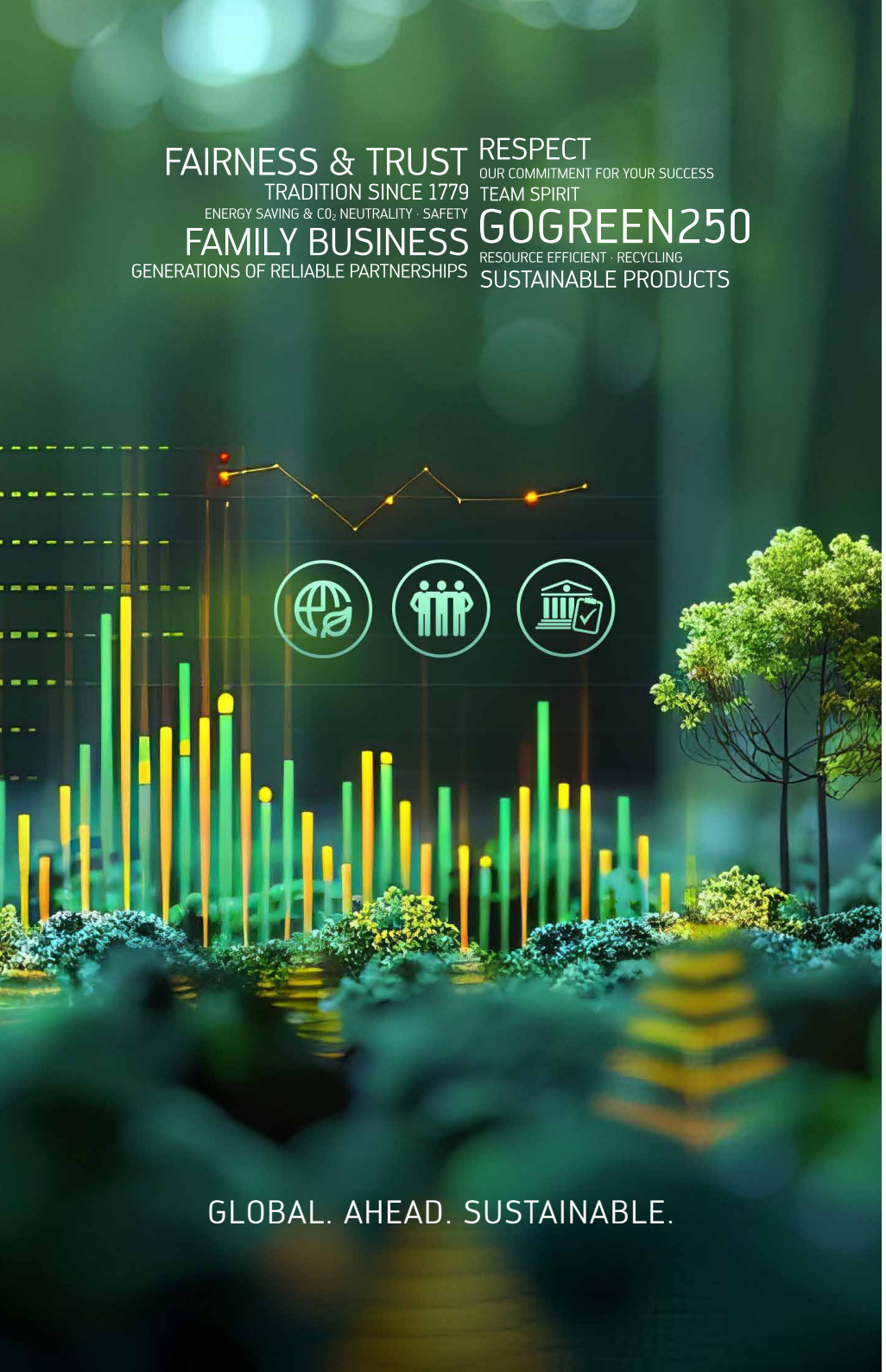
kurtz ersa

Sustainability Report 2024

GLOBAL. AHEAD. SUSTAINABLE.



Editorial

Thomas Mühleck

We are delighted to publish our fourth Sustainability Report. There have been some changes compared to the previous year: We strive to continue to ensure uniform and comparable reporting – which is why we have already voluntarily set the course for this with our sustainability report for the 2024 reporting year and we are aligning our reporting with the CSRD (Corporate Sustainability Reporting Directive) for the first time. The extent to which we intensify this strategy in the coming years depends on the developments regarding the EU Omnibus Regulation and the planned transposition of the European requirements into German law.

To make the transition easier for our stakeholders, we have deliberately utilised the infographics and tables used in last year's Sustainability Report again this year and have supplemented them with the figures from 2024. In this way, we want to show the developments over the years in a comprehensible way.

In this context we have also restructured our sustainability content. Overall, we want to transparently document and communicate our GoGreen250 sustainability approach and its diverse actions, targets and key figures.

For Kurtz Ersa as a family business, sustainability means that our actions today must meet the needs of future generations. It is therefore our responsibility to ensure that we achieve this goal together – and we want to take you with us on this journey!

Yours, Thomas Mühleck
CEO Kurtz Ersa Group

Editorial note: This report addresses all persons equally in terms of gender equality and gender mainstreaming. If the spelling does not obviously take this into account, it is solely for the sake of better reading flow and is in no way intended to be discriminatory.

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ESRS 2 – General Disclosures

1.1 [BP-1] General basis for preparation of sustainability statements

This year, Kurtz Ersa is reporting for the first time on sustainability issues in accordance with the Corporate Sustainability Reporting Directive (CSRD) and is based on the European Sustainability Reporting Standards (ESRS) resulting from the CSRD. The reporting period relates to the 2024 financial year from January 1 to December 31, 2024.

In the previous three sustainability reports, our reporting was based on the content and guidelines of the GRI standard (Global Reporting Initiative). The alignment of our reporting with the CSRD framework is accompanied by adjustments to the procedure for identifying the material topics for Kurtz Ersa. As required by the ESRS, we have therefore been pursuing the double materiality approach since the beginning of 2025. As a result, we consider both the impacts of our business activities on people and the environment and the risks and opportunities that contribute to the financial stability of the Group. In addition to our own business division, the upstream and downstream value chain were also included in the double materiality analysis. As a result, the structure of this year´s sustainability report differs greatly from our previous reports. Nevertheless, we have transferred much of the previously published content to this report and placed content that is not directly relevant to the report on our website.

To ensure comparability with our previous reports, we show in detail in Appendix 5.1 where the content of our six fields of action can be found within the ESRS structure used and on our website. For the reporting year, we deliberately chose the title “Sustainability Report” instead of “Sustainability Statement” for the reporting year, as this is a stand-alone report.

We have aligned the following parts of our reporting with the ESRS in this year´s report:

- Structure of the sustainability report (chapters ESRS 2, E, S and G)
- Conducting a materiality analysis using the concept of double materiality
- Involving stakeholders as part of the double materiality analysis
- Recording and assessing impacts, risks and opportunities
- Explanation of policies, actions and targets for the material sustainability issues under E, S and G
- Preparation of data, facts and key figures

Detailed information on the structure of the report based on the ESRS is provided under 1.12 [IRO-2].
At some points in the text, we also refer to information already published on our website or our sustainability reports for the last three reporting years. The reports are available on our *website*. With this approach, we aim to avoid double reporting and focus as much as possible on facts and figures in this year´s sustainability report.

In some of the individual ESRS topics, we also address aspects under policies, actions and targets that are not directly related to the identified IROs in order to ensure a link to our sustainability reporting in recent years.

The information in this sustainability report relates to the same period as the financial report. At Kurtz Ersa, the Sustainability Steering Committee, which is made up of the international management of Kurtz Ersa, is responsible for the preparation of the report. The steering committee commissions the Project Management Offices (PMO) and thus the central department Corporate Quality Management and Corporate Environmental Social Governance (CQM+CESG) to collect relevant data and present it in a sustainability report. The Steering Committee reviews the results and approves them for publication. An additional external audit with regard to compliance with the CSRD standard will not be carried out this year.

As of December 31, 2024, the Kurtz Ersa Group included a total of 19 companies. Beyond this, Kurtz Ersa does not hold shares in any other entities (such as subsidiaries, joint ventures or minority interests), meaning that no further disclosures can be made in our sustainability reporting in this regard. The reporting covers all production and distribution locations as well as all sales locations of the Group.

Locations in Germany

- Kurtz Holding GmbH & Co. Beteiligungs KG
- Ersa GmbH*
- Kurtz GmbH & Co. KG*
- globalPoint ICS GmbH & Co. KG*
- Kurtz Ersa Logistik GmbH
- Kurtz Ersa Hammer Academy GmbH
- Kurtz Ersa Automation GmbH*
- SCHILLER AUTOMATION GmbH & Co. KG*

Locations international

- Kurtz Ersa, Inc.*
- Kurtz Ersa México
- Kurtz Ersa Manufacturing México*
- Kurtz Ersa Asia Ltd.
- Kurtz Ersa Singapore
- Kurtz Zhuhai Manufacturing Ltd.*
- Kurtz Ersa Vietnam
- Kurtz Ersa Shanghai Ltd.
- Kurtz Ersa India
- Kurtz Ersa France
- Kurtz Ersa Romania

**Production sites..

In addition to our own business division, our sustainability report also refers to Kurtz Ersa's upstream and downstream value chains and aligns our recording of greenhouse gases (GHG) with the GHG Protocol. Our ambitious plan is to achieve CO_2-neutrality (with regard to Scope 1 and 2 as well as reported Scope 3 emissions) by 2029. In order to record and evaluate indirect greenhouse gas emissions (Scope 3), we would like to professionalize our CCF data collection (Corporate Carbon Footprint) in the future by using a software solution.

Detailed information on our emitted emissions, broken down by Scope 1 and 2, are disclosed under 2.1.9 [E1-6].

1.2 [BP-2] Disclosures in relation to specific circumstances

The following time horizons, defined in ESRS 1 (section 6.4), are used in this year's sustainability report and the double materiality analysis:

- short-term: max. 1 year
- medium-term: 1 to 5 years
- long-term: more than 5 years

To ensure comprehensive disclosure of data and key figures, some assumptions, particularly for the international locations and the upstream and downstream value chains, were made in the data collection process based on estimates or extrapolations. This results in uncertainties in the results and a partially limited data quality, which we explicitly point out in the respective chapter. Our aim is to continuously improve data quality and eliminate these uncertainties. With the introduction of software for the systematic recording of emissions and the international roll-out of our Integrated Management System (IMS) by the end of 2026, we are continuing to pursue our aspiration.

As already explained in section 1.1 [BP-1], this year's report is being prepared in accordance with the CSRD and not the GRI as previously. We have based the structure on the ESRS structure, which is derived from the CSRD tool integrated into our software. The information on material topics and impacts, risks and opportunities (IROs) listed for the first time is also linked to our CSRD tool, in which we have documented the information we collected as part of the double materiality analysis. This year, we have deliberately taken infographics and tables from the previous report and added values from 2024. In this way, we aim to show developments over the years in a comprehensible way.

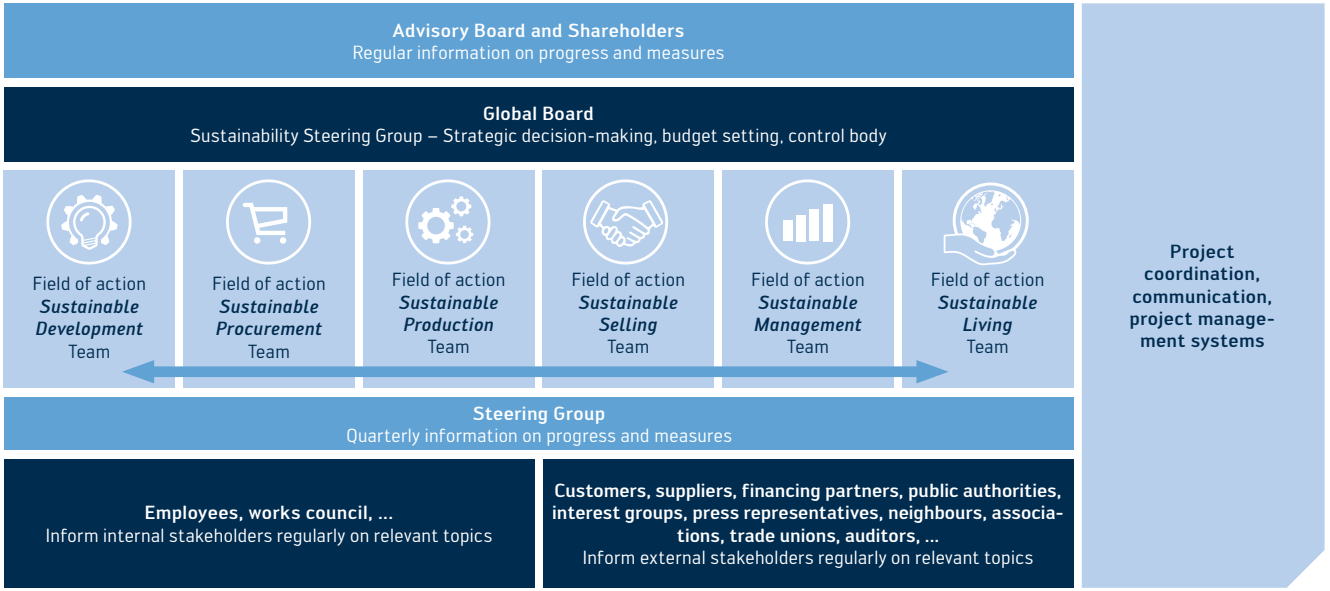
1.3 [GOV-1] The role of the administrative, management and supervisory bodies

The international Kurtz Ersa Management Board (Global Board) currently has six members, each of whom is responsible for a business unit or specific regions.

The members of the Global Board are

- **Thomas Mühleck** (CEO, Chairman of the Global Board)
- **Hubert Baren** (Managing Director Automation)
- **Albrecht Beck** (Managing Director Region Americas)
- **Andrea Carta** (Managing Director Moulding Machines)
- **Dr. Michael Fischer** (Managing Director Electronics Production Equipment)
- **Bernd Schenker** (Managing Director Region Asia)

Organisational structure Kurtz Ersa Group on the subject of sustainability



In addition to the managing directors of the holding company, who form the Global Board, there are six other operational managing directors at the head of the individual companies. These units are each assigned to a business segment, which are described in more detail under 1.8 [SBM-1]. This ensures that all regions and parts of the company are equally represented. At the same time, comprehensive budget and personnel responsibility is bundled at these positions so that actions in favor of sustainable development can be directly influenced.

Beyond its advisory function, the Advisory Board also supervises the management. The basic requirements for appointment to the Advisory Board are many years of entrepreneurial experience and personal suitability. Rainer Kurtz is Chairman of the Advisory Board and thus the highest supervisory body.

The Advisory Board and shareholders are regularly informed about planning and implementation status. The central department CQM+CESG is responsible for the operational implementation of all actions resulting from the management of the aforementioned effects. Further information on our administrative, management and supervisory bodies can be found on our website under "*Management*".

1.4 [GOV-2] Information provided to and sustainability matters addressed by the undertaking´s administrative, management and supervisory bodies

The Global Board also forms the Sustainability Steering Committee, which controls the company´s sustainability management, i.e. the impact of Kurtz Ersa´s business activities on the environment and people as well as the handling of risks and opportunities for the success of the Group. It also acts as the highest supervisory body and is responsible for the content of the policies and ESG targets as well as the implementation of sustainability measures. In regular meetings, which take place at intervals of around eight weeks, the central department CQM+CESG provides information, among others, on the following topics:

- Monitoring of the definition of corporate goals
- Monitoring of the progress in achieving corporate goals
- Monitoring and controlling of the decarbonization scenario analysis
- Monitoring of the reporting and ISO audit processes
- Reviewing and managing of the assessment process for dependencies, impacts, risks and opportunities
- Approval of corporate policies and/or commitments
- Monitoring of compliance with corporate policies and/or commitments
- Monitoring and managing of public engagement

1.5 [GOV-3] Integration of sustainability-related performance in incentive schemes

It is important to us to anchor awareness of sustainable processes and our commitment to implementing the Go-Green250 initiative even more firmly in our corporate actions. We have therefore linked a component of the annual special payment for management and executives to sustainability criteria.

We are guided by the ESG rating because it is an objective measure of a company´s environmental, social and governance (ESG) performance and is compiled annually by external experts. The implementation of key sustainability criteria has influenced our remuneration practices since 2023 and is also communicated externally on our website under the tab *Governance*.

