

# Sustainability Report 2025 of the Donges SteelTec GmbH Darmstadt (Excerpt without confidential figures)

European Sustainability Reporting Standard (ESRS)		
Environment		
E1 Climate Change		
E1-1 – Transition Plan for Climate Change Mitigation		
Is a GHG emission reduction target in place?	Yes	
Is the GHG emission reduction target compatible with the limiting of global warming to 1.5°C in line with the Paris Agreement?	Yes	
Disclose which guidance or framework has been used to determine these targets including the underlying climate and policy scenarios. Briefly explain how future developments (e.g., changes in sales volumes, shifts in customer preferences and demand, regulatory factors, and new technologies) were considered in the target formulation and how these will potentially impact both its GHG emissions and emissions reductions	See the notes below.	
Disclose the expected decarbonisation levers and their overall quantitative contributions to achieve the GHG emission reduction targets (e.g., energy or material efficiency and consumption reduction, fuel switching, use of renewable energy, phase out or substitution of product and process).	As measures to achieve the goal of complete decarbonization (CO2-neutral business), the aim is to use CO2-neutrally produced raw materials (heavy steel plates, steel beams, welding consumables and coating materials), to prefer consumables in CO2-neutral plastic-free packaging solutions that are fully recyclable and yet fully functional, to make the footprint of company cars and business travel completely CO2-neutral through a range of measures.	
Please describe whether you have any potential locked-in GHG emissions in your assets and products	No, we don't have any potential locked-in GHG emissions in your assets and products.	
List key actions planned, including changes in the product and service portfolio and its adoption of new technologies	Measures to achieve the goal of complete decarbonization (CO2-neutral business) are to use CO2-neutrally produced raw materials (heavy steel plates, steel beams, welding consumables and coating materials), to prefer consumables in CO2-neutral plastic-free packaging solutions that are fully recyclable and yet fully functional, to make the footprint of company cars and business travel completely CO2-neutral through a range of measures.	
List investments and funding supporting the GHG emission reduction targets	As we strive to achieve CO2-neutral production by 2040, there will have to be ongoing adjustments to the measures and necessary investments, but the speed of these adjustments is outside the company's sphere of influence and is mainly influenced by our customers (largely government authorities).	

<p><b>Disclosure of significant operational expenditures (Opex) and (or) capital expenditures (Capex) required for implementation of action plan</b></p>	<p>In 2024: More energy-efficient heating in the production halls.</p>	
<p><b>Is the performance of members of the management bodies assessed against the GHG emission reduction target?</b></p>	<p>Yes</p>	
<p>Describe the performance assessment mechanism and how it is assessed</p>	<p>The performance of the members of the management bodies is assessed against the targets for reducing greenhouse gas emissions using individual annual targets as the basis for calculating variable remuneration.</p>	
<p><b>Is the performance of members of the administrative bodies assessed against the GHG emission reduction target?</b></p>	<p>Yes</p>	
<p>Describe the performance assessment mechanism and how it is assessed</p>	<p>The performance of the members of the administrative bodies is also assessed on the basis of standardized annual employee appraisals, which also form the basis for calculating a variable remuneration component.</p>	
<p><b>Is the performance of members of the supervisory bodies assessed against the GHG emission reduction target?</b></p>	<p>No</p>	
<p><b>E1-2 – Policies</b></p>		
<p><b>Do you have a policy to manage impacts, risks and opportunities related to Climate Change Mitigation?</b></p>	<p>Yes</p>	

<p>Describe the policy adopted to manage the material impacts, risks and opportunities related to climate change mitigation</p>	<p>The policy "Nachhaltigkeits- und ESG-Richtlinie Donges SteelTec GmbH" essentially contains our aim to monitor our energy and CO2 footprint more carefully and to neutralize these effects as far as possible throughout our value chain as far as possible and, in particular, to contribute to limiting global warming to climate protection agreement, to contribute to limiting global warming to 1.5 °C.</p> <p>The key contents are to comply with all national, European and global regulations to ensure environmental protection and the responsible sustainability of our business activities, and in particular to reduce CO2 emissions, waste and environmental pollution as far as possible.</p> <p>So the scope of the policy covers all aspects of our business activities, i.e. the purchase of goods, their transportation from raw materials to the company, their processing into products, transportation to our construction projects, assembly there and the sustainability of the use of our products by the customer.</p> <p>The most senior level in organisation that is accountable for implementation of the policy is the Managing Director (CEO) of the company which defines and continuously monitors the corporate structures and controls all aspects of business activities through its directives to the management level of the specialist departments.</p> <p>The considered interests of key stakeholders in setting policy are the monitoring and reducing of the energy and CO2 footprint of the company.</p> <p>The policy is made available to potentially affected stakeholders and stakeholders who need to help with implementation, where it can be read and downloaded at any time on the company intranet. All employees were informed of the introduction of the new policy by notices on the company's notice boards and by e-mail. All new employees receive information on the policy and all other company regulations as part of the defined recruitment process.</p> <p>The sustainability matters addressed by policy for climate change are the environment, society and corporate governance with a focus on using particularly sustainable raw materials and ensuring that our products are used as sustainably as possible and can be recycled after use.</p>
<p><b>Does the policy address climate change mitigation?</b></p>	<p>Yes</p>

