

SUSTAINABILITY REPORT **2024**

Environmental, Social, Governance (ESG)



**LINDE +
WIEMANN**



This sustainability report has been prepared voluntarily ahead of the upcoming Corporate Sustainability Reporting Directive (CSRD) reporting, in line with the Voluntary Sustainability Reporting Standard for Small and Medium Enterprises (VSME). It aims to provide a transparent view of Linde + Wiemann's commitment to building a low-carbon and sustainable future. As we believe, "Respekt vor der Zukunft bedeutet Bewusstsein für Veränderung" – "Respect for the future means being aware of the need for change". This report showcases the actions we've taken and underscores our commitment to driving

positive change and integrating responsible practices step by step. Our approach to sustainability is rooted in our core values of integrity, respect, and honesty. We are committed to making a meaningful impact and continuously improving the way we operate for the benefit of society and the environment.

We appreciate your interest in our sustainability journey and invite you to explore this report to learn more about how Linde + Wiemann is contributing to a better future for all. If questions regarding this report and its published information arise, please contact us at sustainability@linde-wiemann.com.



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INTRODUCTION

AT A GLANCE

Founded over 80 years ago, Linde + Wiemann Group has grown into a globally active partner in the automotive industry. With over 2,100 dedicated employees across 19 locations in 8 countries on 4 continents, we supply body-in-white parts and assemblies for vehicle bodies,



**DILLENBURG,
GERMANY**

including sills, A- and B-pillars, and other critical safety parts in the front end, cockpit, and chassis areas. Our long-standing experience enables us to shape and engineer metal solutions that are precisely tailored to our customers' needs – with a focus on innovation, performance, and sustainability. Leveraging deep expertise in stamping, profiling, hot forming and



2100

**DEDICATED
EMPLOYEES**

joining technology, we combine decades of metallurgical knowledge with a strong innovation mindset. We have made it our mission to improve vehicle safety while reducing weight and cost, thereby supporting more efficient and environmentally responsible mobility. By applying our know-how, we contribute to shaping the future of the automotive industry – one solution at a time.



86
YEARS

REPORTING STANDARD

LINDE + WIEMANN SE & Co. KG is currently not required to publish a sustainability report. Linde + Wiemann (L+W) chooses to publish the following report voluntarily to demonstrate our commitment to transparency and accountability. By sharing our progress openly, we aim to provide stakeholders with clear insights into our sustainability performance. In 2023 L+W began the transition from Global Reporting Initiative (GRI) standards towards European Sustainability Reporting Standards (ESRS). This transition was mandated by upcoming regulations. However, the ESRS are currently

being revised by the European Commission. Although Linde + Wiemann is no small or medium-sized enterprise (SME), this report is based on the VSME reporting standard due to the current regulatory uncertainties and ongoing changes. It contains information from both, the basic and comprehensive, modules. (B1 – 24a) No disclosure was omitted from reporting. (B1 – 24b) In line with the VSME reporting requirements, L+W's primary economic activity is classified under NACE classification 25.50 - Forging, pressing, stamping and roll-forming of metal; powder metallurgy. (B1 – 24e ii)

REPORTING PERIOD AND SCOPE

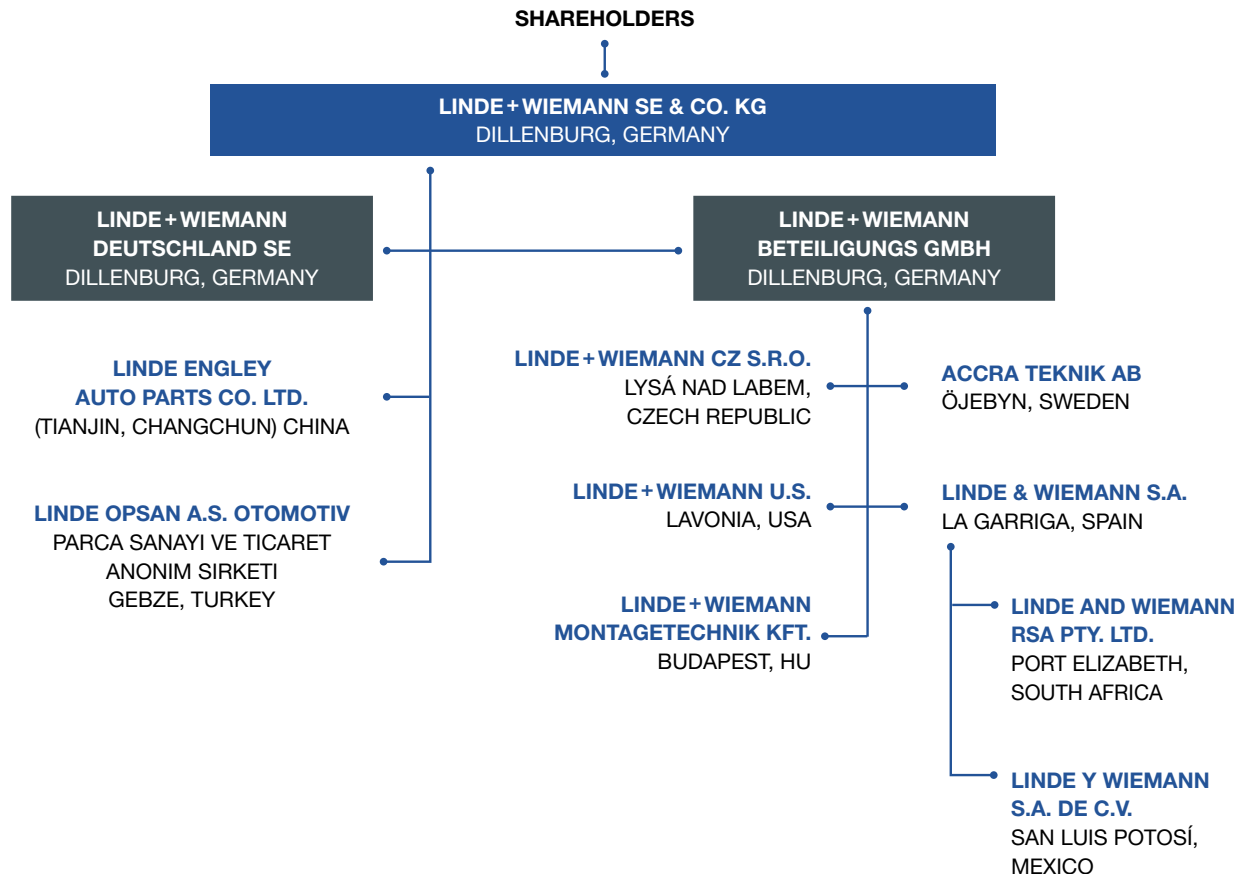
In line with the financial reporting period, this report covers the timeframe between 01.01.2024 and 31.12.2024. The report is published annually. All information in this report is based on the best available data at the time of publication. For LINDE & WIEMANN S.A. (Spain) there is a separate

report available for 2024, which has been independently verified. Nevertheless, this data is included in the consolidated data presented in this report. The Spanish non-financial report is available to download from the L+W website www.linde-wiemann.com/en/download-area



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 individual entities. (B1 – 24e i)



INTRODUCTION

Our joint ventures (Linde + Engley & Linde Opsan) are only considered in this report in the context of ownership and legal structure as well as in our production network. Apart from the assets and revenues, the metrics presented do not take these into account.

