

# CORPORATE SOCIAL RESPONSIBILITY REPORT **2023**

**Sustainable:**  
Economical, Ecological, Social



**LINDE+**  
**WIEMANN**





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## INTRODUCTION

At LINDE + WIEMANN, we understand that corporate social responsibility (CSR) is an integral part of conducting business in today's world. We are committed to operating responsibly, ethically, and sustainably, recognizing the importance of our role in contributing positively to society and the environment. This CSR report provides an overview of our efforts and achievements over the past year. It highlights our dedication to integrating responsible practices across our business operations and reflects our commitment to making a meaningful impact. Our approach to CSR is guided by our core values of integrity, accountability, and respect for all stakeholders.



### Key areas of focus include:

#### Environmental Stewardship

Implementing measures to minimize our environmental impact through resource efficiency, waste reduction, and initiatives aimed at reducing our carbon footprint.

#### Community Engagement

Supporting programs and initiatives that benefit the communities where we operate, with a focus on education, health, and well-being.

#### Ethical Governance

Ensuring that our business practices adhere to the highest standards of ethics and transparency, fostering trust and accountability.



We believe that responsible business practices are essential to long-term success and sustainability. This report details our CSR initiatives, the progress we have made, and our goals for the future. We are committed to continuous improvement and to making a positive difference through our actions.

**We appreciate your interest in our CSR efforts and invite you to explore this report to learn more about how LINDE + WIEMANN is contributing to a better future for all.**

## INTRODUCTION

### AT A GLANCE

With approximately 2,400 dedicated employees at 20 locations in 9 countries on 4 continents, the LINDE + WIEMANN Group is a worldwide renowned partner in the automotive industry. We are producing structural components for the vehicle construction, including Sills, A- and B-Pillars as well as structural components in the Front End, Cockpit- and Chassis field.



**DILLENBURG,  
GERMANY**

**20**  
**PRODUCTION  
FACILITIES**



With a profound understanding of stamping, profile, hot forming, and joining technology, our products at LINDE + WIEMANN are renowned for their quality and innovative approach. We pride ourselves on our unconventional thinking and commitment to our core values. For over 85 years, we have been trusted partners with Original Equipment Manufacturers (OEMs) in the international automobile industry. As a key supplier to globally active car manufacturers and their suppliers, we provide essential structural compo-

nents and assemblies. Our expertise, acquired through years of experience, enables us to design and shape metals to create trendsetting solutions tailored to meet our customers' specific needs.

At LINDE + WIEMANN, our primary focus is on developing new products that enhance vehicle safety while simultaneously reducing their overall weight. By applying our extensive know-how, we aim to deliver innovative solutions that contribute to the advancement of the automotive industry.



**9**

**COUNTRIES**

**85**  
**YEARS**

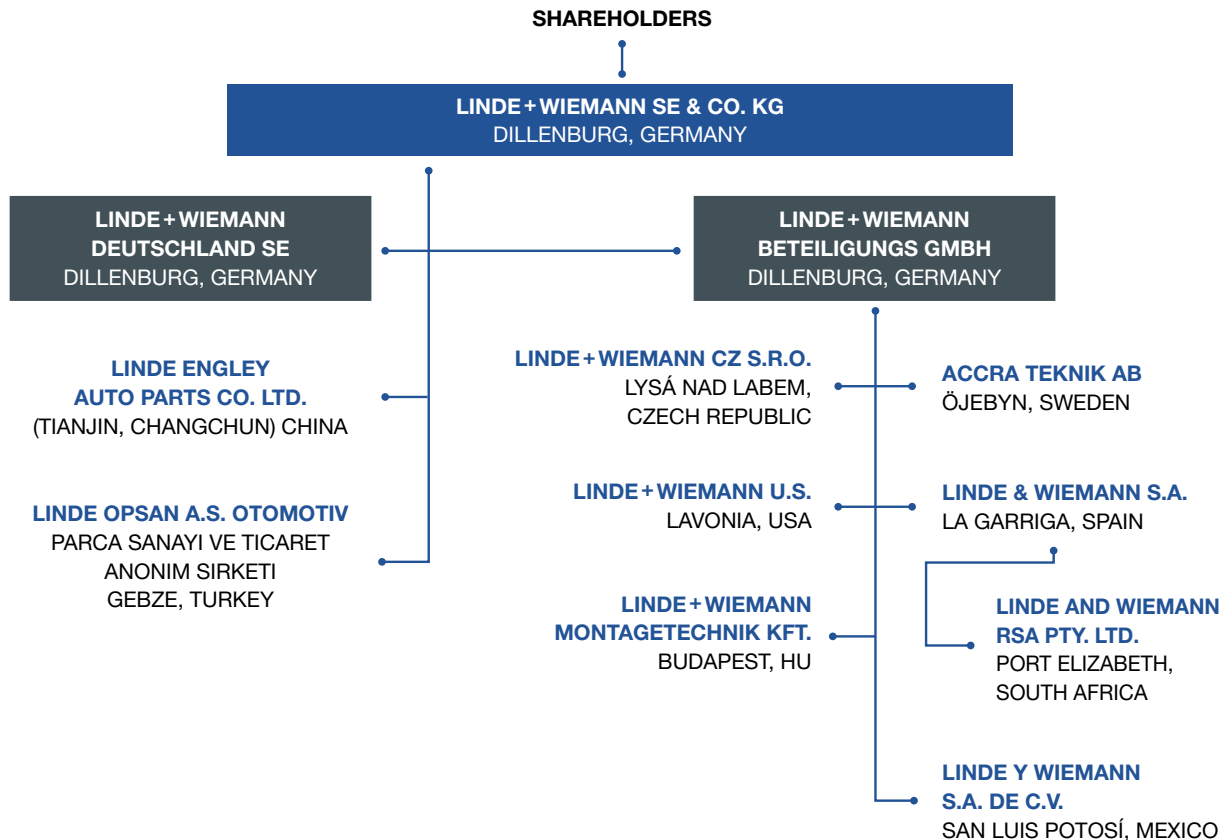
## INTRODUCTION

### OWNERSHIP STRUCTURE AND LEGAL FORM

Within the strategic management holding company LINDE + WIEMANN SE & Co. KG, registered in Dillenburg, Germany, business operations are organized in the individual entities.



Our joint ventures are only considered in this report in the context of the ownership and legal structure as well as in our production network. The metrics presented do not take these into account.





## OUR REPORTING SCOPE & STRATEGIC TARGETS

Building on the first CSR report in 2021, this report has been prepared in accordance with the GRI Standards. Presented in this format, it provides a comprehensive overview of LINDE + WIEMANN's strategy and performance with, but not limited to, sustainability.

### Reporting Period and Scope

This report covers, in accordance with the financial reporting, the period between 01-01-2023 and 31-12-2023. It relates to all businesses consolidated

in our financial statements under LINDE + WIEMANN. The report is published annually. All information in this report is based on the best available data at the time of publication.

If any questions regarding the report and its published information arise, please contact us: [csr@linde-wiemann.com](mailto:csr@linde-wiemann.com).

### Core dimensions of LINDE + WIEMANN CSR strategy

#### LINDE + WIEMANN

is making a real contribution to ensure that the Paris Convention climate targets are met in full.



#### LINDE + WIEMANN

continues the tradition of the family business and focuses on social responsibility and reliability for its employees and partners.



#### LINDE + WIEMANN

creates the structures, processes and responsibilities to continuously work on the sustainability of the company.





## TRANSITION TO ESRS STANDARDS

In alignment with the Corporate Sustainability Reporting Directive (CSRD) requirements, LINDE + WIEMANN is beginning the transition from the Global Reporting Initiative (GRI) Standards to the European Sustainability Reporting Standards (ESRS). While this transition is mandated by upcoming regulations, our current CSR reporting is undertaken voluntarily.

We will primarily use the ESRS standards for the data points that need to be reported. This proactive step allows us to enhance transparency, improve regulatory preparedness, and provide clearer, more consistent disclosures to our stakeholders. We are committed to meeting these new standards and continuing our journey towards greater sustainability and accountability.

We orient ourselves in each case to the most demanding goal of the industry so that we can specify the dened elds of action in more detail and at the same time meet the heterogeneous requirements of its various customers. Therefore, the predominant goal of our CSR strategy is to reduce greenhouse gas emissions to a minimum and achieve CO<sub>2</sub>-neutrality by 2039.

# 2039



CO<sub>2</sub> neutral footprint



### Report Content

The content of this report was defined through the collaboration of several focus groups, each covering key topics: Environment, People, Governance,

and Procurement. These focus groups further segmented and detailed the respective subjects. For more insights, please refer to the overview below of the comprehensive topics covered.

## ADDITIONAL INITIATIVES

In addition to this CSR report, LINDE + WIEMANN is actively engaged in a number of other reporting activities. Our website provides comprehensive information about our energy, environmental and occupational health and safety policies. We also display several certifications, such as IATF and ISO.

In 2018, LINDE + WIEMANN became a participant in CDP (Carbon Disclosure Project), an international non-profit organisation that assists companies in disclosing their environmental impact. CDP is committed to making environmental reporting and risk management standard practices, driving transparency and action toward a sustainable economy. LINDE + WIEMANN reports specific details about greenhouse gas (GHG) emissions,



water usage, and perceived corporate risks associated with climate change under this framework.

