SOCIAL RESPONSIBILITY REPORT 2025





Foreword

Sustainability has been part of our family company's DNA since it was founded!

In the 1990s, ESM founder Franz Mitsch worked as an energy consultant for the Bergstrasse district, became involved in the field of electromobility, built the first PV systems on his own home and planned the first wind turbines in southern Germany together with like-minded people. His commitment to the field of renewable energies gave him the idea to found ESM. Since then, ESM has specialised in vibration control technology and supplies wind turbine manufacturers worldwide with innovative products developed in-house.

Inspired by the approach of Franz Mitsch, sustainability still plays a fundamental role in the company today, both in our day-to-day activities within the company and in the strategic direction of our developments, focussing on the wind energy sector and other industries that operate sustainably.

We are constantly striving to develop further and gradually shift the concept of sustainability from renewable energies to the full integration of sustainability into the company and the supply chain.

I am pleased to be able to summarise our activities in the area of sustainability in this report and would like to thank all colleagues involved for their commitment.

Kind regards,

Julian Saur
Managing Director

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GENERAL INFORMATION



Erection of a 2.5 MW wind turbine belonging to the ESM group of companies.

1. INTRODUCTION

We are aware of our responsibility towards the environment, the health and safety of our employees, and our social responsibility. In accordance with ESM's corporate policy and Code of Conduct, the company and all its employees fulfill and continuously expand their social responsibility.

We are committed to complying with all relevant legal requirements, regulations and standards and to consulting with stakeholders and employees. We take the requirements of occupational health and safety and environmental protection into account right from the development stage. Our aim is to manufacture high-quality products that fully meet requirements in terms of safety, economy, quality and environmental compatibility. We strive to minimise risks and environmental impact right from the selection and use of processes, plant and machines, taking into account the best available technology. We strive for "zero accidents" as our primary goal in the area of environmental protection and occupational safety. We endeavour to organise the working environment in our company in such a way that our work does not harm the environment or result in any serious injuries or illnesses that may cause lasting damage or harm to people's health. We are convinced that every accident can be prevented if we take appropriate preventive action.

The impacts of the environment, labour and human rights, ethics and sustainable procurement are assessed with the help of the management systems that have been introduced with regard to the relevant topics: DIN EN ISO 9001:2015 (since 2005), DIN EN ISO 14001:2015 (since 2011) and DIN ISO 45001:2018 (since 2017), as well as EcoVadis® (since 2022).

This report summarises and publishes important key figures and developments in the area of social responsibility. All key figures and statements relate to the period

from 1 January 2025 to 31 December 2025.

2. FRAME OF REFERENCE FOR OUR SUSTAINABILITY MANAGEMENT

There were no significant changes in the organisation of ESM and the supply chain during the reporting period.

3. SUSTAINABILITY MANAGEMENT

At ESM, responsible conduct and business practices are central to our corporate policy and Code of Conduct. These reflect our key priorities: innovation, competitiveness, and sustainability.

Ever since the company was founded in 1996—well before the Paris Climate Agreement in 2015 and the associated legal requirements—ESM has addressed, practiced, and incorporated the concept of sustainability into its corporate planning and development. The preparation of formal sustainability reports, beginning in 2022, has shown that key measures to improve sustainability and climate protection in accordance with current standards have already been implemented at ESM and are standard practice.

Further improvements in sustainability are more resource-intensive and have only a minor impact. Compared to other companies in the industry, ESM's standards are exceptional.

The topic of sustainability is reflected, for example, in the buildings used by ESM. The office building, as well as the warehouse and production facilities, comply with the German Passive House standard and are designed with sustainability and energy efficiency in mind.

The materiality analysis conducted serves as the basis for ESM's sustainability management and for determining the content of its reports.

Sustainability management at ESM for more than **20** years

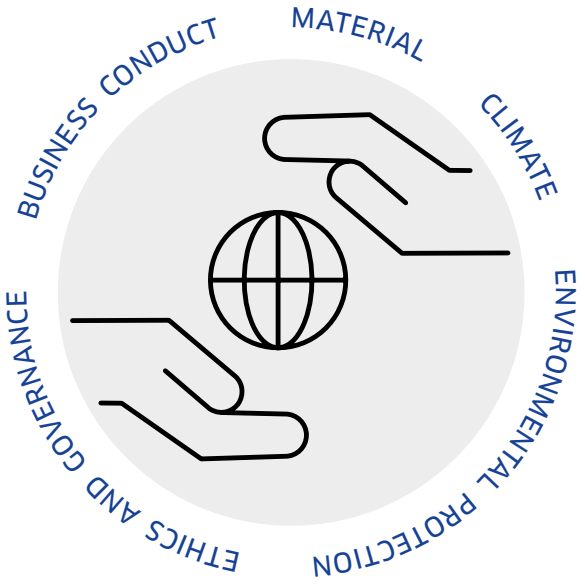
All ESM buildings fulfil the German "Passivhaus standard". The heating energy requirement is **<15** kWh/(m²a)



© Axel Stephan

ESM headquarters with warehouse and production facility in Heppenheim

4. MATERIALITY ASSESSMENT



The interests of both internal and external stakeholders were taken into account when identifying topics with the help of the of the materiality assessment in accordance with the CSRD (Corporate Sustainability Reporting Directive). A distinction is made between two groups of internal and external stakeholders. “Key stakeholders” have specific expectations of ESM as a company and also have a direct influence on its business activities. There are also “other stakeholders” whose interests are taken into account, but whose influence is considered to be more limited. Specifically, these two categories are made up as follows:

Key stakeholders are customers (e.g. equipment manufacturers), end customers (e.g. equipment operators), employees and management. Other stakeholders include suppliers, the Heppenheim population, the public, non-governmental organisations, the state (particularly in the form of the district town of Heppenheim and the state of Hesse) and supervisory institutions. > ESRS 2 IRO-1

MATERIAL TOPICS

All topics classified as material are listed here, and actual and potential negative impacts on people, the environment and the economy are determined. Specific measures and objectives are outlined on the corresponding topic pages. We also explain why we have categorised aspects as non-material.

MATERIAL

- Material (incoming material and finished products)
- Disposal and recovery

As a manufacturer of components for wind turbines, we mainly process elastomers (e.g. natural rubber), metal and wood. The utilisation of these materials and the associated extraction of raw materials have a considerable environmental impact.

RISKS: Resources are becoming increasingly scarce due to external circumstances. This is particularly noticeable in the case of non-renewable raw materials. But even renewable raw materials such as wood are becoming a rarer commodity due to droughts or pest infestations caused by climate change. This results in price increases. In addition, we face challenges due to regulations on material procurement (e.g. EU Deforestation Regulation EUDR) and waste management (e.g. German Circular Economy Act).

OPPORTUNITIES: By promoting the circular economy and focussing on recycling, ESM has various opportunities to reuse materials and use resources efficiently. This can help to reduce the extraction of primary raw materials from the environment, which is likely to have a lower environmental impact. In addition, focussing on the circular economy can open up new market opportunities.

CLIMATE

- Energy (electricity and heat)
- Logistics (vehicle fleet and haulage companies)
- Employee mobility (company cars and employee journeys)
- Air pollution (CO_2emissions)

ESM is already making a major contribution to climate protection thanks to its actively pursued corporate philosophy and standards that go far beyond the legal requirements. The European Green Deal aims to reduce greenhouse gas emissions by at least 55 percent by 2030 compared to 1990 levels. As a company, we are committed to taking targeted measures to reduce our environmental impact.

RISKS: Fossil fuels are becoming especially scarce and have high CO_2 emissions. There is a risk that the use of renewable energies will not be implemented quickly enough to minimise the environmental impact in time. In particular, this can lead to rising production and logistics costs throughout the supply chain.

OPPORTUNITIES: The expansion of renewable energies opens up numerous opportunities for all areas of energy utilisation, especially for the in-house production of energy and the promotion of alternative drive systems for our vehicle fleet. Targeted CO_2 balancing on a company and product basis helps to compare and optimise various activities in terms of their impact.

ENVIRONMENTAL PROTECTION

- Biodiversity (preservation of biological diversity)
- Chemicals

The sealing of surfaces at the production site has an impact on biodiversity. In addition, various chemicals are used in production and in the supply chain. We carefully monitor compliance with REACH and ROHS regulations through hazardous substance management, supplier self-disclosure and codes of conduct.

RISKS: The decline in biodiversity due to monocultures and climate change as well as uncertain sources of material pose risks. There is also a risk due to stricter regulations regarding the use and production of chemicals.

OPPORTUNITIES: The use of chemicals is continuously optimised through environmental and occupational safety management and adapted with the necessary measures.

ETHICS AND GOVERNANCE

- Own workforce (working conditions and benefits)
- Working conditions in the supply chain
- Corporate culture (working atmosphere)

Through its actions, ESM shapes the working conditions of its workforce on site and endeavours to influence the working conditions of its direct suppliers, particularly through on-site audits.

RISKS: The shortage of skilled labour, especially in our region, which has a high density of industry, poses a challenge. Increased demands on employees in the workplace and shift work in production are intensifying the competition for skilled labour. It is not always possible for us to directly influence working conditions in the supply chain. In particular, cooperation with suppliers outside the EU is more complicated than with suppliers within the EU or Germany due to the geographical distance. However, we endeavour to pay particular attention to this aspect as part of the Supply Chain Due Diligence Act.

OPPORTUNITIES: As a family-run company with long-term visions, such as managing the business for future generations and fostering personal interaction, we are strengthening our relationships with our employees. Flexible working models and company celebrations contribute to this. Through long-term supplier partnerships and regular supplier audits, we maintain good relationships with our suppliers and can bring about change together.

