



# SUSTAIN- ABILITY- REPORT

2022/2023



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# SUSTAINABILITY



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# INTRODUCTION

## WHAT DOES SUSTAINABILITY MEAN TO YOU?

### Family business

The way you approach the topic of sustainability is very subjective. When you are young you often take over the beliefs and thoughts of the people in your immediate surroundings. Later, you question what you were taught and define your own values. The world is changing and so are our values. For me, sport is the perfect ambassador when it comes to combining environmentally friendly, social, and economic goals –as sport is a universal language. For my family, this starts on the soccer pitch at home, where my older son is already passionately participating. It is a pleasure to be able to live and pass on regional values, which provide a solid foundation for future generations. If you are looking for a job where you can make a valuable contribution to the future and support the preservation of a planet worth living on, you will find it at Aspöck.

### Values | Benefits

Light allows us to see when nature goes dormant. Our lighting products provide safety on the roads worldwide and make the daily work processes possible. Aspöck Systems has grown into a globally active company. For us sustainability includes ethical, social, and ecological values, and we are progressively putting this into practice. With the title „Think today about tomorrow - NOW!“ we have clearly positioned ourselves: We are an industrial company with clear values. We operate responsibly. We keep resource conservation in mind and protect our ecosystem. We are committed to continuous improvement.

### Action | Content

This sustainability report provides insights into the way in which we think and make decisions, our actions, as well as public perception. It also includes details of our current achievements and future goals. We focus on the following four key areas:

- We use well-thought-out strategies to sustainably improve the entire value chain and reduce our CO<sub>2</sub> emissions.
- We prioritize listening to our customers, as their needs are an integral part of our sustainable development.
- We value transparency and traceability when working with our suppliers. These principles enable us to achieve big goals.
- We are driven by innovation and research. Our products have always been designed and manufactured to the highest possible quality. We accept the challenge to produce them without compromising on quality while leaving the smallest possible ecological footprint.

**We are happy to be part of this important industry. Join us on our journey and do not forget to ask yourself:**

**“What does sustainability mean to me?” Because every small step counts.**



**Karl Aspöck, CEO**



# THE REPORT



# ABOUT THIS REPORT

GRI 2-2, 2-3, 2-4, 2-22

This is our second sustainability report - published in July 2024. It includes the companies Aspöck Systems GmbH, Aspöck Portugal S.A. and Aspöck Automotive Polska Sp. z o.o., hereinafter referred to as “Aspöck”. In contrast to the previous report, Aspöck do Brasil LTDA will no longer be commented on in this report as it is not a wholly-owned subsidiary.

Our first Aspöck Sustainability Report 2021 already provided information on our materiality analysis and our key requirements, goals, and actions taken. The current report focuses on the calendar years of 2022 and 2023 (January 1, 2022 to December 31, 2023). As in the previous report, we have followed the guidelines of the Global Reporting Initiative (GRI). This provides a comprehensive insight into our sustainability practices and performance. Therefore, it is important for us to focus on the preparations for the requirements of the Corporate Sustainability Reporting Directive (CSRD), which will apply to our company as of financial year 2025.

To meet these requirements, an interdisciplinary sustainability team, with the support of external sustainability experts, has implemented a series of initiatives, including a revision of the materiality analysis.

In several workshops we

- specified the context,
- carried out an ESG opportunity and risk analysis,
- validated the stakeholder analysis,
- analyzed the business model,
- illustrated the value chain,
- carried out a materiality analysis (based on the GRI), and finally
- defined the list of material topics.

Based on these findings, we have set strategic direction and targets for each material topic, which are quantified using suitable key performance indicators (KPIs). The sales figures refer to the financial year 2022/23. The financial years of the respective sites differ. For this reason, all the other metrics (e.g. waste data) are based on the calendar years of the individual production sites.

Our basic material fields of action have not changed from 2021. However, they have been reinterpreted and re-evaluated considering GRI and future ESRS requirements.

In section Materiality Analysis of this report, we explain this process in more detail and compare the material fields of action (material topics) of 2021 with those of 2023. The report has not yet been externally audited. As of financial year 2025, all non-financial disclosures will be integrated into the management report to meet the requirements of the CSRD.



# THE COMPANY



# ABOUT THE COMPANY

## The big idea

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

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

Felix Aspöck, founder

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

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



Felix & Karl Aspöck

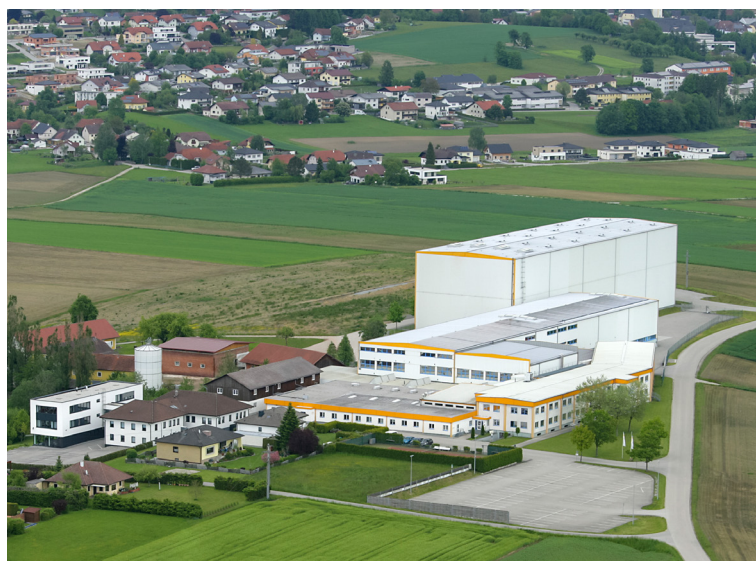
## Milestones

In 2007 we made a smart move: we took over our former supplier and partner Fabrilcar, which became part of our company in 2008 as Aspöck Portugal. This ensured a significant production volume and with two expansions in the following years, the site developed into the largest manufacturing plant of the Aspöck Group. Currently, 900 employees are working there and they produce 80% of all Aspöck lamps.

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

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

Karl Aspöck, CEO



Location Peuerbach (Headquarters)

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

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

# FACTS & FIGURES

GRI 2-1, 2-6, 2-7

ASPÖCK SYSTEMS



CEO KARL ASPÖCK



8 SALES OFFICES



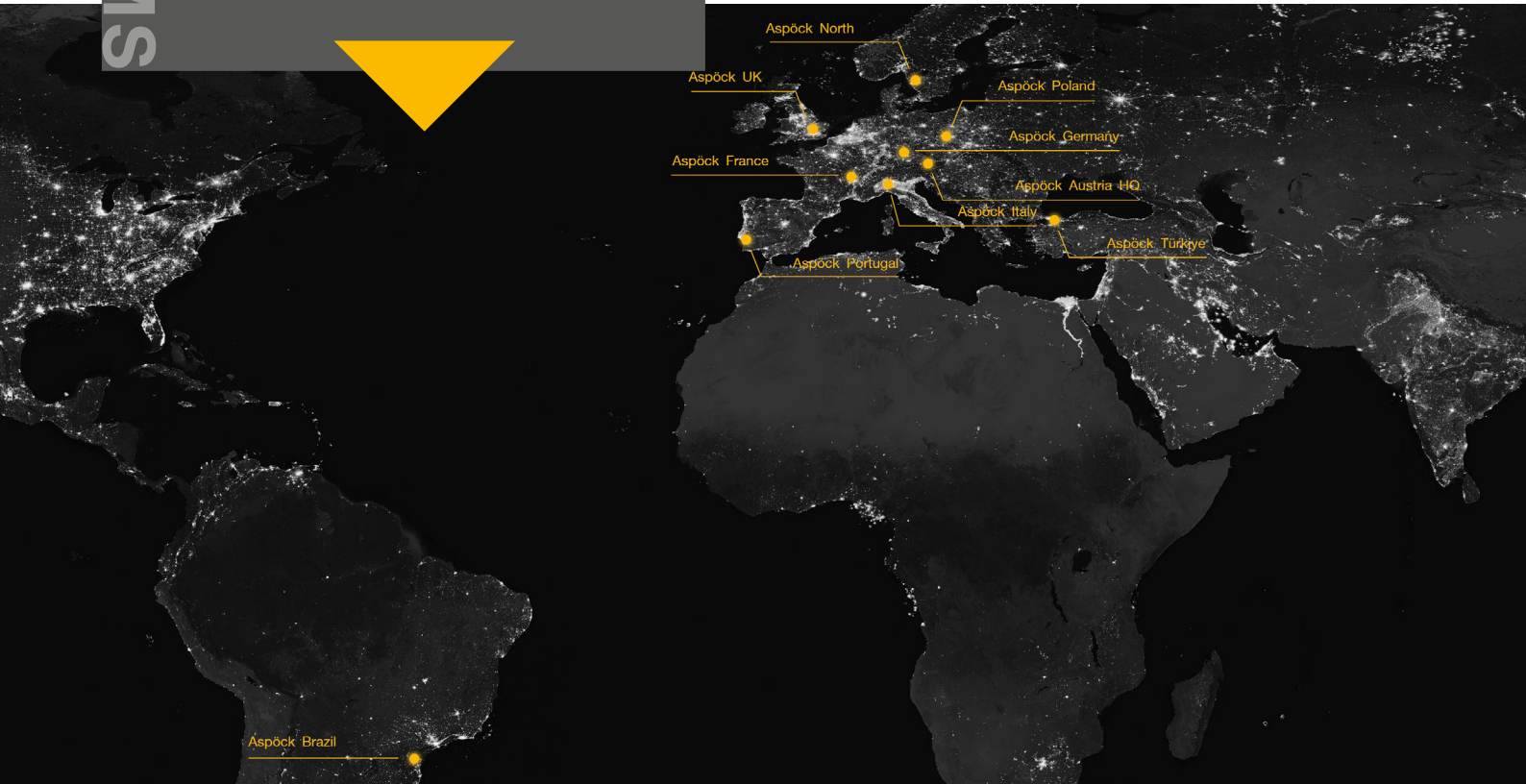
4 PRODUCTION SITES



230 MIO TURNOVER  
FY 2022/2023



1.400 EMPLOYEES  
WORLDWIDE

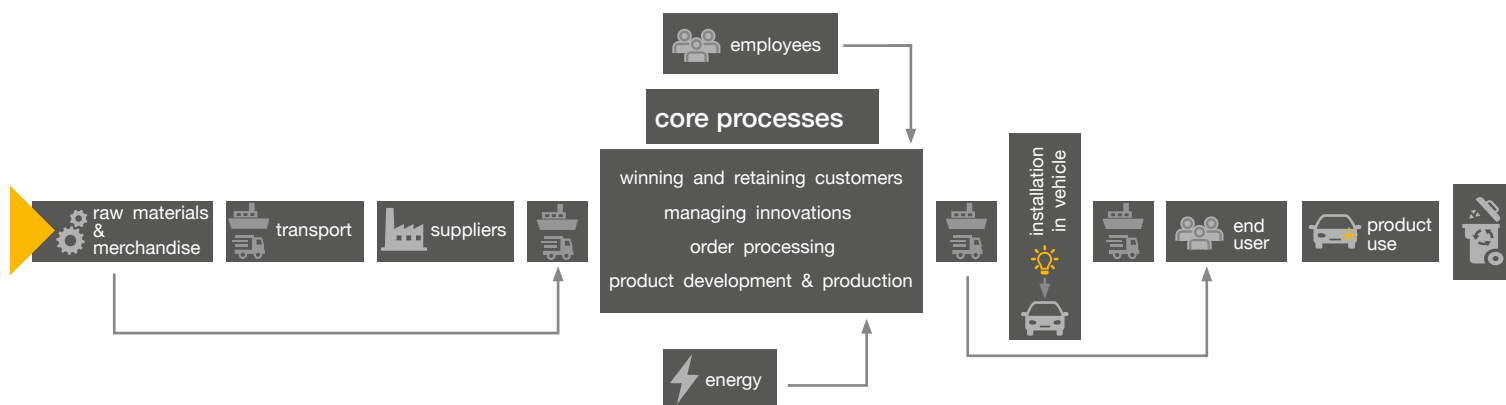




## VALUE CHAIN & PRODUCTS

GRI 2-6

Our company's value chain spans a wide variety of processes, including everything from sourcing raw materials to the recycling/disposal of our products .



### 1. Purchasing / Procurement of raw materials and merchandise

The first step in our value chain is careful material sourcing and purchasing raw materials and merchandise from reliable suppliers. Through the strategic selection of suppliers, we acquire high-quality materials that form the basis for our products.

### 2. Winning and retaining customers

Another primary objective is to attract and retain customers. This process includes the development of new markets and products, the processing of requests for quotations (RFQ), and the continuous evaluation of customer satisfaction. The effective handling of customer complaints is part of our commitment to long-term and successful customer relationships.

### 3. Managing innovation

We foster a culture of innovation where we collect, evaluate, and implement new ideas. This process enables us to continuously develop new technologies and solutions to meet evolving market demands.

### 4. Developing products

The development and production process of our products and production processes is an ongoing process of continuous improvement. Our dedicated and competent employees ensure that our products always meet the highest quality standards.

### 5. Processing orders

Efficient processes, from placing of orders to production to ensuring payment, are critical to our success. Efficient processing of orders has to take priority to guarantee timely delivery of our products.

### 6. Installation and use

First, our products are installed in the vehicles by our customers and are then delivered to the end users all over Europe. The lifespan of our products highly depends on usage areas, external conditions and the type of industry.

### 7. End-of-life / disposal / reuse

The disposal of the products at the end of their useful life is beyond our direct control. Nevertheless, we already pay attention to the design of the products (dismantling possibilities) and use alternative materials during product development. Some recyclable materials, such as cables, are recycled back into the manufacturing process.

### Transportation

Our products are transported primarily by truck, both from our suppliers and to our customers. Trucks are also primarily used to transport goods between our production sites.

## Products / Markets

GRI 2-1, GRI 2-6

From product development to serial production – we design, develop, construct and manufacture products to the highest quality standards. LED lighting as well as cable installation and electrical connectors systems, are part of our standard product range. Our worldwide sales and service network guarantees rapid availability and high customer satisfaction.

### LIGHTING SYSTEMS FOR TOWED VEHICLES (TRAILERS) AND VEHICLE BODIES (BODY BUILDERS)

We are the market leader for lighting systems for all types of towed vehicles. As a system supplier we provide customized solutions. Innovative LED-lamps, traditional incandescent lamps and hybrid solutions meet the needs of our target market and help to increase efficiency and safety on the roads.

### AUTOMOTIVE

We develop innovative lighting solutions to meet the specific requirements of OEMs, including well-known manufacturers, paying particular attention to safety, comfort, design, efficiency, and environmental compatibility. We support our customers at every step from (pre-) development, testing and validation, to ready-to-install products.

### LINEAR LED LIGHTING SYSTEMS

We offer our linear LED lighting systems to customers in the general lighting industry. Our product range includes flexible LED systems available at different levels of protection ranging from IP00, IP66 and IP67+, which we develop and produce using innovative encapsulation technologies at our Austrian manufacturing site.



## VISION / VALUES

GRI 2-23, GRI 2-24, GRI 2-25, GRI 2-26

### Corporate Policy

Since the company was founded in 1977, our basic principles have been consistency, continuous growth, and sustainable management.

Our primary corporate goal is meeting and ensuring customer satisfaction. Our company has always lived up to our tradition of manufacturing high-quality products in an environmentally friendly manner. All our employees feel strongly committed to our clearly defined Corporate Policy.

### SUSTAINABILITY

The protection of the environment and its resources is part of our corporate culture and is practiced by all our employees. Furthermore, Management is committed to full compliance with all applicable environmental laws and regulations at all times.

Every aspect of our business is conducted in accordance with the principles of legal compliance and corporate governance and, therefore, we do not and will not question these principles.

### QUALITY

According to our philosophy, we ensure that all activities at our company comply with the concept of zero-defects and are carried out in an environmentally friendly and economical manner in order to meet our internal as well as external customer needs.

### EMPLOYEES

Only with motivated, well-trained employees we can ensure to achieve our corporate goals. By investing in our employees' professional and personal development we consistently raise the bar in terms of what our employees can accomplish.

### INNOVATIONS

Our management team and all our employees are committed to active environmental protection, continuous improvement and error prevention. This is fundamental when striving for market leadership. The tools we use to achieve this goal include future-focused technologies, system capability, added value, quality assurance and environmental management. All our products and processes are defined in accordance with eco-friendly principles.

### COMMUNICATION

We maintain an open dialogue with our employees, the relevant authorities, and the public.



# SUSTAINABILITY STRATEGY



# SUSTAINABILITY STRATEGY

GRI 2-22, 2-23

## Think today about tomorrow - NOW

For us, sustainability is an obligation towards future generations: For us, the question is not “if” but “how quickly” we can implement effective initiatives and specific actions. We see no contradiction between industry and responsible business.

Through our business activities, we want to contribute to achieving the global Sustainable Development Goals (SDGs) and avoid negative impacts resulting from our direct and indirect business activities.

We therefore define sustainability in terms of the three ESG dimensions: environmental, social and governance. They form the core of our corporate strategy and are regularly measured in the IMS using specific and clear KPIs.

Sustainability is an integral part of our corporate structure. In 2023, we set our first climate targets to reduce our CO<sub>2</sub> emissions and, consequently, contribute to the EU’s climate targets. With this in mind, we have defined several different targets, such as focusing on recycling, alternative materials, and product design to improve environmental sustainability and create unique selling points.

By 2030, we aim to power our production sites with 100% green energy. We are also committed to fully calculate our company’s carbon footprint and to define a strategy for the reduction of Scope 3 emissions by 2026.

Furthermore, we are also pursuing specific targets in the area of sustainable procurement. For example, we are developing an adapted contract that will serve as the basis for evaluating suppliers and optimizing transportation routes. In addition, we are working to ensure stable employment for all employees at all our sites, introduce a HSE Policy across all our facilities, guarantee 5S in the workplace, and maintain a high level of product safety.

We are paying particular attention to the necessary preparations in order to meet the requirements of the Corporate Sustainability Reporting Directive (CSRD), which will apply to us starting from fiscal year 2025. Henceforth, the non-financial report will be integrated into the management report to comply with the CSRD guidelines.