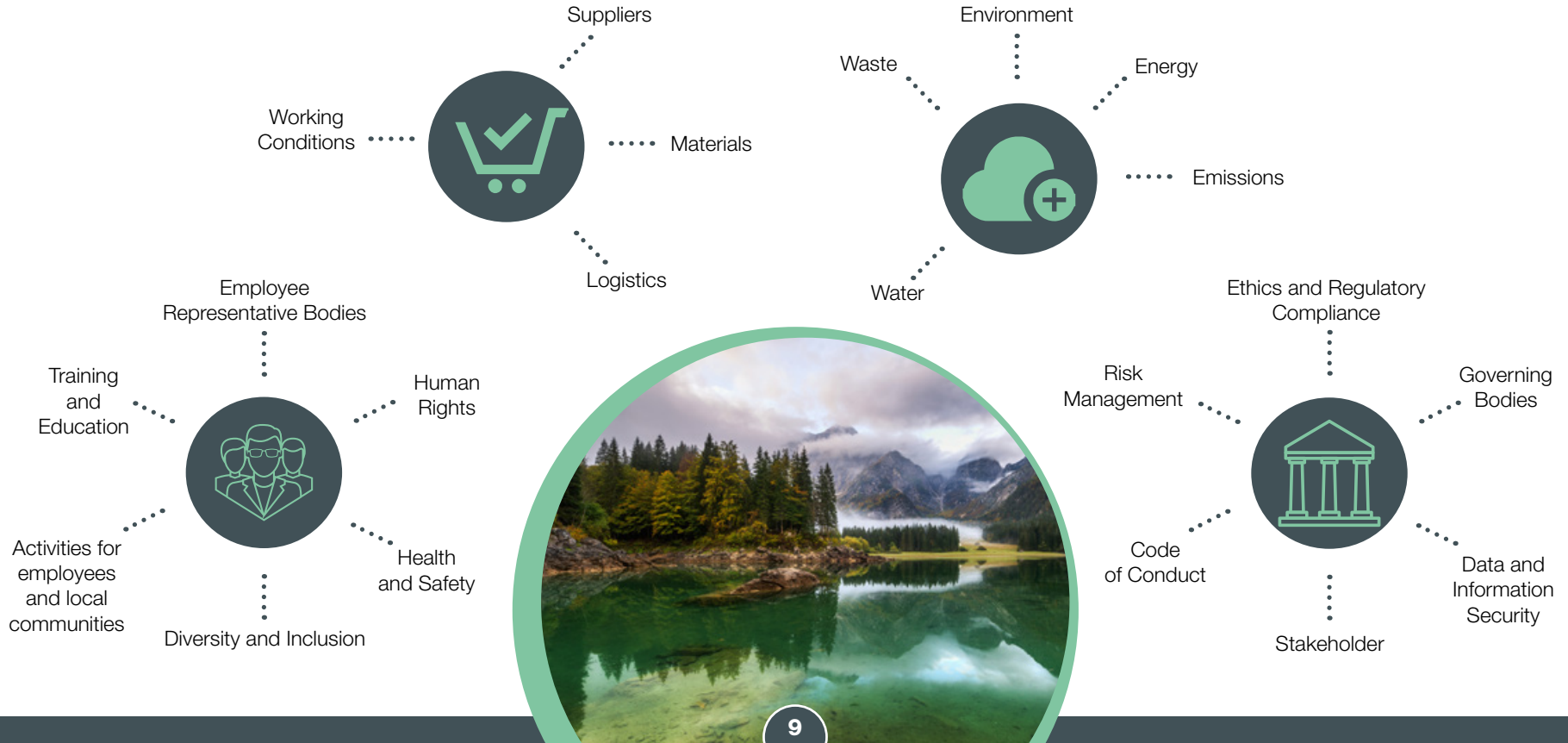
Furthermore, we conduct CSR reporting through platforms such as EcoVadis and NQC. NQC is a supplier questionnaire used in the automotive supplier industry. It is part of a long-

term industry-wide strategy to enhance sustainability performance among suppliers. The questionnaire pinpoints areas for improvement, which are then addressed through joint action plans. It also streamlines the response process for suppliers by using a single shared platform for various OEMs. NQC Ltd.

operates the platform and reviews the provided documents independently. EcoVadis is another platform used by LINDE + WIEMANN's customers. It assesses supplier requirements and measures the quality of a company's CSR management system, evaluating policies, actions, and results.



## OUR REPORTING SCOPE



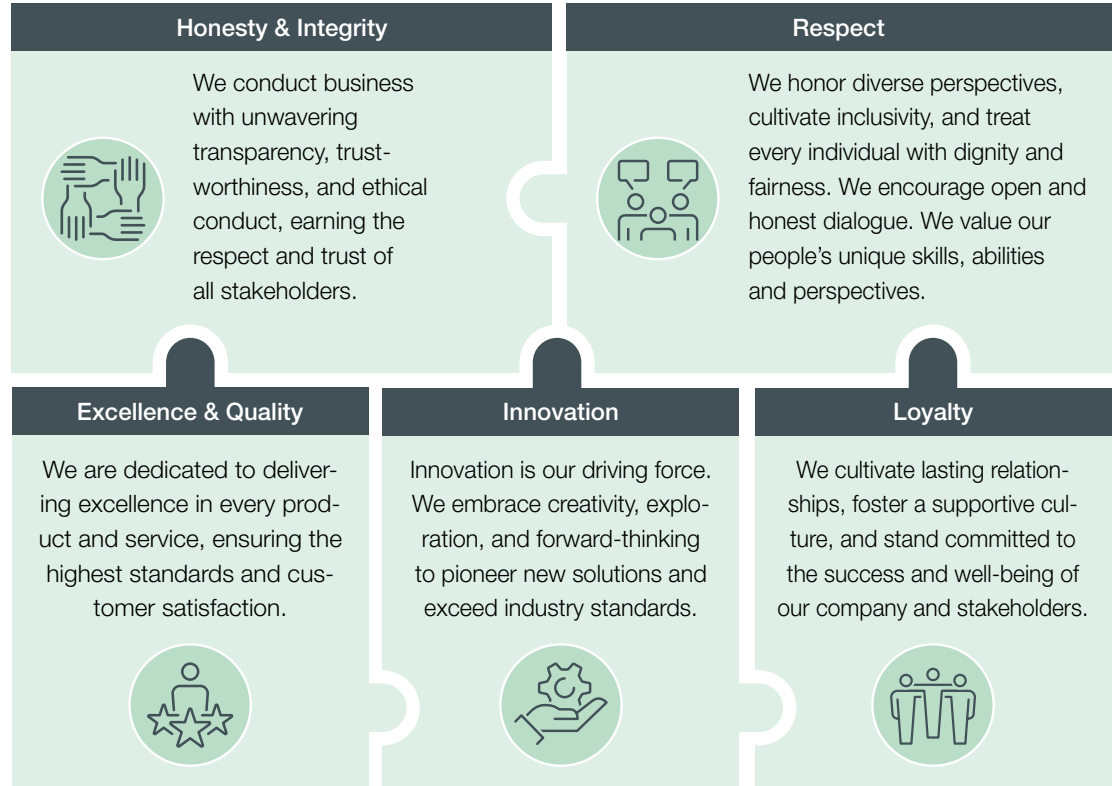
**LINDE + WIEMANN**



## OUR VALUES



*“Our vision is to establish ourselves as the foremost global partner in delivering high-quality crash-relevant body-in-white components for our customers. Drawing upon our decades of expertise in metal design and forming, we strive to provide innovative and future-oriented solutions that precisely meet our customers' requirements. Through our strategic approach, we aim to create enhanced value for our customers while upholding sustainability and responsibility towards both the environment and the people associated with LINDE+WIEMANN”*



## OUR VISION AND MISSION

LINDE + WIEMANN has set clear goals for further successful years ahead:

### Strengthening partnerships to a higher level:

We enhance our efforts in close collaboration with our customers to become the preferred strategic supplier and development partner, leveraging our exceptional manufacturing and product development capabilities.

### Providing advanced crash & safety solutions:

Our focus lies in enhancing the passive safety of vehicles, all the while optimizing cost and weight for innovative Body-in-White, crash & safety-related structural components, and advanced technology solutions.

### Drawing closer to our customers:

Our global presence is centered on serving our key OEM customers in the emerging growth markets and regions.

### Putting People First:

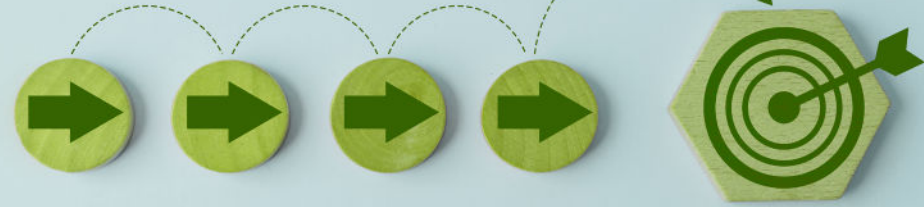
Our primary focus is to create an appealing environment for diverse and international teams, fostering a work culture defined by team spirit, high performance, trust, transparency, and an excellent quality of work life.