<p>Describe how the policy addresses climate change mitigation</p>	<p>The company's goal is to gradually achieve CO2-neutral production by 2040 at the latest neutral production by 2040 at the latest, as far as the framework conditions allow. This Due to its existing start-up difficulties, this process is not expected to develop process is not expected to be linear, but dynamic with an initially slowly increasing dynamic with an initially slowly increasing speed.</p> <p>This goal is to be achieved by increasing energy efficiency (page 3 of the policy), particularly in production, i.e. the currently still very energy-intensive cutting of steel sheets and steel beams and their joining by welding, which generally consumes a lot of electricity. In addition, all transportation of products and people should also be made more sustainable by using vehicles and company cars with energy-efficient drive technologies as well as more extensive use of home office work (page 3 of the policy).</p> <p>How these targets for limiting climate change can be achieved through individual measures (such as the use of a greater proportion of green energy and a general reduction in the company's energy requirements) is continuously examined and the adoption of specific implementation measures is planned (see the overview of the sustainability strategy as at October 2024).</p>
<p><b>Does the policy address energy efficiency?</b></p>	<p>Yes</p>
<p>Describe how the policy addresses energy efficiency</p>	<p>As described in more detail on page 3 of the policy, the company strives to achieve CO2-neutral energy use as quickly as possible by reducing energy consumption and gradually increasing the proportion of energy sources from renewable energy sources. The choice of company cars and the nature of business trips are also intended to improve the carbon footprint in this respect to CO2 neutrality, e.g. by purchasing electric or hybrid vehicles for the company fleet, investing in video conferencing tools and enabling mobile working from home.</p>
<p><b>Does the policy address renewable energy deployment?</b></p>	<p>Yes</p>
<p>Describe how the policy addresses renewable energy deployment</p>	<p>As described on page 3 of the policy under point 1, the company intends to procure an increasing proportion of renewable energy in the future, which is possible through a choice of electricity supplier. Limits are set here by the regularly higher purchase price on the German market. The fact that the company does not own the property, but has sold it to the current landlord, currently stands in the way of the company generating its own renewable energy, for example through solar power. In this respect, the possibility of getting the landlord to install solar modules on the roof and to contribute to the costs by purchasing renewable electricity is being clarified.</p>
<p><b>Does the policy address any other topic related to climate change mitigation not listed?</b></p>	<p>No</p>
<p><b>E1-3 Actions</b></p>	
<p><b>Does the Mutares Reporting Entity (MRE) have Actions and Resources related to climate change mitigation?</b></p>	<p>Yes</p>
<p><b>Description the scope of key action in place</b></p>	<p>See the sustainability strategy attached here as a document</p>
<p>Please insert time horizon under which key action is to be completed</p>	<p>31. Dezember 2026</p>
<p><b>E1-4 – Climate Change Targets</b></p>	

Have you set a Scope 1 GHG emissions reduction target?	Yes	
Disclose the target in an absolute value (either in tonnes of CO2 equivalent or as a percentage of the emissions of a base year) and, if deemed meaningful, in intensity value.	Reduction of current CO2 generation in our production by 20 % by 2030	
Have you set a Scope 2 GHG emissions reduction target?	Yes	
Disclose the target in an absolute value (either in tonnes of CO2 equivalent or as a percentage of the emissions of a base year) and, if deemed meaningful, in intensity value.	Reduction of current CO2 generation in our production by 50 % by 2035	
Have you set a Scope 3 GHG emissions reduction target?	Yes	
Disclose the target in an absolute value (either in tonnes of CO2 equivalent or as a percentage of the emissions of a base year) and, if deemed meaningful, in intensity value.	Reduction of current CO2 generation in our production by 100 % by 2040	
Have you set a Total Scope 1-3 GHG emission reduction target?	Yes	
Disclose the target in an absolute value (either in tonnes of CO2 equivalent or as a percentage of the emissions of a base year) and, if deemed meaningful, in intensity value.	Reduction of current CO2 generation in our production by 100 % by 2040	
Have you set a Target on renewable energy deployment?	Yes	
Disclose the renewable energy target in an absolute value in MWh and, if deemed meaningful, in intensity value (i.e. or % of renewable energy deployed)	100 % renewable energy consumption by 2040	
<b>E1-5 – Energy consumption and mix</b>		
<b>Energy Intensity</b>		
Principal NACE code activity is a high climate impact sector	Yes	
Energy consumption associated with activities in high climate impact sectors	8.832,81	
<b>E1-6 – CO2eq-Emissions</b>		
<b>E1-7 – CO2eq removal and mitigation</b>		
Were any projects implemented for GHG emission removal or storage inside own operations?	No	

Were any projects implemented for GHG emission removal or storage in the up- or downstream value chain?	No	
Were any projects implemented for GHG emission removal or storage outside its value chain (carbon credits)?	No	
Does the MRE have made public claims of GHG neutrality that involve the use of carbon credits ?	No	
<b>E1-8 – Internal carbon pricing</b>		
Have internal carbon pricing schemes been implemented?	No	
<b>E2 Pollution</b>		
<b>E2-1– Policies</b>		
Do you have a policy to manage material impacts, risks and opportunities related to pollution prevention and control?	No	
<b>E2-2 Actions</b>		
Does the MRE have actions and resources to manage material impacts related to pollution that extent to its upstream/downstream value chain engagements?	No	
Does the MRE have actions and resources to manage material impacts in relation to pollution that extend to its own operations?	No	
<b>E2-3 - Targets</b>		
Are you tracking the effectiveness of polices and actions to manage material impacts through targets?	No	
<b>E2-4 – Pollution of air, water and soil</b>		
<b>Direct emissions of air pollutants</b>		
Not CO2 Footprint of company: Were Methane (CH4) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were carbon monoxide (CO) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	

Not CO2 Footprint of company: Were Carbon dioxide (CO2) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hydro-fluorocarbons (HFCs) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Not CO2 Footprint of company: Were Nitrous oxide (N2O) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Ammonia (NH3) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Non-methane volatile organic compounds (NMVOC) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Nitrogen oxides (NOx/NO2) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Not CO2 Footprint of company: Were Perfluorocarbons (PFCs) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Not CO2 Footprint of company: Were Sulphur hexafluoride (SF6) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Sulphur oxides (SOx/SO2) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hydrochlorofluorocarbons (HCFCs) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	