BUSINESS CONDUCT

- Supplier management
- Digitalisation
- Legally compliant behaviour
- Individualisation of services
- Influence on customers (safety, health)
- Regional responsibility (local engagement)

Business conduct describes ESM's corporate orientation and relationships in the supply chain as well as overarching strategic measures such as digitalisation.

RISKS: Stricter legislation, particularly with regard to social and environmental issues, as well as pressure from certifications and changing customer requirements pose particular challenges.

OPPORTUNITIES: Thanks to our long company history, which has developed over the years in conjunction with strong partnerships in the wind energy industry, and with our commitment, we are well positioned for the future. Our focus as a specialist in vibration technology enables us to offer customised services and optimise our impact on our customers.

NON-MATERIAL TOPICS

WATER

ESM does not use water for production. We only consume water for sanitary facilities and the evaporative cooling system, which we switch on when required. There are currently no significant negative effects or risks that need to be taken into account.

AFFECTED COMMUNITIES

To the best of our knowledge, the activities of ESM and our direct suppliers have no impact on "affected communities" in the sense of indigenous peoples. The supply chain aspects are covered under "Working conditions in the supply chain".

OTHER POLLUTION

We have no significant impact on soil, water, noise or food. Air emissions are taken into account in the areas of "Environmental protection" and "Climate".

POLITICAL ENGAGEMENT AND LOBBYING

We are involved in various associations, but our greatest influence is in regional networks. Our influence through political engagement is therefore limited.



ESM staff on a wind turbine.

5. SUSTAINABILITY STRATEGY

We strive to embed sustainability in all aspects of our operations and are continuously committed to optimising our efforts year on year.



CLIMATE & RESOURCES
ENERGY EFFICIENCY AND CO_2 REDUCTION

This large, restructured area of activity is the focus of our sustainability efforts. We want to build on the system assessed by EcoVadis for the first time in 2023 and derive measures from it.

ESM currently covers 100 per cent of its own electricity requirements at the site by operating its own PV and wind energy systems. With the planned goal of erecting further wind turbines in Germany, we expect to cover 100 per cent of our electricity requirements at our own site in the long term, including the energy required to manufacture ESM products at our suppliers' sites using our own PV and wind energy systems. (see Scope 1 and 2)



PRODUCT & RESPONSIBILITY
ENVIRONMENT, RESOURCES AND MATERIAL EFFICIENCY

As part of our international environmental management system certified to DIN EN ISO 14001:2015, we will work on the efficient use of materials and consumables, as well as waste reduction and the economical use of water.

Our products and their packaging are at the centre of the entire value creation process. The focus here is on saving materials and using materials that do not contain critical ingredients or that have a comparatively low carbon footprint. At regular intervals, we will evaluate our potential contribution to the circular economy and derive appropriate measures.



WORK & FUTURE
PEOPLE AT ESM

In the long term, as part of this area of action, we will continue to work on the qualification and further development of our employees, the expansion of workplace health promotion and occupational safety, as well as equality and diversity within the company.



ETHICS AND GOVERNANCE
HUMAN RIGHTS IN THE SUPPLY CHAIN

The ethics and governance area of action focuses on fulfilling corporate due diligence obligations for human rights. Once the prerequisites for this have been met, we will implement the requirements of the German Supply Chain Due Diligence Act (LkSG) operationally at our suppliers and in our own business areas.

Our activities in the areas of action in the 2025 reporting period are also explained in the following chapters using the corresponding GRI indicators.

ENVIRONMENTAL INFORMATION



View over the southern Odenwald from the 2MW wind turbine connected by ESM, erected in 2011.

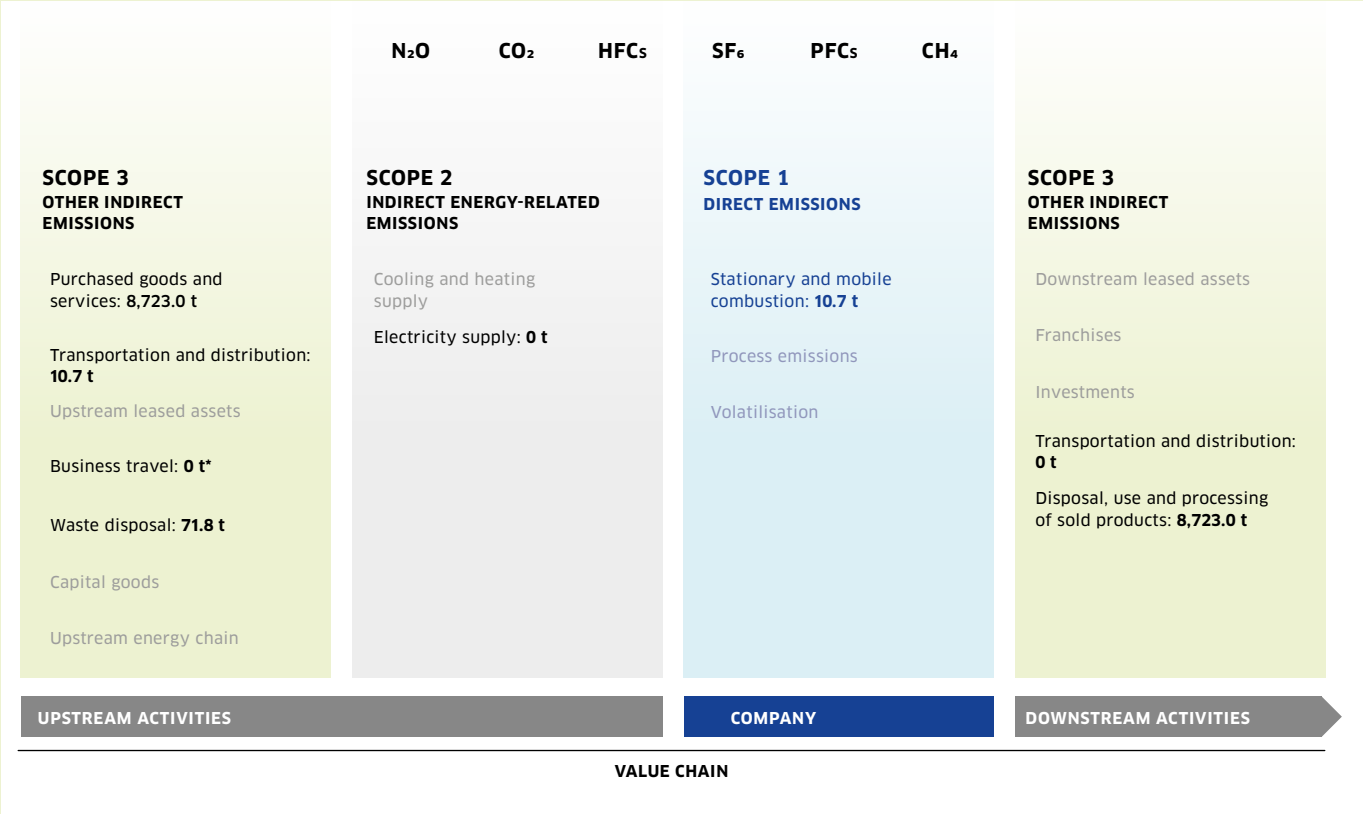
6. CORPORATE CARBON FOOTPRINT

In 2023, ESM calculated the corporate carbon footprint (CCF) across all three scopes in accordance with the Greenhouse Gas Protocol (GHG Protocol) for the first time for 2022. This initial calculation was carried out using the Ecocockpit support tool from the LEA Landes-Energie-Agentur (State Energy Agency).

The GHG Protocol categories “3.10 Processing of sold products”, “3.13 Downstream leased assets”, “3.14 Franchises” and “3.15 Investments” were not identified as relevant for ESM’s carbon footprint. These categories were therefore not calculated and are greyed out accordingly in the chart.