**THINK  
TODAY  
ABOUT  
TOMORROW  
NOW!**

## GLOBAL RESPONSIBILITY AND PARTNERSHIPS

GRI 2-24

### Sustainable Development Goals (SDGs)

The Sustainable Development Goals, introduced in the United Nations' global development and sustainability strategy, are at the heart of the Agenda 2030. They also provide us with a framework to assess whether our goals and actions contribute to global sustainability development goals (SDGs).

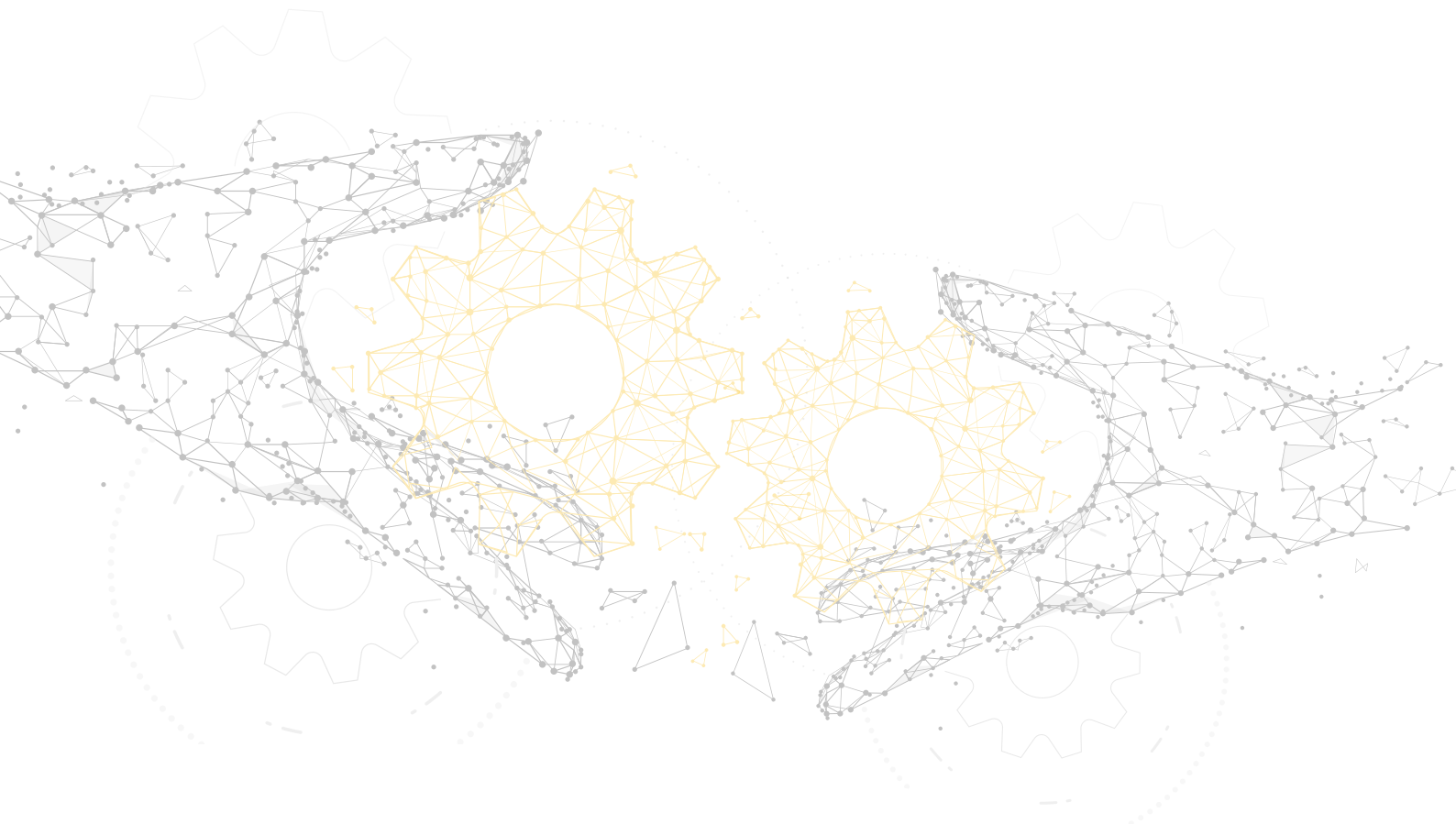
Each material topic refers to the relevant SDG in order to make our efforts for achieving these goals transparent. We conducted an SDG mapping as part of our sustainability project to focus on the SDGs relevant to us and to derive specific actions. This entailed an analysis of the direct as well as indirect influences on the goals and a discussion of the key points regarding the SDGs. Based on this, we identified the SDGs most relevant to us and thus contribute to the following SDGs:



### Membership in associations and interest groups

GRI 2-28

- Partnerships and memberships (networks such as Plastics Cluster, Mechatronics Cluster, Automotive Cluster, Cleantech Cluster)
- Long-term partnerships with customers and suppliers
- Clubs
- Pier4
- Committees
- Networks
- VST (meetings of representatives)
- Clubs (Lions, Rotary, etc.)

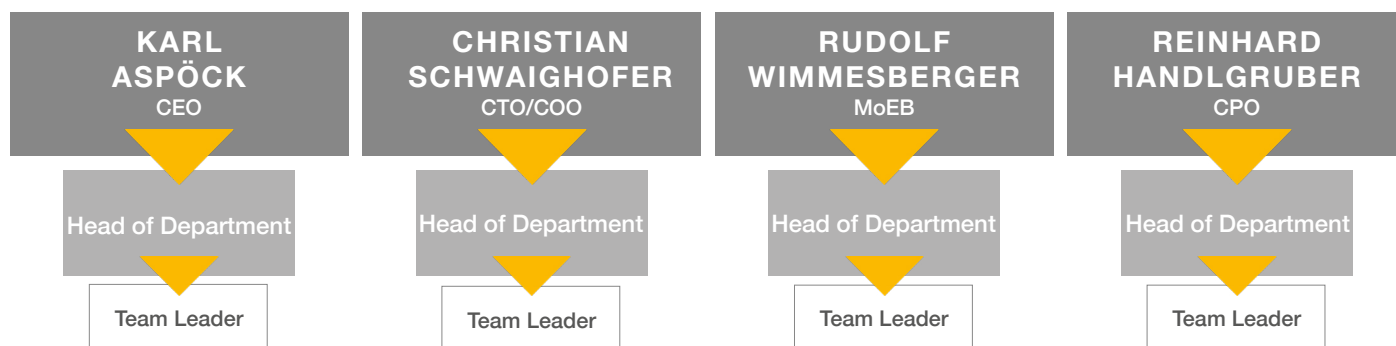


# CORPORATE MANAGEMENT



# CORPORATE MANAGEMENT

GRI 2-9, 2-10, 2-11, 2-12, 2-13, 2-14



The top management, to which the individual production sites and the first-level managers report, is made up as follows:

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

The Management Board plays a key role in developing the company's strategy and defining target markets, products, processes, technologies, strategic partnerships and procurement. They make key decisions to align day-to-day operations with the company's overall strategic goals. In addition, the Board sets clear targets for each site, including targets for quality standards, spoilage and defective units, and financial targets.

Furthermore, they approve the annual budgets and ensure that resources are used efficiently. The members of the Management Board have the right to intervene and the authority to manage their assigned areas, such as purchasing, quality, business operations, and engineering.

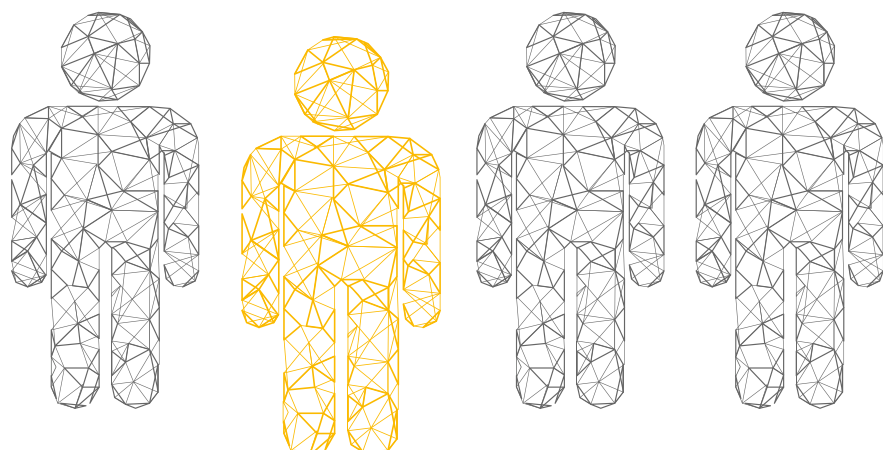
Finally, it is their responsibility to give the final approval for the appointment of local division managers to ensure that we are equipped with capable managers.

To drive sustainability management forward and to further accelerate the preparations for the CSRD, a project team was built. This way, we can implement sustainability agendas within the company.

The project manager of the sustainability project reports directly to the CEO.

The project team includes representatives from the Group Functions, who report relevant information regarding all the departments of the company to the different sites and to the Project Manager Nikolai Rochowanski (Head of Group Quality & Sustainability).

We have made the decision to address sustainability issues, not just temporarily, but permanently, on an ongoing basis within the remit of the Group Quality Department.



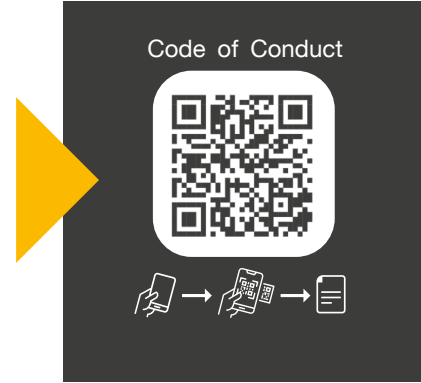


## Code of Conduct

GRI 2-25

We want to ensure that our actions and the actions of our business partners are ethically correct, socially acceptable, and ecologically sustainable. To meet these requirements, we have formulated a Code of Conduct, which contains general guiding principles for all business activities of the Aspöck Group and its business partners. The Code of Conduct is binding for all employees. It reflects the company's values and thus gives all employees guidance and direction for their actions and decisions.

We expect our business partners and all employees to adhere to the Code of Conduct, and that our business partners pass on and implement these or similar requirements in the supply chain. If the following principles are not followed and this non-compliance becomes evident Aspöck is entitled to issue a reprimand and, consequently, terminate the business relationship with the respective business partner or the employment relationship with the respective employee if the identified violation is not remedied. The Code of Conduct is available on our website and is updated regularly to ensure compliance with the latest legal requirements.



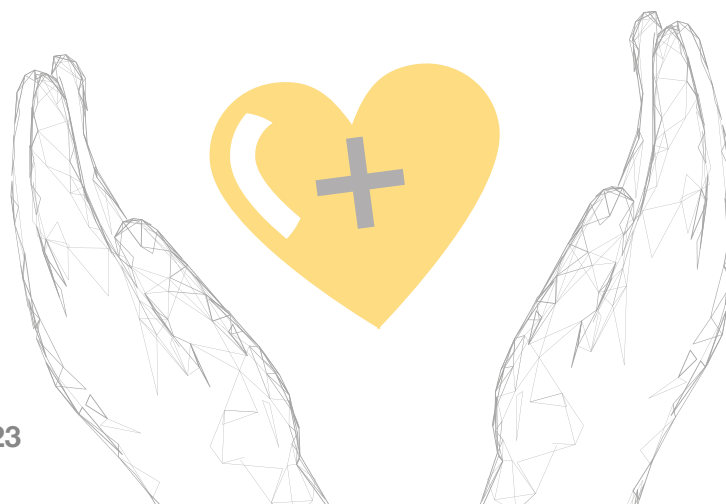
## Mechanisms for seeking advice and raising concerns

GRI 2-16, 2-25, 2-26

We are committed to creating a culture of openness, transparency, integrity, and accountability, where our employees and other stakeholders, such as customers and suppliers, can feel comfortable to report breaches without the fear of retaliation.

Employees are encouraged to report ethical concerns and violations of the Code of Conduct using the appropriate reporting channels of the Whistleblower System. This enables us to identify and correct misconduct as early as possible, take appropriate action to prevent further misconduct from happening, and limit potential financial, reputational, environmental, human and other adverse impacts.

We are committed to ensuring that the reported breaches are processed diligently and confidentially providing appropriate feedback throughout the entire process. Following the principles of trust, impartiality, and protection, it is ensured that whistleblowers are protected and do not suffer any disadvantages or reprisals.



# MATERIALITY ANALYSIS



# MATERIALITY ANALYSIS

## MATERIALITY ANALYSIS PROCESS

### GRI 3-1

The materiality analysis forms the basis for our sustainability strategy and all non-financial reporting as it plays a central role in overall sustainability management. In summary, the materiality analysis generates knowledge that, in turn, has a positive impact on our company.

In the materiality analysis process, the CSRD (Corporate Sustainability Reporting Directive) emphasizes the relevance of the concept of double materiality, which considers two different perspectives: outside-in and inside-out.

On the one hand, our company reports on how sustainability challenges (such as climate change and the relevant changes it has to our own business activities) affect us (“outside-in”). In this process, we identify both risks and opportunities from a sustainability perspective and the financial impact they have on our company. In a second step, we identify the main effects of our company’s actions on society and the environment (“inside-out”). Considering the relevant ecological, economic and social issues, requires us to rethink our practices in reporting, which, also requires the involvement of our stakeholders.

As mentioned earlier, our previous sustainability report was based on the Global Reporting Initiative (GRI) Standard. The current report is also structured in accordance with the GRI requirements and serves as a preparation for the CSRD requirements. In collaboration with external sustainability experts, our sustainability team conducted a series of workshops to improve and specify the processes for identifying material topics. The first step was to create a list of potential sustainability topics, which was based entirely on the GRI Standards (“longlist”).

Next, the longlist was evaluated together with the interdisciplinary sustainability team to identify which criteria were most relevant and impactful for our company. This resulted in a reduced list of sustainability issues relevant to us (“shortlist”), which was used to identify the risks and opportunities associated with the topic of sustainability. The stakeholder analysis, which included a written (online) survey, provided further starting points for identifying the material topics. It identified which stakeholders are of significant or influential importance to us, as well as how stakeholder dialogue is organized.



## RISKS AND OPPORTUNITIES

### GRI 201-2

Taking a proactive approach when identifying potential opportunities and risks is part of our organizational culture. Our business risks are systematically recorded and evaluated. During our preparations for this report, we have increasingly focused on sustainability risks and opportunities. Our objective is to adopt a conscientious and holistic approach to risk assessment, taking into account the potential financial impact on the environment, the society, and the economy.

We conducted extensive workshops to analyze and discuss the various topics on ESG risks and opportunities. During these workshops, we also distinguished between physical and transition ESG risks: Physical risks are risks resulting from increased and frequent exposure to extreme weather conditions (e.g., floods, heatwaves, etc.). Long-term consequences associated with these risks (e.g., temperature) are also addressed in this context. Transition risks, as defined by the Taxonomy Regulation, are risks that occur temporarily. When determining these risks, we examined the probability of their occurrence as well as their financial impact. Furthermore, it is necessary to consider not only the direct opportunities and risks, but also the implications it will have for the entire supply chain.

#### Opportunities

- Reduction of primary raw materials (recyclates or bioplastics)
- Use of renewable energies (reducing CO<sub>2</sub> footprint)
- Diversification (new customers and markets)
- Development of new lamps (design, functionality)
- Products with LED technology
- Attractive employer (image, health, employee retention)
- Pioneering role, customer acquisition (subsidies, innovation benefits)
- Use of recycled materials (increased sales, CO<sub>2</sub> savings)
- Use of alternative materials
- Switch to LED building lighting for buildings (energy-saving)
- Expansion of photovoltaic systems

#### Risks

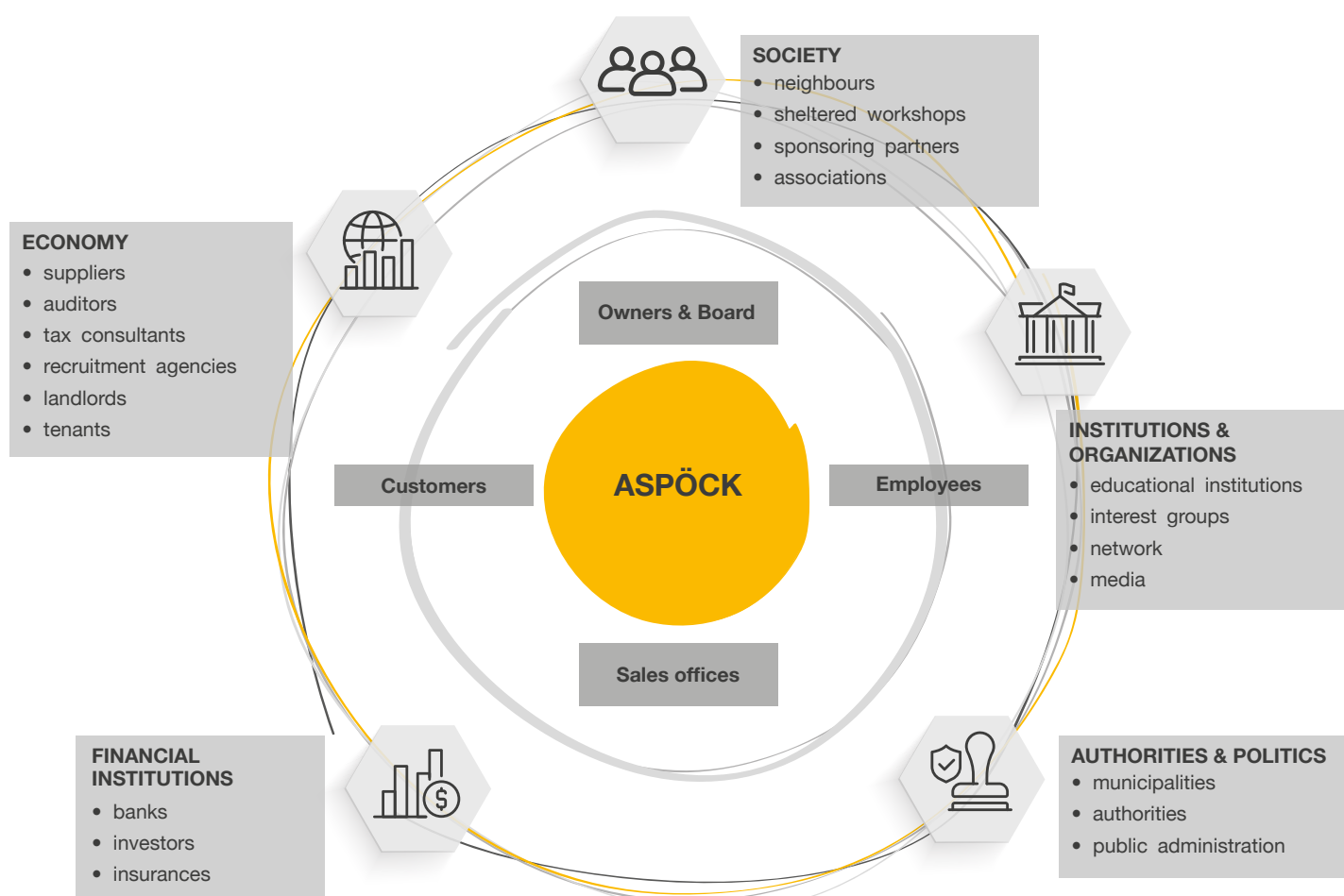
- Power failure (interruption of production)
- Commodity price increases (not fully applicable to customers)
- Uncertainty of electricity mix/costs (possible CO<sub>2</sub> restrictions)
- Specific spare parts (customer-specific, challenges)
- Dependence on specific suppliers (customer loyalty at risk)
- Loss of employees
- Non-compliance, penalties (loss of subsidies, official requirements)
- Natural disasters (production loss, delivery stops)
- Customer attrition, decline in sales
- Environmental pollution (waste water, scarcity of raw materials due to conflicts)
- Risks associated with suppliers (floods, fires)
- Fire risk (supply chains, production sites)
- Heat waves (air conditioning in the workplace)

# STAKEHOLDERS

GRI 2-29

Due to the various aspects in the areas of economy, environment and society, stakeholder analysis is an indispensable method for identifying and evaluating the topics significant to us and the interested parties (stakeholders) with their needs, demands and expectations. These stakeholders are both internal and external parties who communicate their sustainability requirements directly, thereby increasing credibility and transparency.