### Future-Oriented:

We position ourselves as a key player in providing technology solutions for crash and safety-related structures for conventional platforms. Additionally, we aim to be the market leader in lightweight chassis solutions for Battery Electric Vehicles (BEVs).

### Leading in Sustainability:

We strive to lead the way in sustainability and corporate social responsibility within our competitive landscape.





## OUR GLOBAL FOOTPRINT

LINDE + WIEMANN's product sales span across four regions - Europe, North America, the Middle East, Africa, and Asia, encompassing a total of 20 production plants. This extensive network has solidified our position as a renowned supplier to the international automotive industry.

### Europe

In Germany, LINDE + WIEMANN operates production facilities in Dillenburg, Manderbach, Elstra, Hagenbach, Ingolstadt, and Bremen. Additionally, we have established a coordinated production network with sites in Lysá nad Labem, Benátky nad Jizerou, and Břeclav in the Czech Republic. Production in Spain takes place at sites in La Garriga, Esparreguera, and Zaragoza. Furthermore, our production site in Kecskemét,

Hungary, supports the global platform strategy of one of our esteemed customers. In Turkey, we have a joint venture with a production site in Gebze.

### International

In South Africa, we have a production site in East London. In China, production is carried out at the Changchun and Baodi sites. Our cooperation with the joint venture partner Engley (Changchun Engley Automobile Industry Co., Ltd., Changchun/China) has been a successful endeavor. Additionally, in Lavonia, Georgia, USA, production commenced in 2017, primarily to serve some of our long-standing local customers. To meet our customer's needs we are building a new production site in Mexico.



## OUR **CUSTOMER BASE**

As an international automotive supplier, LINDE + WIEMANN is proud to serve major car manufacturers. In line with our customers' environmental objectives, we actively contribute to their ambitious climate targets, which also affect our collaboration as a supplier. With a range of innovative products, we enable our customers to improve resource efficiency, promote sustainability and increase competitiveness.





## OUR COMMITMENT TO CSR

LINDE + WIEMANN is fully aware of its responsibility towards the environment and the well-being of its stakeholders. For a number of years now, sustainability has played an important role in our corporate strategy. Certification in accordance with DIN EN ISO 14001, ISO 45001 and 50001 is only the beginning; we are striving to integrate the issue of responsible use of resources into all our business processes and to promote a culture of sustainability. We are guided by various international protocols, including the 17 goals for sustainable development (Agenda 2030), the Declaration of Human Rights, the United Nations Global Compact, the Guidelines for Multinational Enterprises of the Organisation for Economic

Co-operation and Development (OECD) and the Conventions of the International Labour Organisation (ILO). These form the basis of our Group-wide standards on human rights and labour practices, business ethics, environmental protection and safety. These standards apply globally, not only within our organisation, but also to our manufacturing suppliers and service providers. The principles outlined in these protocols form an integral part of our contractual agreements with suppliers around the world. By working closely with our customers and suppliers, and in line with our overarching strategy, we aim to be a leading global partner, setting new standards not only in technological advancement but also in sustainability.



# INNOVATIVE PRODUCTS AND TECHNOLOGIES



*“LINDE + WIEMANN can proudly look back on a rich history as a developer and manufacturer of safety-related metal components and components and subsystems for the automotive sector. Our unwavering commitment is to achieve the highest standards in innovation, safety and quality. A key advantage of our products is their versatility, as they are not tied to a specific powertrain or drive technology. As a strategic supplier, we work closely with our customers to develop and deliver products and technologies that are perfectly matching with their unique requirements”*





## PRODUCTS MADE FOR SAFETY



At LINDE + WIEMANN, we prioritise compliance with consumer legislation by carrying out extensive testing to assess product risks. Our aim is to ensure that our products are designed and manufactured to protect human life and health, while complying with all relevant legislation. We closely monitor end-user complaints and satisfaction and are pleased to report that there were no disputes against LINDE + WIEMANN in 2023.

Maintaining the highest quality standards is at the heart of our mission.

Recognising the critical role our products play in ensuring occupant safety in the event of an accident, we certify them according to the requirements of IATF 16949. With a meticulous quality management system, we monitor production quality at all levels in order to deliver the highest quality. LINDE + WIEMANN is committed to disclose of material data, material and chemical composition of components, semi-finished products and materials through the International Material Data System (IMDS) in accordance with legislation. We constantly check hazardous and controlled substances with regulatory lists to ensure compliance with banned substances. Dedicated experts assess and trace hazardous substances back to individual parts, work with suppliers in order to reduce, control or eliminate any potential hazards.

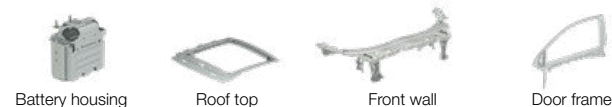
### PRODUCT FOCUS

Product portfolio (selection) for safety & crash relevant components in ICE and xEV

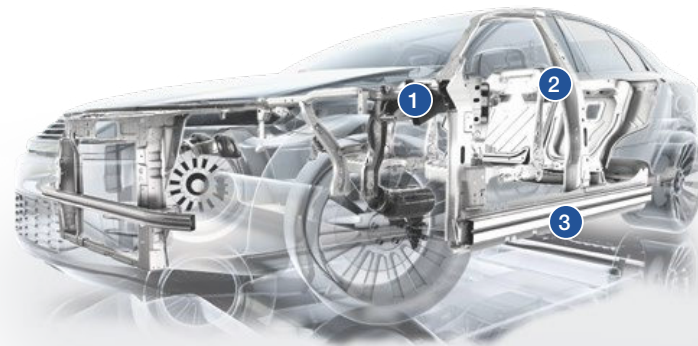
#### 1 Crash relevant parts



#### 2 Structural parts



#### 3 Underbody parts



### ADVANCED MATERIALS

LINDE + WIEMANN is renowned for its cutting-edge technology, skilful approach and innovative solutions - a testament to our concentrated knowledge. State-of-the-art technology forms the basis of our development process and enables us to create leading edge solutions. For many years, our customers and partners have relied on this advantage, recognising the strength we derive from technology. Our key technologies, including stamping, forming and joining, play a key role in meeting the increasing demands for safety and fuel efficiency. To achieve this, we use a wide range of materials and technologies. By combining high-strength steels and advanced aluminium alloys through various process technologies, we offer innovative solutions that improve vehicle efficiency and safety. As a result, we are well equipped to effectively meet our customers' needs.

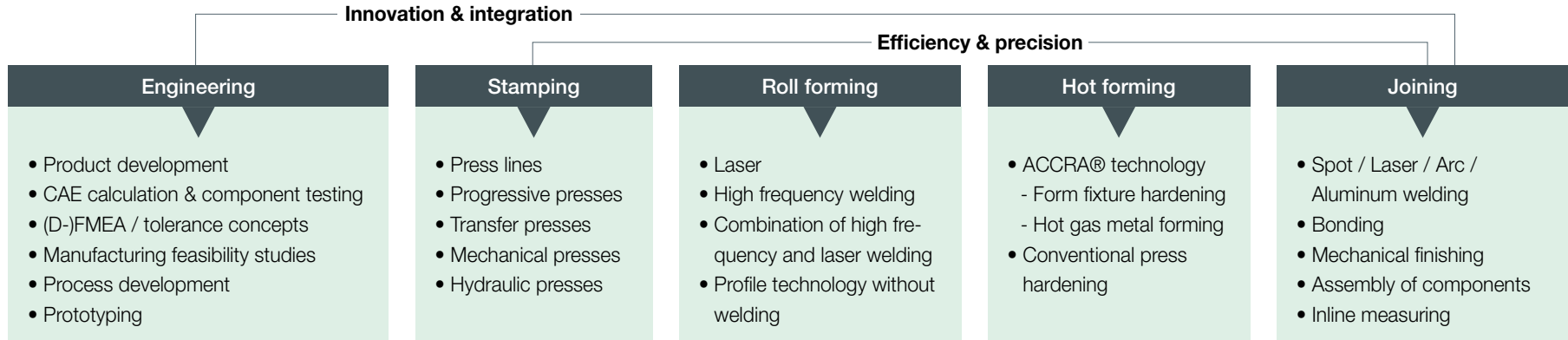
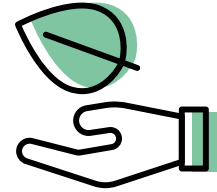


### TECHNOLOGY INNOVATION AND SUSTAINABILITY

Our competitive edge is built upon our expertise in product, technology, and process development. We address the structural requirements of components in the passenger cell with innovative solutions that leverage process innovations in stamping, profiling, hot forming, and joining technologies. This enables us to

create complex assemblies. Our worldwide patent for a pioneering process innovation in hot forming technology is a notable example of our expertise. This enables the production of hardened steels with closed cross-section gradients. We market these products under our own brand – ACCRA®. With this technology we are

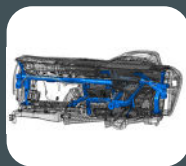
able to produce fully or partially hardened, profile-like components with versatile cross-sections and contours. This breakthrough allows us to optimise the energy absorption and weight of highly stressed, crash-relevant vehicle components, thereby making a substantial contribution to sustainability and emission reduction.