In 2024, LINDE + WIEMANN SE & Co. KG had a consolidated balance sheet total of 324.9 Mio. Euro and revenues of 624.7 Mio. Euro. 2,124 people were employed by L+W at the end of 2024. In the previous year, the consolidated balance sheet total was 376.6 Mio. Euro, the revenue was 645.1 Mio. Euro and the employee head count was 2,148. (B1 – 24e iii-v)

The following report was prepared on a consolidated basis and contains information from the following legal entities:



LINDE + WIEMANN SE & Co. KG,
Industriestraße 4-12, 35683 Dillenburg

**LINDE + WIEMANN
Deutschland SE,**
Industriestraße 4-12, 35683 Dillenburg

**LINDE + WIEMANN
Beteiligungs GmbH,**
Industriestraße 4-12, 35683 Dillenburg

- LINDE + WIEMANN CZ s.r.o.,
U Dráhy 1356/3, 289 22 Lysá nad
Labem
- L+W Montagetechnik GmbH,
Industriestraße 4-12, 35683 Dillenburg

- LINDE + WIEMANN U.S.; INC.,
1720 Knox Bridge Crossing Rd,
30553, Lavonia / GA
- L+W Montagetechnik Kft.,
Lövház utca 30., Budapest
- Accra Technik AB, Nygatan 48,
941 33 Piteå
- Linde & Wiemann S.A.,
Calle Mil-Lenari De Catalunya
(Pg Ind Can Illa) 34, 08530 La Garriga
- Linde y Wiemann Esparreguera S.L.U.,
Calle Argila 2, 08292 Esparreguera
- Linde y Wiemann Zaragoza S.L.U.,
Calle Aneto, 11 - Pol Industrial El
Pradillo li, 50690 Pedrola



- Linde y Wiemann La Garriga S.L.U.,
Calle Mil-Lenari De Catalunya
(Pg Ind Can Illa) 34,
08530 La Garriga
- Linde and Wiemann RSA Pty. Ltd.,
Unit 8 B Brookes On The Bay,
6001 Port Elizabeth
- LINDE Y WIEMANN, S.A. DE C.V.,
Calle 4 No. 105, Int. 22 Block N
Fourth Stage, 78395 San Luis Potosi

LINDE + WIEMANN Holding SE,
Industriestraße 4-12, 35683 Dillenburg

**LINDE + WIEMANN
Vermögensverwaltung SE & Co. KG,**
Industriestraße 4-12, 35683 Dillenburg

LIWI Solutions GmbH,
Industriestraße 4-12, 35683 Dillenburg
(B1 – 24c-d)

INTRODUCTION

GLOBAL PRESENCE

L+W operates 17 production plants in seven countries, which are listed below. The corporate headquarters are located in Dillenburg, Germany. Our newest production plants in Nymburk, Czechia, and San Luis Potosi, Mexico, are not included in the metrics presented in this report since they were still under construction and have not started production in 2024.



Sites	Address	Country	Coordinates (geolocation)
Bremen	Bergener Str. 4 28307 Bremen	Germany	53° 1' 37.24879" N 8° 54' 6.37582" E
Dillenburg	Industriestraße 4-12 35683 Dillenburg	Germany	50° 44' 45.56680" N 8° 16' 39.08131" E
Elstra	Am Sandberg 9 01920 Elstra	Germany	51° 11' 32.85755" N 14° 8' 22.14406" E
Hagenbach	Faureciastraße 4 76767 Hagenbach	Germany	49° 0' 21.25471" N 8° 15' 22.87476" E
Ingolstadt	Akeleistraße 11 85055 Ingolstadt	Germany	48° 46' 26.07718" N 11° 28' 6.09072" E
Manderbach	Im Faulchen 4 35685 Dillenburg	Germany	50° 45' 47.97475" N 8° 16' 9.81274" E
Benatky	Pražská 707 294 71 Benátky nad Jizerou	Czechia	50° 16' 40.16743" N 14° 49' 33.03089" E
Břeclav	Lidická 141 690 03 Břeclav	Czechia	48° 46' 50.17807" N 16° 54' 0.17288" E
Lysá nad Labem	U Dráhy 1356/3 289 22 Lysá nad Labem	Czechia	50° 11' 44.08591" N 14° 51' 12.23938" E
Nymburk	Severní 2793 288 02 Nymburk 2	Czechia	50° 11' 54.38354" N 15° 3' 0.05998" E

Sites	Address	Country	Coordinates (geolocation)
Kecskemét	Momofuku utca 8 HU-6000 Kecskemét	Hungary	46° 53' 9.19415" N 19° 43' 13.30494" E
Esparraguera	Calle Argila, Naves 7-12 (Poligono industrial Magarola Sud) 08292 – Esparreguera (Barcelona)	Spain	41° 31' 31.50671" N 1° 52' 47.09299" E
La Garriga	Carrer del Millenari de Catalunya 34 08530 La Garriga	Spain	41° 40' 31.64914" N 2° 16' 55.04134" E
Zaragoza	C. Aneto, 11 50690 Pedrola, Zaragoza	Spain	41° 44' 26.78187" N 1° 11' 30.83531" W
East London	Mdubu Road – ZA East London 5201	South Africa	33° 3' 30.92551" S 27° 51' 1.28298" E
	Ikhala Rd West – ZA East London 5201		33° 3' 32.47597" S 27° 50' 51.65709" E
Lavonia	1720 Knox Bridge Crossing Rd 30553, Lavonia / GA	USA	34° 28' 11.28000" N 83° 3' 24.58800" W
San Luis Potosi	Calle 4 No. 105, Int. 22 Block N Fourth Stage 78395 San Luis Potosí	Mexico	22° 2' 39.44978" N 100° 53' 28.67813" W

(B1 – 24e vi-vii)



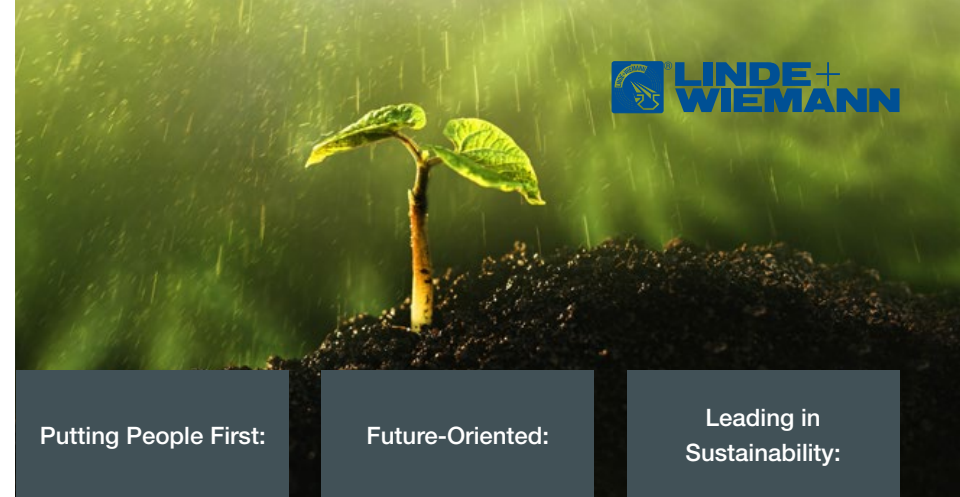
ADDITIONAL REPORTING

Aside from this sustainability report, L+W reports information through different platforms and activities. Our website displays comprehensive information, e.g. about our different policies and certifications. All our serial production plants are ISO 14001 certified. Furthermore, we have certifications in line with ISO 45001 and 50001, as well as IATF 16949 and TISAX. (B1 – 25) We have participated in the Carbon Disclosure Project (CDP) since 2018. CDP is committed to making environmental reporting and risk management standard practices, driving transparency and action toward a sustainable economy. We report information on various environmental topics, such as climate change and water security. Furthermore, we report information through EcoVadis and the NQC Self-Assessment Questionnaire (SAQ). EcoVadis is one of the

forms. NQC is a platform for supplier risk and sustainability assessment. Both portals are part of a long-term industry-wide strategy to enhance sustainability performance among suppliers in the automotive industry. The different questionnaires pinpoint areas for improvement and streamline the response process for suppliers by allowing multiple customers to access it. EcoVadis assesses the sustainability performance of a company and evaluates policies, actions, and results. Customers can request an EcoVadis assessment or action plans to improve the sustainability performance. The NQC SAQ contains similar information about the sustainability performance based on individual production plants. Information is uploaded onto the platform and then validated. Our customers can send invitation codes to access the result of this validation.

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).