Our stakeholders are individuals or groups of individuals sharing a common interest who are affected or could be affected by our activities. Our actions can influence the interests of stakeholders in a negative or a positive way. In a comprehensive stakeholder analysis we identified and discussed the expectations regarding society and the environment of the relevant stakeholder groups, as well as the different ways in which they influence company decisions. The result of this fundamental step in this analysis is shown in the following graphic:



Based on the results of the stakeholder analysis, a comprehensive stakeholder survey was conducted in May 2023 to complete the materiality analysis. 326 people participated in the online survey. The relevant topics for the questionnaire resulted from the process in which the material topics were identified.

## MATERIAL TOPICS AND STRATEGIC DIRECTION

### GRI 3-2

Based on the results of the shortlist of the risk and opportunity analysis and the stakeholder survey our sustainability team was able to generate the required list of the relevant material topics, which can be mapped on the ESG (E (Environment), S (Social) und G (Government)) topic areas.

Strategic direction for the material topics was developed in further workshops with representatives of the various departments. In order to draw conclusions from our last sustainability report, the table below shows not only current material topics, but also topics from our Sustainability Report 2021.

### E: Climate and environmental protection

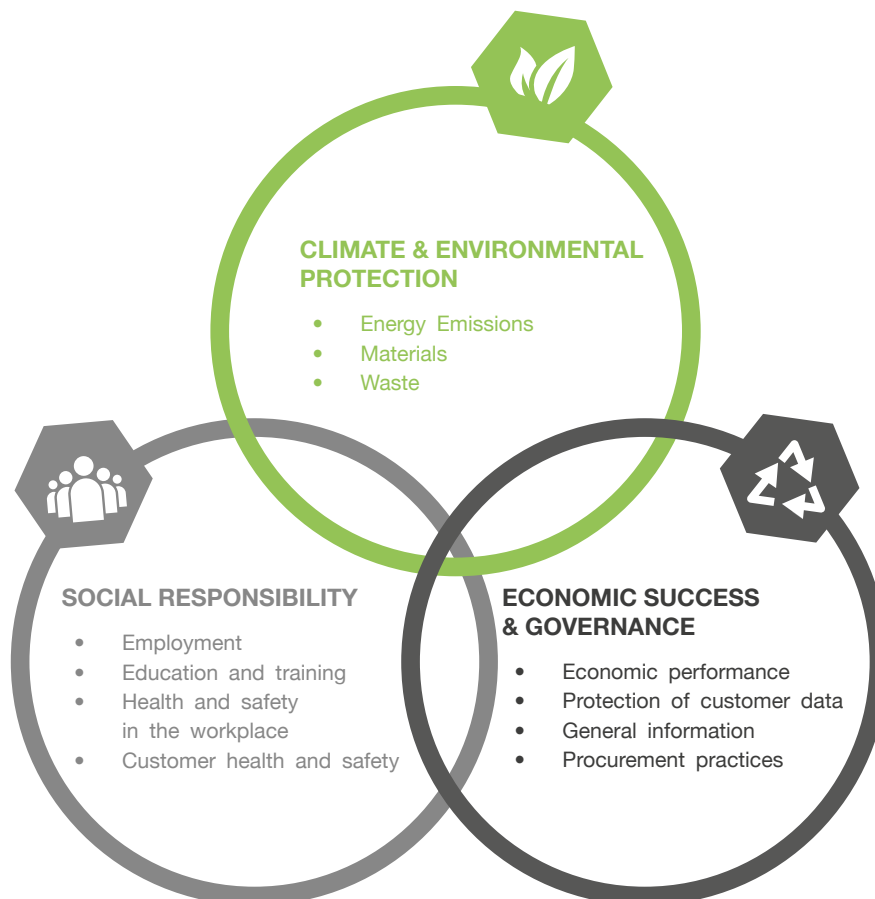
| TOPIC ACCORDING TO GRI | MATERIAL FIELD OF ACTION 2021          | MATERIAL FIELD OF ACTION 2023                      | FOCUS POINTS  | STATUS      |
|------------------------|--|--|---|-------------|
| Energy emissions       | Energy consumption during production   | Energy optimization and reduction of GHG emissions | <ul style="list-style-type: none"> <li>Generating our own green energy supply (PV)</li> <li>Switching to green electricity</li> <li>Energy optimization of injection molding</li> <li>Thermal energy optimization of buildings</li> </ul> | In progress |
| Materials              | Technology and innovation              | Circular economy and product innovations           | <ul style="list-style-type: none"> <li>Increasing the internal recycling rate</li> <li>Sustainable product development: alternative materials and product design</li> </ul>   | In progress |
| Waste                  | Corporate environmental responsibility | Driving forward waste reduction                    | <ul style="list-style-type: none"> <li>Minimizing packaging waste</li> </ul>  | In progress |

### S: Corporate and social responsibility

| TOPIC ACCORDING TO GRI             | MATERIAL FIELD OF ACTION 2021             | MATERIAL FIELD OF ACTION 2023                 | FOCUS POINTS   | STATUS      |
|------------------------------------|---|---|--|-------------|
| Employment                         | Employee satisfaction                     | Enabling stable employment at all locations   | <ul style="list-style-type: none"> <li>Flexible working arrangements</li> <li>Developing a concept for incentives &amp; benefits</li> <li>Establishing a uniform and standardized HR reporting with meaningful KPIs.</li> <li>Employer brand harmonization at all sites</li> </ul> | In progress |
| Training and continuing education  | Training and professional development     | Enabling stable employment at all locations   | <ul style="list-style-type: none"> <li>Promoting employee training and professional development</li> </ul>   | In progress |
| Health and safety in the workplace | Occupational health and safety protection | Ensuring health and safety protection at work | <ul style="list-style-type: none"> <li>Developing a HSE Policy with standardized KPIs across all sites</li> <li>Implementing 5S in the workplace</li> </ul>  | In progress |
| Customer health and safety         | Product quality                           | Providing healthy and safe products           | <ul style="list-style-type: none"> <li>Maintaining high standards of product safety</li> </ul>   | In progress |

G: Economic success and governance

| TOPIC ACORDING TO GRI       | MATERIAL FIELD OF ACTION 2021                    | MATERIAL FIELD OF ACTION 2023                  | FOCUS POINTS   | STATUS      |
|-----------------------------|--|--|--|-------------|
| Economic performance        | Long-term growth strategy                        | Economic success                               | <ul style="list-style-type: none"> <li>To remain a stable company and operate successfully</li> </ul>  | In progress |
| Protection of customer data | Cyber security                                   | Data protection and cybersecurity              | <ul style="list-style-type: none"> <li>Implementing technical IT security measures</li> <li>Developing a security maturity model</li> <li>Developing a disaster recovery strategy for the worst-case scenario</li> </ul> | In progress |
| General disclosures         | Business ethics and compliance                   | Driving compliance forward in all areas        | <ul style="list-style-type: none"> <li>Code of Conduct - Harmonization &amp; Implementation</li> </ul>   | completed   |
| Procurement practices       | Sustainability in procurement<br>Supplier Policy | Promoting sustainable and regional procurement | <ul style="list-style-type: none"> <li>Optimized transportation routes</li> <li>Regional procurement for materials and process equipment</li> <li>Harmonization of supplier contracts</li> </ul>                         | In progress |



# CLIMATE AND ENVIRONMENTAL PROTECTION







# CLIMATE AND ENVIRONMENTAL PROTECTION

## ENERGY OPTIMIZATION AND REDUCTION OF GHG EMISSIONS

GRI 3-3, 302, 305

Our main goal is to reduce our electricity consumption and to increasingly cover a greater proportion of our total energy requirements with renewable energy sources.

To this end, we undertake a wide range of actions within the company. Primarily, we are focusing on reducing greenhouse gases. At this point, it is important to highlight that we already generate electricity from our in-house PV systems. By continuously expanding the PV systems, it is possible to cover a significant proportion of the energy required in our plants. By optimizing room temperatures, we were able to reduce gas consumption by around 30% during the reporting period.

Last year, we were able to cover around 10% of our electricity needs in Portugal through our own production, while in Austria, we covered around 27%. Furthermore, the proportion of the electricity generated from renewable energy sources was around 40% in Portugal, 56% in Austria and 28.5% in Poland. Our goal is to reduce electricity consumption and cover a great proportion of our total energy requirements from renewable energy sources in order to contribute to climate protection and strengthen our competitiveness.

### Guidelines/Policies

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

### Verantwortlichkeiten & Organisation

- Sustainability Project Management
- Environmental Officer
- Facility Management

### Opportunities & Risks

By increasingly using PV systems, we can reduce our energy costs and lower our greenhouse gas emissions. Additionally, we will depend less on fossil fuels. Furthermore, switching to recyclates and bioplastics presents additional opportunities.

On the other hand, we are aware of the cost needed for investments and renovations, as well as the costs associated with the risk of blackouts. An increase in commodity prices due to carbon pricing is also a significant concern. As temperatures rise due to climate change, the demand for air conditioning will likely increase, consequently, leading to higher costs. Additionally, the risk of forest fires and floods, particularly in areas with heavy rainfall, could have a detrimental impact on production sites and supply chains.

### Activities & achievements during the reporting period

The installation of a photovoltaic system is planned for all new buildings. As part of an extensive renovation of Building 4 at our production site in Peuerbach, we are optimizing the energy efficiency of the entire building in order to minimize energy consumption. We have also launched activities related to machine data acquisition, procurement savings and material efficiency.

### Goals and planned activities

Our goal is to install photovoltaic systems for generating our own green energy. We are also working on improving thermal energy efficiency in all our buildings. By 2030, we aim to achieve 100% green electricity for our production sites.

We are currently in the process of fully calculating our corporate carbon footprint. Therefore, the development of a climate strategy - in particular for the reduction of Scope 3 emissions by 2026 - is our central concern.

| PLANNED ACTIVITIES   | UNTIL WHEN? |
|--|-------------|
| PV expansion in Austria and Portugal   | 12/2024     |
| Renovation/ refurbishment of the engineering building in Peuerbach and thermal refurbishment of all buildings (windows)        | 12/2024     |
| Evaluation of building 1   | 12/2024     |
| Energy optimization in the area of injection molding   | 12/2024     |
| Switch to 100% green electricity at all facilities (if available)  | By 2030     |
| Evaluation of self-generating green electricity options in Poland (PV or wind) and testing of storage solutions (peak shaving) | 12/2025     |
| Complete collection of data for the corporate carbon footprint   | Until 2026  |

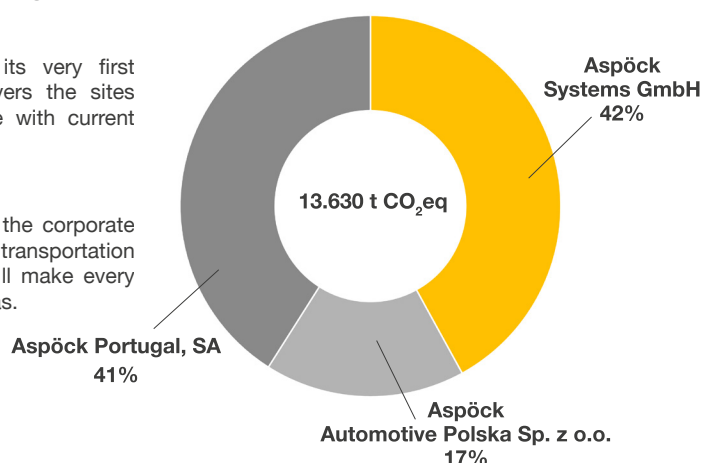


## Aspöck Corporate Carbon Footprint for the calendar year 2022

GRI 305

For the calendar year 2022, the Aspöck Group has completed its very first greenhouse gas balance sheet. The corporate carbon footprint covers the sites in Austria, Poland, and Portugal and was determined in accordance with current standards and internationally recognized databases.

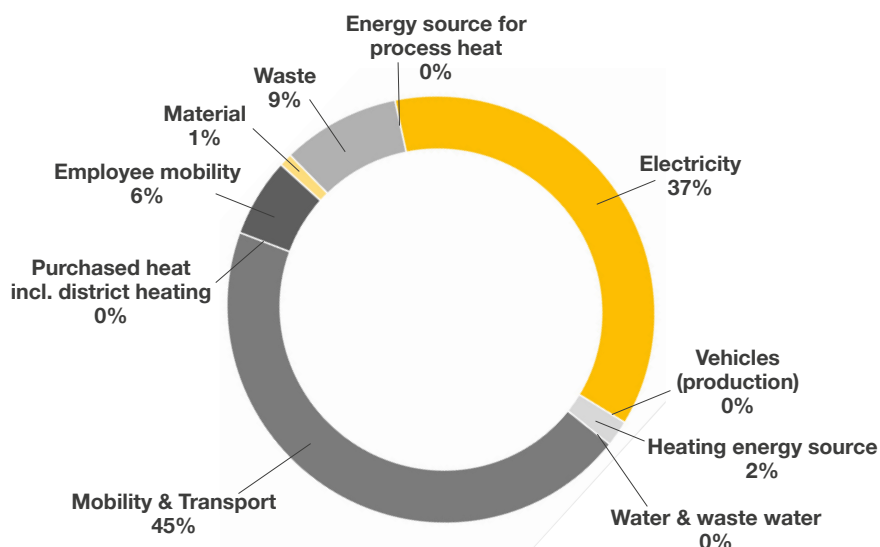
The manufacturing plants in Austria and Portugal account for 83% of the corporate carbon footprint for the calendar year 2022. The areas of mobility and transportation as well as electricity contribute for the largest GHG emissions. We will make every endeavor to minimize our carbon footprint in the future in these areas.



Besides the areas of electricity, mobility and transportation, the balance sheet indicates potential savings in the areas of employee mobility and waste. For this reason, we are increasingly working on concepts to make employee mobility more environmentally friendly.

| Emission source                       | 2022          |
|---------------------------------------|---------------|
| Electricity                           | 4.981         |
| Heating energy source                 | 299           |
| Purchased heat incl. district heating | -             |
| Mobility & Transport                  | 6.189         |
| Employee mobility                     | 822           |
| Energy source for process heat        | -             |
| Vehicles (production)                 | 24            |
| Material                              | 85            |
| Waste                                 | 1.231         |
| Waste & waste water                   | 0,2           |
| <b>Total</b>                          | <b>13.630</b> |

[t CO<sub>2</sub>eq]



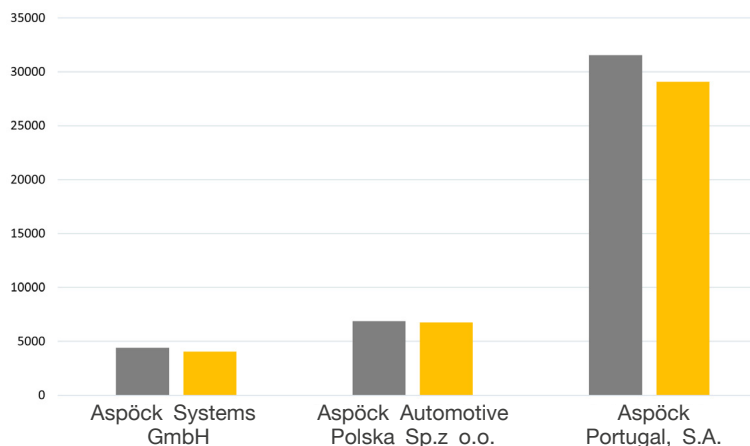
The Scope 3 data collection process is already underway, though it is not yet complete to be included in the corporate carbon footprint analysis in this report. We are working on intensifying data collection as soon as possible. However, the data might present uncertainties that could require retrospective adjustments in the future.

## Energy

GRI 302

To reduce the carbon footprint of our products, we focus on reducing CO<sub>2</sub> emissions, using resources efficiently, and driving innovation.

| Electricity consumption within the organization [GJ] | 2022   | 2023   |
|--|--------|--------|
| Aspöck Systems GmbH                                  | 4.407  | 4.059  |
| Aspöck Automotive Polska Sp. z o.o.                  | 6.862  | 6.766  |
| Aspöck Portugal, S.A.                                | 31.551 | 29.077 |





## CIRCULAR ECONOMY AND PRODUCT INNOVATIONS

GRI 3-3, GRI 301

Circular economy plays a particularly important role in our sustainability strategy. The focus here is on product innovation.

