



# SUSTAINABILITY- REPORT

2024



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# SUSTAINABILITY



CONFIDENTIAL

## ► IRO-2

# DISCLOSURE REQUIREMENTS IN ESRS COVERED BY THE UNDERTAKING'S SUSTAINABILITY STATEMENT

The disclosure requirements are presented in the form of a table of contents. If a specific disclosure requirement for a material topic is not reported, this is indicated and explained in the relevant section of the statement.

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# DISCLAIMER

## DISCLAIMER REGARDING SUSTAINABILITY REPORTING

This sustainability report has been prepared with the utmost care and to the best of our knowledge and belief. The reporting is based on the European Sustainability Reporting Standards (ESRS) issued as of December 2024. We would like to point out that sustainability reporting in accordance with ESRS standards is likely to change as a result of the EU Omnibus Regulation. At present, no new regulations have been officially adopted. Furthermore, the reporting structure chosen does not currently comply with the European Single Electronic Format (ESEF), as the legal requirements for the ESEF format for sustainability reports had not yet been defined at the time of reporting.

The ongoing development of regulatory requirements and the future establishment of industry standards may lead to further adjustments to the reporting structure and methodology in subsequent reporting periods.

We have decided not to provide a comprehensive graphical presentation of the information, as this is neither mandatory under the applicable ESRS requirements nor part of the minimum requirements. Aspöck is responsible for the content. AI-supported tools were also used in part to optimize the language in this report, with all content undergoing a final review by qualified experts.

# INTRODUCTION

## DEAR READERS,

as a family-owned company, we understand that the actions we take today shape the world of tomorrow. Our innovative mindset and dedication to producing high-quality products has made us a globally recognized company. Yet, we know that true long-term success depends not only on what we create, but also on how we care for our planet, our partners, and our people.

Our lighting solutions contribute to road safety around the world and support essential daily work processes. We embrace the challenge of maintaining excellent product quality while minimizing our ecological footprint. Through advanced technologies, such as LED lighting, we reduce energy consumption and offer products that are designed to meet the highest standards of quality and sustainability.

Our employees are the heart of our success. It is their expertise, creativity, and commitment that make Aspöck thrive. Values such as integrity, fairness and commitment to continuous learning are not just words – they guide our everyday actions. That is why we continue to invest in the well-being, development, and safety of our employees.

We also recognize that our responsibility extends beyond our own operations. Our supply chain plays a vital role in our sustainability performance. We work closely with our suppliers to uphold environmental and social standards, promote transparency, and build long-term partnerships based on trust and shared values.

The year 2024 marked a period of meaningful progress on our sustainability journey. We have improved energy efficiency across all sites, expanded the use of renewable energy, and taken important steps toward a circular economy.

This report reflects our progress and outlines our ambitions for the future. We are proud to be part of this essential movement. Join us on our journey toward a sustainable future.

## THINK TODAY ABOUT TOMORROW – NOW!



**Karl Aspöck, CEO**



# ABOUT THE COMPANY



# ABOUT THE COMPANY

## The big idea

With the intention of revolutionizing vehicle lighting, the inventor and creative mind Felix Aspöck developed the first lighting system in his private workshop in his basement in 1977. In doing so, he paved the way for the company to become a globally recognized company. Felix Aspöck's success can be attributed to his technical understanding and innovative mindset, believing that there must be an easier way. He was able to find solutions to problems, and in this case, he even secured a patent.

**The simpler the solution, the easier it is to succeed.**

Felix Aspöck, founder

"The prefabricated lighting system was so easy to assemble that new business areas gradually opened up", says Karl Aspöck, son of the company's founder and CEO. He spent many years building sales in Spain and France before taking over the management from his father in 2006. From this point onwards, the company has expanded rapidly, becoming a globally active company.

47 years later, followed by a series of expansions at our Austrian headquarters and at our European production and distribution sites, we are proud to serve our core market with the latest LED technology at the highest safety standards. Our plants produce innovative lighting and system solutions for international vehicle customers. Our products are developed, tested, implemented, and serially produced in-house. It is likely that you will come across one of our lighting systems on the road, as we already have a 65% market share in the European automotive and truck trailer market, and our export quota is at 94%. We have a large and diverse product portfolio, which includes solutions for the areas of truck & trailer, agricultural, automotive, motorcycle, and caravans. We also offer LED strip technology and custom-made designs.



Felix & Karl Aspöck

It is likely that you will come across

## Milestones

In 2007 we made a smart move: we took over our former supplier and partner Fabrilcar, which became part of our company in 2008 as Aspöck Portugal. This ensured a significant production volume and with two expansions in the following years, the site developed into the largest manufacturing plant of the Aspöck Group. Currently, 700 employees are working there and they produce 80% of all Aspöck lamps.

Furthermore, as an international partner in the automotive industry, we are committed to always meeting the highest quality standards. It was evident that a location had to be found that was both strategically close to Austria and connected to important communication and transportation routes within Europe. Finally, southern Poland was selected in 2016. Founding Aspöck Automotive Polska we managed to increase automation, which took us to the next level. Maintaining a constant level of quality and safety is essential for providing innovative and customized solutions. Our Polish production site in the Opole region has already more than doubled in size!

**We are a multinational company. However, our heart and hub indisputably remain in Upper Austria.**

Karl Aspöck, CEO

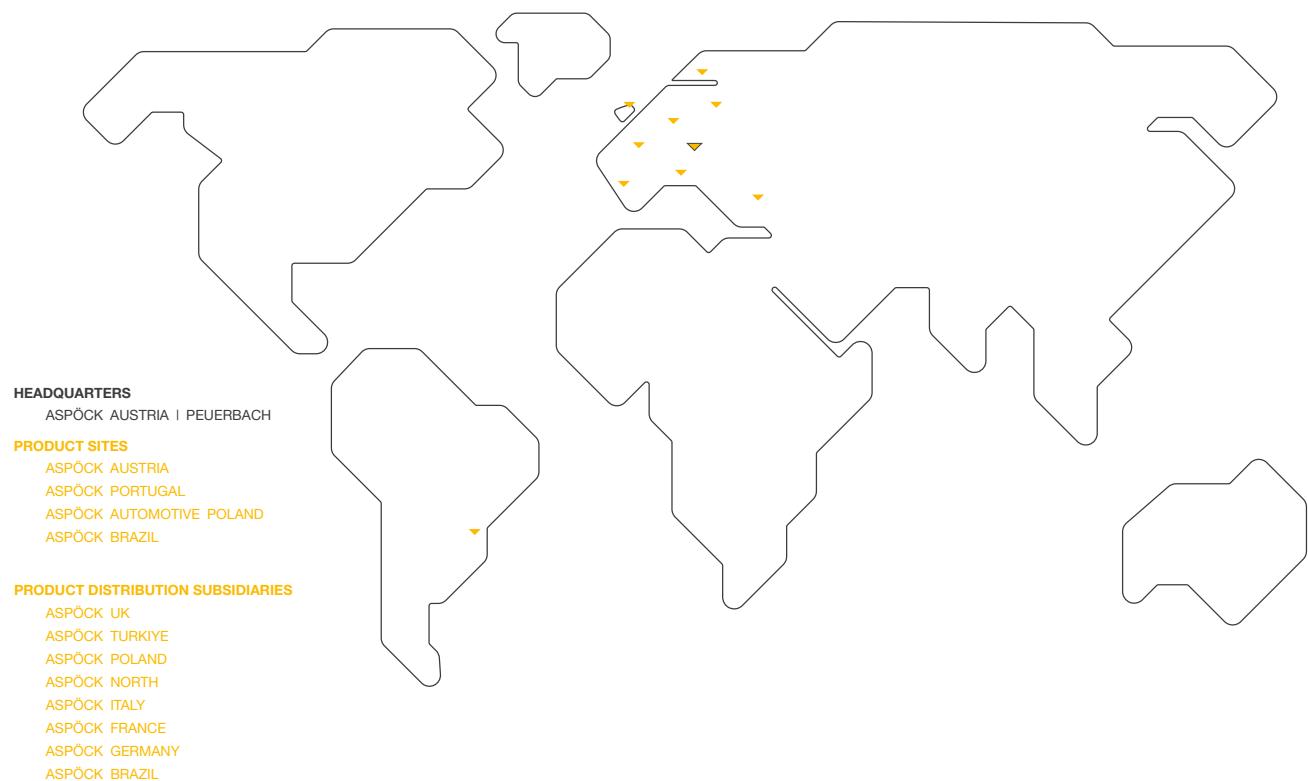


Location Peuerbach (Headquarters)

A well-executed logistics strategy is the foundation of any successful trading and production company, and we are proud to be one of them. Looking back, we can see that the foundation for our success in intralogistics was already built in 2009 with the construction of our high-bay warehouse. This 24-meter structure, with a floor area of 3000 m<sup>2</sup>, made our headquarter in Upper Austria already at that time the logistics hub of the Aspöck Group. It makes it possible to secure large stocks for just-in-time production across all our product categories.

Being able to think big was exactly what was needed to find the courage to set up international branches. This strategic move has shaped our identity as an internationally operating, successful family business with a forward-thinking mindset and a keen focus on innovative concepts.

## FACTS AND FIGURES



# GENERAL INFORMATION



## ► ESRS 2

# GENERAL INFORMATION

## ► BP-1

### GENERAL BASIS FOR PREPARATION OF SUSTAINABILITY STATEMENTS

The sustainability report for the reporting period 2024 (01.01.2024 to 31.12.2024) is prepared on a consolidated basis and covers the material activities of the Aspöck Group. This includes the operationally significant companies Aspöck Systems GmbH (Austria), Aspöck Portugal S.A. and Aspöck Automotive Polska Sp. z o.o., hereinafter referred to as „Aspöck“. Subsidiaries without a controlling majority are not in the scope of consolidation.

The content focus of this report is on those areas that were identified as material across the Aspöck Group in the materiality analysis. Accordingly, the strategies, objectives and specific actions are presented and aligned with these overarching priorities.

In addition to our own business activities, the reporting also covers the first stages of the upstream and downstream value chain. In the upstream stage, the focus is particularly on raw material, finished goods procurement and supplier relationships. In the downstream stage, the use, disposal and recyclability of products, as well as aspects of consumer safety are considered. However, full coverage of the entire value chain is not provided in this report.

All information in this report reflects the current status as of the end of the reporting period for 2024. The underlying materiality analysis was conducted based on the ESRS version of August 2024. Due to the European Union's postponement of the mandatory implementation of the CSRD by two years, Aspöck will not be subject to the reporting obligations starting from financial year 2025, as originally expected. As soon as the CSRD and ESRS amendments have been adopted and published by the EU, we will prepare and implement them. Nevertheless, the preparatory measures for the full implementation of the ESRS continue to be carried out as planned to ensure timely regulatory compliance.

This report covers the ESRS requirements as far as possible, but does not fully comply with them, as it is currently unclear whether Aspöck will be subject to statutory reporting obligations in the future. Regardless of this, the material content is presented as comprehensively as possible for reasons of transparency and in recognition of corporate responsibility.

## ► BP-2

### DISCLOSURES IN RELATION TO SPECIFIC CIRCUMSTANCES

This report contains estimated some data, particularly around the upstream and downstream value chain. The respective degree of accuracy will be explained in each specific context. Deviations from standardized short-, medium- or long-term time horizons defined by the ESRS are explained accordingly.

Forward-looking statements (e.g., strategic objectives) are naturally subject to uncertainties. This is also true for quantitative and monetary indicators with high measurement uncertainty. Changes in presentation or methodology compared to previous periods are justified in the respective chapter.

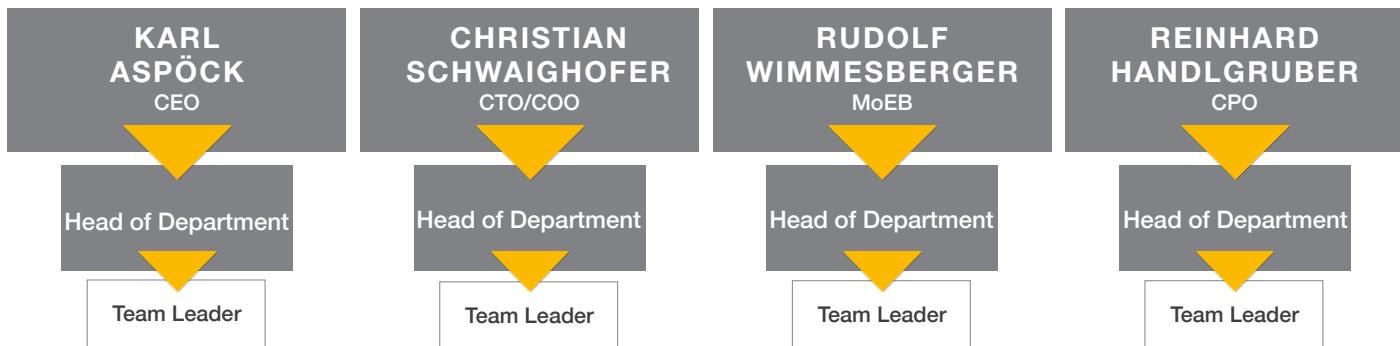
In accordance with the ESRS requirements, we examined whether there are factual reasons for omitting certain information. Information on ongoing innovation projects, intellectual property and sensitive technological developments are not disclosed in detail to protect trade and competitive secrets. This particularly concerns product development content, and the technologies used.

Additionally, other recognized frameworks (including GRI and GHG Protocol) were consulted. References to other sources serve to improve the overall structure of the report.

Aspöck operates certified management systems in the areas of quality, environment, occupational safety (Portugal only) and product-specific requirements. These systems provide the organizational framework for the continuous development of sustainability performance and ensure a systematic approach as well as continuous improvement.

## ▶ GOV-1

## THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES



CPO Reinhard Handlgruber, MoEB Rudolf Wimmesberger, CEO Karl Aspöck, CTO/COO Christian Schwaighofer

The top management of the Aspöck Group comprises a four-member Management Board:

- Chief Executive Officer (CEO)
- Chief Technical and Operation Officer (CTO/COO)
- Chief Purchasing Officer (CPO)
- Member of Executive Board (MoEB)

The above-mentioned Management Board currently includes four executive members. Currently, there is no separation between executive and non-executive members. Additionally, there is no formal representation of employees in this governing body.

The members of the management team have experience in the fields of lighting systems, plastics technology and global supply chain, as well as in-depth knowledge of the relevant sales markets in Europe and beyond.

### Responsibilities for Sustainability, Risks and Opportunities

The overall responsibility for risk management lies with the CEO. The concrete monitoring and management of impacts, risks and opportunities (IROs) is carried out by the respective process owners. They are responsible for analyzing and evaluating sustainability issues within their respective fields of responsibility and for taking appropriate measures. Coordination takes place regularly as part of management reviews.

To ensure structured sustainability management, a central project team under the leadership of the Group Quality & Sustainability Department has been established. The Project Manager Nikolai Rochowanski reports directly to the CEO. The multidisciplinary project team combines expertise and ensures the integration of sustainability topics across all sites.

The Management Board monitors target setting and the implementation progress of material sustainability topics based on standardized processes. Progress is reviewed as part of project controlling, annual target tracking and internal review processes. Content management and further development of the sustainability agenda is firmly integrated and managed within the Group Quality & Sustainability Department.

## ► GOV-2

# INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The Management Board of the Aspöck Group is responsible for the strategic direction and the central operational decisions of the company. The management is informed on a regular basis about the material sustainability impacts, risks and opportunities. Reporting directly to the CEO, the sustainability project manager (head of Group Quality & Sustainability), ensures that all relevant topics are considered in decision-making processes.

In addition, the respective process owners (risk owners) report on sustainability risks and opportunities identified in their area of work at least annually as part of the budget planning process.

The results of the materiality analysis, progress in implementation, and current regulatory developments are discussed during management reviews, strategy workshops and budgeting processes. This ensures that sustainability topics are incorporated into strategic planning, investment decisions, and company-wide risk management.

The organization makes sure that all essential information is transparent and prepared to evaluate the relevant ESG aspects in a structured way and to integrate them into how the company is governed.

## ► GOV-3

# INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

Aspöck does not currently report on the integration of sustainability-related performance into incentive schemes. The company has not yet implemented formal compensation structures or performance metrics linked to sustainability within its remuneration frameworks.

