



## **Sustainability Statement 2025**

Reporting period: 1 January 2025 to 31 December

2025 Report prepared on: 30 April 2026

Name of the organisation: Schüco Group

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## ESRS 2 General information

### *BP-1 General principles for the preparation of sustainability statements*

This sustainability statement has been prepared in accordance with the European Sustainability Reporting Standards (ESRS). Under current legislation (the so-called 'stop-the-clock' rule), Schüco is not subject to a legal obligation to report under the Corporate Sustainability Reporting Directive (CSRD). However, we have been preparing intensively for a potential reporting obligation since 2024. By voluntarily applying the ESRS, we aim to ensure the transparency, comparability and future-proofing of our sustainability reporting at an early stage.

The report covers the period from 1 January 2025 to 31 December 2025. The selection of content is based on a dual materiality analysis in accordance with ESRS 1.

The scope of consolidation for this sustainability statement corresponds to that of the annual financial statements. All fully consolidated subsidiaries in which Schüco holds a majority stake are included in the sustainability statement. However, the information required under ESRS is not yet fully collected and systematically analysed in all subsidiaries. During the reporting year, therefore, group-wide processes for standardised data collection, -validation and -analysis were implemented and rolled out further.

Where data from individual entities is not yet fully available, this is indicated in the relevant data points.

The English translation of this sustainability report was generated using artificial intelligence. In the event of any discrepancies, the German version shall prevail.

### *BP-2 Disclosures relating to specific circumstances*

The definitions applied correspond to the short-, medium- and long-term time horizons defined in ESRS 1, Section 6.4. Accordingly, the term 'short-term' refers to a period of one year, 'medium-term' to two to five years and 'long-term' to more than five years.

In the environmental topic standards E1 to E5, estimates and approximations are used where complete data collection is not possible. This applies in particular to disclosures where primary data is not currently available for all relevant activities or along the entire value chain.

Estimation methods are applied on a topic- and data point-specific basis and are disclosed transparently within the relevant disclosures. The underlying assumptions, methodological limitations and significant sources of measurement uncertainty are explained in the respective topic-specific data points.

Our aim is to gradually reduce the use of estimates and approximations as we further develop our data collection and management processes, and to continuously improve the quality and comparability of the reported environmental information.

## *GOV-1 The role of the administrative, management and supervisory bodies*

Due to its legal form, Schüco International KG does not have separate management, supervisory and administrative bodies, as is the case with limited companies.

In accordance with the legal form of a limited partnership, the Executive Board bears overall responsibility for the strategic direction and operational management of the Schüco Group.

Sustainability is an integral part of corporate governance and is embedded at Executive Board level. No separate supervisory or administrative body has been established.

Another key body within the Schüco Group is the Advisory Board. This body exercises a supervisory and advisory function vis-à-vis the Executive Board. The board comprises seven members with diverse business expertise.

The appointment of the personally liable partner and other members of the Executive Board is made by the shareholders of Schüco International KG in consultation with the Advisory Board. This ensures an institutionalised separation between operational management and advisory or supervisory functions, which meets the requirements of corporate governance whilst taking into account the legal form of the limited partnership.

### **Management**

Overall responsibility for sustainability issues lies with Andreas Engelhardt in his role as Chairman of the Executive Board and general partner. In addition to the company's strategic direction, his remit includes responsibility for sustainability, digitalisation, legal affairs and IP management, human resources, as well as sales, corporate communications and marketing.

Sustainability aspects are thus taken into account at the highest management level and integrated into strategic decision-making processes.

Andreas Engelhardt has been a general partner of Schüco International KG since 2014. As a business executive, he has many years of professional experience, including more than 30 years in management roles at various companies. He holds various supervisory and advisory board positions and is, among other things, Deputy Chairman of the Executive Committee of the KlimaWirtschaft Foundation, Vice-President of the ZIA (Central Real Estate Committee), a member of the Executive Committee of the BDI and a member of the Board of Trustees of the Lebendige Stadt Foundation. Andreas Engelhardt also acts as a general partner of OTTO FUCHS Beteiligungen KG and OTTO FUCHS KG (see Data point ESRS2 SBM-1).

Philipp Neuhaus has been a member of the Executive Board as Chief Financial Officer (CFO) since 2015. Within the Schüco Group, Philipp Neuhaus is responsible for the

finance, tax, controlling, mergers and acquisitions, and the procurement of ancillary supplies. A graduate in business administration and a graduate of the London Business School, he initially worked in strategy and organisational consultancy before moving into the building materials industry, where he held various management roles. Philipp Neuhaus is also CFO of OTTO FUCHS Beteiligungen KG.

## **Organisation of sustainability**

Overall responsibility for implementing the strategic sustainability goals and compliance requirements lies with the Executive Board. The 'Group Strategic Functions' division brings together the strategic group functions, including strategy, marketing, HR, controlling and sustainability. This ensures that we address our strategic challenges in a consistent manner and continue to develop the Schüco Group with foresight.

Schüco also has a Group-wide sustainability department (Group Sustainability), which is organisationally assigned to the "Group Strategic Functions" division. Its task is to keep track of sustainability issues relevant to the company and to regularly identify the resulting need for action.

## **ESG Board as an advisory body**

To further strengthen its holistic approach to sustainability, Schüco established an ESG Board in 2024. The board has an advisory role and supports senior management in assessing the environmental, social and economic impacts of the company's activities. In addition, the ESG Board is intended to provide senior management with targeted input for the further development of the sustainability strategy.

The ESG Board comprises five external experts with proven expertise in sustainability, business and society:

1. Dr Andreas Mattner has been Chairman of the Board of the Lebendige Stadt Foundation since 2000, focusing on climate protection and social integration. He has been a member of the ECE Group's ESG Board since 2011 (most recently as Chairman) and is now also a member of ECE's Supervisory Board. Dr Andreas Mattner has been a member of the ZIA's ESG Board since 2013. Since 2017, he has been a member of the Innovation Partnership between the Federal Ministry of Construction and the Federal Ministry of Economics for the implementation of the Climate Action Plan 2050 and the achievement of a climate-neutral building stock in Europe. Since 2022, Dr Andreas Mattner has also served as Chairman of the ESG Committee at Hamborner Reit AG in his capacity as Chairman of the Supervisory Board.

2. Maria Hill has been responsible for sustainability at the ECE Group since 2007. Since 2017, she has chaired the ZIA's 'Energy and Building Services' committee, focusing on the EPBD (Energy Performance of Buildings Directive) and the GEG (Building Energy Act). Since 2019, Maria Hill has also served as an expert on the GEG for the German Bundestag, and since 2022 she has been Chair of the Sustainability Committee of the European Council of Shopping Places. Martina Hill also lends her expertise to the DENA (German Energy Agency) and the DGNB (German Sustainable Building Council) as an advisory board member.
3. Arved Fuchs has been undertaking expeditions to the Earth's remote polar regions for more than 40 years. He is the first person to have reached both the North Pole and the South Pole on foot within a single year. With his expedition series "Ocean Change", his aim is not only to collect scientifically relevant data but also to raise public awareness of the need to protect the oceans and the global climate. The expedition leader has received numerous awards for his commitment, including the Federal Cross of Merit on Ribbon in 2017. Fuchs is an ambassador for the German Committee of the UN Decade of Ocean Science for Sustainable Development, which runs until 2030. He has been a member of the ECE Group's ESG Board since 2011.
4. Dr Michael Vesper is a German sports official and politician (Alliance 90/The Greens). He was one of the founding members of the party "The Greens" in 1979 and served as a member of the North Rhine-Westphalia State Parliament and as parliamentary secretary from 1990 to 2005. From 1995, Dr Michael Vesper served first as Minister for Construction and Housing, and from 2000 as Minister for Urban Development and Housing, Culture and Sport. He was also Deputy Minister-President. From 21 October to 6 November 2002, Dr Michael Vesper served as Minister-President of North Rhine-Westphalia, making him the first Green politician to lead a state government. He has been a member of the ESG Board of the ECE Group since 2019.
5. Dr Michael Six is Managing Director of Goldbeck Deutschland GmbH, a member of the Management Board and the first Chief Sustainability Officer of the Europe-wide construction and property company. A graduate in civil engineering, he obtained his doctorate in 2002 in the field of concrete structures at Darmstadt Technical University. Following roles as Team Leader for Structural Design in Bridge Construction at Bilfinger Berger and as Managing Director of Haag Ingenieur GmbH, he joined Goldbeck in 2004 as a Sales Engineer. As Chief Sustainability Officer, Dr Michael Six is now responsible, among other things, for the strategic management of Goldbeck's ESG activities and is committed to a sustainable transformation of the construction and property sector, as well as the economy as a whole, through a wide range of initiatives.

## Information flow and exchange

Quarterly advisory board meetings and regular dialogue with the shareholders ensure that the management team is committed to the sustainable development of the Schüco Group in the interests of key stakeholders. Furthermore, critical issues and impending shortfalls in targets are brought directly to the attention of the management. Communication takes place either via direct reports, the Internal Audit department, or variously composed compliance, crisis and risk committees. The Executive Board also engages in regular dialogue with the ESG Board on strategic sustainability issues. The Head of Group Sustainability also participates in these dialogue formats to ensure expert assessment and feedback.

To incorporate the interests of employees, the German companies within the Schüco Group have established a Group Works Council, which meets with the Executive Board on a monthly basis. International dialogue with the Executive Board takes place via the country managers. This ensures that the interests of international employees are also given due consideration.

The meetings with the ESG Board, which take place at least twice a year, as well as direct dialogue with those directly responsible for sustainability, ensure that management possesses comprehensive knowledge of sustainability. Furthermore, management engages in regular dialogue on sustainability with representatives from business, politics and academia.

### *GOV-2 Information and sustainability aspects addressed by the company's administrative, management and supervisory bodies*

The integration of sustainability aspects into the Schüco Group's corporate strategy and strategic decision-making takes place at management level as part of the medium-term strategic direction. Sustainability is a cross-cutting issue and an integral part of the strategic decision-making framework.

Specifically, the theme is reflected in our guiding principle: "We work every day to be the leading provider of circular solutions and services for sustainable building envelopes".

To integrate material impacts, the Executive Board uses existing strategic management and decision-making formats (see data point GOV-1). There is currently no separate, standardised list for the formal allocation of individual impacts, risks and opportunities to specific decisions.

### *GOV-3 Inclusion of sustainability performance in incentive schemes*

Schüco does not currently have any sustainability-related incentive schemes.

## GOV-4 Statement on Due Diligence

	<b>Paragraphs in the sustainability statement</b>
Integration of due diligence into governance, strategy and business model	Organisation of sustainability (ESRS 2 GOV-1), information and sustainability issues addressed by the company's governing bodies (GOV-2), strategy, business model and value chain (SBM-1)
Involvement of relevant stakeholders in all key stages of due diligence	Information flow and exchange (ESRS 2 GOV-2); engagement of stakeholders to validate the longlist (IRO-1), stakeholders' interests and viewpoints (SBM-2), procedures for engaging own workforce and employee representatives regarding impacts (S1-2); Procedures for engaging workers in the value chain regarding impacts (S2-2), management of supplier relationships (G1-2)
Identification and assessment of adverse impacts	Description of the procedures for identifying and assessing material impacts, risks and opportunities (ESRS 2 IRO-1), Material impacts, risks and opportunities and their interaction with strategy and business model (SBM-3); Details on addressing specific adverse impacts in the thematic chapters: Strategies relating to climate change mitigation and adaptation (E1-2), Expected financial impacts of material physical and transition risks, as well as potential climate-related opportunities (E1-9), Description of the procedures for identifying and assessing material climate-related impacts, risks and opportunities (E1 IRO-1), Policies regarding pollution (E2-1), Air, water and soil pollution (E2-4), Substances of concern and substances of very high concern (E2-5), Expected financial impacts of pollution-related impacts, risks and opportunities (E2-6), Policies regarding relating to water and marine resources (E3-

	<p>1), strategies relating to biodiversity and ecosystems (E4-2), description of the procedures for identifying and assessing the significant impacts, risks and opportunities relating to biodiversity and ecosystems (E4 IRO-1), Significant impacts, risks and opportunities and their interplay (E4 SBM-3), Strategies relating to resource use and the circular economy (E5-1), Description of the procedures for identifying and assessing significant impacts, risks and opportunities relating to resource use and the circular economy (E5 IRO-1), Strategies relating to the company's own workforce (S1-1), Procedures for addressing adverse impacts and channels through which the organisation's own workforce can raise concerns (S1-3), Strategies relating to workers in the value chain (S2-1), Significant impacts, risks and opportunities and their interplay (S2 SBM-3), Strategies relating to corporate policy and corporate culture (G1-1)</p>
<p>Measures to address these adverse impacts</p>	<p>Measures and resources relating to climate strategies (E1-3), biodiversity and ecosystems (E4-3), as well as resource use and the circular economy (E5-2), air, water and soil pollution (E2-4), Taking action regarding material impacts relating to the company's own workforce (S1-4) and to workers in the value chain (S2-4), preventing and detecting corruption and bribery (G1-3)</p>
<p>Tracking the effectiveness of these efforts and communication</p>	<p>ESG Board as an advisory body (ESRS 2 GOV-1), risk management and internal controls for sustainability reporting (GOV-5), what we have achieved so far (E1-6), grievance procedures (G1-1)</p>

## *GOV-5 Risk management and internal controls for sustainability reporting*

The risk management and internal control system for sustainability reporting primarily covers the processes for data collection and verification. We work in accordance with predefined process documentation that describes in detail how data is collected, verified and passed on. This includes various control steps, such as plausibility checks or the dual-control principle, which are designed to ensure that data is recorded correctly and completely.