Were Chlorofluorocarbons (CFCs) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Halons emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Arsenic and compounds (as As) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Cadmium and compounds (as Cd) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chromium and compounds (as Cr) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Copper and compounds (as Cu) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Mercury and compounds (as Hg) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Nickel and compounds (as Ni) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Lead and compounds (as Pb) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Zinc and compounds (as Zn) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Aldrin emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	

Were Chlordane emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlordecone emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were DDT emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were 1,2-dichloroethane (EDC) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Dichloromethane (DCM) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Dieldrin emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Endrin emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Heptachlor emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hexachlorobenzene (HCB) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were 1,2,3,4,5,6-hexachlorocyclohexane (HCH) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Lindane emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Mirex emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	

Were PCDD + PCDF (dioxins + furans) (as Teq) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Pentachlorobenzene emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Pentachlorophenol (PCP) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Polychlorinated biphenyls (PCBs) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Tetrachloroethylene (PER) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Tetrachloromethane (TCM) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trichlorobenzenes (TCBs) (all isomers) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were 1,1,1-trichloroethane emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were 1,1,2,2-tetrachloroethane emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trichloroethylene emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trichloromethane emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Toxaphene emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	

Were Vinyl chloride emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Anthracene emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Benzene emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Ethylene oxide emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Naphthalene emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Di-(2-ethyl hexyl) phthalate (DEHP) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Polycyclic aromatic hydrocarbons (PAHs) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlorine and inorganic compounds (as HCl) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Asbestos emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Fluorine and inorganic compounds (as HF) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hydrogen cyanide (HCN) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Were Particulate matter (PM10) emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	

Were Hexabromobiphenyl emissions released to air above the respective, pollutant-specific threshold (see info and template)?	No	
Direct emissions of water pollutants		
Were Total nitrogen emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Total phosphorus emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Arsenic and compounds (as As) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Cadmium and compounds (as Cd) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chromium and compounds (as Cr) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Copper and compounds (as Cu) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Mercury and compounds (as Hg) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Nickel and compounds (as Ni) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Lead and compounds (as Pb) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Zinc and compounds (as Zn) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Alachlor emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	

Were Aldrin emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Atrazine emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlordane emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlordecone emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlorfenvinphos emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chloro-alkanes, C10-C13 emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlorpyrifos emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were DDT emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were 1,2-dichloroethane (EDC) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Dichloromethane (DCM) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Dieldrin emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Diuron emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Endosulphan emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	

Were Endrin emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Halogenated organic compounds (as AOX) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Heptachlor emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hexachlorobenzene (HCB) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hexachlorobutadiene (HCBd) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were 1,2,3,4,5,6-hexachlorocyclohexane (HCH) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Lindane emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Mirex emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were PCDD + PCDF (dioxins + furans) (as Teq) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Pentachlorobenzene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Pentachlorophenol (PCP) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Polychlorinated biphenyls (PCBs) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	

Were Simazine emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Tetrachloroethylene (PER) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Tetrachloromethane (TCM) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trichlorobenzenes (TCBs) (all isomers) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trichloroethylene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trichloromethane emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Toxaphene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Vinyl chloride emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Anthracene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Benzene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Brominated diphenylethers (PBDE) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Nonylphenol and Nonylphenol ethoxylates (NP/NPEs) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	

Were Ethyl benzene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Ethylene oxide emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Isoproturon emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Naphthalene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Organotin compounds(as total Sn) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Di-(2-ethyl hexyl) phthalate (DEHP) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Phenols (as total C) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Polycyclic aromatic hydrocarbons (PAHs) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Toluene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Tributyltin and compounds emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Triphenyltin and compounds emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	

Were Total organic carbon (TOC) (as total C or COD/3) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trifluralin emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Xylenes emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlorides (as total Cl) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Asbestos emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Cyanides (as total CN) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Fluorides (as total F) emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Octylphenols and Octylphenol ethoxylates emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Fluoranthene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Isodrin emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hexabromobiphenyl emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	
Were Benzo(g,h,i)perylene emissions released to water above the respective, pollutant-specific threshold (see info and template)?	No	

<b>Direct emissions of soil pollutants</b>		
Were Total nitrogen emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Total phosphorus emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Arsenic and compounds (as As) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Cadmium and compounds (as Cd) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chromium and compounds (as Cr) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Copper and compounds (as Cu) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Mercury and compounds (as Hg) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Nickel and compounds (as Ni) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Lead and compounds (as Pb) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Zinc and compounds (as Zn) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Alachlor emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	

Were Aldrin emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Atrazine emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlordane emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlordecone emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlorfenvinphos emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chloro-alkanes, C10-C13 emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlorpyrifos emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were DDT emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
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Were Diuron emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Endosulphan emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	

Were Endrin emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Halogenated organic compounds (as AOX) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Heptachlor emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hexachlorobenzene (HCB) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hexachlorobutadiene (HCBd) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were 1,2,3,4,5,6-hexachlorocyclohexane (HCH) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Lindane emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Mirex emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were PCDD + PCDF (dioxins + furans) (as Teq) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Pentachlorobenzene emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Pentachlorophenol (PCP) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	

Were Polychlorinated biphenyls (PCBs) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Simazine emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Toxaphene emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Vinyl chloride emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Anthracene emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Benzene emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Brominated diphenylethers (PBDE) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Nonylphenol and Nonylphenol ethoxylates (NP/NPEs) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Ethyl benzene emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Ethylene oxide emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Isoproturon emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Naphthalene emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	