This disclosure requirement is not applicable to our current reporting scope but will be considered for future sustainability reporting cycles as our sustainability management practices evolve.

## ► GOV-4

# STATEMENT ON DUE DILIGENCE

The responsibility to implement the sustainability strategy and prepare for future regulatory requirements lies with the central project team under the leadership of the Group Quality & Sustainability Department mentioned before.

The monitoring of target achievement is carried out through:

- the annual management review
- regular exchanges within the sustainability team
- the integration of relevant measures into budget and target planning

The respective process owners are responsible for the implementation and follow-up of measures in their area of responsibility. Existing structures and certified management systems (e.g., ISO 9001, 14001 and 45001) are used for this purpose.

A special focus is also placed on the supply chain. Aspöck maintains contractual agreements with its direct suppliers that mandatorily include the Code of Conduct. Regular audits are conducted for all suppliers. In addition, they are obliged to provide information on regulatory requirements, such as REACH, RoHS and ELV, regarding the products supplied. Additionally, they receive a sustainability questionnaire, which they are required to complete.

Deviations or failures to meet targets are identified and evaluated through standardized processes and lead to corrective actions, when necessary. Managing due diligence obligations is thus not a one-time event, but a continuous process that is supported across the organization.

## ► GOV-5

# RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

## Risk Management

Aspöck's risk management is based on the requirements of the ISO 31000 and the ÖNORM D 4900, and is an integral part of company-wide management. Risk owners are appointed for each main process and subprocess. They are responsible for the identification, analysis and assessment of risks within their area of responsibility.

Risks are assessed based on a 4-stage scale regarding probability of occurrence and extent of damage. This is visualized in a risk matrix, which distinguishes three priority zones:

- Red — high priority risk: Measures to reduce the probability of occurrence or extent of damage must be implemented.
- Yellow — medium priority risk: Risks are monitored; measures are optional.
- Green — low priority risk: No measures required.

The defined measures are either cause-related or impact-related. Risk owners are responsible for implementing necessary measures. The central risk manager supports the process owners methodically and operationally.

The currently identified risks include:

- restrictions or failures in the supply chain (e.g., outsourcing) due to environmental factors
- production shutdown because of a cyberattack, power failure or fire event
- price increases due to recyclates or alternative materials
- uncertainties due to frequent regulatory changes
- rising energy costs in production

Opportunities arise through:

- innovations in sustainable product design
- using renewable energy to reduce energy costs
- strengthening the supplier network within the EU
- improving employer attractiveness through sustainability initiatives

The results of the risk analysis as well as the implementation of measures are reported and monitored as part of regular management reviews.

## Internal Control of Sustainability Reporting

The responsibility for the content and procedure for sustainability reporting lies with a multidisciplinary team under the leadership of the Group Quality & Sustainability Department. The individual reports are prepared, reviewed and consolidated by the respective specialists responsible in each department.

The following internal control mechanisms apply to ensure data quality and traceability:

- four-eyes principle for data collection, validation and text creation
- coordination loops with specialist departments for content plausibility checks
- approval process at management level before publication
- documentation of sources and assumptions for all material report contents

The report is finally reviewed and approved by the management before publication.

## ► SBM-1

## STRATEGY, BUSINESS MODEL AND VALUE CHAIN

### Products and Markets

The Aspöck Group is an internationally active family business and specialist in vehicle lighting. From the product idea to series production, Aspöck develops, designs and manufactures high-quality lighting systems as well as wiring and connector solutions. The products are characterized by high quality, functionality and durability. The company has a global sales and service network and supplies renowned OEMs as well as system manufacturers.

The product portfolio encompasses three central market segments:

- **Lighting Systems for Towed Vehicles and Vehicle Bodies**

Aspöck is the European market leader for lighting systems on all types of trailers. As a system supplier, the company offers customized solutions including modern LED systems, hybrid solutions and classic incandescent lamp products.

- **Automotive Segment**

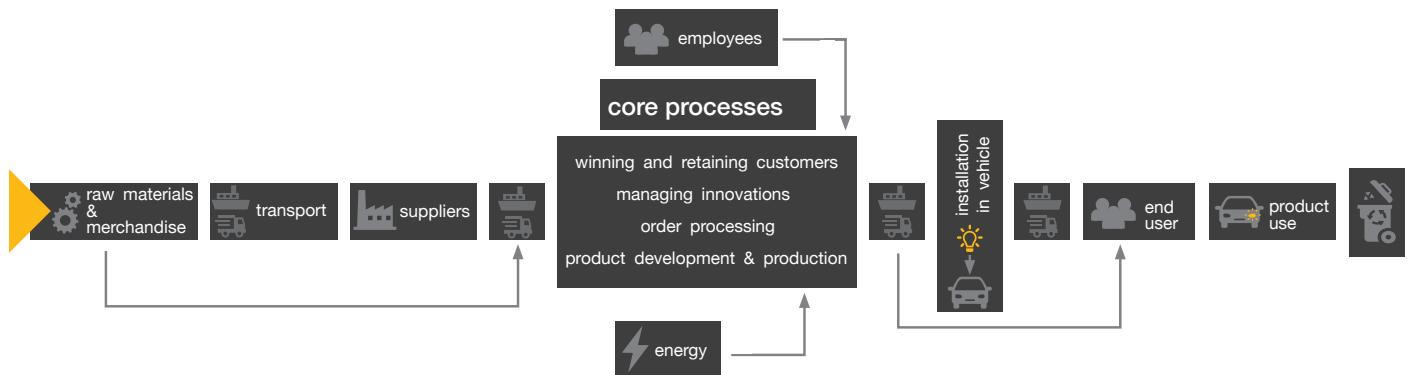
For renowned vehicle manufacturers, Aspöck develops customer-specific lighting solutions with a focus on safety, comfort, design, efficiency and environmental compatibility. The development process covers all phases from pre-development, testing and validation to the ready-to-install product.

- **Linear LED Lighting Systems for General Lighting**

These flexible LED solutions are developed and manufactured with different degrees of protection (IP00 to IP67+) at the Austrian production site, using innovative potting and encapsulation technologies.

## Value Chain

The company-wide value chain extends across all processes, from material procurement to disposal or reuse of products.



### 1. Purchasing / Procurement

The selection of reliable suppliers and the procurement of high-quality raw materials and merchandise form the basis for product quality. Sustainability aspects are increasingly being considered.

### 2. Customer Retention and Acquisition

A central goal is long-term customer retention. This includes market development, processing requests for quotations (RFQs), regular satisfaction analyses and complaint management.

### 3. Innovation Management

New ideas are systematically collected, evaluated and implemented into projects. This ensures Aspöck's continuous development of its technologies and processes.

### 4. Product Development and Production

Products and manufacturing processes undergo continuous improvement. Competent employees ensure compliance with the highest quality standards.

### 5. Order Processing

Efficient order processing, from ordering to delivery, is essential for business success.

### 6. Installation and Use

The products are installed in vehicles by customers and subsequently reach end users throughout Europe. The service life depends heavily on the area of application, usage behavior and environmental influences.

### 7. End-of-Life, Disposal and Reuse

While disposal is beyond our immediate control, attention is already paid to disassembly capability and alternative materials during design. Furthermore, recyclable components such as cables are intentionally reused.

#### Transport

Transportation happens predominantly by truck — from suppliers to Aspöck, between the company's own sites and to customers.

Aspöck does not currently provide a breakdown of total revenue recognised in the financial statements by the relevant ESRS sectors. This detailed, sector-based revenue analysis is beyond the scope of our current sustainability reporting.

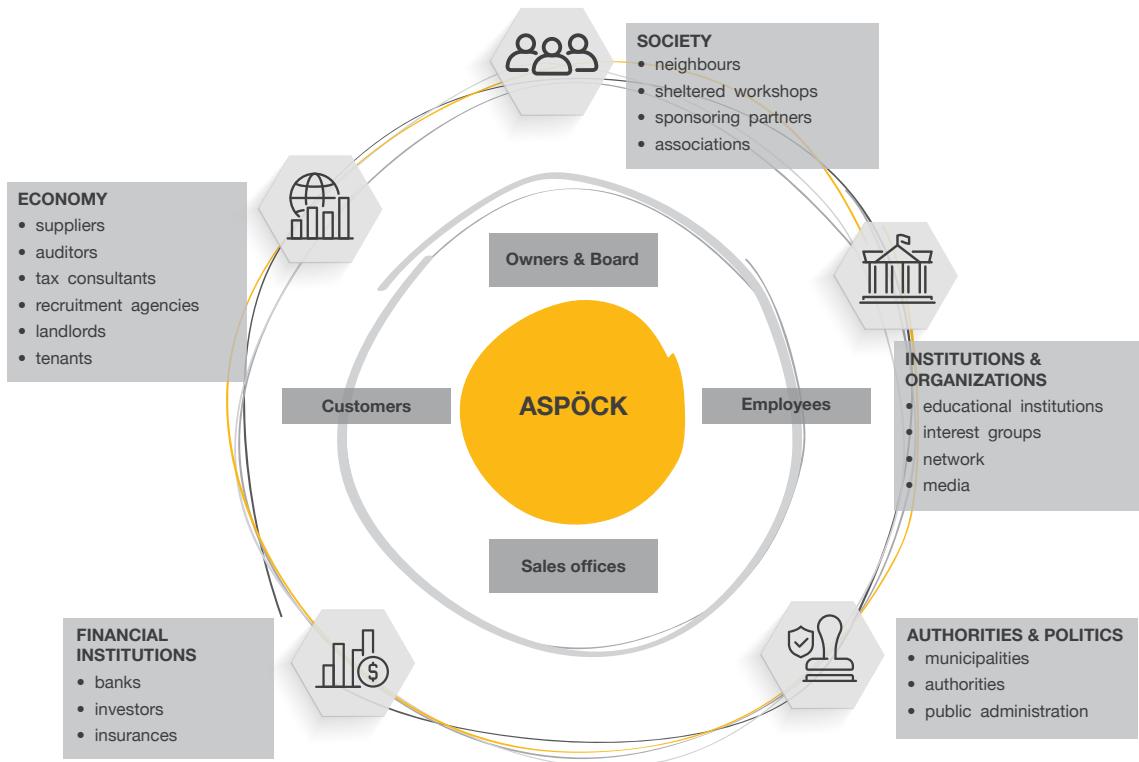


## ► SBM-2

### INTERESTS AND VIEWS OF STAKEHOLDERS

The Aspöck Group actively incorporates the interests of its stakeholders into strategic development and sustainability reporting. In the last stakeholder survey, we identified and prioritized the relevant stakeholder groups as part of the double materiality analysis. This involved assessing which groups are significantly affected by the company's activities or, conversely, have a significant influence on the company.

Our internal and external stakeholder groups include:



Aspöck used various structured formats to capture stakeholders' concerns and expectations and has integrated them into strategic decision-making processes:

- Customer satisfaction survey: It is used to evaluate performance relating to product quality, delivery time, customer service and sustainability requirements. The results have been incorporated into customer retention and product development strategies.
- Stakeholder survey for the materiality analysis: A stakeholder survey is conducted as part of the double materiality assessment.
- Employee survey: Regular surveys provide insights into satisfaction, working conditions and potential for improvement. These findings have been incorporated into our health, training and corporate culture initiatives.

The gathered insights on the stakeholders' positions identified were discussed in workshops with the interdisciplinary sustainability team and systematically integrated into material topic prioritization, as part of the materiality analysis.

Aspöck does not understand stakeholder dialogue as a one-time measure, but as an ongoing process to sharpen the sustainability strategy and improve the quality of reporting.

### ► SBM-3

## MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

The material impacts, risks and opportunities (IROs) were identified through the double materiality analysis. This is based on a structured process for evaluating both the actual and potential impacts of Aspöck's actions on the environment and society (Impact Materiality), as well as the financial risks and opportunities presented by sustainability issues for the company (Financial Materiality). The methodological description of the approach can be found in chapter IRO-1.

The purpose of this overview is to present the topics that have been classified as material at group level and, additionally, at the Portugal site, each based on defined thresholds. Additionally, those topics that have not been classified as material are also explained. This aims to create transparency in the assessment process and to demonstrate in a comprehensible manner why certain ESRS topics are currently not included in the scope of this report.

The assessment was conducted for all relevant ESRS topics using structured criteria. An overview of the material IROs for each topic and the rationale for non-materiality can be found below. In this report, we cover the material topics from an overall group perspective.

ESRS	MATERIAL TOPICS - GROUP PERSPECTIVE	MATERIAL TOPICS - PORTUGAL
E1	Climate Change Mitigation and Adaptation	Climate Change Mitigation and Adaptation
E1	Energy	Energy
E5	Resources Inflows and Outflows	Resources Inflows and Outflows
E5	Waste	-
S1	Working Conditions	Working Conditions – Health and Safety
S1	Equal treatment and Opportunities	-
S2	Working Conditions	-
S3	Affected Communities	-
S4	Personal Safety of Consumers and/or End Users - Health and Safety	Access to Quality Information
G1	Corporate Culture	Corporate Culture
G1	Whistleblowers	-
G1	Management of Relations with Suppliers, including Payment Practices	Management of Relations with Suppliers, including Payment Practices

## Material Topics

### **E1 – Climate Change Mitigation and Adaptation**

Aspöck is affected by climate risks such as extreme weather events, energy prices and regulatory changes (e.g., carbon pricing) (outside-in). At the same time, the production, the materials used, and transport emissions have direct impacts on the climate (inside-out). The topic is therefore material from both financial and impact perspectives.

### **E1 – Energy**

Energy-intensive production is both a cost and risk factor for the company (e.g., price volatility). Simultaneously, the transition to renewable energy is an active sustainability goal. The impacts therefore relate to both resource consumption and GHG emissions, making this topic doubly material.

### **E5 – Resources (Inflows and Outflows)**

Resource consumption in production and packaging has direct ecological impacts (e.g., on raw material availability and waste volumes). At the same time, opportunities arise through recycling designs and material substitutions. Inflows and outflows are therefore material IRO topics.

### **E5 – Waste (group level only)**

Waste quantities and disposal can have significant environmental impacts, particularly in relation to circular economy goals. Due to reduction targets and product development with design-for-recycling approaches, it can be considered materially impactful. For Portugal, this topic is not classified as material.

### **S1 – Working Conditions, Equal Treatment and Equal Opportunities**

Good working conditions, health protection, equal treatment and equal opportunities are considered material at group level. The assessment considered both internal impacts (e.g., satisfaction, retention and motivation) and external requirements for a fair and non-discriminatory work environment.

The most important areas that were assessed for this report include:

- **Working conditions:** working hours, remuneration, social security and work climate
- **Health and safety:** especially in production-related areas, including prevention
- **Equal treatment and equal opportunities:** equal development opportunities regardless of gender, origin or age

For the Portugal site, the focus was placed on working conditions – health and safety, particularly regarding workplace-specific risks and protective measures.

The company's central corporate values, the legal requirements and societal expectations emphasize the importance of the aforementioned topics. Risks exist, for example, regarding discriminatory structures, unequal pay or safety incidents – with potential impacts on productivity, reputation and employer attractiveness.

### **S2 – Working Conditions in the Value Chain**

This topic is classified as a material topic at group level. Risks can arise from inadequate working conditions, lack of social standards or insufficient safety precautions at supplier companies. As the extent of control has been limited to date, the topic is now being gradually incorporated into supplier management. For further details see also G1 Supplier Management and Payment Practices.

### **S3 – Affected Communities**

Aspöck operates internationally at several locations and its economic activities impact regional labor markets, infrastructure and the environment. The topic is classified as a material topic at group level and exchange with municipalities and civil society actors is expected.

### **S4 – Product Safety and Access to Information**

Aspöck produces safety-related vehicle components. Product safety for end users is considered material at group level. For the Portugal site, access to product information is also identified as a material topic (e.g., technical documentation, user guidance and legal requirements).

### **G1 – Corporate Culture**

The topic of corporate culture is classified as material as it is central to sustainable corporate management, innovation capability and skilled worker retention. Ethics, transparency and learning ability are the focus of leadership work and are regularly evaluated.

### **G1 – Whistleblowing**

The whistleblower system is an essential management tool as it contributes to the detection of potential misconduct, illegal activities and ethical violations and is closely linked to Aspöck's compliance policy. Due to increasing regulatory requirements and its importance for internal governance, the topic is classified as material at group level.