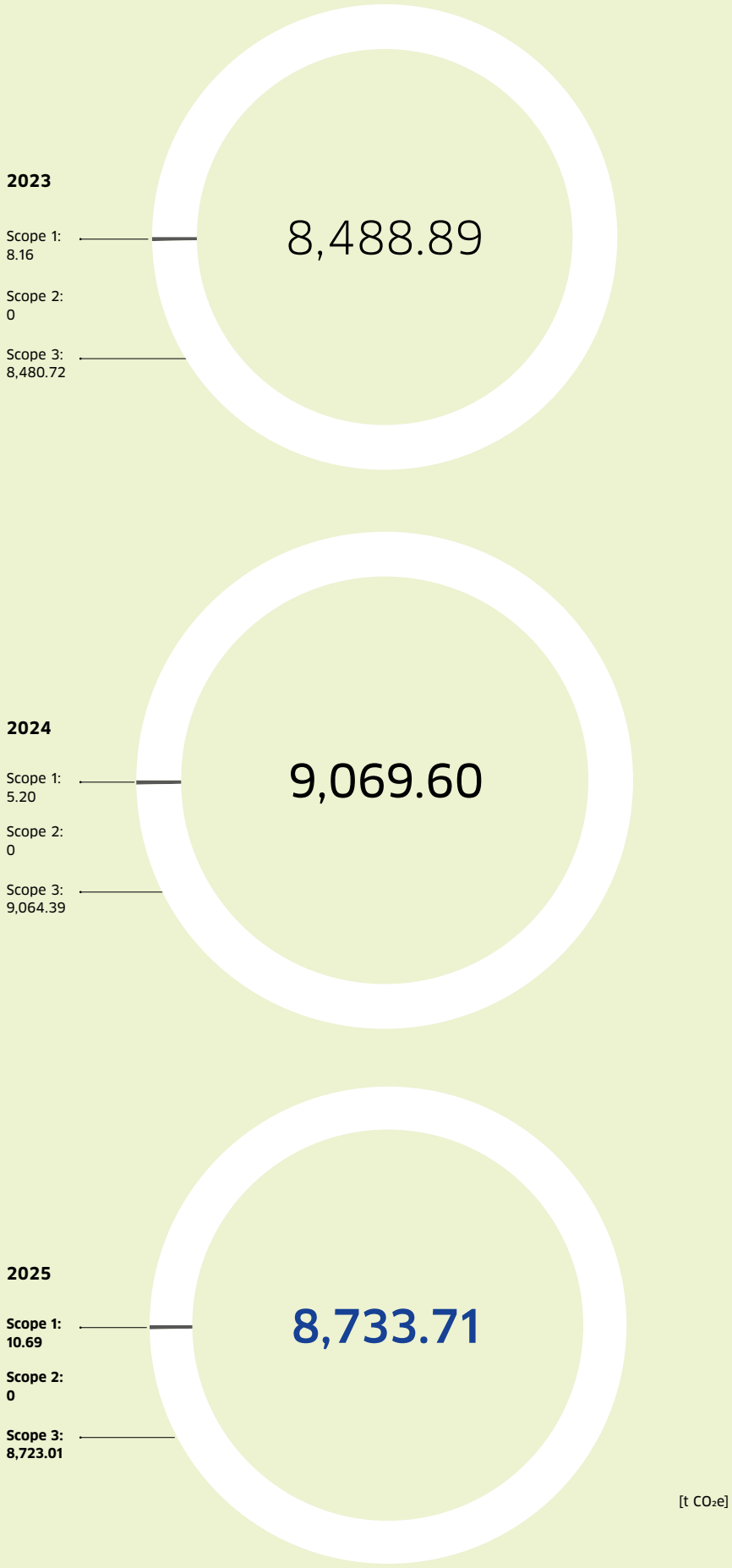
We are aware that it will be necessary to constantly refine the calculation methods and assumptions made. Nevertheless, this corporate carbon footprint shows a clear result. Over 85 per cent of all emissions are generated in the category “3.1 Purchased goods and services”, which is responsible for the increase in Scope 3 in recent years.

> 85% of all emissions are generated in the category “3.1 Purchased goods and services” of the GHG Protocol.



*TThe calculated emissions for 2025, totaling 14 metric tons, were offset by corresponding mitigation measures in the form of certificates.

6.1 COMPARISON OF CLIMATE FOOTPRINTS



6.2 ESM'S LONG-TERM TARGETS FOR CO_2 REDUCTION

SCOPE 1: Reduction of CO_2 emissions to 0 kg per year by switching to 100 per cent electric vehicles by 2030.

SCOPE 2: Securing the 0 kg per year achieved in the long term by continuing to purchase renewable electricity.

The purchase of green electricity is contractually secured up to and including 31 December 2028. At the same time, further PV systems are to be installed on the car parks at the Heppenheim site by 2030.

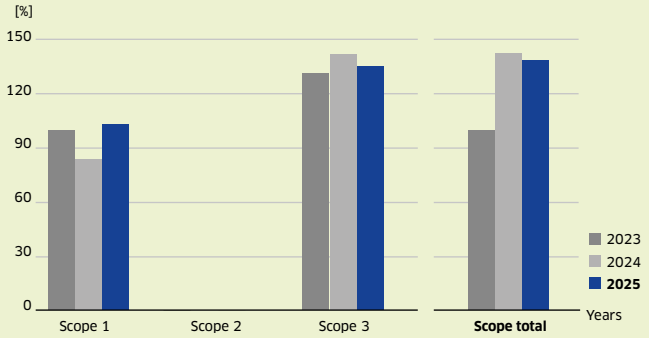
SCOPE 3: Incentivising ESM employees to switch to e-vehicles and thus achieve the "CO_2 reduction by 2050" climate target set by legislation.

To this end, ESM is expanding the number of charging points for electric vehicles on the company's premises by 2030.

CO_2e EMISSIONS TOTAL

2023	2024	**2025**	
120	120	**133**	Number of employees
0	0	**0**	Safety margin [%]
8,488.89	**9,069.60**	**8,733.71**	**SCOPES TOTAL [t CO_2e]**
0	0	**0**	Processes
0	0	**0**	Products

CO_2e EMISSIONS SCOPES BY YEAR



6.3 PRIMARY ENERGY CONSUMPTION AND SCOPE 1 GREENHOUSE GAS EMISSIONS

Under primary energy consumption, we document the fuel consumption of transport using company-owned vehicles and the resulting CO_2 emissions in Scope 1.

Our production processes do not cause any direct emissions of other greenhouse gases (e.g. process emissions). Refrigerant emissions from cooling and refrigeration systems are negligible compared to CO_2 emissions. We therefore do not report on them.

Scope 1 emissions in 2025 account for an absolute share of 10.694,05 kg CO_2e or a relative share of 0.12 per cent, which is significantly below the previous year's level.

Forests play a decisive role in combating the greenhouse effect – in three ways: Firstly, they remove CO_2 from the atmosphere. Secondly, this storage is prolonged if wood is used for new buildings, modernisations, extensions or furniture, for example, and the carbon it contains is thus fixed. Thirdly, wood replaces other energy-intensive materials such as steel or concrete, which are made from finite raw materials and whose production generates significant amounts of CO_2. As native forests are managed sustainably – meaning that no more wood is harvested than grows back – the resource of wood in our forests is not depleted through utilisation.

During the first 20 years, a tree binds approx. 200 kg CO_2. This corresponds to around 10 kg per year according to the Poorter et al. nature 2016 study.

For this reason, ESM has decided to support reforestation in Hesse by planting trees.

DISTRIBUTION OF TOTAL CO_2e EMISSIONS BY CATEGORY

2023 Comparison with previous year [%]	2024 Comparison with previous year [%]	**2025 Comparison with previous year [%]**	
			SCOPE 1: DIRECT EMISSIONS
31.63	-36.30	**105.55**	Transport with company-owned vehicles
			SCOPE 2: INDIRECT ENERGY-RELATED EMISSIONS
0	0	**0**	Purchased green electricity
			SCOPE 3: OTHER INDIRECT EMISSIONS
450.37	0*	**0***	Business travel with external means of transport
-7.75	2.16	**-26.70**	Wood, paper and cardboard
-19.06	32.20	**15.28**	Plastics
46.81	3.46	**-7.27**	Metals
1.55	-2.16	**-33.26**	Minerals and building materials
0.00	-19.70	**-10.07**	Employees' travel
-9.38	69.29	**32.26**	Waste disposal
-14.78	-4.66	**21.48**	Water

* A certificate was purchased for this issuer to offset the 14 tonnes of CO_2e generated.

6.4 ENERGY CONSUMPTION AND DERIVED SCOPE 2 EMISSIONS

ESM obtains its final energy exclusively from renewable sources. Geothermal energy is used for heating and cooling. The associated emissions are reported in Scope 2.

The company's final energy demand in 2025 totalled 2,338.035 kWh of electricity from renewable sources, representing a 13.2 per cent increase over the previous year's consumption. As in the previous year, Scope 2 emissions totalled 0.00 kg CO_2 equivalents.

The total energy requirement in relation to turnover (primary and final energy) rose by 2.64 per cent compared to the previous year, to a value of 779 megawatt hours/million euros. Turnover-related emissions in Scopes 1 and 2 remained almost the same as in the previous year.

By purchasing green electricity, ESM avoids the production of an estimated 472 tonnes of the climate-damaging gas carbon dioxide (CO_2) every year and thus makes a valuable contribution to climate protection. The calculation was based on the 2023 electricity labelling.

ESM INCREASES CO_2 SEQUESTRATION BY 81.1%

An area of approximately 1,670 m^2 has been planted on the ESM company grounds. With vegetation comparable to that found in a park, approximately 14.5 kg of CO_2 per square meter is sequestered. This corresponds to ≈24.2 t CO_2.

Combined with the CO_2 sequestration by the planted trees, ESM's contribution to CO_2 reduction in 2025 resulted in a CO_2 sequestration of ≈149.7 t. This represents an increase of 81.1% compared to the base year 2022.

CO_2 SEQUESTRATION BY ESM SINCE 2022 UNTIL THE END OF 2025

52.8 t CO_2 + ≈ 24.2 t CO_2 ≈ 149.7 t CO_2

PLANTED TREES

VEGETATION ON THE ESM COMPANY GROUNDS



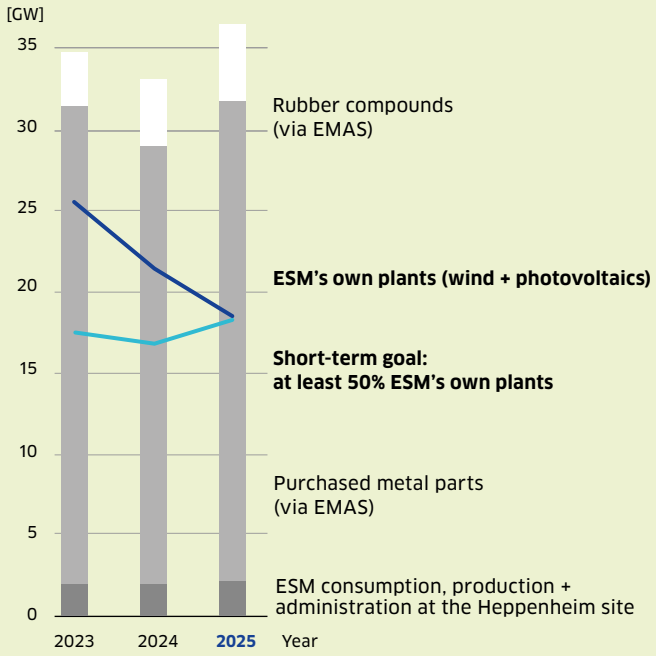
6.5 ELECTRICITY DEMAND AND PRODUCTION FROM OWN RENEWABLE ENERGIES

In the reporting year, ESM had an electricity requirement of 2.338.035kWh at the Heppenheim site. In addition, our suppliers consumed 34.776.197 kWh of electricity in manufacturing our products. We calculate the electricity consumption of our suppliers using literature values in accordance with EMAS (Eco-Management and Audit Scheme).