There are also clear responsibilities for the reporting process: each department knows what data it must provide, who is responsible for verification, and to whom queries can be directed or problems reported.

Furthermore, we maintain regular dialogue with our auditors. This ensures that our approach meets current requirements and that any potential errors are identified at an early stage.

Overall, the system is designed to ensure that all sustainability information is reported accurately, comprehensibly and transparently.

## *IRO-1 Description of the procedures for identifying and assessing material impacts, risks and opportunities*

The starting point for identifying material sustainability-related impacts, risks and opportunities (IROs) was the topic-specific European Sustainability Reporting Standards (as of 2024) and the sustainability aspects defined in ESRS 1 (Appendix AR 16). The IROs were identified through a multi-stage process involving internal and external stakeholders.

### **Step 1: Creation of a long list of potentially relevant IROs**

In the first step, a comprehensive longlist of potentially relevant IROs was drawn up. This was based on previous materiality analyses as well as a newly conducted analysis of material-related value chains for aluminium, steel, PVC and glass. The analysis considered both direct and indirect environmental impacts as well as dependencies on natural resources associated with the Schüco Group's business model.

The identified aspects were compared with the sustainability aspects in accordance with ESRS 1. A distinction was made between positive and negative impacts, as well as between actual and potential impacts. The results were discussed in a workshop with internal sustainability managers and consolidated into a list of potential IROs.

## **Step 2: Involvement of stakeholders to validate the longlist**

In the second step, an analysis was carried out to determine which stakeholder groups are directly affected by the company's activities and which stakeholders exert influence on the company. For the identified stakeholder groups, their expectations regarding sustainability-related impacts, risks and opportunities, as well as their respective expertise, were taken into account.

Stakeholders were prioritised based on the criteria of impact, influence and expertise. The form of engagement was determined on this basis. In particular, employees, customers and other stakeholders with specific technical or expert knowledge, including scientists and representatives of non-profit organisations, were included in the dialogue. To incorporate further relevant perspectives, particularly regarding nature, workers in the value chain and local communities, relevant studies and specialist literature were also consulted. In addition, the WWF was included in the assessment as a long-standing external sparring partner.

## **Step 3: Conducting detailed analyses**

To further substantiate the identified IROs, topic-specific detailed analyses were carried out. These included, among other things, a climate risk analysis, which was used to analyse potential physical and transitional climate risks as well as associated business opportunities. The results of these analyses served to validate and refine the previously identified IROs.

## **Step 4: Preparation of the materiality assessment**

The findings obtained in the previous steps were structured and prepared for the subsequent materiality assessment. The assessment itself was carried out using the criteria defined in ESRS 1 and pre-defined scales, and was divided into 'Impact Materiality' and 'Financial Materiality'.

## **Information on the assessment of impacts, risks and opportunities**

The assessment of environmental and social impacts was carried out using the criteria defined in ESRS 1, in particular:

- Extent of the impact,
- Scope of the environmental media or population groups affected,
- Recoverability of the impacts, and
- Probability of occurrence for potential impacts.

Predefined five-point scales were used for each criterion. The scale descriptions were made available to the participants in the assessment process and served as a common basis for assessment. The individual assessments were combined to form an overall assessment of the respective impact.

The assessment of financial risks and opportunities was also carried out using the criteria specified in ESRS 1. In particular, the potential financial effects and the probability of occurrence of the respective risks and opportunities were taken into account. Predefined five-point assessment scales were also used for this purpose, ensuring a consistent and comparable assessment.

## **Setting of thresholds and materiality**

Thresholds were established to determine materiality. An environmental or social impact was classified as material if it achieved an aggregate score of at least 7.5 in the Impact Materiality section. A financial risk or opportunity was classified as material if an aggregate score of at least 2.5 was achieved in the Financial Materiality section. Issues that exceeded at least one of these thresholds were identified as material and included in the subsequent reporting.

## **Aggregation and allocation at issue level**

The assessment was initially carried out at the level of individual IROs. The results were then aggregated at the level of sustainability topics in accordance with the topic-specific ESRS standards. This made it possible to determine which topic areas should be classified as material overall.

The results of the assessment and aggregation form the basis for the presentation of the materiality matrix and for the disclosures on material impacts, risks and opportunities in accordance with SBM-3.

## *IRO-2 Disclosure requirements contained in the ESRS and covered by the company's sustainability statements*

Based on the results of the materiality analysis, it was determined which disclosure requirements under the ESRS are to be applied in the sustainability statement. The overview of the disclosure requirements applied and not applied, including the relevant references, is presented in the table of contents.

## *SBM-1 Strategy, business model and value chain*

Schüco International KG, headquartered in Bielefeld, Germany, develops and markets system solutions for building envelopes made from aluminium, steel and plastic.

It is both the parent company and the operational unit of the globally active Schüco Group, which has a worldwide presence with over 50 companies as well as showrooms and agencies in more than 45 countries. In Germany, the Schüco Group is represented at 17 locations.

Schüco International KG has been part of OTTO FUCHS Kommanditgesellschaft since 1964. In 2020, Schüco and OTTO FUCHS were transferred to a holding structure and have since operated as independent subsidiaries under the umbrella of OTTO FUCHS Beteiligungen KG.

The portfolio of Schüco International KG comprises system solutions for windows, doors, façades, sliding systems, sun protection, ventilation and fire protection, available in the form of around 500 product ranges. In addition, bespoke designs are realised in collaboration with partners. Furthermore, the range of services includes around 50 processing machines as well as planning, drafting, costing and project management software. Customised training and education programmes round off the portfolio.

The Schüco Group's core competencies lie in development, procurement, distribution and consultancy. This also includes consultancy services relating to construction and system-specific requirements. The range of services covers all key phases of a construction project – from the initial idea through planning, manufacturing and installation to after-sales services such as maintenance and servicing.

Schüco has its own production activities in the plastics business segment. These are consolidated within Schüco Polymer Technologies KG, a wholly-owned subsidiary that develops, manufactures and markets plastic system solutions. The production activities complement the Group's sales and service-oriented business divisions.

With 6,746 employees worldwide, Schüco targets professional customer groups across the construction and property value chain, in particular architects, design offices, investors and specialist metal and window fabricators.

## **Embedding sustainability in the product portfolio**

As part of its strategic direction ("Strategy 2030"), Schüco aims to consolidate and expand its position as a provider of integrated solutions for sustainable building envelopes in order to ensure the long-term viability of its business model.

Strategy 2030 defines the overarching framework for the further development of the Schüco Group's service portfolio, organisation and value creation. Key strategic priorities include the further development of integrated product, service and digital solutions, a stronger international focus for the business, greater control over the Group's own value creation, and efficiency improvements in its own processes.

Sustainability is an integral part of this strategic framework. The focus is particularly on the further development of circular solutions and services for sustainable building envelopes, as well as on incorporating sustainability-related requirements into the design of value creation processes and organisational frameworks.

At the time of reporting, there are no separately formulated sustainability targets that are specifically differentiated by individual product or service groups, customer categories or geographical regions. The concrete design and operationalisation of the sustainability targets is carried out on a topic-specific basis based on the double materiality analysis and is presented in the relevant disclosures on material topics.

## **Information on the value chain**

Schüco International KG's value chain encompasses upstream, in-house and downstream activities throughout the life cycle of building envelopes.

The upstream stages include, in particular, the procurement of materials, semi-finished products, components and services from national and international supply chains. In the Aluminium and Polymer business segments, Schüco primarily procures semi-finished products, prefabricated parts and materials for further processing.

The downstream stages of the value chain include the application of the systems in construction projects, their use and maintenance, and – depending on the product and application – aspects of dismantling, reuse and recycling.

Significant impacts, risks and opportunities along the value chain are considered as part of the double materiality analysis and are explained in more detail in the relevant disclosures on material topics (see SBM-3).

## *SBM-2 Stakeholder interests and perspectives*

Various internal and external stakeholders are relevant to the Schüco Group, and their interests and viewpoints are taken into account in the context of corporate governance and strategic direction.

Schüco continuously engages with relevant stakeholders and takes their different perspectives and interests into account with regard to the company's sustainable development. Dialogue with stakeholders takes place through various dialogue and communication formats tailored to the respective stakeholder group and forms an integral part of ongoing corporate governance as well as the further development of the business model and strategy:

- Employees are a key stakeholder group for the Schüco Group. Their perspectives are incorporated into the company's further development at various levels and through various formats. Taking into account the

interests of employees and the dialogue with employee representatives are an integral part of corporate governance and are explained in more detail in the relevant topic-specific disclosures (see ESRS S1).

- Customers and business partners, including fabricators, architectural firms, and business and private customers, are regularly involved in the dialogue. Their feedback and requirements are incorporated in particular into the further development of the product range, services and strategic priorities.
- Suppliers are also key stakeholders and are engaged, amongst other things, through structured dialogues on sustainability-related issues.

In addition, Schüco maintains a dialogue with other external stakeholders, including political actors, local authorities, scientific institutions, associations and non-governmental organisations, for example through participation in networks and initiatives.

Taking into account the interests and viewpoints of relevant stakeholders forms a central basis for the Schüco Group's double materiality analysis. The material impacts, risks and opportunities derived from this are incorporated into the strategic direction and into topic-specific reporting (see SBM-3).

### *SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model*

As part of a dual materiality analysis, the Schüco Group has identified key sustainability issues and the associated material impacts, risks and opportunities, thereby establishing the central basis for the structure and content of this sustainability statement. The analysis takes into account both the actual and potential impacts of business activities on the environment and society (impact materiality) and the financial risks and opportunities for the company (financial materiality). The methodology, procedure and assessment criteria of the dual materiality analysis are explained in data point IRO-1 (see above).

Based on the materiality analysis, the topics of climate change (E1), environmental pollution (E2), water and marine resources (E3), biodiversity and ecosystems (E4), and resource use and the circular economy (E5) were identified as material. These topics are closely linked to the development, manufacture, processing, use and deconstruction of system solutions for building envelopes, as well as to the upstream stages of the value chain.

Significant impacts are felt particularly in the upstream stages of the value chain, whilst risks and opportunities arise, among other things, from regulatory developments, market dynamics and the growing demand for sustainable and circular solutions.

In the social sphere, significant impacts, risks and opportunities have been identified in relation to the company's own workforce (S1) and to workers in the value chain (S2). These relate in particular to working conditions, health and safety, equal treatment and development opportunities, as well as human rights aspects along international supply

chains. These topics reflect the importance of skilled and committed employees to the Schüco Group's business model, as well as the responsibility towards workers in upstream stages of the value chain.

In the area of governance, the topic of corporate governance (G1) was assessed as material. Material impacts, risks and opportunities here relate in particular to a corporate culture focused on ethics, integrity and compliance, effective governance structures, and transparent and responsible business and supplier relationships.

The topics 'Consumers and End Users' (S4) and 'Affected Communities' (S3) were classified as non-material. This assessment is based in particular on the Schüco Group's B2B-focused business model and on impacts and risks that are predominantly local in scope.

The materiality matrix is supplemented by a detailed overview of the identified material impacts, risks and opportunities. This overview specifies the material topics on the basis of individual impacts, risks and opportunities and assigns them to the topics and sub-topics in accordance with ESRS 1, Annex AR 16.

The identified material topics form the basis for further reporting in accordance with the topic-specific ESRS standards in the environmental, social and governance chapters of this report. There, the respective impacts, risks and opportunities, as well as the associated strategies, measures, targets and key performance indicators, are explained in more detail.

## E1 Climate Change

### *E1-1 Transition plan for climate protection*

Schüco is currently developing a transition plan that is in line with the requirements of the Corporate Sustainability Reporting Directive (CSRD). Once completed by the end of 2026, the plan will be embedded in the overall business strategy and financial planning. In this way, we ensure that our decarbonisation targets are not viewed in isolation, but are integrated into strategic and financial business decisions.

We view the transition plan as a key management tool for achieving our climate targets. It includes measurable climate targets, measures and resource allocations aimed at reducing our greenhouse gas emissions. At the same time, it provides for regular progress monitoring to make adjustments where necessary and to ensure transparent reporting in accordance with ESRS standards.

Despite the formal approval process still being pending, we took targeted decarbonisation measures in 2025 to avoid delays in the implementation process.

### *E1-2 Strategies relating to climate protection and adaptation to climate change*

Schüco has set itself the goal of reducing greenhouse gas emissions in line with the objectives of the Paris Agreement, thereby contributing to limiting global warming to 1.5 degrees Celsius. Our medium- and long-term climate targets have been validated and confirmed by the Science Based Targets initiative (SBTi). We aim to reduce our GHG emissions across all scopes by 50 per cent by 2030 compared to the base year of 2019. By 2040, we aim to reduce our emissions to net zero. These targets form the basis of our strategic decarbonisation measures and serve as a central framework for our climate protection activities.

#### **Key levers for climate protection**

In 2025, the building sector accounted for 34 per cent of total CO<sub>2</sub>e emissions worldwide. To avoid jeopardising our livelihoods and economic foundations, more climate-friendly construction methods are urgently needed. Schüco can make an important contribution to this with its products and services. With a focus on halving our GHG emissions by 2030 compared to the base year 2019, we are utilising four key levers:

1. We are changing our materials procurement, which, at over 85 per cent, accounts for the largest share of Schüco's total emissions. Through the gradual switch to lower-emission materials and collaboration with suppliers, we are achieving a significant reduction in upstream emissions.