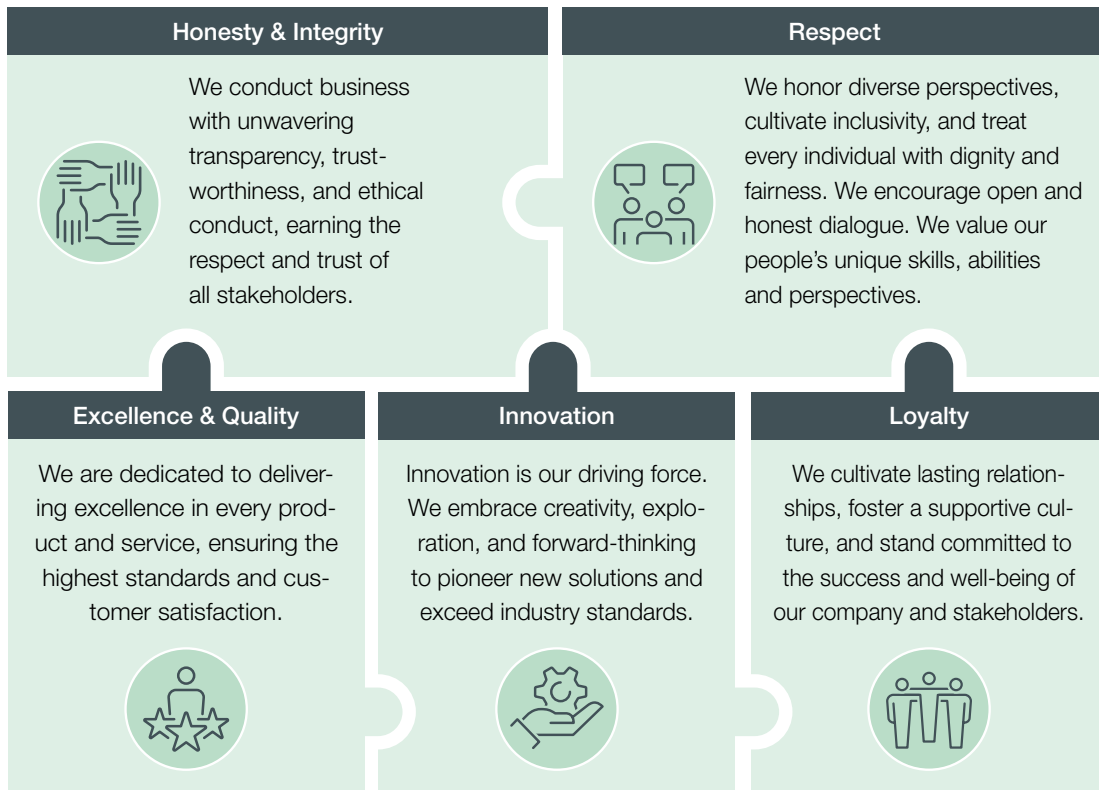
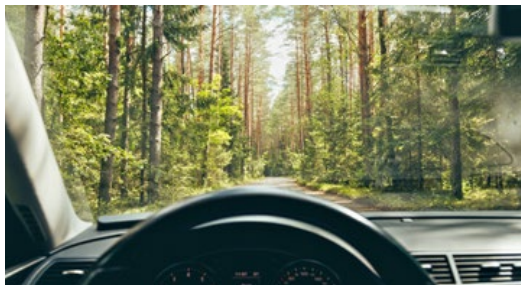
Leading in Sustainability:

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

OUR VALUES



"Our vision is to establish ourselves as the foremost global partner in delivering high-quality crash-relevant body-in-white components. 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 business partners while upholding sustainability and responsibility towards both the environment and the people associated with Linde + Wiemann"



OUR PRODUCTS

We are committed to highest standards in innovation, safety and quality. L+W products are versatile and not tied to a specific powertrain or drive technology.

We are compliant with customer regulation and carry out extensive tests to assess product risks and prevent harm to human health and life. Maintaining the highest quality standards is at the heart of our mission. A meticulous quality management system is in place to monitor quality on all levels of production. Our production plants are certified according to the requirements of IATF 16949.

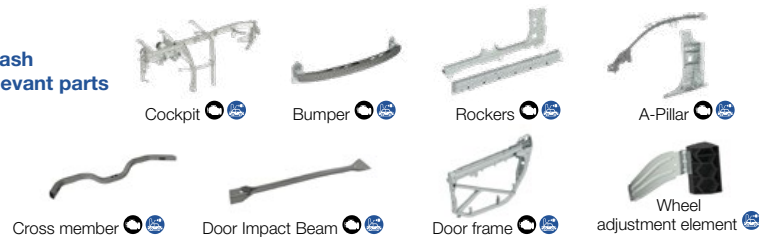
By combining high-strength steels with advanced aluminium alloys using a range of sophisticated processing technologies, we develop innovative solutions that enhance

both vehicle safety and efficiency. A key example of our expertise is our patented process innovation in hot forming, which enables the production of hardened steels with closed cross-sectional gradients. These components are marketed under our proprietary brand ACCRA®. This technology allows us to manufacture fully or partially hardened, closed profile-like components with complex cross-sections and geometries, tailored to the specific demands of modern vehicle design. The result is a significant improvement in both energy absorption and weight optimisation for crash-relevant structural components. In doing so, we make a measurable contribution to sustainability and the reduction of vehicle emissions. (C1 – 47a)

PRODUCT FOCUS

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

1 Crash relevant parts



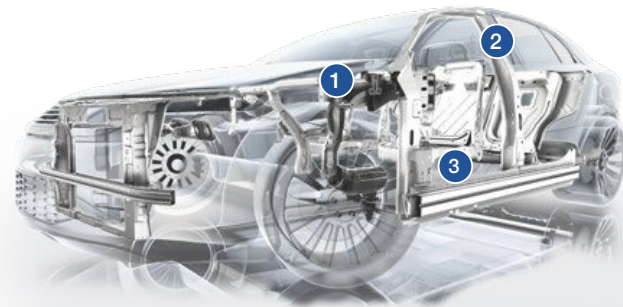
2 Structural parts

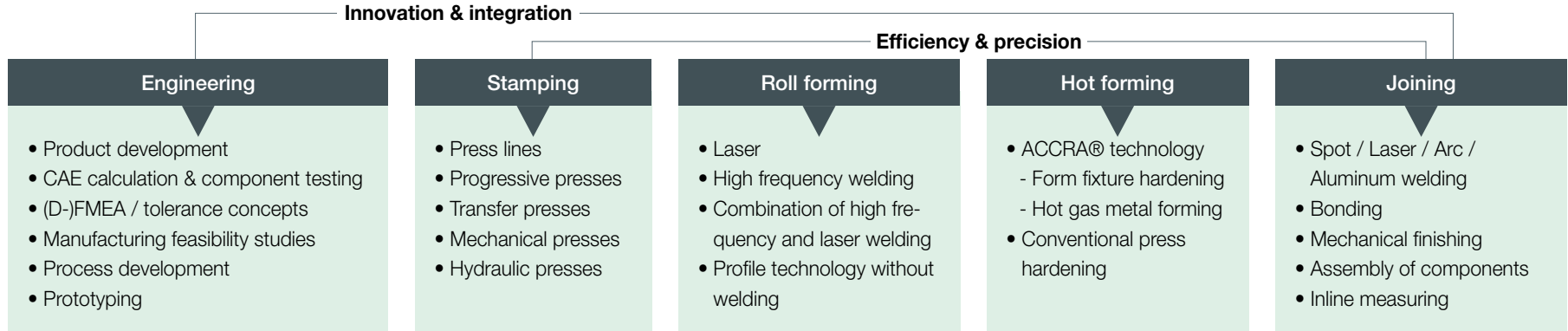


3 Underbody parts



Product relevance
for ICE/xEV

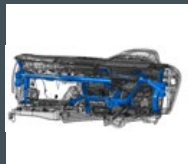




PRODUCT DEVELOPMENT



Sketches,
First
Concepts



Layout
Design,
Package
Investigation



Detail Design,
Tolerance
Concept,
(D-)FMEA



CAE
Calculation
NVH, Crash,
Fatigue



Finished
Part,
Physical
Validation



Materials
Technology

MARKET PRESENCE

The focus of our business is on the international automotive industry. The global distribution of L+W's production plants enable us to utilize short transport routes of the products to our customers in Europe, North America and South Africa. (C1 – 47b) L+W does not operate in any of the sectors classified as critical/controversial in VSME. We do not generate any revenue from controversial weapons, cultivation or production of tobacco, fossil fuels or chemical production. (C8 – 63) We are not excluded from any EU reference benchmarks aligned with the Paris agreement. (C8 – 64)