Were Organotin compounds(as total Sn) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Di-(2-ethyl hexyl) phthalate (DEHP) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Phenols (as total C) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Polycyclic aromatic hydrocarbons (PAHs) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Toluene emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Tributyltin and compounds emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Triphenyltin and compounds emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Trifluralin emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Xylenes emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Chlorides (as total Cl) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Asbestos emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	

Were Cyanides (as total CN) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Fluorides (as total F) emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Were Hexabromobiphenyl emissions released to soil above the respective, pollutant-specific threshold (see info and template)?	No	
Direct emissions of microplastics generated or used		
Were microplastic particles released to air (see info and template)?	No	
Were microplastic particles released to water (see info and template)?	No	
Were microplastic particles released to soil (see info and template)?	No	
<b>E3 Water and Marine</b>		
<b>E3-1 – water risk areas</b>		
Is the location located in a water risk area?	No	
<b>E3-1 – Policies</b>		
Do you have a policy to manage material impacts, risks and opportunities related to water and marine resources?	No	
Do you have policies or practices related to sustainable oceans and seas in place?	No	
<b>E3-2 - Actions</b>		
Does the MRE have actions and resources to manage material impacts in relation to water and marine resources?	No	
<b>E3-3 - Targets</b>		
Are you tracking effectiveness of polices and actions through targets?	No	
<b>E3-4 – Water metrics</b>		

<b>E5 Resource use and circular economy</b>		
<b>E5-1 – Policies</b>		
<b>Do you have a policy to manage material impacts, risks and opportunities related to resource use and circular economy?</b>	No	
<b>E5-2 - Actions</b>		
<b>Does the MRE have actions and resources in relation to resource use and circular economy</b>	Yes	
<b>Description the scope of key action in place</b>	Paper waste and steel scraps are recycled.	
Please insert time horizon under which key action is to be completed	31. Dezember 2026	
<b>E5-3 Targets</b>		
<b>Are you tracking effectiveness of polices and actions through targets?</b>	No	
<b>E5-4 – Resource inflows</b>		
<b>E5-5 – Resource outflows</b>		
<b>Products and Materials</b>		
<b>Do you produce textiles? (13)</b>	No	
<b>Do you produce wearing apparel, leather or related products of other materials (14)?</b>	No	
<b>Do you produce leather and related products of other materials (15)?</b>	No	
<b>Do you produce products of wood and/or cork, articles of straw and/or plaiting materials?</b>	No	
<b>Do you produce paper and paperboard products?</b>	No	
<b>Do you produce rubber and plastic products?</b>	No	
<b>Do you produce other non-metallic mineral products (glass, refractory, clay, porcelain, concrete, cement, plaster, stone, abrasive products and non-metallic mineral products n.e.c)?</b>	No	

Do you produce basic metals (also for automotive), except machinery and equipment?	No	
Do you produce fabricated metal products (also for automotive), except machinery and equipment?	No	
Do you produce computer, electronic and optical products?	No	
Do you produce electrical equipment, machinery and equipment n.e.c?	No	
Do you produce machinery and equipment n.e.c?	No	
Do you produce motor vehicles or parts and accessories thereof?	No	
Do you produce other transport equipment (motorcycles, bicycles, etc)? (30)	No	
Do you produce furniture? (31)	No	
Do you produce other products (32)?	No	
Do you use product packaging?	No	
Waste		
Social		
S1 Own workforce		
S1-1/2 Policies and Engagement		
Do you have a policy adopted to manage material sustainability impacts on the own workforce, as well as associated material risks and opportunities?	Yes	

<p>Describe the policy adopted to manage the material sustainability impacts on the own workforce, as well as associated material risks and opportunities</p>	<p>To demonstrate our commitment, we adhere to all national, European and global guidelines to ensure the responsible sustainability of our business activities regarding the social interaction with our employees.</p> <p>These principles and objectives form the basis for our corporate goals and our focus on ensuring sustainability in the areas of the environment, society and corporate governance in order to create added value for everyone that goes beyond the regular activities of our company.</p> <p>The key contents of the policy regarding the social interaction between and with our employees are as set out in Section 4 of the Ethics Guideline mutual respect and general equal treatment especially when advertising vacant positions, hiring, remuneration, dealing with each other and the further promotion of our employees in compliance with all relevant laws and regulations.</p> <p>The most senior level in organisation that is accountable for implementation of the policy is the Managing Director (CEO) of the company which defines and continuously monitors the corporate structures and controls all aspects of business activities through its directives to the management level of the specialist departments.</p> <p>The considered interests of key stakeholders in setting policy are the monitoring and ensuring that dealings are free of discrimination at all times and law-abiding in all social matters.</p> <p>The policy is made available to potentially affected stakeholders and stakeholders who need to help with implementation, where it can be read and downloaded at any time on the company intranet. All employees were informed of the introduction of the new policy by notices on the company's notice boards and by e-mail. All new employees receive information on the policy and all other company regulations as part of the defined recruitment process. Annual compliance training ensures that the content of the policy remains constantly in the minds of employees.</p>
<p><b>Do you have human rights policy commitments that are relevant to your own workforce?</b></p>	<p>Yes</p>
<p><b>Describe your human rights policy commitments that are relevant to your own workforce with focus on those matters that are material as well as the general approach to respect for human rights, including labour rights for the people in your own workforce.</b></p>	<p>The business principles of our Code of Conduct (Ethik-Richtlinie) regulate standards of conduct for dealing with all economic, legal and moral challenges of day-to-day business and are intended as a benchmark and aid for cooperation with customers, suppliers and partners as well as for conduct towards competitors. It is one of the principles of the company's business policy to conduct all business matters in accordance with the letter and spirit of the applicable legal provisions and to adhere to high standards of business ethics.</p> <p>As regulated in point 2 on page 3, the key content of the policy regarding the human rights is the general compliance with the law, which also includes the bans on human trafficking, forced labor and child labor.</p> <p>Our new Human Rights Policy dated 01.09.2025 addresses all these topics in even more concrete and detailed terms.</p>
<p><b>Do you have processes and mechanisms in place to monitor compliance with the UN Guiding Principles on Business and Human Rights?</b></p>	<p>Yes</p>