The proportion of recycled plastic pellets and recyclates will also be increased in the future. Technological innovation, partnerships along the value chain and resource efficiency offer further opportunities. Ensuring competitiveness, meeting regulatory compliance standards and our responsibility to the environment are key factors in this approach.

### Guidelines/Policies

- All regulatory requirements and relevant standards
- Product development process

### Responsibilities & Organization

- Project Management
- Innovation Management

### Opportunities & Risks

Attracting new clients, enhancing our reputation and positioning ourselves as an attractive employer can be considered possible opportunities for us.

On the other hand, there is the risk of not being listed for requests or losing customers because they may not accept the potential new products.

### Activities & achievements during the reporting period

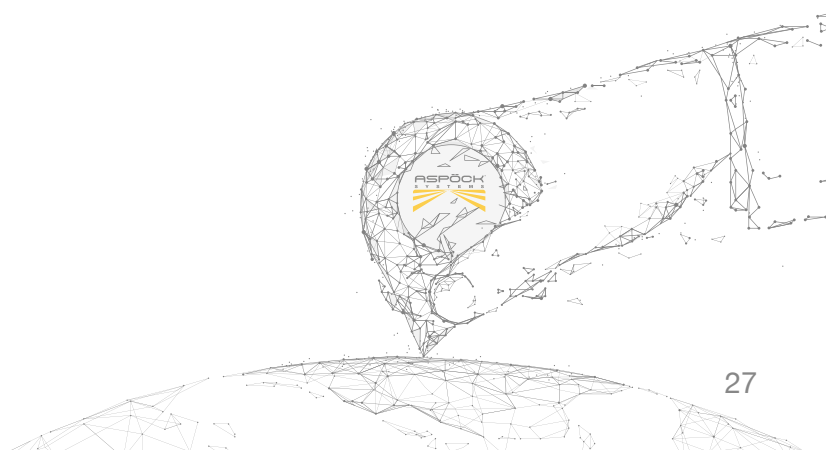
- Sprue recycling in Portugal
- Sprue recycling associated with the injection molding process in Austria
- Road map for our innovation project
- Calculation of product carbon footprints

### Goals and planned activities

By maximizing the use of recycled plastic pellets and recyclates, we aim to **reduce waste in production and lower costs at the same time.**

We are focusing on alternative materials and product designs to improve the environmental performance of our products throughout their life cycle and to create unique selling points as well as a product differentiation strategy in the core segments.

| PLANNED ACTIVITIES   | UNTIL WHEN?            |
|--|------------------------|
| Reuse of sprue material, start-up scrap and qualitative scrap                | Ongoing from 2024/2025 |
| Reduction of the product carbon footprint by using alternative materials     | Ongoing from 2024/2025 |
| Easy-to-dismantle designs / screw connections for better material separation | Ongoing from 2024/2025 |



## PRODUCT CARBON FOOTPRINT

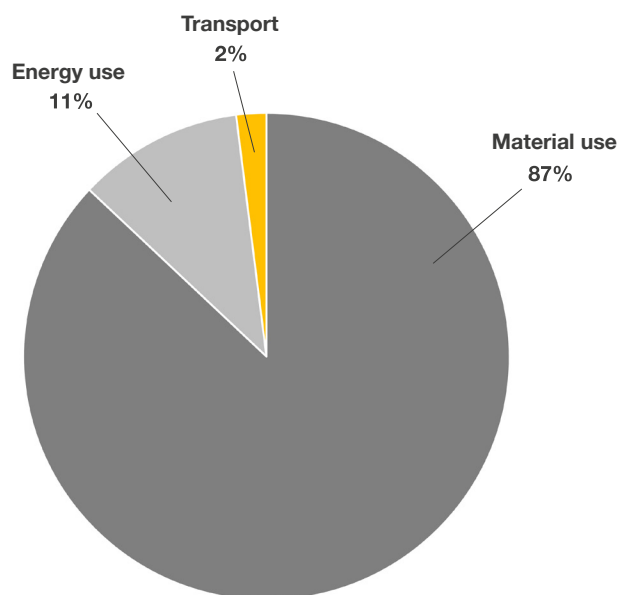
GRI 302-5

As part of the evaluation - and subsequent optimization - of the climate and environmental performance of selected products, the carbon footprint of several lighting systems was calculated. The relevant data for material and energy consumption and transport emissions was collected and calculated in accordance with current standards and internationally recognized databases. This makes it possible to make comparisons with competing products on the market and target improvements in the various product categories.

An example of the categories with the highest CO<sub>2</sub> equivalents are shown below. Material and energy consumption are the biggest contributors. The results of the product carbon footprint can be positively influenced by the use of green electricity and specific actions to reduce the use of materials (e.g. replacing materials with more climate-friendly alternatives).

For example, the categories with the highest CO<sub>2</sub> equivalents of a selected test product

| Category     |     |
|--------------|-----|
| Material use | 87% |
| Energy use   | 11% |
| Transport    | 2%  |





## DRIVING FORWARD WASTE REDUCTION

GRI 3-3, 306-1, 306-2

Being waste-conscious and adopting responsible waste management for achieving waste reduction are of great importance to us. With our well-defined work instructions we can regulate this to a high degree, specifying precisely the place and time of waste collection and disposal. We use waste identification codes for individual types of waste to specifically regulate which waste is to be disposed of and in what quantity.

To ensure that the waste is treated in an environmentally responsible manner, which in turn reduces unnecessary pollution and greenhouse gas emissions, certified waste disposal companies collect and dispose of the waste we produce.

### Guidelines/Policies

- ISO 14001
- (National) legal requirements (e.g.: Waste Management Act)
- Internal work instructions

### Responsibilities & Organization

- Environmental Manager
- Waste Manager

### Opportunities & Risks

It is evident that waste segregation presents a valuable opportunity. On the one hand, the resale of recyclable materials is a viable option, and, on the other hand, a reduced amount of waste can lead to cost savings. Additionally, GHG emissions are reduced, and the environmental impact is diminished. Another advantage is the consistent use of packaging material.

The identified risks include rising waste disposal costs and additional costs associated with improper waste separation. We also consider an increase in GHG emissions as well as in environmental pollution to be a critical issue.

### Activities & achievements during the reporting period

In our logistics project we have identified a range of potential possibilities for reducing our packaging material significantly.

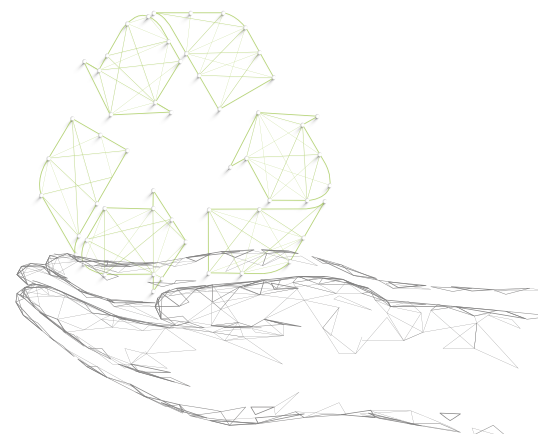
At the production site in Poland various actions for waste reduction were undertaken. Examples include improvement of production processes, the promotion of reusable packaging reusable cleaning cloths and oil mats.

At the site in Portugal, the area of injection molding was prioritized and a number of steps were taken to reduce waste. Furthermore, the reuse of plastic bags used for internal packaging was optimized.

### Goals and planned activities

Our main objective is to minimize packaging waste. To achieve this, we analyze the current status and potential for improvement.

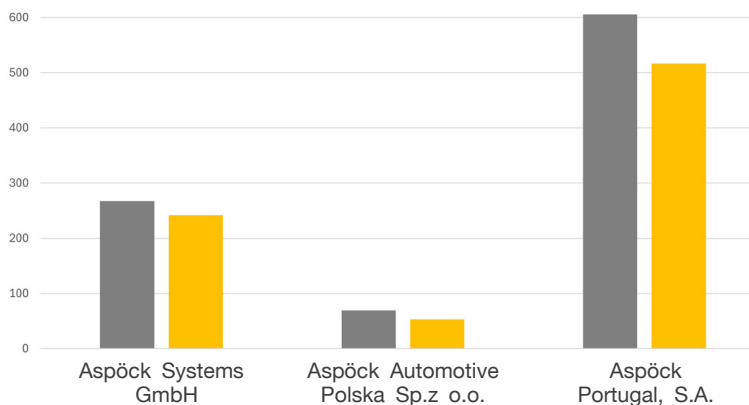
| PLANNED ACTIVITIES  | UNTIL WHEN?    |
|---|----------------|
| Consider selling in packaging units already during the product design stage (special attention: products from the Far East) | Quarter 3 2024 |
| Consistent use of packaging - even when products are redesigned   | Quarter 1 2025 |



## Waste management

In regard to proper waste disposal and waste reduction, our objective is to implement effective waste management strategies that cover all functional areas within our company. During the production process, we have reduced scrap and waste to the minimum required for production. We are constantly looking for ways to use resources efficiently and produce eco-friendly. It is important for us to reduce waste across the entire manufacturing process. Through these activities, we were able to reduce the amount of waste at each production site from 2022 to 2023:

| Total amount of waste [t]           | 2022   | 2023   |
|-------------------------------------|--------|--------|
| Aspöck Systems GmbH                 | 267.18 | 241.55 |
| Aspöck Automotive Polska Sp. z o.o. | 69.09  | 53.31  |
| Aspöck Portugal, S.A.               | 605.25 | 516.21 |



As can be seen from our actions, we are consistently working on improvements to reduce waste. We continuously analyze the relevant waste areas and develop strategies to reduce them. We have therefore set priorities for waste reduction and are focusing particularly on the area of packaging.

## Relevant areas and types of waste at our production sites

| OFFICE/ COMMON ROOMS AND CANTEEN | TEST LABORATORY                               | PRODUCTION           | WORKSHOP AND MAINTENANCE  | LOGISTICS  |
|----------------------------------|---|----------------------|---|--|
| Commercial waste                 | Toner cartridges                              | Cables               | Rubber hoses  | Setup and scrap parts  |
| Paper                            | Paper   | Copper               | Filters and gloves  | Paper/cardboard  |
| Cardboard boxes                  | Filters and gloves                            | Insulations          | Iron and steel  | Plastic bags   |
| Organic waste                    | Solvents                                      | Crimp contacts       | Hazardous mineral oil   | Metals   |
| Toner cartridges                 | Plastic                                       | Grout                | Plastic packaging contaminated with hazardous substances                      | Non-hazardous waste  |
| Aluminium                        | Metal   | Hard plastics        | Metal packaging and aerosol spray cans contaminated with hazardous substances | Hazardous waste, in particular from the cleaning of metallization systems (e.g. lye) |
| Glass                            | Waste containing silicone                     | Steel                | Gloves contaminated with hazardous substances                                 |  |
|                                  | (Hazardous) Adhesive and sealant              | Stainless steel      |   |  |
|                                  | Tungsten                                      | Aluminium            |   |  |
|                                  | Packaging made from several materials         | Electronic waste     |   |  |
|                                  | Gloves contaminated with hazardous substances | Fluorescent tubes    |   |  |
|                                  | Hazardous adhesive and sealant waste          | Batteries            |   |  |
|                                  |   | Cardboard boxes      |   |  |
|                                  |   | Plastic foils        |   |  |
|                                  |   | Waste wood (pallets) |   |  |

# CORPORATE & SOCIAL RESPONSIBILITY





# CORPORATE AND SOCIAL RESPONSIBILITY

## ENABLING STABLE EMPLOYMENT AT ALL SITES

GRI 3-3, 401, 404

We value stable employment for our employees and offer a high level of job security and stability. As an owner-managed business, we prioritize healthy growth and stability. In the event of economic fluctuations, we turn to employee leasing in the operational area. This flexible and temporal employment option ensures job security for our existing staff.

In the administrative area, we have adopted a lean management approach. In addition to permanent employment, we also see the benefits in interns, internal promotions/transfers, internal recruiting and job sharing for employees returning from parental leave in order to balance out fluctuations and offer our employees continuous employment prospects. We provide support to our unskilled workers, setting specific objectives and guidelines for them. We anticipate that staffing of these positions will be even more challenging in the future.

Our overarching objective is to enhance our visibility and be an attractive employer with the aim of fostering greater employee satisfaction and ensuring stable, long-term employment. To achieve this, we will implement appealing work schedules and incentive systems, along with specific procedures to recruit and retain employees.

### Guidelines/Policies

- Code of Conduct
- Service contracts
- Agreements (sabbaticals, unpaid leave, study leave, parental part-time, reintegration, etc.)
- Training and development programs: Aspöck Academy
- Flexible working models
- Health and safety guidelines (Healthy Company)
- Feedback and complaints procedure
- Performance-related remuneration (bonus payments) and additional benefits (retirement plan, leasing options, additional insurance, etc.)

### Responsibilities & Organization

- Head of Human Resources (HR)
- Personnel Department
- Managers
- Team Leaders
- Employees

### Opportunities & Risks

Satisfied employees are our greatest opportunity. By fostering high levels of motivation, we can enhance overall productivity. By consistently engaging in targeted activities and taking the necessary steps, we can strengthen our reputation as a responsible employer. Stable employment relationships also promote knowledge retention, making know-how and experience accessible long-term throughout the company in order to drive innovation.

At the same time, we can also identify the following risks. Genuine employee dissatisfaction can lead to increased staff turnover, which results in increased costs and can jeopardize continuity in our company. Consequently, this might produce knowledge gaps in our innovation processes as we might lose experienced employees. Additionally, there is a potential risk of damaging our brand image if we are perceived as an unattractive employer.

### Activities & achievements during the reporting period

Since the last report, we undertook the following actions:

- Aspöck Academy in Austria
- Implementation and evaluation of flexible working models
- Integration of occupational health management
- Aspöck Systems: Launch of social media campaigns



## Goals and planned activities

It is our objective to guarantee stable employment for all employees at all facilities.

| PLANNED ACTIVITIES  | UNTIL WHEN?   |
|---|---|
| <b>Long-term adaptations</b><br>Strategies for modifying work and housing concepts for unskilled workers  | 2040 (long-term)  |
| <b>Flexible work schedules</b><br>Reviewing and implementing flexible working models, including expansion, staggered shift patterns, working from home, 4-day work week, etc.                               | Some models are already implemented or under evaluation |
| <b>Incentives and benefits</b><br>Targeted and effective use of incentives and benefits: Allocation to both entire facilities and groups of employees is necessary to increase motivation and satisfaction. | Until 2026  |
| <b>Education and training</b><br>Promoting our internal academy and expanding training programs at the all facilities. Ongoing qualification of specialists and managers.                                   | Already started – finalized by 2026                     |
| <b>Strengthening employer brand</b><br>Re-evaluating and repositioning our brand „Aspöck Systems“ in digital media and social networks  | Start 2024  |
| <b>Standardized personnel reporting</b><br>Developing management metrics, including processes for data requirement and data collection.   | Start 2024  |

## Corporate culture

We are a global company with approximately 1,500 employees worldwide. We are aware that our success is based on the expertise, dedication, commitment and team spirit of our employees. We are committed to creating a work environment that values individual performance and encourages employees to develop their full potential.

We aim to achieve a harmonious balance between the individual needs of our employees and our strategic goals. Despite demographic changes and a growing shortage of skilled workers, we want to attract, retain, develop and promote top talent. Our organization will therefore proactively adapt to change and integrate it into our internal processes. As the labor market becomes increasingly competitive, we will continue to strengthen our image as an attractive employer.

Our cultural values are reflected in our Corporate Policy, which demonstrates that long-term success represents a common goal throughout the company.

Everyone in our company is responsible for creating and maintaining stable employment relationships. In this way, we can ensure a culture of consistency, security and mutual respect.

## Management / Board

Top Management sets strategic direction of our company, including HR Policy. They are primary responsible for making decisions that affect the stability of employment relationships (such as investments in employee development or the definition of working conditions) and for creating a corporate culture that values long-term employment.

## Human Resources (HR)

Human Resources is responsible for implementing the employment strategies defined by Management. This includes recruitment, retention, payroll, performance management and the development of guidelines to promote stable employment relationships.

## Managers and team leaders

Managers and team leaders interact personally with employees on a daily basis. They are responsible for creating a positive work environment where everyone feels motivated and valued. Additionally, they are responsible for constructive conflict resolution and feedback.

## Employees

Employees are considerable responsible themselves for stable employment relationships. They are committed to the job, contribute to teamwork and are open to training and development.

Our goal is to offer our employees a workplace with efficient structures and processes. We are characterized by flexible working environments (e.g. arrangements for working from home, LASK box) and different working models (e.g. partial retirement, work sharing). We take into account the individual needs of our employees (e.g. travelling distance to the company, children or relatives in need of care). In the future, we plan to develop and implement hybrid work arrangements.

## Learning culture

We promote a culture of learning among our managers and employees and offer all members of the organization the opportunity to develop their full potential within our company. At the same time, we are intensifying our employer branding efforts in order to be perceived as an attractive employer. To ensure a smooth start for new employees, we offer a respectful and very personal recruitment and training period. Especially the onboarding events as part of the Aspöck Academy and the „Welcome Day“ ensure that all new employees are well received. In addition, we train our young employees ourselves and through targeted programs we try to win them over and retain them.

## Diversity

We demonstrate our commitment to diversity in a variety of ways:

**Recruitment:** The company employs people from more than 20 different nations, emphasizing its global focus and openness to international talent.

**Inclusion:** We are also committed to including employees with disabilities. By focusing on their skills and providing a supportive, accessible work environment we ensure that people with disabilities can work independently at their best. This might involve relocating or outsourcing certain tasks to create an inclusive and diverse work environment where all employees feel valued and supported.

**Training and awareness-raising:** We offer targeted training, including language courses, to reduce prejudice and promote successful integration into the business environment.

