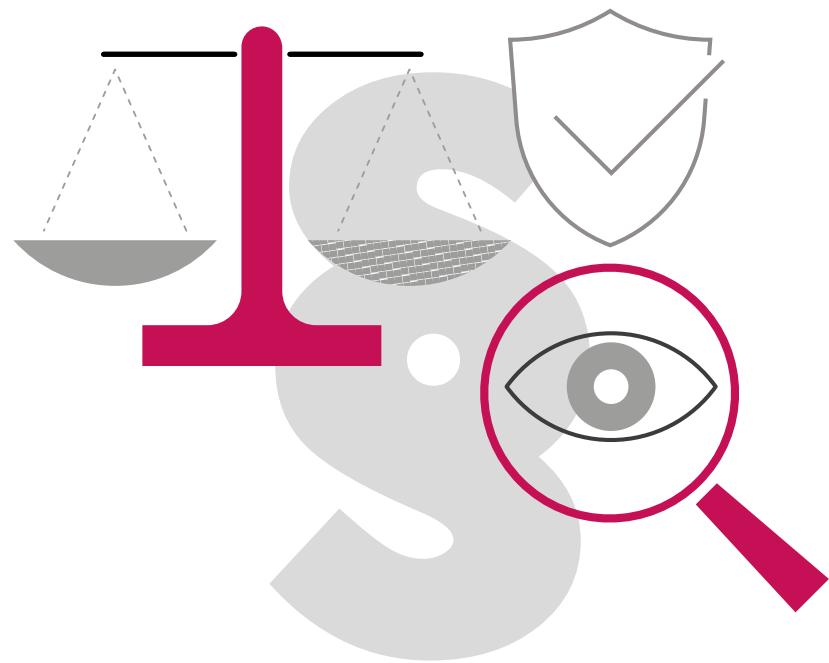
6.2.1 Code of Conduct

How the Jagenberg Group is perceived by the public, employees, and business partners depends to a large extent on the actions of each and every individual within our family of companies. Our Code of Conduct serves as a guideline that translates the company's values into principles and promotes

actions that uphold trust in our Group and safeguard our reputation. This is particularly important for our core activities in the Machinery & Plants and Automation & Drives business segments, where compliance with legal and ethical regulations and standards is paramount.

Our Code of Conduct establishes a common understanding of values throughout the Group and all affiliated companies are bound by it. Together with other guidelines and work instructions, it informs our daily actions. We do not tolerate any white-collar crime whatsoever, such as corruption, embezzlement, fraud, tax evasion, false accounting, or subsidy fraud. We are committed to human rights and require our suppliers to adhere to our strict standards along the entire value chain.

New employees are automatically familiarized with the Jagenberg Group's Code of Conduct and must show that they have understood it by completing a mandatory online training course. Regular recertifi-



cation of knowledge, usually annually, ensures continuous awareness. In the reporting year, 72% of the Jagenberg Group's employees completed the training, including the members of the Executive Board and management teams, as well as senior executives. The Code of Conduct is available in both English and German.



CORPORATE VALUES FOR LASTING **SUCCESS**

Efficient governance facilitates training in values and responsibility within the Jagenberg Group.

Interview:
**Dr. jur. Christian Jostes and
Dr. Ing. Stephan Witt**

Executive Board of Jagenberg AG

Dr. Witt, how are the values of the Jagenberg Group embedded in the day-to-day management of the company?

Our corporate values form the foundations for our daily decisions and actions. Integrity, relationships based on mutual trust, a sense of togetherness, reliability, fairness, openness, and honesty are not just empty words, but principles that are actively embraced and firmly established in our processes. They serve as guidelines in respect of the conduct of all employees and are taken into account when developing strategies and making business decisions.

To this end, we have established a governance framework that clearly defines responsibilities, while simultaneously creating an ear to listen to all concerns of our stakeholders so that we can ultimately generate lasting added value together.

Dr. Jostes, the Jagenberg Group is not only active throughout the world on the customer side, but also maintains a global network of suppliers. To what extent is the Jagenberg Group committed to observing human rights in its business practices?

It is of paramount importance for the Jagenberg Group to protect and respect human rights. We have implemented clear policies and organized training courses to ensure that human rights are upheld in all areas of our business. This also includes monitoring our supply chains to make sure that internationally established human rights standards are also respected here. In order to ensure that we meet these conditions, we work closely with our suppliers to maintain responsible supply chains on a long-term basis.

The Executive Board's guidelines serve as a definitive framework for the individual companies to represent the Group when dealing with internal and external stakeholders.



The Executive Board's guidelines serve as a definitive framework for the individual companies to represent the Group when dealing with internal and external stakeholders.

Integrity is an essential aspect of the Jagenberg Group's value system. That said, the outlined measures also require a significant amount of effort. How does the Jagenberg Group deal with this and respond to the ever-changing regulatory landscape in relation to its corporate responsibility?

Dr. Witt: Our governance enables us to efficiently distribute the workload within the group of companies. Through regular training, we inform every member of the Jagenberg Group – irrespective of their hierarchical level – about our values, the associated expectations, and the mechanisms that have been put in place to maintain responsible corporate governance.

Dr. Jostes: And this regularity is important to the extent that any necessary statutory adjustments and additions to our governance framework can also be put into practice quickly and efficiently. Furthermore, we are actively involved in industry associations and continuously monitor regulatory developments in order to implement the corresponding requirements in an appropriate and timely manner.



Dr. jur. Christian Jostes

Executive Board of Jagenberg AG

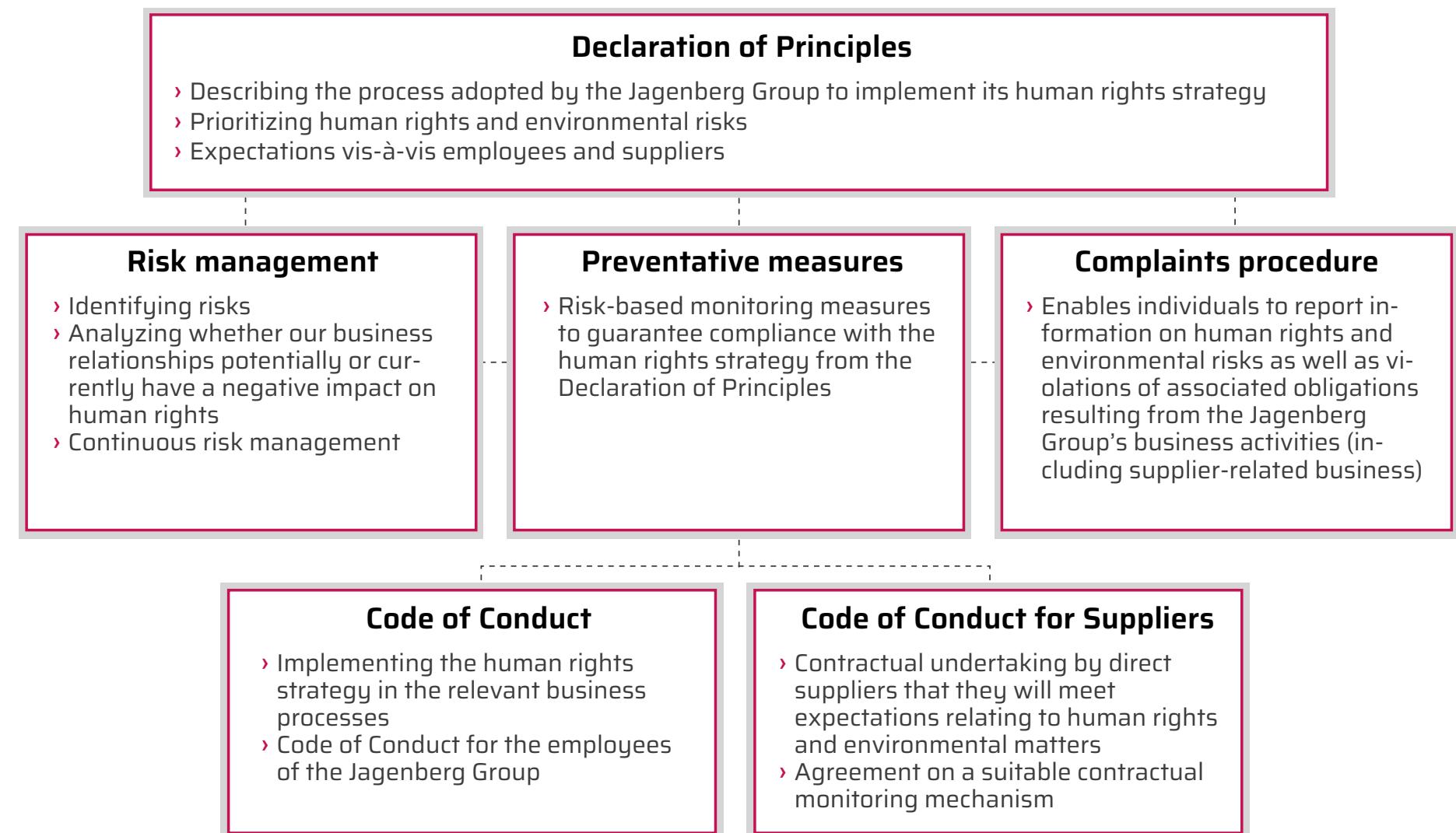
"It is of paramount importance for the Jagenberg Group to protect and respect human rights. We have implemented clear policies and established training courses to ensure that human rights are upheld in all areas of our business."

6.2.2 Compliance

In a broader context, we view compliance not only as adhering to laws and internal regulations – and in particular the Code of Conduct – but also as incorporating these rules into our decision-making processes. Compliance is a fundamental aspect of our business processes, enabling us to take responsibility and demonstrate our commitment to integrity.