ESM operates its own PV systems totalling more than 1 MWp on its warehouses and production halls. In addition, affiliates of ESM in Germany operate their own wind turbines, which do not have a direct power line to the site. In the reporting year, ESM generated 18.850.932 kWh of electricity itself from these sources and was thus able to cover more than 100 per cent of the electricity requirements at its own site.

ESM's goal is to cover 100 per cent of its electricity requirements at our own site, including the energy required to manufacture ESM products at our suppliers, through our own PV and wind energy systems by 2027. In the reporting year, ESM was already able to cover >50 per cent of electricity requirements, including delivery components. To fulfil this objective, ESM plans to erect further wind turbines in Germany via affiliated companies.

TOTAL ENERGY CONSUMPTION
FOR PRODUCTS COMPARED TO ENERGY PRODUCTION WITH OUR OWN WIND AND SOLAR PLANTS





ESM's goal:

100 %

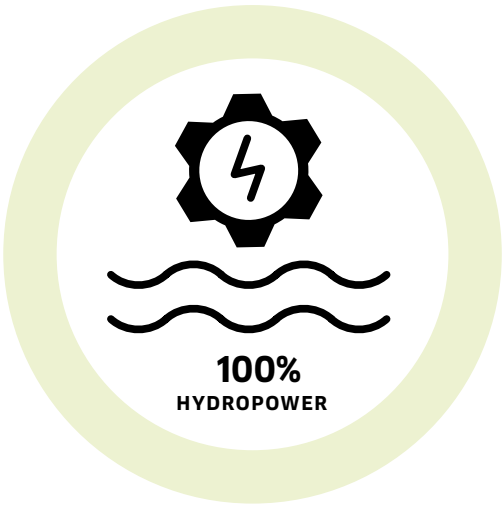
of our electricity requirements by 2027 at our own site, including the energy required to manufacture ESM products at our suppliers, through our own PV and wind energy systems.

Aerial view of the ESM company premises in Heppenheim

7. GUARANTEE OF ORIGIN FOR ELECTRICITY

We only use electricity from renewable energy sources for our site and have set the corresponding Scope 2 emissions to zero. The electricity supplier issues a "CO_2 avoidance through green electricity" certificate for the amount of electricity consumption of the additional electricity purchased from ESM. TÜV Rheinland confirms in an annual certificate of conformity that the energy purchased comes from the designated renewable sources and that its electricity consumption has been offset in the German Environment Agency's register of guarantees of origin.

The electricity purchased in the reporting year is generated in European hydropower plants and fed into the general supply grid.



8. PURCHASED GOODS AND SERVICES (SCOPE 3.1)

In addition to the use of sold products (Scope 3.11), CO_2 emissions along our supply chain are primarily caused by purchased goods and services, in particular through the materials we use to manufacture our products. Reduction measures, transparency and the collection of primary data within our supply chain play a key role here.

Initial activities to collect primary data were launched in 2022 with the aim of gradually expanding data transparency. We also focus on material efficiency along the entire value chain.

As described in more detail in Chapter 9, this begins during product development with the selection of the right material and a material-saving product design, taking specifications and service life into account.

8.1 TRANSPORT AND DISTRIBUTION
(SCOPE 3.4)

Generally, ESM generates emissions when transporting semi-finished products. We generated 10694,05 kg CO_2e in the reporting year through transport with company-owned vehicles.

8.2 USE OF SOLD PRODUCTS
(SCOPE 3.11)

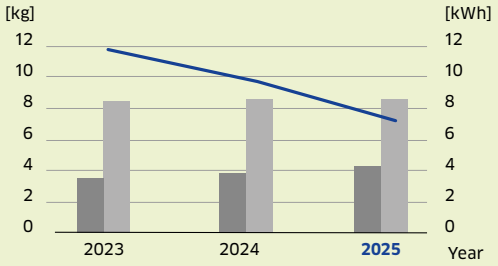
At ESM, we are committed to climate protection and are focussing in particular on reducing our CO_2 footprint. This concerns our direct CO_2 footprint, but above all the footprint resulting from the use of our products in the area of renewable energies.

9. ENVIRONMENT, RESOURCE AND MATERIAL EFFICIENCY

Resource efficiency not only reduces material and energy consumption; the responsible use of raw materials also protects the environment and the climate. For the industry, this means assuming holistic responsibility. We therefore consider a wide range of topics, from the careful use of resources and materials at our production site to water and waste water management. Right from the early stages of product development, our focus is on saving material and making our contribution to a circular economy. Last but not least, we pursue an environmental packaging concept.

CONSUMPTION STATISTICS PER PART

2023	2024	2025	
3.48	3.80	**4.17**	Rubber consumption per part [kg]
8.50	8.56	**8.66**	Metal consumption per part [kg]
11.90	9.85	**6.97**	Energy consumption vulcanisation per part [kWh]



10. OUR SITE

ESM has not committed any serious violations of environmental law.

10.1 WASTE INDICATORS AND TRANSPORTATION OF WASTE

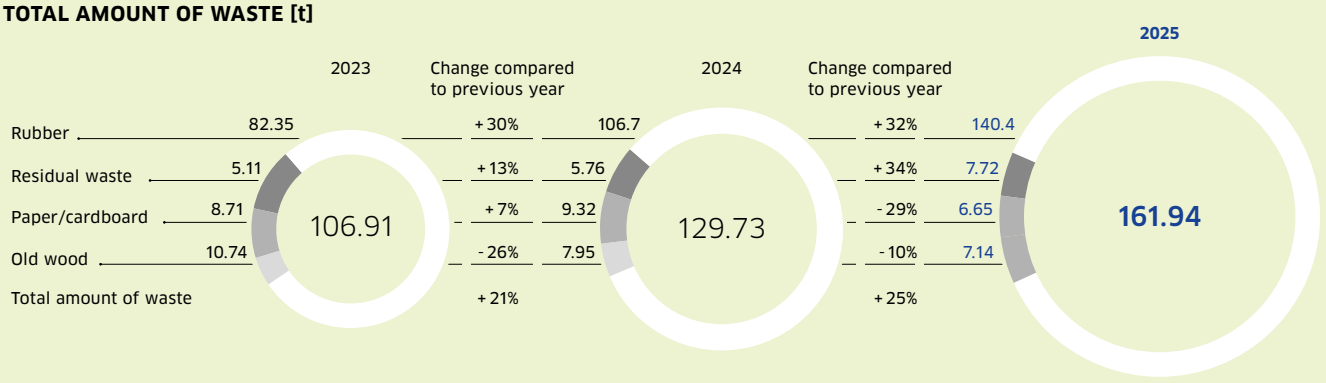
The operation of production facilities and buildings is always associated with the generation of waste. We have therefore endeavoured for many years to avoid waste or – where this is not possible – to give preference to recycling it. The legal regulations applicable at the site are always of fundamental importance to us.

Over the last five years, we have produced an average of 129 tonnes of waste at our site each year. Around 98,1 per cent was non-hazardous waste and around 1,99 per cent was special/hazardous waste.

The recycling/recovery rate across all waste categories is over 98 per cent.

We collect waste at the site and make it available for collection. The small amount of waste that cannot be recycled, thermally recovered, composted or incinerated is disposed of in landfill sites at local waste disposal facilities. All of our waste is disposed of by qualified waste disposal companies. We do not export or import waste.

TOTAL AMOUNT OF WASTE [t]



BIODIVERSITY AT ESM

Since 2025, the ESM company grounds have been home to two bee colonies, each with approximately 50,000 to 60,000 bees. By establishing these bee colonies, the company is sending a clear message about its commitment to sustainability and active environmental protection.

The outdoor areas are specifically designed to be bee-friendly. Flowering plants such as sea sage and butterfly bush provide a rich food supply over a long period of time. Thanks to this natural landscaping, the bees find nectar and pollen in the immediate vicinity and have only short distances to travel. In 2025, a total of 40 kilograms of honey was harvested – a wonderful testament to the favourable site conditions and the successful development of the bee colonies.

In addition, ESM is fully committed to promoting biodiversity. Nesting boxes create additional habitats for native bird species, while insect hotels provide wild bees and other beneficial insects with protected breeding and overwintering sites.

The ecological enhancement of the site is clearly having an impact: lizards and hares are now also at home there. Even a stag beetle, a dormouse and bats have been spotted – a particularly encouraging sign of the site's ecological quality and structural diversity.

As a result, the company grounds are increasingly evolving into a diverse, near-natural habitat that makes a valuable contribution to the preservation of biodiversity.