## PRODUCT DEVELOPMENT



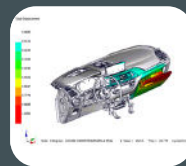
Sketches,  
First  
Concepts



Layout De-  
sign, Package  
Investigation



Detail Design,  
Tolerance Concept,  
(D-)FMEA



CAE Calculation  
NVH, Crash,  
Fatigue



Finished Part,  
Physical  
Validation



Materials  
Technology



### **Product Identification & Development of complex structure products**

Market Analysis, Technology-  
Roadmap Innovation

### **Establishing of new Concepts as Product at the customer**

Acquisition of customers for  
new products e.g. Accra  
BIW parts or Steel Battery  
Frame Components

### **Validation of New Products virtual and physical**

Virtual validation with CAE  
methods and physical validation  
with Dynamical Testing and  
Materials Laboratory



# RESPONSIBLE FOR PEOPLE

At LINDE + WIEMANN, we recognise our responsibility to all individuals affected by our actions, including our employees and all other stakeholders. Our objective is to enhance the quality of life for all these individuals, fostering a just and dignified existence. Our guiding principles are based on the principles set out in the Declaration of Human Rights and the United Nations Global Compact. We actively integrate these principles into our company-wide standards for human rights, labour practices, business ethics, environmental protection and safety. We are passionate about making a positive impact, not just locally but on a global scale, for everyone who encounters LINDE + WIEMANN. We consider it of the utmost importance to give back to society and make a meaningful difference.



At LINDE + WIEMANN, we believe that the performance and success of our company are directly tied to the skills, abilities, and satisfaction of our employees. We therefore place significant emphasis on supporting and encouraging our workforce to continuously develop new skills, grow, and embrace opportunities for career advancement. Both our managers and employees receive the necessary tools and resources to achieve their personal goals while upholding our core values.

We remain committed to maintaining employment contracts that comply with the requirements of the Basic Conditions of Employment Act, Regulations, and Codes of Good Practice. In line with our responsible practices, we solely engage reputable firms for labour and do not



utilise agencies involved in trafficking or debt bondage. As an organisation dedicated to promoting workers' rights and welfare, LINDE + WIEMANN is engaged in collective bargaining and regular consultations with authorised workers' representatives on matters concerning working conditions, remuneration, internal relations, and mutual concerns. LINDE + WIEMANN is also a member of the Motor Industries Bargaining Council in South Africa.



Top Employer

Furthermore, we are honoured to have been recognised as a "Top Employer in the SME sector 2024" award recipient. This distinction is based on our commitment to fostering a supportive work environment and attracting top talent.







Training und Education

In order to maintain our commitment to innovation and product quality, we place a high priority on the continuous training and education of our employees. Our workforce is the foundation of our ability to achieve our objectives and remain at the forefront of the

automotive industry. We offer a range of opportunities for professional development and actively support our employees in pursuing further training. Through these initiatives, we gain a strategic advantage in the market, while our employees actively shape the future of the automotive

sector. Our robust apprenticeship programme and the option for dual study degree programmes demonstrate our dedication to fostering new talent and providing career growth opportunities. In 2024, we welcomed 60 apprentices and students into our company, ensuring that our

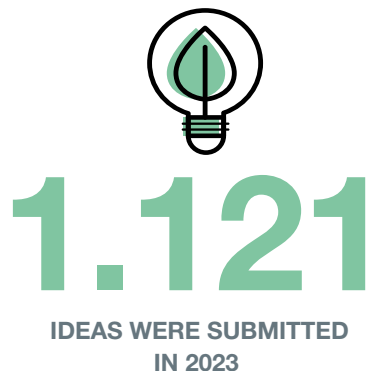
workforce remains equipped with the necessary skills and knowledge. In South Africa, we are proud to secure the highly sought-after MERSETA Learnerships programme for apprentices, benefiting individuals from the local community where our plant is situated.

						
	Czech Republic	Germany	Hungary	Spain	South Africa	USA
Average training hours per employee	8	3	26	26	3	10
Average number of training hours by gender (female/male)	(238/743)	(7/680)	(150/654)	(378/1.265)	(140/500)	(5/5)
Percentage of employees that participated in regular performance and career development reviews	93 %	100 %	94 %	31 %	87 %	60 %

## HIGHLIGHT

### Idea Management

We value our employees' ideas and have established a Group-wide system called TIP. TIP allows our employees to submit ideas that will enhance the efficiency and effectiveness of our company. If an idea is accepted, we offer a share of the savings as a bonus. We are delighted to share that in 2023, we received a total of 1.121 ideas, and paid out € 77.181 in bonuses.



### TIPs | CSR Evaluation

Submitted and implemented CSR-relevant ideas in 2023





## RESPONSIBLE FOR PEOPLE

### Human Rights

We are committed to upholding fundamental human rights, promoting fair labour practices, maintaining environmental responsibility, and adopting a zero-tolerance stance towards corruption. In alignment with these principles, we have implemented a Human Rights Policy as part of LINDE + WIEMANN's Code of Conduct, as well as an Anti-Corruption and Bribery Policy. We consider human rights due diligence to be an essential process through which we demonstrate our commitment to respecting human rights. This process involves identifying, preventing, mitigating, and addressing any negative human rights impacts stemming from our activities, products, operations, or services provided in business relationships. We are proud to receive clean audits in this regard and expect the same commitment from our entire supply chain. To ensure this commitment, we enforce our Supplier Code of Conduct and Ethics.

### Employee Representative Bodies

We recognise the importance of strong employee representation and maintain regular communication and collaboration with our works council at LINDE + WIEMANN.

### Diversity and Inclusion

Diversity and inclusion are critical to our success and sustainability. We are committed to fostering a diverse workforce and an inclusive culture where every individual is valued and empowered. Through proactive recruitment, continuous education, and supportive policies, we ensure equal opportunities for all. Our leadership holds itself accountable with measurable goals and transparent reporting. By embracing diverse perspectives, we drive innovation and create a positive impact on our employees, customers, and communities.



### Occupational Health and Safety

At LINDE + WIEMANN, the safety and well-being of our employees and all individuals associated with our company are of the utmost importance. We have a robust Occupational Health and Safety (OHS) management system in place to ensure a safe working environment. Regular communication and collaboration are key components of our OHS approach. The health and safety committee meets at least quarterly and includes representatives from various departments, such as local OHS representatives, company doctors, HR personnel, local unions (if applicable), and plant representatives. These meetings facilitate the exchange of information, helping us implement effective occupational safety and accident prevention measures in our day-to-day operations. We closely monitor our OHS performance, and key indicators, such as the Lost Time Injury Rate



(LTIR1), are tracked monthly and shared with the workforce through notices. Any target violations or actions taken to address safety concerns are documented and tracked in our OHS log. We prioritise the training of workers, including those who

are not employees, when they start working at our LINDE + WIEMANN plants. Additionally, these workers attend annual OHS training to ensure they are aware of specific work-related hazards, hazardous activities, and safety procedures.

We are pleased to confirm that 100% of our employees, including those who are not employees, are covered by our OHS management system. In 2023, we had no fatalities or high-consequence work-related injuries, and there were no reported cases of work-related ill health.

The main types of work-related incidents reported in 2023 were contusions, slight cuts, hematomas/bruises, and abrasions. We remain committed to maintaining a safe workplace for all employees and contractors, continuously striving to improve our occupational health and safety standards.

All people in our own workforce are covered by health and safety management system based on legal requirements and (or) recognised standards or guidelines.



## FACTS & FIGURES OF 2023

Plant	Number of Work-related fatalities as result of work-related injuries/ill health	Number of fatalities as result of work-related injuries and work-related ill health of other workers working on undertaking's sites	Number of recordable work-related accidents for own workforce	Number of cases of recordable work-related ill health of employees	Total hours worked [h]	Rate of recordable work-related accidents for own workforce	Number of days lost to work-related to injuries and fatalities
Benatky	0	0	2	0	176.538	11,33	29
Breclav	0	0	0	0	217.896	0	0
Bremen	0	0	2	0	131.243	15,24	59
Dillenburg	0	0	10	0	246.590	40,55	117
Elstra	0	0	10	0	305.118	32,77	135
Esparreguera	0	0	5	0	61.043	81,91	86
Hagenbach	0	0	1	0	108.098	9,25	48
Ingolstadt	0	0	7	0	223.670	31,30	85
Kecskemet	0	0	2	0	50.178	39,86	19
La Garriga	0	0	11	0	227.688	48,31	553
Lavonia	0	0	1	0	216.320	4,62	27
Lysa	0	0	3	0	144.822	20,72	194
East London	0	0	4	0	438.048	9,13	4
Zaragoza	0	0	10	0	145.673	68,65	176