**Equal opportunities:** We employ mainly women in the area of production. In addition, most operational management positions are held by women, which underscores the importance of promoting gender equality within the company.

| EMPLOYEES KEY FIGURES ASPÖCK GROUP (HEADCOUNT*) |  | 2023**  |
|---|--|---------|
| Number of full-time employees                   |  | 1.143.9 |
| Male  |  | 577     |
| Female  |  | 566.9   |
| Diverse   |  | 0       |
| Number of part-time employees                   |  | 93      |
| Male  |  | 9       |
| Female  |  | 84      |
| Diverse   |  | 0       |

\*Headcount = Average number of employees in the specified period

\*\*calendar year



## ENSURING OCCUPATIONAL HEALTH AND SAFETY

GRI 3-3, 403

For us, occupational health and safety is inextricably linked to our success, sustainable business practices and social responsibility, and is therefore one of our cornerstones. These two issues affect all areas of the company, including production, logistics and administrative workplaces. They cover both physical safety and the protection of mental health as well as preventive measures such as creating an ergonomic work environment. The importance of health and safety in our company is not only based on legal requirements such as the Austrian Occupational Health and Safety Act (ASchG) and other relevant standards and national laws, but also on internal processes. All activities related to these topics are dealt with in accordance with the process of „reviewing and implementing binding commitments“. This means that, apart from receiving support from Legal Affairs (LA), specifically appointed employees are responsible for identifying, implementing and monitoring compliance with obligations in the area of occupational health and safety. Deficiencies are communicated and corrective measures are formulated and implemented at regular meetings. All steps are documented in detail.

Our goal is to achieve zero accidents at work. This not only ensures the safety of our employees, but also increases efficiency, improves product quality and makes us a responsible employer. Meeting industry standards and providing a safe and healthy workplace is essential. Ultimately, our success is based on the daily commitment of our employees, who can rely on a comprehensive Health and Safety Policy.

### Guidelines/Policies

- Code of Conduct
- Process description: Review and implement binding commitments
- Work instruction: General HSE instruction for employees

### Responsibilities & Organization

#### Austria

- Safety Expert
- Safety Officer
- Occupational medicine
- First aiders
- Fire Prevention Officer
- Expert on poisons

#### Portugal

- HSE Manager
- Occupational health service parallel to the shift model

#### Poland

- HSE Manager

### Opportunities & Risks

Our greatest opportunity in occupational health and safety lies clearly in healthy employees on a continuous and long-term basis. This reduces the number of sick days and accidents. Additionally, it ensures a good reputation.

The risk of an occupational accident cannot be completely eliminated, but our safety measures minimize this risk.

### Activities & achievements during the reporting period

Following an effective process we can identify potential hazards on a regular basis. This is done through regular workplace inspections and the implementation of appropriate risk reduction measures.

In addition, topics related to stress and hazards are discussed at regular meetings. The aim is to define actions, set deadlines and monitor and review compliance.

## Goals and planned activities

Our goal is to implement a standardized HSE Policy based on uniform objectives and KPIs across all sites. We also want to ensure 5S in the workplace.

| PLANNED ACTIVITIES  | UNTIL WHEN? |
|---|-------------|
| Austria: Good order and cleanliness must be maintained at all work areas, including accurate labeling.  | 12/2024     |
| Conceptualizing 5S and defining responsibilities  | 12/2024     |
| Harmonizing HSE Policy for all three sites: inventory/analysis, best practice approach considering minimum standards and the reporting standard | 2025        |
| Defining group responsibilities and the development process   | 2025        |
| Austria: Documenting near misses, sensitizing employees to report near misses   | 12/2024     |

## Hazard identification/Workplace assessment

GRI 403-2, 403-4

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

Our approach includes the following steps:

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

### **Work equipment and acceptance testing**

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

### **Hazardous substances**

We have defined detailed safety measures for handling hazardous substances. We ensure the correct labeling of containers with hazard pictograms. In the case of new substances, we pay particular attention to clarifying working conditions and providing personal protective equipment. Other top priorities include proper storage and disposal of hazardous substances and defining safe work procedures to minimize the risk potential for our employees.

## Investigation of work-related incidents

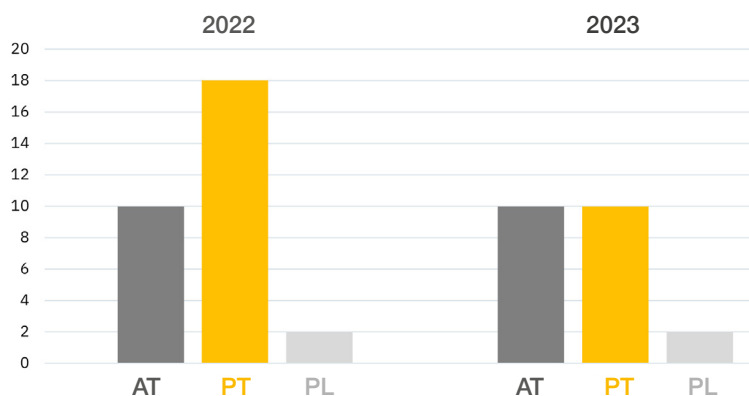
We conduct investigations to determine the causes and to identify appropriate actions in order to prevent future incidents. All accidents are recorded for documentation and analysis. We act in accordance with legal requirements and maintain internal records to ensure transparency.

## Accident prevention

GRI 403-9

To prevent accidents, we provide comprehensive training and instruction to our employees. These are conducted on a regular basis to raise awareness of safety issues and to increase compliance with the relevant safety protocols and procedures. In addition, we follow the TOP principle (technical, organizational, personal) when defining our safety measures. First, we identify technical security measures. In a second step, we look into organizational measures and finally implement personal security measures. This approach allows us to continuously improve the safety of our employees.

| Accidents in 2022 compared to 2023 | AT | PT | PL |
|------------------------------------|----|----|----|
| 2022                               | 10 | 18 | 2  |
| 2023                               | 10 | 10 | 2  |



As shown in the graph, the number of accidents in Portugal was reduced from 18 to 10. At the other sites, the number of accidents remained the same. We have decided to harmonize the HSE Policy and implement further safety measures in order to reduce the number of accidents in these facilities as well.

## Most common types of injuries

GRI 403-9

We have also identified the most common workplace injuries so that we can take adequate preventive measures.

In Austria and Poland, injuries result mainly from tripping accidents, which lead to injuries to the lower extremities, and cutting injuries from utility knives, which affect the upper extremities.

In Portugal in 2023, there were also some cuts and superficial injuries (e.g. abrasions) as well as first and second-degree burns.

## Health promotion

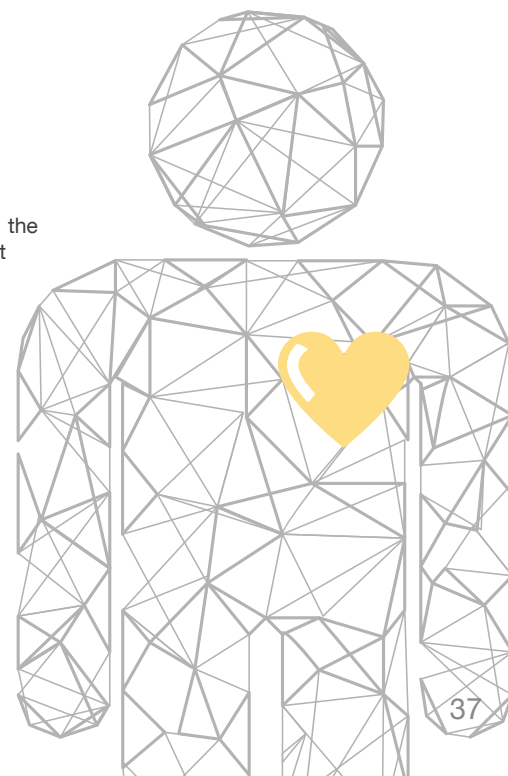
### Occupational health service

GRI 403-3, 403-6

Our internal Occupational Health Service plays a central role in accident prevention in the workplace and ensures the health and safety of our employees. Its services include support and advice on all aspects of occupational health, including the identification and assessment of health risks and the development and implementation of risk reduction measures.

Our occupational health physicians are required to undergo regular training. Continuing education keeps them abreast of the latest medical research and practices, enabling them to provide high-quality, up-to-date medical care for our employees.

Our employees can discuss individual health issues with our company physicians or request medical assistance. Appointments are posted on a regular basis. The Occupational Health Service also participates in site visits and can be contacted directly. This is an easy way for our employees to discuss their concerns and questions about health and safety in the workplace in person.



**Voluntary health promotion programs**

GRI 403-6

We are committed to actively promoting good health and well-being of our employees. To this end, we offer blood pressure checks and comprehensive medical consultations on a voluntary basis. Ergonomics training is also provided to minimize specific strains. This training provides our employees with important knowledge and skills to set up their workstations ergonomically and to practice health-promoting behaviors in the workplace.

**Communication and visitor management**

GRI 403-5

**Communication and training**

In addition to personal appointments with the company physician, regular briefings and training sessions on health and safety issues are held. To ensure a high level of transparency, statistics (e.g. accident figures) and information on health and safety issues are posted on bulletin boards. This can also promote a culture for open communication regarding questions and suggestions on health and safety issues.

**Visitor management**

GRI 403-7

We conduct regular evaluations to identify and assess potential sources of risk. We then implement safety measures to protect business service providers and visitors from hazards. This may include marking hazardous areas, providing personal protective equipment, or conducting safety training for business service providers and visitors.



## PROVIDING HEALTHY AND SAFE PRODUCTS

GRI 3-3, 416

Aspöck stands for „light and safety on the road“. Therefore, safe products are a MUST for us. Our customers demand and receive functional safety for their products.

Light is indispensable in road traffic. Durability and reliability are its essential characteristics. To ensure that our products meet legal requirements and to offer our customers maximum safety, we set high standards and take specific actions.

Overall, we adopt a holistic approach, as our products not only comply with legal requirements, but also meet the highest safety and quality standards. This is how we ensure customer satisfaction and strengthen their trust in our products.

### Guidelines/Policies

- Legal regulations such as: ECE, SAE, CE, ADR (dangerous goods), etc.
- ISO standards
- IPx classes
- Data sheets
- Product information
- IMDS, REACH, RoHs
- Specifications etc.

### Responsibilities & Organization

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

### Opportunities & Risks

In light of our ongoing commitment to functional safety, we view our competitive position as a significant opportunity. Our LED strips are not only secure and resilient but also have a positive impact. We are proactively identifying strategies to minimize the use of harmful substances and increase the use of regrunulates and the transition from silicone to PUR in LED strips. This enables us to align with the growing demand for CO<sub>2</sub> reduction.

Failure to comply with legal requirements may result in significant risks, including potential legal consequences such as fines and legal proceedings. Furthermore, non-compliance could damage the company’s reputation, leading to a loss of customer trust and market share.



### Activities & achievements during the reporting period

We believe that we can continuously improve our processes and products. This is why we place great importance on our lessons learned, i.e. the collection of findings from past projects and experiences. We have also successfully completed homologations for a variety of our products. This enables us to ensure that they comply with legal requirements and standards. We perform Conformity of Production Tests (CoP) to ensure that our production processes meet the defined specifications, and that the quality of our products is maintained.

Additionally, our products are repeatedly awarded ADR certificates, which guarantee an increased safety status and suitability for use in vehicles transporting hazardous goods.

### Goals and planned activities

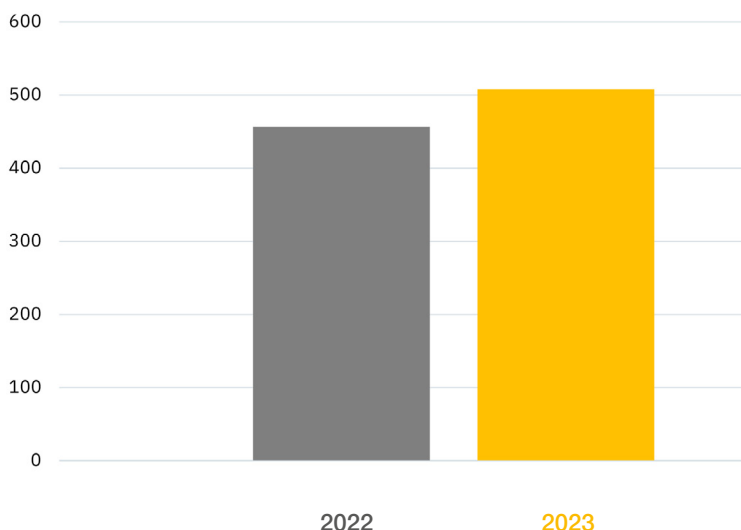
Setting **high product safety standards is obligatory for us** and should **be clearly maintained in the future**.

| PLANNED ACTIVITIES   | UNTIL WHEN? |
|--|-------------|
| Carrying out conformity-of-production checks and developing clear guidelines | Ongoing     |

To achieve our goals, we follow a clear strategy based on several cornerstones:

1. We ensure that our products meet all regulatory requirements and standards, including homologations such as ECE and SAE, as well as general standards such as ISO, DIN, etc. These standards are the basis for the safety and quality of our products.
2. We perform regularly validation testing to ensure that our products meet specified standards. This includes audits, requalification, and end-of-line testing.
3. We monitor compliance with production specifications through testing. These tests are carried out in accordance with the statistical guidelines of the ECE regulations.
4. Every year, we carry out random tests for a certain number of parts from all products (depending on the number of units produced). We examine various aspects such as light, electromagnetic compatibility (EMC), forces, etc. to ensure that our products are within the allowable manufacturing tolerance limits.
5. If deviations are detected during testing, we take immediate action. This enables us to continue producing within acceptable tolerances and ensure that our products meet the required standards.

| Number of COP audits carried out per calendar year | 2022 | 2023 |
|--|------|------|
|  | 456  | 508  |





# ECONOMIC SUCCESS & GOVERNANCE





# ECONOMIC SUCCESS AND GOVERNANCE

## ECONOMIC SUCCESS

GRI 3-3, 201-1, 201-2

Since the company was founded in 1977, our economic success has been based on constant awareness of our values and responsible business practices. Our primary goal is therefore to secure our position as a leading manufacturer of lighting systems in Europe in the long term.

Product innovations, cost efficiency and process improvements are crucial in this process. We try to understand the needs and expectations of our stakeholders and we incorporate them into our business strategy to generate lasting and sustainable values for all involved. Our growth is attributable to innovative product solutions and new customers in the automotive industry.

Similarly, our well-defined internal processes (e.g. compliance management) ensure business success and form the foundation for responsible, legally compliant and ethical business practices.

### Guidelines/Policies

- Strategy, vision, corporate values
- Internal work instructions

### Responsibilities & Organization

- Controlling
- Accounting

### Opportunities & Risks

Despite the decline after our most successful financial year in 2021/22, the stable revenue growth indicates a strong market position and demand. Our good service quality strengthens customer loyalty and opens up new business opportunities. A diversified product portfolio provides protection against market fluctuations and makes us resistant to demand fluctuations.

Nevertheless, we find ourselves in a highly competitive market, which also entails risks. The development and production of new products is undoubtedly cost-intensive and time-consuming. We are also subject to economic fluctuations, especially when demand decreases during challenging economic times.

### Activities & achievements during the reporting period

Thanks to a wide range of activities, we were able to stabilize sales, which were just below the previous year's record numbers. A diversified, high-quality product portfolio and excellent service quality contribute to our success. Activities such as sprue recycling, reuse, procurement savings and resource efficiency also contribute directly or indirectly to our economic success.

In our last sustainability report we already explained that we focus on developing innovative product solutions and are particularly proud of our Ecoled III light, which we were able to launch in 2023: it is characterized by high energy efficiency and long-life LED technology and provides reliable lighting and visibility for vehicles in different environments.

## Goals and planned activities

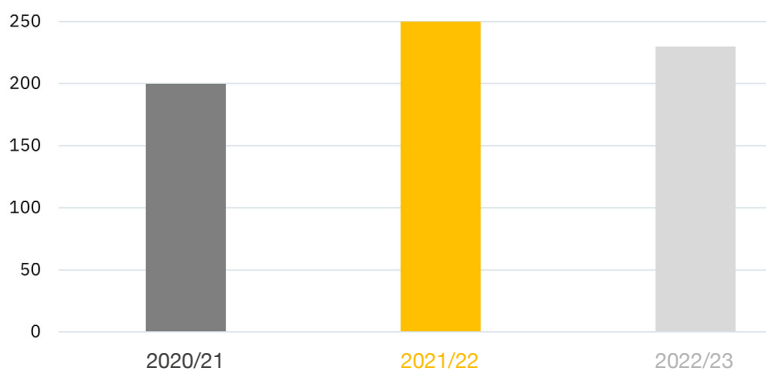
As explained at the beginning, **our primary goal is to secure our position as a leading manufacturer of lighting systems in Europe in the long term.** Furthermore, by engaging in various activities, we provide stability to our company and, hence, ensure stability for our employees, our customers and other stakeholders. We also intend to protect the environment and increase the profitability of our company.

Within the range of our core products, we continue to focus on developing innovative product solutions for the areas of agriculture, construction and trailers, as well as making continuous improvements throughout the entire production process. The automotive sector also plays an important role in our sales portfolio.

We want to limit the share of total sales to 30% but continue to attract new Original Equipment Manufacturers (OEM).

| Financial year  | 2020/21 | 2021/22 | 2022/23 |
|-----------------|---------|---------|---------|
| Sales* in Mio € | 200     | 250     | 230     |

\* Consolidated sales of the Aspöck Group based on the audited annual financial statements (period shifts are included)



The sales trend shown in the chart above demonstrates the steady growth of our company. After our most successful year in 2021/22 our turnover in subsequent years leveled off just below this number. The activities and success factors for achieving this have already been explained in detail in the previous chapters.

## DATA PROTECTION AND CYBERSECURITY

GRI 3-3, 418

Data protection and cybersecurity are essential to ensure the confidentiality, integrity and availability of information. We treat all personal data of employees, customers, suppliers and other data subjects fairly, lawfully and in accordance with the applicable data protection regulations. We protect the interests of those affected by maintaining data confidentiality.

With the implementation of an information security management system (ISMS) we can ensure that all information is processed in accordance with our high security standards. This system is continuously monitored, improved and updated in line with technical requirements.

There are specific guidelines that clearly regulate how to handle information. Cybersecurity training enables our employees to recognize the risks and handle sensitive data appropriately and responsibly.

We use suitable technologies to protect ourselves from cybersecurity threats. Therefore, it is necessary for all employees to adhere to the existing IT regulations. The overall aim is to ensure the security of our information systems.

### Guidelines/Policies

- Structure of the Aspöck Management System
- Information security standard (defining the objectives of the ISMS and integrating them into the organization)
- Information Security Policy (policy for all employees of the organization)
- Code of Conduct
- Certifications
- Security awareness trainings
- Privacy Policy

### Responsibilities & Organization

- Management
- IMS Manager/Security Manager
- Group IT
- Process and System Owners

### Opportunities & Risks

#### Opportunities

The opportunity lies in ensuring data protection and avoiding data loss. Our efforts are aimed at achieving these goals and thus minimizing potential risks.