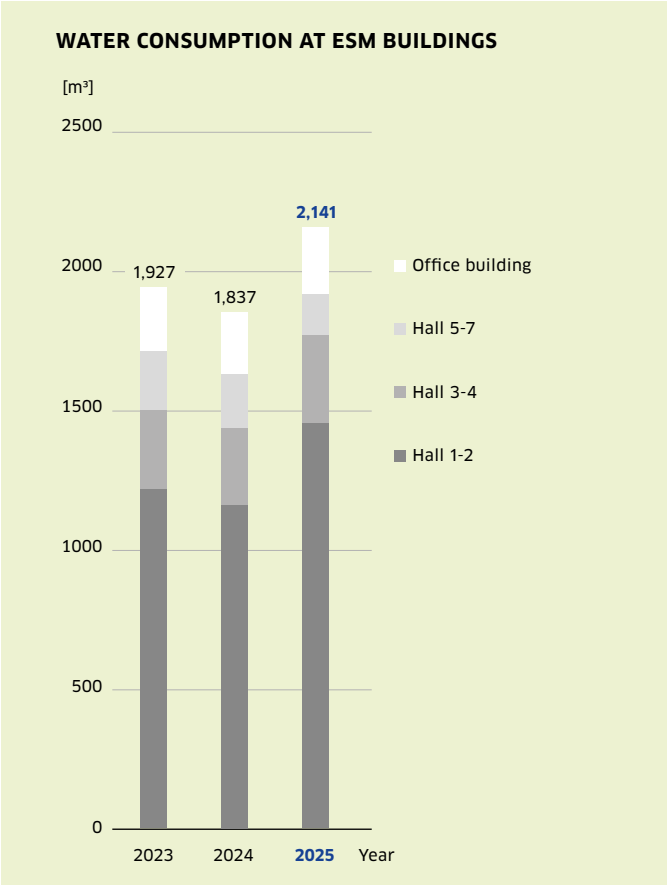


ESM employee with a frame full of bees.



ESM honey with custom label

10.2 WATER CONSUMPTION



At 2,141 cubic metres, ESM's water consumption in 2025 was 16,55 percent below last year's consumption. At 44,5 per cent, the evaporative cooling system in Hall 1-2 accounted for the largest share of total water consumption by far. The rest is divided between the sanitary facilities and production.

We can only influence this consumption to a limited extent. Warm weather and the presence of employees at the workplace play a major role here.

The illustration shows the water withdrawal points for the years 2023 to 2025. The water supply is covered by the public pipeline network of Stadtwerke Heppenheim.

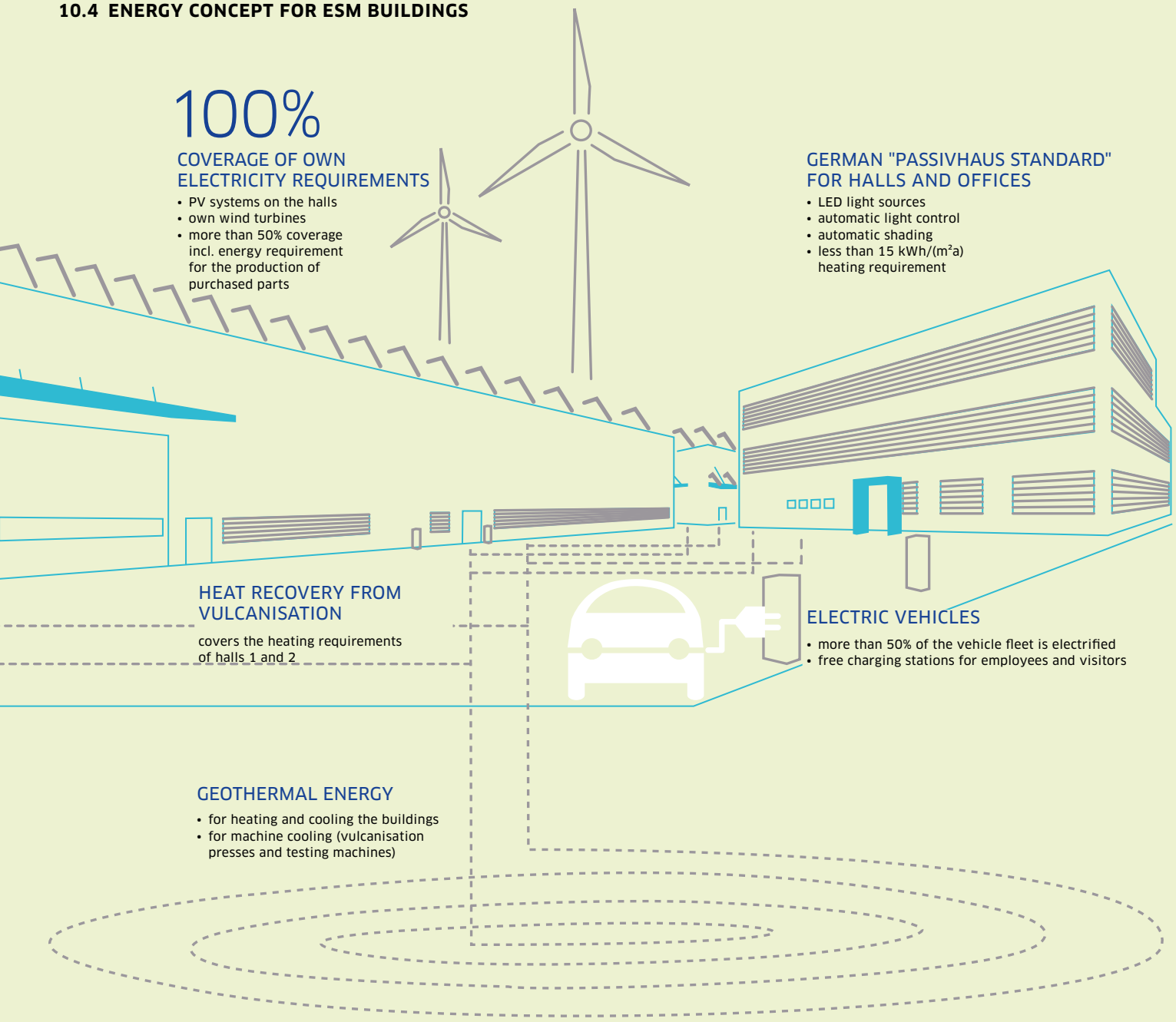
10.3 WASTE WATER

Contaminated waste water from the sanitary facilities is only discharged into the public sewage system.

Contaminated water mixtures from production are collected according to type and disposed of by a qualified disposal company in a traceable manner in accordance with legal requirements.

The rainwater on the entire company premises, including all roof surfaces, is channelled into grass-covered troughs on the site in a natural way and seeps away on site.

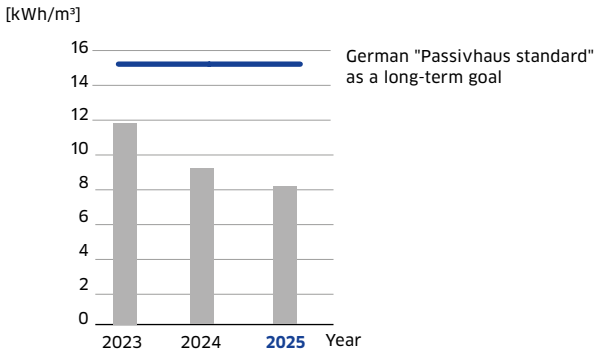
10.4 ENERGY CONCEPT FOR ESM BUILDINGS



Our energy concept for the ESM buildings consists of generating our own electricity, using Passivhaus construction methods for the office, warehouse and production hall, and heating via geothermal energy with the help of heat pumps and heat recovery in production. The above diagram illustrates the concept.

The energy consumption of the heat pumps demonstrates the success of our energy concept for the ESM buildings. In terms of the energy consumption of its heat pumps, ESM's own warehouses and production halls comply with the Passivhaus standard.

HEAT PUMP CONSUMPTION



SOCIAL INFORMATION



ESM employee on the 2 MW wind turbine connected by ESM.

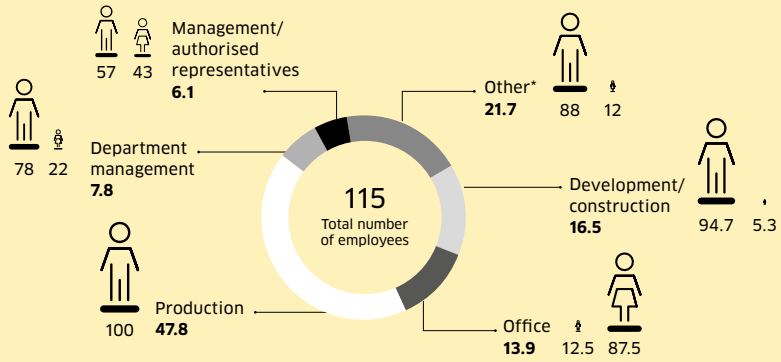
11. EMPLOYEE DEVELOPMENT

The decisive factor in ensuring the long-term success of a company is its employees. Social developments such as demographic change, economic and pandemic-related crises, and the shortage of skilled labour are challenges that have an impact on human resources. ESM relies on committed, performance-orientated, qualified employees who are capable of change.

The number of employees at ESM in 2024 was 120. The following table shows the distribution of male, female and diverse genders within the company. There are currently no employees of diverse gender at ESM. That's why this group does not appear in the chart below.