In keeping with the principles set out in our Code of Conduct, all employees are committed to acting with integrity and reliability. The Executive Board, the management teams of the affiliated companies, and the senior executives, including the authorized signatories, bear particular responsibility for upholding compliance as an integral part of our business processes. They serve as role models for their teams and are required to comply with laws and internal regulations in their respective areas of responsibility.

Risk management approach



The significant compliance risks are systematically identified and monitored throughout the Group. Information on potential violations can be reported to the Group Sustainability Manager via various (anonymous) channels. This includes violations of the regulations and standards set out in our Code of

Conduct for Suppliers. In instances where there is a reasonable suspicion of a violation, an investigation is conducted within the framework of (internal) audits and the relevant management teams within the Jagenberg Group are immediately informed.

6.2.3 Human rights

We firmly believe that people along the entire value chain are the cornerstones of our success. As such, we bear particular responsibility for safeguarding human rights and are committed to meeting this responsibility in line with internationally recognized human rights principles. In order to define our expectations more precisely in relation to the observance of human rights, we have drawn up specific guidelines in our Code of Conduct for Suppliers.

Furthermore, the Executive Board has affirmed its clear commitment to human rights through the Jagenberg Group's Declaration of Principles on Human Rights. This declaration represents a clear and firm commitment to respect and prioritize human rights in all our business activities.

Obligations

The Jagenberg Group endeavors to meet its human rights due diligence responsibilities across the entire value chain, with priority given to compliance with internationally recognized human rights principles. These principles are laid down in the following key frameworks in particular:

- › United Nations Global Compact
- › International Labor Organization (ILO) Declaration on Fundamental Principles and Rights at Work
- › ILO Basic Terms and Conditions of Employment
- › United Nations Guiding Principles on Business and Human Rights

Our commitment to these established principles underscores our ongoing efforts to align our activities with globally recognized human rights standards.

Key aspects of our human rights strategy

The Jagenberg Group is committed to carrying out its human rights due diligence along its entire value chain and respecting internationally recognized human rights. In order to meet this commitment, we have implemented the following components to ensure compliance with our human rights due to diligence obligations:

- › Risk assessment
- › Preventive measures
- › Grievance procedure

All these elements are part of our comprehensive approach to human rights and reinforce our commitment to responsible business practices and ethical conduct in all areas of our business.

Risk management

We endeavor to proactively address and mitigate any potential negative impact of our business activities on human rights. In order to identify potential risks, we use the following sources:

- › Mandatory risks set out in the Act on Corporate Due Diligence Obligations in Supply Chains ("Lieferkettensorgfaltspflichtengesetz" or LkSG)
- › Common risks within the global mechanical and plant engineering industry
- › General risks in the countries where we and our suppliers operate
- › Risks arising from our suppliers' declarations
- › Risks arising from information we receive via our grievance mechanism

We assess potential risks based on their likelihood of occurrence and their severity in order to determine the risks that are relevant to us. Since discrimination is prevalent worldwide, it is identified as the

biggest risk to us. This assessment is conducted annually as part of our commitment to continuous due diligence and responsible business practices.

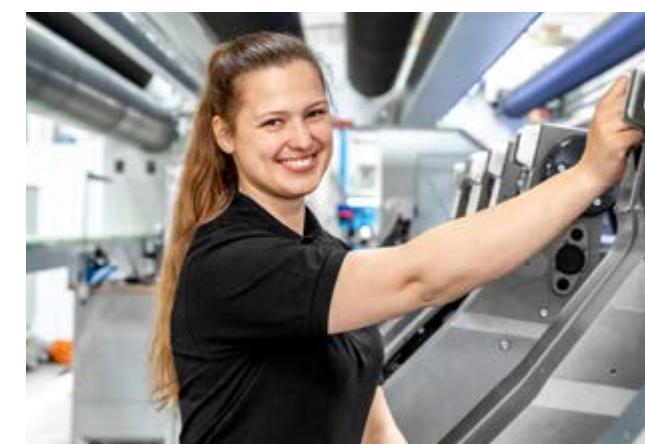
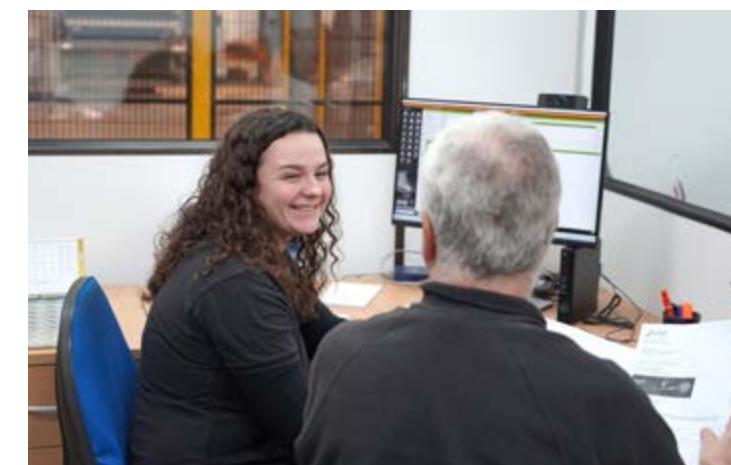
Preventive measures

To improve decision-making processes and ensure conscientious corporate governance, we have developed basic tools geared toward two key stakeholder groups:

Employees

As a company, we are committed to complying with international human rights standards and promoting good working conditions for our employees. Our Code of Conduct expressly states that we do not tolerate any discrimination whatsoever within the companies of the Jagenberg Group. In order to ensure that our employees are familiar with the

principles of human rights, are aware of the main compliance regulations, and understand the importance of adhering to these rules in the workplace, we regularly refresh their knowledge of the Code of Conduct. This key document contains explicit information and guidelines on important matters such as equal treatment, reporting of violations, data protection, and corruption.



Together we can achieve more, so it is essential that we share the same principles.

Suppliers

In terms of our procurement decisions and practices, we are committed to observing compliance principles and demonstrating corporate responsibility along the entire value chain. When sourcing goods and services, we attach considerable importance to environmental, social, and governance (ESG) criteria. Our Code of Conduct for Suppliers explicitly specifies what we expect of our suppliers in terms of complying with human rights. Moreover, we actively encourage our suppliers to play a part in protecting the environment and engaging in climate action and work with us to mitigate any potential adverse impact along our value chain.

Integrity assurance and grievance mechanism

We actively encourage open communication and invite our employees, customers, suppliers, and other partners to report potential or actual human rights violations.

It is essentially our aim to promote open dialogue and thus prevent (unconscious) misconduct of any kind. We encourage employees to seek advice from managers or colleagues if they have information about incidents involving corruption, bribery, human rights violations, environmental damage, or similar criteria specified in our Code of Conduct. The

opportunity also exists to contact the respective management team or Group Sustainability Management for recommendations. If there is any suspicion of misconduct, it is firstly investigated together with Group Sustainability Management. If the suspicion is substantiated and any grievance cannot be resolved pragmatically, a formal audit process will be launched. The contact details can always be found in the current Code of Conduct. Information can be submitted anonymously or by name.

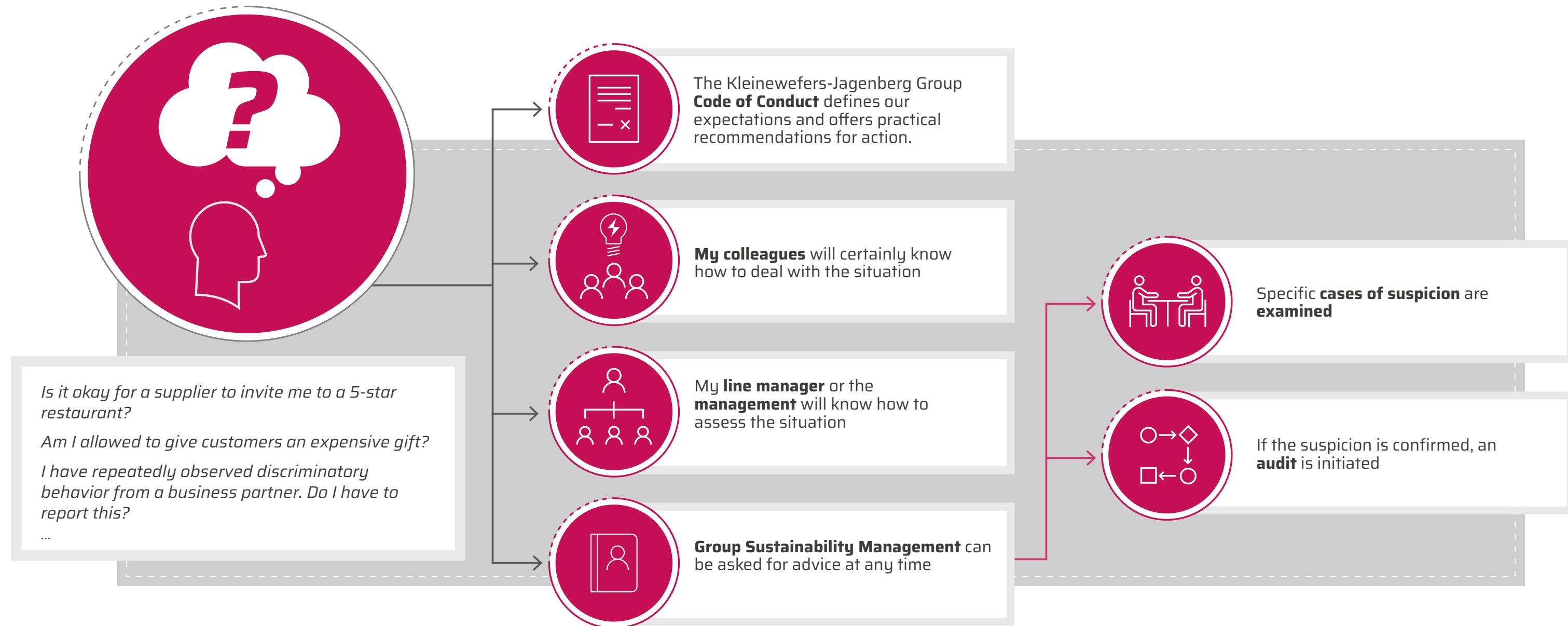
Employees are actively informed about the various reporting channels - for example, on the intranet, in information published by the management teams, or through training given on the Code of Conduct. This is of particular relevance to those employees in purchasing and sales who are in direct contact with external stakeholders such as suppliers or customers. Employees who make an allegation in good faith will not be disadvantaged in any way. It goes without saying that this will also apply if the allegation turns out to be unfounded. Employees who have been wrongly accused may also not be disadvantaged in any way.