2. We are transforming our energy procurement. To this end, we plan to switch our global electricity requirements entirely to renewable energy sources by 2030. This step aims to decarbonise our own business operations (Scope 2) and reduce the associated indirect emissions.
3. We are reducing GHG emissions in further processing, which account for around ten per cent of total emissions. Additional levers lie in logistics and in the gradual transition of passenger transport to low-emission electric vehicles.
4. We see the development of circular products and business models as a further lever and, at the same time, a strategic priority. By driving forward the circularity of our portfolio, we are not only reducing GHG emissions but also supporting the achievement of net-zero targets in the construction industry. These are directly linked to the more efficient use of resources and the avoidance of waste throughout the entire value chain.

## **Financial resources for climate protection measures**

A key lever for reducing our greenhouse gas emissions was the procurement and use of lower-emission materials, meaning that the relevant investments and financial resources were allocated to operating expenditure (OpEx).

We did not carry out an explicit quantification of CapEx investments and taxonomy-compliant investments in accordance with Commission Delegated Regulation (EU) 2021/2178 in 2025, as Schüco is no longer subject to the reporting requirements of the EU Taxonomy Regulation. Nevertheless, we plan to provide a detailed breakdown of the financial resources deployed within our transition plan. This will include both OpEx and CapEx components, provided these are relevant to the implementation of the planned climate protection measures.

The planned measures and investments are aligned with the climate protection targets and measures in accordance with disclosure requirements E1–3 and, where necessary, will be integrated into the company's internal financial planning in line with regulatory requirements and governance structures. In this way, we ensure that resource allocation is consistently geared towards achieving the targets and implementing the transition plan.

## **Transition risks arising from assets**

Schüco's Scope 1 and Scope 2 emissions were comparatively low, accounting for approximately 1 per cent of total emissions. With regard to significant assets, there were no significant direct sources of emissions or energy-intensive facilities that could jeopardise the achievement of the defined emission reduction targets. We are making a significant contribution to reducing emissions through the planned switch to 100 per cent green electricity by 2030, which will reduce a substantial portion of Scope 2 emissions.

In the area of products, the materials used were the primary determinant of the emissions profile. By consistently focusing on low-emission materials in procurement, we can significantly reduce upstream emissions within the value chain in the long term. This serves to minimise risk with regard to achieving our climate targets and helps us to adhere to the SBTi-validated reduction pathways. The assessments show that there are currently no material transition risks arising from energy- or emission-intensive assets or product components.

The focus on renewable electricity and low-emission materials are central components of our long-term decarbonisation strategy. This ensures that neither physical nor transition risks arising from our own assets significantly impair our emissions targets. Furthermore, we view the embedding of measures to reduce GHG emissions along the value chain as a robust management approach to addressing future climate-related challenges as well.

The ongoing monitoring and assessment of progress using clearly defined metrics is an integral part of our planned monitoring and management system. This transparency strengthens our ability to manage the process and enables early adjustments to achieve the ambitious targets in line with the SBTi-verified emission reduction pathways.

### *E1-3 Measures and resources related to climate strategies*

In the reporting year, Schüco implemented various climate protection measures based on the identified decarbonisation levers (see data point E1-1).

Given that around 85 per cent of our total emissions are attributable to procurement, the focus was clearly on sourcing materials with a reduced CO<sub>2</sub>e footprint.

- In our aluminium division, in addition to the standard aluminium grades available in the respective markets, we offered the aluminium grades “Low Carbon Aluminium”, “Ultra Low Carbon Aluminium” and “Ultra Low Carbon Aluminium+”. These had a lower global warming potential (GWP) compared to standard grades, achieved primarily through the use of recycled aluminium and green electricity in production: For profiles made from Schüco Low Carbon Aluminium, the Environmental Product Declarations (EPD) issued by the Institute for Construction and the Environment (Institut für Bauen und Umwelt e.V.) reported a value of less than 3.84 kg CO<sub>2</sub>e/kg. The value for Schüco Ultra Low Carbon profiles was 1.99 kg CO<sub>2</sub>e/kg and that for Ultra Low Carbon+ profiles was 0.89 kg CO<sub>2</sub>e/kg.

- In the plastics division, where we manufacture our own products, a reduction in CO<sub>2</sub>e can be achieved both by increasing the proportion of recycled material in production and by using bio-based raw materials. Accordingly, we have expanded our portfolio to include the material classes “BALANCED PVC”, “RECYCLED PVC” and “BIO-ATTRIBUTED PVC”.

Since the launch of our sustainable procurement strategy, we have continuously expanded our procurement volumes. We are now passing on our experience in sourcing CO<sub>2</sub>e-reduced materials to our international sites and, in parallel, are rolling out guidelines to their suppliers.

Additional measures have focused on the gradual increase in green electricity procurement and on alternative mobility concepts, specifically the use of electric lorries and cars. We are currently evaluating the quantifiable reduction potential of these additional levers as part of a systematic analysis, so that we can steer our measures towards Net Zero even more effectively in the future.

We regard measures for energy-efficient building use as a further lever. This is also reflected in our holistic product, service and consultancy approaches, ‘Schüco Carbon Control’ and ‘Schüco Value Up’.

- [Schüco Carbon Control](#) supports those involved in the construction process throughout a building’s entire life cycle in systematically reducing CO<sub>2</sub> emissions.
- [Schüco Value Up](#) is the product and service package for building renovation. From the initial analysis of the existing building, through the planning and implementation of the renovation, to the subsequent operation of the building, it contributes to a building renovation that is both sustainable and enhances value.

In 2025, we expanded our portfolio for existing buildings to include the “OPVIAS” service. It involves developing energy-efficiency solutions for non-residential buildings and multi-family homes based on a building envelope assessment. Depending on requirements, various analysis methods are used, e.g. thermal and visual surveys, energy consultations and technical recommendations for windows, doors and façades.

### **Forecast of emission reductions**

Schüco is currently working on assigning specific GHG reduction targets to all key decarbonisation levers. Once the analysis phase is complete, we will systematically compare the projected emission reductions with the reductions actually achieved in order to transparently assess the effectiveness and progress of our measures.

To monitor and actively manage our climate protection efforts, we will integrate the results into internal dashboards in future. This will enable us to track the efficiency of the resources deployed and focus specifically on successful measures.

## Additional costs arising from climate protection measures

Our consolidated financial statements did not contain any CapEx-related figures, as there were no significant in-house production facilities requiring substantial investment. The main lever for reducing greenhouse gas emissions lay in the area of operating expenses (OpEx), particularly in the procurement of low-emission materials (see data point E1-1). In central procurement, for example, around 75 per cent of the aluminium profiles procured already came from low-emission sources.

Any additional costs arising in future from the switch to lower-emission materials will be reported separately as soon as reliable figures are available.

### *E1-4 Targets relating to climate protection and adaptation to climate change*

Schüco aims to reduce its greenhouse gas emissions across all scopes by 50 per cent by 2030 compared to the base year 2019. By 2040, we aim to reduce our emissions to net zero.

The assumptions, methods and frameworks used in setting these targets have been validated by the Science Based Targets initiative (SBTi) to ensure the scientific basis of the targets.

### Reduction targets

	Reduction compared to baseline (in %)	Target value (in t CO2e)
Target for 2030	50	907,680
Target for 2040	90	181,536

### Targets by scope (SBTi-validated)

	Target for 2030 (in tonnes of CO2e)	Target for 2040 (in tonnes of CO2e)
Baseline target (Scope 1 & 2)	10,978	2,196
Reference target (Scope 3)	896,703	179,340

## Determination of GHG emission reduction targets

Sector-specific decarbonisation pathways and relevant climate and policy scenarios were taken into account when defining the targets. In addition, future developments such as changes in sales volumes, shifts in customer preferences, regulatory frameworks and technological innovations were incorporated into the assumptions for achieving the targets. These critical assumptions help to identify potential risks and opportunities at an early stage and to adapt the decarbonisation strategy accordingly.

### *E1-5 Energy consumption and energy mix*

Unless otherwise stated, the following energy figures relate to the Schüco Group. They form the basis for our CO<sub>2</sub>e footprint, which we have been calculating since 2011. Consumption figures were taken from invoices issued by suppliers and utility companies. For individual consumption data that was not available at the time of going to press for the Sustainability Report, estimates were used, which will be replaced by actual figures at a later date.

<b>Energy consumption (in MWh)</b>	<b>2025</b>
Fuel consumption from crude oil	26,028
Fuel consumption from natural gas	20,730
Electricity, heat, steam and cooling from fossil fuels	20,835
Consumption of self-generated non-renewable energy	157
<b>Total energy consumption from fossil fuels</b>	<b>67,750</b>
Share of fossil fuels in energy consumption (in %)	60.3
Consumption of electricity, heat, steam and cooling (renewable sources)*	43,677
Consumption of self-generated renewable energy (excl. fuels)	969
<b>Total consumption of renewable energy</b>	<b>44,646</b>
Share of renewable energy sources in total consumption (in %)	39.7
<b>Total energy consumption</b>	<b>112,396</b>

## *E1-6 Gross GHG emissions from Scope 1, 2 and 3 categories, and total GHG emissions*

Schüco calculates its annual Corporate Carbon Footprint (CCF) in accordance with the guidelines of the Greenhouse Gas Protocol (GHG Protocol) and reports emissions separately for Scope 1, Scope 2 and Scope 3, as well as their sub-categories.

The calculation is based on available primary data from our own sites as well as from upstream and downstream stages of the value chain. Where primary data was not fully available, verified secondary data from recognised databases (e.g. MLC) was used.

We apply a market-based approach to determine Scope 2 emissions. This takes into account the emissions of the energy sources actually procured, based on contractual instruments such as Renewable Energy Certificates (RECs) or direct Power Purchase Agreements (PPAs). This method reflects our procurement decisions and enables us to account for the emission reductions achieved through green electricity. The procedure described is applied globally and uniformly across all sites to ensure a consistent and comparable emissions balance.

When selecting and applying emission factors, Schüco ensures that these comply with the requirements of relevant international standards such as ISO. Furthermore, where available, third-party-validated sources such as Environmental Product Declarations (EPDs) or Product Carbon Footprints (PCFs) are used in preference. Primary data from suppliers was utilised for just under 13% of Scope 3 emissions.

Data quality follows a tiered approach – from generic global emission factors to site- and product-specific data, where available.

### **Data management**

A specialised software and database solution is used for the calculation, enabling all consumption data, emission factors and underlying assumptions to be documented in an audit-proof and transparent manner.

## Global GHG emissions (in t CO2e)

	2025
Direct GHG emissions (Scope 1)	12,200
Indirect GHG emissions (Scope 2), market-based	5,826
Indirect GHG emissions (Scope 3)	1,707,315
a) Procurement	1,362,611
b) Upstream transport	14,356
c) Business travel and commuting	14,979
d) Waste disposal	141,400
<b>Total (market-related)</b>	<b>1,725,341</b>

## Global GHG intensity (in t CO2e/million EUR)

	2025
Total GHG emissions (market-related) per net revenue (in t CO2e/million EUR)	836

## Progress towards targets

	2025 (in t CO2e)	2019 (in tonnes of CO2e)	Change compared to base year (in %)	Targets for 2030 (in %)
Scope 1	12,200	19,436	-37.2	-50.0
Scope 2	5,826	2,519	+131.3	-50.0
Scope 3	1,707,315	1,793,405	-4.8	-50.0
<b>Total</b>	<b>1,725,341</b>	<b>1,815,360</b>	<b>-5.0</b>	<b>-50.0</b>

## What we have achieved so far

Schüco's greenhouse gas emissions rose slightly in the 2025 reporting year compared with the previous year. With a total reduction of 5.0 per cent compared with the base year 2019, the company is currently not on the required reduction pathway to achieve the SBTi targets by 2030. This development is primarily attributable to several factors relating to the key decarbonisation levers:

In the area of materials procurement, which accounts for the largest share of total emissions at over 85 per cent, the first-time full consolidation of the Alufit sites led to a structural increase in the emissions taken into account (+118,000 tonnes of CO<sub>2</sub>e). At the same time, we were able to achieve emission reductions through the increased use of CO<sub>2</sub>e-reduced materials and the successful marketing of corresponding systems in Europe. However, these positive effects were overshadowed by disproportionate growth in non-European markets – particularly in China, India, Turkey and the Middle East – where aluminium had a significantly higher CO<sub>2</sub>e footprint.

In terms of energy procurement, there was a significant increase in emissions, particularly in Scope 2, which was also attributable to the expanded consolidation. However, we remain committed to our goal of gradually switching sites to green electricity and energy from renewable sources in order to significantly reduce emissions from our own business activities in the medium term.

Our approach of achieving emissions reductions through an increasingly recyclable product portfolio has been further strengthened by initiatives such as the expansion of take-back schemes. However, their positive impact on the emissions balance will only become fully apparent in the long term and will lead to a reduction in Scope 3.12 emissions ("disposal of sold products").

To ensure that targets are met by 2030, Schüco is placing greater emphasis on the targeted management of emission-intensive growth markets. Specific reduction targets of up to 20 per cent have been defined for the six largest markets. At the same time, financial resources have been made available to enable the use of CO<sub>2</sub>e-reduced materials despite higher procurement costs. In addition, we are continuing to work on intensifying cooperation with our suppliers in order to systematically increase the availability of low-emission materials outside Europe as well.