2023

Shares in [%]



2024

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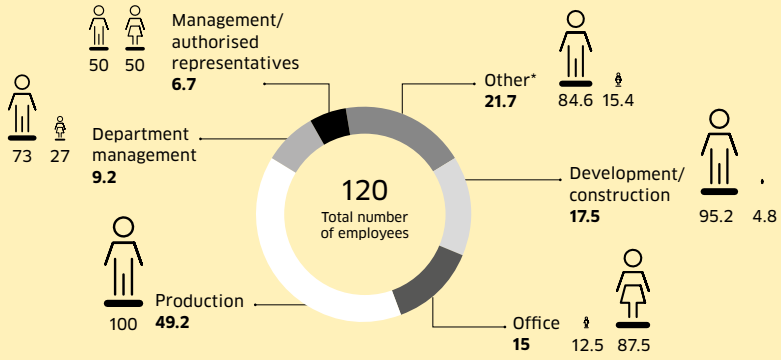

2025

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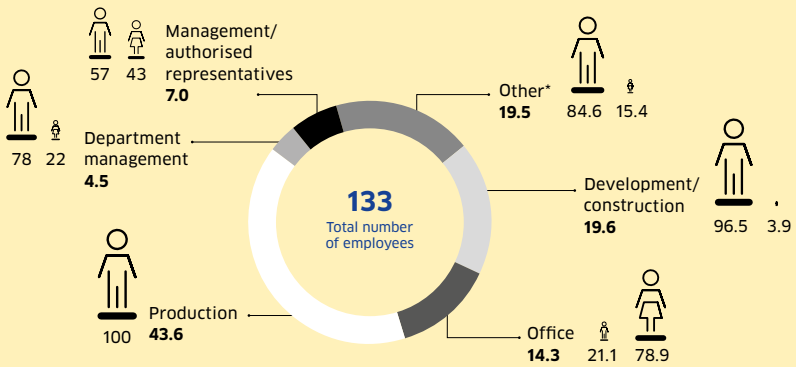


*Test bay, QM/QA, cleaning staff, warehouse

12. ATTRACTIVE EMPLOYER

Various programmes and measures together help ESM to position itself as an attractive employer. With solutions such as collaborative space concepts, we offer our employees further attractive options for personalising their work. Mobile working is only partially possible in the manufacturing industry, but is possible to a limited extent at office-only workplaces. When organising individual working hours, we are guided by the respective phase of our employees' lives (part-time, parental leave or care leave). Self-determined and flexible working makes it possible to combine work and private life.

12.1 FAIR PAY

For our employees, the total remuneration package consists of a monthly basic salary, a performance-related remuneration component and special payments such as holiday pay. Remuneration is based on the requirements of the job and is subject to a recognised level system.

Annual inflation adjustments are based on the collective wage agreements of IG Metall.

12.2 LIVING WAGE AT ESM

According to the European Social Charter, the appropriate minimum wage is 68 per cent of the respective national median wage. According to the Federal Statistical Office, the German median income in 2025 will be EUR 54.066 per year, which corresponds to EUR 4.505.50 per month or EUR 26,04 per hour (of which 68 per cent = EUR 17,71). From 2025, the statutory minimum wage is EUR 12.82, compared to EUR 12.41 in 2024.

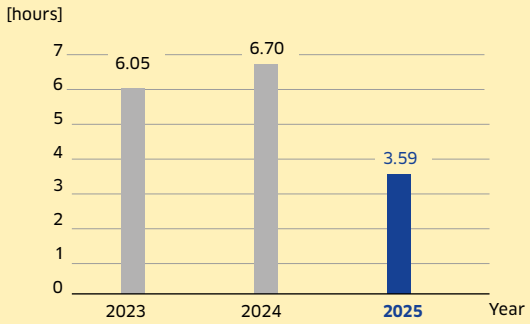
We verify the salary with the ESM median income in the form of an internal report on salary records. The median wage at ESM is EUR 53.656, which corresponds to EUR 4.471,33 per month or EUR 25,85 per hour. This means that each ESM employee receives more than EUR 17,71 per hour, which fulfils the living wage requirement.

The index based on the ratio of the total annual remuneration of the highest-paid person to the median total annual remuneration of all employees (with the exception of the highest-paid person) at ESM is 3,01.

12.3 TRAINING AND FURTHER DEVELOPMENT

Employees receive annual training on mandatory topics and further training measures. In addition, we determine and plan further and individual training requirements in our annual employee appraisal. In the 2025 reporting year, we recorded an average of 3,59 hours per employee.

AVERAGE NUMBER OF HOURS/EMPLOYEE



13. DISCRIMINATION

In accordance with our Code of Conduct and the statutory regulations in Germany, ESM and its employees consistently reject discrimination and are committed to a non-discriminatory environment. We encourage our employees to address and report discrimination at an early stage. They can report any issues via line managers, directly to the management, or via an anonymous and digital whistleblower portal.



Our employees have the right and are actively encouraged to come forward if they feel disadvantaged in connection with their employment relationship by their employer, superiors, other employees or third parties on the grounds of race or ethnic origin, gender, religion or belief, disability, age or sexual identity. It goes without saying that we treat reports confidentially and follow them up. They can be submitted via internal channels or via an external whistleblowing system.

There were no reports or incidents of employees being discriminated against or disadvantaged in the 2025 reporting year. This also includes discrimination or disadvantages based on religion or minority affiliations.

14. HEALTH PROTECTION AND OCCUPATIONAL SAFETY



A central responsibility of ESM GmbH is to create a working environment that preserves the individual health and ability to work of all persons working in the company or on ESM's premises. In this context, we are particularly concerned with preventing accidents at work.

To fulfil this responsibility, ESM has implemented an occupational health and safety management system since 2017, which we constantly enhance. Initially, this was in accordance with OHSAS 18001:2007 and then from 2020 in accordance with DIN EN ISO 45001. In organisational terms, we pool the topics of health protection and occupational safety together with environment and quality in the HSEQ (Health, Safety, Environment & Quality) department. The company policy, which is publicly available on the ESM website, sets out the relevant expectations and principles in connection with these topics. Responsibility for occupational health and safety is defined at ESM. The individuals assigned this task serve as contacts for local and Group-wide interested parties and make a valuable contribution to ensuring compliance with local legislation, occupational health and safety standards (DIN EN ISO 45001) and Group-wide guidelines. They regularly report to the company management at meetings. The effectiveness of the management system and the associated processes and measures is continuously monitored and ensured from the highest level. Aiming to ensure long-term support for occupational safety and health protection, we record and analyse HSEQ key figures and use them to set company targets.

We systematically collect and regularly evaluate potential risks and opportunities as part of the management system (due diligence). To this end, we review compliance with the standards and the achievement of the targets and objectives of the respective management systems implemented.

14.1 HAZARD IDENTIFICATION AND RISK ASSESSMENT

In order to minimise occupational accidents and illnesses, the company has an obligation to implement continuous risk identification and assessment measures. The method used is based on local legal requirements.

The risk assessment at the workplace is carried out by prevention specialists, i.e. the safety specialist and the company doctor, and an assessment of the workplace is carried out jointly. We place a special emphasis on the assessment of specialists with regard to the ergonomic design of the workplace, repetitive work processes or workplaces with increased stress. Measures to prevent hazards are agreed with those responsible in order to take account of the pyramid of measures on the one hand and adequately involve employees on the other.

In addition to the standardised and regularly conducted hazard and risk assessment, there are many ways to report unsafe conditions or actions. In principle, all employees must be aware of unsafe actions at all times and in all places and can and should remove themselves from the danger zone. If an unknown source of danger is identified in the company, be it by observing an unsafe condition or an unsafe action, the resulting risk must be assessed by an assessment team and the risk assessment updated. This can be done by reporting directly to the respective supervisor or as part of shift handovers.

>Definition of "unsafe condition": The term "unsafe condition" refers to the physical condition of the workplace (buildings, machinery, processes) that could potentially cause material damage. This includes, for example, defective plant, machines, tools, equipment and vehicles or the malfunction of safety protection devices.

>Definition of "unsafe act": The term "unsafe act" refers to the performance of a task or activity in a manner that may jeopardise the health and safety of persons or cause damage to property. This includes, for example, the operation of equipment without qualification or authorisation, the failure to use or improper use of personal protective equipment, or non-compliance with defined safe working procedures.



Ergon mixer packaging station in Hall 4 using a gantry crane.

15. ACCIDENT FREQUENCY RATE

The Lost Time Injury Rate (LTIR) is defined as the number of accidents at work per million hours worked. The calculation scope for the accident frequency rate comprised the accidents at our site in 2025. All accidents were documented and analysed. However, the majority of accidents had only minor consequences.

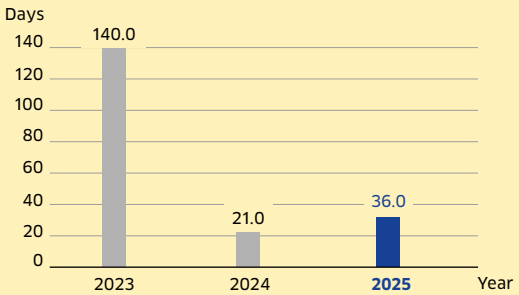
The accident frequency rate, based on the defined scope, was 12,82 accidents per million hours worked in 2025.

12.82 Accidents / **1,000,000** hours worked in 2025

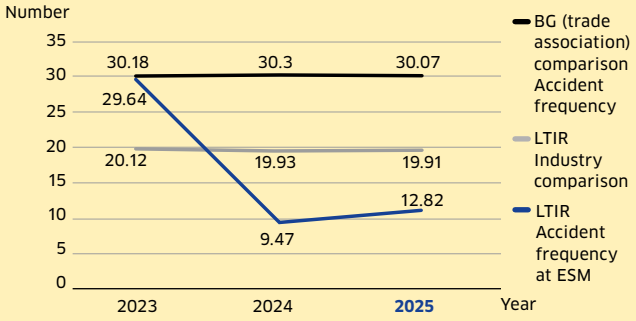
16. DAYS LOST DUE TO ACCIDENTS

2023	2024	2025	
29.64	9.47	12.82	**LTIR:** ACCIDENT FREQUENCY
23.33	10.5	12.00	**LTI:** ACCIDENT SEVERITY
23.10	15.98	35.03	**TRIR:** INCIDENT FREQUENCY
202,400	211,200	234,080	**HOURS WORKED**
0	0	0	**FATALITIES,** WORK-RELATED
0	0	0	**ILLNESSES,** WORK-RELATED

NUMBER OF DAYS LOST



COMPARISON OF ACCIDENT FREQUENCY



The number of days lost due to accidents was 36 days in 2025. 41 accidents were recorded. In relation to the number of employees, one in three employees had a documented injury/year, compared to one in seven in the previous year.