#### **G1 – Supplier Management and Payment Practices**

Responsibility for ESG topics in the supply chain (working conditions, environmental standards, etc.) and fair payment practices are considered material both at group level and for Portugal. In the upcoming years, systematic assessment and integration into existing processes will take place.

#### **Non-Material Topics**

##### **E2 – Air, Water and Soil Pollution**

The topics of air, water and soil pollution were examined as part of the materiality analysis but not classified as material. Aspöck does not operate emission-intensive facilities, and there are no relevant environmental impacts or breaches of permit conditions.

Aspöck's products contain plastic components that can potentially contribute to the release of microplastics along the value chain. While direct influence in product use is limited, future regulatory developments pose risks regarding materials and recycling processes. The exact relevance of these topics cannot yet be entirely assessed but will be increasingly analyzed and monitored in the coming years.

##### **E3 – Water and Marine Resources**

Aspöck's business activities do not include water-intensive processes. There are no significant withdrawals, discharges or risks related to water resources, which is why the topic is not classified as material in the current report.

##### **E4 – Biodiversity and Ecosystems**

Aspöck's sites are currently not located in ecologically sensitive areas. No direct or indirect impacts on biodiversity were identified, which is why the topic is currently assessed as non-material.

#### **S1 – Own Workforce (additional aspects)**

In addition to the material topics working conditions, equal treatment, health protection and further training, other subtopic such as social security or representation rights were examined. These are currently not classified as material as no negative impacts or structural risks have been identified.

#### **S2 – Workers in the Value Chain (additional aspects)**

Under the reporting requirements of ESRS S2 – Workers in the Value Chain, the topic of working conditions is considered material. Other work-related rights such as freedom of association or fair pay are currently not classified as material as there are no systematically known risks or documented violations in the predominantly EU-based supplier network.

#### **S4 – Consumers and End Users (except product safety)**

While the topic of product safety is classified as material, further aspects such as social inclusion of consumers and end users are not considered material, as Aspöck, being a B2B supplier, only has indirect influence on end products and their accessibility. There has been no evidence of discriminatory impacts or restrictions on participation.

#### **G1 – Governance (additional aspects)**

In the reporting area G1 – Governance, the topics of corporate culture, whistleblowing and supplier management are identified as material. Other governance aspects such as remuneration systems, conflicts of interest, prevention of corruption, or the integration of ESG into corporate management were also examined but not classified as material due to the lack of risks, limited scope or currently unidentified impacts.

## ► IRO-1

# DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

## Double Materiality Analysis Process

The materiality analysis forms the basis for our sustainability strategy and non-financial reporting. It plays a central role in our company-wide sustainability management and provides important insights into the impacts of our business activities as well as relevant ESG risks and opportunities.

At the core stands the concept of double materiality as envisioned by the Corporate Sustainability Reporting Directive (CSRD) and European Sustainability Reporting Standards (ESRS). This approach systematically evaluates both the impacts of our actions on the environment and society (inside-out) and the effects of sustainability issues on our business activities (outside-in).

The materiality analysis for 2024 included the following steps:

### 1. Context Analysis as a Starting Point

The first step in our materiality analysis was a comprehensive context analysis of business-specific sustainability aspects. This analysis is based on ESRS thematic areas, external ESG risks and regulatory requirements. It examined four dimensions:

- Economic context: market and competitive conditions as well as global supply chain dependencies
- Environmental and climate context: ecological impacts, climate risks and resource use
- Social context: working conditions, product impact and stakeholder expectations
- Regulatory context: current and future requirements, e.g., CSRD, EU Taxonomy and Supply Chain Act

### 2. Impact Materiality Analysis (inside-out)

The impact materiality assessment captured the actual and potential impacts of our business activities on the environment, society, and economy along the entire value chain. The assessment was topic-specific and considered both positive and negative impacts, regardless of whether they were under the direct control of the company.

#### *Methodology for Impact Assessment*

The systematic evaluation was based on a three-dimensional framework:

CRITERIA	DESCRIPTION	ASSESSMENT SCALE
Scale	Measures the severity of the impact (e.g., intensity of environmental pollution or social harm).	1 = low 5 = very severe
Scope	Captures the extent of affected parties, i.e. how many people, regions, ecosystems are affected.	1 = local/isolated 5 = global/widespread
Remediability	Assessed how easily the impact can be reversed or remediated.	1 = easily remediated 5 = irreversible

For each topic, a Preliminary Impact Score was calculated:

Score = Scale + Scope + Remediability → Range: 3 (min) to 15 (max)

Materiality threshold: A topic has been considered material if the score reached at least 8 points.

This threshold was defined internally in collaboration with the management, based on qualitative impact logic according to ESRS requirements.

### 3. Financial Materiality Analysis (outside-in)

The next step involved assessing financial materiality, especially those sustainability risks and opportunities that can influence our business operations, financial position, and reputation. This analysis was fully integrated into our existing risk and opportunity management and was conducted based on the following criteria:

- probability of occurrence (1–4)
- financial damage potential (1–4)
- process and reputational damage (1–4)
- potential harm to persons (1–4)

From these assessments, a risk or opportunity score was calculated, multiplying its probability of occurrence by its potential impact. Topics with a total value of  $\geq 6$  have been considered financially material.

#### 4. Stakeholder Engagement

The involvement of internal and external stakeholders was through structured surveys and workshops. For the Portugal site, an independent materiality analysis according to ESRS was carried out in 2024. The following groups included: employees, suppliers, customers, mayors, neighbors, site management, banks and universities.

The impacts derived from the stakeholder interviews and workshops were analyzed in several workshops with specialist departments. This involved an assessment of positive and negative impacts as well as the probabilities of occurrence and financial effects of these impacts.

At group level, a GRI-based analysis was already conducted in the previous year. In 2024, this was updated following the ESRS requirements through a complete assessment of all relevant areas. Impacts, risks and opportunities were assessed for all ESRS categories and evaluated using consistent scales (identical to the Portugal analysis).

A double materiality analysis will be carried out for the Poland site in 2025.

#### 5. Final Determination

The final classification of a topic as material was determined by whether it achieved either:

- an Impact Score  $\geq 8$  (Impact Materiality) or
- a Risk/Opportunity Score  $\geq 6$  (Financial Materiality).

These thresholds were established in coordination with the management.

#### 6. Integration into Corporate Processes and Scope

The management and the sustainability team were responsible for the materiality process. The analysis explicitly included the first stages of the upstream and downstream value chain. Focus areas included:

- Upstream: raw material procurement, finished goods and supply chain risks (e.g., CO<sub>2</sub> emissions and recyclability)
- Downstream: product use, disposal, consumer safety and transparency in marketing

For continuous improvement, we plan to review the materiality analysis annually. New risks and opportunities, as well as regulatory changes, are identified and recorded in ongoing processes.



# ENVIRONMENTAL INFORMATION



# ENVIRONMENTAL INFORMATION

## ► E1

### CLIMATE CHANGE

#### ► GOV-3

### THE ROLE OF THE ADMINISTRATIVE, SUPERVISORY AND MANAGEMENT BODIES

For information on the integration of climate-related performance metrics into executive and employee incentive schemes, please refer to disclosure GOV-3 in the section ESRS 2 - General information of this report.

#### ► E1-1

### TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION

A transition plan for the gradual reduction of greenhouse gas (GHG) emissions is currently being developed and will be presented in detail in the next reporting period.

#### ► SBM-3

### MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

#### IMPACTS

- Greenhouse gas emissions (GHG emissions): Aspöck has a direct impact on the climate through direct (Scope 1) and indirect (Scope 2) GHG emissions, primarily arising from the use of fossil fuels for heating, production processes, and the vehicle fleet. However, the majority of emissions occur along the value chain, particularly from purchased goods and services (upstream) as well as from the use phase and end-of-life treatment of products sold (downstream).
- High energy use may increase carbon emissions if renewable energy sources are not used.

#### RISKS

- Failing to reduce emissions may lead to the loss of orders or even customers.
- Vulnerable infrastructure (external infrastructure such as transport routes and buildings at production sites) may become a critical concern during extreme weather events.

#### OPPORTUNITIES

- Early adaptation to climate change can enhance long-term resilience and reduce operational risks.
- Installation of renewable energy sources reduces long-term energy costs and improves energy resilience.

#### ► IRO-1

### DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL CLIMATE-RELATED IMPACTS, RISKS AND OPPORTUNITIES

The impacts, risks and opportunities related to climate change have been identified through the process of the materiality analysis. This process is described in detail in ESRS 2 – IRO 1.

However, physical climate risks have not yet been systematically assessed across all Aspöck locations. Therefore, a comprehensive climate risk and vulnerability assessment is planned for 2025. This will cover Aspöck's own operations at all three sites, as well as selected parts of its value chain. The findings will complement the materiality assessment and be reported in the next reporting cycle.

#### ► E1-2

### POLICIES RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

#### Guidelines and Policies

- ISO 14001
- Corporate Policy (Environmental Policy)
- Code of Conduct

#### Responsibilities and Organization

- Sustainability Project Management
- Environmental Officer
- Facility Management



Our sustainability strategy **“Think today about tomorrow – NOW”** reflects our commitment to proactively avoid and minimize negative impacts arising from both our direct operations and indirect business activities.

We foster continuous improvement in climate protection, energy efficiency, and environmental sustainability through our ISO 14001-certified management system, Corporate Policy, and binding Code of Conduct. These frameworks ensure compliance with environmental laws, promote resource conservation, reduce emissions, and support decarbonization. Clearly defined responsibilities and regular employee training are reinforced by systematic reviews and regular meetings, ensuring that environmental goals are consistently monitored and advanced. Business partners are also held to the Code of Conduct, which promotes sustainable practices throughout the supply chain.

In the area of sustainable procurement, we are working to establish a structured evaluation framework for suppliers. Additionally, we seek to optimize transportation logistics to further reduce emissions along our supply chain.

Innovation in materials is another core focus. We actively explore the use of alternative materials and aim to increase the share of recycled materials in our products and packaging wherever technically feasible and aligned with customer requirements — without compromising on quality.

### ► E1-3

## ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES

### Activities and Achievements during the Reporting Period

**Austria:** As part of an extensive renovation of one of our office buildings at our production site in Peuerbach, we have optimized the energy efficiency of the entire building in order to minimize energy consumption. This has reduced the building's heating requirements by a half.

In addition, a 400-kW battery storage system was installed to maximize the use of self-generated renewable electricity produced by our PV installation. This allows for more effective use of the electricity produced and reduces the amount of surplus electricity fed back into the electrical grid. As a result, the site's energy self-sufficiency has increased from approximately 37% to 43%.

**Portugal:** In 2024, two outdated energy-intensive machines were replaced with modern, more energy-efficient models, which has reduced electricity consumption. Additionally, all lighting installations at the Portuguese facility were upgraded to LED technology in recent years. An intelligent lighting system with motion sensors was also installed to further optimize energy use.

**Poland:** At our Polish facility, the integration of motion sensors and the use of daylight-responsive lighting systems have led to measurable energy savings. In recognition of these energy efficiency improvements, the site was awarded with White Certificates in 2024 by the Polish Energy Regulatory Office (ERO), which officially verify the achieved reductions in energy consumption.

### Goals and Planned Activities

We are committed to installing photovoltaic systems at all production sites where feasible, aiming to achieve the dual objective of generating renewable electricity on-site and enhancing our resilience against future energy price volatility. Additionally, we are taking specific measures to improve the thermal energy efficiency of our buildings across all locations. The overarching goal is to power 100% of our production sites with green electricity by 2030.

Furthermore, we are currently undertaking a comprehensive calculation of our corporate carbon footprint (Scope 1, 2 and relevant Scope 3 categories). Based on the findings, we will develop a robust climate strategy, with a key focus on the reduction of Scope 3 emissions by 2026.

PLANNED ACTIVITIES	PLANNED TIMELINE	LOCATION(S)
Expansion of PV systems (+3%)	12/2025	Portugal
Transition to 100% renewable electricity at all sites (where available)	2030	All locations
Assessment of on-site green electricity generation (PV or wind) and testing of storage solutions (peak shaving)	2027	Poland
Complete calculation of Scope 1, 2 and 3 GHG emissions	2026	All locations
Installation of a new lighting system and removal of unnecessary artificial lighting	12/2025	Portugal
Replacement of forklift batteries with more efficient alternatives	2025-2030	Portugal
New public bus line to support employee commuting	03/2025	Poland
Initial Scope 3 emissions assessment for all production sites	12/2025	All locations

#### ► E1-4

### TARGETS RELATED TO CLIMATE CHANGE MITIGATION AND ADAPTATION

Our transition plan, including the targets related to climate change mitigation and adaptation, is still under development and will be presented in the next reporting period.

#### ► E1-5

### ENERGY CONSUMPTION AND MIX

#### ► E1-5 37-38

ENERGY CONSUMPTION AND MIX	UNIT	TOTAL 2024	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024	DISTRIBUTION SUBSIDIARIES
<b>Total energy consumption from fossil sources disaggregated by:</b>						
Fuel consumption from coal and coal products	MWh	0.00	0.00	0.00	0.00	0.00
Fuel consumption from crude oil and petroleum products	MWh	957.07	390.35	67.63	20.13	478.96
Fuel consumption from natural gas	MWh	868.40	586.64	53.83	96.02	131.91
Fuel consumption from other fossil sources	MWh	0.00	0.00	0.00	0.00	0.00
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	MWh	4,343.19	622.03	2,276.46	1,387.00	57.70
<b>Total energy consumption from fossil sources</b>	<b>MWh</b>	<b>6,169.32</b>	<b>1,599.02</b>	<b>2,397.91</b>	<b>1,503.83</b>	<b>668.56</b>
Percentage of fossil energy sources in total energy consumption	%	43.20	64.40	27.10	72.60	76.90
<b>Total energy consumption from nuclear sources</b>	<b>MWh</b>	<b>705.30</b>	<b>0.00</b>	<b>655.25</b>	<b>1.19</b>	<b>48.86</b>
Percentage of consumption from nuclear sources in total energy consumption	%	4.90	0.00	7.40	0.10	5.60
<b>Total energy consumption from fossil sources disaggregated by:</b>						
Fuel consumption for renewable sources including biomass (also comprising industrial and municipal waste of biologic origin), biofuels, biogas, hydrogen from renewable sources, etc.	MWh	0.00	0.00	0.00	0.00	0.00
Consumption of purchased or acquired electricity, heat, steam, or cooling from renewable sources	MWh	5,878.89	584.86	4,662.49	565.05	66.49
Consumption of self-generated non-fuel renewable energy	MWh	1,513.59	299.91	1,128.63	0.00	85.05
<b>Total energy consumption from renewable sources</b>	<b>MWh</b>	<b>7,392.48</b>	<b>884.77</b>	<b>5,791.12</b>	<b>565.05</b>	<b>151.54</b>
Percentage of renewable sources in total energy consumption	%	51.80	35.60	65.50	27.30	17.40
<b>Total energy consumption</b>	<b>MWh</b>	<b>1,4267.10</b>	<b>2,483.79</b>	<b>8,844.28</b>	<b>2,070.07</b>	<b>868.96</b>

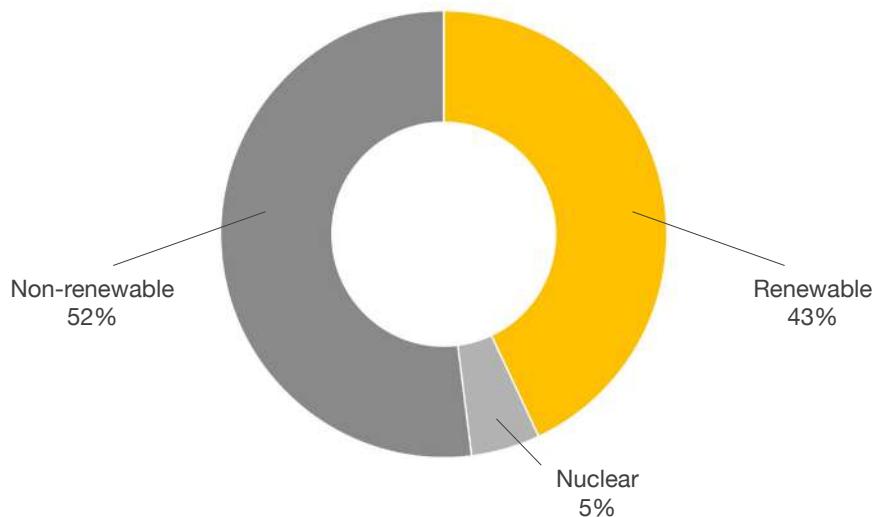
► E1-5 39

ENERGY PRODUCTION	UNIT	TOTAL 2024	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024	DISTRIBUTION SUBSIDIARIES
Renewable energy production	MWh	1,636.29	422.61	1,128.63	0.00	85.05
Non-renewable energy production	MWh	0.00	0.00	0.00	0.00	0.00