The formal audit begins when information is submitted to the Group Sustainability Manager, who in turn will acknowledge receipt of the information to the

whistleblower and inform the management team at local level (or the higher hierarchy if the management team is subject to a judgment) of the upcoming audit. The audit process involves documenting the facts ascertained in the case and agreeing on remedial action, including completion deadlines. Remedial action must be taken by the relevant business unit and a request must be submitted to Group Sustainability Management to close the fact-finding process. The relevant management team and the Executive Board of Jagenberg AG will be informed upon completion of the corrective measures.

No reports were submitted in 2023. Accordingly, no material compliance risks - including violations of human rights or anti-corruption and anti-bribery laws - were reported, and no such cases were documented.

Integrity assurance and complaint mechanism



7

APPENDIX

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7.1 | About this report

With the publication of our 2023 sustainability report, the Jagenberg Group is continuing its commitment to reporting regularly on its sustainability activities and thus presenting the second report of its kind. Our aim is to provide a transparent and comprehensive insight into our performance across the economic, environmental, and social aspects of corporate sustainability and thus meet the information needs of our stakeholders. In doing so, both the report and our sustainability strategy primarily reflect a value chain starting from our direct suppliers and extending to our direct customers.

This sustainability report is based on the sustainability standards of the Global Reporting Initiative (GRI Standards) and the European Sustainability Reporting Standards (ESRS), which were published during the reporting period. It is aimed at a broad range of stakeholders and also addresses specific financial market issues.

Like the annual financial statements of Kleinewefers GmbH, the report covers and consolidates all domestic and foreign operating companies affiliated with Kleinewefers GmbH over which

Kleinewefers GmbH is able to exert either direct or indirect influence. Specific data for segments outside the entire Group is marked accordingly. The reporting period for the sustainability report corresponds to the financial year and calendar year 2023. The report also provides insights into already launched undertakings, which extend into the first six months of 2024. Due to the rounding of figures, there may be slight deviations in totals and percentages.

This report has not been audited by external third parties.

7.1.1 Selected focus areas – qualitative and quantitative reports

In order to ensure that the sustainability report provides a comprehensive picture of our performance, the focus areas and content have been selected according to their significance to our business activities, their impact on environmental, economic, and social factors, and their relevance to our stakeholders.

7.1.2 Reporting standards

Kleinewefers GmbH has reported the information cited in the GRI index for the period between January 1 and December 31, 2023 in reference to the GRI Standards. The European Sustainability Reporting Standards (ESRS) are also applied for the first time. The corresponding information can be found in the ESRS index in line with disclosure requirement ESRS 2 IRO-2.

The GRI Sector Standards are not applicable.

7.1.3 Terminology

This document contains a general report on the “Jagenberg Group” because Jagenberg AG oversees the operational industrial business of Kleinewefers GmbH. Accordingly, the term “Jagenberg Group” includes Kleinewefers GmbH and Jagenberg AG, as well as all companies affiliated with them.

7.2 | Sustainability KPIs

On the following pages, we present nonfinancial key performance indicators (KPIs) that measure our sustainability performance. Unless otherwise stated, the data refers to the Jagenberg Group's operating and manufacturing companies.

The reporting period corresponds to the 2023 financial year.

7.2.1 The environment and energy

An integral part of our comprehensive environmental protection and climate strategy is the ongoing effort to minimize our consumption of resources and the associated carbon emissions. The carbon reduction targets include the direct environmental impact of our operations, including energy consumption, travel, waste generation, paper and water consumption, and employee commuting.

Furthermore, since the reporting year, we have been recording additional Scope 3 upstream emissions ("Scope 3 expansion") from product-related goods and services, activities connected to fuels and energy, and upstream transport processes at Kampf GmbH. The carbon emissions are calculated on the basis of primary consumption data, and a permanent reduction in these emissions serves as a key benchmark for evaluating our efforts.

We use the latest conversion factors to calculate the Jagenberg Group's emissions, relying on the DEFRA 2021 and ecoinvent v3.7.1 databases as our main sources. Our approach to calculating Scope 2 emissions from electricity consumption is market-based and takes into account the proportion of electricity generated from renewable energy sources. Country-specific conversion factors are used for the remaining electricity consumption, based on the average local electricity mix.

Recorded sources of carbon emissions as per the Greenhouse Gas Protocol:
Scope 1: Direct emissions from the consumption of primary energy sources (natural gas, heating oil, and fuel for company vehicles).
Scope 2: Indirect emissions from purchased electricity.
Scope 3: Other indirect emissions (the purchase of paper and water, waste, business trips, and the commuting activities of employees).
Scope 3 expansion* : Other indirect emissions (the purchase of product-related goods, activities connected to fuels and energy, and upstream processes at Kampf GmbH)

In instances where primary data on final energy consumption for the reporting period was unavailable, projections and estimates have been used to support the accounting of environmental and energy KPIs. This is how data was gathered for the reporting year to October 31, 2023. In addition to the linear projection for the full calendar year, a blanket figure of 20% has been added to the energy KPIs in order to address additional seasonal consumption. Furthermore, the primary consumption data is extrapolated in line with the number of employees in cases where it was not available for entire units or parts thereof.

TREIBHAUSGASEMISSIONEN

[t CO ₂ e]	Base year	Reporting year			Target year
		2021	2022	2023	
Scope 1 GHG emissions					
Gross Scope 1 GHG emissions (t CO ₂ e)	1,685	1,602	1,400	n/a	
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	-	-	-	n/a	
Scope 2 GHG emissions					
Gross location-based Scope 2 GHG emissions (t CO ₂ e)	2,204	2,335	2,588	n/a	
Gross market-based Scope 2 GHG emissions (t CO ₂ e)	2,158	2,293	1,655	n/a	
Significant Scope 3 GHG emissions					
Total gross indirect (Scope 3) GHG emissions (t CO ₂ e)	1,738	2,615	65,087	n/a	
3.1 Purchased goods and services*	14	13	61,616	n/a	
3.3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)*	-	715	920	n/a	
3.4 Upstream transportation and distribution*	-	-	410	n/a	
3.5 Waste generated in operations	307	345	314	n/a	
3.6 Business travel	427	821	968	n/a	
3.7 Employee commuting	990	720	860	n/a	
Total GHG emissions					
Total GHG emissions without Scope 3 expansion (location-based) (t CO ₂ e)	5,626	5,837	6,141	n/a	
Total GHG emissions without Scope 3 expansion (market-based) (t CO ₂ e)	5,580	5,795	5,208	4,799	
Total GHG emissions (location-based) (t CO ₂ e)	5,626	5,837	69,075	n/a	
Total GHG emissions (market-based) (t CO ₂ e)	5,580	5,795	68,142	n/a	

*The Scope 3 extension is a measure of the sustainability strategy in the objective „Recording of operational emissions“. However, the emissions accounted for in the extension are not part of the reduction targets.

ENERGY CONSUMPTION AND MIX

	Base year		Reporting year
	2021	2022	2023
Fuel consumption from crude oil and petroleum products (MWh)	2,209	2,591	2,050
Fuel consumption from natural gas (MWh)	5,297	5,272	3,387
Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	5,044	5,958	2,775
Total energy consumption from fossil sources (MWh)	12,550	13,822	8,212
Share of fossil sources in total energy consumption (%)	99%	99%	77%
Total energy consumption from nuclear sources (MWh)	-	-	-
Share of consumption from nuclear sources in total energy consumption (%)	0%	0%	0%
fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin, biofuels, biogas, hydrogen from renewable sources, etc.) (MWh)	-	-	-
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	132	99	2,362
consumption of self-generated non-fuel renewable energy (MWh)	42	28	46
Total energy consumption from renewable sources (MWh)	175	127	2,408
share of renewable sources in total energy consumption (%)	1%	1%	23%
Total energy consumption (MWh)	12,725	13,949	10,620

Fuel consumption from crude oil and petroleum products also includes LPG, diesel, and gasoline used for operating any kind of emergency power supply in the buildings, as well as the vehicle fleets. The primary data has been converted from liters to MWh in line with the following conversion factors:

- › LPG: 0.00657 MWh/l
- › Diesel: 0.0098 MWh/l
- › Gasoline: 0.0085 MWh/l

7.2.2 Employees

Our employees are the foundation of our success and play a key role in implementing our j-united 2025 corporate strategy. The following KPIs illustrate developments in relation to our workforce in 2023.

Unless otherwise stated, the following information relates to the number of employees.