## EMPLOYEES BY GENDER

	Czech Republic	Germany	Hungary	Spain	South Africa	USA
Number of employees	334	1.082	31	327	270	104
Female / Male	71 / 263	128 / 954	9 / 22	59 / 268	80 / 190	27 / 77
permanent employees	67 / 242	121 / 880	9 / 22	47 / 242	75 / 160	26 / 76
temporary employees	4 / 21	7 / 74	0 / 0	12 / 26	5 / 30	7 / 9
Non-guaranteed hours employees	0	0	0	0	0	0
Employee turnover	27 (8%)	59 (8%)	13 (42%)	67 (20 %)	3 (1%)	40 (39%)
Number of non-employees in own workforce – self employed people	0	3	0	0	0	0
Number of non-employees in own workforce - people provided by undertakings primarily engaged in employment activities	0	110	2	0	0	16
Number of employees covered by collective bargaining agreements	261	984	0	327	200	0





## EMPLOYEES BY GENDER

	Czech Republic	Germany	Hungary	Spain	South Africa	USA
ratio of employees under collective bargaining agreement	78 %	91 %	0 %	100 %	85 %	0 %
Number of employees working in establishments with workers' representative	0	1.082 (100%)	31 (100 %)	327 (100%)	0	0
Number of entitled employees that took family-related leave (female/male)	0	13/52	4/3	0/11	7/9	2/2
Percentage of entitled employees that took family-related leave	0%	6 %	22 %	3 %	16%	5%
Number of persons with disabilities amongst employees subject to legal restrictions on collection of data	4 (1%)	37 (5%)	0	3 (0,5%)	0	4 (4%)



Employee numbers are reported at the end of the reporting period and in head count. The regions report this data on a monthly basis. All employees except in the Czech Republic are entitled to family-related leaves through social policy or collective bargaining agreements. All employees are paid adequate wage, in line with applicable benchmarks. Except for the region South Africa, all our employees are covered by social protection, through public programs or through benefits offered, against loss of income due to retirement.

## AGE STRUCTURE

In 2023 the age structure in the regions was as follows:

	Czech Republic	Germany	Hungary	Spain	South Africa*	USA
Number of employees (head count) under 30 years old	22	177	9	9	121	35
Percentage of employees under 30 years old	6 %	16 %	29 %	7 %	51 %	34 %
Number of employees (head count) between 30 and 50 years old	218	472	13	13	89	51
Percentage of employees between 30 and 50 years old	65 %	44 %	24 %	60 %	38 %	49 %
Number of employees (head count) over 50 years old	94	433	9	9	25	18
Percentage of employees over 50 years old	29 %	40 %	29 %	23 %	11 %	17 %

\* Regarding South Africa, only the employees with a permanent contract are included.

## GENDER PAY GAP

14 %



Average gross hourly annual pay level (female/male)

Male

20 €

Female

17 €

### HIGHLIGHT

#### Open Day in Dillenburg 2023

On May 6, 2023, we invited our employees with their families and external visitors to an open day on the factory premises in Dillenburg.

To give visitors an idea of where our products are installed in cars, we exhibited the Mercedes models EQE and GLC together with the products installed in them.

As a training company, we provided information about training opportunities with us in the company's own training workshop as well as in the InfoTruck of Hessenmetall. In the training workshop, visitors were also able to make themselves a shopping chip.

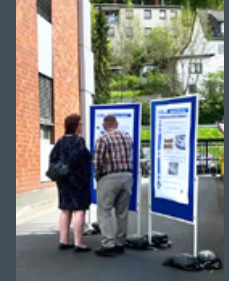
Of course, a tour of the production facilities was not to be missed.

Here, the visitors were able to gain an insight into the areas of profile technology, stamping technology and toolmaking. As a highlight of the tour and as a small souvenir, our employees produced and distributed bottle openers, which could then be individually engraved.

Food and beverage stands provided for the physical well-being and also the children did not miss out on attractions such as a bouncy castle and a handicraft table.

We would like to thank all visitors and hope that you enjoyed the insights at LINDE + WIEMANN.

Last but not least, we would especially like to thank the employees who organized the day and ensured an all-round successful event on the day itself!



# SUSTAINABLE ALONG THE VALUE CHAIN



*"We embrace a comprehensive approach to sustainability. However, we also recognise that the journey must begin with introspection. Consequently, we meticulously examine all processes within our factories and are committed to continuous enhancements in efficiency and sustainability. It is in this domain where we can exert the most direct influence on the sustainability of our products and our organisation."*





### ENERGY MANAGEMENT

The LINDE + WIEMANN Group has implemented an energy management system aligned with DIN ISO 50001 at most of its plants.

#### **This system has three clear objectives:**

1. To continuously enhance energy performance within the company.
2. To improve energy efficiency, thereby reducing the environmental impact of our production processes.
3. To design and acquire equipment with a focus on enhancing energy efficiency while adhering to legal requirements.

#### **In order to achieve these goals, the following actions have been taken:**

1. The establishment of strategic and operational energy targets.

2. The implementation of a continuous energy reporting system that monitors energy-related matters and fosters improved energy performance.
3. The systematic evaluation of energy efficiency criteria across processes and facilities.
4. The motivation and training of employees to adopt energy-saving practices.
5. The consideration of life cycle costs when procuring technical equipment and systems that significantly influence our energy consumption.

A number of successful measures have already been implemented as part of the energy management system, including the automated recording of relevant energy consumption using existing measuring systems. Integrating this system into our wider



management framework, which encompasses quality, occupational safety, and environmental management, will further enhance our efforts towards continuous improvement. Since 2015, we have maintained the energy management system in accordance with the relevant standards. The system's status is subject to routine monitoring through internal and external audits conducted by accredited partners. At LINDE + WIEMANN, we consider ecological responsibility to be a priority. By efficiently utilising resources, we contribute to extending the availability of fossil energy sources. Energy intensity is a crucial performance indicator, and we continuously strive to optimise it.



(1) Fuel consumption from coal and coal products (MWh)	4.800
(2) Fuel consumption from crude oil and petroleum products (MWh)	333
(3) Fuel consumption from natural gas (MWh)	14.305
(4) Fuel consumption from other fossil sources (MWh)	1.860
(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources (MWh)	50.370
<b>(6) Total fossil energy consumption (MWh) (calculated as the sum of lines 1 to 5)</b>	<b>71.668</b>
Share of fossil sources in total energy consumption (%)	75%
<b>(7) Consumption from nuclear sources (MWh)</b>	<b>4.091</b>
Share of consumption from nuclear sources in total energy consumption (%)	4%
(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (MWh)	0
(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (MWh)	20.133
(10) The consumption of self-generated non-fuel renewable energy (MWh)	0
<b>(11) Total renewable energy consumption (MWh) (calculated as the sum of lines 8 to 10)</b>	<b>20.133</b>
Share of renewable sources in total energy consumption (%)	21%
<b>Total energy consumption (MWh) (calculated as the sum of lines 6, 7 and 11)</b>	<b>95.892</b>

### HIGHLIGHT

#### E3 Hydraulic Pump Motors

New generation electric motors save electricity in our press shop in Elstra. Our press shop includes a majority of hydraulic stamping presses. The hydraulic pressure is created by electric motors. We exchanged all motors to a new IE3 generation which saves an equivalent of 70 family households of energy consumption per year. The old motors were fully recycled.



## EMISSIONS

Plant / region	Scope 1 [tons CO <sub>2</sub> e]	Scope 2 [tons CO <sub>2</sub> e]
Benátky	124	272
Břeclav	52	406
Bremen	110	842
Dillenburg	545	1.423
Elstra	317	2.791
Esparreguera	42	0
Hagenbach	108	672
Ingolstadt	286	2.209
Kecskemét	20	0
La Garriga	260	0
Lavonia	9	0
Lysa	216	315
RSA	0	4.712
Zaragoza	238	0
<b>Total</b>	<b>2.327</b>	<b>13.642</b>






## WATER

It is of the utmost importance to ensure the careful protection and responsible usage of water, a crucial resource for both society and industry. At LINDE + WIE-MANN, water is a key resource in our operations, particularly in hot molding processes. To guarantee responsible practices, we comply with the rigorous standards set forth by ISO 14001 certification. Our commitment to reducing overall consumption involves re-using and recycling process-related water multiple times. Nevertheless, we maintain a continuous monitoring programme of water consumption across all our facilities in order to identify further opportunities for optimisation and reduction. Our objective is to

reduce total water consumption and to minimise any potential environmental impacts. We recognise water as a shared resource and handle both process water and social water in our plants, as well as withdrawing and discharging third-party water. We implement measures to prevent any water-related impact, such as runoffs, and collaborate with water suppliers to ensure compliance with water quality standards. The water discharged from our facilities undergoes cleaning and restoration at the nearest treatment plant, ensuring that the quality of the water is maintained. We monitor water consumption data meticulously through calibrated water meters at each site.