OUR BUSINESS PARTNERSHIPS

As a strategic supplier for Original Equipment Manufacturers (OEMs) we are in close cooperation with our customers to develop and provide products and technologies that fulfil their specific requirements. In line with the customers objectives, we actively contribute to their ambitious sustainability targets. Through innovative products, we can help them improve resource efficiency and promote sustainability. The most important direct materials used in our production are steel, stainless steel and aluminium. By means of the supplier code of conduct, we communicate international standards and policies we adhere to to our more than 3,000 suppli-

ers. Topics such as business ethics, human rights and working conditions, quality management, protection of the environment, corruption and bribery, fair competition and protection of trade secrets are covered in our code of conduct. Where possible we use

local suppliers to shorten transport routes and prevent CO₂-emissions. However, we do not always have this freedom when selecting our suppliers but must also meet specific customer requirements for raw material. (C1 – 47c)



ENERGY

Energy and greenhouse gas (GHG) emissions are a very important part of our environmental responsibility. L+W has implemented an energy management system in accordance with ISO 50001 for our plants in Germany, Spain and South Africa. This helps us to enhance the energy performance and improve energy efficiency continuously, thereby reducing our environmental impact. To achieve this, several actions have been taken: We established energy targets and implemented an energy reporting system. This enables us to continuously enhance our data quality and identify processes with potential for greater efficiency. We greatly rely on the participation of our employees to adopt energy-saving practices and uncover potential for improvement. Our energy management system is subject to routine monitoring through internal and external audits conducted by accredited partners. In 2024 a photovoltaic system was installed at our plant in Bremen, Germany. The system generated 798 MWh of electricity in 2024 covering a quarter



of the site's total annual electricity consumption. By using self-generated solar energy, we reduce our reliance on grid electricity and actively contrib-

ute to the transition toward renewable energy. Furthermore, it enables us to reduce our Scope 2 emissions. This initiative marks an important

step toward greater energy autonomy and demonstrates our ongoing commitment to responsible resource management.

ENVIRONMENTAL SUSTAINABILITY

The table below shows our energy consumption for 2024. In total L+W consumed 55,381 MWh, of which 40 % were generated from renewable sources. Due to the limited availability of renewable energy in some of the regions where we operate, part of our non-renewable energy includes energy from nuclear sources. Whilst this is beyond our direct control, we remain committed to expanding the share of renewables in our overall energy consumption where possible.

40 %
WERE GENERATED
FROM RENEWABLE SOURCES



2024 / (2023)	Renewable energy consumption [MWh]	Non-renewable energy consumption [MWh]	Total energy consumption [MWh]
Electricity	21,231.84 (20,132.54)	11,876.09 (30,055.35)	33,107.93 (50,187.89)
Self-generated electricity	798.82 –	– –	798.82 –
Fuels	281.12 –	21,193.88 (16,395.02)	21,475.00 (16,395.02)
Total	22,311.78 (20,132.54)	33,069.97 (46,450.37)	55,381.75 (66,582.91)

(B3 – 29)

EMISSIONS

The VSME standard requires companies to report location-based Scope 2 emissions, which means using average emission factors per country. This does not take into account the emission factors of the electricity we purchase from our energy providers, which is why we have chosen to report market-based Scope 2 emissions as well.

	2024	2023
Scope 1	4,425.33	2,327
Scope 2 (location based)	11,767.81	13,642
Scope 2 (market based)	6,994.7	
Scope 1+2 (location based)	16,193.14	15,969
Scope 1+2 (market based)	11,420.03	

(B3 – 30a-b)

In 2023 no differentiation was made between location- and market-based Scope 2 emissions, therefore there is only one comparable value available. Considering the market-based emissions, we were able to achieve a reduction of 28 % compared to 2023.

	2024	2023
Scope 3	447,831.69	429,454.29
Scope 1+2 (location based)	16,193.14	15,969
Scope 1+2 (market based)	11,420.03	
Total (location based)	464,024.83	445,423.29
Total (market based)	459,251.72	

(C – 50)



The Scope 1+2 emission intensity was 0.0000259 tCO₂e/€ in 2024, which is a small increase compared to 0.0000248 tCO₂e/€ in 2023. The total emission intensity was 0.0007430 tCO₂e/€ compared to 0.0006905 tCO₂e/€ in 2023. (B3 – 31) The increase can be explained by higher emissions arising from expanded production activities as well as enhancements in data quality.

TARGETS AND CLIMATE TRANSITION

As part of our commitment to climate responsibility and long-term value creation, we have defined two strategic reduction targets, aligned with our overall sustainability roadmap:

1. Group-wide net-zero target: We aim to achieve CO₂-neutrality by 2039 across all Scopes. This goal aligns with targets of leading OEMs and reflects the ambition to take full accountability for direct and indirect emissions throughout the value chain.

2. Neutrality for European operations (Scope 1 & 2): As a major milestone on the road to decarbonization, we aim to achieve neutrality for our European operations in 2035. This includes indirect emissions from purchased energy

(Scope 2) and all direct emissions from owned or controlled sources (Scope 1). (C3 – 54a)

The targets are based on our 2022 emission figures. Total emissions were at 364,569 tons of CO₂equivalents. European Scope 1 and 2 emissions were at 14,747 tons of CO₂equivalents, which accounted for almost 80 % of reported Scope 1 and 2 emissions in 2022. (C3 – 54b-d)

L+W plans to achieve these targets by purchasing electricity from renewable sources and expanding self-generation of electricity. We aim to improve this where possible and resort to energy compensation measures in the meantime. Furthermore, we plan to optimize our processes to make them more efficient. (C3 – 54e)



Target	Carbon neutrality	Carbon neutrality
Base year	2022	2022
Base year value	364,569 t CO ₂ e	14,747 t CO ₂ e
Target Year	2039	2035
Target Type	Net zero	Net zero
Coverage	All scopes	Scopes 1 and 2
Scale	Company-wide	European operations

(C – 50)

ENVIRONMENTAL SUSTAINABILITY

These targets reflect our commitment to aligning with global climate ambitions and reducing our environmental impact across the value chain.

As of the end of 2024, we have made significant progress toward our Scope 1 and 2 target: emissions from our European production sites have been reduced by 50 % compared to the base year. This reduction

was primarily driven by energy efficiency improvements and a gradual shift to renewable electricity sources. We are on track to meet the 2035 milestone and are currently planning additional measures to further decarbonize our operations.

Since the base year, our overall carbon footprint has evolved alongside business growth, and we remain focused on reducing emissions intensity through targeted initiatives. While this highlights the challenges of decarbonizing complex value chains, it also strengthens our focus on supply chain engagement, emissions transparency, and the integration of climate criteria into procurement and logistics decisions. We are intensifying efforts to reverse

2039



CO₂ neutral footprint



 **LINDE +
WIEMANN**

this trend and are committed to a clear, measurable path toward full carbon neutrality by 2039. In line with these efforts, we are currently in the process of developing a comprehensive climate transition plan. This plan will serve as a strategic road-

map to guide the implementation of our climate targets and ensure that emission reductions are embedded across all relevant business areas. It forms an integral part of our broader preparation for the upcoming CSRD requirements which we

aim to fully implement by 2026. The transition plan will help us translate long-term goals into actionable steps, monitor progress more effectively, and continue to improve our overall sustainability performance. (C3 – 56)

CLIMATE RISKS

In parallel with the preparation of this report, we are conducting a comprehensive analysis of climate-related Impacts, Risks, and Opportunities (IROs) as part of the double materiality assessment required under the Corporate Sustainability Reporting Directive (CSRD). This process will enable us to identify the most material sustainability topics for our company, prioritize them, and integrate climate-related considerations more effectively into our risk management and strategic decision-making processes. (C4 – 57&58)



POLLUTION

L+W is committed to prevent pollution of air, water and soil across all our operations in Europe, South Africa and North America. We operate under a certified environmental management system in accordance with ISO 14001, which defines strict internal procedures and controls to ensure compliance with all applicable environmental regulations at national and local levels.