EMPLOYEES WITHIN THE JAGENBERG GROUP (GRI 2-7)

Employees	By gender					By age group			
	Female	Male	Other	Not disclosed	Total	< 30	30-50	> 50	Total
Head count	199	1,328	0	0	1,527	299	682	546	1,527
full-time employees	184	1,233	0	0	1,417				0
permanent employees	165	1,201	0	0	1,366	267	609	488	1,364
temporary employees	34	129	0	0	163	32	73	58	163
non-guaranteed hours employees	0	0	0	0	0	0	0	0	0
part-time employees	15	97	0	0	112	22	50	40	112
full-time employees	184	1,233	0	0	1,417	277	632	506	1415

WORKERS WHO ARE NOT EMPLOYEES (GRI 2-8)

	Head count	Full time employees	Average Head Count 2023 (01-12)
Workers who are not employees	338	338	355

EMPLOYEE HIRES AND TURNOVER (GRI 401-1) IN 2023 (JANUARY-DECEMBER)

Employees Hired	By gender					By age group		
	Female	Male	Other	Not disclosed	Total	< 30	30-50	> 50
Hired								
Head count	26	221	0	0	247	81	130	36
full-time employees	25	213	0	0	238	78	125	35
permanent employees	17	140	0	0	157	59	71	27
temporary employees	9	81	0	0	90	25	58	7
non-guaranteed hours employees	0	0	0	0	0	0	0	0
part-time employees	11	7	0	0	18	5	10	4
full-time employees	16	213	0	0	229	72	116	29
Turnover								
Head count	13	123	0	0	136	27	82	27
full-time employees	13	119	0	0	131	26	79	26
permanent employees	12	88	0	0	100	23	51	26
temporary employees	2	34	0	0	36	13	21	2
non-guaranteed hours employees	0	0	0	0	0	0	0	0
part-time employees	5	5	0	0	10	4	3	3
full-time employees	9	117	0	0	126	24	78	24

PARENTAL LEAVE (GRI 401-3) IN 2023 (JANUARY-DECEMBER)

	By gender				
	Female	Male	Other	Not disclosed	Total
Total number of employees entitled to parental leave	14	93	0	0	107
Total number of employees who took parental leave	6	17	0	0	23
Total number of employees who returned from parental leave in the period	1	15	0	0	16
Total number of employees who did not return from parental leave and who left the company	0	0	0	0	0

WORK-RELATED INJURIES (GRI 403-9) IN 2023 (JANUARY-DECEMBER)

	Number of hours worked	Number of fatalities as a result of work-related injury	Rate of fatalities as a result of work-related injury	Number of work-related injuries (no recovery within 6 months)	Rate of high-consequence work-related injuries (no recovery within 6 months)	Number of recorded work-related injuries	Rate recorded work-related injuries
Employees	3,308,800	0	0	0	0	18	5
Workers who are not employees		0	0	0	0	0	0

7.2.2 Governance

We take the view that effective corporate governance is based on smooth cooperation between people in supervisory, management, and leadership roles as well as active dialogue with employees and other external stakeholders.

ESRS 2 BP-1 (5d):

Omission of information relating to intellectual property, knowledge, or results of innovations

Unless otherwise indicated in the text, all of the information required by the ESRS is provided in this report.

ESRS 2 BP-2:

Disclosures in relation to specific circumstances

ESRS DP	Description	Comment	Location
ESRS 2 BP-2 10 a	Disclosure of metrics that include value chain data estimated using indirect sources	The calculation of Scope 3.1 emissions is based on empirical emission factors for the conversion of item weights into CO ₂ equivalents	
ESRS 2 BP-2 10b	Description of basis for preparation of metrics that include value chain data estimated using indirect sources	Sources for the emission factors are established databases such as DEFRA 2021 along with scientific publications	
ESRS 2 BP-2 10c	Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	The resulting inaccuracies are not verified	
„ESRS 2 BP-2 11 ESRS 2 BP-2 12“	„Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty. Disclosure of sources of measurement uncertainty. Disclosure of assumptions, approximations and judgements made in measurement.“	The deadline for collecting data on energy and consumption KPIs is October 31, 2023. The primary data collected has been projected in a linear manner for the entire reporting period. A blanket figure of +20% has been added to the energy KPIs and the CO ₂ equivalents derived from them in order to compensate for any seasonal effects. Samples of primary data taken at the end of the year confirm the outlined methodology as suitable.	
ESRS 2 BP-2 15	„Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information has been included in sustainability statement. Disclosure of reference to paragraphs of standard or framework applied.“	The information contained in this report is presented in reference to the GRI Standards. The GRI Sector Standards are not applicable.	

ESRS 2 GOV-1

The composition and diversity of the administrative, management, and supervisory bodies

	Female		Male		Total
	Number	%	Number	%	
Management of Kleinewefers GmbH	0	0%	2	100%	2
Supervisory Board of Jagenberg AG	0	0%	4	100%	4
Executive Board of Jagenberg AG	0	0%	2	100%	2
Management teams of Jagenberg AG subsidiaries	1	6%	15	94%	16
Heads of Group functions	2	25%	6	75%	8

ESRS 2 GOV-4:

Statement on due diligence

Core elements of due diligence Paragraphs in the sustainability statement

a) Embedding due diligence in governance, strategy, and business model	Jagenberg sustainability strategy / Materiality Good corporate governance / Integrity // Human rights
b) Engaging with affected stakeholders in all key steps of the due diligence	Good corporate governance / Integrity // Human rights
c) Identifying and assessing any adverse impact	Good corporate governance / Integrity // Human rights
d) Taking action to address this adverse impact	Good corporate governance / Integrity // Human rights
e) Tracking the effectiveness of these efforts and communicating	Good corporate governance / Integrity // Human rights

ESRS 2 SBM-1:

Strategy, business model and value chain and significant ESRS sectors

	Revenue [mEUR]	Share [%]
Total		100%
ESRS sectors		
Agriculture and fishery	0	# DIV/0!
Mining and quarrying of raw materials and coal	0	# DIV/0!
Oil and gas (mid- and downstream)	0	# DIV/0!
Oil and gas (upstream and services)	0	# DIV/0!
Transport	0	# DIV/0!
Other		# DIV/0!

The companies affiliated with Kleinefes GmbH are not active in the sectors listed under ESRS 2.40(d).

ESRS 2 SBM-2:

Interests and views of stakeholders

Stakeholder group	Format	Contents	Frequency
Customers and other external stakeholders	[Video] interview	Dr. Stephan Witt (member of the Executive Board of Jagenberg AG) talks to Dr. Schneiderwind (Group Sustainability Manager) about sustainability at Jagenberg	Once
	ESG at Jagenberg	Presentation of the sustainability strategy in response to customer interest	Once
Employees	Awareness session	Presentation of the "Caring for the Future" sustainability strategy	Once
	CSR survey	Employee survey: What should be the focus areas of the Group's charitable activities and how is the interest in such issues characterized?	Once
Management teams	SMT report	Report by the Sustainability Management Team at the Executive Management Team meeting: A progress report on existing projects, together with information and discussions on upcoming activities	Twice
Financial institutions	ESG at Jagenberg	Dialogue and conversation about expectations: Information on the strategic direction of the group of companies and effects on offers for financial products	Once

ESRS 2 MDR-A:

Actions and resources in relation to material sustainability matters

ESRS	Description
ESRS 2 MDR-A 69b	Current financial resources allocated to action plan (Capex)
ESRS 2 MDR-A 69b	Current financial resources allocated to action plan (Opex)
ESRS 2 MDR-A 69c	Future financial resources allocated to action plan (Capex)
ESRS 2 MDR-A 69c	Future financial resources allocated to action plan (Opex)

7.3 | ESRS index:

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

Standard	Disclosure	Location/Chapter	Comment	Standard	Disclosure	Location/Chapter	Comment
General disclosures							
ESRS 2 BP-1 (3)	Disclosure of general basis for preparation of sustainability statement	7.1		ESRS 2 BP-2 (10 c)	Description of resulting level of accuracy of metrics that include value chain data estimated using indirect sources	5.3, 7.2.3	
ESRS 2 BP-1 (5 a)	Basis for preparation of sustainability statement	7.1		ESRS 2 BP-2 (11 a)	Disclosure of quantitative metrics and monetary amounts disclosed that are subject to high level of measurement uncertainty	7.2.3	
ESRS 2 BP-1 (5 b i)	Scope of consolidation of consolidated sustainability statement is same as for financial statements	7.1		ESRS 2 BP-2 (11 b i)	Disclosure of sources of measurement uncertainty	7.2.3	
ESRS 2 BP-1 (5 b ii)	Indication of subsidiary undertakings included in consolidation that are exempted from individual or consolidated sustainability reporting	7.1		ESRS 2 BP-2 (11 b ii 12)	Disclosure of assumptions, approximations and judgments made in measurement	7.2.3	
ESRS 2 BP-1 (5 c)	Disclosure of extent to which sustainability statement covers upstream and downstream value chain	7.1		ESRS 2 BP-2 (13 a)	Explanation of changes in preparation and presentation of sustainability information and reasons for them		Not applicable
ESRS 2 BP-1 (5 d)	Option to omit specific piece of information corresponding to intellectual property, know-how or results of innovation has been used	7.2.3	Reason for omission in index	ESRS 2 BP-2 (13 b)	Disclosure of revised comparative figures		Not applicable
ESRS 2 BP-1 (5 e)	Option allowed by Member State to omit disclosure of impending developments or matters in course of negotiation has been used		Not applicable	ESRS 2 BP-2 (13 c)	Disclosure of difference between figures disclosed in preceding period and revised comparative figures		Not applicable
ESRS 2 BP-2 (9)	Medium- or long-term time horizons defined by ESRS 1 have been deviated from		Not applicable - no deviation	ESRS 2 BP-2 (14 a)	Disclosure of nature of prior period material errors		Not applicable
ESRS 2 BP-2 (9 a)	Disclosure of definitions of medium- or long-term time horizons		See above	ESRS 2 BP-2 (14 b)	Disclosure of corrections for prior periods included in sustainability statement		Not applicable
ESRS 2 BP-2 (9 b)	Disclosure of reasons for applying different definitions of time horizons		See above	ESRS 2 BP-2 (14 c)	Disclosure of why correction of prior period errors is not practicable		Not applicable
ESRS 2 BP-2 (10)	Metrics include value chain data estimated using indirect sources	5.3		ESRS 2 BP-2 (15)	Disclosure of other legislation or generally accepted sustainability reporting standards and frameworks based on which information has been included in sustainability statement	7.2.3	
ESRS 2 BP-2 (10 a)	Disclosure of metrics that include value chain data estimated using indirect sources	5.3, 7.2.3		ESRS 2 BP-2 (15)	Disclosure of reference to paragraphs of standard or framework applied	7.2.3	
ESRS 2 BP-2 (10 b)	Description of basis for preparation of metrics that include value chain data estimated using indirect sources	5.3, 7.2.3		ESRS 2 BP-2 (16)	List of DRs or DPs mandated by a Disclosure Requirement		Not applicable
				ESRS 2 BP-2 (17)	Topics (E4, S1, S2, S3, S4) have been assessed to be material		Not applicable
				ESRS 2 GOV-1 (21 a)	Number of executive members	7.2.3	
				ESRS 2 GOV-1 (21 b)	Information about representation of employees and other workers		Not applicable
				ESRS 2 GOV-1 (21 c)	Information about member's experience relevant to sectors, products and geographic locations of undertaking		Not applicable