Plant / region	Total water recycled and reused [m³]	Total water stored and changes in water storage [m³]	Total water withdrawal [m³]	Total water discharges [m³]	Total water consumption [m³]	Total water consumption in areas at water risk [m³]
Benátky	0	0	1.523	0	1.523	0
Břeclav	0	0	1.378	0	1.378	0
Bremen	0	0	773	630	143	0
Dillenburg	0	0	5.391	1.284	4.107	0
Elstra	0	0	3.282	310	2.972	0
Esparraguera	0	0	640	640	0	640
Hagenbach	0	0	555	450	105	0
Ingolstadt	0	0	1.421	125	1.296	0
Kecskemét	0	0	133	133	0	0
La Garriga	0	0	2.877	0	2.877	2.877
Lavonia	0	0	687	687	0	0
Lysa	0	0	1.452	0	1.452	0
RSA	0	0	7.340	7.340	0	0
Zaragoza	0	0	2.069	0	2.069	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>29.521</b>	<b>11.600</b>	<b>17.922</b>	<b>3.517</b>

### WASTE



At our company, waste reduction has been a core component of our lean operations philosophy for many years. As a Tier 1 supplier, we have already reduced the amount of packaging material used by switching to specialised carrier boxes. Furthermore, we endeavour to divert our generated waste from disposal, ensuring that it can be recycled and utilised by other organisations. Despite these efforts, we recognise that there is still potential for improvement, and we are committed to addressing this in the coming years. Our primary focus is on hazardous materials, such as various mediums like oils and emulsions, which are process-related and correlate with our production volume. Nevertheless, we are actively engaged in identifying suitable non-hazardous materials to enhance sustainability. In our value chain, steel and aluminium are the primary input materials, resulting in the generation of metal scrap as the most common form of waste. However, we

ensure that this metal scrap is sold to other businesses for recycling, thereby contributing positively to the circular economy.

Furthermore, we prioritise the use of reusable bins and containers for the transportation of our products between production plants and customers.

At LINDE+WIEMANN, our objective is to divert all waste from disposal so that it can be effectively reused or recycled by other companies. We collaborate with a third-party waste management company that adheres to contractual and legislative obligations, including environmental laws and regulations in each region. Our Quality Management teams in each region meticulously collect and monitor data related to waste, while recovery options are carried out offsite. We remain dedicated to continuously improving our waste management practices and ensuring a more sustainable approach throughout our operations.

Plant / region	Hazardous waste diverted from disposal due to reuse [Metic tons]	Hazardous waste diverted from disposal due to recycling [Metic tons]	Hazardous waste diverted from disposal due to other recovery operations [Metic tons]	Hazardous waste diverted from disposal [Metric Tons]
Benátky	18	0	0	18
Břeclav	132	0	0	132
Bremen	0	0	0	0
Dillenburg	3	43	0	45
Elstra	11	151	0	161
Esparreguera	0	0	1	1
Hagenbach	0	3	0	3
Ingolstadt	1	1	0	2
Kecskemét	0	0	0	0
La Garriga	0	0	12	12
Lavonia	0	0	0	0
Lysa	119	0	0	119
RSA	0	0	0	0
Zaragoza	0	0	2	2
<b>Total</b>	<b>284</b>	<b>198</b>	<b>15</b>	<b>495</b>



### Our hazardous waste diverted from disposal contains:

**07 06 08:** Other still bottoms and reaction residues

**08 01 11:** Waste paint and varnish containing organic solvents or other hazardous substances

**08 04 09:** Waste adhesives and sealants containing organic solvents or other hazardous substances

**11 01 09:** Sludges and filter cakes containing hazardous substances from the chemical surface treatment and coating of metals and other materials

**11 01 11:** Aqueous rinsing liquids containing hazardous substances

**11 01 13:** Degreasing wastes containing hazardous substances

**12 01 09:** Machining emulsions and solutions free of halogens

**12 01 16:** Waste blasting material containing hazardous substances

**12 03 01:** Aqueous washing liquids

**13 02 04:** Mineral-based chlorinated engine, gear, and lubricating oils

**13 02 05:** Non-chlorinated hydraulic oils

**13 02 08:** Other engine, gear, and lubricating oils

**13 05 07:** Oily water from oil/water separators

**14 06 03:** Other solvents and solvent mixtures

**15 01 10:** Packaging containing residues of or contaminated by hazardous substances

**15 02 02:** Absorbents, filter materials, wiping cloths, and protective clothing contaminated by hazardous substances

**16 05 04:** Gases in pressure containers (including halons) containing hazardous substances

**16 05 06:** Laboratory chemicals, consisting of or containing hazardous substances, including mixtures of laboratory chemicals

**16 05 08:** Mercury-containing waste

**16 06 01:** Lead batteries



**16 10 01:** Aqueous liquid wastes containing hazardous substances

**19 12 04:** Plastic and rubber

**20 01 21:** Fluorescent tubes and other mercury-containing waste

**20 01 33:** Batteries and accumulators included in 16 06 01, 16 06 02, or 16 06 03, and collected separately

**20 01 35:** Discarded electrical and electronic equipment other than those mentioned in 20 01 21 and 20 01 23 containing hazardous components

The waste types are defined by the European Waste Catalogue.



Plant / region	Non-hazardous waste diverted from disposal due to preparation for reuse [Metric tons]	Non-hazardous waste diverted from disposal due to recycling [Metric tons]	Non-hazardous waste diverted from disposal due to other recovery operations [Metric tons]	Non-Hazardous waste diverted from disposal [Metric Tons]
Benátky	0	70	0	70
Břeclav	0	103	0	103
Bremen	0	646	0	646
Dillenburg	0	6.887	0	6.887
Elstra	0	83	0	83
Esparreguera	0	0	136	136
Hagenbach	0	633	0	633
Ingolstadt	0	1.652	0	1.652
Kecskemét	0	0	272	0
La Garriga	0	0	24.138	24.138
Lavonia	0	70	0	70
Lysa	0	3.209	0	3.209
RSA	0	509	0	509
Zaragoza	0	0	479	479
<b>Total</b>	<b>0</b>	<b>13.862</b>	<b>25.025</b>	<b>38.615</b>



### Our non-hazardous waste diverted from disposal contains:



**12 01 03:** Waste plastic and rubber

**12 01 17:** Waste blasting material containing hazardous substances

**15 01 01:** Paper and cardboard packaging

**15 01 02:** Plastic packaging

**15 01 03:** Wooden packaging

**15 01 06:** Mixed packaging

**16 02 13:** Brake fluids

**16 02 16:** Components removed from discarded equipment other than those mentioned in 16 02 15

**17 01 07:** Mixtures of concrete, bricks, tiles, and ceramics other than those mentioned in 17 01 06

**17 02 01:** Wood (Construction and demolition waste)

**17 04 01:** Copper, bronze, brass

**17 04 02:** Aluminum

**17 04 05:** Iron and steel

**17 04 11:** Cables other than those mentioned in 17 04 10

**17 09 04:** Mixed construction and demolition wastes other than those mentioned in 17 09 01, 17 09 02, and 17 09 03

**20 01 01:** Paper and cardboard

**20 01 36:** Discarded electrical and electronic equipment other than those mentioned in 20 01 21 and 20 01 23 containing hazardous components

**20 01 39:** Plastics

**20 01 40:** Metals

**20 02 01:** Biodegradable waste

**20 03 01:** Mixed municipal waste

The waste types are defined by the European Waste Catalogue.

Plant / region	Hazardous waste directed to disposal by incineration [Metic tons]	Hazardous waste directed to disposal by landfilling [Metic tons]	Hazardous waste directed to disposal by other disposal operations [Metic tons]	Hazardous waste diverted to disposal [Metric Tons]
Benátky	0	0	4	4
Břeclav	0	0	6	6
Bremen	0	0	0	0
Dillenburg	0	0	0	0
Elstra	0	0	0	0
Esparraguera	0	0	2	2
Hagenbach	0	0	0	0
Ingolstadt	0	0	0	0
Kecskemét	1	0	0	1
La Garriga	0	0	1	1
Lavonia	2	0	0	2
Lysa	0	0	0	0
RSA	0	36	0	36
Zaragoza	0	0	1	1
<b>Total</b>	<b>3</b>	<b>36</b>	<b>14</b>	<b>53</b>



### Our hazardous waste directed to disposal contains:

**07 06 08:** Other still bottoms and reaction residues

**08 04 09:** Waste adhesives and sealants containing organic solvents or other hazardous substances

**11 01 11:** Aqueous rinsing liquids containing hazardous substances

**12 01 09:** Machining emulsions and solutions free of halogens

**12 01 16:** Waste blasting material containing hazardous substances

**13 02 07:** Other engine, gear, and lubricating oils

**15 02 02:** Absorbents, filter materials, wiping cloths, and protective clothing contaminated by hazardous substances

**16 05 06:** Laboratory chemicals, consisting of or containing hazardous substances, including mixtures of laboratory chemicals



**16 05 07:** Waste acids containing hazardous substances

**16 05 08:** Discarded organic chemicals consisting of or containing hazardous substances

**16 06 01:** Lead batteries

**16 10 01:** Aqueous liquid wastes containing hazardous substances

**16 10 02:** Aqueous liquid wastes containing hazardous substances (if the wastewater is hazardous)

**17 06 03:** Other insulation materials consisting of or containing hazardous substances

**20 01 33:** Batteries and accumulators included in 16 06 01, 16 06 02, or 16 06 03, and collected separately

The waste types are defined by the European Waste Catalogue.