1.6 [GOV-4] Statement on due diligence

As part of our business activities, we respect internationally recognized human rights as defined, among others, in the UN Guiding Principles on Business and Human Rights. As further orientation in this context serve the OECD Due Diligence Guidance for Responsible Business Conduct as well as the German government´s National Action Plan and the Supply Chain Due Diligence Act derived from it.

Our Code of Conduct describes, among other things, the resulting minimum requirements we set for ourselves and our business partners, especially our suppliers. These requirements are specified in our Policy Statement.

In addition, our membership of the UN Global Compact obliges us to consider the ten principles of the international network and to report transparently on the status quo and progress on a regular basis. All member institutions emphasize their commitment to safeguarding human and labor rights, actively combating corruption and consistently protecting the environment.

The topic of sustainability is an important component of our corporate strategy, see also 1.8 [SMB-1], and is also included in our brand value Global. Ahead. Sustainable.

Thanks to our holistic and international approach, it is a matter of course for us to not view sustainability in isolation. This holistic perspective is a prerequisite for efficient interaction between the individual ESG segments and has formed the frame in the central department CQM+CESG since 2023.

Our holistic approach ensures that all policies, actions and targets associated with the due diligence obligations are addressed in an intensive exchange between the Global Board and the central department and are incorporated into corporate management, see 1.4 [GOV-2].

Our stakeholders are involved, for example, through stakeholder engagement as part of the double materiality analysis (1.11 [IRO-1] and 1.9 [SBM- 2]), our whistleblower system (3.1.13 [S1-17]) and our sustainable supplier management (3.2.2 [S2-1]). Negative impacts on people and the environment are identified and assessed using the double materiality

analysis (1.11 [IRO-1]), which is also based on our risk management (1.7 [GOV-5]), which in turn forms the basis for the implementation of the German Supply Chain Due Diligence Act (SCDDA) and the implementation of a Compliance Management System (CMS). The tracking and effectiveness of all of these efforts is currently being monitored, for example, by means of the reports and complains received via our whistleblower system (3.1.13 [S1-17]).

1.7 [GOV-5] Risk management and internal controls over sustainability reporting

A structured, standardized risk management system helps to create transparency about existing risks and those that will be relevant in the near future, to assess them and to derive suitable measures for managing a risk. This also includes ESG risks.
At Kurtz Ersa, for prioritization purposes, risks are divided into three risk classes, or five in the case of ESG risks, depending on the probability of occurrence and the potential level of damage. A risk management process has been set up for the reporting of risks and reviewing the risk assessment at least once a year.

The Global Board of Kurtz Ersa is regularly informed about current risks and risk management in general as well as the status of the implementation of measures at the steering committee meetings. An ad hoc report is provided for relevant risk increases outside the annual reporting cycle. The methodology and scope of the risk assessment are constantly reviewed and optimized.

1.8 [SBM-1] Strategy, business model and value chain

The Kurtz Holding GmbH & Co. Beteiligungs KG (Kurtz Ersa) is an internationally positioned mechanical engineering company. It is subject to the legal form of a partnership and is already run by the seventh generation as a family business. The three business segments comprise the areas of

- Soldering systems and soldering tools (Electronics Production Equipment),
- Foam processing and 3D metal printing (Moulding Machines) and
- Automation solutions (Automation).

Kurtz Ersa is headquartered in Kreuzwertheim (Bavaria). The internationally structured company has subsidiaries in Europe, North America and Asia. The company has a total of eight production sites in Germany (5), the USA, Mexico and China; Kurtz Ersa also has a further eight sites abroad (China [2], France, India, Mexico, Vietnam, Singapore and Romania).

Kurtz Ersa's supply chain, like that of many machine and plant manufacturers worldwide, is branched and very complex, making the creation of transparency a major challenge. The majority of our contractual partners are located in Germany or Europe. There is currently no knowledge of indirect suppliers beyond level 1.

In addition, as a broad-based mechanical engineering company, Kurtz Ersa is a sought-after partner in numerous industries. We generate around 80 percent of our sales with international business partners. All parts of the company employ a total of 1,598 people (+44 compared to the previous year), of which 1,060 (+29) work at the headquarters with the municipalities of Wertheim and Kreuzwertheim. In addition, 151 employees (+4) work at SCHILLER AUTOMATION GmbH & Co. KG, 48 (+1) in the USA, 295 (+17) in Asia 295 (+17) and Rest of World 44 (-7); reporting date in each case 31.12.2024.

Kurtz Ersa's net turnover in the 2024 financial year amounted to a total of EUR 293 million. The decline compared to the EUR 343 million in 2023 is mainly due to the weaker global economy. Almost all of our business divisions and countries in which we are active were affected by the decline in sales. At the end of the financial year on December 31, 2024, total capital amounted to EUR 269 million, of which EUR 101 million was equity capital and EUR 168 million was debt capital. The balance sheet equity was therefore 38 percent, while the economic equity was 60 percent.

Further information on our Group structure, our vision and mission, our brand values and much more can be found on our website. In our download area, we also provide an overview that illustrates how we are aligning our business activities with the 17 SDGs of the United Nations.

The sustainability strategy is actively shaped by stakeholders with (very) high priority for the Group. The involvement is explained under 1.9 [SBM-2].

In 2020, we defined six fields of action, which we use to bundle all of our sustainability topics. In addition to a summary of important information relating to our corporate profile in the chapter "About Us", in our last sustainability reports, the six fields of action defined the structure of the content. As we are now aligning our sustainability concerns on the requirements of the CSRD, the table in the appendix shows where the content of the fields of action can be found in a similar form in this report and whether and where more detailed information can be found on our website.

1.9 [SBM-2] Interests and views of stakeholders

Sustainable action in a company should always be subject to reflection by relevant interest groups and, taking into account the results, be realigned by decision-makers if necessary. For this reason, it is a matter of course for us to interact with various stakeholders.
For targeted stakeholder engagement, we defined the key interest groups internally and externally for the first time in 2021. In addition to proximity to at least one of the companies in the Group, the decisive criterion for this was the degree of active involvement. At the time, involvement was based on (often institutionalized) communication and the possibility of influencing Kurtz Ersa's activities.

In the course of adapting our sustainability reporting to the CSRD Directive, we expanded our stakeholder engagement framework at the end of 2024 and checked that our key interest groups were up to date. Since then, our framework has been based on the AA1000 Stakeholder Engagement Standard (SES). Building on our efforts in 2021 and the AA1000, we have developed a stakeholder matrix to help us determine the level of engagement of our stakeholder groups in our strategic and operational sustainability matters.
We base our prioritization on the interplay between the criteria of interest, influence and knowledge. The criterion interest is based on the stakeholders´ needs and expectations of the Group. The influence criterion shows the extent of the role of stakeholders as drivers of strategic and operational decision-making. In order to be able to further unbundle for relevant stakeholder groups for the addressing of double materiality, the relationship between stakeholder groups and the Group was differentiated using the knowledge criterion. As part of this criterion, we consider the status quo of the relationship based on the level of cooperation and communication as well as our assessment of the stakeholder group´s knowledge of topics relevant to the Group.

The total number of stakeholder groups has expanded marginally since our first survey in 2021. In line with the CSRD, we now differentiate between internal, external and silent stakeholder groups. Our internal stakeholder groups include the shareholders, the members of the Advisory Board, the Global Board, all employees, our managers and the Works Council. External stakeholder groups include our direct business partners, i.e. our customers and suppliers, as well as financing partners, press representatives, local authorities and legislators, auditors and consultants (also in their role as certifiers), associations, employers´ liability insurance associations, the trade supervisory authority and trade unions. In addition, there are stakeholders in the neighborhood and private individuals as potential new employees or former employees of the Kurtz Ersa Group.
Stakeholders who do not exert any direct or loud influence on company decisions but are nevertheless strongly affected by the company´s activities and strategies can be classified as silent stakeholders. For us, this includes the environment and future generations. An open and regular exchange is fundamental for us. In some cases, contact is also subject to regulations from case law (including trade unions and works councils).

For internal stakeholders, there are numerous channels that can be used to exchange information and engage in dialog. Employees can address their questions and feedback to the management via the intranet. These are then answered in writing or as part of a podcast for everyone. In addition, all employees are informed about the current economic situation and other relevant information from the company in monthly meetings with the respective managing director. Beyond that, every employee can submit their own ideas for optimizing operational processes, which are then evaluated neutrally.

We inform our external stakeholders primarily via our Kurtz Ersa Magazine and our website. A direct exchange takes place via the respective contact persons in the individual departments.

Based on our stakeholder matrix, we actively included our key stakeholder groups, which are shown in the chart on page 9 as having (very) high priority, in the double materiality analysis at the beginning of 2025. This was done using a new questionnaire that covers both the non-financial and the financial perspective. Unfortunately, we did not receive any usable feedback from our external stakeholders in this way, so our internal experts represented the interests of our external stakeholders, such as customers and suppliers, by answering our stakeholder questionnaire in a short interview on their behalf.

In the course of the evaluation, we compiled the responses from our survey tool and those from the interviews and analyzed the responses as a whole. For each topic surveyed, it was determined whether the stakeholders predominantly rated the topic as “very relevant”, “relevant”, “less relevant” or “not relevant”.
Threshold values were defined for the procedure. Similarly, it was determined whether a topic is predominantly associated with positive or negative effects or predominantly with opportunities or risks from a stakeholder perspective. Threshold values were also used here. Explicit risks and opportunities as well as other aspects could be added in free text fields.

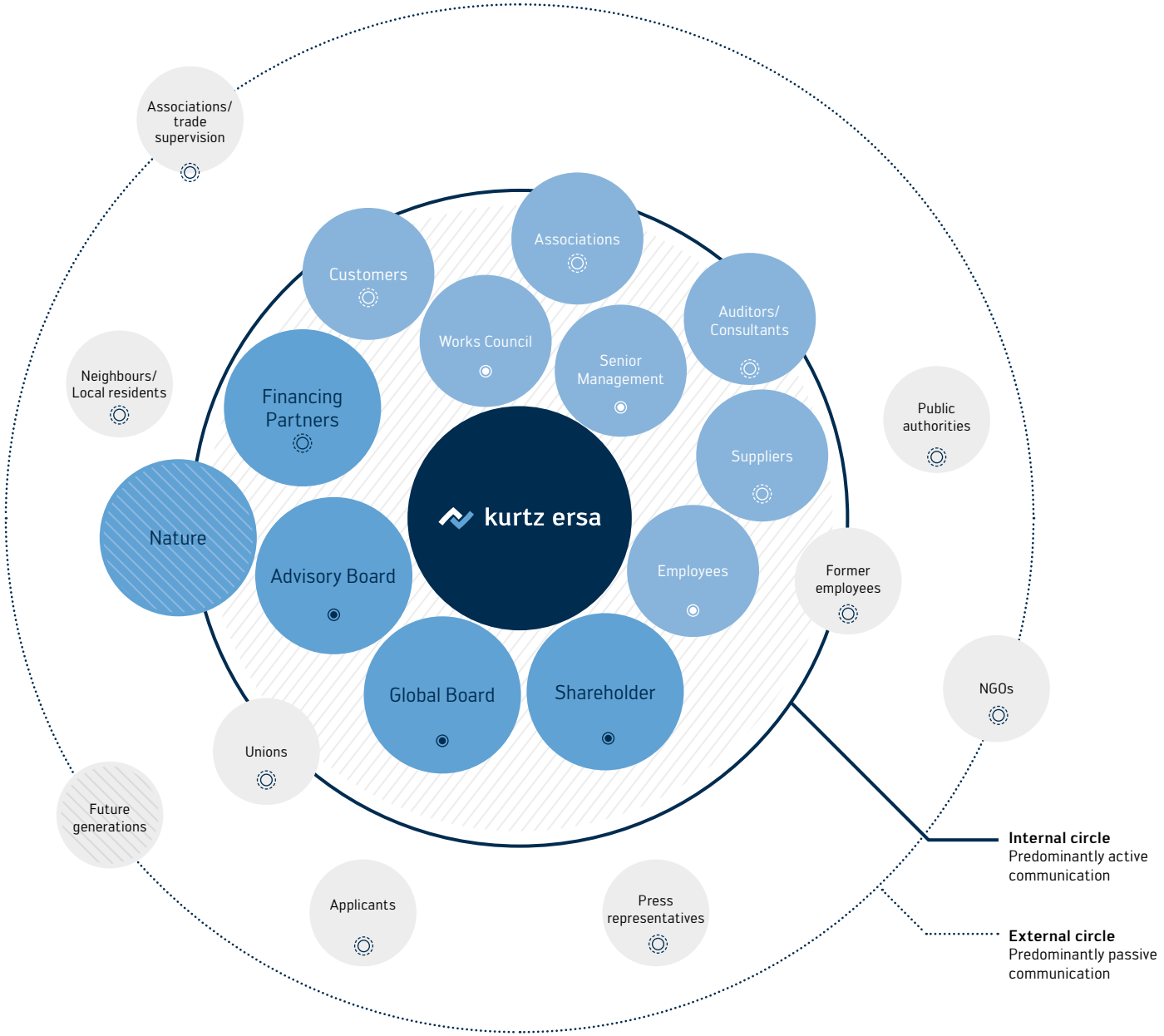
The results were then transferred to our CSRD reporting software. If a topic was predominantly assigned to the categories “very relevant” and “relevant”, it was classified as relevant in the software from a stakeholder perspective. We were able to determine that the results of the evaluation largely coincide with our assessments of the ESG topics queried in the ESRS.
Some topics, for example “working conditions” we only asked about as a general topic with exemplary sub-topics. Consequently, each associated sub-topic was assessed equally in terms of impact, risk and opportunity.

Appropriate IROs, which we had also already recorded, were supplemented by corresponding stakeholder contributions. Some new IROs were recorded on the basis of the descriptions from the stakeholder survey and evaluated by our sustainability experts. We also checked, for example, whether positive impacts and opportunities had already been assigned to a topic if it was predominantly associated with positive impacts and opportunities by the stakeholders.

By involving stakeholders, we are pursuing the goal of establishing a regular exchange of ideas and information as well as building good, value-adding relationships with our stakeholders. In doing so, we want to incorporate their experiences and expectations and at the same time promote the implementation of our sustainability strategy and jointly define concrete action steps towards sustainability.

In future, we would like to involve our stakeholders even more regularly in our sustainability concerns. As we are obliged to report on the past financial year in accordance with the CSRD from 2028 as of April 2025, we would like to align our current

Stakeholder chart



Priority for the Group as basis for the degree of engagement

- Very high priority
- High priority
- Low priority

- Internal Stakeholder
- External Stakeholder
- Silent Stakeholder

efforts with the CSRD and prepare our stakeholders step by step for the associated holistic view of sustainability issues.

1.10 [SBM-3] Material impacts, risks and opportunities

As a result of the double materiality analysis, for the following ESG topics defined in the ESRS

- [E1] Climate Change
- [E3] Water and Marine Resources
- [E5] Resource Use and Circular Economy
- [S1] Own Workforce
- [S2] Workers in the Value Chain and
- [G1] Business Conduct

material impacts, risks and/or opportunities were identified for Kurtz Ersa.

Material positive and negative impacts of the Kurtz Ersa Group on people and the environment

ESRS	Topic	Sub-topic	Impact	Relevance	Value chain
Environment	[E1] Climate change	Climate change mitigation	Direct and indirect GHG emissions in Scope 1 and 2	Actual ↓	(1), (2)
			Indirect GHG emissions in Scope 3	Actual ↓	(3)
		Energy	Purchase and use of fossil fuels	Actual ↓	(1), (2)
			Decarbonization in Scope 1 and 2	Actual ↑	(1), (2)
			Energy consumption due to building technology	Actual ↓	(2)
	[E3] Water and marine resources	Water: water consumption	Drinking and fresh water consumption	Actual ↓	(2)
	[E5] Resource use and circular economy	Waste	Waste generation	Actual ↓	(2)
Social	[S1] Own workforce	Working conditions: secure employment	Privately owned family business	Actual ↑	(2)
		Working conditions: social dialog	Diverse communication channels	Actual ↑	(2)
		Equal treatment and opportunities for all: training and skills development	Abundance of (internal company) development concepts	Actual ↑	(2)
	[S2] Workers in the value chain	Working conditions: health and safety	Deficits in requirements and implementation	Potential ↓	(1), (3)
		Working conditions: social dialog	Poor working conditions due to inadequate dialog	Potential ↓	(1), (3)
Governance	[G1] Business conduct	Management of relationships with suppliers, including payment practices	Distinct requirements (esp. on ESG issues)	Actual ↑	(1)
		Protection of whistleblowers	Anonymous complaint management and whistleblower system	Actual ↑	(1), (2), (3)
		Corruption and bribery: prevention and detection including training	Mechanisms for prevention and detection	Actual ↑	(1), (2), (3)

↑ Positive ↓ Negative
(1) Upstream value creation
(2) Own business division
(3) Downstream value creation

Material risks and opportunities for the financial success of the Kurtz Ersa Group

ESRS	Topic	Sub-topic	Risk/Opportunity	Relevance	Value chain
Environment	[E1] Climate change	Energy	Resource-efficient machines and technology that promote the manufacture and use of sustainable products	↑	(3)
	[E5] Resource use and circular economy	Resource inflows, including resource utilization	Procurement of resources and global sourcing	↓	(1), (2)
Social	[S1] Own workforce	Working conditions: secure employment	Location and personnel-related costs	↓	(2)
Governance	[G1] Business conduct	Corporate culture	Costs and effort associated with regulation	↓	(2)

↑ Chance ↓ Risk (1) Upstream value creation (2) Own business division (3) Downstream value creation

Our targets and actions are currently aligned with our overarching sustainability strategy GoGreen250 and relate to areas with a high leverage effect for reducing emissions.