#### Technical risks

Power failure or problems with the power supply/service providers/communication and supply networks, failure of devices and systems, electromagnetic interference, fire,...

#### Security risks

Espionage, targeted attack, theft of devices/data carriers/documents,...

#### Human risks

Incorrect and/or unauthorized use or administration of devices and systems, misuse of authorizations, denial of actions, destruction of devices and data carriers,...

### Activities & achievements during the reporting period

We implemented various technical measures during the reporting year. Due to confidentiality requirements, we are not permitted to report on these in detail.

## Goals and planned activities

### Increasing information security and cyber resilience by implementing security measures.

| PLANNED ACTIVITIES   | UNTIL WHEN?                    |
|--|--------------------------------|
| Implementing technical IT security measures                | End of business year 2024/2025 |
| Developing a maturity model for the security domains       | End of business year 2024/2025 |
| Developing a recovery strategy for the worst-case scenario | End of business year 2024/2025 |

### Information security management system (ISMS)

The ISMS is an integral part of the Aspöck Group-wide integrated management system (IMS). It is defined in detail in the document „Structure of the Aspöck Management System“, which specifies the exact integration into the IMS, the scope of application, the responsibilities and the structure.

The overall responsibility for information security lies with the Management, who is also responsible for the security process and the corresponding measures. The IMS Manager is responsible for coordinating and monitoring all activities related to information security. They also act as security manager and reports directly to the Management Board.

The Group IT Department serves as a central point of contact for information security issues. Specific employees (process and system owners) are appointed who are responsible for all information technology systems and infrastructure facilities. They are also responsible for assessing acquired information and technology, managing access rights and authorizations, and ensuring compliance with information security requirements.

All employees are required to avoid security incidents and breaches affecting integrity, confidentiality and availability of information. Identified errors must be reported immediately to the appointed employees so that corrective measures can be initiated as quickly as possible.



0 identified cases of data theft and loss in connection with customer data in calendar year 2023

## DRIVING COMPLIANCE FORWARD IN ALL AREAS

GRI 2-27, 3-3

The issue of legal certainty (compliance) is of crucial importance to us. We ensure that the relevant legal obligations are communicated, understood and properly implemented. A clear flow of communication within our company about rights, duties and responsibilities, as well as the allocation of corresponding responsibilities, are key cornerstones of our compliance management.

Compliance with legal requirements and the avoidance of violations are a high priority for us, as this not only prevents serious economic consequences, but also sustains the trust of our business partners. We ensure that violations of internal or external regulations can be reported through a whistleblowing system in order to promote a transparent and responsible corporate culture.

In case of questions or doubts regarding certain regulations, employees are advised to contact their respective supervisor or the Legal Department directly. The consequences for rule violations range from warnings to termination of employment. This ensures that all employees adhere to the requirements as it enables a uniform attitude both internally and externally.

### Guidelines/Policies

- Code of Conduct
- Internal work instructions such as review and implementation of binding obligations as well as identification, analysis, assessment and management of risks

### Responsibilities & Organization

- Head of Legal
- Management Board

### Opportunities & Risks

Compliance creates trust in the company, promotes transparency and strengthens business relationships. It also increases employee satisfaction. Furthermore, maintaining and improving our reputation contributes to the company's economic success.

There are also risks involved. Inadequate communication of compliance issues to stakeholders can lead to a loss of trust and reputational damage. Non-compliance with legal regulations can result in penalties that negatively impact the company's economic success.

### Activities & achievements during the reporting period

Since the last report, we successfully completed the following:

- Contract lifecycle management
- Checks and support according to the information received and data input into the legal management system

### Goals and planned activities

Improvement of compliance management with a focus on defining responsibilities and revising the Code of Conduct.

| PLANNED ACTIVITIES   | UNTIL WHEN? |
|--|-------------|
| Group-wide standardization and training of the CoC (internal and external); Process Owner is the legal department in coordination with HR and QM | End of 2024 |
| Planning and implementing the training concept (for new and existing employees)  | End of 2024 |

## Compliance management

GRI 2-27

The review and implementation of binding obligations as part of the internally defined process ensure that we can record, update, document and ultimately comply with all relevant legal requirements in the areas of the environment, occupational health and safety, construction and commercial law.

This process includes the following steps:

1. Identification of binding obligations  
As part of the process of „reviewing and implementing binding obligations“, we identify the following areas: health, safety and environment (HSE), construction and commercial law, data protection and general regulations, standards and official requirements.
2. Update and documentation:  
It is important to regularly review and update the obligations identified so that they comply with the applicable legal requirements. For this reason, regular updates are carried out. To ensure transparent and traceable compliance, all identified obligations and the corresponding requirements are documented.
3. Compliance with obligations:  
Standards and processes are implemented to ensure proper fulfillment of all identified obligations. In regular training sessions, we strive to sensitize our employees to the importance of compliance, deepen their understanding of this topic and thus prevent misconduct. This involves, for example, compliance with legal regulations or introducing control mechanisms to monitor the implementation of these regulations. It is obligatory for all employees to participate in training courses on topics such as the Code of Conduct, IT security and the GDPR.





## PROMOTING SUSTAINABLE AND REGIONAL PROCUREMENT

GRI 3-3, 204-1, 308, 414

In our supplier relationships, we clearly focus on fairness, trust and respect in order to maintain long-lasting relationships. By thoroughly analyzing the raw materials and products we require, we ensure that they meet our high-quality standards. Our suppliers have to meet a range of purchasing conditions, which we monitor regularly. Furthermore, we expect our suppliers to be actively involved in reducing negative environmental impacts. This includes reducing unnecessary material consumption and using the highest possible proportion of recycled plastics.

By working closely with our suppliers, we strive to continuously improve our supply chain. The aim here is again to reduce negative impacts on the environment. Sustainable procurement is not only an ethical imperative for us, but it also meets our customers' requirements for transparency throughout the supply chain and supports our long-term business development. Additionally, it also helps us to reduce greenhouse gas emissions.

### Guidelines/Policies

- Code of Conduct
- Contracts for suppliers
- Self-disclosure form for suppliers

### Responsibilities & Organization

- Head of Group Purchasing (CPO)
- Head of Supply Chain Management (production site in Poland)
- Head of Purchasing (production site in Portugal)

### Opportunities & Risks

From our discussion about the opportunities in the area of sustainable procurement we can see, as a first point, the benefits of avoiding double handling. This also leads to a reduction of unnecessary logistics costs as it limits our travel activities and, as a result, reduces maintenance costs. Reducing the number of transportations also reduces the release of greenhouse gases.

In the context of sustainable procurement, we consider the potential risk of supply failure. The same applies to non-compliant purchased parts (supplier complaints) and machine failure.

## Activities & achievements during the reporting period

### Reduction of multiple handling

By avoiding multiple handling (this applies in particular to heavy cable drums), we save two to three truckloads a week.

### Project with SCM and logistics

We have designed a project with the Supply Chain Management (SCM) and Logistics Department to identify and implement further efficiency improvements and sustainability objectives.

### Supplier development at the plant in Poland

Suppliers are gradually being built up at the plant in Poland in order to strengthen local procurement and reduce dependence on external suppliers. Although few contracts are currently being awarded due to various factors (low volumes), this step is an important part of our long-term strategy to promote sustainable procurement and strengthen our supply chain.

## Goals and planned activities

When it comes to sustainable procurement, we pursue specific goals: First and foremost, we are developing an adapted set of contracts, which will also serve as the basis for our supplier evaluations. We are additionally in the process of optimizing transportation routes and promoting regional procurement for materials and process equipment.



| PLANNED ACTIVITIES   | UNTIL WHEN? |
|--|-------------|
| Adapting existing contracts to the new requirements: <ul style="list-style-type: none"> <li>• Specifying minimum requirements followed by implementation or auditing</li> <li>• Integrating ISO 14001</li> </ul> | 2024 - 2025 |
| Obtaining supplier data (e.g. material data, footprint,...)  | 2024        |
| Expanding supplier evaluations according to new criteria   | 2025        |

## Supplier selection and evaluation

### Preference for suppliers with ISO 14001

When selecting new suppliers, we give preference to those who have already achieved ISO 14001 certification. In this way, we ensure that the supplier has implemented an environmental management system and is actively committed to environmental protection and sustainability.

### Evaluation based on certifications

When evaluating our suppliers, we take into account various criteria, including their certifications. Suppliers that already have certain certifications are rated positively. As part of the assessment, suppliers are made aware of any lack of certification in order to encourage them to further strengthen their commitment to environmental and social standards.

### Evaluation of social and environmental standards

New suppliers are asked to complete a self-disclosure form. They are asked to comment on the various social and environmental guidelines. Based on the suppliers' responses and additional reviews, new suppliers are assessed in terms of their environmental and social performance.

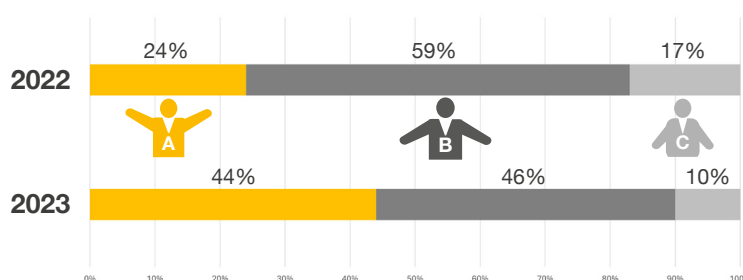
### Classification A, B, C suppliers

We evaluate the quality and delivery performance of our suppliers every six months in the interests of continuous improvement in order to recognize potential risks associated with suppliers at an early stage and take appropriate corrective measures.



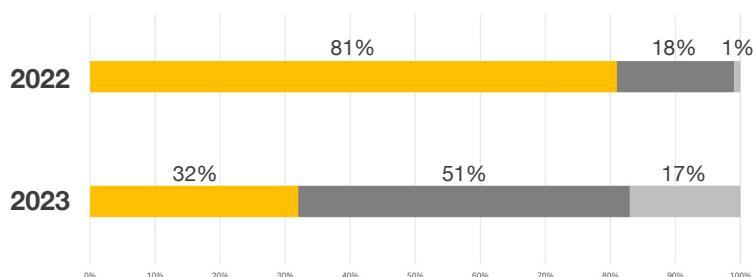
#### AUSTRIA

| Year | A   | B   | C   |
|------|-----|-----|-----|
| 2022 | 24% | 59% | 17% |
| 2023 | 44% | 46% | 10% |



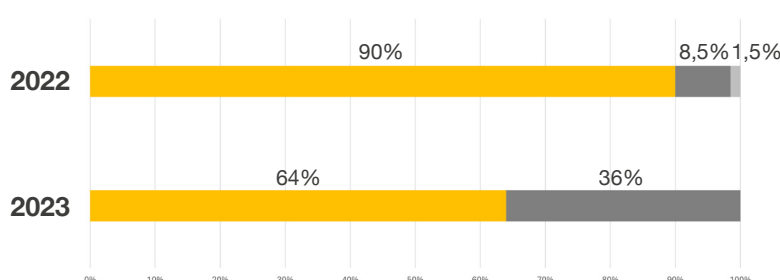
#### PORTUGAL

| Year | A   | B   | C   |
|------|-----|-----|-----|
| 2022 | 81% | 18% | 1%  |
| 2023 | 32% | 51% | 17% |



#### POLAND

| Year | A   | B    | C    |
|------|-----|------|------|
| 2022 | 90% | 8,5% | 1,5% |
| 2023 | 64% | 36%  | 0%   |

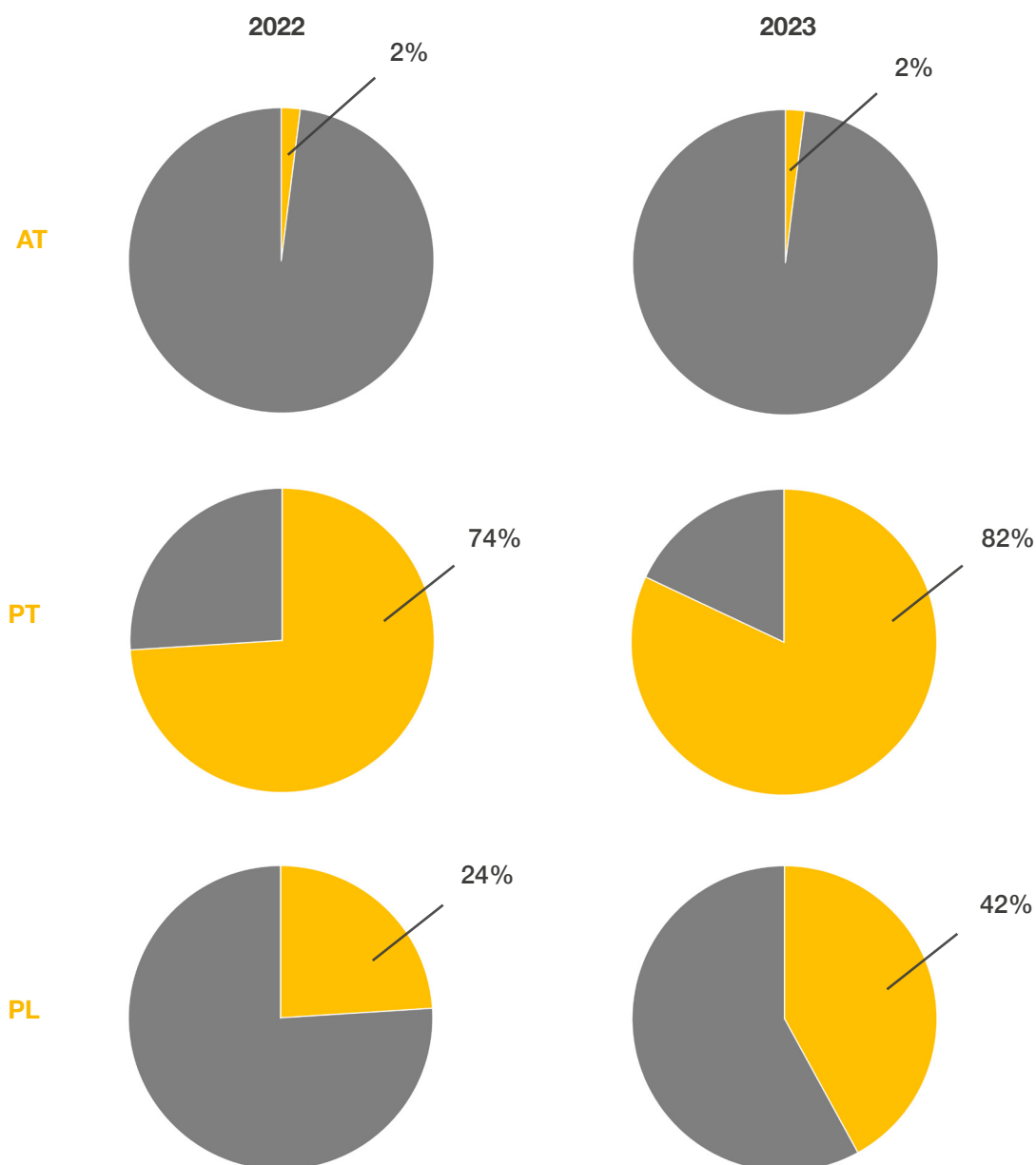


## Regional purchasing

As we already explained in the last report, we prefer suppliers in the immediate vicinity of our production facilities. We continue to work on and expand this topic as part of our two-supplier strategy. Geographical aspects play a decisive role here, especially when located across different regions (e.g. across two continents). As part of the scope 3 surveys, we will improve the data regarding transportation and derive even more targeted objectives in the future.

| SHARE OF EXPENDITURE FOR LOCAL SUPPLIERS | AT | PT  | PL  |
|--|----|-----|-----|
| 2022                                     | 2% | 74% | 24% |
| 2023                                     | 2% | 82% | 42% |

Local suppliers are located in the respective country of the plant.



# OUTLOOK



# OUTLOOK

## GRI 2-22

Until the new regulations regarding non-financial reporting as of 2025 are initiated by the EU Green Deal Policy, we will use the time to further prepare for the extensive requirements of the Corporate Sustainability Reporting Directive (CSRD) and the associated European Sustainability Reporting Standards (ESRS). We will pay particular attention to refining the materiality analysis and to involve stakeholders systematically. Our aim is to focus on those topics, goals and planned activities that will enable us to have the greatest positive impact on the environment and society. Irrespective of this, we will continue to strengthen the core areas that we already consider essential in our current strategic considerations.

As described throughout the report, we are working on a wide range of topics and have already set a number of priorities for the coming years:

- Decarbonization is the path to a climate-neutral future. In view of the global climate challenges, we are intensifying our efforts to reduce greenhouse gas emissions.
- We realize that sustainability is more than just a trend or a project. It is part of our daily actions and should become part of our corporate DNA.
- We continuously adapt our Code of Conduct to the needs of our employees and society, and to the requirements of our business partner.
- We see sustainability as an opportunity and are constantly working on realizing our objectives. Our aim is to identify risks at an early stage, reduce them through appropriate measures and prevent them as far as possible.
- Our employees play an important role in our development. Training, diversity and a safe working environment contribute to innovative solutions.

We are optimistic and eagerly looking forward to the challenges ahead of us. Our past experiences show that we see problems as opportunities and turn them into actions. Our commitment to transparent reporting underlines our conviction that sustainability is not just a duty, but also an opportunity that we are ready to seize.