Plant / region	Non-hazardous waste directed to disposal by incineration [Metic tons]	Non-hazardous waste directed to disposal by landfilling [Metic tons]	Non-hazardous waste directed to disposal by other disposal operations [Metic tons]	Non-Hazardous waste diverted to disposal [Metric Tons]
Benátky	0	0	9	9
Břeclav	0	0	22	22
Bremen	17	0	0	17
Dillenburg	22	0	0	22
Elstra	20	0	0	20
Esparreguera	0	0	3	3
Hagenbach	43	0	0	43
Ingolstadt	38	0	0	38
Kecskemét	0	0	0	0
La Garriga	0	0	40	40
Lavonia	0	60	0	60
Lysa	0	0	3	4
RSA	0	0	0	0
Zaragoza	0	0	12	12
<b>Total</b>	<b>140</b>	<b>60</b>	<b>89</b>	<b>290</b>

### Our non-hazardous waste directed to disposal contains:

- 15 01 01:** Paper and cardboard packaging
- 15 01 06:** Mixed packaging
- 17 02 01:** Wood (Construction and demolition waste)
- 19 12 04:** Plastic and rubber
- 20 03 01:** Mixed municipal waste

The waste types are defined by the European Waste Catalogue.



## SUSTAINABLE ALONG THE VALUE CHAIN

In our operations  
no microplastic is  
generated or used.



Plant / region	Total amount of hazardous waste [Metric tons]	Total amount of non-hazardous waste [Metric Tons]	Total amount of radioactive waste [Metric Tons]
Benátky	22	79	0
Břeclav	138	125	0
Bremen	0	663	0
Dillenburg	45	6.909	0
Elstra	161	103	0
Esparreguera	3	139	0
Hagenbach	3	676	0
Ingolstadt	2	1.691	0
Kecskemét	0	0	0
La Garriga	12	24.178	0
Lavonia	2	130	0
Lysa	119	3.213	0
RSA	36	509	0
Zaragoza	3	492	0
<b>Total</b>	<b>546</b>	<b>38.907</b>	<b>0</b>

Rounding errors may occur.



### HIGHLIGHT

#### Re-Use of Filtered Oil

Filtering system saves oil in our plant in Elstra. Special hotforming parts are sprayed with oil before shipping to the customer in order to prevent rust. The excess oil from the production process is caught in a floor pan. By adding a filtering process and pump, the used oil can be refurbished to save up to 700 liters of oil per year, reducing both purchased and disposed quantities.





# SUSTAINABLE WITHIN THE SUPPLY CHAIN

At LINDE + WIEMANN, we recognise the vital role our suppliers play in the development of our products. It is therefore essential that our suppliers align with our values and principles. To this end, we are continuously working to enhance transparency throughout our supply chain. Through sustainable procurement, we aim to meet the needs of our customers and end consumers.



### SUPPLIER SUSTAINABILITY

#### Supply Chain Management

LINDE+WIEMANN is a global supplier to the automotive industry. The responsibility for procurement, supply chain risk management and analysis is directly linked to a dedicated management board member. Last year, LINDE+WIEMANN spent € 512 million on procurement. The LINDE+WIEMANN ecosystem consists of 426 direct suppliers and approximately 2.706 indirect suppliers. The main direct material categories are carbon steel, stainless steel and aluminium.



#### Supplier Assessment

LINDE+WIEMANN suppliers must comply with a set of international standards and guidelines:



With this approach, we strive to ensure responsible and correct behaviour of the company and its suppliers. In addition, LINDE+WIEMANN has imposed strict conditions on itself and its suppliers in the following areas:



Local Suppliers

LINDE + WIEMANN endeavours to source from local suppliers wherever possible. As we are not in a position to exercise complete freedom and independence in the selection

of all our suppliers, particularly in the case of our raw materials, we seek to optimise the proportion of our influence that we can exert on a continuous basis. This approach not only supports the local econ-

omy but also reduces CO<sub>2</sub> emissions in logistics. We consider local suppliers to be any companies located within the same country as our plants. We are also proud to have established a close relation-

90%

OF STEEL PRODUCED  
GLOBALLY IS RECYCLED

Country	Resource inflows (list of material/ Period 2023)	Total weight of resource inflow [Metric Tons]	Percentage of secondary reused and recycled ma- terial inflow [%]	Total weight of secondary reused or recycled mate- rial [Metric Tons]	Percentage locally (same country) sourced materials
Germany	Steel	97.829	30%	29.349	79%
	Aluminum	1.305	0	0	
Czech Republic	Steel	7.029	30%	2.109	40%
	Aluminum	57	0	0	
Spain	Steel	58.071	0	0	47%
	Aluminum	0	0	0	
South Africa	Steel	1.248	4%	50	9%
	Aluminum	0	0	0	
Hungary	Steel	2.467	30%	740	7%
	Aluminum	0	0	0	

ship with our suppliers in some cases, enabling us to source raw materials locally without any packaging. In order to address the topic of our environmental impact, we have implemented a strategy of reducing total consumption and minimising waste. This has been achieved through employee training, process improvements and by increasing the percent-

age of easy-to-recycle materials in our products and company's indirect processes. A significant factor influencing the environmental impact of our products is the selection of materials used in their production. The principal raw materials employed in our production process are steel and aluminium, both of which have a high recycling rate. By way of illustration, 90%

of steel produced globally is recycled. However, we are also aware that it is not only important to use recyclable materials,

but it is even more important to use materials efficiently and in as small quantities as necessary, in line with the 5 R principle. To achieve this goal, we employ a range of measures. Our products are designed for permanent installation, and at the end of their life cycle, the vehicles are scrapped. As a result, we are unable to reclaim our products. Going forward, we are working with our customers to determine whether green alternatives can meet the necessary safety requirements.



## CONFLICT MATERIALS

We are dedicated to supporting the initiatives aimed at eliminating the use of tin, tantalum, tungsten and gold, also known as conflict materials, from sources that could potentially contribute to environmental and human rights abuses in the Democratic Republic of Congo (DRC) and neighbouring countries. We comply with all applicable laws and regulations concerning the identification and avoidance of conflict materials in our supply chain. We require our suppliers to undertake documented due diligence and to develop policies to ensure that conflict minerals are sourced only from certified mines and smelters.

It is our expectation that our supply chain will adhere to our business standards, which prohibit the use of child, underage, slave or forced labour. We believe in the importance of maintain-

ing and strengthening global working conditions and standards to ensure a humane and respectful life for all our employees, as well as all those in our supply chain. The following values are of particular importance to us and have therefore been explicitly defined in our Supplier Codes of Conduct and Ethics:

- ✓ **Respect of human rights**
- ✓ **Free choice of employment**
- ✓ **Outlawing child labour**
- ✓ **Equal opportunities/prohibition of discrimination**
- ✓ **Freedom of association and right to collective bargaining**
- ✓ **Fairness in wages, working hours and social benefits**
- ✓ **Health and safety in the workplace**
- ✓ **Privacy**

A failure by any of our suppliers to comply with these provisions is a violation of our contract and, if any of the above provisions are found to have been breached, the relationship will be terminated.

# ENABLED BY OUR GOVERNANCE



*"The long-term success of LINDE+WIEMANN is directly linked to the responsibility LINDE+WIEMANN has towards its various stakeholders. Therefore, we rely on a corporate governance that is guided by our values."*





STAKEHOLDER

At LINDE + WIEMANN, we believe that transparent and regular communication with all our stakeholders is essential for the success and sustainability of

our business. The following illustration shows the key stakeholders we engage with and the main communication channels we maintain.



### GOVERNING BODIES

The Management Board is the highest executive authority within our company. The primary responsibility of the Management Board is to establish the strategic direction for the entire organisation, ensuring full compliance with all relevant laws and regulations.

The Board's overarching goal is to generate long-term value for all stakeholders in a sustainable manner. To ensure effective governance, the Board adheres to a comprehensive Board Charter, which supplements the existing legal framework, including the articles of incorporation and bylaws. The Board's diverse range of duties includes the diligent monitoring of essential

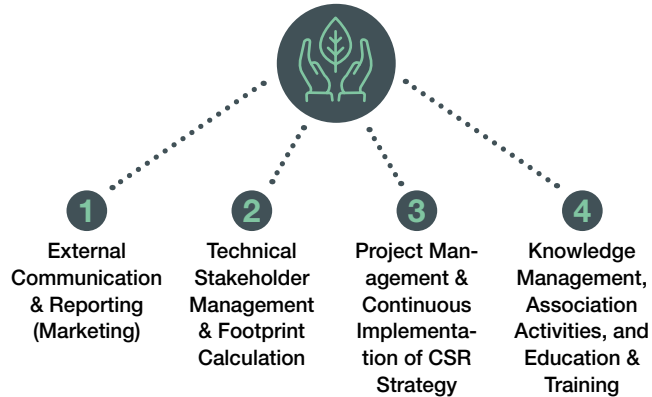
aspects, such as corporate culture, corporate governance practices, strategic initiatives, risk management, shareholder engagement, environmental impact, social responsibility, and fundamental corporate decisions. The management board highest governance body, which is situated at the apex of the governance structure. The COO is responsible for leading and overseeing the company's operations, ensuring that the principles of good governance and responsible leadership guide our actions. Additionally, the management board fosters open communication and collaboration within the organisation, facilitating effective decision-making processes that align with our mission and values.