## *E1-7 Greenhouse gas removals and greenhouse gas reduction projects financed through CO<sub>2</sub> credits*

When calculating its Corporate Carbon Footprint (CCF) in accordance with the Greenhouse Gas Protocol (GHGP), Schüco did not account for either carbon sinks or offsets, such as CO<sub>2</sub> credits. In doing so, we ensured that the calculation of greenhouse gas emissions was based entirely on actual emission sources and that the reduction targets were not influenced or diluted by the use of CO<sub>2</sub> certificates or other offsetting measures.

This approach ensures that the achievement of GHG emission reduction targets and the net-zero target is achieved exclusively through internal emission reduction measures.

One exception is the offsetting required under the Cradle-to-Cradle (C2C) certification, where a certain proportion of emissions must be offset. The amount of this offsetting currently stands at less than 300 tonnes of CO<sub>2</sub>e per year. Compared to our total emissions (1.8 million tonnes), this proportion is negligible. Furthermore, it is not counted towards the Corporate Carbon Footprint.

Through controlled offsetting carried out in accordance with certification requirements, we aim to uphold the credibility and integrity of our climate strategy. Recognised quality standards were adhered to in order to ensure that the offsetting measures were transparent and reliable.

## *E1-8 Internal CO<sub>2</sub> pricing*

Schüco does not currently use an internal CO<sub>2</sub> pricing system for decision-making or management purposes. However, we are examining whether the introduction of such a management mechanism would be appropriate in the future.

## *E1-9 Expected financial impacts of material physical and transition risks, as well as potential climate-related opportunities*

Schüco is currently developing a comprehensive climate risk analysis. To this end, suitable climate scenarios were first defined (see data point IRO-1, below) in order to systematically assess potential future impacts on relevant assets and business areas on this basis. The physical (acute/chronic) and transitional risks and opportunities are currently being quantified in monetary terms.

As this process is not yet complete, no reliable figures are currently available regarding monetary amounts and the proportion of assets with significant short-, medium- or long-term physical risks. Once the climate risk analysis has been completed, the results are to be incorporated into business decisions and thus embedded in the business strategy.

## *GOV-3 Incorporation of sustainability performance into incentive schemes*

Schüco currently has no incentive scheme that takes climate-related considerations into account in the remuneration of members of the administrative, management and supervisory bodies. As part of the development of our transition plan, we are currently evaluating suitable measurement and control instruments. This also includes assessing whether and in what form our climate targets should be embedded in existing or new incentive schemes in future.

In particular, we are analysing which performance criteria at management level would be suitable and effective for making a tangible contribution to reducing CO<sub>2</sub> emissions, whilst at the same time being clearly linked to individual performance and decisions.

## *IRO-1 Description of the procedures for identifying and assessing material climate-related impacts, risks and opportunities*

### **Climate risk analysis**

Schüco has analysed the resilience of its business model as part of a climate risk analysis. In addition to physical and transitional risks, the analysis also considered the opportunities arising for our company as a result of climate change. Based on the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), three scenarios with different warming trajectories were examined.

- **‘Transition’ scenario:** The net-zero scenario assumes a rise in the global average temperature of no more than 1.5 degrees Celsius. To achieve this, governments worldwide are implementing comprehensive measures that have a significant impact on businesses. Emission-intensive processes become unprofitable and are consequently replaced by lower-emission technologies. In the building sector, the rate of energy-efficient building renovations will double by 2030, and demand for passive building cooling systems will also rise. With overall demand increasing, recycled aluminium will cover more than half of global aluminium demand by 2050, whilst conventional aluminium will become significantly more expensive due to rapidly rising CO<sub>2</sub>e prices. A similar trend is expected in the plastics sector. New technologies will be deployed in primary production to reduce CO<sub>2</sub>e emissions, thereby increasing investment costs for manufacturers.
- **“Slow Transformation” scenario:** In this scenario, the climate targets are not met and global CO<sub>2</sub>e emissions fall by only 12.6 per cent by 2050 compared to 2021. As a result, the global average temperature will rise by 2.5 degrees by 2100 compared to pre-industrial levels. This scenario poses transitional risks for companies due to the political measures taken to combat climate change. At the same time, the rise in temperature also increases physical risks from extreme weather events in exposed regions. This complex development affects both new builds and building renovations. On the one hand, the property sector must comply with demanding

energy efficiency standards and increase the rate of renovation in the existing building stock; on the other hand, buildings must be better protected against heat, storms and flooding.

- **“Climate Change” scenario:** In this scenario, temperatures will rise by more than 4 degrees Celsius by 2100 compared to pre-industrial levels, leading to serious changes in global ecosystems – from rising sea levels and periods of drought to altered rainfall patterns. At the same time, there is a significantly increased risk of local extreme weather events, heatwaves and flooding. As a result, climate-adapted construction methods and temperature control technologies are becoming increasingly important. Meanwhile, the increased demand for cooling is driving energy consumption even higher. Storms or floods will, on the one hand, require more preventive measures to avoid damage to buildings and, on the other hand, may lead to greater demand for refurbishments and new builds. Furthermore, companies in the construction industry face price risks resulting from increased energy demand: the price of crude oil is set to double by 2050, which will also lead to rising plastic prices.

In summary, it can be said that in the net-zero scenario, risks for Schüco arise primarily in relation to cost trends and the availability of low-CO<sub>2</sub>e materials. At the same time, we will need to invest in climate-neutral technologies, e.g. for plastics production. Opportunities lie primarily in the area of sales markets: Schüco is already one of the leading suppliers of energy-efficient building systems. These will be in high demand in future, both in refurbishment projects and in new builds.

In the climate change scenario, Schüco is preparing for the possibility that acute or chronic extreme weather events may lead to disruptions in material supply chains. However, it is assumed that temporary shortages can be offset by alternative sources of supply. Furthermore, the company’s own sites in India are particularly at risk from water-related hazards, which could result in high costs in the event of damage.

Progressive climate change also brings with it sales opportunities: it is to be expected that buildings will be damaged by extreme weather events more frequently in future, thereby increasing the need for refurbishment and new construction. Sun protection systems, well-insulated building elements and, in general, climate-resilient window and façade constructions are also highly relevant to the market.

## *SBM-3 Key impacts, risks and opportunities and their interaction with strategy and business model*

Schüco is currently in the process of preparing a comprehensive climate risk analysis. To this end, suitable climate scenarios were first defined in order to systematically assess the future impacts on relevant assets and business areas. We are currently quantifying the monetary value of both physical risks – divided into acute and chronic risks – and transitional risks and opportunities.

Once this assessment process is complete, we will be able to report on our risks in greater detail in future.

## E2 Environmental pollution

### *E2-1 Strategies relating to environmental pollution*

Potential environmental impacts arose along Schüco's value chain, particularly in connection with the extraction and processing of the key raw materials for our products. These included, in particular, emissions of air pollutants, the discharge of pollutants into water bodies, and soil contamination resulting from raw material extraction and industrial processing.

These impacts occurred predominantly in upstream stages of the value chain and were therefore outside our direct operational sphere of influence. In particular, raw material extraction (e.g. bauxite and iron ore mining) and the primary production of metals and polymers were associated with potential impacts on air, water and soil.

Against this backdrop, Schüco pursued a strategic approach based on the following levers:

- Taking sustainability criteria into account in material procurement
- Promotion of recycled materials and material efficiency
- Engagement in industry-specific initiatives and certification schemes

Schüco is certified according to the Chain of Custody standard of the Aluminium Stewardship Initiative (ASI). The standard aims to ensure responsible environmental and social practices throughout the aluminium value chain. Furthermore, as part of the VinylPlus® initiative, we are committed, among other things, to the sustainable sourcing of PVC raw materials.

Our production site in Weißenfels is subject to binding environmental regulations and permit conditions designed to limit emissions to air, water and soil.

Specific issues such as microplastics and substances of very high concern (SVHCs) have been addressed separately due to their regulatory and societal relevance (see data points E2-4 and E2-5).

### *E2-4 Air, water and soil pollution*

As part of its own operational activities, Schüco used polymer-based materials that were classified as microplastics according to the regulatory definition. As these were fully integrated into the products, the purchase volume essentially corresponded to the quantity used. In the 2025 reporting year, a total of 62,673.7 tonnes of microplastic-based materials were purchased or used. In addition, around 111 tonnes of powdered coating materials were used, consisting almost entirely of polymer-based material.

The coating powder used was employed in particular within the Coating Solutions division. Processing took place in closed or controlled technical systems, so that, to the best of our knowledge, no significant unintended releases of microplastics into the air, water or soil occurred.

Regardless of this, minor releases of microplastics may occur during operational processes, for example due to material losses during handling or through wind drift. For the reporting year, the released quantity was estimated at around 0.3 tonnes. These are purchased polymer-based materials that were not manufactured by the company itself.

To minimise such losses, Schüco has implemented measures for controlled handling and cleaning. These included, amongst other things, defined cleaning cycles, standardised processes for dealing with incidents, and the use of industrial extraction systems. The measures were based on the requirements of the voluntary “Operation Clean Sweep” initiative, an internationally recognised standard for preventing granulate losses in the plastics industry. We are currently preparing for the relevant certification.

## *E2-5 Substances of concern and substances of very high concern*

The Schüco Group’s product systems consist predominantly of aluminium alloys, steel and polymeric materials (in particular thermoplastics and elastomers).

### **Aluminium profiles**

As part of the dual materiality analysis carried out during the reporting year, we examined the aspect of material health in detail.

By 2025, 95 of our aluminium systems had been certified to the Cradle to Cradle (C2C) standard: of these, 80 systems achieved ‘Silver’ status and 15 ‘Bronze’ status. Certification in the “material health” category required a systematic assessment of the ingredients used. For the “Silver” level, around 95 per cent of the substances used in each system were recorded, assessed and classified as harmless in terms of their impact on people and the environment.

To learn more about the materials not yet assessed and to demonstrate that our products comply with all limit values set out in the EU Chemicals Regulation (REACH), we began during the reporting period to expand our existing substance assessment beyond the previous C2C scope. In particular, we focused on the substance class “SVHC” (Substances of Very High Concern). The REACH Regulation stipulates that products containing more than 0.1 per cent by weight of SVHCs must be specially labelled.

Based on current knowledge, potential SVHC occurrences could arise particularly in hardware components. These are functional metal components with a typical individual weight of between 0.1 and 0.3 kg. Based on preliminary estimates, this could result in a potentially affected substance quantity range that, relative to annual sales volumes, was in the low single-digit tonnes range.

A final quantitative assessment is currently being prepared.

## **Plastic profiles**

Our PVC products were manufactured exclusively using calcium-zinc stabilisers that pose no health risks. Confirmation was provided that the content of tin and SVHC phthalates, as defined by the DGNB criteria ENV1.2 (2018), was below 0.1 per cent. The cadmium content was below 0.01 per cent.

In our CO<sub>2</sub>-optimised material grades, BALANCED PVC and RECYCLED PVC, recycled window material was used in the inner core of the PVC profiles where available. Existing stocks may contain lead stabilisers, known as 'legacy additives'. The use of these stabilisers was phased out by 2004 as part of a voluntary initiative by European system houses; however, an EU-wide ban was not introduced until 2015. The lead compounds are permanently bound within the material, meaning that their use did not result in any restrictions and all relevant REACH requirements were met.

## *E2-6 Expected financial impacts arising from effects, risks and opportunities related to environmental pollution*

In relation to environmental pollution, potential financial impacts for Schüco arose in particular from requirements regarding the absence of harmful substances in products, as well as from regulatory requirements concerning the use of substances of very high concern. In tendering procedures, the absence of appropriate evidence could have led to exclusion and thus caused direct losses in turnover.

Financial risks existed primarily along the value chain, in particular due to potential cost increases for materials (e.g. adhesives, paints, foams), adjustments to production processes, and stricter regulatory requirements and certification standards. Furthermore, indirect effects could have arisen from changes in demand in the downstream value chain.

In the short term, we do not expect any significant financial impact. In the medium to long term, however, potential regulatory tightening at EU level could result in additional costs and the need for adjustments. Financial risks arising from sanctions and stricter regulations relating to air, water and soil pollution were assessed as immaterial in the context of the double materiality analysis.

## E3 Water and marine resources

### *E3-1 Strategies relating to water and marine resources*

In 2025, Schüco began developing a comprehensive water strategy covering both its own sites and risk areas within the supply chain. As part of this process, we are currently assessing which sites are located in areas with high water stress in order to coordinate appropriate measures and transition plans on this basis.

The strategy and action planning are scheduled for completion in 2026. Until then, the risks will be continuously monitored and transparently addressed as part of our annual sustainability reporting.

### *E3-4 Water consumption*

The site-specific survey of our water consumption was carried out on the basis of standardised data collection via a questionnaire. Whilst concrete consumption data was reported for the majority of sites, a few smaller sites provided estimates. These estimates were based on the average specific water consumption (in cubic metres per employee), which was derived from the reported data of the remaining sites. In some cases, no direct consumption data was available, as this was recorded exclusively by the respective landlords and billed as part of the rent. In these cases too, water consumption was estimated based on the specific average value. In total, 5.1 per cent of the reported water consumption data was based on such estimates.

<b>in cubic metres (m<sup>3</sup>)</b>	<b>2025</b>
Total water consumption	171,903
Total volume of water recovered and reused	26,142
Total volume of stored water	5,044

Water consumption at Schüco's own sites and in the course of our direct business activities was classified as low overall. This was due to the fact that the majority of the sites were administrative and operational sites.

Significant impacts on water resources arose in the upstream value chain, particularly in resource-intensive processes such as the mining of iron ore and bauxite, steel and aluminium production, crude oil processing and glass manufacturing. Mining activities and energy generation also contributed significantly to water consumption.