**THINK  
TODAY  
ABOUT  
TOMORROW  
NOW!**

# REFERENCE DATA (KPIs)



## REFERENCE DATA (KPIs)

### ENERGY OPTIMIZATION AND REDUCTION OF GHG EMISSIONS

| ENERGY (GRI 302-1, 302-3) AUSTRIA  |                         | UNIT                              | 2022*                              | 2023*                              |
|--|-------------------------|-----------------------------------|------------------------------------|------------------------------------|
| Energy consumption within the organization (GRI 302-1)   | Electricity consumption | GJ                                | 4.407 GJ                           | 4.059 GJ                           |
|  | Heating consumption     | GJ                                | 3.470 GJ                           | 3.083 GJ                           |
|  | Cooling consumption     | GJ                                | ---                                | ---                                |
|  | Steam consumption       | GJ                                | ---                                | ---                                |
| Total energy consumption within the organization including own fleet of vehicles and external transportation |                         | GJ                                | Currently no information available | Currently no information available |
| Energy intensity (GRI 302-3)   | per TEUR turnover       | MJ                                | **                                 | **                                 |
| Standards, methods and calculation programs used   |                         | Electricity and gas meter reports |                                    |                                    |
| Types of energy included in the calculation  |                         | Electricity, gas, oil             |                                    |                                    |

| ENERGY (GRI 302-1, 302-3) PORTUGAL   |                         | UNIT             | 2022*  | 2023*  |
|--|-------------------------|------------------|--------|--------|
| Energy consumption within the organization (GRI 302-1)   | Electricity consumption | GJ               | 31.551 | 29.077 |
|  | Heating consumption     | m³               | 6.461  | 5.085  |
|  | Cooling consumption     | GJ               | ---    | ---    |
|  | Steam consumption       | GJ               | ---    | ---    |
| Total energy consumption within the organization including own fleet of vehicles and external transportation |                         | GJ               | ---    | ---    |
| Energy intensity (GRI 302-3)   | per TEUR turnover       | MJ               | **     | **     |
| Standards, methods and calculation programs used   |                         | ---              |        |        |
| Types of energy included in the calculation  |                         | Electricity, gas |        |        |

| ENERGY (GRI 302-1, 302-3) POLAND   |                         | UNIT             | 2022*   | 2023*   |
|--|-------------------------|------------------|---|---|
| Energy consumption within the organization (GRI 302-1)   | Electricity consumption | GJ               | 6.862   | 6.766   |
|  | Heating consumption     | GJ               | 458   | 559   |
|  | Cooling consumption     | GJ               | Part of electricity consumption (more detailed survey not possible) | Part of electricity consumption (more detailed survey not possible) |
|  | Steam consumption       | GJ               | 0   | 0   |
| Total energy consumption within the organization including own fleet of vehicles fleet and external transportation |                         | GJ               | ---   | ---   |
| Energy intensity (GRI 302-3)   | per TEUR turnover       | MJ               | **  | **  |
| Standards, methods and calculation programs used   |                         | ---              |   |   |
| Types of energy included in the calculation  |                         | Electricity, gas |   |   |

\*calendar year

\*\*We are unable to report on energy intensity because we record energy data on a calendar year basis and sales on a fiscal year basis, which does not correspond to the calendar year. A conversion would lead to an inaccurate presentation of the values and is currently not possible.

| EMISSIONS (GRI 305) BY SOURCE OF EMISSIONS       | UNIT                            | 2022*            |
|--|---------------------------------|------------------|
| Electricity                                      | t CO <sub>2</sub> -eq           | 4.981            |
| Heating  | t CO <sub>2</sub> -eq           | 299              |
| Purchased heat incl. district heating            | t CO <sub>2</sub> -eq           | 0                |
| Mobility and transportation                      | t CO <sub>2</sub> -eq           | 6.189            |
| Employee mobility                                | t CO <sub>2</sub> -eq           | 822              |
| Process heating                                  | t CO <sub>2</sub> -eq           | 0                |
| Production of vehicles                           | t CO <sub>2</sub> -eq           | 24               |
| Material   | t CO <sub>2</sub> -eq           | 85               |
| Waste  | t CO <sub>2</sub> -eq           | 1.231            |
| Water & waste water                              | t CO <sub>2</sub> -eq           | 0.20             |
| <b>Total</b>                                     | <b>t CO<sub>2</sub>-eq</b>      | <b>13.631.20</b> |
| Standards, methods and calculation programs used | GHG Protocol, GRI, ESG Cockpit  |                  |
| Sources of conversion factors                    | ESG Cockpit, Ecoinvent database |                  |

\*calendar year

| EMISSIONS (GRI 305) BY LOCATION FOR THE CALENDAR YEAR 2022 | UNIT                            | ASPÖCK SYSTEMS GMBH | ASPÖCK AUTOMOTIVE POLSKA SP. Z O.O. | ASPÖCK PORTUGAL, S.A. | TOTAL         |
|--|---------------------------------|---------------------|-------------------------------------|-----------------------|---------------|
| Electricity  | t CO <sub>2</sub> -eq           | 297                 | 1.930                               | 2.755                 | 4.982         |
| Mobility and transportation                                | t CO <sub>2</sub> -eq           | 4.924               | 13                                  | 1.252                 | 6.189         |
| Material   | t CO <sub>2</sub> -eq           | 14                  | 11                                  | 60                    | 85            |
| Production of vehicles                                     | t CO <sub>2</sub> -eq           | 16                  | 4                                   | 4                     | 24            |
| Heating  | t CO <sub>2</sub> -eq           | 252                 | 30                                  | 17                    | 299           |
| Process heating  | t CO <sub>2</sub> -eq           | 0                   | 0                                   | 0                     | 0             |
| Purchased cooling  | t CO <sub>2</sub> -eq           | 0                   | 0                                   | 0                     | 0             |
| Purchased heat incl. district heating                      | t CO <sub>2</sub> -eq           | 0                   | 0                                   | 0                     | 0             |
| Waste  | t CO <sub>2</sub> -eq           | 159                 | 114                                 | 959                   | 1.232         |
| Water  | t CO <sub>2</sub> -eq           | 0                   | 0                                   | 0                     | 0             |
| Waste water  | t CO <sub>2</sub> -eq           | 0                   | 0                                   | 0                     | 0             |
| Employee mobility  | t CO <sub>2</sub> -eq           | 149                 | 169                                 | 504                   | 822           |
| <b>Total</b>   | <b>t CO<sub>2</sub>-eq</b>      | <b>5.811</b>        | <b>2.271</b>                        | <b>5.551</b>          | <b>13.633</b> |
| Standards, methods and calculation programs used           | GHG Protokoll, GRI, ESG Cockpit |                     |                                     |                       |               |
| Sources of conversion factors                              | ESG Cockpit, Ecoinvent database |                     |                                     |                       |               |

The data for 2023 is still being determined and cannot be presented yet.

## CIRCULAR ECONOMY AND PRODUCT INNOVATIONS

| MATERIALS (301-1, 301-2, 301-3) AUSTRIA   |  | UNIT | 2022* | 2023* |
|---|--|------|-------|-------|
| Total weight or volume of materials that are used to produce and package the primary products | renewable materials  | t    | 0     | 0     |
|   | Non-renewable materials  | t    | 3735  | 3472  |
| Materials used by weight and volume   | Raw materials  | t    | 2508  | 2166  |
|   | Auxiliary and operating materials  | t    | 343   | 307   |
|   | Semi-processed products or parts   | t    | 884   | 999   |
| Recycled raw materials used   | Percentage of recycled input materials used to manufacture the organization's primary products and services. | %    | 0     | 0     |
| Recycled products and their packaging materials   | Percentage of reclaimed products and their packaging materials for each product category.                    | %    | 0     | 0     |

| MATERIALS (301-1, 301-2, 301-3) PORTUGAL  |  | UNIT | 2022* | 2023* |
|---|--|------|-------|-------|
| Total weight or volume of materials that are used to produce and package the primary products | renewable materials  | t    | 562   | 435   |
|   | Non-renewable materials  | t    | 4797  | 5093  |
| Materials used by weight and volume   | Raw materials  | t    | 4245  | 4553  |
|   | Auxiliary and operating materials  | t    | 556   | 445   |
|   | Semi-processed products or parts   | t    | 558   | 530   |
| Recycled raw materials used   | Percentage of recycled input materials used to manufacture the organization's primary products and services. | %    | 11.7  | 8.54  |
| Recycled products and their packaging materials   | Percentage of reclaimed products and their packaging materials for each product category.                    | %    | 0     | 0     |

| MATERIALS (301-1, 301-2, 301-3) POLAND  |  | UNIT | 2022*   | 2023* |
|---|--|------|---------|-------|
| Total weight or volume of materials that are used to produce and package the primary products | renewable materials  | t    | 0       | 0     |
|   | Non-renewable materials  | t    | 1.502.1 | 928   |
| Materials used by weight and volume   | Raw materials  | t    | 478     | 417   |
|   | Auxiliary and operating materials  | t    | 40.7    | 23    |
|   | Semi-processed products or parts   | t    | 3.1     | 3     |
| Recycled raw materials used   | Percentage of recycled input materials used to manufacture the organization's primary products and services. | %    | 0       | 0     |
| Recycled products and their packaging materials   | Percentage of reclaimed products and their packaging materials for each product category.                    | %    | 0       | 0     |

\*calendar year



## DRIVING FORWARD WASTE REDUCTION

### Austria:

| WASTE (306-3)                | UNIT                                | 2021*         | 2022*         | 2023*         |
|------------------------------|-------------------------------------|---------------|---------------|---------------|
| <b>Total weight of waste</b> | <b>t</b>                            | <b>251.47</b> | <b>267.18</b> | <b>241.55</b> |
| Non-hazardous                | Percentage of total volume of waste | 98.37%        | 98.77%        | 98.82%        |
| Hazardous                    | Percentage of total volume of waste | 1.63%         | 1.23%         | 1.18%         |

\*calendar year

| WASTE CATEGORIES (306-3)                          | UNIT     | 2021*         | 2022*         | 2023*         |
|---|----------|---------------|---------------|---------------|
| <b>Non-hazardous waste</b>                        | <b>t</b> | <b>247.37</b> | <b>263.90</b> | <b>238.70</b> |
| Residential and commercial waste                  | t        | 48.07         | 24.57         | 9.98          |
| Waste wood  | t        | 1.14          | 5.52          | 7.59          |
| Waste Paper and cardboard                         | t        | 162.46        | 169.56        | 144.53        |
| Scrap iron  | t        | 5.18          | 5.31          | 10.02         |
| Non-hazardous electrical and electronic equipment | t        | 0             | 0.81          | 0.38          |
| Hard plastics                                     | t        | 0.01          | 11.65         | 21.35         |
| Plastic   | t        | 13.67         | 24.6          | 10.79         |
| Cables  | t        | 15.90         | 21.11         | 33.47         |
| Construction waste                                | t        | 0.43          | 0.13          | 0             |
| Alternative fuels                                 | t        | 0.02          | 0.02          | 0             |
| Other waste containing paint                      | t        | 0.29          | 0.45          | 0.46          |
| Metal packaging                                   | t        | 0.1           | 0             | 0             |
| Non-ferrous scrap metal                           | t        | 0.07          | 0             | 0             |
| <b>Hazardous waste</b>                            | <b>t</b> | <b>4.10</b>   | <b>3.28</b>   | <b>2.85</b>   |

\*calendar year

### Please find below details of waste disposal companies:

- ARA Altstoff Recycling Austria (<https://www.ara.at>)
- Energie AG (<https://www.energieag.at>)
- Gebrüder Gratz (<https://www.gratz-schrott.at>)
- LAVU (<https://www.lavu.at>)
- Reisswolf (<https://www.reisswolf.at>)
- Zellinger (<https://www.zellinger.co.at>)

| VON ENTSORGUNG UMGELEITETER ABFALL, INNERHALB DES STANDORTS (GRI 306-4) | UNIT        | 2022          | 2023          |
|---|-------------|---------------|---------------|
| internal shredding and reuse  | t           | 0             | 0             |
| <b>WASTE DIVERTED FROM DISPOSAL, OFF-SITE (GRI 306-4)</b>               | <b>UNIT</b> | <b>2022</b>   | <b>2023</b>   |
| Preparation for reuse   | t           |               |               |
| Recycling   | t           | 174.05        | 172.58        |
| Other recovery operations   | t           |               |               |
| <b>Total</b>  | <b>t</b>    | <b>174.05</b> | <b>172.58</b> |
| <b>WASTE SENT FOR DISPOSAL, OFF-SITE (GRI 306-5)</b>                    | <b>UNIT</b> | <b>2022</b>   | <b>2023</b>   |
| Incineration (with energy recovery)                                     | t           | 46.90         | 30.79         |
| Incineration (without energy recovery)                                  | t           | 0.67          | 0.52          |
| Landfilling   | t           |               |               |
| Other waste disposal operations (physico-chemical waste treatment)      | t           | 2.06          | 2.10          |
| <b>Total</b>  | <b>t</b>    | <b>49.63</b>  | <b>33.41</b>  |

**Portugal:**

| WASTE (306-3)             | UNIT                                | 2021           | 2022           | 2023           |
|---------------------------|-------------------------------------|----------------|----------------|----------------|
| <b>Gesamtmenge Abfall</b> | <b>t</b>                            | <b>752.492</b> | <b>605.248</b> | <b>516.205</b> |
| Non-hazardous             | Percentage of total volume of waste | 96.3           | 94.1           | 91.7           |
| Hazardous                 | Percentage of total volume of waste | 3.7            | 5.9            | 8.3            |

| WASTE CATEGORIES (306-3)   | UNIT     | 2021         | 2022         | 2023           |
|----------------------------|----------|--------------|--------------|----------------|
| <b>Non-hazardous waste</b> | <b>t</b> | <b>724.9</b> | <b>569.2</b> | <b>473.524</b> |
| Paper (recyclable)         | t        | 113.6        | 107.1        | 70.64          |
| Plastic (recyclable)       | t        | 522.2        | 387.2        | 329.8          |
| Scrap metals (recyclable)  | t        | 12.1         | 6.2          | 3.004          |
| <b>Hazardous waste</b>     | <b>t</b> | <b>27.5</b>  | <b>36</b>    | <b>42.681</b>  |

| WASTE DIVERTED FROM DISPOSAL, ON-SITE (GRI 306-4) | UNIT | 2021 | 2022 | 2023 |
|---|------|------|------|------|
| internal shredding and reuse                      | t    | N/A  | N/A  | N/A  |

| WASTE DIVERTED FROM DISPOSAL, OFF-SITE (GRI 306-4) | UNIT     | 2021           | 2022           | 2023           |
|--|----------|----------------|----------------|----------------|
| Preparation for reuse                              | t        | 0              | 0              | 0              |
| Recycling  | t        | 401.742        | 308.708        | 274.433        |
| Other recovery operations                          | t        | 332.629        | 270.407        | 209.765        |
| <b>Total</b>                                       | <b>t</b> | <b>734.371</b> | <b>579.115</b> | <b>484.198</b> |

| WASTE SENT FOR DISPOSAL, OFF-SITE (GRI 306-5)                      | UNIT     | 2021          | 2022          | 2023          |
|--|----------|---------------|---------------|---------------|
| Incineration (with energy recovery)                                | t        | 0             | 0             | 0             |
| Incineration (without energy recovery)                             | t        | 0             | 0             | 0             |
| Landfilling  | t        | 70.660        | 62.740        | 65.760        |
| Other waste disposal operations (physico-chemical waste treatment) | t        | 0             | 0             | 0             |
| <b>Total</b>   | <b>t</b> | <b>70.660</b> | <b>62.740</b> | <b>65.760</b> |

**Poland:**

| WASTE (306-3)                | UNIT                                | 2021           | 2022           | 2023          |
|------------------------------|-------------------------------------|----------------|----------------|---------------|
| <b>Total weight of waste</b> | <b>t</b>                            | <b>59.0275</b> | <b>69.0869</b> | <b>53.313</b> |
| Non-hazardous                | Percentage of total volume of waste | 99.9%          | 98.7%          | 98.6%         |
| Hazardous                    | Percentage of total volume of waste | 0.1%           | 1.3%           | 1.4%          |

| WASTE CATEGORIES (306-3)  | UNIT     | 2021           | 2022           | 2023          |
|---|----------|----------------|----------------|---------------|
| <b>Non-hazardous waste</b>  | <b>t</b> | <b>58.4945</b> | <b>68.1934</b> | <b>52.583</b> |
| Plastic   | t        | 30.916         | 31.6420        | 26.829        |
| Waste containing silicone   | t        | 3.790          | 2.707          | 5.710         |
| Rubber hoses  | t        | 0              | 0              | 0.298         |
| Adhesives and sealants  | t        | 0              | 0.029          | 0.304         |
| Tungsten  | t        | 0.170          | 0.242          | 0.162         |
| Paper   | t        | 13.380         | 11.7930        | 10.113        |
| Plastic packaging   | t        | 5.901          | 7.560          | 4.645         |
| Waste wood (pallets)  | t        | Keine Daten    | 10.450         | 3.1505        |
| Waste from multi-material packaging   | t        | 4.338          | 3.706          | 0.4135        |
| Filters and gloves  | t        | 0              | 0.021          | 0.326         |
| Printer toner   | t        | 0              | 0.0434         | 0             |
| Other plastic waste   | t        | 0              | 0.035          | 0             |
| Iron and steel  | t        | 0              | 0              | 0.680         |
| <b>Hazardous waste</b>  | <b>t</b> | <b>0.533</b>   | <b>0.8935</b>  | <b>0.730</b>  |
| Hazardous mineral oil   | t        | 0              | 0.254          | 0             |
| Waste solvents  | t        | 0.052          | 0.045          | 0             |
| Plastic packaging contaminated with hazardous substances                      | t        | 0.0315         | 0.109          | 0.0275        |
| Metal packaging and aerosol spray cans contaminated with hazardous substances | t        | 0.1795         | 0.165          | 0.2140        |
| Gloves contaminated with hazardous substances                                 | t        | 0.150          | 0.1575         | 0.1315        |
| Hazardous waste from adhesives and sealants                                   | t        | 0.120          | 0.163          | 0.357         |

Residual waste is collected in containers. While the volume of the containers and the number of containers collected are known, there is no data available on the fill levels in the containers. Furthermore, there is no data on disposal, as this is not provided by the disposal company.