Some of the key aspects of our sustainability strategy are reflected in the IROs we have identified. For example, energy is a key topic in our strategy. In future, we would like to focus even more strongly on the key IROs and analyze where our business model and strategy have weaknesses or gaps that need to be addressed in order to position ourselves resiliently, particularly in the face of risks. We aim to create scenario analyses for our business model, formulate science-based targets and investments within the strategy and record the CCF with a sound data basis.
Important milestones can be found in our timeline on our website via the tab *Sustainability* and in our target overviews at the beginning of chapters E, S and G. The (likely) impact of both the material negative and the material positive effects on people and the environment is explained at the beginning under the corresponding ESRS topics for E, S and G.

1.11 [IRO-1] Description of the process to identify and assess material impacts, risks and opportunities

In the past, the selection of key topics and fields of actions for our sustainability reporting was based on a materiality analysis.

This analysis gave rise to to six fields of action in 2020: **“Sustainable Development”, “Sustainable Procurement”, “Sustainable Production”, “Sustainable Selling”, “Sustainable Living” and “Sustainable Management”**.
At the time, the materiality matrix was based on the criteria “relevance for stakeholders” and “economic, social and ecological impact”. Further information on this can be found in previous sustainability reports. We will continue to list these fields of action in the future to ensure that current and future targets and actions can be compared with the information in previous sustainability reports and to make developments visible. A rough allocation of the topics previously listed under the six fields of action to the ESRS structure of this Sustainability Report is provided in Appendix 5.1.
As a result of the conversion of our sustainability reporting in accordance with the GRI to CSRD-oriented reporting, we have made use of the concept of the double materiality analysis (DMA) to evaluate the ESRS standards for the Kurtz Ersa Group.

The DMA’s concept is based on the two perspectives “inside-out“ and “outside-in” when determining materiality. The inside-out perspective covers the impacts of a company on society and the environment associated with the ESG topics.

The outside-in perspective covers the risks and opportunities associated with ESG issues for the financial stability of companies. To approach the relevant topics and the material aspects in the form of IROs, we have gone through the following steps within the double materiality analysis:

	Industry evaluation	(Mechanical and plant engineering)
+	Internal company evaluation	(Kurtz Ersa – Central Department CQM+CESG))
+	Stakeholder engagement	(Key Stakeholder)
=	Holistic evaluation	(Material and non-material topics and IROs for Kurtz Ersa)

1. Pre-selection based on the sector assessment

The first step of the DMA focused on reviewing the industry with regard to an industry-wide assessment of the importance of ESRS. Based on the industry benchmark for mechanical and plant engineering, a preselection of the ESRS standards relevant to Kurtz Ersa was made. Some sub-topics and sub-sub-topics were excluded for the further steps. The exclusion process took into account company-specific characteristics as well as the value chains.

2. IRO collection and software-supported consolidation

In addition to the industry benchmarks, the next step also included internal documents, our own Sustainability Report 2023 and other publicly available information to identify IROs. The internal documents mainly relate to the assessment of environmental aspects as well as climate risks and opportunities with the respective location reference for the 2024 and 2025 observation period.

Based on the resulting data and facts, the Kurtz Ersa sustainability team was able to enter a well-founded preselection of relevant topics into the CSRD tool and thus generate a shortlist of the topics specified in ESRS 1 under AR 16. We also created a longlist of IROs in this step.

3. Stakeholder engagement and IRO assessment

In the third step, the key stakeholders that emerged from the stakeholder matrix were involved in the analysis. Both internal and external stakeholders had the opportunity to contribute to the recording of IROs via a questionnaire.

The entire stakeholder engagement process is described under 1.9 [SBM-2]. Overall, the shortlist of relevant topics was validated on the basis of the results and the longlist of IROs was expanded. Meanwhile, an evaluation scheme for the IROs was defined, based on a scale of 1 to 5. The grading is derived from our software and was supplemented by the Sustainability team with definitions that are in line with the company´s characteristics.

4. Determining materiality

In the final step, the assessments already recorded in the CSRD software were supplemented by the results from the stakeholder engagement was added. This was followed by the materiality determination for reporting purposes and thus the reduction of the longlist of IROs to a shortlist. In the final step, the list of IROs with an overall rating above the threshold was reviewed by sustainability experts and reduced to the material IROs listed in chapter 1.10 [SBM-3] in tabular form.

Throughout the entire process, emphasis was placed on a continuous exchange between sustainability and compliance experts in order to incorporate findings from the risk and opportunity analysis into the IRO assessment, for example. In the course of recording and evaluating the IROs, a common understanding of the evaluation criteria that determine the overall result of the IROs was agreed. Guidance was provided by the DNK and EFRAG, among others.

The double materiality analysis includes both the company´s own business activities as well as upstream and downstream activities. Social aspects were analyzed and evaluated separately, with regard to Kurtz Ersa´s own workforce and with regard to the workforce in the value chain.
How stakeholder involvement was implemented within the double materiality analysis is described under 1.9 [SBM-2].

The impacts were assessed on the basis of an estimate of their occurrence within defined time horizons, extent, scope and reversibility. The time horizons are presented under 1.2 [BP-2] and correspond to the ESRS proposal. A scale of 1 to 5 was agreed for the extent, scope and reversibility and definitions were established based on the ESRS requirements and other guidance for CSRD reporting. Consequently, the extent is classified according to the severity of the impact and the scope is classified according to the geographical scope. The definitions for the grading are based on company-specific characteristics, such as the geographical distribution of Kurtz Ersa´s sites. An individual justification of the impact is decisive for the final assessment. Whether an impact was classified as “actual” or “potential” was based on the criteria of measurability and data quality.

The assessment of ESG risks is part of a structured and standardized risk management system at Kurtz Ersa, which is explained under 1.7 [GOV-5]. A three-level scale is used to classify other types of risks. How risks are dealt with is described in 1.7 [GOV-5]. The approaches and the current risk management system were developed during the reporting period and are therefore currently undergoing further development. Internal control procedures and the efficient sharpening of the process for creating a meaningful risk profile are part of this further development. Similarly, the extent to which the assessment method can be transferred to opportunities and interlinked with individual processes, which are located directly in the central department CQM+CESG, among others, is being discussed.

1.12 [IRO-2] Disclosure Requirements in ESRS covered by the undertaking´s sustainability statement

The disclosures from the ESRS covered by this year´s Sustainability Report can be found in the table of contents. The following topics were classified as not material on the basis of the double materiality analysis after the respective IROs were assessed and individually evaluated by sustainability experts in the corporate context:

[E2] Environmental pollution

Kurtz Ersa discharges all of its wastewater (with the exception of process water wastewater, which is collected separately and collected and treated by specialist companies) into the public sewer system.
In addition, we use very few hazardous substances, which means that emissions are kept to a minimum. Our waste is separated as far as possible, collected and processed by certified waste disposal companies. In our own business division, our vehicle fleet is currently the main contributor to air pollution by means of exhaust fumes and to environmental pollution from microplastics due to tire abrasion.

Due to the currently known severity and scope of these subtopics, the topic of environmental pollution is not material for the reporting period. We would like to report data beyond our own business division in the future, for example when the software-supported CCF recording provides profound data.

Information on energy and water consumption, the amount of waste generated and greenhouse gas emissions in recent years can be found in this CSRD report in the corresponding sections 2.1.8 [E1-5], 2.1.9 [E1-6], 2.3.5 [E3-4] and 2.5.6 [E5-5].

[E4] Biodiversity and ecosystems

No designated cultural or nature conservation areas were affected by the Group´s sites in the reporting year.

[S3] Affected communities

In the year under review, no communities in the vicinity of or near Kurtz Ersa sites were affected by the Group´s business activities.

[S4] Consumers and end users

The majority of our products are in the B2B sector, the only exception being our hand soldering irons. The safety and health of our customers is our top priority, which is why we have addressed these issues in our Kurtz Ersa Code of Conduct and implement extensive actions to ensure safe machines.

Some of the information in this report was collected as part of the double materiality analysis. This part of the information was supplemented with content from the last sustainability reports and information explicitly relating to the reporting year. The most important sustainability aspects are presented in the respective topic-related chapters ([E1], [E2], etc.).

Information is provided if its significance is relevant to the facts presented, explains them or supports the decision-making of the main users of the sustainability report. If information on policies, actions and targets is provided, this covers the part of the data points for which Kurtz Ersa already has information and data. For the most part, this is meaningful and high-quality data; with regard to the international locations and their consumption data, there are some uncertainties that arise from the use of estimated values and extrapolations, as already indicated under 1.2 [BP-2].

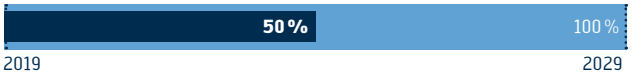
ESRS **E**

Environmental Information

Targets:

Reduce greenhouse gas emissions

CO_2 neutrality in Scope 1



CO_2 neutrality in Scope 2

Implement Scope 3 reduction targets

Develop software-supported Scope 3 emissions audit based on GHG

Determine and submit SBTi targets (Science Based Targets Initiative)

Increase energy efficiency*

Increase internal power generation**

Waste avoidance

Reduction of waste volume***

Reduction of hazardous waste***

Reduction of packaging waste***

Electrification of German vehicle fleet

Share of e-vehicles

Share of hybrid vehicles

Involve strategic suppliers CO_2-reduction target****

*Energy consumption (electricity, gas, oil and fuel) in MWh per million € turnover.

**Relating to our sites in Kreuzwertheim and Wertheim.

***Waste volume in kg in relation to production hours at German sites.

****Speak to all strategic suppliers regarding their CO_2 reduction..

Our target

Target achievement, Status 31.12.2024

ESRS E – Environmental Information

2.1 [E1] Climate Change

2.1.1 [GOV-3] Integration of sustainability-related performance in incentive schemes

As explained in section 1.5 [GOV-3], part of the annual special payments for the executives and managers is linked to the result of our annual ESG rating. Climate-related aspects are a component of the sustainability criteria assessed.

2.1.2 [E1-1] Transition plan for climate change mitigation

In our sustainability strategy, we have committed ourselves to a steady reduction in greenhouse gas emissions. Our ambitious plan is to achieve CO_2 neutrality across the Group by 2029 (with regard to Scope 1 and 2 as well as designated Scope 3 emissions).

In 2020, Kurtz Ersa set itself the decarbonization target as part of the GoGreen250 initiative and drew up a transition plan for the continuous reduction of Scope 1 and 2 emissions. An overview of the milestones and savings achieved since then can be found in this report and in our sustainability content.

We have been using a GHG-compliant software solution to record and evaluate our greenhouse gas emissions since the beginning of 2025. We expect this to bring significant benefits, particularly for the accounting of our other indirect greenhouse gas emissions (Scope 3) and our Corporate Carbon Footprint (CCF). As our focus will be on these steps in the coming years, we have identified the relevant Scope 3 emissions to be included in the future.

These are caused, for example, by

- the purchase of goods and services (Scope 3-1),
- transportation and distribution in the upstream value chain (Scope 3-4),
- the waste we generate (Scope 3-5),
- business travel (Scope 3-6),
- employee commuting between home and work (Scope 3-7),
- transportation and distribution in the downstream value chain (Scope 3-9),
- the use of the goods we sell (Scope 3-11),
- the handling of the goods we sell at the end of their life cycle (Scope 3-12).

In 2025, we would like to start formulating Scope 3 targets for mitigating climate change on the basis of sound data and use the Science Based Targets (SBT) as a guide. Also in 2025, an additional tool should make it possible to map a transition plan, in particular the Scope 3 scenarios, on the software side.

2.1.3 [E1-SBM-3] Material impacts, risks and opportunities

The material climate-related IROs are listed in tabular form in Chapter 1.10 [SBM-3]. Greenhouse gas emissions are one of the main causes of global warming. Burning fossil fuels such as coal, oil and gas releases large quantities of greenhouse gases such as carbon dioxide (CO_2) into the atmosphere.

Kurtz Ersa's significant impact on the climate extends along the entire value chain. In our own business division, direct and indirect GHG emissions, in particular CO_2, are emitted by the production, transportation and operation of economic goods, among other things. For example, we need electricity to operate buildings, machines, plants and IT systems. Biogas and natural gas is mainly used as an energy source for heat generation and only to a small extent as a process gas. Heating oil is only used as an energy source for heat generation at one location. Our company also requires fuels (diesel, petrol and electricity) to operate its own fleet of vehicles.
We can highlight the reduction in GHG emissions and the associated decarbonization in Scope 1 and 2 emissions at our sites as a positive effect. Projects already implemented or planned, and their effects can be found on our website and in this report.

We continue to see a significant opportunity for Kurtz Ersa in the development and manufacture of efficient, innovative machines that enable our customers to produce sustainably. For example, we see the production of products from renewable raw materials by our customers as a great opportunity for the near future. No material physical risks or material transition risks in connection with the climate were identified for the Kurtz Ersa Group and the associated value chain in the reporting period.

2.1.4 [IRO-1] Description of the processes to identify and assess material climate-related impacts, risks and opportunities

Short, medium and long-term time horizons have been defined for the identification and assessment of climate-related impacts, risks and opportunities. The scope for determining IROs includes both our own business activities, including our products and services, as well as business relationships in the upstream and downstream value chain. The double materiality analysis is described in detail under 1.11 [IRO-1] with reference to the involvement of the relevant stakeholders under 1.9 [SBM-2].

In the future, we would like to make greater use of our software for GHG data collection to refine the climate-related IROs and use an integrated SBT tool to define further decarbonization targets and actions for Scope 1, 2 and 3 based on scenario analyses.

2.1.5 [E1-2] Policies related to climate change mitigation and adaptation

As a globally active mechanical engineering company, we are part of a particularly energy- and resource-intensive industry. We have therefore set ourselves the goal of achieving CO_2 neutrality by 2029 (in terms of Scope 1 and 2 as well as reported Scope 3 emissions) by 2029. We want to achieve this by implementing a large number of actions and locations worldwide. We are committed to a wide range of sustainability actions, such as switching to electricity and gas from renewable sources, continuously increasing our own electricity quota by investing in our own photovoltaic systems, electrifying our vehicle fleet and, where possible, saving energy.
In addition to the typical technical requirements of machines, we also consider key sustainability data in the early stages of product development. That's why we have a special sustainability development roadmap, in which the long-term projects and topics are strategically planned and allocated.

Apart from the classic topics, e.g. increasing the efficiency and consumption of our machines our considerations now also include issues relating to optimized disposal and recycling at the end of our products' useful lives. Specific topics we are currently working on include optimizing consumption recording and machine control as well as enhancements to the ECO mode. Likewise, the optimization of the heating systems, an improved insulation (lower energy requirements and reduced waste heat) and the creation of new digital interfaces for remote commissioning are on the development roadmap.

The progress that has been achieved through the implementation of the policies in recent years is in line with framework conditions that set recognized standards. These include our management systems and the GHG Protocol. In future, the SBTi will also be included. More information on this can be found on our website under the *Sustainability* tab. The successes of the policies in 2024 and in comparison with previous years are presented in detail specifically for the topic of climate change under 2.1.8 [E1-5] and 2.1.9 [E1-6].