► E1-5 40

ENERGY INTENSITY	UNIT	TOTAL 2024	HIGH CLIMATE IMPACT SECTORS
Energy intensity associated with activities in high climate impact sectors	MWh/M€	60.70	C2931 C2740

**TOTAL ENERGY CONSUMPTION 2024**



## ► E1-6

### GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

## ► E1-6

TOTAL				
THG EMISSION	UNIT	BASE YEAR (2023)	COMPARATIVE (2024)	% N / N-1
<b>Gross Scope 1 GHG emissions</b>	tCO <sub>2</sub> e	<b>2,410.00</b>	<b>564.00</b>	<b>24.00%</b>
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0.00	0.00	-
<b>Gross location-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	<b>3,740.00</b>	<b>2,934.00</b>	<b>78.00%</b>
<b>Gross market-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	<b>3,361.00</b>	<b>3,296.00</b>	<b>98.00%</b>
<b>Total gross Scope 3 GHG emissions</b>	tCO <sub>2</sub> e	<b>8,282.00</b>	<b>3,942.00</b>	<b>48.00%</b>
1 Purchased goods and services	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
2 Capital goods	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	tCO <sub>2</sub> e	524.00	1,697.00	324.00%
4 Upstream transportation and distribution	tCO <sub>2</sub> e	5,057.00	not yet calculated	-
5 Waste generated in operations	tCO <sub>2</sub> e	1,164.00	858.00	74.00%
6 Business travel	tCO <sub>2</sub> e	280.00	235.00	84.00%
7 Employee commuting	tCO <sub>2</sub> e	1,003.00	1,044.00	104.00%
8 Upstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
9 Downstream transportation and distribution	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
10 Processing of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
11 Use of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
12 End-of-life treatment of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
13 Downstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
14 Franchises	tCO <sub>2</sub> e	not relevant	not relevant	-
15 Investments	tCO <sub>2</sub> e	not relevant	not relevant	-
<b>Total GHG emissions (location-based)</b>	tCO <sub>2</sub> e	<b>14,430.00</b>	<b>7,439.00</b>	<b>52%</b>
<b>Total GHG emissions (market-based)</b>	tCO <sub>2</sub> e	<b>14,051.00</b>	<b>7,802.00</b>	<b>56%</b>

In 2024 no cooling agents were refilled at our site in Portugal which explains the reduction compared to 2023.

The increase in Scope 3.3 emissions is due to an update in the emission factors and the calculation methodology in our CCF calculation tool.

#### Calculation of Scope 1, 2 and 3:

GHG emissions were calculated in accordance with the principles and standards of the Greenhouse Gas Protocol (GHG Protocol) and included the systematic assessment of direct emissions (Scope 1), indirect energy-related emissions (Scope 2), and other indirect emissions (Scope 3). The emissions calculation (Scopes 1 and 2, as well as 3.3 – energy-related emissions, 3.5 – waste, 3.6 – business travel, 3.7 employee commuting) was carried out using the ESG Cockpit by akaryon as our CCF calculation tool. Established databases such as ecoinvent and IEA (International Energy Agency), as well as data from the respective national environmental agencies were used for emission factors.

## ► E1-6

AUSTRIA				
THG EMISSION	UNIT	BASE YEAR (2023)	COMPARATIVE (2024)	% N / N-1
<b>Gross Scope 1 GHG emissions</b>	tCO <sub>2</sub> e	284.00	263.00	93.00%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0.00	0.00	-
<b>Gross location-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	149.00	188.00	126.00%
<b>Gross market-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	136.00	274.00	201.00%
<b>Total gross Scope 3 GHG emissions</b>	tCO <sub>2</sub> e	4,906.00	610.00	12.00%
1 Purchased goods and services	tCO <sub>2</sub> e	no yet calculated	no yet calculated	-
2 Capital goods	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	tCO <sub>2</sub> e	93.00	233.00	251.00%
4 Upstream transportation and distribution	tCO <sub>2</sub> e	4,207.00	not yet calculated	-
5 Waste generated in operations	tCO <sub>2</sub> e	163.00	86.00	53.00%
6 Business travel	tCO <sub>2</sub> e	138.00	109.00	79.00%
7 Employee commuting	tCO <sub>2</sub> e	182.00	180.00	99.00%
8 Upstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
9 Downstream transportation and distribution	tCO <sub>2</sub> e	no yet calculated	no yet calculated	-
10 Processing of sold products	tCO <sub>2</sub> e	no yet calculated	no yet calculated	-
11 Use of sold products	tCO <sub>2</sub> e	no yet calculated	no yet calculated	-
12 End-of-life treatment of sold products	tCO <sub>2</sub> e	no yet calculated	no yet calculated	-
13 Downstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
14 Franchises	tCO <sub>2</sub> e	not relevant	not relevant	-
15 Investments	tCO <sub>2</sub> e	not relevant	not relevant	-
<b>Total GHG emissions (location-based)</b>	tCO <sub>2</sub> e	5,340.00	1,061.00	20.00%
<b>Total GHG emissions (market-based)</b>	tCO <sub>2</sub> e	5,327.00	1,147.00	22.00%

## ▶ E1-6

PORTUGAL				
THG EMISSION	UNIT	BASE YEAR (2023)	COMPARATIVE (2024)	% N / N-1
<b>Gross Scope 1 GHG emissions</b>	tCO <sub>2</sub> e	2,095.00	28.00	1.00%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0.00	0.00	-
<b>Gross location-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	2,056.00	1,217.00	59.00%
<b>Gross market-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	1,942.00	1,638.00	84.00%
<b>Total gross Scope 3 GHG emissions</b>	tCO <sub>2</sub> e	2,892.00	2,558.00	88.00%
1 Purchased goods and services	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
2 Capital goods	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	tCO <sub>2</sub> e	175.00	115.00	66.00%
4 Upstream transportation and distribution	tCO <sub>2</sub> e	850.00	not yet calculated	-
5 Waste generated in operations	tCO <sub>2</sub> e	909.00	676.00	74.00%
6 Business travel	tCO <sub>2</sub> e	141.00	110.00	78.00%
7 Employee commuting	tCO <sub>2</sub> e	616.00	653.00	106.00%
8 Upstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
9 Downstream transportation and distribution	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
10 Processing of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
11 Use of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
12 End-of-life treatment of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
13 Downstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
14 Franchises	tCO <sub>2</sub> e	not relevant	not relevant	-
15 Investments	tCO <sub>2</sub> e	not relevant	not relevant	-
<b>Total GHG emissions (location-based)</b>	tCO <sub>2</sub> e	7,043.00	3,803.00	54.00%
<b>Total GHG emissions (market-based)</b>	tCO <sub>2</sub> e	6,929.00	4,224.00	61.00%

## ► E1-6

POLAND				
THG EMISSION	UNIT	BASE YEAR (2023)	COMPARATIVE (2024)	% N / N-1
<b>Gross Scope 1 GHG emissions</b>	tCO <sub>2</sub> e	31.00	24.00	77.00%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0.00	0.00	-
<b>Gross location-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	1,535.00	1,455.00	95.00%
<b>Gross market-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	1,283.00	1,310.00	102.00%
<b>Total gross Scope 3 GHG emissions</b>	tCO <sub>2</sub> e	481.00	583.00	121.00%
1 Purchased goods and services	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
2 Capital goods	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	tCO <sub>2</sub> e	155.00	279.00	180.00%
4 Upstream transportation and distribution	tCO <sub>2</sub> e	4.00	not yet calculated	-
5 Waste generated in operations	tCO <sub>2</sub> e	92.00	87.00	95.00%
6 Business travel	tCO <sub>2</sub> e	1.00	6.00	600.00%
7 Employee commuting	tCO <sub>2</sub> e	204.00	210.00	103.00%
8 Upstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
9 Downstream transportation and distribution	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
10 Processing of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
11 Use of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
12 End-of-life treatment of sold products	tCO <sub>2</sub> e	not yet calculated	not yet calculated	-
13 Downstream leased assets	tCO <sub>2</sub> e	not relevant	not relevant	-
14 Franchises	tCO <sub>2</sub> e	not relevant	not relevant	-
15 Investments	tCO <sub>2</sub> e	not relevant	not relevant	-
<b>Total GHG emissions (location-based)</b>	tCO <sub>2</sub> e	2,047.00	2,062.00	101.00%
<b>Total GHG emissions (market-based)</b>	tCO <sub>2</sub> e	1,795.00	1,917.00	107.00%

► E1-6

DISTRIBUTION SUBSIDIARIES		
THG EMISSION	UNIT	COMPARATIVE (2024)
<b>Gross Scope 1 GHG emissions</b>	tCO <sub>2</sub> e	<b>249.00</b>
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	%	0.00
<b>Gross location-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	<b>75.00</b>
<b>Gross market-based Scope 2 GHG emissions</b>	tCO <sub>2</sub> e	<b>75.00</b>
<b>Total gross Scope 3 GHG emissions</b>	tCO <sub>2</sub> e	<b>191.00</b>
1 Purchased goods and services	tCO <sub>2</sub> e	not yet calculated
2 Capital goods	tCO <sub>2</sub> e	not yet calculated
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	tCO <sub>2</sub> e	70.00
4 Upstream transportation and distribution	tCO <sub>2</sub> e	not yet calculated
5 Waste generated in operations	tCO <sub>2</sub> e	9.00
6 Business travel	tCO <sub>2</sub> e	9.00
7 Employee commuting	tCO <sub>2</sub> e	not yet calculated
8 Upstream leased assets	tCO <sub>2</sub> e	not relevant
9 Downstream transportation and distribution	tCO <sub>2</sub> e	not yet calculated
10 Processing of sold products	tCO <sub>2</sub> e	not yet calculated
11 Use of sold products	tCO <sub>2</sub> e	not yet calculated
12 End-of-life treatment of sold products	tCO <sub>2</sub> e	not yet calculated
13 Downstream leased assets	tCO <sub>2</sub> e	not relevant
14 Franchises	tCO <sub>2</sub> e	not relevant
15 Investments	tCO <sub>2</sub> e	not relevant
<b>Total GHG emissions (location-based)</b>	tCO <sub>2</sub> e	<b>515.00</b>
<b>Total GHG emissions (market-based)</b>	tCO <sub>2</sub> e	<b>515.00</b>

E1-6 53 THG INTENSITY PER NET REVENUE	UNIT	COMPARATIVE (2024)
Total GHG emissions (location-based)	per net revenue tCO <sub>2</sub> e/M€	31.70
Total GHG emissions (market-based)	per net revenue tCO <sub>2</sub> e/M€	33.20

#### ► E1-7

### GHG REMOVALS AND GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

Aspöck Systems does not currently report on GHG removals and GHG mitigation projects financed through carbon credits, as the company has not yet implemented carbon credit schemes or removal projects.

#### ► E1-8

### INTERNAL CARBON PRICING

Aspöck has not yet established formal internal carbon pricing systems for investment decisions or operational planning.

#### ► E1-9

### ANTICIPATED FINANCIAL EFFECTS FROM MATERIAL PHYSICAL AND TRANSITION RISKS AND POTENTIAL CLIMATE-RELATED OPPORTUNITIES

Aspöck does not currently provide quantitative disclosure of anticipated financial effects from material physical and transition risks and potential climate-related opportunities. Under the ESRS phase-in provisions, undertakings may omit this information if it is not readily available without undue cost or effort.

## ► E5

# CIRCULAR ECONOMY

## ► IRO-1

### DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL RESOURCE USE AND CIRCULAR ECONOMY-RELATED IMPACTS, RISKS AND OPPORTUNITIES

The identification of material impacts, risks and opportunities regarding the topic of circular economy was carried out as part of the company-wide materiality process (cf. ESRS 2 IRO-1). Resource inflows, resource use and disposal, as well as waste streams along the first stages of the upstream and downstream value chain, were assessed.

#### IMPACTS

The circular economy is a central lever for reducing environmental impacts along the value chain. The products of the Aspöck Group have a long service life due to durable components such as LED lighting systems and design characteristics that facilitate repairs, which contributes to the reduction of resource use and waste. At the same time, the amount of packaging waste and non-reusable materials in the supply chain is a significant factor affecting environmental performance.

#### RISKS

Several significant risks related to waste management have been identified:

- a high amount of non-reusable plastic packaging
- limited maintenance and refurbishment options, leading to premature product disposal
- environmental impacts from hazardous waste (LED strips, metallized plastic components, etc.)
- inefficient waste management, which can lead to rising disposal costs and potential regulatory requirements
- strong reliance on primary raw materials, posing risks of supply chain disruptions and price volatility

#### OPPORTUNITIES

We have identified opportunities to reduce resource use and improve the reusability and recyclability of products through targeted initiatives. These include in particular:

- expanding the use of recycled and alternative materials (e.g., bioplastics)
- improving product design to support recyclability (design-for-recycling)
- strengthening market positioning through sustainable product features

These approaches not only improve environmental performance but also promote competitiveness in an increasingly sustainability-oriented market environment.

## ► E5-1

# POLICIES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

#### GUIDELINES AND POLICIES:

- product development process with a focus on product disassembly and recyclability
- internal work instructions and environmental guidelines
- recognized standards such as ISO 14001

These specifications apply across the group and encompass both our own business activities as well as upstream and downstream stages of the value chain. Affected stakeholders include suppliers, customers and internal development departments.

#### RESPONSIBILITIES AND ORGANIZATION

The responsibility lies with:

- Project Management and Innovation Management (product development)
- the Environmental Officer and Waste Management Officer (production environment)
- the Chief Purchasing Officer (CPO) for sustainable procurement management

These responsibilities ensure the practical implementation and further development of the circular economy strategy.

**Sustainable procurement** is a key component of circular economy. Suppliers must comply with high quality and environmental standards, which are verified through regular audits.

These activities include:

- reducing material consumption
- increasing the use of recycled materials (e.g., recycled plastic granulates),
- actively contributing to environmentally friendly solutions along the supply chain

These requirements are communicated transparently through purchasing conditions, audits and a sustainability questionnaire. This also contributes to the reduction of greenhouse gas emissions

## RESOURCE USE

Aspöck aims to gradually reduce the share of primary raw materials by increasing the use of recycled and alternative materials and at the same time, works on increasing the proportion of recyclable product components. Product designs are developed with a focus on ease of repair and durability to minimize resource consumption and waste generation.

## WASTE MANAGEMENT

Waste, especially packaging waste and special materials, is systematically recorded and evaluated at all sites. The goal is to reduce the amount of waste and increase recycling rates through technical measures, improved material selection and internal processes.

### ► E5-2

## ACTIONS AND RESOURCES RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

We are aware that the transition to a circular economy is a long-term process built on many incremental steps. We have already taken the first actions and are committed to continuing along this path in the future.

The reuse of sprue material, start-up scrap, and quality scrap has already been implemented for PMMA and ABS/PC plastics in Austria and Portugal. Another machine for granulating sprue will be purchased for the production site in Portugal for 2025. Tests on the reuse of sprue material, start-up scrap, and quality scrap were carried out at the Polish site in 2024. Furthermore, scrap and production waste in Poland are separated into multiple categories of plastic and sold to an external company that re-granulates and recycles them.

Furthermore, we intend to use alternative materials more extensively in future products to minimize our carbon footprint. To this end, we are monitoring market developments and are in contact with start-ups. During the 2024 reporting period, we made initial applications in two products using bio-based materials.

We are aware that the repairability of our products and designing for disassembly are important aspects of the circular economy. Some of our products can be easily disassembled using screw connections and click systems. For example, this allows the light cover to be replaced separately without replacing the entire lamp. In future products, we want to further promote repairability and ease of disassembly where technically possible and in line with our customers' requests.