Our processes are regularly monitored and reviewed to avoid emissions or discharges that could have a harmful impact on the environment. Preventive measures and risk-based controls are implemented to minimise potential sources of pollution at all sites. No environmental incidents were reported in 2024.

We maintain close cooperation with relevant authorities and external

partners to ensure that environmental standards are consistently met and that all required permits and inspections are up to date. Through our management system, we ensure a proactive and systematic approach to environmental protection – including the safeguarding of air, water, and soil quality – even in the absence of reportable incidents or measurable emissions. (B4 – 32)

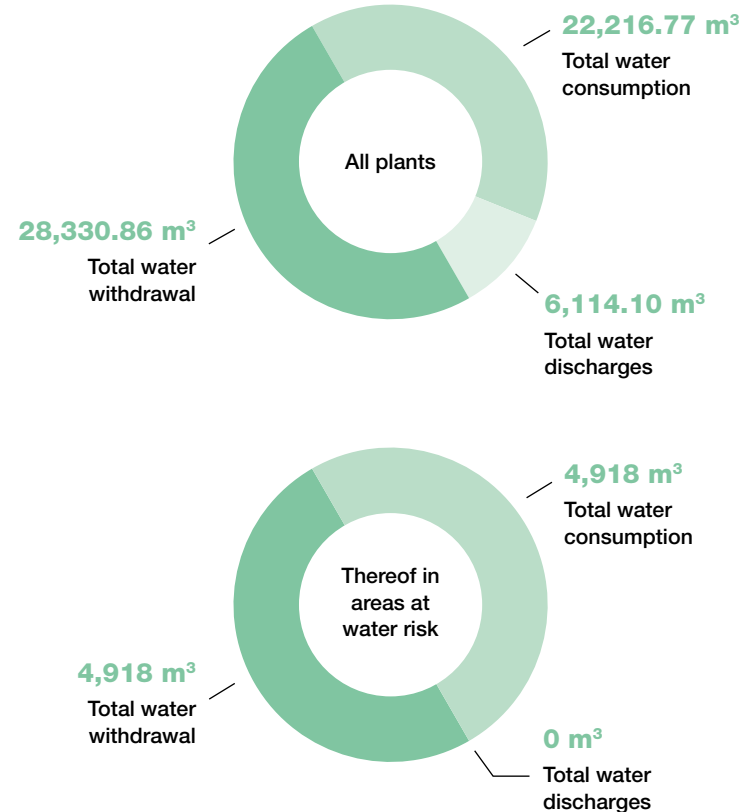
WATER

Water is a vital resource for both society and industry – and at L+W it is central to our operations. Ensuring responsible use and protection of water has a high priority for us. Our production plants are certified according to ISO 14001 and adhere to its strict environmental standards to promote responsible water management through our operations. We reuse and recycle process water multiple times to reduce our overall consumption.



As water is a shared and finite resource, we are committed to managing all types of water use responsibly – including process water, sanitary water, and any third-party water withdrawals and discharges. We proactively implement measures to prevent negative impacts, such as runoff, and work closely with local water suppliers to ensure full compliance with applicable water quality standards. Any water discharged from our facilities is cleaned and treated at a local wastewater treatment plant, ensuring that water quality is preserved.

In 2024 L+W withdrew 28,330.86 m³ of water, thereof 4,918 m³ in areas at water risk. In 2023 water withdrawal was at 29,521.33 m³, thereof 3,517.33 m³ in areas at water risk. The higher water withdrawal from areas at risk is explained by a change in classification, as one production site that was outside a water-risk area in 2023 was newly classified within such an area in 2024. (B6 – 35)

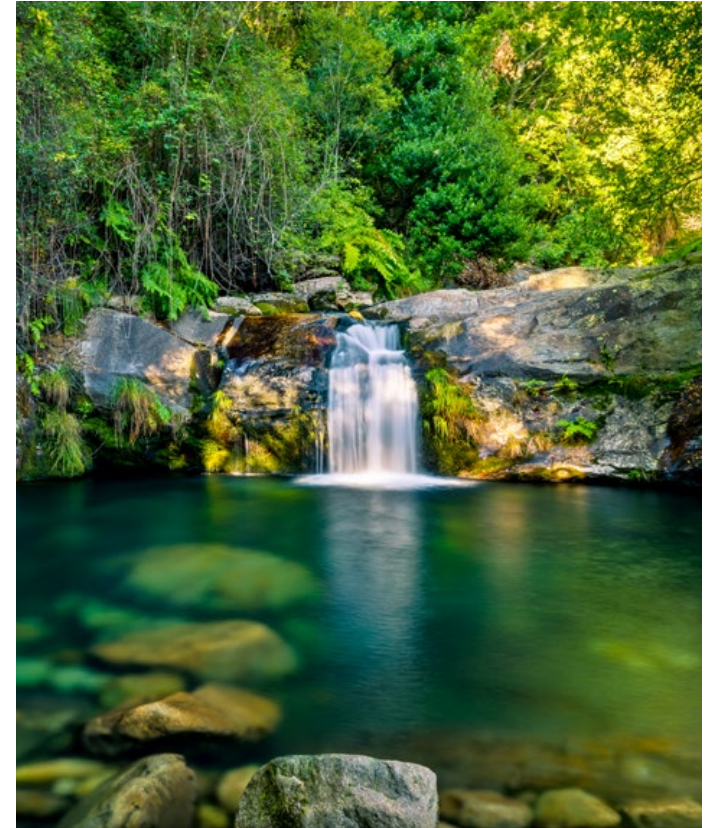


BIODIVERSITY

At Linde + Wiemann, we recognize the protection and preservation of natural ecosystems as an essential component of environmental responsibility. While our operations primarily take place in industrial and urban environments with limited direct impact on biodiversity, we are aware of the broader ecological footprint of our activities across the value chain. Therefore, we aim to minimize any negative effects on nature and biodiversity through responsible resource management, strict environmental standards, and sustainable production practices. Our environmental management systems, aligned with ISO 14001, ensure compliance with all applicable environmental regulations and promote continuous improvement in reducing emissions, waste, and resource consumption. Particular attention is given to avoiding contamination of soil and water and to reducing waste streams that could indirectly affect surrounding habitats.

Among our global locations, only our production plant in South Africa is an area identified as having biodiversity relevance. The site, covering approximately 3.86 hectares, operates under stringent local and international environmental requirements to minimize our impacts on the surrounding ecosystems. Regular monitoring and compliance with all applicable environmental permits guarantee that our operations remain fully aligned with the principles of biodiversity protection. (B5 – 33)

We also engage in ongoing initiatives to promote circularity, such as the re-use of production materials and the recycling of oils and packaging, which contribute to conserving natural resources. Through these measures, Linde + Wiemann contributes to the preservation of biodiversity – not through large-scale land management, but by ensuring that every stage of our industrial process operates with the highest environmental responsibility and care for natural systems.



CIRCULAR ECONOMY

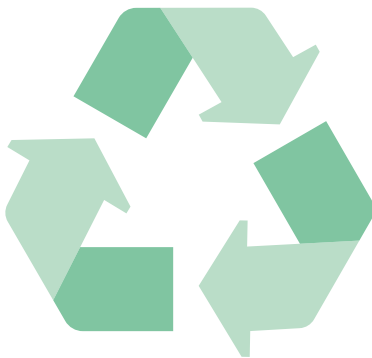
Steel, our primary raw material, is fully recyclable. Wherever technically feasible, we prioritize the use of steel containing a higher proportion of secondary material. Our components are engineered for durability, typically remaining in vehicles throughout their lifecycle without requiring replacement. Through the use of precisely cut steel coils for the roll-forming processes, we minimize production waste. Metal scrap generated from stamping processes is recycled by certified external service providers, ensuring it remains within the circular economy. Additionally, the adoption of reusable transport crates has significantly reduced reliance on disposable packaging.