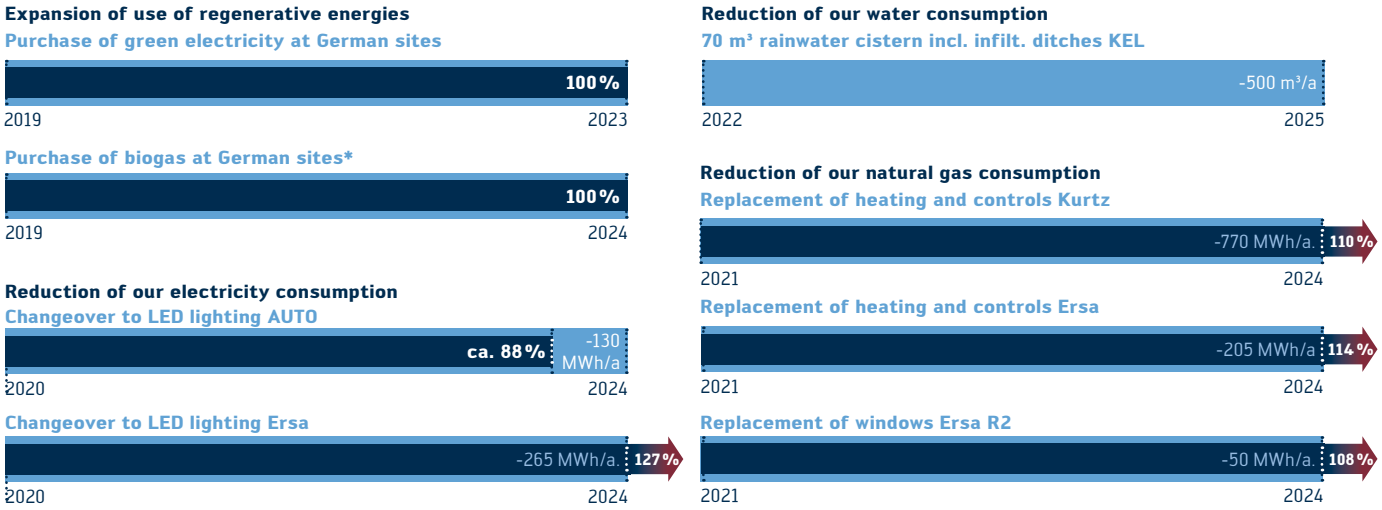
2.1.6 [E1-3] Actions and resources in relation to climate change policies

The actions implemented are aimed in particular at saving energy, resources and energy efficiency. In 2024, we once again made extensive sustainable investments, including by installing our fourth photovoltaic system, converting another site to LED lighting on a large scale and replacing natural gas with biogas at our German sites. Together with the use of intelligent control systems, we are reducing our electricity requirements for lighting in the buildings converted to LED by around 40 percent. This step is a further building block on our path towards CO_2 neutrality in Scope 1 and 2 as well as partially Scope 3 by 2029.

The individual actions (see also page 16) are explained in more detail under *Environmental* on our website. These are part of our previously explained policies and contribute to achieving our targets. We have presented the extent to which we were able to implement our defined actions in 2024 in an overview of actions.
We are planning a further heating system replacement for 2025. In addition, our fifth photovoltaic system may already be put into operation.

Measures

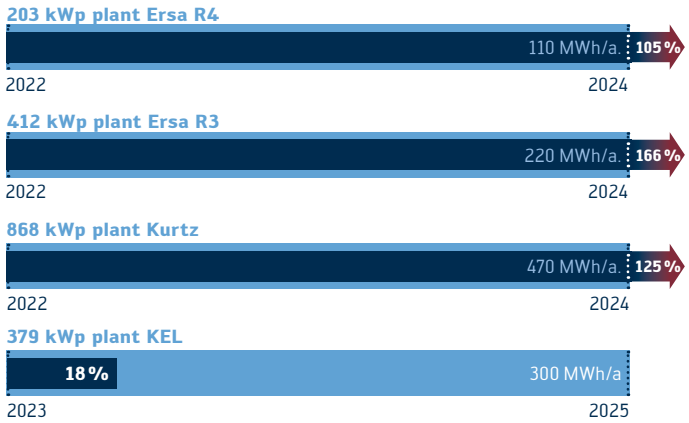
Extract from the international ESG list of measures regarding projects implemented in 2023 and 2024 with the greatest anticipated impacts, status 31.12.2024.



*With the exception of SCHILLER AUTOMATION (no natural gas connection available).

Measures

Generation of own regenerative energies



Promotion of e-mobility

Kurtz Ersa has set itself the target to invest every year at least one percent of the operating result (EBIT) in sustainable projects. In 2024, this amounted to more than EUR 0.5 million (previous year: almost EUR 2.5 million), which corresponds to 26 percent (previous year: around 10 percent) of EBIT and is therefore well above the target.

2.1.7 [E1-4] Targets related to climate change mitigation and adaptation

The overarching goal of the Group's GoGreen250 initiative is to implement the transformation to a carbon-neutral company by the time the company celebrates its 250th anniversary in 2029. This means CO_2 neutrality in Scope 1 and 2 as well as partially in Scope 3.

Our specific climate change mitigation targets address a reduction of greenhouse gases in all scopes. The base year for the reduction in Scope 1 and 2 is 2019. In this context, our goal is to establish software-supported emissions accounting with a focus on Scope 3 by 2025. This is also one of the prerequisites for defining functional SBT targets. We aim to have these submitted and confirmed by 2027.

As energy consumption plays a major role in our own business activities, we have set ourselves targets for increasing energy efficiency, generating our own electricity and electrifying our vehicle fleet. Involving our suppliers in our CO_2 reduction target is also an important target. The status of our achievements for the 2024 reporting year can be found in the target overview on page 14. Our targets and the actions adopted to achieve them are primarily based on analyses of our consumption figures and the associated emissions.

Our external ISO 14001 and 50001 audits are used to monitor consumption data, energy and environmental performance and to verify progress. We see potential for improvement in the presentation of our target overview, which currently includes both absolute and percentage target values and reduction targets. In future, we would like to improve consistency here. Furthermore, the published targets only represent an excerpt of our targets and highlight some of the biggest decarbonization levers.

For ISO 50001 certification, among other things, we regularly collect various key figures that reflect intensity values. As the reporting obligation has been postponed further and the CSRD data points are currently being revised, we are concentrating for the reporting year on the information that is important to us and those for which we have meaningful information and data.

With our software-supported emissions data management, we are striving to align our targets more closely with the scientific basis of the SBTi and to classify our targets in the context of different time horizons.

2.1.8 [E1-5] Energy consumption and mix

Our total energy consumption amounted to 13,012 MWh in the reporting year. Fossil fuels accounted for 5,933 MWh of this energy consumption and renewable energies for 7,079 MWh. Fossil energy consumption includes 396 MWh of natural gas consumption, 633 MWh of heating oil consumption, 1,867 MWh of electricity consumption and 3,037 MWh of fuel consumption (diesel and petrol).

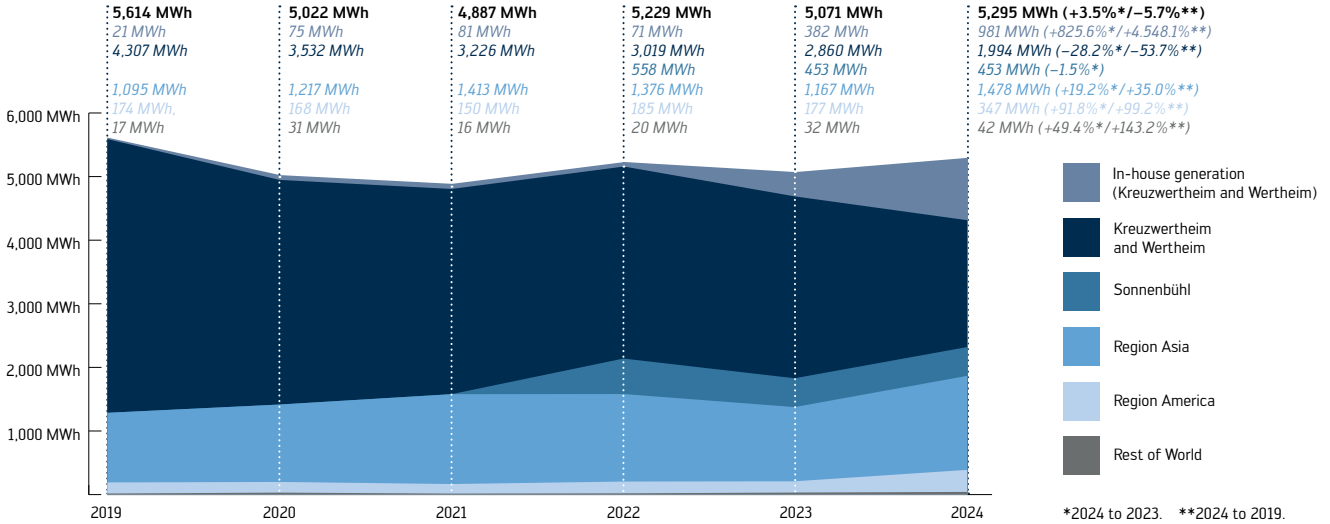
Renewable energy consumption includes 3,587 MWh of biogas consumption, 2,447 MWh of purchased green electricity, 981 MWh of self-generated and directly consumed electricity and 64 MWh of green electricity charged by our electric vehicles at external charging points.

Of the 981 MWh of self-generated electricity in the reporting year, 914 MWh was generated via our photovoltaic systems and 67 MWh was produced by our CHP (combined heat and power) plant. Despite our continuous efforts to achieve the best possible data quality, uncertainties unfortunately also erose in the reporting year. For example, there were several short-term software-related system errors that led to a slight uncertainty in the amount of self-generated PV electricity.

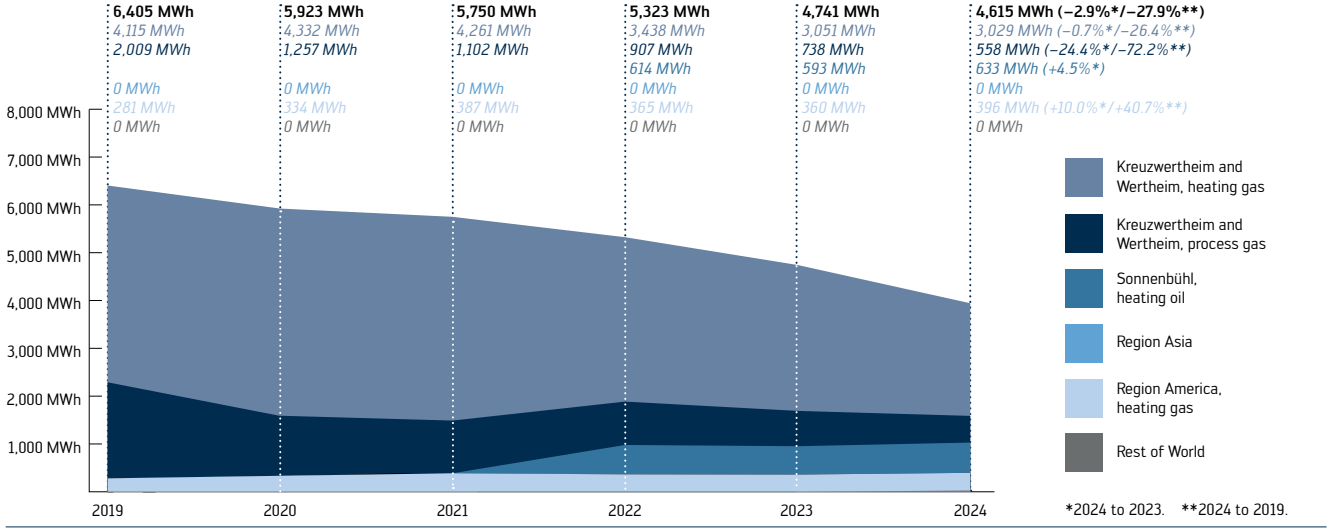
In addition, the utility bill for one German location was not yet available to us at the editorial deadline, meaning that consumption had to be estimated on the basis of the previous year's consumption. The greatest uncertainties remain at the international locations.

The individual energy consumption figures are explained below:

Consumption of power from energy suppliers and in-house generated power Kurtz Ersa Group 2019–24



Consumption of heating gas and heating oil Kurtz Ersa Group 2019–24



Consumption from fossil fuels

Natural gas consumption

The consumption of biogas and natural gas has continued to fall across the Group. In 2024, we consumed a total of 3,983 MWh of biogas and natural gas, which corresponds to a decrease in consumption of 4.0 percent compared to the previous year (4,149 MWh). Compared to the 2019 figure (6,405 MWh), the decrease is as much as 37.8 percent. A new location was added in the America region (Juárez, Mexico) in 2024 – the additional consumption is included in the total consumption for 2024.

Fortunately, the planned switch from natural gas to biogas was implemented at the German locations in 2024. The proportion of biogas in 2024 was already 89.7 percent (3,587 MWh). The proportion of heating gas has fallen again. Compared to the previous year, the share of natural gas fell from 100 percent to 10.3 percent (396 MWh). Natural gas consumption in the Americas region increased by 10.0 percent to 396 MWh compared to the previous year due to the new site in Juárez, Mexico.

Heating oil consumption

The consumption of heating oil increased to 633 MWh in the reporting period. Compared to the previous year, this represents an increase of 4.5 percent.

Fuel consumption

Total consumption of diesel and petrol rose by 0.2 percent to 3,037 MWh in the reporting year (previous year: 3,031 MWh).

With 2,354 MWh, we used 1.3 percent less fuel at our German locations than in the previous year (2,384 MWh) although the total distance traveled increased by 3.8 percent (compared to 2023), respectively by 9.1 percent (compared to 2022) to 3,989 thousand kilometers. In addition, our electric car fleet had a total consumption of 132 MWh of electricity in 2024 – an increase of 36 MWh or 37.5 percent compared to the previous year.

Consumption of natural gas and heating oil

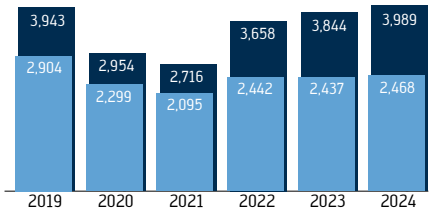
Region	Location	Use	2019	2020	2021	2022	2023	2024	24 to 19	24 to 23
Germany	Kreuzwertheim and Wertheim	Heating gas	4,115 MWh	4,332 MWh	4,263 MWh	3,439 MWh	3,051 MWh	3,029 MWh	–26.4 %	–0.7 %
		Process gas	2,009 MWh	1,257 MWh	1,102 MWh	907 MWh	738 MWh	558 MWh	–72.2 %	–24.4 %
Germany	Sonnenbühl	Heating oil				602 MWh	605 MWh	633 MWh		+4.5 %
Region Asia	Hongkong, Zhuhai and Shanghai*		0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh		
Region America	Plymouth, Juárez (from 2024)	Heating gas	281 MWh	334 MWh	387 MWh	365 MWh	360 MWh	396 MWh	+40.7 %	+10.0 %
Rest of World	International, smaller sales sites*		0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh		
Total Group			**6,405 MWh**	**5,923 MWh**	**5,752 MWh**	**5,312 MWh**	**4,754 MWh**	**4,615 MWh**	**–27.9 %**	**–2.9 %**

Fuel consumption (diesel and petrol)

Region	Location	2019	2020	2021	2022	2023	2024	24 to 19	24 to 23
Germany	Kreuzwertheim and Wertheim	2,904 MWh	2,299 MWh	2,095 MWh	2,135 MWh	2,069 MWh	2,112 MWh	–27.3 %	+2.1 %
	Sonnenbühl				275 MWh	316 MWh	243 MWh		-23.1 %
Germany	Hongkong, Zhuhai and Shanghai**					329 MWh	413 MWh		+25.5%
Region America	Plymouth**, Juárez (from 2024)					104 MWh	111 MWh		+6.7%
Rest of World	International, smaller sales sites*					214 MWh	158 MWh		-26.2%
Total Group		**2,904 MWh**	**2,299 MWh**	**2,095 MWh**	**2,410 MWh**	**3,031 MWh**	**3,037 MWh**	**+4.6 %**	**+0.2 %**

* No natural gas and heating oil consumption at these locations. / ** Data not recorded up to 2022.

The total energy consumption (fuel plus charging current) increased by 2.0 percent to 2,486 MWh at the German locations, due to the additional kilometers. These effects are due to the increased electrification of our fleet.