Standard	Disclosure	Location/Chapter	Comment
ESRS 2 GOV-1 (21 d)	Board's gender diversity ratio	7.2.3	
ESRS 2 GOV-1 (21 e)	Percentage of independent board members		Not applicable
ESRS 2 GOV-1 (22)	Information about roles and responsibilities of administrative, management and supervisory bodies	2.5	
ESRS 2 GOV-1 (22 a)	Information about identity of administrative, management and supervisory bodies or individual(s) within body responsible for oversight of impacts, risks and opportunities	2.5	
ESRS 2 GOV-1 (22 b)	Disclosure of how body's or individuals within body responsibilities for impacts, risks and opportunities are reflected in undertaking's terms of reference, board mandates and other related policies	2.5	
ESRS 2 GOV-1 (22 c)	Description of management's role in governance processes, controls and procedures used to monitor, manage and oversee impacts, risks and opportunities	2.5	
ESRS 2 GOV-1 (22 c i)	Description of how oversight is exercised over management-level position or committee to which management's role is delegated to	2.5	
ESRS 2 GOV-1 (22 c ii)	Information about reporting lines to administrative, management and supervisory bodies	2.5	
ESRS 2 GOV-1 (22 c iii)	Disclosure of how dedicated controls and procedures are integrated with other internal functions	2.5	
ESRS 2 GOV-1 (22 d)	Disclosure of how administrative, management and supervisory bodies and senior executive management oversee setting of targets related to material impacts, risks and opportunities and how progress towards them is monitored	2.5	
ESRS 2 GOV-1 (23)	Disclosure of how administrative, management and supervisory bodies determine whether appropriate skills and expertise are available or will be developed to oversee sustainability matters	2.5	
ESRS 2 GOV-1 (23 a)	Information about sustainability-related expertise that bodies either directly possess or can leverage	2.5	
ESRS 2 GOV-1 (23 b)	Disclosure of how sustainability-related skills and expertise relate to material impacts, risks and opportunities	2.5	
ESRS 2 GOV-2 (26 a)	Disclosure of whether, by whom and how frequently administrative, management and supervisory bodies are informed about material impacts, risks and opportunities, implementation of due diligence, and results and effectiveness of policies, actions, metrics and targets adopted to address them	2.5	

Standard	Disclosure	Location/Chapter	Comment
ESRS 2 GOV-2 (26 b)	Disclosure of how administrative, management and supervisory bodies consider impacts, risks and opportunities when overseeing strategy, decisions on major transactions and risk management process	2.5	
ESRS 2 GOV-2 (26 c)	Disclosure of list of material impacts, risks and opportunities addressed by administrative, management and supervisory bodies or their relevant committees	2.4.2	
ESRS 2 GOV-3 (29)	Incentive schemes and remuneration policies linked to sustainability matters for members of administrative, management and supervisory bodies exist		Not applicable
ESRS 2 GOV-3 (29 a)	Description of key characteristics of incentive schemes		Not applicable
ESRS 2 GOV-3 (29 b)	Description of specific sustainability-related targets and (or) impacts used to assess performance of members of administrative, management and supervisory bodies		Not applicable
ESRS 2 GOV-3 (29 c)	Disclosure of how sustainability-related performance metrics are considered as performance benchmarks or included in remuneration policies		Not applicable
ESRS 2 GOV-3 (29 d)	Percentage of variable remuneration dependent on sustainability-related targets and (or) impacts		Not applicable
ESRS 2 GOV-3 (29 e)	Description of level at which terms of incentive schemes are approved and updated		Not applicable
ESRS 2 GOV-4 (30; 32)	Disclosure of mapping of information provided in sustainability statement about due diligence process		
ESRS 2 GOV-5 (36 a)	Description of scope, main features and components of risk management and internal control processes and systems in relation to sustainability reporting	7.2.3	Process is not yet defined. We will report on this in the future
ESRS 2 GOV-5 (36 b)	Description of risk assessment approach followed		Process is not yet defined. We will report on this in the future
ESRS 2 GOV-5 (36 c)	Description of main risks identified and their mitigation strategies		Process is not yet defined. We will report on this in the future
ESRS 2 GOV-5 (36 d)	Description of how findings of risk assessment and internal controls as regards sustainability reporting process have been integrated into relevant internal functions and processes		Process is not yet defined. We will report on this in the future
ESRS 2 GOV-5 (36 e)	Description of periodic reporting of findings of risk assessment and internal controls to administrative, management and supervisory bodies		Process is not yet defined. We will report on this in the future

Standard	Disclosure	Location/Chapter	Comment	Standard	Disclosure	Location/Chapter	Comment
ESRS 2 SBM-1 (40a i)	Description of significant groups of products and (or) services offered			ESRS 2 SBM-1 (40)	Disclosure of assessment of current significant products and (or) services, and significant markets and customer groups, in relation to sustainability-related goals	2.2	
ESRS 2 SBM-1 (40a ii)	Description of significant markets and (or) customer groups served	17, 59, 60, 64, 100		ESRS 2 SBM-1 (40 g)	Disclosure of elements of strategy that relate to or impact sustainability matters	Message from the board	
ESRS 2 SBM-1 (40a iii)	Total number of employees (head count)	17, 100		ESRS 2 SBM-1 (41)	List of ESRS sectors that are significant for undertaking		Not applicable
ESRS 2 SBM-1 (40 a iv)	Description of products and services that are banned in certain markets	33, 98	Not applicable	ESRS 2 SBM-1 (42)	Description of business model and value chain	1, 2.1, 2.1.1, 2.1.2, 2.1.3, 2.2, 2.4.2	
ESRS 2 SBM-1 (40 b)	Total revenue			ESRS 2 SBM-2 (45 a)	Description of stakeholder engagement	3.2.1, 7.2.3	
ESRS 2 SBM-1 (40 b)	Revenue by ESRS Sectors	7.2.3		ESRS 2 SBM-2 (45a i)	Description of key stakeholders	3.2.1, 7.2.3	s. ESRS 2 SBM-2
ESRS 2 SBM-1 (40 c)	List of additional significant ESRS sectors in which significant activities are developed or in which undertaking is or may be connected to material impacts	7.2.3		ESRS 2 SBM-2 (45a ii)	Description of categories of stakeholders for which engagement occurs	3.2.1, 7.2.3	s. ESRS 2 SBM-2
ESRS 2 SBM-1 (40 d i)	Undertaking is active in fossil fuel (coal, oil and gas) sector	7.2.3		ESRS 2 SBM-2 (45a iii)	Description of how stakeholder engagement is organised	3.2.1, 7.2.3	s. ESRS 2 SBM-2
ESRS 2 SBM-1 (40 d i)	Revenue from fossil fuel (coal, oil and gas) sector	7.2.3		ESRS 2 SBM-2 (45 a iv)	Description of purpose of stakeholder engagement	3.2.1, 7.2.3	s. ESRS 2 SBM-2
ESRS 2 SBM-1 (40 d i)	Revenue from coal	7.2.3		ESRS 2 SBM-2 (45 a v)	Description of how outcome of stakeholder engagement is taken into account	3.2.1, 7.2.3	s. ESRS 2 SBM-2
ESRS 2 SBM-1 (40 d i)	Revenue from oil	7.2.3		ESRS 2 SBM-2 (45 b)	Description of understanding of interests and views of key stakeholders as they relate to undertaking's strategy and business model	2.4.1	
ESRS 2 SBM-1 (40 d i)	Revenue from gas	7.2.3		ESRS 2 SBM-2 (45 c)	Description of amendments to strategy and (or) business model		Not applicable
ESRS 2 SBM-1 (40 d i)	Revenue from Taxonomy-aligned economic activities related to fossil gas	7.2.3		ESRS 2 SBM-2 (45)	Description of how administrative, management and supervisory bodies are informed about views and interests of affected stakeholders with regard to sustainability-related impacts	7.2.3	
ESRS 2 SBM-1 (40 d ii)	Undertaking is active in chemicals production	7.2.3		ESRS 2 SBM-3 (48 a)	Description of material risks and opportunities resulting from materiality assessment	2.4.2	
ESRS 2 SBM-1 (40 d ii)	Revenue from chemicals production	7.2.3		ESRS 2 SBM-3 (48 b)	Disclosure of current and anticipated effects of material impacts, risks and opportunities on business model, value chain, strategy and decision-making, and how undertaking has responded or plans to respond to these effects		Part of the 2024 materiality analysis
ESRS 2 SBM-1 (40 d iii)	Undertaking is active in controversial weapons	7.2.3		ESRS 2 SBM-3 (48)	Disclosure of how material negative and positive impacts affect (or are likely to affect) people or environment		Part of the 2024 materiality analysis
ESRS 2 SBM-1 (40 d iii)	Revenue from controversial weapons			ESRS 2 SBM-3 (48 c ii)	Disclosure of how impacts originate from or are connected to strategy and business model		Part of the 2024 materiality analysis
ESRS 2 SBM-1 (40 d iv)	Undertaking is active in cultivation and production of tobacco	7.2.3		ESRS 2 SBM-3 (48 c iii)	Disclosure of reasonably expected time horizons of impacts		Part of the 2024 materiality analysis
ESRS 2 SBM-1 (40)	Revenue from cultivation and production of tobacco	7.2.3					
ESRS 2 SBM-1 (40 e)	Description of sustainability-related goals in terms of significant groups of products and services, customer categories, geographical areas and relationships with stakeholders		Not applicable				