In 2024, our efforts in Austria focused on packaging units and materials.

The white packaging cartons were replaced with uncolored cartons that are more environmentally friendly and made from 72% recycled content.

Additionally, we now consider right-sized packaging during product design.

In Poland, production processes were optimized and reusable materials (e.g., cleaning cloths and oil mats) were introduced. Furthermore, plastic waste was separated by type and recycled externally. In a test, the packaging of one of our products in Poland was changed from a polypropylene (PP) plastic bag to a polyethylene (PE) protective film. This change has reduced packaging waste as it better protects the lens from damage, which also contributes to waste reduction. Other sustainable packaging designs are planned to be adapted in the future.

In Portugal, the focus was on reducing waste in the area of injection molding, the reuse of internal plastic packaging and sprue recycling.

PLANNED ACTIVITIES	PLANNED TIMELINE	LOCATION(S)
Creation of a guideline for disassembly-friendly designs	October 2025	Group
Conversion of packaging from plastic bags to plastic film for some products	December 2025	Poland
Acquisition of a further machine for sprue recycling in Portugal	December 2025	Portugal

### ► E5-3

## TARGETS RELATED TO RESOURCE USE AND CIRCULAR ECONOMY

Where technically possible and consistent with our customers' product requirements, we aim to increase the proportion of recycled materials in our products. In addition, where technically possible, the recycling of sprue material and rejects will be further promoted. We will also focus on ease of disassembly and repairability in product developments, if this is desired by our customers.

Furthermore, we aim to minimize packaging waste along the value chain. To achieve this goal, actions in the areas of material efficiency, circular design and alternative materials are being implemented and further developed.

#### ► E5-4

## RESOURCE INFLOWS

#### ► E5-4 30

**Description of Material Resource Inflows** of Products (including packaging) and Materials (specifying critical raw materials and rare earths), Water and Property, Plant and Equipment Used in the Undertaking's Own Operations and along Its Upstream Value Chain

Plastic granulates,  
Metal parts (critical minerals: gold, tin, tungsten, tantalum)  
Electronics (rare earths)

Packaging: cardboard and plastic packaging

#### ► E5-4 31

The Overall Total Weight of Products and Technical and Biological Materials Used during the Reporting Period	UNIT	TOTAL 2024	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024
The overall total weight of products used during the reporting period	t	14,347.00	7,407.00	6,314.00	626.00
Biological materials	t	1,023.00	279.00	709.00	35.00
Technical materials	t	13,324.00	7,128.00	5,605.00	591.00

		TOTAL 2024 SHARE IN %
The percentage of biological materials that is sustainably sourced with the information on the certification scheme used		0.00

	TOTAL 2024		AUSTRIA 2024		PORTUGAL 2024		POLAND 2024	
The Overall Total Weight of Products and Technical and Biological Materials Used during the Reporting Period	t	%	t	%	t	%	t	%
Reused products / components / materials / packaging	0.00	0.00	-	-	-	-	-	-
Recycled materials / packaging	499.00	3.00	0.00	0.00	499.00	8.00	0.00	0.00

#### ► E5-4 32

The data for E5-4 31 was taken from the ERP system, and the different product groups were assigned to either biological or technical materials.

## ► E5-5 RESOURCE OUTFLOWS

### ► E5-5 35

**Description of the Key Products and Materials that Come Out of the Undertaking's Production Process and that Are Designed along Circular Principles, including Durability, Reusability, Repairability, Disassembly, Remanufacturing, Refurbishment, Recycling, Recirculation by the Biological Cycle, or Optimization of the Use of the Product or Material through Other Circular Business Models**

Our rear lights are mainly made of various plastics (e.g. PMMA, ABS, PC, PP, etc.), metallized plastic, cables, electronic components (LEDs, fluorescent lamps, PCBs) and sealing materials, such as rubber or silicone.

Our LED strips are primarily made of TPU profile materials, potting materials (polyol and diisocyanate), PCBs, LED chips, and cables.

### ► E5-5 36

Currently, there is no reliable or industry-wide comparable data available to assess the expected durability of the products placed on the market by Aspöck.

Some of the lamps are screwed together rather than glued or welded. This construction allows the products to be opened and specific components, such as bulbs or lenses, to be replaced. We also offer a wide range of spare parts to support repair and extend product life (see: [https://www.aspoeck.com/en/products\\_services/spare-parts](https://www.aspoeck.com/en/products_services/spare-parts)).

### ► E5-5 37

				TOTAL 2024			AUSTRIA 2024			PORTUGAL 2024			POLAND 2024		
Waste				t			t			t			t		
Total amount of waste generated				862.00			225.00			567.00			70.00		

		TOTAL 2024				AUSTRIA 2024				PORTUGAL 2024				POLAND 2024			
Total Amount of Waste by Weight Diverted from Disposal	Unit	HW	NHW	Total	HW	NHW	Total	HW	NHW	Total	HW	NHW	Total	HW	NHW	Total	
Preparation for reuse	t	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	
Recycling	t	3.00	719.00	722.00	0.00	175.00	175.00	3.00	481.00	484.00	0.00	63.00	63.00				
Other recovery operations	t	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

		TOTAL 2024				AUSTRIA 2024				PORTUGAL 2024				POLAND 2024			
Total Amount of Waste by Weight Diverted from Disposal	Unit	HW	NHW	Total	HW	NHW	Total	HW	NHW	Total	HW	NHW	Total	HW	NHW	Total	
Incineration	t	23.00	52.00	75.00	1.00	46.00	47.00	21.00	0.00	21.00	1.00	6.00	7.00				
Landfill	t	0.00	61.00	61.00	0.00	0.00	0.00	0.00	61.00	61.00	0.00	0.00	0.00	0.00	0.00	0.00	
Other disposal operations	t	3.00	0.00	0.00	3.00	0.00	3.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	

HW = Hazardous Waste, NHW = Non-Hazardous Waste

	TOTAL 2024		AUSTRIA 2024		PORTUGAL 2024		POLAND 2024	
	t	%	t	%	t	%	t	%
<b>Total amount of non-recycled waste</b>	186.00	22.00%	50.00	22.00%	82.00	14.00%	7.00	10.00%

	UNIT	TOTAL 2024	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024
<b>Total amount of hazardous waste</b>	<b>kg</b>	29.00	4.00	24.00	1.00

#### ► E5-5 38 A

**Description of the Waste Streams Relevant to Its Sector or Activities** (e.g., tailings for the undertaking in the mining sector, electronic waste for the undertaking in the consumer electronics sector, or food waste for the undertaking in the agriculture or in the hospitality sector)

Our rear lights are mainly made of various plastics (e.g. PMMA, ABS, PC, PP, etc.), metallized plastic, cables, electronic components (LEDs, fluorescent lamps, PCBs) and sealing materials, such as rubber or silicone.

Our LED strips are primarily made of TPU profile materials, potting materials (polyol and diisocyanate), PCBs, LED chips, and cables.

#### ► E5-5 38 B

**Description of the Materials that Are Present in the Waste** (e.g., biomass, metals, non-metallic minerals, plastics, textiles, critical raw materials and rare earths)

Plastics, paper and cardboard, metals, electronics, glues and sealants, oils, critical raw materials (tungsten), printer toners, solvents, wood, and chemicals.

#### ► E5-5 40

**Contextual Information on the Methodologies Used to Calculate the Data**

For waste categories where treatment methods were unknown, incineration was assumed. Portugal: 21.00t / Poland: 0.70t

#### ► E5-6

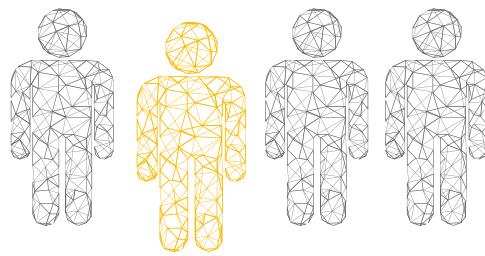
### ANTICIPATED FINANCIAL EFFECTS FROM RESOURCE USE AND CIRCULAR ECONOMY-RELATED IMPACTS, RISKS AND OPPORTUNITIES

Aspöck does not currently provide quantitative disclosure of anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities. Under the ESRS phase-in provisions, undertakings may omit this information if it is not readily available without undue cost or effort.

# SOCIAL INFORMATION



# SOCIAL INFORMATION



## ► S1 OWN WORKFORCE

### ► SBM-2 INTERESTS AND VIEWS OF STAKEHOLDERS

Aspöck actively incorporates the interests, viewpoints and rights of its employees into the company strategy and the business model. The contribution of the workforce is regarded as a key pillar of the company's long-term success.

For more details on the specific dialogue formats see chapter SBM-2 – Interests and Views of Stakeholders.

Basic principles such as fairness, transparency, respect and participation are an integral part of our corporate culture. Human rights and respect for work-related rights are addressed in the Code of Conduct and apply across all locations on a binding basis.

The insights gained from internal feedback processes flows directly into actions and policies, such as the further development of working time models, qualification offerings and health initiatives.

### ► SBM-3 MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Aspöck has identified significant impacts, risks and opportunities related to its own workforce along central thematic fields, which are summarized below by location.

#### IMPACTS

Across all sites, HR indicators show clear impacts on stability, motivation and long-term employee retention:

- In Austria, flexible working models, annual employee appraisals, events and additional benefits (e.g., social support and insurance) ensure high satisfaction and low fluctuation across all employment groups.
- The promotion of further training and the integration of people with disabilities in dedicated facilities strengthen skills development and inclusion.
- In Portugal, fair remuneration, health and safety measures, and training opportunities have a positive effect on the social environment, productivity and workplace atmosphere.

#### RISKS

Despite many positive effects, there are also challenges in both countries:

- In Austria:
  - The absence of formal employee representation can impair trust, as individual agreements are necessary for company decisions.
  - The not fully accessible working conditions are also perceived as limitations for comprehensive inclusion practices.
- In Portugal, the following risks have been identified:
  - insufficient social dialogue can lead to misunderstandings and reduced employee motivation
  - lack of work-life balance can lead to burnout and fluctuations
  - insufficient training and lack of violence prevention, can lead to productivity losses and reputational risks in the long term

#### OPPORTUNITIES

The existing strategies have the potential to further strengthen the corporate culture and increase competitiveness:

- In Austria, further training opportunities, social security and adequate remuneration have a positive effect on employee retention.
- In Portugal, opportunities exist through:
  - collective agreements and strong employee interest representation, which promote trust and stability
  - promotion of diversity and equality, which strengthens creativity, innovation and satisfaction
  - specific health and safety measures, which improve well-being and employer image

## ► S1-1 POLICIES RELATED TO OWN WORKFORCE

#### GUIDELINES AND POLICIES

- Code of Conduct
- service contracts
- agreements (sabbaticals, unpaid leave, study leave, parental part-time, reintegration, etc.)
- training and development programs: Aspöck Academy
- flexible working models
- health and safety guidelines (Healthy Company)
- feedback and complaints procedure

- performance-related remuneration (e.g., bonus payments) and additional benefits (retirement plan, leasing options, additional insurance, etc.)

We adhere to internationally recognized human rights standards (United Nations Declarations, ILO, OECD Guidelines and the National Action Plan) and are committed to fulfilling our social responsibility to our employees. To meet these requirements, we have formulated a Code of Conduct that is binding on all employees and its content is regularly trained and reviewed.

## RESPONSIBILITIES AND ORGANIZATION

- Human Resources (HR)
- Managers
- Team Leaders
- Employees

Aspöck pursues a comprehensive approach to ensure stable, safe and attractive working conditions at all sites. Core objectives include long-term employment security, personal and professional development of employees, equal treatment, and comprehensive health and safety protection.

## STABLE EMPLOYMENT AND EMPLOYEE RETENTION

Aspöck focuses on permanent employment relationships and offers high job security. In economically challenging times, employee leasing is additionally used in operational areas to protect permanent staff. In administrative areas, lean organizational structures, internal transfers, job sharing and systematic reintegration of returning employees (e.g., after parental leave) contribute to long-term retention. Structured support offerings exist for low-skilled workers.

## LEARNING CULTURE AND FURTHER TRAINING

As part of a company-wide learning culture, all employees are offered the opportunity to further develop their potential. The Aspöck Academy offers structured programs for new employees, apprentices and existing staff. Formats such as the „Welcome Day“ and personal training processes promote appreciative integration.

## DIVERSITY AND INCLUSION

Aspöck employs people from over 20 nations and supports employees with disabilities through a low-barrier work environment and adapted task distribution. Training, e.g., language training, foster integration and reduce prejudice. Women making up the majority in production—as well as in many operational management positions, which underlines the equality efforts.

## OCCUPATIONAL SAFETY AND HEALTH

Aspöck considers health and safety an integral part of sustainable corporate management. Health and safety requirements are based on legal requirements, ISO standards and internal processes. Responsibility lies with designated employees. Actions include regular inspections, hazard analyses, training, complaint mechanisms and correction.

Occupational health and safety services are a core element in Aspöck's health management. This includes personal consultations, medical advice, health checks and ergonomics training.

External service providers and visitors are also subject to structured safety management, including risk assessment, access control and appropriate safety instructions.

## HAZARD IDENTIFICATION/WORKPLACE ASSESSMENT

Regular inspections and evaluations are necessary to identify potential hazards in our workplaces. All areas of our company are systematically reviewed to identify risks early and take appropriate action to minimize them. Therefore, we work closely with employees and experts to identify hazards and minimize risks.

The approach includes the following steps:

1. Assessment: Hazards are assessed with employees and experts. We consider different working conditions and evaluate hazards according to the magnitude of harm, exposure and probability of occurrence.
2. Implementation: We analyze activities, processes and workplaces to eliminate hazards, including machinery, chemicals, noise and work organization.
3. Defining safety measures: The results are documented. Regulations and procedures are prioritized and responsibilities are defined and recorded in the security document.
4. Informing employees: Results are communicated to employees and they are trained accordingly. The information is made available in all departments.
5. Review and adjustment: The safety measures are regularly reviewed and adjusted as necessary, especially after accidents or new operational developments.

## WORK EQUIPMENT AND WORKPLACE EVALUATION

Workplace evaluations are carried out on our work equipment to ensure its safety and functionality. Work equipment as defined by the Work Equipment Directive includes all machines, apparatus, tools, devices and systems intended for use by employees. Work equipment also includes means of transportation for people or goods, elevators, ladders, scaffolding, pressure vessels, firing systems, containers, silos, conveyors, power-operated doors and gates, and sliding, tilting, and rolling gates. The inspection covers various aspects, from reviewing the user manuals and safety instructions to assessing the work area and identifying potential hazards. Particular attention is paid to the impact potential hazards can have on employees' health, considering factors such as noise and lighting. In addition, control panels, emergency stop switches, and protective devices are checked for effectiveness and functionality. The separation of energy sources as well as display and warning devices also play an important role. This comprehensive inspection ensures that the equipment complies with current safety standards, and, as a result, a safe work environment is created.

## HAZARDOUS SUBSTANCES

Detailed safety measures are in place for handling hazardous substances. The correct labelling of containers with hazard pictograms is ensured. In the case of new substances, the focus is on clarifying working conditions and providing personal protective equipment. Other top priorities include proper storage and disposal of hazardous substances, and defining safe work procedures to minimize the risk potential for the employees.

## INVESTIGATION OF WORK-RELATED INCIDENTS

Incidents are investigated to determine their causes and identify preventive measures. All accidents are documented and recorded for analysis purposes. All actions taken follow applicable legal requirements, and internal records are maintained for transparency.

## ACCIDENT PREVENTION

Accident prevention is achieved through comprehensive training and instruction provided to employees. These activities are conducted regularly to raise awareness of safety issues and to increase compliance with relevant safety protocols and procedures. Additionally, the TOP principle (technical, organizational, personal) guides the definition of safety measures. Technical security measures are identified first, followed by organizational measures, and finally personal security measures are implemented. This approach enables continuous improvement of employee safety.

### ► S1-2

## PROCESSES FOR ENGAGING WITH OWN WORKERS AND WORKERS' REPRESENTATIVES ABOUT IMPACTS

Aspöck uses various methods across its sites to actively involve employees in relevant processes and to take their interests into account.