We are committed to continuous improvement in waste reduction. Our local quality management teams systematically collect and analyse data to enhance waste and water management practices, promoting the sustainable use of natural resources across all operations. (B7 – 37)

WASTE

In 2024, our operations generated 54,261.75 t of non-hazardous waste and 675.72 t of hazardous waste. By comparison, in 2023, L+W produced 58,592.52 t of non-hazardous waste and 550.03 t

of hazardous waste. The majority of this waste is either recycled or repurposed, effectively diverting it from disposal. Detailed figures are presented in the table below. (B7 – 38a-b)



2024 Waste generated [metric tons]

Non-hazardous waste

54,089.25 t Waste diverted to recycle or reuse

172.5 t Waste directed to disposal

Hazardous waste

36.14 t Waste diverted to recycle or reuse

639.58 t Waste directed to disposal

Our non-hazardous waste diverted to recycle, or reuse contains the following waste types as defined by the European Waste Catalogue:

07 02 13	Waste plastic	17 04 05	Iron and steel
08 03 18	Waste printing toner other than those mentioned in 08 03 17	17 04 11	Cables other than those mentioned in 17 04 10
12 01 01	Ferrous metal filings and turnings	17 09 04	Mixed construction and demolition wastes other than those mentioned in 17 09 01, 17 09 02 and 17 09 03
12 01 02	Ferrous metal dust and particles	18 01 09	Medicines other than those mentioned in 18 01 08
12 01 03	Non-ferrous metal filings and turnings	20 01 01	Paper and cardboard
12 01 99	Wastes not otherwise specified	20 01 36	Discarded electrical and electronic equipment other than those mentioned in 20 01 21, 20 01 23 and 20 01 35
15 01 01	Paper and cardboard packaging	20 01 38	Wood other than that mentioned in 20 01 37
15 01 02	Plastic packaging	20 01 39	Plastics
15 01 03	Wooden packaging	20 01 40	Metals
15 01 06	Mixed packaging	20 02 01	Biodegradable waste
17 01 07	Mixtures of concrete, bricks, tiles and ceramics other than those mentioned in 17 01 06	20 03 01	Mixed municipal waste
17 02 01	Wood	20 03 99	Municipal wastes not otherwise specified
17 02 03	Plastic		
17 04 01	Copper, bronze, brass		
17 04 02	Aluminium		



Our hazardous waste diverted to recycle, or reuse contains the following waste types as defined by the European Waste Catalogue:

06 01 02*	Hydrochloric acid
06 01 05*	Nitric acid and nitrous acid
80 49 99	Wastes not otherwise specified (wastes from MFSU of adhesives and sealants (including waterproofing products)
11 01 09*	Sludges and filter cakes containing hazardous substances
13 01 10*	Mineral based non-chlorinated hydraulic oils
13 02 04*	Mineral-based chlorinated engine, gear and lubricating oils
13 02 05*	Mineral-based non-chlorinated engine, gear and lubricating oils
15 01 10*	Packaging containing residues of or contaminated by hazardous substances
15 02 02*	Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances
16 06 01*	Lead batteries
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 unsorted batteries and accumulators containing these batteries

Our non-hazardous waste directed to disposal contains the following waste types as defined by the European Waste Catalogue:

12 01 17	Waste blasting material other than those mentioned in 12 01 16
20 01 01	Paper and cardboard
20 01 39	Plastics
20 03 01	Mixed municipal waste
20 03 99	Municipal waste not otherwise specified



Our hazardous waste directed to disposal contains the following waste types as defined by the European Waste Catalogue:

06 01 02*	Hydrochloric acid	13 01 10*	Mineral based non-chlorinated hydraulic oils	16 05 06*	Laboratory chemicals, consisting of or containing hazardous substances, including mixtures of laboratory chemicals
06 01 05*	Nitric acid and nitrous acid	13 02 05*	Mineral-based non-chlorinated engine, gear and lubricating oils	16 05 08*	Discarded organic chemicals consisting of or containing hazardous substances
06 01 06*	Other acids	13 05 02*	Sludges from oil/water separators	16 07 08*	Wastes containing oil
08 01 11*	Waste paint and varnish containing organic solvents or other hazardous substances	13 05 03*	Interceptor sludges	16 10 01*	Aqueous liquid wastes containing hazardous substances
08 04 09*	Waste adhesives and sealants containing organic solvents or other hazardous substances	13 05 08*	Mixtures of wastes from grit chambers and oil/water separators	17 06 03*	Other insulation materials consisting of or containing hazardous substances
08 04 99	Wastes not otherwise specified (wastes from MFSU of adhesives and sealants (including waterproofing products))	13 07 03*	Other fuels (including mixtures)	17 06 05*	Construction materials containing asbestos
11 01 05*	Pickling acids	13 08 02*	Other emulsions	19 12 04	Plastic and rubber
11 01 09*	Sludges and filter cakes containing hazardous substances	14 06 03*	Other solvents and solvent mixtures	20 01 21*	Fluorescent tubes and other mercury-containing waste
11 01 11*	Aqueous rinsing liquids containing hazardous substances	15 01 10*	Packaging containing residues of or contaminated by hazardous substances	20 01 33*	Batteries and accumulators included in 16 06 01, 16 06 02 or 16 06 03 and unsorted batteries and accumulators containing these batteries
12 01 09*	Machining emulsions and solutions free of halogens	15 02 02*	Absorbents, filter materials (including oil filters not otherwise specified), wiping cloths, protective clothing contaminated by hazardous substances		
12 01 16*	Waste blasting material containing hazardous substances	16 05 04*	Gases in pressure containers (including halons) containing hazardous substances		

INPUT OF PRIMARY MATERIALS

The production of our components relies on the primary materials steel, stainless steel, and aluminium. Wherever possible, we source these materials from local suppliers within

the country of the production plant to minimize CO₂ emissions associated with transportation. In 2024, the following quantities of materials were procured for production:

Country	Material	Inflow [Metric tons]	2023 inflow [Metric tons]
Germany	Steel	97,282	97,829
	Aluminium	1,067	1,305
	Stainless steel	247	
Czechia	Steel	7,050	7,029
	Aluminium	39	57
	Stainless steel	109	
Spain	Steel	54,116	58,071
	Aluminium	0	0
	Stainless steel	330	



Country	Material	Inflow [Metric tons]	2023 inflow [Metric tons]
South Africa	Steel	1,285	1,248
	Aluminium	0	0
	Stainless steel	0	
United States	Steel	8,824	
	Aluminium	372	
	Stainless steel	0	
Hungary	Steel	3,536	2,467
	Aluminium	0	0
	Stainless steel	0	

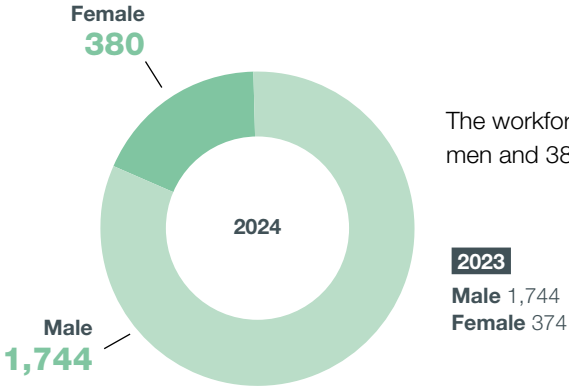
(B7 – 38c)

EMPLOYEES

At the end of 2024, L+W employed a total of 2,124 people, comprising 139 employees on temporary contracts and 1,985 on permanent contracts. (B8 – 39a)



	Self-employed	Temporary workers provided by undertakings
2024	1	115
2023	3	167



The workforce consisted of 1,744 men and 380 women. (B8 – 39b)



For a detailed breakdown by country of employment contract, please refer to the table below (B8 – 39c).