Standard	Disclosure	Location/Chapter	Comment	Standard	Disclosure	Location/Chapter	Comment
ESRS 2 SBM-3 (48 c iv)	Description of nature of activities or business relationships through which undertaking is involved with material impacts	Part of the 2024 materiality analysis		ESRS 2 IRO-1 (53 c i)	Description of how connections of impacts and dependencies with risks and opportunities that may arise from those impacts and dependencies have been considered	Part of the 2024 materiality analysis	
ESRS 2 SBM-3 (48 d)	Disclosure of current financial effects of material risks and opportunities on financial position, financial performance and cash flows and material risks and opportunities for which there is significant risk of material adjustment within next annual reporting period to carrying amounts of assets and liabilities reported in related financial statements	Part of the 2024 materiality analysis		ESRS 2 IRO-1 (53 c ii)	Description of how likelihood, magnitude, and nature of effects of identified risks and opportunities have been assessed	Part of the 2024 materiality analysis	
ESRS 2 SBM-3 (48 e)	Disclosure of anticipated financial effects of material risks and opportunities on financial position, financial performance and cash flows over short-, medium- and long-term	Part of the 2024 materiality analysis		ESRS 2 IRO-1 (53 c iii)	Description of how sustainability-related risks relative to other types of risks have been prioritised	Part of the 2024 materiality analysis	
ESRS 2 SBM-3 (48 f)	Information about resilience of strategy and business model regarding capacity to address material impacts and risks and to take advantage of material opportunities	Part of the 2024 materiality analysis		ESRS 2 IRO-1 (53 d)	Description of decision-making process and related internal control procedures	Bestandteil Wesentlichkeitesanalyse 2024	
ESRS 2 SBM-3 (48 g)	Disclosure of changes to material impacts, risks and opportunities compared to previous reporting period	Not applicable		ESRS 2 IRO-1 (53 e)	Description of extent to which and how process to identify, assess and manage impacts and risks is integrated into overall risk management process and used to evaluate overall risk profile and risk management processes	Part of the 2024 materiality analysis	
ESRS 2 SBM-3 (48 h)	Disclosure of specification of impacts, risks and opportunities that are covered by ESRS Disclosure Requirements as opposed to those covered by additional entity-specific disclosures	Not applicable		ESRS 2 IRO-1 (53 f)	Description of extent to which and how process to identify, assess and manage opportunities is integrated into overall management process	Part of the 2024 materiality analysis	
ESRS 2 IRO-1 (53 a)	Description of methodologies and assumptions applied in process to identify impacts, risks and opportunities	Part of the 2024 materiality analysis		ESRS 2 IRO-1 (53 g)	Description of input parameters used in process to identify, assess and manage material impacts, risks and opportunities	Part of the 2024 materiality analysis	
ESRS 2 IRO-1 (53 b)	Description of process to identify, assess, prioritise and monitor potential and actual impacts on people and environment, informed by due diligence process	Part of the 2024 materiality analysis		ESRS 2 IRO-1 (53 h)	Description of how process to identify, assess and manage impacts, risks and opportunities has changed compared to prior reporting period	Not applicable	
ESRS 2 IRO-1 (53 b i)	Description of how process focuses on specific activities, business relationships, geographies or other factors that give rise to heightened risk of adverse impacts	Part of the 2024 materiality analysis		ESRS 2 IRO-2 (56)	Disclosure of list of ESRS Disclosure Requirements complied with in preparing sustainability statement following outcome of materiality assessment	7.3	
ESRS 2 IRO-1 (53 b ii)	Description of how process considers impacts with which undertaking is involved through own operations or as result of business relationships	Part of the 2024 materiality analysis		ESRS 2 IRO-2 (57)	Explanation of negative materiality assessment for ESRS E1 Climate change	Not applicable	
ESRS 2 IRO-1 (53 b iii)	Description of how process includes consultation with affected stakeholders to understand how they may be impacted and with external experts	Part of the 2024 materiality analysis		ESRS 2 IRO-2 (59)	Explanation of how material information to be disclosed in relation to material impacts, risks and opportunities has been determined	Not applicable	
ESRS 2 IRO-1 (53 b iv)	Description of how process prioritises negative impacts based on their relative severity and likelihood and positive impacts based on their relative scale, scope and likelihood and determines which sustainability matters are material for reporting purposes	Part of the 2024 materiality analysis					
ESRS 2 IRO-1 (53 c)	Description of process used to identify, assess, prioritise and monitor risks and opportunities that have or may have financial effects	Part of the 2024 materiality analysis					

Standard	Disclosure	Location/Chapter	Comment	Standard	Disclosure	Location/Chapter	Comment
Specific disclosures - environment							
ESRS E1.GOV-3 (13)	Disclosure of how climate-related considerations are factored into remuneration of members of administrative, management and supervisory bodies		Not applicable	ESRS E1.SBM-3 (19a)	Description of scope of resilience analysis		See ESRS 2 SBM-3
ESRS E1.GOV-3 (13)	Percentage of remuneration recognised that is linked to climate related considerations		Not applicable	ESRS E1.SBM-3 (19b)	Disclosure of how resilience analysis has been conducted		See ESRS 2 SBM-3
ESRS E1.GOV-3 (13)	Explanation of climate-related considerations that are factored into remuneration of members of administrative, management and supervisory bodies		Not applicable	ESRS E1.SBM-3 (19b)	Date of resilience analysis		See ESRS 2 SBM-3
ESRS E1-1 (14)	Disclosure of transition plan for climate change mitigation	5.2		ESRS E1.SBM-3 (AR 7b)	Time horizons applied for resilience analysis		See ESRS 2 SBM-3
ESRS E1-1 (16a)	Explanation of how targets are compatible with limiting of global warming to one and half degrees Celsius in line with Paris Agreement		To follow in future reports	ESRS E1.SBM-3 (19c)	Description of results of resilience analysis		See ESRS 2 SBM-3
ESRS E1-1 (16b)	Disclosure of decarbonisation levers and key action	5.2		ESRS E1.SBM-3 (AR 8b)	Description of ability to adjust or adapt strategy and business model to climate change		See ESRS 2 SBM-3
ESRS E1-1 (16c)	Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan	7.2.3	See MDR-A 69b-c	ESRS E1.IRO-1 (20a, AR 9)	Description of process in relation to impacts on climate change		To follow in future reports
ESRS E1-1 (16c)	Financial resources allocated to action plan (OpEx)	7.2.3	See MDR-A 69b-c	ESRS E1.IRO-1 (20b)	Description of process in relation to climate-related physical risks in own operations and along value chain		To follow in future reports
ESRS E1-1 (16d)	Explanation of potential locked-in GHG emissions from key assets and products and of how locked-in GHG emissions may jeopardise achievement of GHG emission reduction targets and drive transition risk		No potentially locked-in emissions are identified	ESRS E1.IRO-1 (AR 11a)	Climate-related hazards have been identified over short-, medium- and long-term time horizons		To follow in future reports
ESRS E1-1 (16e)	Explanation of any objective or plans (CapEx, CapEx plans, OpEx) for aligning economic activities (revenues, CapEx, OpEx) with criteria established in Commission Delegated Regulation 2021/2139	4.3.4		ESRS E1.IRO-1 (AR 11a)	Undertaking has screened whether assets and business activities may be exposed to climate-related hazards		To follow in future reports
ESRS E1-1 (16f)	Significant CapEx for coal-related economic activities		Not applicable	ESRS E1.IRO-1 (AR 11b)	Short-, medium-, and long-term time horizons have been defined		folgt in zukünftigen Berichten
ESRS E1-1 (16f)	Significant CapEx for oil-related economic activities		Not applicable	ESRS E1.IRO-1 (AR 11c)	Extent to which assets and business activities may be exposed and are sensitive to identified climate-related hazards has been assessed		To follow in future reports
ESRS E1-1 (16f)	Significant CapEx for gas-related economic activities		Not applicable	ESRS E1.IRO-1 (AR 11d)	Identification of climate-related hazards and assessment of exposure and sensitivity are informed by high emissions climate scenarios		To follow in future reports
ESRS E1-1 (16g)	Undertaking is excluded from EU Paris-aligned Benchmarks		No exclusion	ESRS E1.IRO-1 (21)	Explanation of how climate-related scenario analysis has been used to inform identification and assessment of physical risks over short, medium and long-term		To follow in future reports
ESRS E1-1 (16h)	Explanation of how transition plan is embedded in and aligned with overall business strategy and financial planning	2.5		ESRS E1.IRO-1 (20c)	Description of process in relation to climate-related transition risks and opportunities in own operations and along value chain		To follow in future reports
ESRS E1-1 (16i)	Transition plan is approved by administrative, management and supervisory bodies	2.5, 5.2		ESRS E1.IRO-1 (AR 12a)	Transition events have been identified over short-, medium- and long-term time horizons		To follow in future reports
ESRS E1-1 (16j)	Explanation of progress in implementing transition plan	2.4.3, 5.3, 5.4		ESRS E1.IRO-1 (AR 12a)	Undertaking has screened whether assets and business activities may be exposed to transition events		To follow in future reports
ESRS E1-1 (17)	Date of adoption of transition plan for undertakings not having adopted transition plan yet		Not applicable	ESRS E1.IRO-1 (AR 12b)	Extent to which assets and business activities may be exposed and are sensitive to identified transition events has been assessed		To follow in future reports
ESRS E1.SBM-3 (18)	Type of climate-related risk		See ESRS 2 SBM-3	ESRS E1.IRO-1 (AR 12c)	Identification of transition events and assessment of exposure has been informed by climate-related scenario analysis		To follow in future reports