The accident severity LTI (days lost/personal injury with loss of working hours) has risen from 10,50 to 12,00.

After evaluating and analysing the accidents that have occurred, it has become clear that the human factor plays a decisive role in accidents.

Of course, every accident is theoretically avoidable. A zero-accident strategy should be aimed for, but there is always a certain residual risk. ESM's efforts in the area of occupational health and safety have proven their worth and the company has decided that it does not consider a change to be possible or make sense at this point in time.

In addition, training sessions will be held regularly, and the existing process will continue in the future. Measures and key performance indicators will be evaluated and reviewed for this purpose.

17. HOLISTIC HEALTH PROMOTION



All our machines above a defined size are equipped with a balancer, which enables operators to transport heavy components with virtually no force.

In our endeavour to create the healthiest possible working conditions, the workstations are ergonomically designed and equipped with lifting and carrying aids. We want to promote the health of our employees by expanding our workstations. Anyone who sits in front of a PC for hours every day is usually familiar with tension, headaches and back pain. In addition to these short-term symptoms, an inactive lifestyle is also associated with numerous diseases, for example of the cardiovascular system and metabolism.

The office workstations are modern in design, bright with natural light and equipped with height-adjustable desks as standard.

ESM improves the compatibility of family and work with flexible working models, particularly in office workplaces. Unfortunately, this is only possible to a limited extent in the production area due to shift work.

ACTIVE IN SPORTS

ESM employees successfully take part in sporting events such as the annual nationwide CITY CYCLING campaign. According to the evaluation of the Bergstrasse district for 2024, which includes Heppenheim, 112 tonnes of CO_2 were saved during the campaign. ESM supports its employees in the form of an interest-free loan for the purchase of an eBike or conventional bicycle.

ESM employees took part in the Old Town Run in Heppenheim in September 2023. Two relay teams and employees in individual races took to the starting line in their ESM running shirts.

In the M55 age group, one employee took 1st place in the 5 km run, and another employee took 2nd place in the M35 age group. In the BKK-Freudenberg company relay race in the mixed class over 10 km, team ESM1 took 6th place and ESM2 11th place out of 23 participating teams. Unfortunately, the Old Town Run was cancelled in 2024.



Old Town Run in Heppenheim: An ESM employee with a tailwind during the relay race. Right: The ESM motto is emblazoned on the back of the running shirts.

18. ETHICS AND GOVERNANCE

In order to achieve the goals of sustainable development, we must set and adhere to binding ethical and governance standards. As part of our compliance programme, we are therefore committed to always acting fairly and in accordance with applicable laws, regulations, standards and guidelines. Legally compliant business processes and compliance with anti-corruption laws play a central role here, as do respect for UN human rights law and ensuring corporate due diligence.

COMPLIANCE

Compliance means ensuring adherence to legal requirements and internal rules that the company undertakes to fulfil on its own responsibility. For ESM, maintaining integrity and responsibility towards people and the environment is fundamental. At our site, we attach great importance to ethically impeccable, legal and compliant behaviour.

WHISTLEBLOWER PORTAL

We have been providing our whistleblower portal, which complies with EU Directive 2019/1937, since 2023. Employees and business partners can anonymously and securely report any misconduct and violations of our Code of Conduct or the applicable law without fear of retaliation.

No reports were received in the reporting year.

18.1 INTERNAL AND EXTERNAL GUIDELINES

ESM is against child labour and forced labour without exception and stands for fair wages, freedom of assembly and freedom of expression. The company has zero tolerance for discrimination, harassment and violations of company principles, regardless of where they occur in the value chain.

The principles and internal guidelines of ESM GmbH on respecting human rights and dealing with each other, as well as the applicable social standards, are set out in the corporate policy and the Code of Conduct. The Code of Conduct sets out ESM's expectations with regard to compliance with laws and standards as well as human rights and the obligation within the supply chain to all employees and our business partners. This document has since applied to all employees and our business partners.

The Code of Conduct is available in German and English.

18.2 CORRUPTION AND INFORMATION SECURITY

No incidents involving corruption or information security were reported or confirmed in the 2025 reporting year.

2023	2024	2025	
0	0	**0**	Reported incidents – Corruption
0	0	**0**	Reported incidents – Information security

The aim of information security is to protect information and the information/communication technologies required to process and store it in an appropriate manner in the interests of ESM management, employees, business partners and customers. We pursue the following protection goals in this regard: confidentiality, integrity and availability.



To minimise the risk of technical system failures and the associated additional costs and loss of revenue, we continuously implement measures to increase the availability of IT (e.g. equipping server rooms), as well as to increase the confidentiality (e.g. awareness training for employees) and integrity (e.g. redundant systems and back-up protection) of data. In addition to technical safeguards, the IT department ensures standardised control and monitoring (security governance) of information security.

19. SUSTAINABILITY IN THE SUPPLY CHAIN

With globalisation and the increasing division of labour in production, supply chains have branched out across the globe. This means that companies have a responsibility to ensure social and environmental standards in their supply chain as well. The discussion surrounding an EU-wide supply chain law makes it clear that the topic is becoming increasingly important and increasingly regulated. With its Procurement Strategy Guideline and Code of Conduct, ESM has developed management tools that contribute to sustainability in the supply chain.

20. SUPPLY CHAIN MANAGEMENT

Procurement is the responsibility of the commercial department, subject to the supervision of top management.

In line with the principle of dual materiality, ESM focuses on material procurement with regard to sustainable supply chain management. On the one hand, the procurement of materials – due to the high proportion of material costs in the total price of the product – has a direct impact on the profitability of the company; on the other hand, the procurement of product components, packaging materials and merchandise is potentially also associated with the greatest indirect environmental and social impact of the company.

As a rule, ESM seeks direct contact with its suppliers. Thanks to close collaboration with existing suppliers and the expertise of experienced purchasers, ESM's supplier network has been largely stable for years and is only subject to minor fluctuations. ESM endeavours to have a second supplier for all material groups. This reduces the risk of delivery cancellations or other problems in procurement.

21. HUMAN RIGHTS IN THE SUPPLY CHAIN

21.1 ENVIRONMENTAL AND SOCIAL STANDARDS FOR SUPPLIERS

Obliging our suppliers to comply with social and environmental standards and monitoring this compliance is part of our corporate responsibility.

Supplier self-disclosure is requested from suppliers as standard. Listed direct suppliers (preferred suppliers, series suppliers) must provide signed confirmation of compliance with our Code of Conduct for Business Partners. By signing the agreement, our suppliers undertake to demand compliance with these agreements from their suppliers as well. ESM is careful not to take on any suppliers with risk.

21.2 ASSESSMENT ACCORDING TO ENVIRONMENTAL CRITERIA

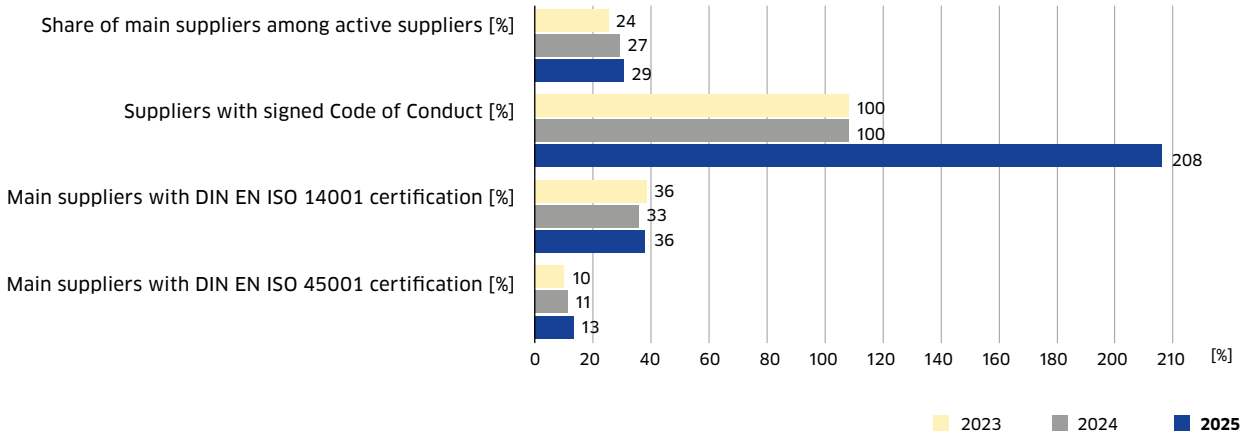
All our suppliers go through defined processes in which they are assessed according to various criteria. Among other things, certification in accordance with DIN EN ISO 14001 and DIN EN ISO 45001 is taken into account in the supplier evaluation. For suppliers without environmental certification, this is recommended in accordance with our terms and conditions of purchase. As the majority of our suppliers are based in Germany and are obliged to comply with the comparatively comprehensive applicable legal provisions, certification in accordance with DIN EN ISO 45001 is not so widespread in Germany.

Environmental protection and occupational health and safety are taken into account and queried during the supplier self-disclosure enquiry. A review takes place as part of a supplier visit.