## CORPORATE SOCIAL RESPONSIBILITY MANAGEMENT

In order to achieve and maintain our corporate social and sustainable responsibility objectives, we have established a

dedicated organisational structure for sustainability at the corporate level. This structure comprises four main fields of action:



The Sustainability Leadership Board (SLB) works in close collaboration with our sustainability experts in the factories and the social ethics committee to ensure effective action across these fields. This enables the successful implementation of our CSR Strategy throughout LINDE + WIEMANN. We recognise the crucial role of our factories and their local experts in defining and achieving our sustainability targets. The highest governance body is responsible for reviewing and approving the material topics and reported information. The material topics are determined by the highest governance body and the CSR Committee in collaboration. The highest governance body then reviews and approves the report, paving the way for measures to attain future targets.

In accordance with the Companies Act 2008, the Committee is responsible for monitoring the company's activities and disclosures in alignment with relevant legislation, regulations, and codes



of best practice. The Committee's areas of focus include ethics, social and economic development, corporate citizenship, customer relations, environmental stewardship, employee engagement, and compliance with applicable laws and regulations.

During the 2023 financial year, LINDE + WIEMANN was not involved in any legal proceedings concerning anti-competitive behaviour, union and monopoly formation.



## RISK MANAGEMENT

LINDE + WIEMANN has implemented a comprehensive risk management system, which encompasses procedures for identifying, reporting and effectively managing various risks. This system addresses a wide range of risks at both the corporate and operational levels. At the business level, we assess

a range of risks, including operational, strategic, financial, compliance, and reporting risks. Examples of these risks include:

1. Risks related to people's health and safety
2. Risks affecting the quality of LINDE + WIEMANN's products
3. Risks impacting profitability

4. Market and volume fluctuations
5. Environmental risks
6. Compliance risks
7. Global and regional economic and political risks
8. Availability and prices of raw materials
9. Risks to cyber security and computer applications

## WHISTLEBLOWER SYSTEM

A key component of our Risk Management System is a comprehensive Whistleblowing system in which employees, business partners and external third parties can anonymously report potential misconduct and risks to human rights and the environment. We are convinced that we can only effectively prevent risks and violations and take effective remedial action if we integrate and ensure independent grievance management.

In our due diligence process, we have established various ways of receiving information and complaints. The LINDE + WIEMANN whistleblower platform is at the heart of this.

The LINDE + WIEMANN whistleblower platform is a standardized, web-based system operated by EQS Group AG. EQS Group is a specialized service provider and international provider of governance, risk and compliance solutions. The whistleblowing platform is available free of charge around the clock in 7 languages. It enables whistleblowers to submit reports in text form and/or via voice-distorted messages via a secure, encrypted connection. The platform ensures that reports can be submitted completely anonymously. The platform is accessible to employees, business partners and third parties.



### PRIVACY & CONFIDENTIALITY

The security and confidentiality of our stakeholders' personal and business data are of the utmost importance. The protection of this data is of the utmost importance to us. To guarantee data protection, we rigorously adhere to the principle of data minimisation. This means that we only collect and retain the data that is absolutely necessary for our operations. Confidential information, including trade secrets and proprietary data, is considered a valuable asset within our organisation. We take great care to protect and preserve this sensitive information, recognising its critical role in our business. We are pleased to report that in the fiscal year 2023, no complaints were received regarding breaches of customer privacy or losses of customer data. This demonstrates our commitment to maintaining the highest standards of data protection and our dedication to earning the trust of our stakeholders.

### CODE OF CONDUCT AND ETHICAL STANDARDS

The LINDE + WIEMANN Code of Conduct and Ethics serves as the foundation of our compliance management system. It provides essential guidelines that bind all employees across every department in their daily business operations. This Code plays a crucial role in promoting and reinforcing our ethical values and processes. To ensure its effectiveness, we conduct training and make it mandatory for everyone.

At LINDE + WIEMANN, we prioritize partnerships with suppliers who share our core values. To maintain trustworthy relationships, we have developed a Supplier Code of Conduct and Ethics. This code sets the standard to which our partners are expected to commit.



Our responsibility extends beyond our factory gates, and we consider social, ethical, and environmental criteria when selecting new suppliers and sustaining relationships with existing partners. Therefore, we want to ensure ethical practices by reaching 100 % compliance

until 2028. Moreover, our Supplier Code of Conduct and Ethics aligns with the German Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz, LkSG) and includes the main elements in the picture on the right.

## ANTI-FRAUD AND ANTI-CORRUPTION POLICY

At LINDE+WIEMANN, we adhere to the highest ethical standards and operate with unwavering integrity and accountability. We firmly reject any form of embezzlement, corruption, bribery, or unfair business practices. To combat fraud and corruption, we have a robust anti-fraud and anti-corruption policy in place, which we communicate to all employees and business partners to ensure a shared commitment to ethical conduct.

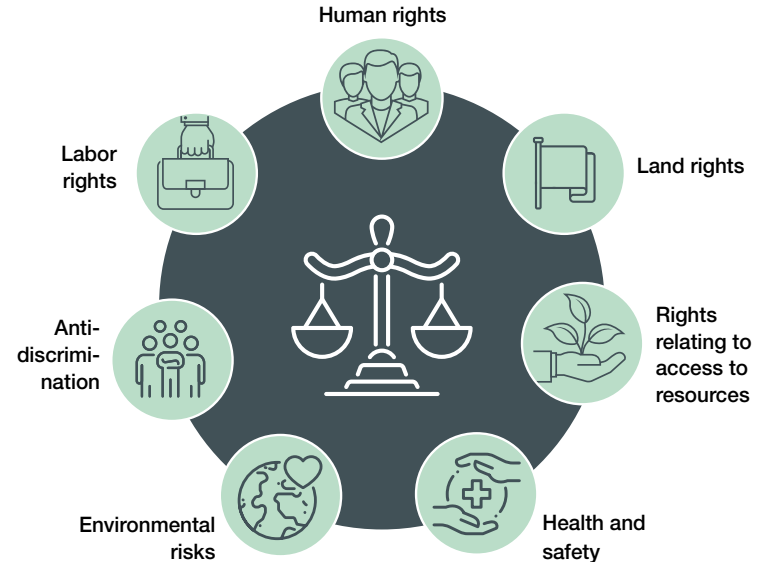
Prior to forming alliances with other enterprises, we proactively communicate our anti-corruption policy to prospective partners. It is our unequivocal stance that no employee, under any circumstances, shall offer or accept any improper advantage, either directly or indirectly. Our robust internal controls provide further assurance of compliance. To foster a culture of reporting and transparency, all LINDE+WIEMANN employees are encouraged to promptly re-

port any suspected violations, compliance concerns, or alleged law infringements to their line managers. We also offer an anonymous reporting line for discreet reporting. We are pleased to report that there were no incidents of corruption in 2022, either internally or externally. Furthermore, there were no critical concerns raised or reported during this period. Furthermore, there were no instances of non-compliance with regard to product and service information and labelling. In 2023, there were no legal actions pending or completed related to anti-competitive behaviour, anti-trust, or monopoly practices.

At LINDE+WIEMANN, we value the input and concerns of our employees. We provide a variety of channels, including the organisation-wide intranet, for employees to raise concerns. All concerns are subject to a thorough investigation by the compliance team, with escalation processes in place

to involve higher management levels if necessary. Our policies are embedded in our organisation-wide intranet, ensuring that all employees have access to and are bound by these policies. The highest governance

body regularly reviews and implements the policy commitments. These policies serve as the foundation for all our operational business activities, reinforcing our commitment to ethical and responsible conduct.





To the best of LINDE + WIEMANN Group's knowledge and belief, all information in this LINDE + WIEMANN Group Report have been compiled free of material errors or omissions while taking into account the type of business, the respective information processes, the type of information, and the measurement, calculation, and estimation measures used. In addition, the LINDE + WIEMANN Group Report contains various forward-looking statements concerning future developments that are based on the current status of the LINDE + WIEMANN Group's assumptions and forecasts. Words such as "may," "will," "anticipate," "assume," "believe," "estimate," "expect," "intend," "can," "could," "plan," "project," "should" and similar expressions are used to identify forward-looking statements. Those statements are subject to a variety of predictable and unpredictable risks, uncertainties, assumptions and other factors, some of which are beyond LINDE + WIEMANN Groups' control, including, among others, risks related to: LINDE + WIEMANN Group's ability to manage general economic and geopolitical conditions, including the impacts of natural disasters, adverse public health developments, such as the COVID-19 pandemic, and other events of force majeure; the ability to develop or acquire new products and techno-

logies that achieve market acceptance; changes to or uncertainties in laws or policies, including such laws or policies concerning governing foreign trade law; trade restrictions; the outcome of litigation proceedings; the availability of and price increases in raw materials and component products; fluctuations in currency exchange rates; labor strikes and other labor union measures; cancellation to or changes of commercial agreements; deterioration of refinancing possibilities. If any of these risks and uncertainties materialize or if the assumptions underlying any of our forward-looking statements prove to be incorrect, the actual results, including, among others, the financial position, results of operations, the development or performance of the LINDE + WIEMANN Group may be materially different from those expressed or implied by such statements. Potential investors should consider these factors in evaluating the forward-looking statements and should not place undue reliance on such statements. All forward-looking statements – unless otherwise specified – are made only as of the date of this document. It is not intended nor any obligation is assumed to update these forward-looking statements since they are based solely on the circumstances at the date of publication.