	Germany	Spain	Czech Republic	South Africa	USA	Hungary
2024	1,071	316	309	271	115	42
2023	1,082	327	334	270	104	31

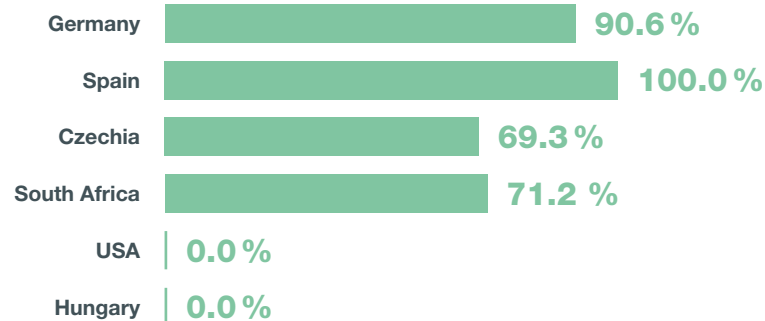
The fluctuation rate was at 12.1 % compared to 9.8 % in 2023. (B8 – 40)

L+W places a strong emphasis on long-term employee development and retention. Wherever feasible, apprentices are offered continued employment following the successful completion of their training. We aim to cultivate enduring relationships with our employees based on mutual trust, respect, and professional growth. By fostering a supportive and inclusive work environment, L+W ensures equal access to opportunities and strives to attract individuals of all genders to its apprenticeship and career programs. All employees are paid adequate wages, in line with and above applicable benchmarks and national minimum wages. (B10 – 42a) Extra and atypical working hours are paid according to the respective collective bargaining agreements.

The gender pay gap stands at 15.8% in 2024, representing a slight increase from 14.1% in 2023 (B10 – 42b). (Our unadjusted gender pay gap currently stands at 15.8%. This figure represents the overall average difference in earnings between women and men and does not take into account factors such as role, experience, or working hours. We see this

as an important metric for reflection and are continuously working on initiatives to promote equitable compensation, foster diversity, and ensure equal opportunities across all levels of our organization.) In 2024, 79.7 % of our employees were covered by collective bargaining agreements. In the previous year, 82.5 % were covered. (B10 – 42c)

Employees under collective bargaining agreement



Work life balance

At our company, we recognize that a healthy balance between professional responsibilities and personal life is essential for the well-being, motivation, and long-term engagement of our employees. In today's evolving work environment, where individual needs and life situations differ, we are committed to creating a corporate culture that supports flexibility, inclusion, and family-friendliness.

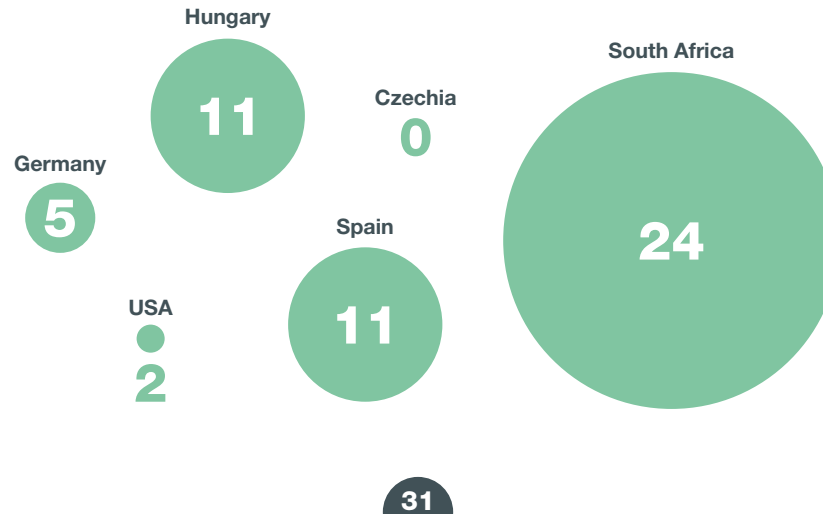
To help employees align their professional and personal responsibilities, we offer a range of flexible work arrangements. These include flexible working hours, mobile work options, and part-time models that enable greater autonomy in everyday work life. We also foster an open and supportive environment for employees with family or caregiving responsibilities, regardless



of their individual circumstances. The expansion of remote and hybrid work models has further enhanced our ability to provide individualized solutions. Our home office framework allows employees to organize their work in ways that promote both productivity and personal well-being. Through these measures, we aim to support a modern, inclusive working culture that values both contribution and quality of life.

Our employees are entitled to family-related leave through social policy, collective bargaining agreements and/or legal requirements. In 2024, 53 employees took family-related leave, 29 men and 24 women. Another example of this is the option provided by our collective bargaining agreement to take additional days off to take care of children or relatives with special care needs.

Number of employees that took family-related leave



On average L+W employees received 7.5 hours of training in 2024, which corresponds to the previous year's figures. The breakdown by gender can be found in the table below. (B10 – 42d)

Male



Female



Continuous training and education of our employees is a priority at L+W. This is fundamental to maintain our commitment to innovation and product quality. A highly educated workforce is a key factor to gain strategic advantages in the market. With our apprenticeship program and the option for dual study degree programs, we are dedicated to fostering future talent and providing career growth opportunities for the workforce of tomorrow.



DIVERSITY AND INCLUSION

Diversity and inclusion are fundamental to our success and sustainability. L+W is committed to fostering a workplace and leadership culture in which every individual is valued and empowered. We promote an inclusive environment through education, awareness, and supportive policies. By embracing diverse perspectives, we enhance collaboration, drive innovation, and create positive outcomes for employees, customers, and the communities we serve. We value diversity in all its forms and are committed to creating an inclusive work environment where everyone has the opportunity to thrive – regardless of physical, mental, or sensory abilities. Employing people with disabilities is an important part of this commitment and reflects our broader approach to equal opportunity and participation.

Inclusion is not only a responsibility but also a strength that enriches our company through a wider range of perspectives, experiences, and skills. In 2024, 3.4 % of our workforce were employees with a recognized disability. In the previous year this figure was at 2.2 %. This underlines our dedication to inclusion as a lived practice, not just a policy. We continue to support our colleagues through accessible workplaces, inclusive Human Resources (HR) practices, and an open, respectful corporate culture.

3.4 %

**OF OUR WORKFORCE WERE
EMPLOYEES WITH A
RECOGNIZED DISABILITY**

HEALTH AND SAFETY

At Linde + Wiemann the health, safety, and well-being of every individual associated with our operations are non-negotiable and fundamental to our corporate responsibility. We provide a secure and healthy workspace across all our global sites – a commitment upheld by our comprehensive Occupational Health and Safety (OHS) management system certified according to ISO 45001.

OHS Management and Governance

Our robust OHS strategy is built upon the pillars of transparency, collaboration, and consistent communication. A crucial element of our governance structure is the Health and Safety Committee. This cross-functional body convenes quarterly to facilitate

a structured exchange of information and coordinate highly effective accident-prevention measures in our daily operations. The Committee's strength lies in the diverse expertise of its members, which include local OHS representatives, company physicians, HR representatives, plant representatives, and local union representatives (where applicable). This holistic approach ensures that safety considerations are integrated at all levels of our organization.

Performance Monitoring and Continuous Improvement

We maintain vigilant oversight of our safety performance using metrics and Key Performance Indicators (KPIs), such as the Lost Time Injury Rate (LTIR).

- Data Review: OHS performance data is rigorously reviewed monthly.
- Accountability and Tracking: Any identified deviations from established safety targets, alongside the specific corrective actions implemented to address them, are formally documented and tracked within our OHS system log. This systematic approach ensures both accountability and a mechanism for continuous improvement in our safety protocols.

Fostering a Safety Culture through Training

A proactive safety culture is the cornerstone of effective accident prevention, and it is strongly supported by our comprehensive training programmes.

- Mandatory training: all personnel, including non-employees and contractors working at L+W sites must complete

mandatory OHS training prior to commencing their activities.

- Refresher course: we conduct annual refresher courses to ensure knowledge retention and raise ongoing awareness regarding specific occupational hazards, high-risk activities, and updated safety-procedures.

We are proud to confirm that 100 % of our workforce, encompassing both employees and external personnel, is fully covered and integrated under the scope of our established OHS management system.