Standard	Disclosure	Location/Chapter	Comment
ESRS E1.IRO-1 (AR 12d)	Assets and business activities that are incompatible with or need significant efforts to be compatible with transition to climate-neutral economy have been identified		To follow in future reports
ESRS E1.IRO-1 (21)	Explanation of how climate-related scenario analysis has been used to inform identification and assessment of transition risks and opportunities over short, medium and long-term		To follow in future reports
ESRS E1.IRO-1 (AR 15)	Explanation of how climate scenarios used are compatible with critical climate-related assumptions made in financial statements		To follow in future reports
ESRS E1-2 (24) (MDR-P 65a)	Description of key contents of policy	2.4.2	
ESRS E1-2 (24) (MDR-P 65b)	Description of scope of policy or of its exclusions	2.4.2	
ESRS E1-2 (24) (MDR-P 65c)	Description of most senior level in organisation that is accountable for implementation of policy	2.5	
ESRS E1-2 (24) (MDR-P 65d)	Disclosure of third-party standards or initiatives that are respected through implementation of policy		Not applicable
ESRS E1-2 (24) (MDR-P 65e)	Description of consideration given to interests of key stakeholders in setting policy	2.4.1	
ESRS E1-2 (24) (MDR-P 65f)	Explanation of how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it	7.2.3	
ESRS E1-2 (25)	Sustainability matters addressed by policy for climate change	2.4.2, 4.1, 4.2, 5.2, 5.3, 5.4, 7.2.1	
ESRS E1-3 (28) (MDR-A 68a)	Disclosure of key action	5.1	
ESRS E1-3 (28) (MDR-A 68b)	Description of scope of key action	5.1	
ESRS E1-3 (28) (MDR-A 68c)	Time horizon under which key action is to be completed	5.1	
ESRS E1-3 (28) (MDR-A 68d)	Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts	5.2, 5.3	
ESRS E1-3 (28) (MDR-A 68e)	Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods		Not applicable
ESRS E1-3 (28) (MDR-A 69a)	Disclosure of the type of current and future financial and other resources allocated to the action plan		Not applicable
ESRS E1-3 (28) (MDR-A 69b)	Current financial resources allocated to action plan (Capex/Opex)	7.2.3	See ESRS 2 MDR-A
ESRS E1-3 (28) (MDR-A 69c)	Future financial resources allocated to action plan (Capex/Opex)	7.2.3	See ESRS 2 MDR-A

Standard	Disclosure	Location/Chapter	Comment
ESRS E1-3 (29a)	Decarbonisation lever type	5.2, 5.3	
ESRS E1-3 (29b)	Achieved/Expected GHG emission reductions	5.2, 5.3	
ESRS E1-3 (29b)	Explanation of extent to which ability to implement action depends on availability and allocation of resources	7.2.3	See ESRS 2 MDR-A 69b-c
ESRS E1-4 (32) (MDR-T 80a)	Relationship with policy objectives	Message from the board 2.4.3, 5.3	
ESRS E1-4 (32) (MDR-T 80b)	Measurable target	5.3	
ESRS E1-4 (32) (MDR-T 80c)	Description of scope of target	5.3	
ESRS E1-4 (32) (MDR-T 80d)	Baseline value	5.3	
ESRS E1-4 (32) (MDR-T 80e)	Period to which target applies	5.3	
ESRS E1-4 (32) (MDR-T 80f)	Description of methodologies and significant assumptions used to define target	5.1	
ESRS E1-4 (32) (MDR-T 80g)	Target related to environmental matters is based on conclusive scientific evidence	5.1	
ESRS E1-4 (32) (MDR-T 80h)	Disclosure of how stakeholders have been involved in target setting		Not applicable in the reporting year
ESRS E1-4 (32) (MDR-T 80i)	Description of any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources and adopted processes to collect data		Not applicable
ESRS E1-4 (32) (MDR-T 80j)	Description of performance against disclosed target	5.2, 5.3	
ESRS E1-4 (34a)	Absolute value of total Greenhouse gas emissions reduction	5.1, 7.2.1	
ESRS E1-4 (34b)	Absolute value of Scope 1-3 Greenhouse gas emissions reduction	5.1, 7.2.1	Combined
ESRS E1-4 (34c)	Base year and base line	5.1, 7.2.1	
ESRS E1-4 (34d)	Reduction target for 2030		Not yet defined in the reporting year
ESRS E1-4 (34e)	GHG emission reduction target is science based and compatible with limiting global warming to one and half degrees Celsius		Not applicable in the reporting year
ESRS E1-4 (34f)	Description of expected decarbonisation levers and their overall quantitative contributions to achieve GHG emission reduction target	5.2	No specific climate scenarios were taken into account in the reporting year
ESRS E1-5 (37a)	Total energy consumption from fossil sources	5.4, 7.2.1	
ESRS E1-5 (37b)	Total energy consumption from nuclear sources	7.2.1	

Standard	Disclosure	Location/Chapter	Comment
ESRS E1-5 (37c)	Total energy consumption from renewable sources	7.2.1	
ESRS E1-5 (38a)	Fuel consumption from coal and coal products		Not applicable
ESRS E1-5 (38b)	Fuel consumption from crude oil and petroleum products	7.2.1	
ESRS E1-5 (38c)	Fuel consumption from natural gas	7.2.1	
ESRS E1-5 (38d)	Fuel consumption from other fossil sources	7.2.1	
ESRS E1-5 (38e)	Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	7.2.1	
ESRS E1-5 (39)	Renewable energy production	7.2.1	
ESRS E1-5 (40)	Energy intensity from activities in high climate impact sectors (total energy consumption per net revenue)		This report contains no detailed financial KPIs
ESRS E1-5 (41)	Total energy consumption from activities in high climate impact sectors		This report contains no detailed financial KPIs
ESRS E1-5 (42)	High climate impact sectors used to determine energy intensity		This report contains no detailed financial KPIs
ESRS E1-5 (43)	Disclosure of reconciliation to relevant line item or notes in financial statements of net revenue from activities in high climate impact sectors		This report contains no detailed financial KPIs
ESRS E1-6 (48 a)	Gross Scope 1 greenhouse gas emissions	7.2.1	
ESRS E1-6 (48b)	Percentage of Scope 1 GHG emissions from regulated emission trading schemes	7.2.1	
ESRS E1-6 (49a)	Gross location-based Scope 2 greenhouse gas emissions	7.2.1	
ESRS E1-6 (49b)	Gross market-based Scope 2 greenhouse gas emissions	7.2.1	
ESRS E1-6 (51)	Gross Scope 3 greenhouse gas emissions	7.2.1	
ESRS E1-6 (52a)	Total GHG emissions location based	7.2.1	
ESRS E1-6 (52b)	Total GHG emissions market based	7.2.1	
ESRS E1-6 (53)	GHG emissions intensity, (location-/)market-based (total GHG emissions per net revenue)		This report contains no detailed financial KPIs
ESRS E1-6 (55)	Disclosure of reconciliation to financial statements of net revenue used for calculation of GHG emissions intensity		This report contains no detailed financial KPIs
ESRS E1-7	GHG removals and GHG mitigation projects financed through carbon credits		Information planned for future reports
ESRS E1-8	Internal carbon pricing		Not applicable
ESRS E1-9	Anticipated financial effects from material physical and transition risks and potential climate-related opportunities		This report contains no detailed financial KPIs