Against the backdrop of persistently high demand for materials such as aluminium, glass, PVC and steel, it is to be expected that water consumption in the value chain will remain at a

high level in both the short and long term, particularly as no fundamental water-saving alternatives are currently available for key industrial processes.

Schüco was not directly responsible for these processes, but contributed indirectly to the water-related impacts through the procurement of the relevant raw materials and took these into account as part of its sustainability strategy.

## E4 Biodiversity and Ecosystems

### *E4-2 Strategies relating to biodiversity and ecosystems*

We impacted ecosystems in a variety of ways throughout our value chain. The mining of bauxite, the raw material for aluminium, and the extraction of crude oil for plastics production had a significant impact on natural habitats. The design and use of buildings also affected land use and the environment. Conversely, intact ecosystems were a key prerequisite for our economic success – for example, when extreme weather conditions disrupted supply chains.

Within the framework of existing certifications, we have taken the above-mentioned sustainability aspects into account in our material procurement. During the reporting period, Schüco was certified according to the Aluminium Stewardship Initiative (ASI) 'Chain of Custody' standard. The standard aims to ensure responsible practices throughout the aluminium value chain. Furthermore, as part of the VinylPlus® initiative, we committed, amongst other things, to the sustainable sourcing of PVC raw materials.

Furthermore, there were no specific requirements regarding the traceability of products and raw materials in relation to biodiversity.

#### **Sites near protected areas**

In 2025, Schüco began working with the WWF to develop a strategy to systematically identify and address biodiversity, water and raw material-related issues both within its direct sphere of influence and along the value chain.

This will also involve analysing Schüco's operational sites in terms of their proximity to protected areas. Where sites are located near ecologically sensitive areas, targeted measures to protect local biodiversity will be developed and integrated into the future strategy.

Our aim is to minimise negative impacts on ecosystems whilst contributing to the conservation and regeneration of natural habitats.

#### **Site development and land use**

As part of site development and land use, Schüco will in future pay particular attention to avoiding sealed surfaces and – where this is not otherwise possible – enhancing built-up and sealed areas whilst taking biodiversity criteria into account. This includes, for example, green roofs and façades or concepts for rainwater harvesting. Furthermore, as part of our collaboration with the WWF, aspects of sustainable land use and land management will be integrated into our overarching biodiversity strategy.

## **Impact on marine ecosystems**

Schüco's business activities were not directly related to oceans or seas. However, indirect impacts on marine ecosystems arose from emissions and inputs along the value chain – for example, during transport, energy use or raw material extraction. We addressed these aspects as part of our overarching environmental and climate strategy, in particular through measures to reduce CO<sub>2</sub> emissions, waste and water-related environmental impacts.

## **Deforestation**

Schüco used wood only to a limited extent. Consequently, there were no specific strategies in place to prevent or reduce deforestation.

When procuring materials, Schüco ensured that the timber and paper products used came from responsible sources. Where possible, certified materials (e.g. FSC- or PEFC-certified) were used.

We were, and remain, aware that deforestation along global supply chains is a significant sustainability issue. Against this backdrop, the issue formed part of our strategic considerations regarding how to address sustainability aspects relating to biodiversity and water.

### *E4-3 Measures and resources relating to biodiversity and ecosystems*

Schüco did not plan any biodiversity offsetting measures for 2025, as our business activities did not cause any direct physical interference with natural habitats.

As part of our collaboration with the WWF, we will nevertheless develop measures in the area of 'Biodiversity & Water Stewardship' aimed at the restoration and protection of ecologically sensitive areas. With the aim of raising employee awareness, we also included two training courses on the topic of biodiversity and water in our training programme in 2025. We view these collaborative measures as a contribution to offsetting and strengthening natural systems within a gradually evolving company-wide sustainability strategy.

## *E4-5 Impact parameters relating to biodiversity and ecosystems Change*

To the best of our knowledge, Schüco did not operate any production sites with significant negative impacts in or in the immediate vicinity of officially designated areas in need of protection. However, an in-depth assessment of the sites with regard to potential ecological sensitivities was part of our ongoing collaboration with the WWF.

### **Key figures relating to biodiversity**

In 2025, Schüco did not collect any specific key figures on land-use changes or on the direct use of fresh or marine water. However, a qualitative assessment was carried out as part of environmental and site analyses, particularly in connection with new construction, expansion or production projects. Should we determine in future that activities or projects lead to direct changes in land use, we plan to record these changes quantitatively.

## *IRO-1 Description of the procedures for identifying and assessing the significant impacts, risks and opportunities related to biodiversity and ecosystems*

In 2024, Schüco carried out a biodiversity risk analysis based on the 'WWF Biodiversity Risk Filter'. The aim was to gain a deeper understanding of the interactions between the company's operational activities and biodiversity, as well as to systematically identify site-specific physical and ecological risks.

A total of 52 company sites were examined in the three-stage process. The assessment was carried out across five biodiversity risk categories:

1. Resource dependency of operational activities (e.g. water scarcity, forest yield)
2. Ecosystem dependence of operational activities (e.g. soil and water quality)
3. Extreme weather hazards and natural resilience of the ecosystem (e.g. landslide risk, heat, cyclones)
4. Cultural and ecological relevance of the location (e.g. in terms of tourist attractions)
5. Natural degradation and pollution (e.g. land, water and air pollution)

The results of the analysis were integrated into the double materiality analysis process and taken into account in the assessment of biodiversity-related risks and impacts.

## *SBM-3 Significant impacts, risks and opportunities and their interplay*

The biodiversity risk analysis showed that all sites examined were exposed to at least moderate biodiversity risks. 33 sites presented high risks.

Across all sites, the following risk categories were particularly relevant: resource dependency of operational activities, extreme weather hazards and natural resilience of the ecosystem, natural degradation and pollution.

The risk indicators of water scarcity and land, water and air pollution proved to be particularly relevant.

The analysis also showed that all sites are affected by moderate to very high risks regarding water scarcity, forest yield, water and/or air quality, forest fire risk and forest loss. In terms of cultural-ecological relevance, there was no acute threat across all sites.

Schüco intends to expand the analysis in future and systematically utilise the results to develop site-specific biodiversity measures and integrate them into its environmental management.

## E5 Circular Economy

### *E5-1 Strategies relating to resource use and circular economy*

Schüco promoted circular economy principles throughout the entire value chain. Our approach aimed to reduce the use of primary raw materials, increase the proportion of recycled and renewable materials, and keep material cycles as closed as possible.

This resulted in three key areas of action:

1. Material substitution and recycling: increasing the proportion of post-consumer and post-industrial recycled materials in aluminium and PVC systems
2. Product design and durability: Developing durable, demountable and recyclable product systems
3. Collaboration along the value chain: working with suppliers, recycling companies and industry initiatives to close material loops

In 2025, there was once again a particular focus on aluminium and PVC-based systems, as these represented the company's key material flows.

### *E5-2 Measures and resources relating to resource use and the circular economy*

To implement our circular strategy, we offered our customers various resource-optimised material grades:

#### **Aluminium material grades:**

- *Low Carbon (LC)*: contains a high proportion of recycled material and/or is produced using green electricity; the Global Warming Potential (GWP) was 3.84 kg CO<sub>2</sub>e/kg, representing a saving of approximately 46 per cent compared with the standard profile
- *Ultra Low Carbon (ULC)*: contains at least 75 per cent post-consumer recycled material; the GWP value was 1.99 kg CO<sub>2</sub>e/kg, corresponding to a saving of approx. 72 per cent compared to a standard profile
- *Ultra Low Carbon+ (ULC+)*: contains 99.5 per cent post-consumer recycled material; the GWP value was 0.89 kg CO<sub>2</sub>e/kg of aluminium profile, representing a saving of 87 per cent compared to a standard profile

## Plastic material grades:

- *BALANCED PVC*: Depending on availability, this material standard features an inner core made from recycled material or, alternatively, a resource-optimised inner core PVC formulation. By 2025, 60 per cent of plastic profiles will be produced according to this principle.
- *RECYCLED PVC*: With this material option, the profiles are supplied with a guaranteed recycled content of between 30 and 57 per cent, depending on the structural geometry.
- *BIO-ATTRIBUTED PVC*: In the production of this material, petroleum is replaced by tall oil, a by-product of paper manufacturing. The bio-attributed PVC is integrated into existing supply chains and production processes via a mass balance method and is certified to RSB and ISCC Plus standards. As part of this, the entire supply chain is independently audited annually.

Furthermore, we are actively committed to returning materials to the production cycle following demolition. Under the name RE:CORE, we worked in cooperation with waste management specialists to take back old windows from renovation projects and profile offcuts from production and process them into high-quality recycled raw materials. In 2025, the service, which initially focused on PVC materials, was expanded to include a take-back and recycling service for aluminium.

Other measures included switching from polyamide insulating bars (PA 66 GF 25) to recycled materials and increasing the proportion of recycled materials used in packaging (e.g. PE bags).

## *E5-4 Resource inputs*

For Schüco's window, façade and door systems, aluminium profiles, PVC-U profiles, glass and coatings constituted the main material inputs:

- For aluminium, we source prefabricated profiles from specialist semi-finished product suppliers, increasingly using certified low- or ultra-low-carbon aluminium.
- PVC-U profiles are manufactured with a proportion of recycled PVC or with a bio-attributed component. The additives and stabilisers used comply with the sustainability standards required by the industry-specific sustainability initiative VinylPlus.
- We carry out powder coating in-house and purchase the powder for this purpose.
- Glass (insulating glazing) and paints are sourced from our metalworking partners.

## **Use of bio-based materials**

Schüco used bio-attributed PVC based on tall oil, a by-product of paper production, in its manufacturing. Procurement was carried out using the mass balance approach.

The material and the certificate were inextricably linked.

The entire supply chain – from the paper producer to processing at the Schüco production facility in Weißenfels – was consistently certified to ISCC PLUS and RSB standards and is audited externally on an annual basis.

Other bio-based materials (e.g. wooden pallets, paper, cardboard) were used only to a limited extent.

## *IRO-1 Description of the procedures for identifying and assessing the significant impacts, risks and opportunities associated with resource use and the circular economy*

The identification of significant impacts, risks and opportunities in the area of resource use and circular economy was carried out as part of the company-wide double materiality analysis. In particular, the following aspects were analysed:

- Resource dependency on primary aluminium, PVC and steel
- Risks of rising raw material prices and regulatory requirements
- Impacts of raw material extraction in upstream stages
- Potential for material substitution and recycling

The assessment took into account both environmental impacts along the value chain and financial risks and opportunities arising from market and regulatory developments.

The issues identified as material related in particular to the increased use of recycled materials, securing the availability of raw materials, and regulatory requirements for circular economy and product design.

## S1 Own workforce

### *S1-1 Strategies relating to our own workforce*

We aim to attract the best employees to Schüco and retain them within the company in the long term. To this end, we focus on a motivating and inclusive working environment that enables individual career paths. As an international company, we are also committed to upholding labour and human rights and have aligned our business practices accordingly. This includes, in particular, the prohibition of child labour and forced labour, as well as all forms of slavery and discrimination.

Our business practices are based on a comprehensive understanding of responsibility, which is set out in various policy documents:

- **Code of Conduct:** The Code of Conduct enshrines, amongst other things, respect for fundamental human rights and working conditions based on safety, health, fairness, respect and the right to freedom of association.
- **Policy Statement on Respect for Human Rights and Environmental Standards:** The document, available online, contains a detailed statement on the international standards and internal guidelines we adhere to and how we fulfil our corporate due diligence obligations.
- **Strategy 2030:** In our business strategy, we are committed to a corporate and leadership philosophy that promotes sustainable and responsible action, fosters an open culture of feedback, learning and embracing mistakes, and thus makes a decisive contribution to the further development of our company.
- **Guidelines for a good leadership culture:** These guidelines, developed in collaboration with managers, are intended, among other things, to encourage exemplary conduct, a sense of responsibility and enthusiasm in leading employees.

Within the Schüco Group, we acted in accordance with country-specific laws to ensure compliance with collective bargaining and freedom of association, as well as occupational health and safety. During the data collection for this report, it was confirmed that Schüco pays all employees appropriate wages that do not fall below the statutory or collectively agreed minimum wage of the respective country. In countries without a minimum wage agreement, we based our pay on locally customary wages, which were defined and mandatorily applied by, for example, employers' associations and trade unions.

### **Respect for human rights**

Schüco explicitly committed itself to respecting internationally recognised human rights and to aligning its business activities with these principles. This included

in particular the prohibition of child labour and forced labour, as well as all forms of slavery and discrimination. For the full text, please refer to the following publicly available policy documents:

- Policy Statement on Respect for Human Rights and Environmental Standards
- Anti-Slavery and Human Trafficking Statement
- Schüco Code of Conduct
- Supplier Code

## **Health and Safety**

Schüco adhered to the statutory guidelines on occupational health and safety, which in Germany are governed by the regulations of the Joint German Occupational Safety and Health Strategy (GDA). We regarded the statutory provisions as minimum requirements which we sought to exceed in the interests of our employees. Below we list the key aspects of our strategy for the prevention of workplace accidents:

- Occupational Safety Committees (ASA) at German sites discussed matters relating to occupational safety and accident prevention. The committee comprised various specialists and managers from the company. The representatives for employees with severe disabilities and the fire safety officer were also involved. The development of priority programmes also fell within the ASA's remit.
- The 'Safety & Security Management' department provided support at the Bielefeld site on all matters relating to occupational health and safety and fire safety. The department also ensured smooth processes in health and safety and coordinated the other areas of responsibility across Germany.
- All employees received annual training on occupational safety. Selected topics were also covered through mandatory e-learning.
- At our German sites, we offered medical advice as well as mandatory, optional and requested preventive health check-ups through the occupational health service, tailored to the individual occupational activities of our employees.