In 2024, L+W recorded 118 work-related accidents, corresponding to a rate of 6.90 accidents per 200,000 working hours. None of these incidents resulted in fatalities. By comparison, in 2023, 68 work-related accidents were reported, with a rate of 5.05 accidents per 200,000 working hours, and likewise, no fatalities occurred. (B9 – 41a-b)



POLICIES

All L+W employees are subject to the internal code of conduct, which outlines expectations for ethical and lawful behaviour in the workplace. In addition, there is a declaration of principles regarding human rights and environmental standards, which is published on our website. This declaration is aligned with internationally recognized frameworks such as the UN Guiding Principles on Business and Human Rights and the ILO Core Labour Standards.

These policies address key human rights and environmental topics including, but not limited to, child labour, forced labour, human trafficking, discrimination, accident prevention, information security and data protection, compliance, corruption and bribery, and environmental sustainability.

The human rights and environmental principles apply to all employees, including the extended or additional workforce, and are integrated into operational and procurement processes. Our supplier code of conduct reflects these standards and is required part of onboarding for all suppliers and service providers. (C6 – 61a-b)

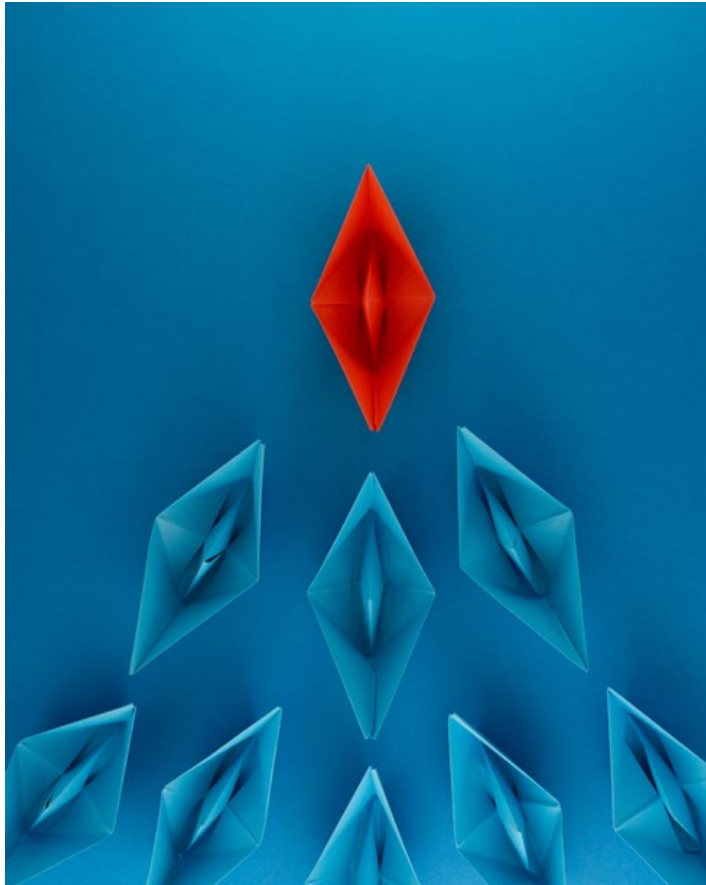


HUMAN RIGHTS

Respect for human rights is a fundamental principle of our business conduct and an integral part of how we understand responsible entrepreneurship. We are aware of the potential for business activities to be connected to severe human rights impacts, either directly or indirectly, and we take this responsibility very seriously. We are committed to identifying and addressing such risks with the necessary care and attention.

For the reporting period, we confirm that no severe negative human rights incidents have been identified or confirmed in connection with our operation or business relationships. Consequently, no remedial measures were required. We remain committed to fostering a responsible and respectful environment throughout our activities and will continue to pay close attention to any developments that may require action. (C7 – 62a-b)

No confirmed incidents affecting workers in the value chain, impacted communities, consumers, or end-users, have come to our attention. (C7 – 62c)



GOVERNING BODIES

The Management Board serves as the highest executive authority within our organization, responsible for defining the strategic direction of the company while ensuring compliance with all applicable laws and regulations. Its primary goal is to create long-term value for all stakeholders in a sustainable and responsible manner.

Our board consists of the Chief Operating Officer (COO), the Chief Financial Officer (CFO), and the Chief Procurement Officer (CPO). In 2024 these positions were occupied by men. (C9 – 65)

The board's responsibilities span a wide range of areas, including oversight of corporate strategy, risk management, corporate culture, governance practices, shareholder engagement, environmental impact, social responsibility, and key business decisions.

COMPLIANCE

We are committed to conducting our business with integrity and in compliance with all applicable laws and regulations, including those relating to anti-corruption and anti-bribery. Corruption and bribery undermine trust, distort markets, and pose serious legal and reputational risks. As such, we maintain a clear stance of zero tolerance toward any form of corrupt behavior.

For the reporting period, we confirm that there were no convictions or fines related to corruption or bribery involving our company. (B11 – 43) We continue to promote a culture of transparency and accountability and remain vigilant in preventing, detecting, and addressing any potential misconduct.

POLICIES AND PRACTICES

As a supplier to the automotive industry specializing in steel processing, we are acutely aware of the environmental impact associated with steel production and transformation. At the same time, we see great potential for innovation and progress through more efficient use of materials, closed-loop recycling, and decarbonization of our operations. Contributing to a more sustainable economy is both a responsibility and a strategic goal for our company.

Our sustainability-related practices are guided by several internal policies, which reflect our commitment to responsible business conduct. Our environmental policy defines our approach to environmental responsibility, eco-friendly production, and

waste reduction. In addition, our energy policy outlines the principles of our energy management system and supports continuous improvements in energy performance. To ensure a safe and healthy working environment, we have implemented a health and safety policy that is integral to our operations. All these policies are aligned with our certified management systems in accordance with ISO 14001, ISO 45001, and ISO 50001, and are publicly available on our website. (B2 – 26b, C2 – 48) Targets are an important part of our management systems and are set during the respective management system reviews. (B2 – 26d) In operational terms, we are continuously optimizing cutting, forming,



GOVERNANCE

and finishing processes to reduce scrap and improve resource efficiency. We cooperate with our suppliers to promote the use of low-emission or recycled steel where feasible and to ensure compliance with environmental and social standards throughout the value chain. (B2 – 26a, C2 – 48)

As part of our ongoing commitment to sustainability, we are planning to introduce a company-wide training for all employees. The aim is to raise awareness of environmental and social issues relevant to our operations and to encourage more sustain-

able behavior in everyday work routines. By involving all employees, we want to ensure that everyone is part of the process – because sustainability can only be achieved through collective effort. (B2 – 26c, C2 – 48)

The training will cover key topics such as energy efficiency, greenhouse gas emissions, and our sustainability goals as a company. This is intended to strengthen internal engagement and awareness and build a shared understanding of how each individual can contribute to our transition towards a more sustainable business.



WHISTLEBLOWING MECHANISM

To support transparency and accountability, L+W has implemented a whistleblowing mechanism that is accessible not only to employees and business partners but also to any external third party. This mechanism allows for anonymous reporting of any suspect-

ed violations of human rights, ethical standards, or legal requirements. It is available in all official languages of the countries where we operate production sites and is accessible via our website and intranet. Going forward, we will continue to build on our existing policies

and practices to uphold and promote human rights throughout our activities. We take great effort to comply with highly recognized international standards as part of our commitment to responsible business conduct. (C6 – 61c)



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 technologies 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.

Emissions Data, Calculation, Methodology:

Many of our local energy providers were able to provide us with emission factors for the consumed energy to calculate market-based Scope 2 emissions. Where specific factors were not available however, location-based factors were used for the calculation of market-based Scope 2 emissions as well. Scope 3 emissions are estimated using a company-specific methodology based on GHG Protocol.

Please note that some of the 2023 figures presented in this report have been recalculated to correct minor calculation errors identified after publication of the 2023 report. As a result, these figures may differ slightly from those previously reported.

No carbon offsetting was applied for the reporting year 2024. All reported emissions refer to gross values and reflect actual, unabated emissions. As of 2025, we plan to make selective use of certified offsetting instruments in cases where direct emission reductions are temporarily not feasible – for example, due to limited availability of renewable energy at certain sites. These measures will be transparently reported and used strictly as a complementary element in line with our reduction-first approach.