German vehicle fleet. Development of mileage in relation to fuel consumption (diesel, electricity and petrol)

Consumption from renewable energies

Since January 2023, we have been procuring 100 percent of our electricity for all German locations from renewable sources (green electricity). At the beginning of 2024, we also switched our gas procurement completely to renewable generation (biogas). The possibility of generating or procuring renewable energies at our international locations is regularly examined, but unfortunately has not yet been implemented.

Biogas

At the beginning of 2024, we switched our natural gas procurement at our German locations completely to renewable generation (biogas), see also page 19.

Power consumption

Since January 2023, we have sourced 100 percent of our electricity for all German locations from renewable sources (green electricity). In the reporting period, electricity consumption throughout the Group rose to around 5,295 MWh. After 5,106 MWh in 2023, this corresponds to an increase of 3.7 percent.

Electricity consumption at the German locations decreased to 3,428 MWh. Fortunately, we were able to reduce our electricity consumption at the German locations despite the increased demand for electricity for electromobility, among other things by converting large areas to more efficient LED lighting.

Unfortunately, it has not yet been possible to switch to green electricity at our international locations. Electricity consumption there rose to a total of 1,867 MWh in the reporting year (previous year: 1,367 MWh). The new site opened in the Americas region in Juárez, Mexico, in 2024, also had a noticeable impact here as well as higher capacity utilization at the Chinese production site.

Power consumption

Region	Location	Use	2019	2020	2021	2022	2023	2024	24 to 19	24 to 23
Germany	Kreuzwertheim and Wertheim***	Bought in	4,310 MWh	3,534 MWh	3,228 MWh	3,025 MWh	2,847 MWh	1,994 MWh	–53.7 %	–30.0 %
		Direct consumption	21 MWh	75 MWh	81 MWh	71 MWh	391 MWh	981 MWh	+4,548.1 %	+150.7 %
		Charging infrastructure****	0 MWh	0 MWh	6 MWh	21 MWh	63 MWh	101 MWh		+59.6 %
Germany	Sonnenbühl	Bought in				558 MWh	461 MWh	453 MWh		–1.8 %
		Direct consumption				0 MWh	0 MWh	0 MWh		
		Charging infrastructure****				0 MWh	0 MWh	0 MWh		
Region Asia	Hongkong, Zhuhai and Shanghai	Bought in	1,095 MWh	1,215 MWh	1,413 MWh	1,457 MWh	1,199 MWh	1,478 MWh	+35.0 %	+23.3 %
		Direct consumption	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh		
		Charging infrastructure****	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh		
Region America	Plymouth, Juárez (from 2024)	Bought in	174 MWh	168 MWh	150 MWh	185 MWh	177 MWh	347 MWh	+99.2 %	+96.3
		Direct consumption	0 MWh	0 MWh	0 MWh	0 MWh	0 GJ	0 MWh		
		Charging infrastructure****	0 MWh	0 MWh	0 MWh	0 MWh	0 GJ	0 MWh		
Rest of World	International, smaller sales sites	Bought in	17 MWh	31 MWh	16 MWh	20 MWh	32 MWh	42 MWh	+143.2%	+30.8 %
		Direct consumption	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh		
		Charging infrastructure****	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh	0 MWh		
Total Group			**5,617 MWh**	**5,022 MWh**	**4,889 MWh**	**5,316 MWh**	**5,106 MWh**	**5,295 MWh**	**–5.7 %**	**+3.7 %**

***Electricity generation and charging infrastructure currently available only at these sites.

****Amount of electricity supplied via our charging points.

In-house generation of electricity and CHP

The now four photovoltaic systems were connected to the grid in 2023 (three systems) and 2024 (one system).
Of the 3,428 MWh of electricity consumed in the reporting year, we generated around 981 MWh of electricity via our photovoltaic systems and our CHP plant and consumed it ourselves. Our photovoltaic systems supplied 914 MWh of electricity and the company´s own combined heat and power plant (CHP) 67 MWh.

This means that the proportion of self-generated electricity at the sites in Kreuzwertheim and Wertheim has risen from 0.5 percent (2019) and 12.2 percent (2023) to 33.0 percent in recent years.

Charging current

By the end of 2024, we were able to slightly increase our share of electrically powered vehicles once again to 28 percent (previous year: 27 percent), of which 17 percent were purely electric cars and 11 percent hybrid vehicles. Unfortunately, we were unable to achieve our self-imposed target of 23 percent. (BEV) and 32 percent (hybrid vehicles) by the end of 2024. Nevertheless, we will continue to increasingly convert our vehicle fleet to battery electric vehicles as far as technically reasonable to further reduce our emissions in the future. In 2024, the amount of electricity issued to our vehicle fleet, our employees and our business partners across all locations amounted to around 101 MWh (previous year: 64 MWh). In addition, our electric vehicles charged a total of 64 MWh of electricity at external charging points in the reporting year.

2.1.9 [E1-6] Gross Scopes 1, 2, 3 and Total GHG emissions

As a manufacturer of machines and systems, Kurtz Ersa operates in a climate- and energy-intensive sector. Emission data collection is based on the GHG Protocol. As described under 2.1.8, there are unfortunately certain uncertainties in the data quality when recording consumption data. This continues with the recording of greenhouse gas emissions.

Scope 1 – direct GHG emissions

Natural gas and heating oil

In the reporting period, we reduced our Scope 1 emissions significantly – on the one hand due to the overall lower consumption of natural gas, largely due to the switch from natural gas to biogas at our German sites.
CO_2 emissions fell from 1,198 tons in the previous year to 283 tons of CO_2 in 2024 – a decrease of 76.4 percent.

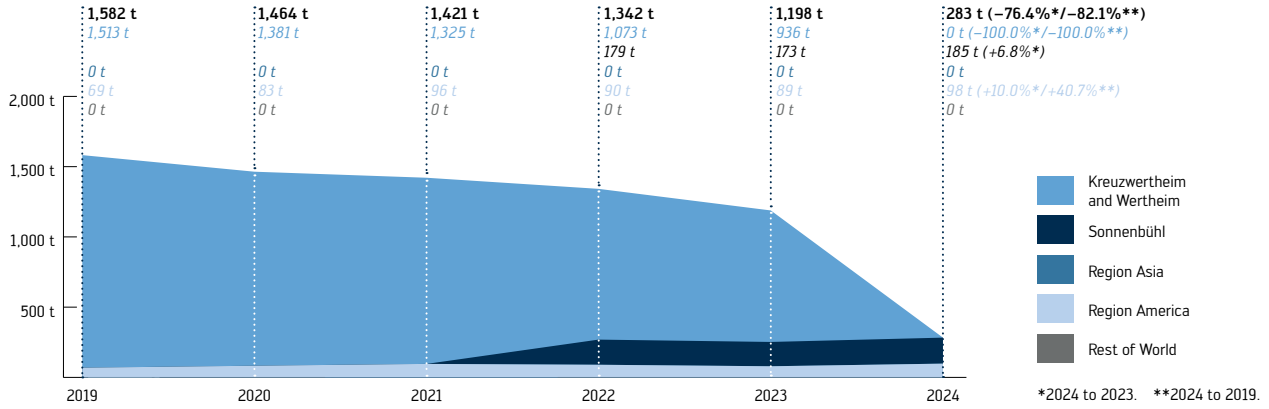
Our Region America is an exception here. Due to the new location in Juárez, Mexico, which was added in 2024, Scope 1 emissions rose by 10.0 percent to 98 tons of CO_2 as a result of higher natural gas consumption.

Heating oil consumption also rose by 4.5 percent in the reporting year. This resulted in a 6.8 percent increase in Scope 1 emissions (185 tons of CO_2).

Fuels

The CO_2 emissions of our vehicle fleet rose by around 3 tons or 0.3 percent to 978 t CO_2 in 2024 (see page 23). In total, our fleet drove over 4.7 million km in the reporting year – an increase of 4.2 percent compared to 2023. The success of the electrification of our fleet can be seen, albeit only at second glance.

CO_2 emissions Scope 1, natural gas/heating oil Kurtz Ersa Group 2019-24



Scope 2 – indirect GHG emissions

In the reporting year, Scope 2 emissions for the company as a whole rose by 32.8 percent (compared to the previous year) to 1,399 tons of CO_2 emissions. Compared to the base year 2019, indirect GHG emissions fell by 25.2 percent.

Electricity – market-based

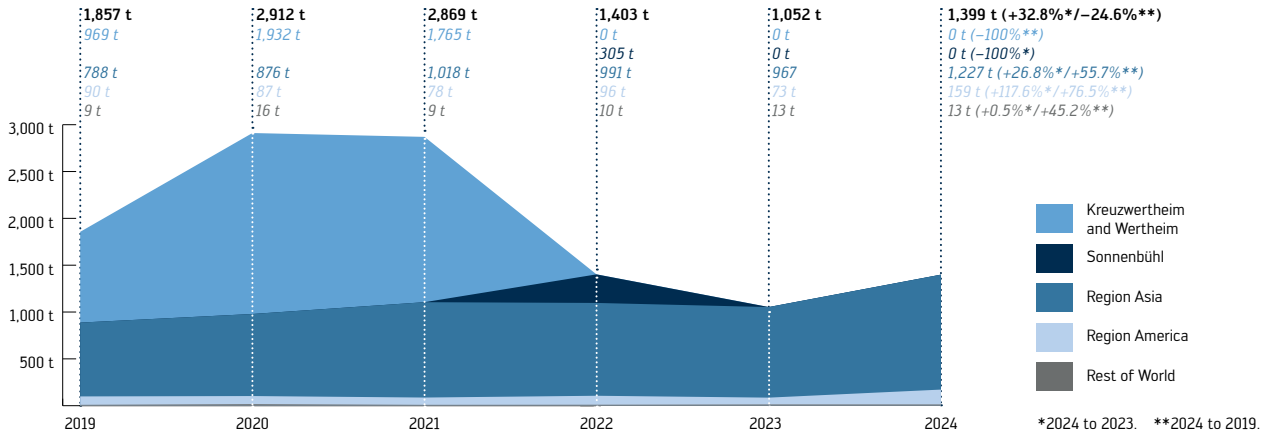
With the complete switch to tariffs with 100 percent green electricity on January 1, 2023, German locations will no longer generate any CO_2 emissions from the purchase of electricity.

In previous years, the CO_2 emissions for the German locations totalled 305 tons (2022) and a peak of 1,932 tons (2020).

Electricity – location-based

Scope 2 emissions at the international locations amounted to 1,399 tons of CO_2 in 2024 (previous year: 1,052 tons), an increase of 32.8 percent. The main reason for this increase is the 32.7 percent increase in consumption at our international sites due to our new site in Juárez, Mexico, which we moved into in 2024, as well as higher capacity utilization at our Chinese production site.

CO_2 emissions Scope 2, electricity Kurtz Ersa Group 2019–24

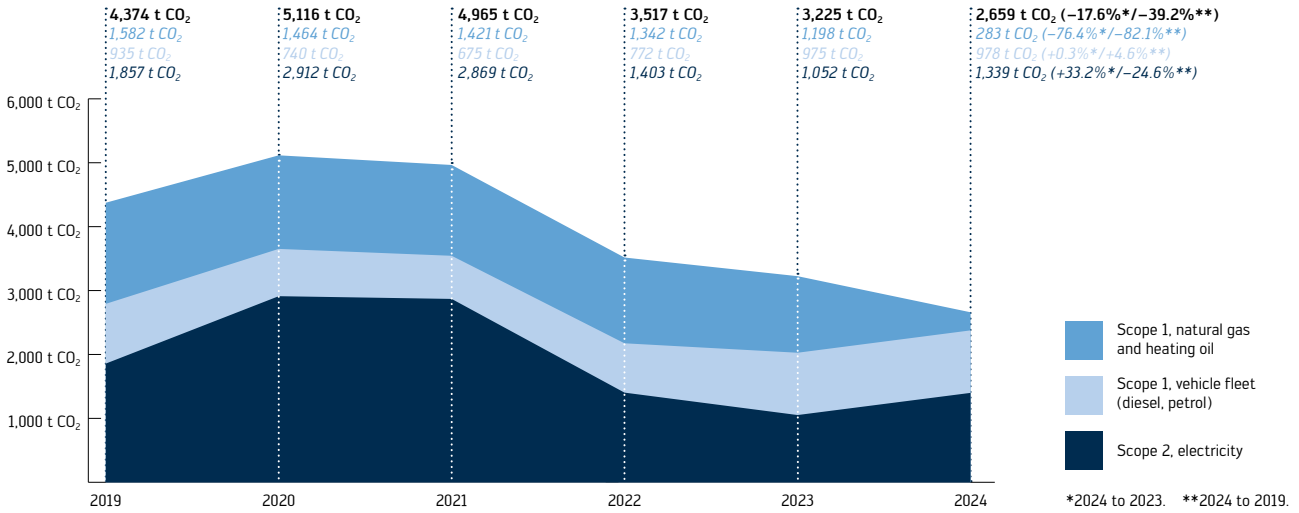


Scope 1 and 2

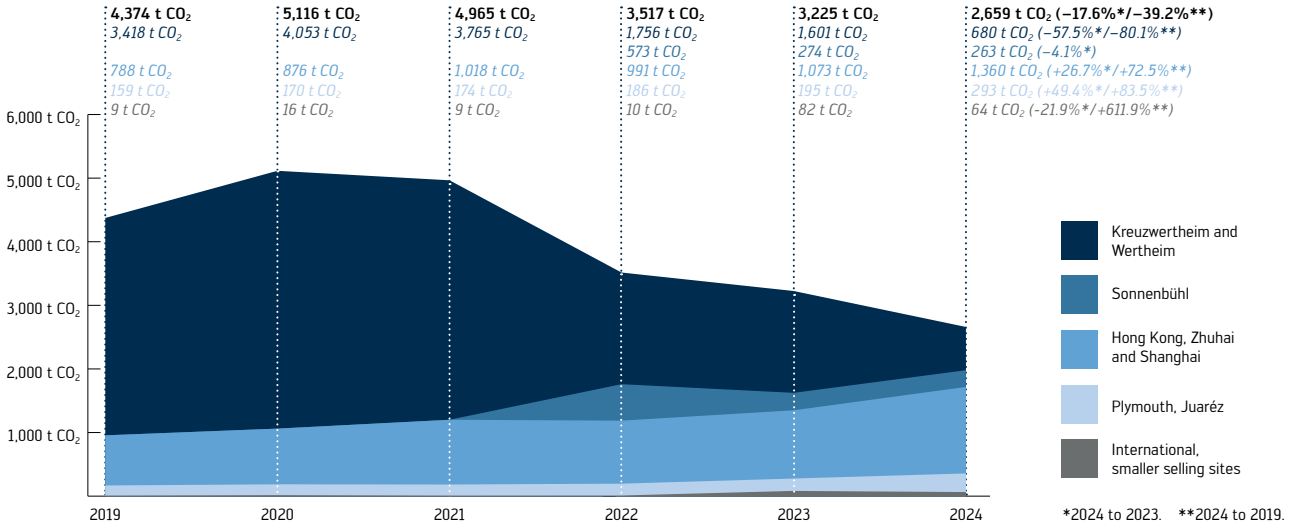
Total CO_2 emissions have once again fallen significantly compared to the previous year, although we recorded higher Scope 1 emissions for our vehicle fleet and higher Scope 2 emissions for our international electricity procurement. Even with the full inclusion of all international locations in 2024, we reduced our Scope 1 and 2 CO_2 emissions by 17.6 percent, from 3,225 tons in 2023 to 2,659 tons (2022: 3,517 tons).

This significant reduction is primarily due to our switch to biogas and lower consumption values, respectively the gradual electrification of our vehicle fleet, and shows the successful implementation of various actions, see pages 16 and 17.

CO_2 emissions Scope 1 and 2, international



CO_2 emissions Scope 1 and 2 by international site



2.1.10 [E1-7] GHG removals and GHG mitigation projects financed through carbon credits

Kurtz Ersa was not involved in any projects for the extraction and storage of greenhouse gases in the reporting year. Furthermore, no CO_2 certificates were purchased or canceled.

2.1.11 [E1-8] Internal carbon pricing

In 2022, an internal CO_2 price of EUR 100 per tonne was set. Since then, this price has been used primarily in procurement to calculate global sourcing projects.

2.3 [E3] Water and Marine Resources

One of our main impacts on the environment is the Group's water consumption. As water is an increasingly scarce resource, we want to minimize our negative impact on the distribution and use of drinking and fresh water.