<p>Describe the processes and mechanisms in place to monitor compliance with the UN Guiding Principles on Business and Human Rights</p>	<p>Compliance with the UN Guiding Principles on Business and Human Rights is monitored within the company by including and explaining all these principles in various company regulations and guidelines, providing employees with the documents containing these company regulations and guidelines and training them on their content. Compliance with these regulations is continuously monitored by a dual control principle in the attached signature guideline („240123 VA_1100.007a_Unterschriftenrichtlinie“). A report on compliance with the principles is submitted to the shareholder’s compliance officer on a quarterly basis.</p> <p>The business principles of our attached ethics guidelines („Ethik-Richtlinie“) regulate those standards of conduct for dealing with all economic, legal and moral challenges of day-to-day business and are intended as a benchmark and aid for cooperation with customers, suppliers and partners as well as for conduct towards competitors. It is one of the principles of the company’s business policy to conduct all business matters in accordance with the letter and spirit of the applicable legal provisions and to adhere to high standards of business ethics.</p> <p>As regulated in point 2 on page 3 of the ethics guidelines, the key content of the policy regarding the human rights is the general compliance with the law, which also includes the bans on human trafficking, forced labor and child labor.</p>
<p>Are these processes aligned with adequate human rights due diligence processes, as outlined in the UNGPs and OECD Guidelines for MNE?</p>	<p>No</p>
<p><b>Do you have processes and mechanisms in place to monitor compliance with the ILO Declaration on Fundamental Principles and Rights at Work?</b></p>	<p>Yes</p>
<p>Describe the processes and mechanisms in place to monitor compliance with the ILO Declaration on Fundamental Principles and Rights at Work?</p>	<p>Compliance with the ILO Declaration on fundamental Principles and Rights at Work is monitored within the company by including and explaining such principles in various company regulations and guidelines (especially the attached ethics guidelines – Ethik-Richtlinie), providing employees with the documents containing these company regulations and guidelines and training them on their content. Compliance with these regulations is continuously monitored by a dual control principle in the attached signature guideline („240123 VA_1100.007a_Unterschriftenrichtlinie“). A report on compliance with the principles is submitted to the shareholder’s compliance officer on a quarterly basis.</p>
<p><b>Do you have processes and mechanisms in place to monitor compliance with the OECD Guidelines for Multinational Enterprises?</b></p>	<p>No</p>
<p>Do the policies explicitly address</p>	<p>Human trafficking, Forced or Compulsory Labour, Child Labour</p>
<p><b>Do you have a policy adopted with the aim of eliminating discrimination, including harassment, promoting equal opportunities and other ways to advance diversity and inclusion?</b></p>	<p>No</p>

Do you have a policy adopted related to inclusion or positive action for people from groups at particular risk of vulnerability in the own workforce?	No	
Do you engage with your workforce on impacts in a standardized way?	No	
Provide engagement type performed in the reporting year	Institutionalized structures such as works councils, employee representation/ committees, or trade unions, which can also be systematically involved in decision-making processes of a company	
Give information on your engagement with people in your own workforce	<p>There is a defined process that is set out in the attached onboarding checklist ("240709 Checkliste Onboarding"). It describes the stations in which the contract is concluded, the personnel intake with entry of the personnel master data and the presentation of the workplace at the start of work as well as the training and induction take place.</p> <p>The observance of respect and human dignity throughout the entire recruitment process is set out in section 4 on page 4 of our ethics guidelines.</p> <p>The most senior level in organisation that is accountable for implementation of the policy in this regard is the Managing Director (CEO) of the company which defines and continuously monitors the corporate structures and controls all aspects of business activities through its directives to the management level of the specialist departments.</p> <p>The effectiveness of the commitment to the company's own workforce is assessed through annual employee appraisals between the managing director and the members of management.</p> <p>There is an ongoing, regular exchange between the CEO and HR manager and the chairman of the works council in order to gain insight into the perspectives of people in their own workforce who may be particularly vulnerable to impacts and (or) excluded as the chairman of the works council would be in the event of inappropriate behavior, the first confidential contact person of the affected employee.</p>	
<b>S1-4 Actions</b>		
Does the MRE have Action plans and resources to manage its material impacts, risks, and opportunities related to own workforce	No	
<b>S1-5 - Targets</b>		
Do you have targets set to manage material impacts, risks and opportunities related to own workforce	No	
<b>S1-6 – Employee characteristics</b>		
Employee turnover	21	
Employee turnover voluntary leave	13 headcount	