## **Health prevention**

Furthermore, we regarded physical activity as a key component of our health promotion and accident prevention efforts: we provided our employees with a comprehensive range of workplace sports activities, which in 2025 included badminton, football, volleyball and table tennis. On the initiative of employees, the 'JobRad' project has also been in place since

2015, the “JobRad” scheme has also been in place: under this scheme, employees can finance new bicycles and e-bikes through salary sacrifice.

In addition to protecting physical health, Schüco also focused on mental health prevention for employees. Since 2024, they have been able to access life coaching through a partnership with a service provider. Furthermore, there was the option to consult in-house addiction counsellors for information, advice and support.

## **Diversity and anti-discrimination**

Schüco values diversity in people, opinions and experiences. Our aim is to create a working environment in which employees feel valued and respected, regardless of their gender, age, religion, health, background or cultural and personal identity. We want all employees at Schüco to feel empowered to realise their full potential.

At the end of 2023, we at Schüco began to systematise our approach to diversity management. In a cross-departmental working group, we first formulated overarching objectives, thereby establishing an initial focus. In particular, our diversity management should aim to:

- to ensure equal opportunities for all employees regardless of their identity characteristics,
- to create an inclusive corporate culture that involves all employees,
- ensuring that Schüco is perceived by employees and applicants as an attractive employer that values and promotes diversity.

To achieve these objectives, we implemented an active diversity management programme with the following key priorities:

1. We encouraged employees to recognise their own abilities, skills and ideas and to apply them purposefully in the workplace.
2. In the recruitment process, we took care to promote diversity within teams. This is because diverse teams, which bring different perspectives to the table, achieve a deeper understanding of heterogeneous customer needs compared to homogeneous groups.

3. We supported employees who, due to their personal characteristics, require special physical or organisational arrangements. To this end, the Inclusion Officer, the Representative for People with Severe Disabilities, the HR Managers and the Diversity Management team worked closely together.
4. We made our stance on diversity and inclusion issues clear both internally and externally.

Based on the approach outlined, we began in 2025 to develop a company-wide strategy to promote diversity, equality and inclusion. Taking local circumstances into account, it is intended to provide guidelines for the understanding and implementation of diversity across the entire Schüco Group in the future.

### **Implementation of the diversity strategy**

Beyond the points already mentioned, we saw the future development of a company-wide awareness-raising and training programme as a key lever for achieving our diversity goals.

To reaffirm our commitment to an open and diverse corporate culture, we signed the Diversity Charter in 2024 and are also encouraging other national subsidiaries to support local diversity initiatives. In this way, we wanted to broaden our focus to reach, in particular, those employees working for Schüco outside Germany.

As a first step, we have expanded our existing cross-site network of HR experts to include international HR managers in regular exchanges alongside their German counterparts. The aim of this networking is, in particular, to raise awareness of the great importance of diversity in practice and to share best practices.

### *S1-2 Process for involving employees and employee representatives regarding impacts*

At Schüco, the interests of employees were predominantly represented by employee representatives in the form of works councils. In 2025, this form of representation applied to 74 per cent of employees working in Schüco companies. Employees at Schüco France were also represented by employee representatives who are members of the European Works Council.

At all sites where an employee representative body had been established, it invited staff to works meetings every six months. The works council reported on its activities. The employer side was also explicitly involved and asked to comment on specific issues. In the run-up to submit questions in advance or ask them directly during the event. In April 2025, the Group Works Council (KBR) also commenced its work. The body was able to conduct negotiations on an equal footing for all German sites and help shape employee matters.

Based on employees' interests, works agreements were also concluded on various topics relating to workplace practices. These included, amongst other things, remote working, flexible working time models and the introduction of new software.

## **Nature and scope of involvement**

There were regular forums for dialogue with employee representatives, including, for example, the monthly meeting between the works council and the HR department. On these occasions, all topics subject to works council co-determination were discussed. Where necessary, the outcomes were formalised in a company regulation. The high number of works agreements within the Schüco Group was and remains a result of the effective and constructive cooperation between management and the co-determination bodies.

## **Incorporating different employee perspectives**

In order to address the needs of people with (severe) disabilities in particular, there were representatives for severely disabled employees (SBV) and inclusion officers at the companies Schüco International KG, Polymer Technologies KG, PWS Kaschierungs KG and PWS Produktions KG. The SBV promoted the integration of people with disabilities into the workplace and represented their interests vis-à-vis management, the specialist departments and the works council. It also provided support and advice on legal and personal matters.

Another important perspective is that of our female employees, whose proportion of the workforce is low in comparison to our male employees (see Data point S1-9). To specifically empower female employees, we have been working in a spirit of trust with the non-profit organisation ANNA+CIE for many years (see Data point S1-4).

## *S1-3 Procedures for addressing adverse impacts and channels through which employees can raise concerns*

Schüco has established various points of contact that enable employees to address individual concerns and complaints relating to their employment relationship or breaches of compliance guidelines (see data point G1.1) and, in this way, to initiate a structured process for remedying the situation.

- **General compliance concerns:** All employees were able to report compliance breaches to our confidential legal adviser via a digital reporting system – including anonymously. The ombudsman assessed the nature and source of the report and, where necessary, contacted committees and/or specialist departments directly, e.g. the Compliance Office or the Data Protection Officer. The department decided on the course of action and involved other individuals where necessary. In doing so, the interests of all parties involved were carefully weighed up. Remedial measures, which depend on the nature and severity of the breach, were also determined on a case-by-case basis.
- **Incidents of discrimination, insults and sexual harassment:** Employees in Germany had the option of contacting a confidential advisory service: this service, staffed by representatives of both employees and the employer, was set up for employees who had experienced discrimination, insults and/or sexual harassment, or who had witnessed such behaviour. The confidential advisory service not only acted in an advisory capacity but also made it its mission to raise awareness of inappropriate behaviour in the workplace and to provide information on support services.
- **Breaches of management guidelines:** These were handled by the clearing house. The committee, composed equally of works council members, managers and HR representatives, offered employees support and advice when a manager's behaviour was perceived as unfair (unequal treatment, tone of voice, etc.).

*S1-4 Action taken regarding material impacts and approaches to mitigate material risks and capitalise on material opportunities relating to the company's own workforce, as well as the effectiveness of these actions and approaches*

In addition to the procedures and awareness-raising measures described in relation to equal opportunities, diversity and anti-discrimination, Schüco implemented further measures to address our employees' sustainability-related concerns:

- Since 2013, we have been working with the non-profit organisation ANNA+CIE, which aims to support women on their path to leadership positions and prepare them both personally and professionally. Participants further develop their leadership skills and receive valuable feedback from external mentors. During the reporting period, two women took part in the 'ANNA Step Up' programme. Another woman began the 'ANNA Executive' development pathway in 2023, which offers the opportunity to reflect on and further develop her existing leadership role.

- To mark European 'Diversity Month', Schüco 2025 once again held a 'Diversity & Inclusion' theme week. Over six consecutive days, new content on diversity and inclusion topics was published on the intranet. Colleagues from all over the world shared video messages explaining what diversity means in their day-to-day work. Andreas Engelhardt, CEO of Schüco, emphasised the link between diversity and business success. The aim: to raise awareness of a complex issue, work together to ensure a discrimination-free environment, and encourage employees to actively engage with diversity.
- On three occasions in 2025, Schüco invited all new employees of the group to the "Onboarding Days" at the company's headquarters. An integral part of the three-day information and exchange event was an intercultural training session. It aimed to strengthen cross-border collaboration and bring the participants' diverse cultural backgrounds to life. In doing so, it highlighted personal biases and "blind spots", but also ways to leverage individual differences within teams to our advantage. Colleagues from up to 17 different countries came together for the one-day training sessions. In addition, employees were able to select suitable content from a wide range of intercultural e-learning modules and expand their skills.
- Schüco co-initiated a cross-company and cross-sector exchange of experiences on the topic of diversity and inclusion in East Westphalia. The participating company representatives met regularly in 2025, organised joint events and collectively expressed that equal opportunities and a consistently discrimination-free working environment were an integral part of the corporate ethos and outlook.

## **Career and professional development**

We focus on strategic HR development with a long-term perspective. Through this, we unlock our employees' potential and prepare talented individuals for key positions.

At the same time, these training programmes have a direct and indirect impact on employee motivation, equal opportunities and staff retention.

At Schüco, we offered career paths in 2025 for both aspiring managers and experts. Our managers were also encouraged to support employees' individual career planning and personal development.

During the reporting period, employees were able to take part in a wide range of internal and external training and development initiatives. These included face-to-face training and e-learning courses for professional and personal development, specifically targeting future-oriented skills such as sustainability, technical expertise, corporate development and leadership, personal development and resilience. Language and communication training, as well as courses on agility, project management, sales skills and preventive healthcare, rounded off the programme.

## **Work-life balance**

“Life-stage flexibility” is the buzzword under which Schüco offered employees various options to successfully balance their private and professional lives. The range of services extended from parent-child offices and emergency childcare at the Bielefeld site, through flexible solutions for remote working and the leasing of e-bikes, to external counselling services (e.g. on caring for family members, addiction and drug prevention, mental health, etc.). We also offered employees flexible working hours, a wide range of special leave options for specific occasions, and individual working time models, all of which were regulated in various works agreements. In 2024, we received the ‘Excellent Family-Friendly’ seal for the second time in recognition of our family-friendly HR policy; this seal is awarded by the City of Bielefeld and the ‘Local Alliance for Families’. Schüco Greater China received the “Prime Employer for Women”. The award was launched in 2018 by the advisory platform ShePower and recognises employers committed to gender equality and equal opportunities.

## **Healthy working environment**

In our office buildings, we have consistently ensured that equipment is selected in accordance with the applicable workplace safety regulations. Where necessary, individual solutions were also found in consultation with employees. To enable as many employees as possible to enjoy health-promoting working conditions even when working from home, we also offered various subsidies or discounts for ergonomic desk chairs and height-adjustable desks. In addition, we regularly conducted mandatory training on occupational health and safety topics, for example in the context of mobile working.

## **Monitoring the effectiveness of the measures**

The extensive range of courses offered by the Schüco Academy also served to assess the effectiveness of staff-related measures. This applied in particular to the areas of ‘Occupational health and safety’, ‘Compliance’ and ‘Data protection’. In these areas, we raised staff awareness through general and specific training courses, which were also designed to refresh knowledge. Measures in the area of ‘Diversity and equal opportunities’ were also supported by face-to-face and online training and their effectiveness was assessed.

## S1-6 Characteristics of the company's workforce

At Schüco, HR data is recorded, aggregated and verified across the Group using system-supported methods, including standardised validation and plausibility checks.

All natural persons in active employment (permanent or fixed-term, full-time or part-time) at fully consolidated companies within the Schüco Group are included.

Only internal employees are considered staff. This excludes apprentices, students, temporary staff, interns and other internal workers not in permanent employment.

Employee figures are stated as headcount. Unless otherwise stated, the figures refer to the reporting date of 31 December 2025.

	<b>Worldwide</b>	<b>Of which Germany</b>	<b>Of which India</b>
<b>Total</b>	<b>6,746</b>	<b>3,800</b>	<b>771</b>
Of which male	5,239	2,902	714
Of which female	1,507	898	57
Of whom on fixed-term contracts	356	322	0
Of which on permanent contracts	6,390	3,468	771

### Staff turnover rate

The figure for the total number of employees who left the company during the reporting period includes all departures regardless of the reason for leaving (e.g. voluntary resignation, dismissal, retirement or death). Internal transfers within a company of the Schüco Group are not counted as new hires or departures.

The staff turnover rate is calculated in accordance with ESRS S16 as the ratio of the number of employee departures during the reporting period to the average number of employees (headcount) over the same period: The numerator is the total number of

employees who left the company during the reporting year. The denominator is based on the average number of employees, which is calculated as the arithmetic mean of the employee headcounts at the end of each month across all twelve months of the financial year.

Number of employees who have left the company (in %)	Average total number of employees
11.9	6,847.00

### *S1-7 Characteristics of non-salaried workers within the company's own workforce*

As at 31 December 2025, Schüco employed non-permanent staff in addition to its permanent workforce. The total number of these individuals amounted to 2,749 full-time equivalents (FTEs). These were exclusively individuals deployed via external personnel service providers – in particular temporary employment and staff supply agencies – whose core business lay in the provision of labour.

A significant proportion of this group of employees (around 80 per cent) consisted of temporary workers from the Alufit companies.

Self-employed workers were not counted as part of the company's own workforce.

### *S1-8 Collective bargaining coverage and social dialogue*

4,733 employees were covered by a collective agreement. This corresponded to a percentage of 70 per cent. A further five per cent of employees (356 employees) had employment contracts modelled on collective agreements.

The proportion of employees worldwide whose interests were represented by a works council was 73 per cent. No data was available for our site in Egypt as at the reporting date.

The workforce at Schüco France was represented by the European Works Council. The arrangement covered 278 employees, which corresponded to four per cent of our total workforce.