We obtain our drinking water exclusively from the public drinking water supply and do not draw water from wells or surface water from rivers or lakes. As we also discharge our wastewater exclusively into the public sewer system, we can rule out any negative impact in terms of marine resources.

2.3.1 [IRO-1] Description of the processes to identify and assess material water and marine resources-related impacts, risks and opportunities

Short, medium and long-term time horizons have been defined for the identification and assessment of impacts, risks and opportunities related to water and marine resources. The scope for identifying IROs includes both our own business activities, including our products and services, as well as business relationships in the upstream and downstream value chain. The double materiality analysis is described in detail under 1.11 [IRO-1] with reference to the involvement of relevant stakeholders, decribed under 1.9 [SBM-2].

2.3.2 [E3-1] Policies related to water and marine resources

Water is a central and increasingly unequally distributed resource. Using it as sparingly as possible is a matter of course for Kurtz Ersa because the importance of a sufficient and fair supply of water is also noticeable at our sites in Germany due to the increasing occurrence of drought summers. Consequently, our aim in reducing water consumption is to make a contribution to our own and holistic security of supply and to adapt to the consequences of climate change.

In our company, we primarily require drinking and process water in kitchenettes and sanitary facilities as well as for food preparation in the canteens. In addition, a small amount of water is also used for production and other operational processes (process water).

2.3.3 [E3-2] Actions and resources related to water and marine resources

A cistern at a location in Kreuzwertheim can be used to irrigate outdoor areas since 2024. Information on this can also be found on our website about rainwater harvesting.
The extent to which this measure is ecologically and economically worthwhile and whether other comparable actions make sense can only be assessed at a later date.

2.3.4 [E3-3] Targets related to water and marine resources

One specific target for reducing our water consumption relates to the project mentioned under 2.3.3 [E3-2]. The savings achieved will be evaluated at the end of 2025.

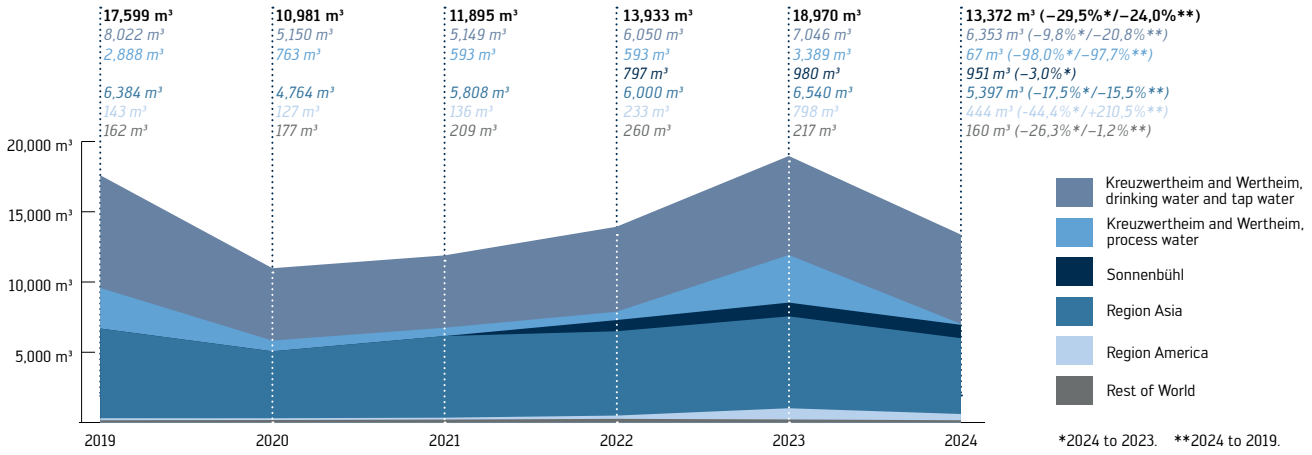
2.3.5 [E3-4] Water consumption

Water consumption

In the past year, water consumption in the company as a whole and at the individual sites fell. The main reason for this is a significant reduction in process water consumption. In the previous year, a technical defect occurred at one plant, resulting in around 3,000 cubic meters of additional process water. In addition consumption of drinking and process water was reduced at many locations due to lower capacity utilization. Overall, consumption in 2024 totalled 13,372 cubic meters after 18,970 cubic meters in 2023 (-29.5 percent).

The consumption of drinking water across the Group fell from 15,581 cubic meters to 13,305 cubic meters (minus 14.6 percent), this figure amounted still 14,711 cubic meters in 2019. This means that the demand for drinking water has fallen by 9.6 percent compared to 2019. Viewed in isolation, the water consumption at SCHILLER AUTOMATION by 3.0 percent to 951 cubic meters and at the international locations by 20.6 percent from 7,554 cubic meters in 2023 to 6,001 cubic meters in the reporting year.

Water consumption and waste water volume Kurtz Ersa Group 2019-24



2.5 [E5] Resource Use and Circular Economy

Kurtz Ersa's business activities generate a wide variety of waste both in the upstream and downstream supply chain and in its own business division. Some of this waste can be recycled, for example paper and cardboard, wood, metals or plastics. As the landfilling or incineration of waste in particular has a negative impact on the environment, we try to avoid this as far as possible. For us, this applies to waste categories such as residual waste and hazardous waste.
The procurement of resources is associated with significant risks, as we purchase many materials worldwide and markets can change abruptly and unpredictably due to factors such as political decisions and regulations. However, this also results in opportunities for our international locations.

2.5.1 [IRO-1] Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities

Short-, medium- and long-term time horizons have been defined for the identification and assessment of impacts, risks and opportunities in connection with resource use and the circular economy. The scope for determining IROs includes both our own business activities, including our products and services, as well as business relationships in the upstream and downstream value chain.

The double materiality analysis is described in detail under 1.11 [IRO-1] with reference to the involvement of the relevant stakeholders under 1.9 [SBM-2].

2.5.2 [E5-1] Policies related to resource use and circular economy

An essential part of our effort to reconcile sustainability, profitability and efficiency is to identify and optimize the biggest influencing factors.

In procurement, we work together with various business partners to continuously make our procurement more sustainable. We require all our suppliers to adhere to the standards defined in our Code of Conduct, in particular labor and environmental requirements. The Supply Chain Due Diligence Act and material compliance also play a role here.

Further information can be found on our *website*.

A major influencing factor is the waste generated at Kurtz Ersa. On the one hand, waste cannot be avoided in the production process; on the other hand, waste avoidance and recycling have a considerable influence on the sustainability balance because they reduce material flows and conserve resources. At Kurtz Ersa, it is a matter of course to ensure that waste is handled properly. We believe that the most effective strategy for minimizing environmental impact is to avoid waste. If this is not possible, we endeavor to recycle the resulting waste. Consistent waste separation is a necessary prerequisite for this. We also attach great importance to involving our business partners in order to address a more sensitive approach to packaging material.

For the long-term EU goal of climate neutrality ("net zero CO_2 emissions"), the transformation of industry must also progress. Innovations in environmentally and climate-friendly production are essential for this. Kurtz Ersa is active and successful in this field and contributes to the improvement through innovative machine developments. Radio frequency technology (RF), our rework systems and the reconditioning of machines are particularly worthy of mention here. RF enables energy-efficient and water-saving production of foams, and the use of recycled or biological materials is also possible. Our rework systems allow incorrectly soldered circuit boards to be repaired and thus avoid being scrapped. The reprocessing of old machines also avoids waste and conserves resources.

2.5.3 [E5-2] Actions and resources related to resource use and circular economy

In 2024, a number of actions were implemented in indirect procurement. Since mid-2024, for example, we have been procuring our IT accessories and IT equipment for the German locations from a new business partner. This provider is known for its strong commitment to sustainability, inclusion and the circular economy. This avoids waste and contributes to the reuse of products.

In 2024, we were also able to make our procurement of office furniture and office materials more sustainable. To this end, we work with local business partners and benefit from short transportation routes and their comprehensive sustainability strategies. This strengthens, in addition to our growing global presence, our local network while reducing emissions and waste by often using returnable packaging from local suppliers and thus avoiding or reducing packaging waste.

2.5.4 [E5-3] Targets related to resource use and circular economy

We have set ourselves clear targets for waste reduction. We aim to significantly reduce the amount of waste in total as well as hazardous waste and packaging waste in relation to productive hours.
Waste is to be reduced by 50 percent by 2025, with 2019 also serving as the reference year here. The target is part of the target overview at the beginning of the chapter on page 14.

2.5.5 [E5-4] Resource inflows

The purchasing volume of the German plants amounts to millions of Euro. A large part of our purchasing volume is accounted for by productive material, which we purchase in the form of finished components, for example. We purchase an insignificant amount of raw materials.

2.5.6 [E5-5] Resource outflows

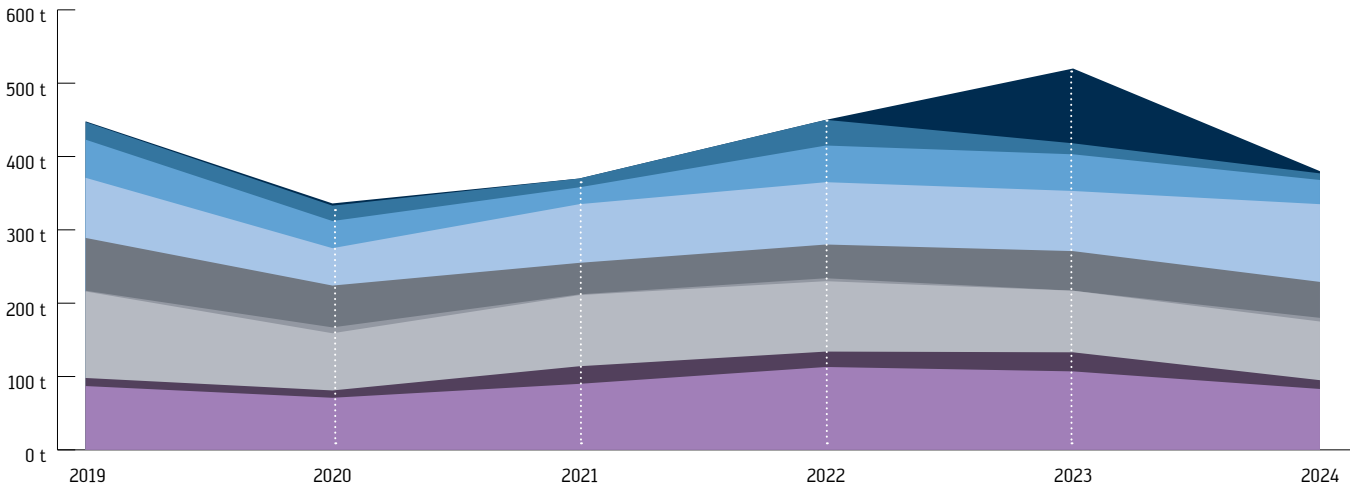
In the current reporting period, the adjusted total volume of waste across all German locations fell by around 24 tons compared to the previous year. After 368 tons in 2023, it was now 344 tons (minus 6.5 percent). The trend is also positive in relation to the reference year 2019 (394 tons), with a decrease of 12.7 percent. The reduction in waste volume is not only reflected in absolute figures, but also in the improvement in the corresponding key performance indicators (KPIs).

Hazardous waste recorded a significant decline in the reporting period, falling by 40.0 percent year-on-year and even by 61.8 percent compared to 2019. In absolute terms packaging waste (paper, plastic, wood) also fell last year, by a total of 43 tons to 174 tons. All three fractions were reduced by 22.3 percent (paper), 54.1 percent (plastic) and 4.8 percent (wood). The reason for the decrease is also the lower purchase of components due to the decline in incoming orders during the reporting period.

In 2024, we recorded the amount of waste at our international locations (outside Germany) for the first time: A total of 85 tons (previous year: 101 tons) of waste was generated there across all categories. Of this, just under 9 tons (previous year: 10 tons) was hazardous waste. With the amount of waste generated in 2024, we have made relevant progress with regard to key efficiency indicators. We have therefore come significantly closer to our goal of halving the amount of waste generated between 2019 and 2025.

We have also made progress in terms of the total amount of waste per productive hour. 2024 222 grams of waste was generated per productive hour. In the previous year, this figure covered 228 grams (minus 2.9 percent).

Waste



Waste	2019	2020	2021	2022	2023	2024	24 to 19	24 to 23
Construction waste	1 t	3 t	0 t	0 t	102 t	3 t	+117.1 %	-97.1 %
Hazardous waste	24 t	21 t	12 t	35 t	15 t	9 t	-61.8 %	–40.0 %
Compostable material/lop	52 t	37 t	23 t	50 t	50 t	33 t	-36.4 %	-33.3 %
Metals	82 t	51 t	80 t	85 t	82 t	106 t	+29.3 %	+29.4 %
Residual waste	72 t	57 t	43 t	46 t	54 t	49 t	-31.9 %	-9.3 %
Non-hazardous production waste	1 t	8 t	1 t	4 t	0 t	5 t	+557.9 %	N/A
Wooden packaging	118 t	78 t	97 t	96 t	84 t	80 t	-32.0 %	-4.8 %
Plastic packaging	11 t	10 t	24 t	21 t	26 t	12 t	+8.0 %	-54.1 %
Paper and cardboard packaging	87 t	71 t	90 t	113 t	107 t	83 t	-4.8 %	-22.3 %
Total, German sites	**447 t**	**336 t**	**370 t**	**449 t**	**520 t**	**380 t**	**-15.1 %**	**-26.8 %**
Total, German sites (adjusted)	**394 t**	**296 t**	**347 t**	**399 t**	**368 t**	**344 t**	**-12.7 %**	**-6.5 %**
Total, internat. sites	N/A	N/A	N/A	N/A	**101 t**	**85 t**	N/A	**-15.8t**

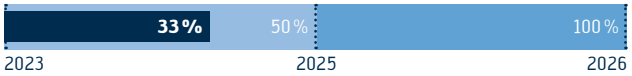
ESRS S

Social Information

Targets:

Quota of women in internat. top management incl. Advisory Board and shareholders

Implementation LMS (Learning Management System) incl. internat. roll-out*



Occupational health and safety 2023 (rate per 1,000 workers < DGUV [German Legal Accident Insurance] rate)**

Health management
Improve gradual return to work rate***

*Number of international employees involved.
**Number of work-related accidents with sick leave below branch average.
***Employees of German sites, totalling 6 weeks of sick leave within 12 months.

Our target
Target achievement, status 31.12.2024

ESRS S – Social Information

3.1 [S1] Own Workforce

3.1.1 [S1-SBM-3] Material impacts, risks and opportunities

The main IROs relating to the Group´s workforce are listed in tabular form in Chapter 1.10 [SBM-3]. With regard to working conditions, equal treatment and equal opportunities, positive effects of Kurtz Ersa on secure employment, social dialogue and further training opportunities can be emphasized. Firstly, Kurtz Ersa is a privately owned family company with a high equity ratio (60 percent in economic terms, 38 percent in balance sheet terms). This financial stability, as well as the security and values offered by a 7th generation family-run company, have a predominantly positive effect on employees. At the German sites in particular, there are some families whose family members are already the second, third or even fourth generation to work at Kurtz Ersa and have often spent their entire working lives with us.

However, we also have a low fluctuation rate at our international locations and many employees who have been working for Kurtz Ersa for decades. In addition, the effects on social dialog due to the diverse communication channels should be emphasized. Kurtz Ersa offers various platforms to contribute ideas or ask our top management direct questions, for example. Some of these can be used anonymously. The platforms include, for example, our intranet (Hammer App), which offers numerous information and dialog functions, as well as analog and digital bulletin boards. There are also monthly information events at which the respective managing director reports on current business developments and general, topical issues.

As personnel development is fundamental to Kurtz Ersa, the so-called Hammer Academy offers a comprehensive training program. The program is tailored to the company´s requirements in terms of hard and soft skills, for more information see section 3.1.2 [S1-1].

Personnel costs represent a significant cost factor at both our German and international locations. The reason for this is that we only employ (highly) qualified and well-paid specialists and pay the majority (2024: 59.9 percent of our international employees) according to collective agreements. The majority of our employees (2024: 75.8 percent) work in Germany, but our products are sold worldwide (export ratio of around 80 percent). Kurtz Ersa is currently implementing appropriate actions to minimize the risk to the Group´s competitiveness in the global market and to take advantage of the opportunities arising from local production. The advantages we expect to gain from this include faster delivery times and cost reductions.