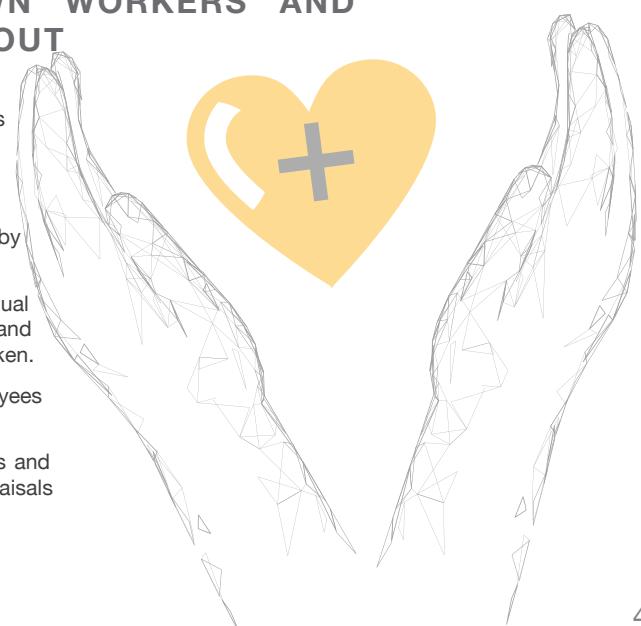
### PARTICIPATION AND REPRESENTATION OF INTERESTS

In Portugal and Poland, the interests of the employees are represented by elected employee representatives who participate in various committees.

In Austria, involvement takes place through, among other things, an annual online employee survey that addresses topics such as work climate and suggestions for improvement. Based on the results, specific actions are taken.

In addition, employee dialogues take place several times a year, for employees to discuss concerns privately and directly with the HR team.

At all locations, employees can also regularly discuss feedback, goals, wishes and suggestions for improvement with their managers through employee appraisals and regular meetings.



## INVOLVEMENT IN HEALTH AND SAFETY

In the area of occupational health and safety management, active participation of employees is systematically integrated into the various processes, which include in particular:

- hazard assessments and workplace analyses, in which employees and specialists jointly identify potential risks and define appropriate measures
- committees with internal and external specialists, who advise on health and safety measures and monitor their implementation
- regular training, information leaflets and feedback loops to raise awareness of health and safety aspects
- participation in the testing and acceptance tests of work equipment to ensure that it meets the requirements for safety, ergonomics and health protection
- involvement in handling hazardous substances, particularly in the assessment of new substances, the determination of protective measures and storage
- accident analyses and prevention measures, in which causes are systematically processed, and employees are informed about results and improvements

All safety measures are regularly reviewed and adapted to new circumstances as part of the continuous improvement process.

### ► S1-3

## PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKERS TO RAISE CONCERNs

Aspöck promotes a corporate culture based on openness, transparency, integrity and responsibility. The aim is to cultivate a work environment in which employees and external stakeholders, such as customers or suppliers, feel safe to report concerns and violations without fear of reprisals.

Employees are explicitly encouraged to report ethical concerns and violations of the Code of Conduct via the designated reporting channels of the internal whistleblower system. This enables potential misconduct to be detected at an early stage, appropriate measures to be taken and adverse effects — whether financial, reputational, environmental or social — to be effectively limited.

Incoming reports are processed in a confidential, diligent and fair procedure. Throughout the entire process, appropriate feedback is provided to whistleblowers. It is ensured that whistleblowers are protected and do not experience any disadvantages or negative consequences from handing in their report. The underlying principles of trust, impartiality and protection form the basis of the reporting structure.

### ► S1-4

## TAKING ACTION ON MATERIAL IMPACTS ON OWN WORKFORCE, AND APPROACHES TO MITIGATING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO OWN WORKFORCE, AND EFFECTIVENESS OF THOSE ACTIONS

PLANNED ACTIVITIES	PLANNED TIMELINE	LOCATION(S)
Flexible work schedules: Reviewing and implementing flexible working models, including expansion, staggered shift patterns, working from home, 4-day work week, etc.	Some models are already implemented or under evaluation	Group
Training on the use, opportunities and risks of AI in daily work at Aspöck	January 2025	AT
Documentation of near misses, sensitizing employees to report near misses	December 2024	AT
Revising house rules on topics such as safety and work rules	June 2025	AT
Focusing on ergonomic office desk setup, training and workplace evaluations	December 2025	AT
Implementation of ISO 45001 at the Polish site	December 2026	PL

## ► S1-5

# TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Aspöck aims to ensure long-term stability and attractive working conditions across all locations. The priority is on securing employment, strengthening health and safety, developing employees and positioning the company as an attractive employer.

The central focus is on the expansion of flexible working models, the introduction of a harmonized HSE standard, the establishment of digital platforms for personnel development and the further development of an internal learning culture. Additional initiatives are underway to promote employee health, improve internal communication, and strengthen the employer brand.

Already implemented are, among others:

- the Healthy Company Initiative, which was introduced and expanded in Austria: This initiative unites all health-promoting activities. The focus is on nutrition, sports, and prevention. To support small, regional companies Aspöck purchases a variety of ingredients from them and organizes free monthly events for our employees with healthy snacks, smoothies, breakfasts, and lunches.
- Aspöck's recently created Instagram account:
- Aspöck Systems - The art of lights (@aspoecksystems) • Instagram-Fotos und -Videos
- flexible working models in several areas
- the 5S method of workplace organization at the Austrian site
- the opportunity to report near misses at the Austrian facility, where employees are encouraged to do so

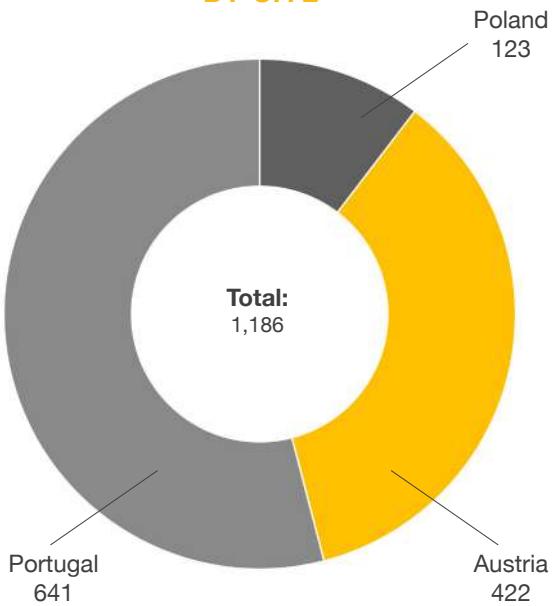
## ► S1-6

# CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

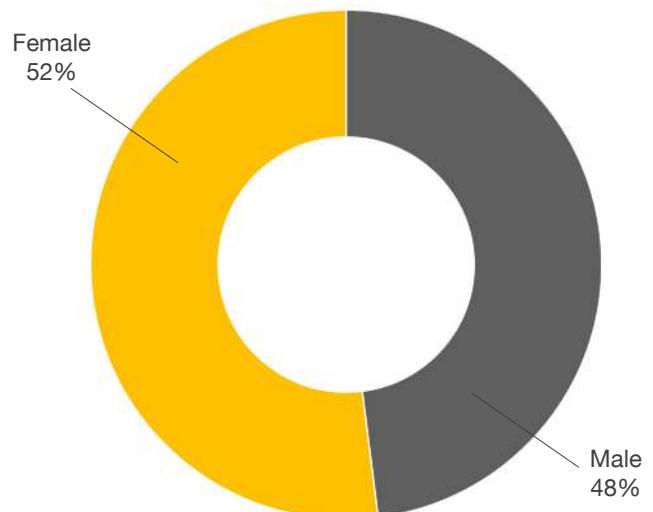
## ► S1-6 50

Total Number of Employees by Head Count	UNIT	2024			
		TOTAL 2024	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024
Total number of employees	*head count = average annual values (based on the last day of each month)	1,186.00	422.00	641.00	123.00

**TOTAL EMPLOYEES BY SITE**



**EMPLOYEES BY GENDER**



	TOTAL 2024				
	UNIT	TOTAL	FEMALE	MALE	OTHER
<b>Total number of employees</b>	head count	1,186.00	655.00	531.00	0.00
Number of permanent employees	head count	1,053.00	595.00	458.00	0.00
Number of temporary employees	head count	134.00	61.00	73.00	0.00
Number of non-guaranteed hours employees	head count	0.00	0.00	0.00	0.00
Number of full-time employees	head count	1,055.00	561.00	494.00	0.00
Number of part-time employees	head count	96.00	82.00	14.00	0.00

	AUSTRIA 2024				
	UNIT	TOTAL	FEMALE	MALE	OTHER
<b>Total number of employees</b>	head count	422.00	250.00	172.00	0.00
Number of permanent employees	head count	387.00	238.00	149.00	0.00
Number of temporary employees	head count	35.00	12.00	23.00	0.00
Number of non-guaranteed hours employees	head count	0.00	0.00	0.00	0.00
Number of full-time employees	head count	291.00	156.00	135.00	0.00
Number of part-time employees	head count	96.00	82.00	14.00	0.00

	PORTUGAL 2024				
	UNIT	TOTAL	FEMALE	MALE	OTHER
<b>Total number of employees</b>	head count	641.00	333.00	308.00	0.00
Number of permanent employees	head count	565.00	299.00	266.00	0.00
Number of temporary employees	head count	76.00	34.00	42.00	0.00
Number of non-guaranteed hours employees	head count	0.00	0.00	0.00	0.00
Number of full-time employees	head count	641.00	333.00	308.00	0.00
Number of part-time employees	head count	0.00	0.00	0.00	0.00

	POLAND 2024				
	UNIT	TOTAL	FEMALE	MALE	OTHER
<b>Total number of employees</b>	head count	123.00	72.00	51.00	0.00
Number of permanent employees	head count	101.00	58.00	43.00	0.00
Number of temporary employees	head count	23.00	15.00	8.00	0.00
Number of non-guaranteed hours employees	head count	0.00	0.00	0.00	0.00
Number of full-time employees	head count	12.00	72.00	51.00	0.00
Number of part-time employees	head count	0.00	0.00	0.00	0.00

EMPLOYEES TURNOVER	UNIT	TOTAL	FEMALE	MALE	OTHER
<b>Total number of employees who have left the company during the reporting period*</b>	head count	123.00	65.00	46.00	12.00
<b>Rate of employee turnover during the reporting period**</b>	%	10.00	15.00	7.00	10.00

\* All departures (resignation, retirement, dismissal and death).

\*\* Total number of employees who left the company divided through the total number of employees

#### ► S1-6

## CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

#### ► S1-7 55

NON-EMPLOYEES	UNIT	TOTAL	FEMALE	MALE	OTHER
People with contracts with the undertaking to supply labor ("self-employed people")	average annual values (based on the last day of each month)	5.00	0.00	5.00	0.00
People provided by undertakings primarily engaged in "employment activities"	average annual values (based on the last day of each month)	59.50	29.00	29.00	1.50
Total number of non-employees in the undertaking's own workforce	average annual values (based on the last day of each month)	64.50	29.00	34.00	1.50

Definitions on S1-6 and S1-7	Description Own Employees	Description non-Employees
Contextual information necessary to understand the data (for example, to understand fluctuations in number of employees during the reporting period)	Number of temporary employees: Austria: Holiday jobs and internships for pupils and students. Poland: Temporary workers were employed from May to July and from November to December.	Non-employees are employees provided to us by staffing agencies such as medical personnel in Portugal, who are not employed by Aspöck Systems, but work exclusively for the company.

#### ► S1-8

## COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

#### ► S1-8 60 - 63

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE	UNIT	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024
The percentage of its total employees covered by collective bargaining agreements	%	100.00	100.00	100.00

#### ► S1-9

## DIVERSITY METRICS

#### ► S1-9 65-66

DIVERSITY METRICS	UNIT	TOTAL 2024			AUSTRIA 2024			PORTUGAL 2024			POLAND 2024		
		F	M	O	F	M	O	F	M	O	F	M	O
Gender distribution at top management level	head count	5.00	42.00	0.00	1.00	11.00	0.00	1.00	18.00	0.00	3.00	4.00	0.00
	%	11.00	89.00	0.00	8.00	92.00	0.00	5.00	95.00	0.00	43.00	57.00	0.00

F = Female; M = Male; O = Others

AGE GROUPS	UNIT	TOTAL 2024			AUSTRIA 2024			PORTUGAL 2024			POLAND 2024		
		<30 Years	30-50 Years	> 50 Years	<30 Years	30-50 Years	> 50 Years	<30 Years	30-50 Years	> 50 Years	<30 Years	30-50 Years	> 50 Years
Distribution of employees by age group	head count	204.00	682.00	300.00	116.00	202.00	104.00	75.00	382.00	184.00	14.00	97.00	12.00
	%	17.00	58.00	25.00	27.00	48.00	25.00	12.00	59.00	29.00	11.00	79.00	10.00

## ► S1-10 ADEQUATE WAGE

All employees are paid an adequate wage according to national law and collective agreements.

## ► S1-11 SOCIAL PROTECTION

All employees are covered by social protection through public programs.

## ► S1-12 PERSONS WITH DISABILITIES

► S1-8 60 - 63

	UNIT	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024
Percentage of the own employees with disabilities	%	2.00	2.00	5.00
Contextual information necessary to understand the data and how the data has been compiled (methodology). For example, information about the impact of different legal definitions of persons with disabilities in the different countries in which the undertaking has operations.		All individuals whose degree of disability is officially recorded.	According to Portuguese law, people with a degree of disability of 60% or higher.	According to Polish law

## ► S1-14 HEALTH AND SAFETY METRICS

	UNIT	AUSTRIA 2024		PORTUGAL 2024		POLAND 2024	
		Employees	Non-Employees	Employees	Non-Employees	Employees	Non-Employees
Percentage of people in its own workforce who are covered by the undertaking's health and safety management system based on legal requirements and/or recognized standards or guidelines	%	100.00	100.00	100.00	100.00	100.00	100.00
Number of fatalities as a result of work-related injuries and work-related ill health	number	0.00	0.00	0.00	0.00	0.00	0.00
Number of recordable work-related accidents	number	12.00	2.00	18.00	2.00	2.00	2.00
Rate of recordable work-related accidents	rate	3.19	8.00	16.80	38.73	0.99	8.00
Number of cases of recordable work-related ill health	number	0.00	-	10.00	-	0.00	-
Percentage of its own workers covered by a health and safety management system which is based on legal requirements and/or recognized standards or guidelines and which has been internally audited and/or audited or certified by an external party	%	0.00	-	100.00	100.00	0.00	-

## ► S1-15

### WORK-LIFE BALANCE METRICS

#### ► S1-15

Work-Life Balance (The key figures on work-life balance are presented on a calendar year basis. This is because the underlying data is only available in this form. It is not currently possible to collect or present this data differently based on the 2024 fiscal year.)

TOTAL2024	UNIT	TOTAL	FEMALE	MALE	OTHER
The percentage of employees entitled to take family-related leave	%	100.00	-	-	-
The percentage of entitled employees that took family-related leave, and a breakdown by gender	%	9.00	13.00	4.00	0.00
AUSTRIA 2024	UNIT	TOTAL	FEMALE	MALE	OTHER
The percentage of employees entitled to take family-related leave	%	100.00	-	-	-
The percentage of entitled employees that took family-related leave, and a breakdown by gender	%	12.00	17.00	5.00	0.00
PORTUGAL 2024	UNIT	TOTAL	FEMALE	MALE	OTHER
The percentage of employees entitled to take family-related leave	%	100.00	-	-	-
The percentage of entitled employees that took family-related leave, and a breakdown by gender	%	8.00	12.00	3.00	0.00
POLAND 2024	UNIT	TOTAL	FEMALE	MALE	OTHER
The percentage of employees entitled to take family-related leave	%	100.00	-	-	-
The percentage of entitled employees that took family-related leave, and a breakdown by gender	%	4.00	6.00	2.00	0.00

## ► S1-17

### INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS

Work-Life Balance (The key figures on work-life balance are presented on a calendar year basis. This is because the underlying data is only available in this form. It is not currently possible to collect or present this data differently based on the 2024 fiscal year.)