Standard	Disclosure	Location/Chapter	Comment
Specific disclosures - social			
ESRS S1-1 (19) (MDR-P 65a)	Description of key contents of policy	3.1	
ESRS S1-1 (19) (MDR-P 65b)	Description of scope of policy or of its exclusions	3.1.1, 3.1.2	
ESRS S1-1 (19) (MDR-P 65c)	Description of most senior level in organisation that is accountable for implementation of policy	3.1.1, 3.1.2	
ESRS S1-1 (19) (MDR-P 65d)	Disclosure of third-party standards or initiatives that are respected through implementation of policy	3.1.1, 3.1.2	
ESRS S1-1 (19) (MDR-P 65e)	Description of consideration given to interests of key stakeholders in setting policy	3.1.1, 3.1.2	
ESRS S1-1 (19) (MDR-P 65f)	Explanation of how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it	3.1.1, 3.1.2	
ESRS S1-1 (23)	Workplace accident prevention policy or management system is in place	3.1	
ESRS S1-4 (37) (MDR-A 68a)	Disclosure of key action	3.1.2, 3.1.4	
ESRS S1-4 (37) (MDR-A 68b)	Description of scope of key action	3.1.2, 3.1.3	
ESRS S1-4 (37) (MDR-A 68c)	Time horizon under which key action is to be completed	3.1.3	Ongoing
ESRS S1-4 (37) (MDR-A 68d)	Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts		Not applicable
ESRS S1-4 (37) (MDR-A 68e)	Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods		Not applicable
ESRS S1-4 (37) (MDR-A 69a)	Disclosure of the type of current and future financial and other resources allocated to the action plan		Not applicable
ESRS S1-4 (37) (MDR-A 69b)	Current financial resources allocated to action plan (Capex/Opex)	7.2.3	See ESRS 2 MDR-A
ESRS S1-4 (37) (MDR-A 69c)	Future financial resources allocated to action plan (Capex)	7.2.3	See ESRS 2 MDR-A
ESRS S1-4 (38a)	Description of action taken, planned or underway to prevent or mitigate negative impacts on own workforce	3.1.1, 3.1.2	
ESRS S1-5 (46) (MDR-T 80a)	Relationship with policy objectives		Ongoing measures
ESRS S1-5 (46) (MDR-T 80b)	Measurable target		Ongoing measures
ESRS S1-5 (46) (MDR-T 80c)	Description of scope of target		laufende Maßnahmen

Standard	Disclosure	Location/Chapter	Comment
ESRS S1-5 (46) (MDR-T 80d)	Baseline value		Ongoing measures
ESRS S1-5 (46) (MDR-T 80e)	Period to which target applies		Ongoing measures
ESRS S1-5 (46) (MDR-T 80f)	Description of methodologies and significant assumptions used to define target		Ongoing measures
ESRS S1-5 (46) (MDR-T 80g)	Target related to environmental matters is based on conclusive scientific evidence		Ongoing measures
ESRS S1-5 (46) (MDR-T 80h)	Disclosure of how stakeholders have been involved in target setting		Ongoing measures
ESRS S1-5 (46) (MDR-T 80i)	Description of any changes in target and corresponding metrics or underlying measurement methodologies, significant assumptions, limitations, sources and adopted processes to collect data		Not applicable
ESRS S1-5 (46) (MDR-T 80j)	Description of performance against disclosed target		Ongoing measures
ESRS S1-6 (50a)	Characteristics of undertaking's employees - number of employees by gender [table]	3	
ESRS S1-6 (50b)	Characteristics of undertaking's employees - number of employees in countries with 50 or more employees [table]	3	
ESRS S1-6 (50c)	Number of employee turnover	7.2.2	
ESRS S1-6 (50d)	Employees numbers are reported in head count or full-time equivalent	3	
ESRS S1-6 (50e)	Disclosure of contextual information necessary to understand data (employees)	7.2.2	
ESRS S1-7 (55a)	Number of non-employees in own workforce	7.2.2	
ESRS S1-14 (88b)	Number of fatalities in own workforce as result of work-related injuries and work-related ill health	7.2.2	
ESRS S1-15 (93a)	Percentage of employees entitled to take family-related leave	7.2.2	

Standard	Disclosure	Location/Chapter	Comment
Specific disclosures – governance			
ESRS G1-1 (7) (MDR-P 65a)	Description of key contents of policy	2.4	
ESRS G1-1 (7) (MDR-P 65b)	Description of scope of policy or of its exclusions	2.4	
ESRS G1-1 (7) (MDR-P 65c)	Description of most senior level in organisation that is accountable for implementation of policy	2.5	
ESRS G1-1 (7) (MDR-P 65d)	Disclosure of third-party standards or initiatives that are respected through implementation of policy		Not applicable
ESRS G1-1 (7) (MDR-P 65e)	Description of consideration given to interests of key stakeholders in setting policy	2.41	
ESRS G1-1 (7) (MDR-P 65f)	Explanation of how policy is made available to potentially affected stakeholders and stakeholders who need to help implement it	7.2.3	
ESRS G1-1 (9)	Description of how the undertaking establishes, develops, promotes and evaluates its corporate culture	6.2.1	
ESRS G1-1 (10a)	Description of the mechanisms for identifying, reporting and investigating concerns about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules	6.2.2, 6.2.3	
ESRS G1-1 (10b)	No policies on anti-corruption or anti-bribery consistent with United Nations Convention against Corruption are in place		Not applicable
ESRS G1-1 (10c)	Disclosure of safeguards for reporting irregularities including whistleblowing protection	6.2.3	
ESRS G1-1 (10d)	No policies on protection of whistle-blowers are in place		Not applicable
ESRS G1-1 (10e)	Undertaking is committed to investigate business conduct incidents promptly, independently and objectively	6.2.3	
ESRS G1-1 (10f)	Policies with respect to animal welfare are in place		Not applicable
ESRS G1-1 (10g)	Information about policy for training within organisation on business conduct	6.2.3	
ESRS G1-1 (10h)	Disclosure of the functions that are most at risk in respect of corruption and bribery	6.2.3	
ESRS G1-2 (15a)	Description of approaches in regard to relationships with suppliers, taking account risks related to supply chain and impacts on sustainability matters	6.2.3	
ESRS G1-2 (15b)	Disclosure of how social and environmental criteria are taken into account for selection of supply-side contractual partners	6.2.3	
ESRS G1-3 (18a)	Information about procedures in place to prevent, detect, and address allegations or incidents of corruption or bribery	6.2.3	

Standard	Disclosure	Location/Chapter	Comment
ESRS G1-3 (18b)	Investigators or investigating committee are separate from chain of management involved in prevention and detection of corruption or bribery	6.2.3	
ESRS G1-3 (20)	Information about how policies are communicated to those for whom they are relevant (prevention and detection of corruption or bribery)	6.2.1	
ESRS G1-3 (21a)	Information about nature, scope and depth of anti-corruption or anti-bribery training programmes offered or required	6.2.1	
ESRS G1-3 (21b)	Percentage of functions-at-risk covered by training programmes	6.2.1	
ESRS G1-3 (21c)	Information about members of administrative, supervisory and management bodies relating to anti-corruption or anti-bribery training	6.2.1	
ESRS G1-4 (MDR-A 68a)	Disclosure of key action	2.4.3, 6.2.2, 6.2.3	
ESRS G1-4 (MDR-A 68b)	Description of scope of key action	6.2.2, 6.2.3	
ESRS G1-4 (MDR-A 68c)	Time horizon under which key action is to be completed	2.4	Ongoing
ESRS G1-4 (MDR-A 68d)	Description of key action taken, and its results, to provide for and cooperate in or support provision of remedy for those harmed by actual material impacts	6.2.3	
ESRS G1-4 (MDR-A 68e)	Disclosure of quantitative and qualitative information regarding progress of actions or action plans disclosed in prior periods	6.2.3	
ESRS G1-4 (MDR-A 69a)	Disclosure of the type of current and future financial and other resources allocated to the action plan		Not applicable
ESRS G1-4 (MDR-A 69b)	Current financial resources allocated to action plan (Capex/Opex)	7.2.3	vgl. ESRS 2 MDR-A
ESRS G1-4 (MDR-A 69c)	Future financial resources allocated to action plan (Capex)	7.2.3	See ESRS 2 MDR-A
ESRS G1-4 (24a)	Number of convictions for violation of anti-corruption and anti-bribery laws	6.2.3	Not applicable
ESRS G1-5 (29 a)	Information about representative(s) responsible in administrative, management and supervisory bodies for oversight of political influence and lobbying activities		Not applicable
ESRS G1-5 (29b)	Information about financial or in-kind political contributions		Not applicable
ESRS G1-5 (29c)	Disclosure of main topics covered by lobbying activities and undertaking's main positions on these topics		Not applicable
ESRS G1-5 (29d)	Undertaking is registered in EU Transparency Register or in equivalent transparency register in Member State		Not applicable
ESRS G1-5 (30)	Information about appointment of any members of administrative, management and supervisory bodies who held comparable position in public administration in two years preceding such appointment		Not applicable

7.3 | GRI content index

GRI Standard	Disclosure	Location/Chapter
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2-1	Organizational details	1, 2.1
2-2	Entities included in the organization's sustainability reporting	2.1, 7.1
2-3	Reporting period, frequency, and contact	7.1, 7.5
2-5	External assurance	7.1
2-6	Activities, value chain, and other business relationships	2.1
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2-9	Governance structure and composition	2.5
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2-13	Delegation of responsibility for managing impacts	2.5
2-14	Role of the highest governance body in sustainability reporting	2.5
2-22	Statement on sustainable development strategy	Message from the Board
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2-27	Compliance with laws and regulations	6.2.2
2-29	Approach to stakeholder engagement	2.4.1

Material Topics 2021
3-1 Process to determine material topics
3-2 List of material topics
3-3 Management of material topics

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205-1 Operations assessed for risks related to corruption

Energy 2016
302-1 Energy consumption within the organization
302-2 Energy consumption outside of the organization
302-3 Energy intensity
302-4 Reduction of energy consumption

GRI Standard	Disclosure	Location/Chapter
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305-4	GHG emissions intensity	7.2.1
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401-1	New employee hires and employee turnover	7.2.2
401-3	Parental leave	7.2.2
Occupational health and safety 2018		
403-1	Occupational health and safety management system	3.1
403-4	Worker participation, consultation, and communication on occupational health and safety	3.1.1, 3.1.2
403-5	Worker training on occupational health and safety	3.1.1, 3.1.3, 3.1.4
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403-9	Work-related injuries	7.2.2
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7.5 | Imprint

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