DIFFERENTIATION OF SUPPLIERS

2023	2024	**2025**	
178	166	134	Active suppliers *All suppliers with whom an order was placed via ERP*
42	45	39	Main suppliers *All suppliers who have undergone a supplier evaluation in accordance with QM021*
15	15	14	Evaluated suppliers with DIN EN ISO 14001
4	5	5	Evaluated suppliers with DIN EN ISO 45001
42	45	81	Suppliers with a written commitment to the Code of Conduct *The Code of Conduct was introduced in 2023*

EVALUATION OF SUPPLIERS



GOVERNANCE INFORMATION



2 MW wind turbine connected by ESM, erected in 2011.

In close co-operation with the respective departments of the specialist divisions, the management is responsible for creating and updating internal guidelines. The most important corporate guidelines in the area of sustainability include the Environmental Guideline, the Human Rights & Working Conditions Guideline, the Procurement Strategy Guideline, the Corporate Ethics Guideline, the Information Security Guideline and the Corruption Guideline, which, together with the applicable Code of Conduct, reflect the values and guidelines for working at and with our company. In these guidelines, ESM refers to and commits itself to the relevant international standards such as the OECD Guidelines, the United Nations Guiding Principles on Business and Human Rights, the International Bill of Human Rights, the Sustainable Development Goals (SDGs), UN Global Compact (UNGC) and the Paris climate protection goals.

The Code of Conduct was revised in 2024 and provides a comprehensive overview of the regulatory framework, consisting of principles, guidelines and instructions, and helps to ensure that employees and suppliers behave ethically and in accordance with the company's values and guidelines. The ESM Code of Conduct sets clear standards and expectations on how to act and react.

> ESRS G1 Corporate Governance

22. WHISTLEBLOWER HOTLINE

In the event of suspicions or complaints about suspected violations of laws or ESM guidelines, in particular in cases of fraud, corruption, accounting fraud or other actions that could trigger criminal or civil law consequences, our employees and external parties have access to the whistleblower portal set up in 2023 (available at https://esm.hinweisgeberportal.de/).

All reports can be submitted anonymously. ESM treats every report confidentially and starts a follow-up process.

Adherence to legal regulations and internal compliance rules is a top priority for ESM and is enshrined accordingly in the company policy. ESM is committed to ensuring that violations are detected at an early stage in order to initiate appropriate countermeasures and avert potential damage to customers, employees, business partners and ESM as a company. ESM GmbH prohibits any retaliation against an employee who reports a violation of rules or laws in good faith, even if the report later proves to be unfounded. To act in good faith means to act without malicious intent or dishonesty. Knowingly reporting false information, on the other hand, will not be tolerated.

> ESRS G1-3

23. DATA PROTECTION/INFORMATION SECURITY

Our company has focused on research and development ever since it was established. Data and information security has been of fundamental importance to ESM from the outset. In 2024, ESM drew up its guidelines on information security and thus set out the company's established practices in writing. Information security is an important quality feature of data processing for ESM, as all key strategic and operational business processes in the company are significantly supported by information technology (IT).

The company aims to secure the availability of data and IT systems in all technology-dependent and commercial areas in such a way that downtimes and data loss can be prevented or at least that the expected magnitude can be tolerated. We also strive to adequately guarantee the integrity and confidentiality of sensitive company data and personal data. This includes both personnel data and technical documents. Cases of damage with high financial impact and immaterial consequences in the form of damage to the company's image must be prevented.

Appropriate technical and organisational measures are required to ensure information security. They can only be sufficiently effective if all employees are aware of the potential threats to information security and act responsibly in their areas of activity. Internal and external officers have conducted regular training courses on information security and data protection to help employees maintain an appropriate level of data protection.

To minimise the risk of technical system failures and the associated additional costs and loss of revenue, ongoing measures are taken to increase the availability of IT (e.g. equipping server rooms), as well as confidentiality (e.g. awareness training for employees) and the integrity (e.g. backup security) of data. In addition to the technical safeguards, the IT management ensures standardised control and monitoring (security governance) of information security within the company.




ESM

APPENDIX

24. ABOUT THIS REPORT

This is the sustainability report of ESM GmbH. The report contains information and data on the company's activities, performance and objectives that are material in terms of sustainable development. It provides a comprehensive insight into ESM's business activities and describes in particular how the company fulfils its economic, social and environmental responsibilities.

25. STANDARDS AND GUIDELINES

The structure of the reporting follows the structure of the European Sustainability Reporting Standards (ESRS) and the standardised basis of the Greenhouse Gas Protocol GHG.

The selection of topic-specific standards depends on the determination of materiality. Based on this, ESRS E1 to ESRS G1 are included in the report. The ESRS content index in the appendix provides a detailed overview of which ESRS standards are covered in the report and where the respective information can be found.
The aim of the European Sustainability Reporting Standards is to specify the sustainability information that a company must disclose in accordance with Directive 2013/34/EU of the European Parliament and of the Council, as amended by Directive (EU) 2022/2464 of the European Parliament and of the Council. This report fulfils the requirements of these directives.

26. ESRS CONTENT INDEX

DECLARATION OF USE	ESRS USED	APPLICABLE INDUSTRY STANDARD	STATUS/REASON FOR OMISSION
	ESRS 1 General requirements ESRS 2 General information	None applicable	• Fully reported/no omission • Partially reported/omission of individual items from the information • Not reported/omission of information 1. Not applicable 2. Restrictions due to a duty of confidentiality 3. Explicit legal prohibitions 4. None or not all information available

ESRS STANDARD OR OTHER SOURCES	INFORMATION	PLACE/PAGE IN THE REPORT	STATUS	EXPLANATION OF OMISSION/ OTHER INFORMATION
ESRS E1	**CLIMATE CHANGE**	**10, 131 14 - 19, 20-21, 25**		
	• Adaptation to climate change • Climate protection • Energy			
ESRS E2	**ENVIRONMENTAL POLLUTION**	**22, 24**	**3**	**Activity does not cause air pollution, BG (trade association) measurement**
	• Air pollution • Water pollution • Soil contamination • Pollution of living organisms and food resources • Substances of concern • Microplastics			
ESRS E3	**WATER AND MARINE RESOURCES**	**24**		
	• Water • Marine resources		1	Not a material topic for marine resources
Subtopic	• Water consumption • Water withdrawal • Discharge of water • Discharge of water into oceans • Exploitation and utilisation of marine resources		4	Discharge of water into oceans and extraction and utilisation of marine resources not taken into account

ESRS STANDARD OR OTHER SOURCES	INFORMATION	PLACE/PAGE IN THE REPORT	STATUS	EXPLANATION OF OMISSION/ OTHER INFORMATION
ESRS E4	**BIODIVERSITY AND ECOSYSTEMS**	**10, 18-19, 23**		
Subtopic	Direct causes of biodiversity loss			
Sub-subtopic	• Climate change • Land-use change, freshwater and marine land-use change • Direct use • Invasive alien species • Environmental pollution • Other			
Subtopic	Effects on the status of the species			
	Example: • Land degradation • Desertification • Soil sealing			
	Impacts and dependencies of ecosystem services			
ESRS E5	**CIRCULAR ECONOMY**	**22**		
	• Resource inflows, including resource utilisation • Resource outflows in connection with products and services • Waste			
ESRS S1	**COMPANY WORKFORCE**	**27-29, 30-33**		
Subtopic	Working conditions			
Sub-subtopic	• Secure employment • Working hours • Appropriate remuneration • Social dialogue • Freedom of association, existence of works councils and employees' rights to information, consultation and co-determination • Collective bargaining • Work-life balance • Health and safety protection			
Subtopic	Equal treatment and equal opportunities for all			
Sub-subtopic	• Gender equality and equal pay for equal work • Further training and skills development • Employment and inclusion of people with disabilities • Measures against violence and harassment in the workplace • Diversity			
Subtopic	Other labour-related rights	34 -35		
Sub-subtopic	• Child labour • Forced labour • Appropriate accommodation • Water and sanitary facilities • Data protection			

ESRS STANDARD OR OTHER SOURCES	INFORMATION	PLACE/PAGE IN THE REPORT	STATUS	EXPLANATION OF OMISSION/ OTHER INFORMATION
ESRS S3	**AFFECTED COMMUNITIES**	**10, 34 - 37**	**4**	**Classified as non-material**
Subtopic	Economic, social and cultural rights of communities		4	
Sub-subtopic	• Appropriate accommodation • Adequate nutrition • Water and sanitary facilities • Soil-related impacts • Safety-related impacts		4	
Subtopic	Civil and political rights of communities		4	
Sub-subtopic	• Freedom of expression • Freedom of assembly • Impact on human rights defenders		4	
Subtopic	Rights of indigenous peoples		1	
Sub-subtopic	• Voluntary and informed prior consent • Self-determination • Cultural rights		1	
ESRS S4	**CONSUMERS AND END USERS**	**21, 34 - 35, 38 38 - 39**	**2**	
Subtopic	Information-related effects for consumers and/or end users			
Sub-subtopic	• Data protection • Freedom of expression • Access to (high-quality) information			
Subtopic	Personal safety of consumers and/or end users		4	
Sub-subtopic	• Health and safety protection • Personal safety • Child protection		4	
Subtopic	Social inclusion of consumers and/or end users		4	
Sub-subtopic	• Non-discrimination • Access to products and services • Responsible marketing practices		4	
ESRS G1	**CORPORATE MANAGEMENT**	**38 - 40**		
Subtopic	• Corporate culture • Protection of whistleblowers • Animal welfare • Political engagement and lobbying activities • Management of relationships with suppliers, including payment practices			
	Corruption and bribery	35		
Sub-subtopic	• Prevention and detection including training • Incidents			

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