3.1.2 [S1-1] Policies related to own workforce

A key factor in Kurtz Ersa´s success is its motivated, qualified and satisfied employees. We fulfill our role as a responsible employer with extensive actions and offers and create a working environment that promotes long-term retention in the company. After all, our employees make a significant contribution to the sustainable economic success of Kurtz Ersa with their day-to-day commitment. To ensure that this remains the case in the future, we are constantly on the lookout for qualified specialists and motivated talent.

Our policies for the continuous improvement of working conditions include occupational safety, health protection and health management. As an attractive employer, we also offer our employees a wide range of other benefits. These corporate benefits can be accessed here. The topic of equal opportunities and equal treatment, like other social issues, is addressed in our Code of Conduct. Essentially, we focus on safeguarding and promoting diversity as well as work-life balance.

The Hammer Innovation Program (“HIP”) helps us to remain an innovation leader in all our business areas, secure jobs, retain satisfied customers and attract new ones. We also attach great importance to actions that promote training and further education and likeweise our position as an attractive training company. The Hammer Academy, an educational platform for lifelong learning, was launched in 2016. The Hammer Academy is open to all employees and is dedicated to training and further education as well as the individual development of our employees. In this way, we create an environment in which specialists and managers are prepared for future challenges and see a long-term perspective in the company. The seminars and further training courses offered by the Hammer Academy are largely run by lecturers from among the company´s own employees and managers and ensure the transfer of expertise within the Group.

3.1.3 [S1-2] Processes for engaging with own workers and workers´ representatives about impacts

Short, medium and long-term time horizons have been defined for the identification and assessment of impacts, risks and opportunities in connection with Kurtz Ersa´s own workforce. The double materiality analysis is described in detail under 1.11 [IRO-1]. The involvement of stakeholders is disclosed in section 1.9 [SBM-2]. As employees and employee representatives are key stakeholders, they were included in the DWA via a survey and interviews.

3.1.4 [S1-3] Processes to remediate negative impacts and channels for own workforce to raise concerns

No material negative impacts were identified for the reporting period. However, as already highlighted as a positive impact, there are numerous channels through which the company´s employees can express their concerns or needs directly or have them reviewed. For example, there are various channels for ideas and innovations on the Group´s intranet ("Hammer App"). Idea management gives every employee the opportunity to submit their own suggestions for optimizing operational processes, which are then evaluated neutrally. If we successfully implement an idea, the employee receives a share of the annual savings achieved. Since last year, employees and individual teams or departments have been able to learn from each other by suggesting a topic for the "Innovation Talk" format.

In addition, anyone can enter into dialog with the management anonymously or by name and raise any concerns. Concerns can be raised directly at a monthly event in a hybrid format, where managing directors report on the status quo and provide an outlook, as well as with employee representatives. Employees and third parties can use the *whistleblowing and complaints management system* to report information anonymously. Further information can be found on the "*Compliance*" page of our website. Violations and abuses are unacceptable to us and are sanctioned appropriately, taking into account the facts of the case. We also guarantee confidentiality to all employees and ensure that whistleblowers do not suffer any personal or professional disadvantages.
In the future, we also plan to roll out our intranet, the Hammer App, internationally.

3.1.5 [S1-4] Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

To further strengthen our positive impact on social dialog, we launched new communication formats in 2024. These include the "CEOtalk" format (a podcast) and the introduction of a series of formats dedicated to innovation topics.
In addition, the training courses offered by our Hammer Academy will be continuously updated and expanded. In order to be able to offer training courses digitally in future, learning management software (LMS) was introduced at German locations at the end of 2024 and will be gradually rolled out in 2025. To strengthen the company´s position as a responsible family business in economically challenging times, internal actions were taken to reduce the risk of location- and personnel-related costs.

The effectiveness of all the measures taken in the reporting year can only be assessed once meaningful key figures are available.

Further actions were also taken in the area of certifications and company health management, which can be viewed on Social. As part of health management, we took part in STADTRADELN (a campaign supported by the Baden-Württemberg Ministry of the Environment and the Main-Tauber district). We also take part in several company runs every year.

3.1.6 [S1-5] Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Our targets in the area of social issues are shown in an overview at the beginning of the chapter. To promote positive impacts, the implementation of an LMS is part of our strategy. This should also be available internationally by 2026. There is also a target for occupational safety and health management as well as a target quota for women in international top management.

3.1.7 [S1-6] Characteristics of undertaking´s employees

In the 2024 reporting year, the Kurtz Ersa Group employed 1,598 employees at its German and international locations (previous year: 1,554).

Kurtz Ersa hired a total of 144 new employees worldwide in the course of 2024, with women accounting for 22.6 percent of new hires (previous year: 23.7 percent).

Our company is one of the largest employers in the Main-Spessart region. We had a total of 1,211 employees at our German locations (previous year: 1,178). Of the jobs worldwide, 15.4 percent were temporary in the reporting year (previous year: 11.2 percent in Germany only). At 93.5 percent (previous year: 91.6 percent in Germany only), the proportion of full-time employees in our Group remains very high. The proportion of part-time employees in the reporting period was only around 6.5 percent (previous year: 8.4 percent in Germany only). These figures include all employees who were employed by Kurtz Ersa on December 31 in Kurtz Ersa´s personnel management system and thus receive remuneration. This includes salaried employees, commercial employees, managing directors, trainees, temporary staff and interns.

3.1.8 [S1-8]] Collective bargaining coverage and social dialogue

Equal pay, i.e. payment regardless of gender, is a matter of course at Kurtz Ersa. This is why women receive the same salary as male colleagues for the same or comparable performance. In Germany, this is already regulated for the majority of the workforce (2024: 79.0 percent, 2023: 78.4 percent; 2022: 74 percent) by collective agreements, which stipulate payment regardless of gender or other factors.

Across the Group as a whole, the proportion of collective agreements was 59.9 percent in the year under review (previous year: 59.5 percent). Kurtz Ersa has had works councils for many years, which are committed to the social concerns of employees, among other things. In addition to the Group Works Council, there are works councils for the companies Ersa GmbH, Kurtz GmbH & Co. KG, Kurtz Ersa Logistik GmbH and Kurtz Ersa Automation GmbH as well as for SCHILLER AUTOMATION GmbH & Co. KG.

Employees by contract and gender (number of persons or FTEs)

	2019		2020		2021		2022			2023			2024*	
	m	w	m	w	m	w	m	w	d	m	w	d	m	w
Full-time	650	136	638	129	733	131	752	130	0	795	150	0	1250	244
Part-time	14	54	13	50	20	51	28	59	0	26	60	0	32	72

*From 2024 onwards, international information, before that exclusively related to German locations.

Employment*	
Permanent	Temporary
84.6 %	15.4 %

Type of employment*	
Part-time	Full-time
6.5 %	93.5 %

Temporary workers*	
2	
Most frequent type: Contract staffing	
White-collar	Blue-collar
2	0

International top-management incl. Advisory Board and shareholders by gender and age

	2019			2020			2021			2022			2023			2024		
	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50
Male	0	3	14	0	1	16	0	1	16	0	1	20	2	2	17	1	4	14
Female	0	1	0	0	2	0	0	1	0	0	1	0	1	5	1	1	8	1
Diverse	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

Employees by gender*

	2019		2020		2021		2022			2023			2024		
	m	w	m	w	m	w	m	w	d	m	w	d	m	w	d
Salaried	403	146	377	138	372	137	382	145	0	491	197	0	751	257	0
Industrial	261	44	274	41	381	45	383	41	0	759	107	0	531	59	0

Employees by age*

	2019			2020			2021			2022			2023			2024		
	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50	<30	30–50	>50
Salaried	142	264	143	120	258	137	106	275	128	126	271	130	127	390	171	190	575	243
Industrial	115	93	97	114	106	95	165	146	115	164	147	113	243	392	231	163	242	185

*As of 2023 for all international sites.

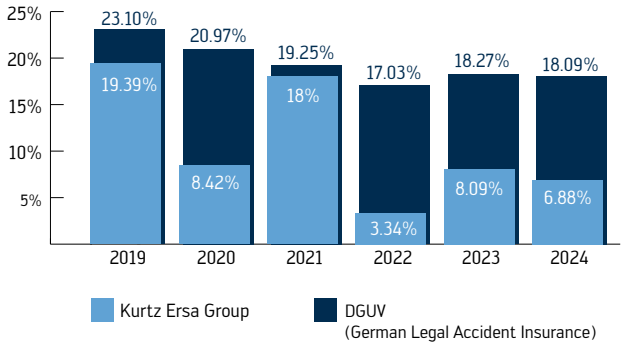
The ratio is slightly different for industrial employees. In this group, 27.6 (previous year: 30.7) percent were still under 30 years old, 40.9 (previous year: 40.6) percent were between 30 and 50 years old and 31.5 (previous year: 29.1) percent were older than 50.

Kurtz Ersa had set itself a specific target for the composition of the Management Board, Global Board, Advisory Board and shareholders: Women should be represented in top management with a share of 30 percent.
In the year under review, the proportion of women was 34.5 percent (previous year: 24.1 percent) and thus above the target set. In 2024, the Management Board consisted of five men and one woman, and the Global Board continued to consist of six men. Of the ten shareholders six were female and the Advisory Board has consisted of three women and four men since 2024 (previously six men).

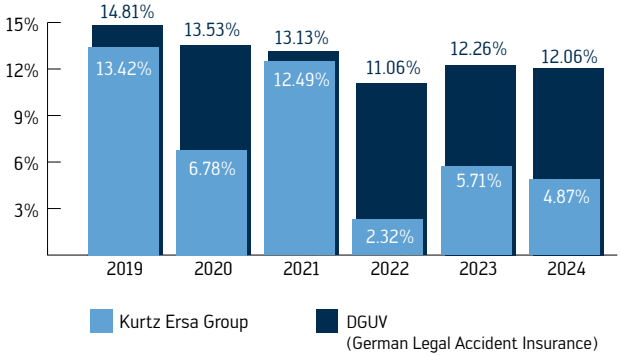
3.1.9 [S1-9] Diversity metrics

The proportion of women in the Group as a whole is 25.5 percent (previous year: 28.6 percent) among salaried employees and 10.0 percent (previous year: 12.4 percent) among industrial employees. We will continue our efforts to employ more women, particularly in the commercial sector.
The age structure in the reporting period was as follows: Among employees, 18.8 percent (previous year: 22.6 percent) were under 30 years old, 56.9 percent (previous year: 47.3 percent) were between 30 and 50 years old and 24.3 percent (previous year: 30.1 percent) older than 50.

Incidents per 1,000 employees**



Incidents per 1 million hours**



** International data since 2024, prior to that related exclusively to German locations.

3.1.10 [S1-13] Training and skills development metrics

All employees at Kurtz Ersa receive an assessment of their performance and feedback on their professional development at least once a year. This can take place within the framework of the grouping interviews (ERA), when updating the competence profile or in connection with the regular evaluation of the target agreement. Every employee falls under at least one of the formats mentioned, so that an appraisal interview is guaranteed in every case. The average training days per employee in 2024 amount to around 2.1 days.

3.1.11 [S1-14] Health and safety metrics

A healthy and motivated workforce is the basis for Kurtz Ersa's performance. We therefore attach particular importance to protecting the health of our employees. The primary goal of occupational health and safety is to prevent accidents and work-related illnesses. In 2024, the number of accidents decreased slightly compared to the previous year and remain well below the DGUV (German Social Accident Insurance) industry average.

Instruction takes place regularly and as required. All new employees take part in mandatory training on occupational safety, while managers receive further and more in-depth training. There is also individual machine and system-related training. Employees with additional duties in occupational safety, such as company first aiders, fire safety and evacuation assistants, receive training and further training in line with the requirements.

In order to meet the legal requirements with regard to the number of fire safety assistants, in 2024 we trained a total of 13 employees accordingly, including in the use of portable fire extinguishers. Their other tasks include assisting with the evacuation of buildings in emergencies, which are practiced at regular intervals at our main German and international locations. At Group level, in the reporting year 20 first aiders were trained; some of them were newly trained and some refreshed their knowledge. You can find more information under Occupational safety and ISO 45001 certification.

3.1.12 [S1-15] Work-life balance metrics

Kurtz Ersa supports its employees when they become parents, for example with information on parental leave models and returning to work. At the same time, all employees are entitled to parental leave, regardless of fixed-term or part-time contracts. In 2024, 87 (previous year: 40) employees took parental leave, including 63 (previous year: 31) men (see table).

In 2024, 70 (previous year: 31) employees returned to work after completing their parental leave, 62 men and 8 women. In the reporting period, the return rate after parental leave was 98.4 percent (previous year: 90.3 percent) among male colleagues and 33.3 percent (previous year: 33.3 percent) among female colleagues.

Kurtz Ersa also supports its employees with children after parental leave, for example by offering childcare during the holidays: at the end of the year, we conduct a survey to determine the dates that best suit the majority of employees in the coming year and organize childcare accordingly.

3.1.13 [S1-17] Incidents, complaints and severe human rights impacts

Kurtz Ersa introduced the digital whistleblower and complaints management system in summer 2023. Employees can use this system to anonymously report violations of applicable laws, our Code of Conduct or other grievances.

This applies, among other things, to suspected
- disregard for human rights and social standards,
- environmental and occupational health and safety violations,
- corruption, fraud, money laundering or
- theft and the
- violation of data protection and competition law.

We guarantee confidentiality to all employees and ensure that whistleblowers suffer neither personal nor professional disadvantages. With the platform used, Kurtz Ersa has implemented the legal requirements of the German Whistleblower Protection Act (HinSchG) and the EU Whistleblower Directive as well as the Supply Chain Due Diligence Act (SCDDA), which has been in force for Kurtz Ersa since January 1, 2024. The following reports have been received since the introduction of the 2023 reporting procedure.

	2019		2020		2021		2022			2023			2024		
	m	w	m	w	m	w	m	w	d	m	w	d	m	w	d
Employees on parental leave	35	14	32	16	47	14	26	15	0	31	9	0	63	24	0
Returns from parental leave	100 %	35.7 %	90.6 %	31.3 %	93.6 %	57.1 %	100 %	26.7 %	0 %	90.3 %	33.3 %	0 %	98.4 %	33.3 %	0 %

Directive	Risk category	Quantity	
		2023	2024
SCDDA	Human rights infringements	0	0
	Violation of environment legislation	0	0
Whistle-blower Protec-tion Act	Data protection	1	2
	Theft, fraud	0	0
	Money laundering	0	0
	Corruption	0	1
	Product safety	0	0
	Environmental protection	1	0
	Disclosure of trade secrets	0	0
	Competition and anti-trust laws	0	0
	Other	1	1
	of which spam/without content	2	2
	Total number of relevant reports (without spam)	1	2

In 2024, no disciplinary or personnel actions were necessary based on the reports received. There were also no legal proceedings pending against Kurtz Ersa in the reporting period for non-compliance with environmental, social and economic legislation, nor were any significant fines imposed.

3.2 [S2] Workers in the Value Chain

3.2.1 [S2-SBM-3] Material impacts, risks and opportunities

From Kurtz Ersa's perspective, there are potentially negative effects on working conditions in the value chain due to the internationalization of the Group and its complex value chains. As already explained under 1.8 [SBM-1], Kurtz Ersa's procurement is active worldwide, including in China, and around 80 percent of its customers are located outside Germany. Kurtz Ersa's customers are predominantly B2B customers and employ workers in various industries. A key challenge is the frequent lack of transparency along the supply chains, which increases the risk of violations of labor and social standards as well as harmful environmental impacts.

If there were deficits in Kurtz Ersa's requirements for its business partners or if the defined requirements, such as those arising from the Code of Conduct, were not adequately addressed and implemented, this could have a negative impact on the workforce in the value chain. The World Health Organization (WHO), for example, has proven that poor working conditions are a risk factor for health. As Kurtz Ersa produces complex machines, deficits in the requirements of these machines can have a particular impact on the health and safety of workers.

Social dialogue is also essential for good working conditions in order to remedy grievances and raise concerns. The dialog between Kurtz Ersa and the numerous business partners is indispensable in order to prevent potentially negative effects on working conditions in the value chain. Likewise, Kurtz Ersa's influence on the working conditions at its business partners and the implementation of the requirements arising from the CoC, for example, is limited.

3.2.2 [S2-1] Policies related to value chain workers

A central goal of our efforts is to establish a consistently sustainable supply network in line with Goal 17 of the United Nations' Sustainable Development Goals (SDG). In doing so, we strive for partnerships with our suppliers to achieve targets together. As a result, human rights and environmental issues are also taken into account when selecting suppliers, as we look for environmental (ISO 14001), occupational health and safety (ISO 45001) and energy (ISO 50001) certifications. The Code of Conduct is also a central instrument that defines our understanding of ethical and sustainable behavior for us and our business partners. In addition to appropriate working conditions, the CoC also covers the topics of equal opportunities and other work-related rights.