## S1.9 Diversity parameters

### Gender distribution

	Number (m/f)	in % (m/f)
<b>Total</b>	5,239 / 1,507	78 / 22
<b>Lower + middle management*</b>	419 / 79	84.1 / 15.9
<b>Senior management**</b>	30 / 7	81.1 / 18.9
<b>Executive Board</b>	2 / 0	100 / 0

\* Lower and middle management: team, functional and divisional management

\*\* Senior management: Global Head of, CEO, CFO, COO

### Age distribution of employees

	Number	as a %
<b>Under 30</b>	975	14
<b>30 to 50 years</b>	3,568	53
<b>Over 50</b>	2,203	33

## S1-10 Fair remuneration

Schüco employees received remuneration that was at least equal to the statutory minimum wage. Exceptions were employees in Denmark, Italy, Finland and Singapore – countries where there were no statutory requirements regarding fair remuneration. In these countries, the following applied:

- Denmark: The legal establishment of a minimum wage is currently being reviewed by the EU. Until then, the standard collective agreement-like guidelines of the employers' associations apply as a guide.
- Italy: Fair remuneration is ensured by constitutional provisions, broad coverage under national collective agreements, and their use as a reference in court proceedings regarding appropriate remuneration.
- Finland: Salaries are based on the standard collective agreement-like guidelines of employers' associations applicable nationwide.
- Singapore: The salaries of low-wage earners are supplemented by government subsidies where no sector-specific minimum wage applies. Furthermore, legally permissible wage deductions may not, as a rule, exceed 50 per cent of the monthly salary.

## S1-11 Social protection

Social security for our employees was largely enshrined in law, meaning that almost all Schüco employees were covered against loss of earnings due to illness, unemployment, accidents at work and incapacity to work, parental leave and retirement. The following details specify the reasons for loss of earnings:

- **Illness:** All employees were covered against loss of earnings through public schemes or benefits provided by the company.
- **Unemployment:** With the exception of the following countries, all employees of the Schüco Group were covered by public schemes or benefits provided by the company: Spain (67 employees), India (173 employees), India Alufit (595 employees), United Arab Emirates (123 employees), Egypt (12 employees), USA (9 employees), Singapore (11 employees). *Background:* In India, the United Arab Emirates, Egypt and Singapore, there were no regulations stipulating that loss of income due to unemployment must be compensated. In the United Arab Emirates, however, it was common practice to pay employees who left the company through no fault of their own or due to illness a severance payment to alleviate financial hardship. In Spain and the USA, there were restrictions on cover for loss of income due to unemployment in the event that an employee resigned of their own accord.

- **(Work-related) accidents and resulting (severe) disability:** All employees of the Schüco Group were covered by public schemes or benefits provided by the company.
- **Maternity leave:** With the exception of the following countries, all female employees of the Schüco Group were covered by public schemes or company-provided benefits against loss of income during the period of maternity leave: India (57 female employees), Israel (1 female employee), Singapore (3 female employees). *Note:* In India, social protection against loss of income due to parental leave applied only to women.
- **Retirement and pensions:** With the exception of the following countries, all employees of the Schüco Group were covered by public schemes or benefits provided by the company: Singapore (11 employees), USA (9 employees), UAE (123 employees). *Note:* In the USA, participation in the state pension scheme was voluntary.

## S1-12 People with disabilities

The following figures regarding the number of employees with disabilities were reported as at 31 December 2025:

	<b>Total number of employees</b>	<b>Of whom with disabilities</b>
Schüco Coating Solutions	56	5
Schüco Global Services	98	1
Schüco International KG	2,594	103
Schüco Polymer	939	45
Other companies	1,723	31

The country subsidiaries in which the recording and reporting of this data is enshrined in law included, in addition to Germany, China, France, India, Italy, Poland, Russia, Spain and Turkey. In the other country subsidiaries of the Schüco Group, employees with disabilities were not recorded separately. Employees with a disability whose weekly working hours were less than 18 hours were also not recorded.

This resulted in the following two figures:

- In relation to the total number of employees, the sum of the reported data yielded a rate of 2.7 per cent.
- In relation to the number of employees at the companies that recorded employees with disabilities, the proportion was 3.5 per cent.

## *S1-13 Parameters for training and skills development*

Schüco offers individual career paths for aspiring managers and specialists. A wide range of training opportunities was available for this purpose – from face-to-face sessions and online training to e-learning. These covered both professional and personal development topics, including leadership, digital skills, and team and project management. In addition, we used training courses to raise our employees’ awareness of sustainability issues.

Since 2022, the Schüco Academy has served as an international training platform, bringing together 681 training courses from all specialist areas, including products, sustainability, soft skills and IT knowledge. This enabled us to offer a targeted combination of face-to-face sessions and in-depth digital learning content. Mandatory training was provided for the specialist areas of compliance, as well as occupational health and safety.

Another focus was on knowledge sharing: employees had the opportunity to create their own content and share their expertise with colleagues worldwide. Through the agile co-creation concept, we have succeeded in capturing new knowledge more quickly and making it available to the entire company.

	<b>Training hours*</b>	<b>Number of employees</b>
Average for all employees	4.3	6,746

\* The analysis included all online and face-to-face training courses available at the Schüco Academy that had been completed by employees as of 31 December 2025.

### **Skills development**

All employees were to receive feedback on their performance and career development potential at least once a year and could request this from their managers. The so-called development dialogue focused on the professional and personal development of employees. The content of the development dialogues was not documented for data protection reasons. Participation in the meeting was voluntary for employees.

Managers and employees could initiate the discussion equally and inform the HR department whether or not it had taken place.

## *S1-14 Health and safety parameters*

### **Reportable accidents at work**

The data collected relates exclusively to the German sites of the following companies: Schüco Coating Solutions GmbH & Co. KG, Schüco Global Services KG, Schüco International KG, Schüco Interior KG, Schüco Polymer Technologies KG, Schüco Prefab Solutions KG, Schüco PWS Kaschierungs KG and Schüco PWS Produktions KG. An international database is to be established in future for the entire Schüco Group.

There were no work-related fatalities during the reporting period.

	<b>2025</b>
Number of workplace accidents (reportable)	62
Days lost due to work-related injuries	1,058

## *S1-15 Parameters for work-life balance*

Within the Schüco Group, 83 per cent of employees had the option of taking time off work or leave to carry out family-related duties where necessary. This option was not available in the national subsidiaries in Finland, the Netherlands and Vietnam, and was limited in the national subsidiaries in Egypt, France, Italy and Turkey.

## *S1-16 Remuneration parameters (pay gaps and total remuneration)*

Data point S1-16 is not currently reported.

Although Schüco expressly recognises the importance of equal opportunities and has established appropriate measures to promote diversity and inclusion, no systematic analysis of salary distribution by gender or other diversity parameters was carried out in 2025.

This was due to internal company priorities as well as the current stage of development of the underlying data collection and analysis processes. Against this background, no reliable and consistent data was available at the time of reporting that would have enabled ESRS-compliant reporting.

## *S1-17 Incidents, complaints and serious consequences in Relation to human rights*

During the reporting period, two complaints were reported to the confidential advisor, one of which led to a disciplinary procedure. The issues raised concerned allegations of discrimination and harassment. The procedure has since been concluded.

Four cases were reported to the confidential advisory service, which offers assistance in cases of discrimination and sexual harassment, one of which resulted in summary dismissal.

The clearing house, which supports employees in conflicts with managers, received no reports in 2025.

## S2 Workforce in the value chain

### *S2-1 Strategies relating to workers in the value chain*

Under the Supply Chain Due Diligence Act (LkSG), we have systematically analysed human rights-related risks within our own companies and among our direct suppliers.

Our direct suppliers were categorised according to their country and sector risk classes. This was followed by a detailed risk analysis: suppliers were sent a questionnaire that met the requirements of the LkSG. In the final step, suppliers with a high risk of human rights violations were examined in detail in order to initiate further measures where necessary.

#### **Supplier Code**

In addition, we have also set out our social standards in a Supplier Code of Conduct, and we require our direct business partners to confirm that they have received and taken note of it. The Code meets the requirements of the LkSG and covers, among other things, the following aspects:

- Prohibition of child labour and forced labour
- Fair pay and working hours
- Prohibition of discrimination
- Gender equality
- Freedom of association
- Occupational health and safety

#### **Human and labour rights in the supply chain**

We ensured compliance with human and labour rights in the upstream stages of the value chain through partnerships: for example, as a founding member of the Aluminium Stewardship Initiative (ASI), we were committed to establishing globally applicable and certifiable sustainability standards within the aluminium supply chain. The 'ASI Performance Standard' and the 'ASI Chain of Custody Standard', under which Schüco was certified at its sites in Germany, France, Italy and the UK, set out, amongst other things, clear requirements for the protection of human and labour rights. A particular focus of the ASI was on safeguarding the rights of indigenous peoples, who are frequently confronted with land-use conflicts as a result of mining.

## **Commitments in the area of human rights policy**

Schüco is committed to respecting internationally recognised human rights and has consistently aligned its business practices accordingly. This applied both to its own business operations and to the entire supply and value chain.

We explicitly aligned ourselves with the following standards:

- The International Bill of Human Rights, including the United Nations (UN) Universal Declaration of Human Rights
- Core labour standards of the International Labour Organisation (ILO)
- Principles of the UN Global Compact
- OECD Guidelines for Multinational Enterprises
- UN Guiding Principles on Business and Human Rights
- Minamata, POPs and Basel Conventions
- Modern Slavery Act (statement against forced labour and modern slavery published online)

Compliance with these commitments was monitored through compliance structures, regular reporting and technical integration. The policies applied to both the company's own workforce and external workers throughout the supply chain.

## **Reporting and violations**

Violations of human and labour rights could be reported by anyone in the value chain. We provide detailed information on our reporting system under data point G1-1.

During the reporting year, no violations were identified either through risk analyses or via our complaints system.

## *S2-2 Procedures for engaging workers in the value chain regarding impacts*

In 2025, Schüco had not established its own procedures to incorporate the views of workers in the upstream value chain.

We addressed aspects that did not concern either our own workforce or our direct business partnerships through collaborations: for instance, as a founding member of the Aluminium Stewardship Initiative (ASI), we were committed to establishing globally applicable and certifiable environmental and social standards in the aluminium supply chain. This also included a commitment to a just transition: the ASI promoted social justice, among other things, by informing workers at the start of the supply chain and affected communities about their rights and by promoting the enforcement of these rights, in particular

transition”): the ASI promoted social justice, amongst other things, by informing workers at the start of the value chain and affected communities about their rights and by promoting the enforcement of these rights, in particular the right to free and informed participation.

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## **Vulnerable workers**

The situation of particularly vulnerable workers in the value chain was assessed through self-assessments carried out by our suppliers and was also a component of audits that we conduct where necessary. Specific topics included: equality, non-discrimination, inclusion, pay structures and accessible workplaces. We addressed aspects beyond our own sphere of influence through partnerships, such as with the Aluminium Stewardship Initiative (see previous section).

### *S2-3 Procedures for addressing adverse impacts and channels through which workers in the supply chain can raise concerns*

Through regular risk analyses, audits, supplier surveys and a structured complaints management system, we identified potential or actual adverse impacts on workers in the supply chain. More detailed information on this, as well as on our structured reporting system and the protection of whistleblowers, can be found in data point G1-1.

### *S2-4 Actions taken in response to material impacts and approaches to managing material risks and capitalising on material opportunities relating to workers in the supply chain, as well as the effectiveness of these actions and approaches*

Schüco is committed to fair partnerships in its business activities. Against this backdrop, we analyse our procurement processes at regular intervals to avoid, for example, unrealistic delivery times, price pressure or short-notice changes. Our approach encompassed the following aspects:

- **Internal awareness-raising:** training sessions for procurement and specialist departments to raise awareness of human rights risks and ensure compliance with social and labour standards in the supply chain.

- **Integration into management processes:** Human rights due diligence obligations and the requirements of the Supply Chain Due Diligence Act (LkSG) are firmly integrated into our business processes and are taken into account in purchasing decisions.
- **Industry initiatives and partnerships:** Schüco is actively involved in cross-sector initiatives, such as the Diversity Charter, and associations within the construction industry, to jointly develop standards and leverage synergies in upholding human rights within the supply chain.

## Supplier Code of Conduct

We expect our business partners to respect the principles set out in our Code of Conduct and to act accordingly. Schüco also requires suppliers to adhere to a Supplier Code of Conduct on ethical business conduct in accordance with all applicable regulations and provisions.

## Remedial measures

The key tool for enabling remedial action in the event of adverse impacts is our structured reporting system (see data point G1.1), which we communicate transparently and clearly to employees, suppliers and business partners. We regularly review the effectiveness of the established system and address suggestions for optimisation as part of our risk management.

## Risk management

In addition to the risk-based supplier assessment and audits already described, as well as a structured, low-threshold complaints management system (see data point G1.1), we sought dialogue within associations and industry initiatives to address cross-company risks in the value chain and to establish binding labour and human rights standards. We were active, among other things, in the Aluminium Stewardship Initiative (ASI), whose sustainability standards included respect for human rights, labour rights and occupational safety in the aluminium value chain.

## *SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model*

The vast majority of Schüco's suppliers were based in Europe. Due to the functioning legal systems in place, there was an extremely low risk of child or forced labour here. However, cases of child labour or forced labour could not be ruled out in the upstream value chain – particularly in the extraction and processing of raw materials. For example, the mining and processing of iron ore were associated with human rights violations, and the tin used in glass production was classified as a conflict mineral.

Interviews conducted with relevant suppliers as part of our double materiality analysis revealed that Schüco's supply chain included a few production sites in Mexico and China. These sites are exposed to human rights violations, including child labour, meaning that a corresponding risk could not be completely ruled out.