## ► S1-17

INCIDENTS, COMPLAINTS AND SEVERE HUMAN RIGHTS IMPACTS	UNIT	TOTAL 2024	CONTEXTUAL INFORMATION
Total number of incidents of discrimination, including harassment, reported in the reporting period	count	19.00	Whistleblower database: All employees at the Austrian site have received training on the whistleblowing system. New employees undergo this training regularly.
Number of complaints filed through channels for people in the undertaking's own workforce to raise concerns	count	14.00	Training for all Portuguese and Polish employees is scheduled for 2025.
Number of complaints filed to the National Contact Points for OECD Multinational Enterprises	count	0.00	Whistleblower database: not only incidents of discrimination but also information on occupational safety
Total amount of fines, penalties, and compensation for damages as a result of incidents and complaints	€	0.00	
Number of severe human rights incidents connected to the undertaking's workforce	count	0.00	
Number of severe human rights incidents connected to the undertaking's workforce which are violations of the UN Guiding Principles and the OECD Guidelines for Multinational Enterprises	count	0.00	
Total amount of fines, penalties and compensation for damages for incidents involving serious human rights violations in connection with our own workforce	€	0.00	

► S2

## WORKERS IN THE VALUE CHAIN

► SBM-2

### INTERESTS AND VIEWS OF STAKEHOLDERS

Respecting human rights and considering the interests of workers along the entire value chain are central elements of Aspöck's corporate responsibility. This claim is a fixed component of the corporate strategy and firmly anchored in the Code of Conduct, which is binding on all employees, suppliers and business partners

For systematic implementation, Aspöck pursues the following actions:

- Supplier selection and monitoring: Already in the onboarding process, suppliers must confirm compliance with basic social standards and labor rights, including the prohibition of child and forced labor, respect for freedom of association, fair remuneration and safe working conditions.
- Risk-based analyses: Risk analyses are carried out at regular intervals to identify human rights and labor rights risks in the supply chain. Geographic, industry-specific and company-specific risk factors are considered.
- Complaints mechanism: Workers along the supply chain can report possible violations of their rights via a confidential whistleblower platform. All information is independently reviewed and processed confidentially.
- Training and awareness raising: Employees from the Purchasing and Quality Departments are regularly trained in dealing with human rights due diligence obligations and recognizing critical supplier constellations.
- Stakeholder dialogue: Aspöck is in active exchange with relevant stakeholder groups, including non-governmental organizations, industry initiatives and employee representatives, and continuously reviews and further develops its own engagements.

Through this structured involvement, Aspöck contributes to effectively protecting and continuously strengthening the rights, interests and perspectives of workers in the value chain.

► SBM-3:

### MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Aspöck operates in an international production and supply network. We are committed to ensuring that the rights, interests and perspectives of all workers, both within our company and throughout the entire value chain, are systematically considered and protected. The company's own production sites are in Austria, Portugal and Poland.

The identified IROs currently relate to:

- TIER-1 suppliers (direct suppliers)
- outsourced personnel (e.g., contract manufacturers)
- contractual partners from logistics (forwarding agents, transport companies)
- other service providers

The area of trading and sales includes distribution companies and major customers in Europe.

Aspöck has identified several impacts, risks and opportunities regarding workers along the upstream value chain as part of the materiality analysis.

#### IMPACTS

A large part of the supplier network is located within the European Union. This facilitates compliance with existing and future legal requirements, particularly regarding working conditions, occupational safety and minimum social standards. In addition, regional contract allocation contributes to strengthening the local economy.

#### RISKS

There are no consistent measures in the supply chain to identify possible human rights violations. It remains a significant potential risk, especially with outsourcing and logistics service providers, or in regions with increased human rights risk.

In addition, excessive qualifications and training requirements for suppliers may cause difficulties for some individual partners to meet the standards. This poses the risk of economic bottlenecks for these companies and potentially has negative impacts on their employees (e.g., job cuts).

#### OPPORTUNITIES

Higher qualification requirements and training standards can lead to greater competence and satisfaction among employees in the supply chain in the long term, resulting in higher turnover and better working conditions.

Through purposeful dialogue, structured selection processes and training of relevant internal departments, opportunities arise to strengthen socially responsible supplier relationships, identify risks at an early stage and build stakeholder trust.

## ► S2-1

### POLICIES RELATED TO VALUE CHAIN WORKERS

Aspöck commits to respecting labor and human rights throughout the supply chain. This responsibility is part of a comprehensive sustainability strategy and is based on internationally recognized standards, including the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises and relevant due diligence EU requirements under the CSDDD.

#### **GUIDELINES AND POLICIES**

- the Code of Conduct
- purchasing guidelines with ESG requirements
- Declaration of Human Rights as part of our Code of Conduct

#### **THESE GUIDELINES SET MINIMUM STANDARDS FOR:**

- fair working conditions, including secure employment relationships and legally compliant working hours
- adequate remuneration (at least minimum wage or living wage)
- freedom of association and co-determination
- safety and health

#### **RESPONSIBILITIES AND ORGANIZATION**

- Chief Purchasing Officer (CPO)
- cross-functional Sustainability Team

Child labor, forced labor and human trafficking are rejected without exception. Indications of corresponding risks are systematically recorded and tracked via audits, risk analyses and reporting systems.

## ► S2-2

### S2-2 PROCESSES FOR ENGAGING WITH VALUE CHAIN WORKERS ABOUT IMPACTS

The following list presents specific instruments that Aspöck uses for the active participation of workers along the supply chain, focusing on direct feedback mechanisms. Already described risk and analysis processes are not repeated in this section.

- Supplier audits: Working conditions are assessed and employees are involved
- ESG risk assessment in supplier self-assessments: These evaluations indirectly offer the opportunity to gain insight into the supplier's processes and procedures.
- Strategically relevant partnerships: Additional exchange with stakeholders such as employee representatives or industry-specific ESG initiatives is necessary to further develop minimum social standards.

These dialogue-oriented communication formats provide valuable content for the assessment of material topics and are designed to incorporate the perspectives in a structured manner and to translate them into practical measures.

## ► S2-3

### PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR VALUE CHAIN WORKERS TO RAISE CONCERNs

To mitigate negative impacts on workers in the supply chain, Aspöck focuses on rapid response, systematic follow-up and transparent correction processes:

- Reported violations on, such as human rights risks, are evaluated according to a standardized procedure and backed up with binding corrective measures. In addition to supplier declarations, this also includes escalation levels up to the termination of business relationships.
- The results from incident processing flow into company-wide improvement management. For example, risk categories in supplier evaluation are regularly adjusted.
- The effectiveness of the measures taken is assessed not in isolation but as part of group-wide ESG monitoring, which includes repeat cases, feedback from stakeholders and industry-specific developments.

► S2-4

## TAKING ACTION ON MATERIAL IMPACTS ON VALUE CHAIN WORKERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO VALUE CHAIN WORKERS, AND EFFECTIVENESS OF THOSE ACTIONS

PLANNED ACTIVITIES	PLANNED TIMELINE	LOCATION(S)
Integrating sustainability topics into the supplier evaluation system	December 2025	Group
Sending the Supplier Sustainability Questionnaire to all our relevant suppliers	December 2025	Group

► S2-5

## TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

The aim is not only to correct existing impacts, but to identify structural causes at an early stage and systematically avoid them.

### KPI - Workers in the Value Chain

	UNIT	TOTAL 2024	AUSTRIA 2024	PORTUGAL 2024	POLAND 2024
Percentage of suppliers within the EU	%	23.00	23.00	29.00	22.00
Percentage of suppliers that have signed the Code of Conduct	%	2.00	1.00	11.00	0.00
Percentage of suppliers certified to ISO 14001	%	14.00	16.00	12.00	21.00

### ► S3

## AFFECTED COMMUNITIES

### ► SBM-2

### INTERESTS AND VIEWS OF STAKEHOLDERS

Aspöck systematically includes local communities in its materiality analyses, particularly through the stakeholder survey. This makes concrete concerns and perspectives of affected groups visible, which are then integrated into business decisions.

The focus is on the communities around the production facilities and the local social organizations with whom Aspöck works in partnership. In addition, the company generally pays attention to respecting the rights of minorities, including potentially vulnerable groups.

In our last stakeholder survey neighbors, mayors and social institutions, among others, participated.

### ► SBM-3

### MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

The analysis of actual and potential impacts on affected communities has yielded the following IROs:

#### IMPACTS

Aspöck is the largest employer in the municipality of Steegen and contributes significantly to strengthening the community through regional value creation, sponsorship of local associations (e.g., fire brigade, sports clubs) and social engagement.

The collaboration with social institutions such as Caritas promotes the integration of people with disabilities and supports inclusive employment opportunities.

There are specific challenges for the neighborhood, e.g., noise emissions from company car parks and heat pumps, and traffic obstructions due to lorry traffic. These incidents are considered relevant impediments.

The findings are incorporated into site management, traffic planning, and the communication strategy with immediate neighbors.

### ► S3-1

### POLICIES RELATED TO VALUE CHAINPOLICIES

Aspöck considers itself as an integral part of the areas in which it operates and views the promotion of social cohesion, participation and respectful interaction as a strategic concern.

#### GUIDELINES AND POLICIES

- the Code of Conduct

The central goal is to promote trust and social acceptance through continuous dialogue and responsible action. The basis for this is a value-based understanding of social engagement, cultural openness and strong regional presence.

#### IMPORTANT CORNERSTONES OF THE CONCEPT ARE:

- the systematic consideration of affected communities as part of the stakeholder analysis
- the commitment to respecting the cultural, economic and social rights of local population groups
- respect for the rights of minorities, such as people with disabilities or disadvantaged social groups
- the integration of social aspects into location decisions, communication and corporate representation

This conceptual approach forms the framework for all concrete initiatives, partnerships and projects in the areas of education, culture, environment and social affairs. Its implementation is presented in chapter S3-4.

#### RESPONSIBILITIES AND ORGANIZATION

The Site Management of the respective sites is responsible for this matter. The specific steps are determined on a case-by-case basis.

### ► S3-2

### PROCESSES FOR ENGAGING WITH AFFECTED COMMUNITIES ABOUT IMPACTS

Aspöck maintains a dialogue-oriented and respectful interaction with neighboring municipalities and communities at all locations. The type of involvement depends on the local context.

In Portugal and Poland, the sites are located on the company's premises with sufficient distance to the surrounding buildings, which has not led to any known direct conflicts of interest.

In Austria, the site directly borders a residential area with several single-family houses. There is regular, direct communication with neighbors, for example, in connection with occasional inconveniences caused by noise or light. In the past, solutions such as a noise barrier and an intelligent lighting system were implemented.

In addition to personal contact, affected groups also can voice their concerns as part of organized stakeholder surveys (e.g., as part of the materiality analysis). The feedback is incorporated into the impact assessment.

### ► S3-3

## PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR AFFECTED COMMUNITIES TO RAISE CONCERNS

Aspöck ensures that affected communities have access to low-barrier and secure channels for reporting concerns or complaints:

- Via the whistleblower system, residents and external stakeholders can submit information on environmental pollution or other complications anonymously and in multiple languages.
- Each reported case is confidentially reviewed, documented and, if necessary, answered by taking appropriate actions according to a clearly defined procedure. Whistleblowers are protected throughout the entire process without being discriminated or disadvantaged.

In 2024, no complaints from residents were documented in Austria, which indicates the effectiveness of the preventive measures implemented so far and good neighborhood relations.

### ► S3-4

## TAKING ACTION ON MATERIAL IMPACTS ON AFFECTED COMMUNITIES, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO AFFECTED COMMUNITIES, AND EFFECTIVENESS OF THOSE ACTIONS

As a global family business, we are actively involved in supporting local communities, associations and organizations.

### SPORTS SPONSORSHIP

By sponsoring various local soccer clubs, sports clubs and sporting events, we not only support local sports, but also promote team spirit, physical activity and the health of the local population.

We are particularly proud of our partnership with LASK soccer club (Linz, Austria). As a Premium Partner Plus and a box and jersey sponsor of the LASK, we support the team in achieving its goals.

### EDUCATION AND TRAINING

We not only offer apprenticeships and internships to young people living in the region, but also support local kindergartens, schools and universities, helping to promote young talent and provide a good education.

### CULTURAL COMMITMENT

Aspöck Systems regularly supports cultural events and festivals, as well as the local brass band in Peuerbach, Austria. These activities give the local population the opportunity to network and celebrate together, as well as build a stronger sense of community.

### SOCIAL INTEGRATIVE PROJECTS

We participate in various social projects (Children's Cancer Aid, VST Kitzbühel, Lions Club, Kiwanis, Rotary Club) that aim to support disadvantaged people and groups and to improve the quality of life in the region.

There has been a good working relationship with the Caritas St. Pius Workshop in Peuerbach for over 40 years. This Caritas facility is for people with disabilities. One of their work groups significantly contributes to our company's production by taking over various tasks. Practical everyday skills are practiced and, if necessary, therapies can also be continued during working hours. This work boosts feelings of belonging, helps to organize the daily routine, is meaningful and promotes integration into the community.

We also work with the Suben prison. The prisoners take over some production tasks, which helps to make the prison routine more meaningful and allows the prisoners to be trained in work-related skills.

### ENVIRONMENTAL AWARENESS AND SAFETY

Aspöck Systems attaches great importance to sustainability and environmental protection. Employees at the Portuguese site carry out an annual clean-up around the Portuguese plant to keep the immediate environment free of waste.

We also support local (volunteer) fire brigades in Austria and Portugal, in order for them to be well-trained and professionally equipped to carry out their work in the event of a fire or disaster.

## ► S3-5

**TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES**

The aim is to foster the exchange with the local population and minimize the negative impact of our operations on them.

**KPI - Affected Communities**

	UNIT	TOTAL 2024
Number of projects / associations / initiatives/ institutions supported	count	36.00

► S4

## CONSUMERS AND END USERS

► SBM-2

### INTERESTS AND VIEWS OF STAKEHOLDERS

Aspöck develops products for a variety of end applications — from road users and private households to agricultural businesses. The interests and requirements of these groups are identified through satisfaction analyses, customer complaints and legally required feedback loops (e.g., feedback on product safety and approvals) and are incorporated into product development.

Customers and users benefit from:

- high product safety and service life
- user friendly product information
- a clear focus on legal and technical compliance

Systematic feedback from the market, gathered through sales, product management and quality management, directly flows into continuous improvement processes.

► SBM-3

### MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

#### IMPACTS

The main benefit of our products is their positive contribution to road safety. Aspöck develops and produces lighting systems that ensure a high level of safety through compliance with legal requirements (ECE, SAE, CE, RoHS, etc.) as well as through regular testing and validation processes (e.g., CoP tests). This systematic approach strengthens user confidence in the products and contributes to the health and protection of drivers, consumers and other end users.

#### RISKS

Despite high safety standards, the following potential risks exist:

- deviations from regulatory requirements, regarding light intensity, electromagnetic compatibility (EMC), etc.
- defective series production or insufficient traceability
- inadequate or delayed communication of product safety to customers and users

In serious cases, these risks could lead to safety incidents, legal consequences or loss of trust. They are, therefore, specifically addressed through a systematic testing and correction system.

#### OPPORTUNITIES

By continuously adhering to all applicable legal and technical standards, the following strategic opportunities arise:

- consistent customer loyalty by providing verified safe and reliable products
- market differentiation through documented quality and conformity
- fulfillment of customer-specific safety requirements (e.g., for the use in the area of hazardous goods transport)
- reduction of reputational risks through standardized quality and feedback systems

► SBM-2

### POLICIES RELATED TO CONSUMERS AND END-USERS

#### GUIDELINES AND POLICIES

- legal requirements (e.g., ECE, ADR, RoHS, REACH)
- customer requirements (e.g., ISO)
- validation and approval processes (including CoP tests, sample tests)

#### RESPONSIBILITIES AND ORGANIZATION

- Group Homologation
- Product Management (Sales)
- Group Quality & Sustainability

These concepts apply companywide and cover all product groups and target markets.

#### ► S4-2

## PROCESSES FOR ENGAGING WITH CONSUMERS AND END-USERS ABOUT IMPACTS

Customer feedback is collected through various channels, including:

- structured customer feedback processes (e.g., customer surveys and claims)
- regular validations and feedback from sales and field service
- systematic collection of lessons learned from completed projects

This feedback is processed in regular weekly meetings at all facilities and is used to further develop products and processes.