We value the integration of relevant departments in topics that affect the value chain, which is why several departments were involved in the creation of the CoC. We also focus on opportunities for stakeholders to have their say with regard to grievances in the supply chain by allowing complaints about or from suppliers or other parties in the supply chain to be submitted via the whistleblower protection system.

Supply chain risk management is used to regularly analyze potential human rights and environmental risks based on various country indices and including information on industry and product groups.

Further steps and detailed information on our supplier management can be found both in the Sustainability Report 2023 and on our *website*. We also meet challenges by continuously improving the quality of our data. We therefore rely on software-supported risk analysis. More information on this can be found in our Sustainability Report 2023. One guiding principle is that we can only be strong and implement the requirements of the SCDDA collectively, which is why we exchange ideas with suppliers on the one hand and with network partners such as the VDMA (German Engineering Federation) on the other.

In order not to expose the operators and users of our machines to any risks or negative effects, we have developed policies for customer health and safety, which are explained on our website under *sustainable and safe products*. We are also pursuing digitization concepts to further digitalize our entire customer service. Networking with digital end devices for control will enable our specialists to maintain or optimize machine processes remotely after customer approval. This will make it possible to avoid customer visits and also reduce the workload for our customers´ employees.

3.2.3 [S2-2] Processes for engaging with value chain workers about impacts

We have direct contact persons in our relevant departments for our contacts at suppliers and customers. Most business partner relationships have been in place for many years and decades, which means that contact and exchanges are well established. All workers in the value chain also have the option of contacting us via our anonymous whistleblower protection system.

3.2.4 [S2-3] Processes to remediate negative impacts and channels for value chain workers to raise concerns

Complaints about suppliers or other parties in the supply chain can also be submitted via the Group-wide complaints mechanism, i.e. the whistleblower system. A separate process has been defined for dealing with complaints about suppliers. All findings from this process are incorporated into our risk management. No complaints relating to the supply chain were received either in the reporting period or in the two years prior to that, as described under 3.1.13 [S1-17].

3.2.5 [S2-4] Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

In light of the fact that Kurtz Ersa has been affected by the SCDDA since January 1, 2024, SCDDA software was introduced. Suppliers were also trained in this regard and supplier management was improved overall. Due to the public debate about the possible changes resulting from the CSDDD as part of the omnibus regulation at EU level, further actions, such as the establishment of a system of key figures, have been put on hold for the time being. With the actions taken, the regulatory requirements of the German CSDDA are met and the supply chain is regularly analyzed with regard to environmental and human rights issues. In order to avoid potential effects in the downstream value chain, great importance is attached to health and safety regulations. We have been working intensively on the topic of *material compliance* since 2024.

3.2.6 [S2-5] Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

By 2026, we have set ourselves the target of providing our international employees with CoC training on ethical and sustainable behavior. The target can be allocated to Governance and can be found in the overview of targets in the following chapter.

In this way, we would also like to promote appropriate behavior towards our business partners in the value chain and spread this behavior to other companies. To date, we have not defined any further targets in connection with material IROs on this topic. With the increasing internationalization of the Group, we are striving to address targets and actions that address material IROs in connection with our value chains.

ESRS **G1**

Business Conduct

Targets:

Result of ESG rating*

Result of CDP rating

International roll-out of IMS (Integrated Management System)**

ISO 9001

ISO 14001 + ISO 50001

ISO 45001

"Code of Conduct" training for all international employees

Annual sustainability budget***

*Achieving this target is an element of the annual bonus for Management Board and senior management.
**ISO 9001, ISO 14001, ISO 45001 and ISO 50001 covering all international employees.
***See calculation and projects on p. 16 & 17.

■ Our target
■ Target achievement, Status 31.12.2024

ESRS G1 – Business Conduct

4.1 [G1-SBM-3] Material impacts, risks and opportunities

For more information on the business conduct, please refer to the explanations under ESRS 2 General Information, in particular those under 1.3 [GOV-1] and 1.4 [GOV-2].

Procurement deals intensively with the topic of SCDDA as part of the establishment of long-term supplier relationships. Kurtz Ersa has defined requirements (especially on ESG issues) for business partners, which are communicated to suppliers via the Code of Conduct and the Group's Policy Statement, for example, and serve to deepen sustainable and ethical relationships that have a positive impact along the entire value chain. Certificates (e.g. ISO 9001, ISO 14001, ISO 45001 and ISO 50001) are also included in the supplier selection process.

There is also an anonymous whistleblower system, which is described in more detail under 3.1.13 [S1-17]. The introduction of a CMS (Compliance Management System), a CoC (Code of Conduct) and the whistleblower system enables all stakeholders to identify and report possible indications of corrupt behavior.

Overall, Kurtz Ersa's governance structure has a positive effect on corporate management and conveys the understanding of sustainable business relationships to all stakeholders. One risk is the rising administrative expense associated with the constantly increasing number of regulations and guidelines. If the company's efficiency suffers as a result, this can have a negative impact on the Group's financial stability. It should also be emphasized that non-compliance with regulations can also have immense financial consequences. The central department Corporate Quality Management (CQM), part of CQM+CESG, should therefore support the responsible departments in implementing the regulations in a risk-oriented and appropriate manner.

4.2 [IRO-1] Description of the processes to identify and assess material impacts, risks and opportunities

Short-, medium- and long-term time horizons have been defined for the identification and assessment of impacts, risks and opportunities in the context of corporate governance. The scope for determining IROs includes both our own business activities, including our products and services, as well as business relationships in the upstream and downstream value chain. The double materiality analysis is described in detail under 1.11 [IRO-1] with reference to the involvement of the relevant stakeholders, explained under 1.9 [SBM-2].

4.3 [G1-1] Business conduct policies and corporate culture

Kurtz Ersa's Corporate Guidelines form the basis for the other documents on corporate culture and governance requirements. Under the headings Vision, Mission and Purpose, these describe where the company wants to develop in the future and the self-image in terms of values with which these goals are to be achieved in the future. The Corporate Guidelines are available to all stakeholders in the download area of the Group's own website (Vision, Mission & Purpose).

The following documents specify the implementation of the Corporate Guidelines:

- Code of Conduct (applicable to all Kurtz Ersa employees internationally and all suppliers as part of the supplier agreement)
- Policy Statement
- Compliance Guideline incl. Compliance Policy

The company management (Global Board and Advisory Board) receives regular feedback on the status of the key IROs in the area of Governance via the Sustainability Steering Committee. The corporate culture documents are regularly reviewed on this basis to ensure that they are up to date and are adapted and re-communicated as necessary.

The content is communicated internally via mandatory training courses (Code of Conduct, Corporate Strategy), the Integrated Management System (IMS) and externally via the website and the Sustainability Report.

As part of the CoC training, employees are also informed about the whistleblowing and complaints management system. This information includes, in particular, information on the special protection of whistleblowers against retaliatory actions, the possible reporting channels and contact persons for violations as well as the confidential treatment of reports.

Reports and complaints are processed centrally for all Group companies at Kurtz Holding GmbH & Co. Beteiligungs KG in the central department CQM+CESG by the compliance staff. Access to the incoming reports is limited to authorized employees via the tool used for this purpose. The defined responsibilities and processes comply with the requirements of Directive (EU) 2019/1937 (Whistleblower Directive) and the German Whistleblower Protection Act (HinSchG).

Another important basis for trusting business relationships is the careful and secure handling of our data and the data of our employees, customers and suppliers. Should a breach of data protection rules occur, we always use this as an opportunity to improve our internal processes.

4.4 [G1-2] Management of relationships with suppliers

Our management of relationships with suppliers is set out on our website under Procurement. Also stored there are our supplier conditions, the Policy Statement for the implementation of the SCDDA and our Code of Conduct. We also have a procedural instruction on this topic in the Integrated Management System (IMS). Further details on supplier management can also be found in our Sustainability Report 2023.

In section 2.5.3 [E5-2], we have already discussed the procurement of sustainable products as part of our resource inflows. We aim to further strengthen and expand our relationships with suppliers of sustainable products, materials and resources.

We have not identified any actual impacts on the supply chain for the reporting period. The potentially negative impacts identified may affect the supply chain. With our distinctive supplier management, we try to prevent these effects from occurring and ensure good working conditions, equal treatment and equal opportunities as well as compliance with other labor-related rights.

4.5 [G1-3] Prevention and detection of corruption or bribery

The minimum requirement for us and our employees is to comply with all laws, regulations, rules and obligations that affect us in our business activities. We also expect this from our business partners. Responsible risk management and transparent entrepreneurial action are further key aspects of effective Governance. Our Code of Conduct forms the basis for this. For this reason, all Kurtz Ersa employees undergo mandatory training on the contents. The topics of corruption, bribery and conflicts of interest are also presented here with concrete examples. In addition, a gift guideline with a checklist for accepting gifts has been drawn up. In addition to internal control measures, we use our whistleblower system to uncover allegations or incidents relating to corruption and bribery.

This has already been explained under 3.1.13 [S1-17] together with the handling of violations. We are also in the process of further developing a measured and effective compliance management system. Since 2024, a specific risk analysis for the risk of corruption has been prepared and documented annually. The result is reported to the Global Board and the Advisory Board as part of regular compliance reporting. An ad hoc report is made if specific allegations or reports of corruption arise.

Targeted actions to raise awareness in areas particularly at risk of corruption and bribery are planned as part of the expansion of the compliance training concept.

4.6 [G1-MDR-A] Actions and resources in relation to material sustainability matters

Actions to expand the CMS and risk management were implemented in 2024. For the first time, work was carried out on a holistic risk analysis that includes various risk categories, including ESG and explicitly climate risks. These will be successively expanded in the coming years in order to fully meet the requirements of the CSRD.

The actions implemented in 2024 with regard to the prevention and detection of corruption are detailed in section 4.5 [G1-3].
To implement the due diligence obligations under the SCDDA, the required risk management was established and documented in 2024. An initial risk analysis based on the defined parameters was carried out for the direct suppliers and the internal business area. An internal report on the general implementation status of the SCDDA and the results of the results of the analysis of the internal business area were prepared.

In order to counteract the risk of increasing administrative costs, topics relating to sustainability, compliance and the integrated management system are brought together in the central department CQM+CESG. We work closely with experts from various departments to define uniform processes and prioritize topics. In order to make optimum use of our resources, we have therefore already oriented ourselves to the CSRD for the reporting year, for example. At the same time, some actions, for example for the further implementation of the SCDDA, were prioritized and put on hold, see 3.2.5 [S2-4].

4.7 [G1-4] Incidents of corruption or bribery

There were no reports of corruption or bribery in the reporting year, see table under 3.1.13 [S1-17].

4.8 [G1-6] Payment practices

We have published our most important procurement documents on our website, which form the formal basis for long-term cooperation. These include our terms and conditions of purchase, which are agreed with all suppliers regardless of the size of the company. The terms and conditions of purchase also include our standard payment period (30 days with a 3 percent discount, 90 days net). Invoices due are generally paid on the agreed due date. There are currently no pending legal proceedings against Kurtz Ersa for late payment.

4.9 Targets in connection with Business Conduct

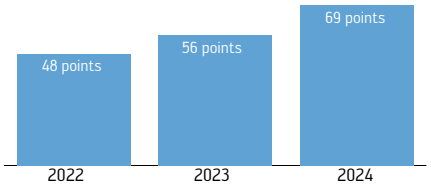
A selection of the governance targets set by Kurtz Ersa can be seen on page 37; our progress in detail can be tracked on our website via sections Compliance and Governance

We already exceeded our self-imposed ESG rating target by 2026 in 2024, but we want to continue to improve continuously.

The international roll-out of our integrated management system is also underway. This will enable Kurtz Ersa to harmonize processes and standards at an international level. The target of training 100 percent of international employees on the CoC by 2026 also contributes to this. This also aims to deepen the positive impact along the entire value chain.

Finally, the target value for the annual sustainability budget secures our future projects and progress with regard to ESG issues at all levels.

Development of the ESG rating result (EcoVadis)



Embedding the chapters and fields of action from the Sustainability Report 2023 in the ESRS structure of the Sustainability Report 2024 and the Kurtz Ersa website.

Sustainability Report 2023		Sustainability Report 2024 and website
Chapter/field of action	**Subchapter/content**	**ESRS structure/link to the website**
About Us	Organisational details	[BP-1] and [SBM-1]
	Involvement of stakeholders	[SBM-2]
	Reporting procedure	[BP-1]
	Materiality analysis	[IRO-1]
	Report profile	[BP-1]
	Governance structure and governance body	[GOV-1] and [GOV-2]
	Organisational structure of Kurtz Ersa Group	[GOV-1] and [GOV-2]
	Declaration of commitment	[GOV-4] and *Policy Statement*
	17 goals for sustainable development	*SDG Goals*
	ESG targets	[ESRS-E], [ESRS-S] and [ESRS-G]
Sustainable Development	Far-sighted development	[E1-SBM-3]
	Bearing the entire life cycle in mind	[E1-2] and [E5-1]
	Roadmap for sustainable soldering machines	
	Outstanding innovation performance	[E5-1]
	A wealth of ideas for one goal	[S1-3], *Idea Management*
Sustainable Procurement	Assuming responsibility in the supply chain (social and ecological standards for suppliers, implementation of our SCDDA software, management of complaints in the supply chain)	[SBM-3], [S2-3], [G1-2], *Procurement*
	Initial successes - focus on sustainable products	[E5-2]
	Together we are strong	[E5-1], [E5-2]

Embedding the chapters and fields of action from the Sustainability Report 2023 in the ESRS structure of the Sustainability Report 2024 and the Kurtz Ersa website.

Sustainability Report 2023		Sustainability Report 2024 and website
Chapter/field of action	**Subchapter/content**	**ESRS structure/link to the website**
Sustainable Production	Energy (expansion of regenerative energies, energy consumption within the organisation, reduction of energy demand, photovoltaics: our contribution to the energy revolution)	[SBM-3] [E1-5], *Energy consumption, self-generation of electricity etc.*
	International IMS creates uniform processes	*Integrated Management System (IMS)*
	Worldwide consumption of power, natural gas and heating oil	[E1-5]
	Greenhouse gas emissions (measuring and reducing energy consumption, indirect GHG emissions, Scope 1 and 2 emissions, international sites)	[E1-6] *Greenhouse gas emissions*
	Waste (prioritising waste avoidance, reduction of hazardous waste)	[E5], [E5-1] und [E5-5]
	Water	[E3]
	Rainwater utilisation reduces water demand	[E3-2]
	Sustainable water management	[E3-1]
	Water consumption	[E1-4]
Sustainable Selling	Customer health and safety	[S2-1], *Sustainable and safe products*
	Markets supplied	[SBM-1]
	Digitalization	[E5-1] and [S2-1]
	Increasing e-vehicles in the fleet	*E-charging points*
	Drop in fuel consumption in 2023	[E1-5]
	70 e-charging points on company car parks	*Electrification of our vehicle fleet*

Embedding the chapters and fields of action from the Sustainability Report 2023 in the ESRS structure of the Sustainability Report 2024 and the Kurtz Ersa website.

Sustainability Report 2023		Sustainability Report 2024 and website
Chapter/field of action	**Subchapter/content**	**ESRS structure/link to the website**
Sustainable Management	Financial stability and profitability	[SBM-1]
	Our approach: holistic and international	*Holistic and international approach*
	Corporate governance	*Compliance and downloads*
	Kurtz Ersa Code of Conduct	*Code of Conduct*
	Data protection	[G1-1]
	Whistleblower protection	[S1-3] and [S1-17], *Complaints management and whistleblower system*
	Dealing with infringements	[S1-17]
	Compliance Management System	[G1-1], *Compliance and downloads*
	Internal implementation of the Supply Chain Act	[S2-1] and [S2-4], *Sustainable supply chains and procurement*
	Kurtz Ersa again achieves CDP Score C	*CDP and ESG rating*
	ESG rating up 8 points	
	Social commitment	*Social and community involvement*
Sustainable Living	Responsible employer	*Diversity and equal opportunities, corporate benefits, etc.*
	Employment	[S1-6]
	Diversity and equal opportunities	[S1-9] and [S1-13]
	Parental leave	[S1-15]
	Training and professional advancement	[S1-SBM3] [S1-4] and [S1-13]
	Occupational health and safety	[S1-14]
	Key data	[E1-5] and [E1-6]