In accordance with the EPR (Extended Producer Responsibility) guidelines, in Poland we are legally required to recycle packaging material used for transportation.

| CATEGORIES PACKAGING | UNIT | 2021   | 2022   | 2023   |
|----------------------|------|--------|--------|--------|
| Paper (recyclable)   | t    | 22.181 | 35.329 | 25.658 |
| Plastic (recyclable) | t    | 1.338  | 1.64   | 1.989  |

## ENABLING STABLE EMPLOYMENT AT ALL LOCATIONS

Total number of employees: breakdown by gender and region (GRI 2-7, 2-8, GRI 401-1)

| 2022*                                      | REGION  |          |        | GENDER |        | TOTAL  |
|--|---------|----------|--------|--------|--------|--------|
|  | AUSTRIA | PORTUGAL | POLAND | MALE   | FEMALE |        |
| Number of permanent employees (headcount*) | 389.5   | 699      | 140    | 576.25 | 652.25 | 1228.5 |
| Number of temporary employees (headcount*) | 71.58   | 127      | 3      | 99     | 102.6  | 201.6  |
| Number of full-time employees              | 369     | 826      | 143    | 668    | 670    | 1338   |
| Number of part-time employees              | 92      | 0        | 0      | 7.33   | 84.83  | 92     |

\*Headcount = Average number of employees during the analyzed period

| 2023*                                       | REGION  |          |        | GENDER |        | TOTAL   |
|---|---------|----------|--------|--------|--------|---------|
|   | AUSTRIA | PORTUGAL | POLAND | MALE   | FEMALE |         |
| Number of permanent employees (headcount**) | 390.33  | 600      | 123    | 523    | 590.33 | 1113.33 |
| Number of temporary employees (headcount**) | 29.92   | 93       | 0.9    | 63.17  | 60.65  | 123.82  |
| Number of full-time employees               | 327     | 693      | 123.9  | 577    | 566.9  | 1143.9  |
| Number of part-time employees               | 93      | 0        | 0      | 9      | 84     | 93      |

\*calendar year

\*\*Headcount = Average number of employees during the analyzed period

| EMPLOYEES BY AGE GROUP | 2022* | 2023* |
|------------------------|-------|-------|
| Age group < 30 years   | 77    | 71    |
| Age group 30-50 years  | 279   | 246   |
| Age group > 50 years   | 105   | 98    |

| GOVERNANCE BODIES (GRI 405-1)                | 2022* | 2023* |
|--|-------|-------|
| Number of employees on the governance bodies | 30    | 30    |
| Female                                       | 3     | 3     |

\*Numbers are only available for the office departments, as there has been an internal restructuring in the production departments and the figures would no longer be meaningful comparing them to 2022.

| PERCENTAGE OF EMPLOYEES RECEIVING REGULAR PERFORMANCE AND CAREER DEVELOPMENT REVIEWS (GRI 404-3) | 2022* | 2023* |
|--|-------|-------|
| Number of employees who received a regular performance and career development review conducted   | 65    | 57    |
| Number of employees  | 148   | 155   |
| Percentage of employees who received a regular performance and career development review         | 44%   | 37%   |

| OTHER EMPLOYEE DATA (GRI 2-8, GRI 2-30, GRI 404-1)                              | 2022* | 2023* |
|---|-------|-------|
| Average hours for training and continuing education during the reporting period | **    | **    |
| Proportion of employees having a collective bargaining agreement                | 100%  | 100%  |

\*calendar year

\*\*It is not possible to state the number of hours because only external training courses and training courses with external training institutes are recorded in the time recording system. Since the majority of training courses are covered by the Aspöck Academy, it is not possible to give an exact number.

## ENSURING OCCUPATIONAL HEALTH AND SAFETY

| ACCIDENTS (GRI 403-9)                                      | UNIT                        | 2022*                                       | 2023*                                       |
|--|-----------------------------|---|---|
| Accident   | Quantity                    | AT: 10<br>PT: 18<br>PL: 2                   | AT: 10<br>PT: 10<br>PL: 2                   |
| Incident / near misses                                     | Quantity                    | AT: not documented<br>PT: 0<br>PL: 10       | AT: not documented<br>PT: 0<br>PL: 11       |
| Medical emergency / medical care / first aid               | Quantity                    | AT: 1<br>PT: 18<br>PL: 1                    | AT: 1<br>PT: 0<br>PL: 0                     |
| Lost Time Incident Frequency (LTIFR**)                     | per 1 million working hours | AT: 274.5<br>PT: 1685.9<br>PL: 77.1         | AT: 144<br>PT: 5793.8<br>PL: 570.3          |
| Average number of days absent per occupational accident    | average                     | AT: 6<br>PT: 2<br>PL: 5                     | AT: 4<br>PT: 10<br>PL: 7                    |
| Number of absent days due to injury in working days        | per 1 million working hours | AT: 6<br>PT: 2<br>PL: 5                     | AT: 4<br>PT: 10<br>PL: 7                    |
| Fatalities as a result of work-related injury              | Quantity                    | AT: 0<br>PT: 0<br>PL: 0                     | AT: 0<br>PT: 0<br>PL: 0                     |
| Number of cases of recordable work-related illnesses       | Quantity                    | AT: 0<br>PT: 0<br>PL: 0                     | AT: 0<br>PT: 0<br>PL: 0                     |
| Number of fatalities as a result of work-related illnesses | Quantity                    | AT: 0<br>PT: 0<br>PL: 0                     | AT: 0<br>PT: 0<br>PL: 0                     |
| Number of hours worked                                     | Hours (rounded)             | AT: 598.458<br>PT: 1.405.803<br>PL: 207.592 | AT: 590.349<br>PT: 1.157.276<br>PL: 196.380 |

\*calendar year

\*\*Lost-time injury frequency rate: The number of accidents that result in the loss of productive work time of at least one day / shift per 1 million working hours (excluding the day of the accident).

## PROVIDING HEALTHY AND SAFE PRODUCTS

| CUSTOMER HEALTH AND SAFETY (416-1, 416-2)   | UNIT     | 2022* | 2023* |
|---|----------|-------|-------|
| Percentage of significant product and service categories for which health and safety impacts as well as improvements have been assessed   | %        | **    | **    |
| Total number of incidents of non-compliance with regulations and/or voluntary codes concerning the health and safety impacts of products and services within the reporting period | Quantity | 0     | 0     |

\*calendar year

\*\*The legally required COP tests were carried out for all product groups.

- In 2022, there were 456 different COP tests.
- In 2023, there were 508 different COP tests.

As the COP tests use random sampling for each product group, no absolute percentages can be given here.

## ECONOMIC SUCCESS

| ECONOMIC PERFORMANCE (GRI 201-1)  | UNIT  | 2020/21* | 2021/22* | 2022/23* |
|---|-------|----------|----------|----------|
| Economic value<br><i>Consolidated sales based on audited financial statements (including period shifts)</i> | Mio € | 200      | 250      | 230      |

\*financial year

## DATA PROTECTION AND CYBERSECURITY

| PROTECTION OF CUSTOMER DATA AND PRIVACY (GRI 418-1)   | UNIT     | 2022* | 2023* |
|---|----------|-------|-------|
| Total number of substantiated complaints received regarding breaches of customer privacy, broken down as follows: | Quantity | 0     | 0     |
| Complaints received from outside parties  | Quantity | 0     | 0     |
| Complaints received from regulatory bodies  | Quantity | 0     | 0     |
| Total number of identified leaks, thefts, or losses of customer data  | Quantity | 0     | 0     |

\*calendar year

## DRIVING COMPLIANCE FORWARD IN ALL AREAS

| COMPLIANCE (2-27, 206-1)  | UNIT     | 2022* | 2023* |
|---|----------|-------|-------|
| Significant instances of non-compliance with laws and regulations during the reporting period | Quantity | 0     | 0     |
| Legal actions for anti-competitive behavior, cartel agreements, and monopolistic practices    | Quantity | 0     | 0     |

\*calendar year

## PROMOTING SUSTAINABLE AND REGIONAL PROCUREMENT

### Austria

| PROCUREMENT PRACTICES (204-1)   | UNIT | 2022* | 2023* |
|---|------|-------|-------|
| Percentage of the procurement budget that is spent on local suppliers | %    | 1.77  | 2.10  |

\*calendar year

### Portugal

| PROCUREMENT PRACTICES (204-1)   | EINHEIT | 2022* | 2023* |
|---|---------|-------|-------|
| Percentage of the procurement budget that is spent on local suppliers | %       | 74.18 | 81.87 |

\*calendar year

### Poland

| PROCUREMENT PRACTICES (204-1)   | EINHEIT | 2022* | 2023* |
|---|---------|-------|-------|
| Percentage of the procurement budget that is spent on local suppliers | %       | 23.84 | 41.52 |

\*calendar year

Local suppliers are those located in the country where the plant is located.

# GRI INDEX

| GRI NO.  | GRI SECTION   | CHAPTER IN THE REPORT/NOTE   |
|----------|---|--|
| GRI 2    | General Disclosures 2021  |  |
| GRI 2-1  | Organizational details  | About the company  |
| GRI 2-2  | Entities included in the organization's sustainability reporting            | About this report  |
| GRI 2-3  | Reporting period, frequency and contact point                               | About this report  |
| GRI 2-4  | Restatements of information   | About this report  |
| GRI 2-5  | External assurance  | This report has not been externally audited  |
| GRI 2-6  | Activities, value chain and other business relationships                    | About the company<br>Value chain & products  |
| GRI 2-7  | Employees   | About the company<br>Reference data (KPIs)   |
| GRI 2-8  | Workers who are not employees   | Reference data (KPIs)  |
| GRI 2-9  | Governance structure and composition  | Corporate management   |
| GRI 2-10 | Nomination and selection of the highest governance body                     | Corporate management   |
| GRI 2-11 | Chair of the highest governance body  | Corporate management   |
| GRI 2-12 | Role of the highest governance body in overseeing the management of impacts | Corporate management   |
| GRI 2-13 | Delegation of responsibility for managing impacts                           | Corporate management<br>Materiality analysis process   |
| GRI 2-14 | Role of the highest governance body in sustainability reporting             | Corporate management   |
| GRI 2-15 | Conflicts of interest   | Not available  |
| GRI 2-16 | Communication of critical concerns  | Mechanisms for seeking advice and raising concerns   |
| GRI 2-22 | Statement on sustainable development strategy                               | Foreword<br>About this report<br>Outlook   |
| GRI 2-23 | Policy commitments  | Vision/values<br>Sustainability strategy<br>Code of Conduct  |
| GRI 2-24 | Embedding policy commitments  | Vision/values<br>Aspöck has no political commitments. We voluntarily commit to the SDGs and present our efforts regarding the SDGs that are relevant to us in this report. |
| GRI 2-25 | Processes to remediate negative impacts                                     | Mechanisms for seeking advice and raising concerns<br>Code of Conduct  |
| GRI 2-26 | Mechanisms for seeking advice and raising concerns                          | Mechanisms for seeking advice and raising concerns   |
| GRI 2-27 | Compliance with laws and regulations  | Driving compliance forward in all areas  |
| GRI 2-28 | Membership associations   | Membership in associations and interest groups   |
| GRI 2-29 | Approach to stakeholder engagement  | Stakeholders   |
| GRI 2-30 | Collective bargaining agreements  | Reference data (KPIs)  |

| GRI NO. | GRI SECTION                          | CHAPTER IN THE REPORT/NOTE               |
|---------|--------------------------------------|--|
| GRI 3   | Material Topics 2021                 |  |
| GRI 3-1 | Process to determine material topics | Materiality analysis process             |
| GRI 3-2 | List of material topics              | Material topics and strategic directions |
| GRI 3-3 | Management of material topics        | This is shown separately in each topic   |

| GRI NO.   | GRI SECTION  | CHAPTER IN THE REPORT/NOTE   |
|-----------|--|--|
| GRI 201   | Economic Performance 2016  |  |
| GRI 201-1 | Direct economic value generated and distributed                                | Economic success   |
| GRI 201-2 | Financial implications and other risks and opportunities due to climate change | Economic success<br>Risks and opportunities<br>Reference data (KPIs) |

| GRI NR.   | GRI SECTION                               | CHAPTER IN THE REPORT/NOTE  |
|-----------|---|---|
| GRI 204   | Procurement Practices 2016                |   |
| GRI 204-1 | Proportion of spending on local suppliers | Promoting sustainable and regional procurement<br>Reference data (KPIs) |

| GRI NO.   | GRI SECTION                                      | CHAPTER IN THE REPORT/NOTE  |
|-----------|--|---|
| GRI 301   | Materials 2016                                   |   |
| GRI 301-1 | Materials used by weight or volume               | Circular economy and product innovations<br>Reference data (KPIs) |
| GRI 301-2 | Recycled input materials used                    | Circular economy and product innovations<br>Reference data (KPIs) |
| GRI 301-3 | Reclaimed products and their packaging materials | Circular economy and product innovations<br>Reference data (KPIs) |

| GRI NO.   | GRI SECTION   | CHAPTER IN THE REPORT/NOTE  |
|-----------|---|---|
| GRI 302   | Energy 2016   |   |
| GRI 302-1 | Energy consumption within the organization  | Energy optimization and reduction of GHG emissions<br>Reference data (KPIs)   |
| GRI 302-2 | Energy consumption outside of the organization (subdivision into upstream and downstream) | Reference data (KPIs)   |
| GRI 302-3 | Energy intensity  | Aspöck is unable to report on energy intensity because it records energy data on a calendar year basis and sales on a fiscal year basis, which does not correspond to the calendar year. A conversion would result in an inaccurate presentation of the values and is currently not possible. |
| GRI 302-4 | Reduction of energy consumption   | Energy optimization and reduction of GHG emissions  |
| GRI 302-5 | Reductions in energy requirements of products and services                                | Circular economy and product innovations  |



| GRI NO.   | GRI SECTION                             | CHAPTER IN THE REPORT/NOTE   |
|-----------|---|--|
| GRI 305   | Emissions 2016                          |  |
| GRI 305-1 | DDirect (Scope 1) GHG emissions         | Energy optimization and reduction of GHG emissions<br>Scopes are currently not shown (only CO2e for each location and energy source) |
| GRI 305-2 | Energy indirect (Scope 2) GHG emissions | Scopes are currently not shown (only CO2e for each location and energy source)   |
| GRI 305-3 | Other indirect (Scope 3) GHG emissions  | Scopes are currently not shown (only CO2e for each location and energy source)   |
| GRI 305-4 | GHG emissions intensity                 | Scopes are currently not shown (only CO2e for each location and energy source)   |
| GRI 305-5 | Reduction of GHG emissions              | Energy optimization and reduction of GHG emissions   |

| GRI NO.   | GRI SECTION  | CHAPTER IN THE REPORT/NOTE      |
|-----------|--|---------------------------------|
| GRI 306   | Waste 2020   |                                 |
| GRI 306-1 | Waste generation and significant waste-related impacts | Driving forward waste reduction |
| GRI 306-2 | Management of significant waste-related impacts        | Driving forward waste reduction |
| GRI 306-3 | Waste generated  | Reference data (KPIs)           |
| GRI 306-4 | Waste diverted from disposal                           | Reference data (KPIs)           |
| GRI 306-5 | ZWaste directed to disposal                            | Reference data (KPIs)           |

| GRI NO.   | GRI SECTION   | CHAPTER IN THE REPORT/NOTE  |
|-----------|---|---|
| GRI 308   | Supplier Environmental Assessment 2016                        |   |
| GRI 308-1 | New suppliers that were screened using environmental criteria | Promoting sustainable and regional procurement<br>Reference data (KPIs) |

| GRI NO.   | GRI SECTION   | CHAPTER IN THE REPORT/NOTE                  |
|-----------|---|---|
| GRI 401   | Employment 2016   |   |
| GRI 401-1 | New employee hires and employee turnover  | Reference data (KPIs)                       |
| GRI 401-2 | Benefits provided to full-time employees that are not provided to temporary or parttime employees | Enabling stable employment at all locations |

| GRI NO.   | GRI SECTION   | CHAPTER IN THE REPORT/NOTE               |
|-----------|---|--|
| GRI 403   | Occupational Health and Safety 2018   |  |
| GRI 403-1 | Occupational health and safety management system  | Ensuring occupational health and safety  |
| GRI 403-2 | Hazard identification, risk assessment, and incident investigation                      | Ensuring occupational health and safety  |
| GRI 403-3 | Occupational health services  | AEnsuring occupational health and safety |
| GRI 403-4 | Worker participation, consultation, and communication on occupational health and safety | Ensuring occupational health and safety  |
| GRI 403-5 | Worker training on occupational health and safety                                       | Ensuring occupational health and safety  |
| GRI 403-6 | Promotion of worker health  | Ensuring occupational health and safety  |

|           |   |   |
|-----------|---|---|
| GRI 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Ensuring occupational health and safety   |
| GRI 403-8 | Workers covered by an occupational health and safety management system  | All our employees at all sites, as well as outside contractors and visitors are covered by occupational safety measures. Access to occupational medical care and health programs is reserved for our employees. |
| GRI 403-9 | Work-related injuries   | Ensuring occupational health and safety<br>Reference data (KPIs)  |

| GRI NO.   | GRI SECTION   | CHAPTER IN THE REPORT/NOTE                  |
|-----------|---|---|
| GRI 404   | Training and Education 2016   |   |
| GRI 404-1 | Average hours of training per year per employee                           | Reference data (KPIs)                       |
| GRI 404-2 | Programs for upgrading employee skills and transition assistance programs | Enabling stable employment at all locations |
| GRI 404-3 | Programs for upgrading employee skills and transition assistance programs | Reference data (KPIs)                       |

| GRI NO.   | GRI SECTION  | CHAPTER IN THE REPORT/NOTE  |
|-----------|--|---|
| GRI 414   | Supplier Social Assessment 2016                        |   |
| GRI 414-1 | New suppliers that were screened using social criteria | Promoting sustainable and regional procurement<br>Reference data (KPIs) |

| GRI NO.   | GRI SECTION  | CHAPTER IN THE REPORT/NOTE                                   |
|-----------|--|--|
| GRI 416   | Customer Health and Safety 2016  |  |
| GRI 416-1 | Assessment of the health and safety impacts of product and service categories                                      | Providing healthy and safe products<br>Reference data (KPIs) |
| GRI 416-2 | Verstöße im Zusammenhang mit den Auswirkungen von Produkten und Dienstleistungen auf die Gesundheit und Sicherheit | Providing healthy and safe products<br>Reference data (KPIs) |

| GRI NO.   | GRI SECTION   | CHAPTER IN THE REPORT/NOTE          |
|-----------|---|-------------------------------------|
| GRI 417   | Marketing und Kennzeichnung 2016  |                                     |
| GRI 417-1 | Anforderungen für die Produkt- und Dienstleistungsinformationen und Kennzeichnung | Providing healthy and safe products |

| GRI NO.   | GRI SECTION  | CHAPTER IN THE REPORT/NOTE                                 |
|-----------|--|--|
| GRI 418   | Marketing and Labeling 2016  |  |
| GRI 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Data protection and cybersecurity<br>Reference data (KPIs) |

# APPENDIX



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