Employee turnover due to dismissal	2 headcount	
Employee turnover due to retirement	4 headcount	
Employee turnover death of employee - also including death outside of working hours	1 headcount	
Employee turnover due to expired employment contract	1 headcount	
Employee turnover rate	-	
<b>S1-8 – Social dialogue</b>		
Does your company have an elected workers council?	Yes	
<b>Does any type of collective bargaining agreement exist within your organization?</b>	Yes	
Please elaborate on it and provide the employees it covers (e.g. also by % if available).	A company-wide collective bargaining agreement with the "IG Metall" union has been in place for years. 84% of employees are directly covered by this agreement.	
<b>S1-10 – Adequate wages</b>		
Employees paid below the adequate wage	0 headcount	
Percentage of employees below the adequate wage	-	
<b>S1-11 – Social Protection</b>		
<b>Social protection against loss of income due to sickness</b>		
Is there a statutory insurance (required by country law) to cover employees against loss of income due to sickness?	Yes	
Are all employees covered by such statutory insurance against loss of income due to sickness?	Yes	
Are there any voluntary company programs that support social protection against loss of income due to sickness?	No	
<b>Social protection against loss of income due to unemployment (starting from when the own worker is working)</b>		
Is there a statutory insurance (required by country law) to cover employees against loss of income due to unemployment?	Yes	

Are all employees covered by such statutory insurance against loss of income due to unemployment?	Yes	
Are there any voluntary company programs that support social protection against loss of income due to unemployment?	No	
<b>Social protection against loss of income due to work accidents (employment injury and acquired disability)</b>		
Is there a statutory insurance (required by country law) to cover employees against loss of income due to work accidents?	Yes	
Are all employees covered by such statutory insurance against loss of income due to work accidents?	Yes	
Are there any voluntary company programs that support social protection against loss of income due to work accidents?	No	
<b>Social protection against loss of income due to parental leave</b>		
Is there a statutory insurance (required by country law) to cover employees against loss of income due to parental leave?	Yes	
Are all employees covered by such statutory insurance against loss of income due to parental leave?	Yes	
Are there any voluntary company programs that support social protection against loss of income due to parental leave?	No	
<b>Social protection against loss of income due to retirement</b>		
Is there a statutory insurance (required by country law) to cover employees against loss of income due to retirement?	Yes	
Are all employees covered by such statutory insurance against loss of income due to retirement?	Yes	
Are there any voluntary company programs that support social protection against loss of income due to retirement?	Yes	
Are the voluntary company programs against loss of income due to retirement offered to all employees?	Yes	
<b>S1-14 – Health and safety indicators</b>		
Have you adopted a policy covering workplace accident prevention?	Yes	

Is the company covered by a H&S Management System?	Yes	
Is the H&S management system certified in accordance with a standard (e.g. ISO 45001)?	Yes	
Please choose	Other	
Please specify	DIN EN ISO 9001:2000 SCC-VAZ 2021	
Please upload the certificate	01_QM-Zertifikat DIN_EN_ISO_9001_07_2028_e.pdf	
Please insert the expiry date as shown on the certificate	5. Juli 2028	
Number of employees covered by the H&S management system	191 headcount	
Percentage of employees covered by an H&S management system	-	
<b>Accidents</b>		
<b>Accidents, employees</b>		
<b>Work-related accidents, employees</b>	2	
Work-related accidents (min. 1 day lost), employees	2 accidents	
Work-related commuting accidents (min. 1 day lost), employees	0 accidents	
Hours worked, employees	313.764 hours	
Accident Rate (LTIFR)	76,49	
<b>Total Fatalities</b>	0	
Work-related fatalities, own employees	0 headcount	
Non-employee worker fatalities	0 headcount	
<b>Did workers not from the own workforce, work on the company's premises?</b>	Yes	
<b>Did any fatal accidents or ill health cases of these workers occur?</b>	-	
Fatalities, worker not from the own workforce	0 headcount	
<b>S1-17 Incidents, complaints and severe human rights impacts</b>		
<b>Were there any incidents of discrimination, including harrasment, reported among own workforce in the reporting period?</b>	No	

<p>Were there any complaints filed through channels for people in the own workforce to raise concerns (incl. Grievance mechanisms) or to the National Contact Points for OECD Multinational Enterprises?</p>	<p>No</p>	
<p>Has there been allegation against the company by the The Business and Human Rights Resource Centre (BHRRC)?</p>	<p>No</p>	
<p>Were there any severe human rights incidents connected to the own workforce in the reporting period?</p>	<p>No</p>	
<p>Describe your procedures implemented to provide and/or enable remedy for human rights impacts on your workforce</p>	<p>Together with a draft contract, applicants also receive a comprehensive selection of documents with the most important company provisions. They acknowledge receipt and that they have read the documents. At the beginning of the employment relationship, they receive training on all company regulations.</p> <p>The key contents of the company regulation are the ethics guidelines and the regulations which contain (pages 2 and 4) regarding respectful treatment, compliance with all legal regulations including human rights and non-discriminatory general equal treatment.</p> <p>An important measure to ensure compliance with these requirements is the company whistleblower protection (page 11 of the attached ethics guidelines) established by a company reporting office, which enables all employees of the company to anonymously report any violations of such requirements committed by other parts of the company so that these can be investigated and further violations avoided as far as possible become.</p> <p>The most senior level in organisation that is accountable for implementation of the policy is the Managing Director (CEO) of the company which defines and continuously monitors the corporate structures and controls all aspects of business activities through its directives to the management level of the specialist departments.</p> <p>The details of the whistleblower protection implemented by the company are regulated in the attached incident management guidelines („231205 DST Richtlinie Vorfallmanagement“). They contain concrete regulations on the procedure for submitting a report anonymously through the portal of an external service provider, how anonymity is ensured, who in the company is responsible for taking measures based on the report and how the reporting party is informed about the further course of the investigation and its consequences result is informed.</p> <p>The policy is made available to potentially affected stakeholders and stakeholders who need to help with implementation, where it can be read and downloaded at any time on the company intranet. All employees were informed of the introduction of the new policy by notices on the company's notice boards and by e-mail. All new employees receive information on the policy and all other company regulations as part of the defined recruitment process. Annual compliance training ensures that the content of the policy remains constantly in the minds of employees.</p>	
<p>S4 Consumers and End-users</p>		
<p>Personal H&amp;S of consumers and/or end-users</p>		