## G1 Corporate Policy

### *G1-1 Strategies regarding corporate policy and corporate culture*

Schüco's corporate culture is based on a comprehensive understanding of responsibility, partnership, excellence and innovation. This applies both to how we work together in our day-to-day business and to our quality standards and the way we manage resources. Schüco operates an active quality, environmental, energy and occupational health and safety management system throughout the entire value chain.

Values such as trust, responsibility and reliability are very important to us as a family-run business. Treating one another with respect, mutual appreciation and integrity are also non-negotiable principles for us. Our understanding of corporate responsibility is set out in a corporate mission statement, a policy statement, a code of conduct and management guidelines (see data point S1-1).

### **Complaints procedure**

Schüco had a transparent complaints procedure that complied with the requirements of the Whistleblower Protection Act (HinSchG) and the LkSG. It enabled individuals both within and outside the company to report actual or potential breaches of duty relating to compliance issues arising from the actions of Schüco employees, a subsidiary, customers or suppliers. These included human rights violations, breaches of social standards, working conditions or environmental regulations, white-collar crime, accounting offences, money laundering, data protection breaches, financial losses or any other type of breach of legal provisions and internal regulations.

Our complaints procedure was based on three key steps:

#### **1. Identification of breaches**

Schüco provided all employees with a secure and anonymous whistleblowing system: this was a digital platform through which a confidential advisor (ombudsman) could be contacted. Employees could use the system to report suspected cases of compliance breaches, corruption, discrimination, health and safety issues, etc. In addition, employees could contact their line managers, the HR department, the compliance team or trusted representatives. Business partners, suppliers, customers and other third parties also had the opportunity to report misconduct – the ombudsman was also available to people outside the company. Schüco provided transparent information about the available channels and reporting procedures on the company website and in the Supplier Code of Conduct.

## 2. Processing and investigation

A central compliance team reviewed incoming complaints, categorised them by severity, type and relevance, and initiated internal investigations where necessary. All reports were treated confidentially, and whistleblowers were protected from discrimination or reprisals ('Non-Retaliation Policy'). Investigations were conducted independently, documented and followed a structured procedure. Where necessary, external experts or external bodies were involved.

If a breach was confirmed, appropriate measures were taken under employment law, organisational or legal frameworks (e.g. warning, dismissal, process optimisation).

## 3. Reporting and communication

Management and relevant committees were regularly informed about the number and nature of reports received, the outcome of investigations and the measures taken. Significant incidents and the further development of compliance management were published in the Sustainability Report and in the internal Compliance Report.

Findings from reports and investigations were incorporated into preventive compliance work, internal training and process improvements.

### Protection of whistleblowers

It was important to us to encourage Schüco employees who had reasonable grounds to suspect a breach of our Code of Conduct to report it.

Whistleblowers could be confident that their reports would be investigated with discretion and that they would not suffer any disadvantage as a result of reporting.

Against this background, we appointed an external confidential lawyer (ombudsman) who is bound by legal professional privilege. In this way, any reports could be forwarded anonymously to the compliance team. The lawyer received all reports of breaches of laws or internal guidelines via a free portal. The reporting portal and the confidential lawyer's contact details were published on the company website.

Internally, we also made various points of contact available to our employees. Depending on the issue, these included the compliance team, the confidential advice service,

line managers, senior management, the HR department or the works council.

The internal reporting channels were communicated through mandatory compliance training, notices, the intranet and the Schüco website.

## **Internal training**

Training on company policy and compliance issues was provided for all employees. A distinction was made:

- New employees were required to complete an induction training course as part of the onboarding process.
- Managers and employees in specific areas of responsibility (e.g. compliance, data protection or procurement) took part in specific in-depth training.
- Where necessary, targeted additional training was offered for individual departments.

Basic training takes place for new employees immediately after they start work. Thereafter, refresher training sessions are usually held annually or every two years, for example on compliance, data protection or anti-corruption topics. Additional training is offered at short notice in the event of changes to company policy, new legislation or current relevance.

The training sessions varied in scope: basic training usually lasted 30 to 45 minutes, whilst in-depth workshops or face-to-face training for managers were, where necessary, more extensive. Modern, digital learning methods such as e-learning modules, online training and interactive webinars were used. These were supplemented by face-to-face sessions where discussion or interaction contributed to a better understanding of the learning content.

Training sessions were also frequently structured in modules and included knowledge tests and practical examples to ensure the knowledge gained was retained in the long term.

## *G1-2 Management of supplier relationships*

Schüco attaches great importance to the responsible management of supplier relationships – both in terms of risks and sustainability aspects within the supply chain.

New suppliers are selected according to clearly defined quality, environmental and social criteria. We place great importance on suppliers operating a quality management system in accordance with ISO 9001, an environmental management system in accordance with ISO 14001, an energy management system in accordance with ISO 5001, and an occupational health and safety management system in accordance with ISO 45001 or equivalent systems. We also require our suppliers to adhere to minimum ethical, social and environmental standards, which are set out in the Code of Conduct for Business Partners.

During the selection process, we also analysed potential risks, such as susceptibility to corruption, the risk of human rights violations, or negative environmental impacts caused by suppliers.

Furthermore, Schüco carried out regular risk analyses along the supply chain, e.g. using supplier self-declarations and audits. Priority was given to particularly high-risk areas, such as the origin of raw materials, countries with an increased risk of human rights violations or environmental breaches. Where shortcomings were identified, improvements were worked on. If minimum requirements were consistently not met, Schüco reserved the right to terminate the working relationship.

Together with our suppliers, we also worked to advance sustainability issues throughout the entire value chain. This included the efficient use of resources, the avoidance of hazardous substances, and joint efforts to reduce CO2 emissions and improve the recyclability of our systems.

One example of this was the establishment of RE:CORE metals GmbH, whose aim is to return scrap aluminium to the production cycle.

Schüco documents its progress and measures in the areas of sustainability and supply chain management in, among other things, an annual sustainability report.

## **Consideration of sustainability criteria in supplier selection**

Schüco took both social and environmental criteria into account when selecting its suppliers.

### **Social criteria:**

- Suppliers must accept a Supplier Code of Conduct that stipulates human rights, labour and social standards, occupational safety and fair working conditions. Alternatively, suppliers may submit their own equivalent Code of Conduct to Schüco.
- We ensure compliance with internationally recognised standards, such as the ILO core labour standards.
- Suppliers are regularly audited for risks such as child labour, forced labour, discrimination and other breaches of minimum social standards.

### **Environmental criteria:**

- Suppliers must comply with environmental standards and legislation. Evidence of environmental management systems (e.g. in accordance with ISO 14001) is desirable.
- When selecting business partners, Schüco pays particular attention to resource-efficient production, energy efficiency, waste management and the reduction of emissions.

- Schüco actively promotes partnerships to increase the recyclability of materials and to establish a circular economy (e.g. through the RE:CORE joint venture and its own subsidiary RE:CORE metals).

Compliance with these requirements was ensured through self-declarations, audits and occasional on-site inspections. Breaches of the defined criteria could lead to the termination of the contractual relationship.

### *G1-3 Prevention and detection of corruption and bribery*

Schüco rejects any form of corruption. This includes bribery and accepting bribes, as well as accepting and offering benefits. Breaches of these principles, which we have set out in our Code of Conduct, could be reported by internal and external parties via our transparent complaints procedure.

Schüco implemented various procedures for the prevention and detection of corruption and bribery. These included organisational, procedural and technical measures:

1. **Code of Conduct and guidelines:** Schüco has a Code of Conduct that sets out binding rules for dealing with corruption, bribery, gifts, invitations and conflicts of interest. There are supplementary group-wide guidelines that provide specific instructions, particularly for high-risk areas (e.g. sales, procurement).
2. **Training and awareness-raising:** All employees, particularly those in sensitive roles, receive regular training on compliance topics, including corruption prevention. New employees are made aware of these issues during the onboarding process.
3. **Whistleblowing system:** Schüco has an internal reporting channel through which employees can report suspected cases of corruption, bribery or other compliance breaches, including anonymously. Incoming reports are systematically reviewed and investigations are initiated where necessary.
4. **Risk analysis and audits:** Regular abstract and specific risk analyses are carried out to identify business areas at particular risk. Internal and external audits (e.g. ASI certification, see data point E2-1) verify compliance with regulations and identify weaknesses in processes.
5. **Consistent action in the event of breaches:** Identified breaches of compliance rules, in particular the prohibition of corruption and bribery, are consistently pursued and sanctioned.

Our existing preventive measures and training programmes are continuously being developed.

## Functions most at risk in relation to corruption and bribery

Schüco attaches great importance to integrity and compliance – therefore, potential risks in the area of corruption and bribery are systematically analysed and addressed.

Areas typically associated with a particularly high risk include:

- **Sales and procurement:** Where business relationships with external partners, customers or suppliers are intensive and contract negotiations take place, there is an increased risk of attempts at corruption and bribery. This includes in particular: awarding contracts, negotiating delivery terms, and tender and bidding processes.
- **International activities:** In countries with a heightened risk of corruption, employees active in these markets are potentially more at risk. As Schüco operates globally, country-specific risks are regularly reviewed.
- **Project management and major projects:** In construction or infrastructure projects involving high investment volumes, the large number of stakeholders involved also necessitates enhanced preventive measures.

## Composition of investigation committees

At Schüco, it is ensured that investigators or investigation committees acting within the framework of compliance audits are, as a matter of principle, independent of the management chain involved. Specifically, this means:

- The individuals appointed to conduct internal investigations are not part of the management line or organisational unit in which the suspected case has arisen or against which the investigation is directed. As a rule, the Compliance Department or – where necessary – external, independent specialist expertise is engaged.
- The investigators report either directly to the Chief Compliance Officer (provided that the Chief Compliance Officer is not conducting the investigation themselves), to an independent central body or – if necessary – to senior management or the higher-level supervisory body (Compliance Committee). This precludes any influence from the management concerned.
- Investigations are conducted in accordance with defined, company-wide standards that ensure neutrality and confidentiality.
- Where necessary, external, independent experts or lawyers are consulted to ensure absolute objectivity and legal certainty.

## **Information on the procedure**

The procedure typically consists of the following steps:

1. Upon completion of an internal investigation, the findings are documented in a final report. This includes the findings, assessments, recommendations for action and, where applicable, proposed measures.
2. The final report is first reviewed and agreed upon by the Compliance Department or those responsible for the investigation (where necessary, in consultation with the Legal and Human Resources departments or external experts).
3. Depending on the nature, severity and potential impact of the case, a decision is made on the basis of internal guidelines or the compliance policy as to whether and to what extent senior management, the advisory board or other supervisory bodies should be informed. The key criteria here are: the significance and scope of the case (e.g. risks of fines, reputational damage, impact on business relationships), requirements set out in compliance guidelines and reporting channels, and any statutory reporting obligations.

The results of a procedure were usually communicated to the relevant bodies in writing and, where appropriate, at a meeting, discussion or presentation. Care was taken to ensure clarity, completeness and confidentiality. In the case of particularly serious incidents, information was generally provided promptly and in close consultation with the management bodies. Internally, a record was also kept of who was informed, when, how and to what extent.

## **Information on training programmes**

Training programmes on combating corruption and bribery at Schüco were an integral part of compliance management and were designed to be systematic and tailored to specific target groups. Details are as follows:

### **Type of training programmes**

All employees were provided with mandatory e-learning modules on corruption prevention. These were designed to impart basic knowledge.

In addition, in-person training sessions and workshops were held for specific target groups, particularly managers and employees with increased exposure to risk. These covered, for example, how employees can recognise attempts at corruption, how to handle suspected cases confidentially, and what prevention tools were available. Typical risk situations from everyday business life were presented in a practical manner, including specific recommendations for action.

In response to current events (such as legislative changes, specific incidents or high-risk markets), Schüco organised targeted ad hoc training sessions or information events.

## **Scope of the training**

As part of the onboarding process, the training session lasted between 30 and 45 minutes and covered the basics of compliance, including the topics of corruption, bribery, conflicts of interest, and dealing with gifts and invitations.

Refresher training sessions were held at regular intervals (usually annually). They lasted 15 to 20 minutes and were designed to refresh compliance knowledge and bring it up to date.

## **Updating and monitoring**

The training content is regularly reviewed, updated and adapted to reflect changes in legislation or internal company developments. Furthermore, attendance at mandatory training sessions is documented and followed up in the event of non-attendance.

## **Training for members of the administrative, management and supervisory bodies**

Training sessions for the commercial departments, as well as for senior management and the advisory board, were more comprehensive and in-depth than the standard compulsory training for employees. Key topics included legal responsibilities and personal liability, requirements for the monitoring and control function, specific duties of care for the relevant function, risks associated with international activities, handling conflicts of interest, reporting obligations and examples of typical compliance incidents at management level.

Practical case studies and scenarios were used to make specific risks tangible and applicable for the above-mentioned target groups.

### *G1-4 Confirmed cases of corruption or bribery*

During the reporting period, no incidents relating to corruption and bribery regulations were identified at Schüco.

### *G1-6 Payment practices*

The Schüco Group's average payment period for supplier invoices was between 20 and 40 days. The specific payment terms depended on the individually agreed conditions with the suppliers. Due to the high degree of variability, there were no standard payment terms applicable across the Group. Payments were generally made using agreed discount arrangements.

Regardless of the specific payment arrangements, Schüco attached great importance to punctual and reliable payments. The agreed payment deadlines were consistently met, so that suppliers could rely on proper settlement. This was demonstrated, among other things, by the fact that no legal proceedings relating to late payments were recorded.