#### ► S4-3

## PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR CONSUMERS AND END-USERS TO RAISE CONCERNs

Aspöck implements a range of preventive and corrective measures to avoid and correct product safety deviations:

- regular CoP tests to monitor production conformity
- testing to validate light intensity, EMC, component quality
- fast response to customer complaints

Identified deviations are immediately analyzed and remedied through corrective measures in production. Compliance with legal limits is always ensured

#### ► S4-4

## TAKING ACTION ON MATERIAL IMPACTS ON CONSUMERS AND END-USERS, AND APPROACHES TO MANAGING MATERIAL RISKS AND PURSUING MATERIAL OPPORTUNITIES RELATED TO CONSUMERS AND END-USERS, AND EFFECTIVENESS OF THOSE ACTIONS

In addition to ongoing actions, further concrete achievements regarding product safety were recorded during the reporting period. Particularly noteworthy is the systematic application of lessons learned, in which insights from completed projects and testing processes are documented and progressively applied to the further development of products and processes.

Furthermore, various homologation processes were successfully completed, confirming the compliance of the products with relevant legal requirements. Consequently, the regular implementation of Conformity of Production (CoP) tests ensures that ongoing series production complies with specifications and guarantees a consistent high level of quality.

Further specific actions are taken as required, depending on the situation or complaints.

#### ► S4-5

## TARGETS RELATED TO MANAGING MATERIAL NEGATIVE IMPACTS, ADVANCING POSITIVE IMPACTS, AND MANAGING MATERIAL RISKS AND OPPORTUNITIES

Product safety is at the center of the Aspöck Group's customer promise. The goal is to not only meet legal requirements but to exceed them through our own standards. This quality promise is supported by the following strategic objectives:

- permanent compliance with all legal requirements and safety standards, including ECE, SAE, ISO, DIN, RoHS, REACH, CE and ADR
- seamless production monitoring through CoP tests and consistent error correction in case of deviations
- continuous optimization of validation processes using testing technologies and standardized procedures
- strengthening customer trust through consistent implementation of feedback and the incorporation of lessons learned into product development

These goals are designed for the long term and apply group-wide to all product groups and markets. Implementation is carried out across the departments by homologation, quality management and product management.

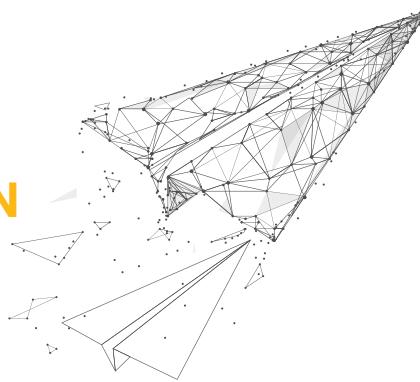
### KPIs – Consumers and End-Users

	UNIT	TOTAL 2024
Number of COP tests performed	count	560.00
Average response time for safety concerns	time	24h for 3D response time

# GOVERNANCE INFORMATION



# GOVERNANCE INFORMATION



## ► G1

## BUSINESS CONDUCT

### ► GOV- 1

### THE ROLE OF THE ADMINISTRATIVE, SUPERVISORY AND MANAGEMENT BODIES

The strategic leadership of the Aspöck Group lies with the Top Management, which is composed of four central functions (see chapter ESRS 2 – General Information: GOV-1). The management defines the strategic direction, is responsible for fundamental decisions concerning corporate and work culture, and bears the responsibility for social and ecological governance issues.

The implementation of operational measures is carried out by the responsible department and interdisciplinary teams who report regularly to the management. This ensures that governance issues are structurally anchored and managed at the highest level.

### ► IRO-1

### DESCRIPTION OF THE PROCESSES TO IDENTIFY AND ASSESS MATERIAL IMPACTS, RISKS AND OPPORTUNITIES

The assessment of material impacts, risks and opportunities regarding business conduct was carried out as part of the company-wide materiality process according to ESRS 2 IRO-1. Emphasis was placed on aspects such as integrity, legal compliance, transparency, whistleblowing and supplier responsibility.

The analysis included both actual and potential impacts on internal structures as well as on external business relationships.

#### IMPACTS

- Corporate culture: A clearly defined, value-based corporate culture strengthens employee trust and promotes a stable work environment. Increased crisis resilience and cybersecurity measures contribute to the company's stability.
- Whistleblowing: The protection of whistleblowers enables an open culture on error management, strengthens employee retention and improves internal compliance.
- Supplier management: A harmonized supplier management focusing on ESG criteria leads to stable, cooperative relationships and better quality of supplied materials.

#### RISKS

- Whistleblowing: A lack of regular training on how the whistleblower system is used can lead to potential violations not being reported and, therefore, not being remedied. Furthermore, it remains a significant potential risk if the protection of whistleblowers is not sufficiently guaranteed.
- Supplier management: Excessive or unclear ESG requirements can lead to suppliers being economically overwhelmed, which can cause supply risks or unqualified business partners.
- External regulatory changes (e.g., new environmental standards and the Carbon Border Adjustment Mechanism CBAM) can affect competitiveness.

#### OPPORTUNITIES

- Corporate culture: A strong corporate culture and transparent governance create the basis for long-term stability, employee retention and entrepreneurial resilience.
- Whistleblowing: Transparent whistleblowing systems create trust among external stakeholders, especially customers and suppliers, and can contribute to avoiding legal consequences and costs.
- Supplier management: Clearly structured supplier management focusing on ESG can secure competitive advantages by enabling new partnerships, meeting audit requirements of large customers and improving sustainability performance.

## ► G1-1

# CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES

## GUIDELINES AND POLICIES

The management of the Aspöck Group is based on a holistic understanding of corporate responsibility emphasizing an open and value-oriented corporate culture rooted in the principles of ethics, social responsibility, legal compliance, sustainability and integrity. These principles are bindingly anchored in the company-wide Code of Conduct.

## CENTRAL COMPONENTS OF OUR CORPORATE CULTURE ARE:

- Ethical action: Compliance with legal requirements, protection of intellectual property, avoidance of corruption and objective decision-making behavior are fundamental guidelines for business conduct.
- Social responsibility: The promotion of fair working conditions, equal treatment, diversity and inclusion are an integral part of personnel policy.
- Sustainability and climate awareness: Resource conservation, using environmentally friendly technologies and emission reduction underline the commitment to a sustainable future.
- Employee-centered approach: We support individual development, motivation and health. Ergonomic conditions, workplace safety and preventive health measures are structurally anchored
- Innovation and adaptability: We aim to promote the courage to change and continuous improvement, including challenges and changes such as demographic change, digitalization, the climate crisis, etc.

Corporate culture is not only a formal component of corporate policy but is lived and supported in daily interaction from the top management to each individual employee.

Special attention is paid to strengthening a culture of trust and integrity: The group-wide whistleblower system enables secure and anonymous reporting of misconduct. In this way, potential violations are detected at an early stage, treated confidentially and systematically processed in accordance with the principles of confidentiality, impartiality and protection of whistleblowers. In addition, regular training on the Code of Conduct and compliant business practices takes place.

## RESPONSIBILITIES AND ORGANIZATION

The responsibility of the implementation and further development of the leadership and corporate culture lies with the:

- Management Board: bears overall responsibility for strategic direction and central decisions that shape the corporate and work culture (investments in personnel development, framework conditions for collaboration, etc.)
- Human Resources Department (HR): is responsible for implementing the defined strategies, which includes recruitment, personnel retention, performance management and the creation of a positive corporate culture
- Managers and team leaders: are responsible for the immediate work environment as they promote motivation and constructive feedback making them the first point of contact for conflicts
- Employees: actively shape the corporate culture by fostering team spirit, taking responsibility for interaction and dedicating themselves to continuous personal and professional development

All new employees receive monthly training on the contents of the Code of Conduct and are informed of the consequences when not complying with it.

In 2024, training on the content of the Code of Conduct and the consequences of non-compliance was completed by all Austrian employees. In addition, all new employees underwent training once a month.

PLANNED ACTIVITIES	PLANNED TIMELINE	LOCATION(S)
Training of all employees on the topics of the CoC	December 2025	Portugal and Poland
Sending the Supplier Sustainability Questionnaire to all our relevant suppliers	December 2025	Group

## KPIs – Corporate Culture

	UNIT	TOTAL 2024
Percentage of employees trained on Code of Conduct	%	36.00*
Number of whistleblower cases	count	14.00

\* All employees at the Austrian site. Code of Conduct training courses in Portugal and Poland will begin in 2025.

## ► G1-2

# MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

Aspöck pursues long-term partnerships that focus on quality, reliability and sustainability.

## GUIDELINES AND POLICIES

- the Code of Conduct
- the purchasing conditions
- internal supplier guidelines

A key principle is avoiding late payments, especially when dealing with small and medium-sized enterprises (SMEs). Invoices are paid on time and meet the agreed contract payment terms. Internal monitoring processes ensure a high compliance rate.

Regarding evaluation and further development of suppliers, Aspöck places increasing focus on social and ecological criteria:

- Suppliers with existing environmental and energy management systems are preferred.
- New suppliers must provide a self-assessment of social and environmental standards. This is included in the initial assessment.
- Existing suppliers are evaluated half-yearly based on quality, delivery performance and ESG criteria (A/B/C classification).
- Certifications are positively reflected in the evaluation. Missing standards are communicated transparently to initiate further development.

The transparency regarding CO<sub>2</sub> emissions and resource use is gaining in importance. Initial data collection for Scope 3 analyses and the material balance has already been initiated and forms the basis for future actions.

## RESPONSIBILITIES AND ORGANIZATION

Supplier management falls with the following responsibilities:

- Purchasing / Supply Chain Management: responsible for supplier selection, contract design, ESG integration and risk analyses
- Quality Management: in charge of supplier evaluations, escalation management and continuous improvement
- Sustainability Team: responsible for strategically and methodically addressing ESG topics in purchasing (e.g., self-assessments, training and audits)

## ACTIVITIES AND ACHIEVEMENTS DURING THE REPORTING PERIOD

In the calendar year 2024, the following achievements were recorded:

- avoidance of multiple handling, especially for heavy cable drums, which led to a reduction of two to three truck journeys per week
- cooperation project with Supply Chain Management (SCM) and Logistics to identify further efficiency and sustainability potentials
- development of a regional supplier network in Poland to enhance local procurement in the long term and reduce dependencies

PLANNED ACTIVITIES	PLANNED TIMELINE	LOCATION(S)
Adaptation of existing contracts including ESG requirements, minimum standards, ISO 14001	2024–2025	Group
Collection of supplier data (material data, CO <sub>2</sub> footprint)	2024–2025	Group
Introduction of mandatory ESG training for purchasing personnel	December 2025	Group

# OUTLOOK



## OUTLOOK

As we look ahead, Aspöck will remain committed to deepening its sustainability efforts across all areas of operation. 2024 was a year of meaningful progress for Aspöck regarding sustainability, particularly in energy efficiency, circularity, and stakeholder collaboration. Building on this, we aim to further integrate sustainability into our strategic planning, operational processes, and corporate culture.

In the coming years, our focus will be on:

- Climate strategy development: We will finalize our corporate carbon footprint assessment (Scope 1, 2, and 3) and develop a climate strategy, with a particular emphasis on reducing Scope 3 emissions by 2026.
- Renewable energy expansion: Aspöck plans to install photovoltaic systems at all feasible production sites and to transition to 100% renewable electricity by 2030.
- Circular economy advancement: We will continue to increase the use of recycled and alternative materials, improve product repairability, and reduce packaging waste through design innovations and supplier collaboration.
- Employee well-being and inclusion: As our employees play an important role in the company's development, we will continue to invest in their well-being, development, and safety.
- Supply chain responsibility: ESG criteria will be systematically integrated into supplier evaluations.
- Stakeholder engagement: We will strengthen our dialogue with customers, suppliers, partners and neighbors to ensure transparency, trust, and shared progress toward sustainability goals.

Aspöck recognizes that sustainability is a continuous journey. Regulatory developments, stakeholder expectations, and technological advancements will shape our path. We will remain agile and proactive in adapting to these changes, guided by our values and our commitment to responsible business conduct.

Together with our employees, partners, and communities, we are shaping a future that is not only innovative and successful, but also sustainable.

## THINK TODAY ABOUT TOMORROW — NOW!



THINK  
TODAY  
ABOUT  
TOMORROW  
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# APPENDIX



# IMPRINT

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# THE ART OF LIGHTS

**ASPÖCK** Systems GmbH

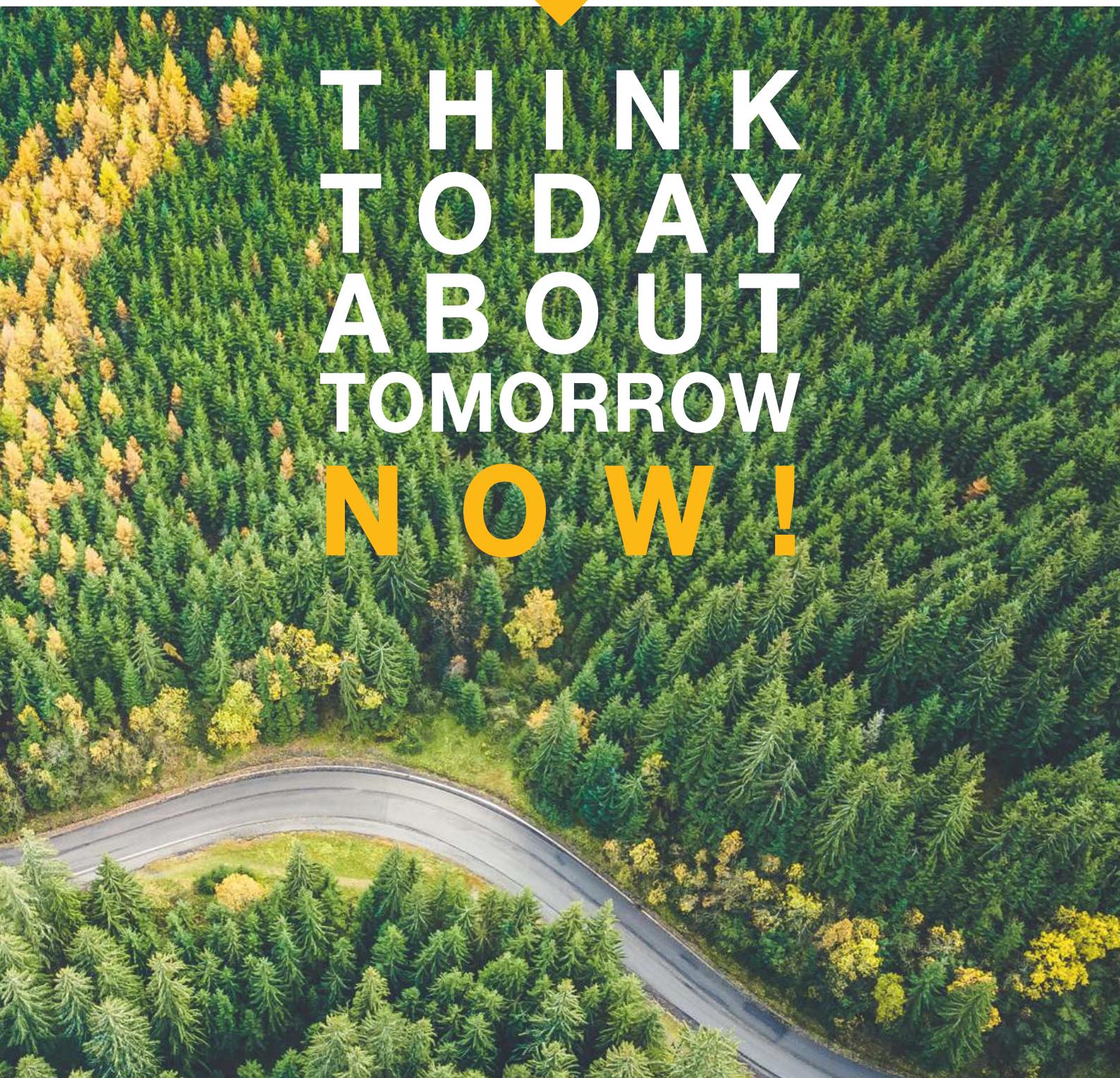
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