Describe the types of consumers and end-users likely to be materially affected in relation to personal health and safety, i.e. by injuries or physical harm, of the products or services provided	Regarding our road, rail and pedestrian bridge products: Everyone. Regarding our products for industrial buildings: Employees and customers of industrial companies.
Describe your general approach in relation to engagement with consumers and/or end-users	There is no general approach to working with consumers and/or end users in our case of a pure BtoB business. We do not manufacture products that a consumer buys at the end of the supply chain, but parts of operational and government infrastructure, such as mainly industrial halls and road and rail bridges.
Describe the process in place to provide for the remediation of negative impacts on consumers and end-users including a description of available channels to consumers and end-users where concerns can be raised	The measures to remedy negative effects on consumers and end users are that the policies have been established, have been communicated to all relevant employees, are kept up to date, all employees are regularly trained on the content and rationale, and the implementation of these measures is regularly audited. In addition, care is taken to ensure that all technical standards and guidelines are complied with by having a dedicated quality assurance department with experts in the standards who continuously monitor and audit the production process. There are no special channels through which these circles can raise concerns other than contact via analog or digital correspondence, which is always possible.
<b>Data Privacy</b>	
Describe the types of consumers and end-users likely to be materially affected in relation to damages to their privacy.	No consumers and end-users are likely to be materially affected by our products in terms of interference with their privacy.
Describe the process in place to provide for the remediation of negative impacts on consumers and end-users including a description of available channels to consumers and end-users where concerns can be raised	(There is no general approach to working with consumers and/or end users in our case of a pure BtoB business. We do not manufacture products that a consumer buys at the end of the supply chain, but parts of operational and government infrastructure, such as mainly industrial halls and road and rail bridges.)
<b>Governance</b>	
<b>G1-1 Policies &amp; Corporate Culture</b>	
<b>Select Business Conduct Policies adopted</b>	Anti-Corruption/Anti-Bribery, Code of Conduct/ Code of Ethics, Supplier and Business Partner Code of Conduct, Whistleblower Policy, Remuneration Policy, Prevention of Money Laundering and Terrorist Financing, Data Protection Policy, Antitrust Law Policy, Other, please specify
Other, please specify	Sustainability Policy
Description of Business Conduct Policies	Anti-corruption/ Anti-bribery is adopted.
How are policies on prevention and detection of corruption or bribery communicated to those for whom they are relevant? Please describe.	The policies on the prevention and detection of corruption and bribery („Anti-Korruptions-Richtlinie“ and „Anti-Kartell-Richtlinie“) are made available to potentially affected stakeholders and stakeholders who need to help with implementation, where it can be read and downloaded at any time on the company intranet. All employees were informed of the introduction of the new policy by notices on the company's notice boards and by e-mail. All new employees receive information on the policy and all other company regulations as part of the defined recruitment process. Annual compliance training by an online training tool ensures that the content of the policy remains constantly in the minds of employees.

<p>Describe the mechanisms for identifying, reporting and investigating incidents and concerns about unlawful behaviour, including incidents of corruption and bribery, or behaviour in contradiction of its code of conduct or similar internal rules</p>	<p>A strict four-eyes principle has been introduced so that no employee can act alone and without supervision. The details of these requirements are regulated in the attached signature guidelines („240123 VA_1100.007a_Unterschriftenrichtlinie“). Supervisors constantly monitor all activities of the employees under their control. Supervisors are constantly monitored by the management. A whistleblower reporting portal has been introduced.</p> <p>The most senior level in organisation that is accountable for implementation of the policies in this regard as well is the Managing Director (CEO) of the company which defines and continuously monitors the corporate structures and controls all aspects of business activities through its directives to the management level of the specialist departments.</p>
<p><b>Does the company accommodate reporting from internal and/or external stakeholders about unlawful behaviour or behaviour in contradiction of the companies' code of conduct or similar internal rules?</b></p>	<p>Yes</p>
<p>Describe how you accommodate reporting from internal and/or external stakeholders about unlawful behaviour or behaviour in contradiction of its code of conduct or similar internal rules</p>	<p>The shareholder has closely supervised the introduction and implementation via a compliance office and monitors this through, among other things, quarterly reporting by the company's compliance officer. He also receives direct information about reported incidents via the whistleblower portal that has been set up. The details of these requirements are regulated in the attached guidelines for the implementation of whistleblower protection („231205 DST Richtlinie Vorfallmanagement“).</p> <p>The most senior level in organisation that is accountable for implementation of the policy is the Managing Director (CEO) of the company which defines and continuously monitors the corporate structures and controls all aspects of business activities through its directives to the management level of the specialist departments.</p>
<p><b>Is an internal whistleblowing reporting channel available?</b></p>	<p>Yes</p>
<p>Are own employees informed on the existence of the internal whistleblowing reporting channel?</p>	<p>Yes</p>
<p><b>Are measures implemented to protect the companies' own workers who are whistleblowers against retaliation?</b></p>	<p>Yes</p>
<p><b>Are the companies' own employees trained on business conduct matters?</b></p>	<p>Yes</p>
<p>Please submit business conduct training frequency</p>	<p>Annually</p>
<p><b>Mark the mandatory target audience for the business conduct trainings</b></p>	<p>White collar employees only</p>
<p>If other target functions please insert</p>	<p>No other</p>
<p><b>Mark the functions within the company that are most at risk in respect of corruption and bribery</b></p>	<p>Sales, Customer Relationship Management, Quality Assurance</p>
<p><b>G1-2 Actions</b></p>	

<p><b>Does the MRE have actions and resources to manage material impacts in relation corruption and bribery?</b></p>	<p>Yes</p>	
<p>Describe the scope of the key action in place</p>	<p>We try to effectively avoid corruption and bribery by adopting clear company regulations to prevent corruption and bribery (see the attached policies „Ethik-Richtlinie“, „Anti-Korruptions-Richtlinie“, „Anti-Geldwäsche-Richtlinie“, „Anti-Kartell-Richtlinie“), making all employees aware of these regulations so that they can comply with them without exception and reminding them of this awareness through regular training sessions.</p> <p>In addition, we have implemented a strict dual control principle for all documents, legally relevant declarations and payment transactions to ensure that corruption and bribery are made as difficult as possible by the actions of individuals (see the attached Compliance Management System).</p> <p>In addition, all business operations are constantly and strictly monitored by the Executive Board and management to ensure that all compliance procedures are adhered to (see the attached „Unterschriftenrichtlinie“) by the mentioned strict Four-eye principle when signing business mail.</p> <p>The most senior level in organisation that is accountable for implementation of all of these policy is the Managing Director (CEO) of the company which defines and continuously monitors the corporate structures and controls all aspects of business activities through its directives to the management level of the specialist departments. The shareholder's Compliance Board also audits and monitors strict compliance with all of these requirements on a quarterly basis.</p>	
<p>Please insert time horizon under which key action is to be completed</p>	<p>31. Dezember 2026</p>	
<p><b>G1-3 Anti-Corruption/ Anti-Bribery Training of at-risk functions</b></p>		
<p><b>Do you provide mandatory training on anti-corruption/anti-bribery for at-risk-function (and beyond)?</b></p>	<p>Yes</p>	
<p>Where mandatory training is required provide information on the nature, scope and depth of anti-corruption or anti-bribery training programmes.</p>	<p>It is an online training tool from a provider that has already been used to successfully carry out similar training courses in the field of IT security. The training content is currently in the conceptualization phase. The company will ensure that all key topics relating to the prevention and detection of corruption and bribery are addressed and covered in detail, including examples.</p>	
<p>Do you provide mandatory training on anti-corruption/anti-bribery for the supervisory board?</p>	<p>No</p>	
<p>Number of employees with at-risk functions</p>	<p>24 headcount</p>	
<p>Percentage of employees with at-risk functions of total employees</p>	<p>-</p>	
<p>Number of employees with at-risk functions receiving anti-corruption and anti-bribery training</p>	<p>24 headcount</p>	
<p>Percentage of employees with at-risk functions receiving anti-corruption and anti-bribery training</p>	<p>100</p>	

<b>G1-4 Incidents of Corruption or Bribery</b>		
<b>Does the company have procedures/ a system to prevent and detect, investigate, and respond to allegations or incidents relating to corruption and bribery?</b>	Yes	
<b>Describe the procedures/ the system to prevent and detect, investigate, and respond to allegations or incidents relating to corruption and bribery and answer the questions below</b>	The shareholder has closely supervised the introduction and implementation via a compliance office and monitors this through, among other things, quarterly reporting by the company's compliance officer. He also receives direct information about reported incidents via the whistleblower portal that has been set up. The shareholder has closely supervised the introduction and implementation via a compliance office and monitors this through, among other things, quarterly reporting by the company's compliance officer. He also receives direct information about reported incidents via the whistleblower portal that has been set up.	
<b>Is the investigators or investigating committee separate from the chain of management involved in the matter?</b>	Yes	
<b>Is there a process to report outcomes to the administrative, management and supervisory bodies?</b>	Yes	
<b>Describe the process to report the outcome to the administrative, management and supervisory bodies.</b>	Any incidents are reported in detail to the shareholder's Compliance Office.	
<b>Are the members of the supervisory bodies trained on anti-corruption or anti-bribery?</b>	Yes	
<b>Where members of the supervisory bodies are trained on anti-corruption and anti-bribery provide information about the nature, scope and depth of the training.</b>	As the members of the supervisory bodies are not employees of MRE but belong to the shareholder company, their training in combating corruption and bribery takes place outside of MRE. However, it is safe to assume that the scope and quality standards of such training are at least on a par with the training provided within the company.	
<b>Were there any confirmed incidents and convictions of corruption or bribery in the reporting period?</b>	No	
<b>Minimum Safeguards Assessment (EU Taxonomy)</b>		
<b>Has the company been found in a breach of labour law?</b>	No	
<b>Has the company or its senior management, including the senior management of its subsidiaries, been convicted in court on corruption?</b>	No	
<b>Does the company treat tax governance and compliance as important elements of oversight?</b>	No	

<p><b>Do adequate tax risk management strategies and processes as outlined in OECD MNE Guidelines exist?</b></p>	<p>No</p>	
<p><b>Has the company or its subsidiaries been found guilty of tax evasion?</b></p>	<p>No</p>	
<p><b>Does the company promote employee awareness of the importance of compliance with all applicable competition laws and regulations?</b></p>	<p>Yes</p>	
<p>Please describe how you promote employee awareness of the importance of compliance with all applicable competition laws and regulations</p>	<p>Our company has its own policy on compliance with competition law regulations (Anti-Kartell-Richtlinie), and employees receive annual training on this topic as part of a general compliance training course.</p>	
<p><b>Does the company train senior management in relation to competition issues?</b></p>	<p>Yes</p>	
<p>Please describe how you train senior management in relation to competition issues</p>	<p>Our company has its own policy on compliance with competition law regulations (Anti-Kartell-Richtlinie), and employees and the senior management as well receive annual training on this topic as part of a general compliance training course.</p>	
<p><b>Has the company or its senior management, including the senior management of its subsidiaries, been found in breach of competition laws?</b></p>	<p>No</p>	