

G. NON-FINANCIAL GROUP DECLARATION

ESRS 2 – General Disclosures

General basis for preparation of sustainability statements

STRATEC SE has voluntarily prepared a Group Sustainability Statement consistent with the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 – Corporate Sustainability Reporting Directive (CSRD) – for the 2025 financial year (01.01.2025 – 12.31.2025) and has prepared a Non-Financial Group Declaration to meet the requirements of § 315b and § 315c of the German Commercial Code (HGB).

Pursuant to § 289d HGB, this Non-Financial Group Declaration has been prepared on the full basis of the first sentence of the European Sustainability Reporting Standards (ESRS) as the framework. No other frameworks or standards have been referred to.

Consistent with the requirements of the Corporate Sustainability Reporting Directive, the Sustainability Statement of STRATEC SE has been prepared on a consolidated basis. The scope of consolidation referred to in the Sustainability Statement corresponds to STRATEC's scope of consolidation in its consolidated financial statements. The Sustainability Statement covers 100% of all operating locations and, to the extent required by the CSRD, all necessary sections of the upstream and downstream value chains. STRATEC has not drawn on the option of omitting to provide specific information referring to intellectual property, know-how, or innovation results. On July 11, 2025, the European Commission adopted a Delegated Act amending ESRS Set 1 (Delegated Regulation (EU) 2023/2772). The objective of this "quick fix" is to ease the burden on so-called Wave 1 companies by offering further transitional relief measures for sustainability reporting for the 2025 and 2026 reporting years. STRATEC drew on these transitional relief measures.

Supplementary disclosures to meet reporting obligations under commercial law

The five aspects stated in the German Commercial Code (HGB) have been addressed in the ESRS as follows:

- "Environmental concerns" aspect addressed by:
 - ESRS E1, Subtopics of "Climate change adaptation", "Climate change mitigation", "Energy"
 - ESRS E5, Subtopics of "Resource inflows, including resource use", "Resource outflows related to products and services"
- "Employee concerns" aspect addressed by:
 - ESRS S1, Subtopics of "Working conditions", "Equal treatment and opportunities for everyone"
 - ESRS S2, Subtopics of "Working conditions", "Other work-related rights"
- "Social concerns" aspect addressed by:
 - ESRS S4, Subtopic of "Consumers and end users"
- "Respect for human rights" aspect addressed by:
 - ESRS S1 and S2 overall
- "Combating corruption and bribery" aspect addressed by:
 - ESRS G1, Subtopic of "Corruption and bribery"

There are no material risks resulting from our own operations or from business relationships, products, and services that are very likely to have severe negative impacts on non-financial aspects pursuant to § 289c HGB.

The most important non-financial metric referred to in managing the company is the number of employees.

Disclosures in relation to specific circumstances

No changes have arisen either in the preparation or in the presentation of sustainability information compared with the previous year. Any material errors identified for previous periods or changes of methods are described as appropriate in the topical standards.

STRATEC has not deviated from the CSRD definition of the short-term (maximum 1 year), medium-term (1-5 years), and long-term (more than 5 years) time horizons.

For the action plans and measures presented in this report, only material operating expenditure (OpEx) and/or capital expenditure (CapEx) have been reported.

Material expenditure is defined as involving monetary amounts of > € 1 million per action plan/measure. Accordingly, expenditure falling short of this threshold has not been included for the disclosures on MDR-A 69 and EI § 29.

The estimation methodology and associated measurement uncertainty are stated in the respective standard. Estimates inherently involving a higher degree of measurement uncertainty relate in particular to Scope 3 emissions, as these were partly determined by reference to spend-based emission factors. Furthermore, as an OEM partner STRATEC does not have access to any exact information to determine the product life-cycles required for emissions category 3.11 or for the disclosure requirement E5 § 36 a).

Governance

The role of the administrative, management, and supervisory bodies

German stock corporation law provides for a two-tier system to administrate the company. STRATEC SE has a dualistic management system of this kind, in which the Board of Management and the Supervisory Board work closely together in the interests of the company. The company is on the one hand managed by the Board of Management and on the other hand supervised by the Supervisory Board. The Board of Management manages the company under its own responsibility and in the interests of the company, i.e. also accounting for the concerns of shareholders, its workforce, and other groups associated with the company, and plays the key role in determining corporate policies and corporate governance with the objective of sustainable value creation.

The Board of Management of STRATEC SE consists of four executive members. These include the Chair of the Board of Management (CEO) and three further members. The Board of Management does not include any non-executive members. Of the members of the Board of Management of STRATEC SE, 75% are men and 25% are women. No competence profile is in place to govern the composition of the overall Board of Management of STRATEC SE. The members of the Board of Management of STRATEC SE nevertheless possess in-depth expertise and long-term experience in corporate management, strategy, and corporate policy.

The Supervisory Board of STRATEC SE comprises five non-executive members. These include the Chair of the Supervisory Board, the Deputy Chair of the Supervisory Board, and three further members. Pursuant to the competence profile governing the composition of the overall Supervisory Board, three of its five members

have management experience at an industrial company. Furthermore, two of the five Supervisory Board members have longstanding experience with international business transactions or expertise in the field of medical technology or another area of technology. In addition, one Supervisory Board possesses expertise in the field of IT, cybersecurity, and AI. Members of the Board of Management and the Supervisory Board have longstanding experience in the market for in-vitro diagnostics, which is characterized by a high degree of internationalization. This expertise which, due to the structure of the market, is highly focused on Europe and the US, is a highly relevant factor given the company's location focus.

STRATEC SE is not subject to co-determination. The Supervisory Board therefore exclusively consists of shareholder representatives. The Supervisory Board comprises 80% male and 20% female members. Furthermore, 100% of the Supervisory Board members are independent.

The Board of Management of STRATEC SE consisted of the following members in the 2025 financial year:

- **Marcus Wolfinger**, Remchingen, Germany
CEO, Graduate in Business Administration
- **Dr. Georg Bauer**, Salzburg, Austria
Director of Sales, Doctorate in Chemistry
- **Tanja Bücherl**, Amberg, Germany
(since November 1, 2025)
CFO and HR Director, Bachelor of Business Administration
- **Dr. Claus Vielsack**, Birkenfeld, Germany
Director of Product Development,
Doctorate in Chemistry

The Supervisory Board comprises the following members:

- **Prof. Dr. Georg Heni**, Freudenstadt, Germany
Chair of Supervisory Board
- **Dr. Frank Hiller**, Feldafing, Germany
Deputy Chair of Supervisory Board
- **Dr. Patricia Geller**, Hanover, Germany
Member of Supervisory Board
- **Ralf Leistner**, Tutzing, Germany
(since August 21, 2025)
Member of Supervisory Board
- **Dr. Rolf Vornhagen**, Langen, Germany
Member of Supervisory Board

Materiality aspects relating to corporate social responsibility (CSR) are continually evaluated and amended in line with changes in circumstances. The opportunities and risks related to topics in the field of corporate social responsibility are regularly evaluated and continually monitored within the risk management system. At STRATEC, the terms “corporate social responsibility” and “sustainability” are used on a synonymous basis and accordingly applied in this report.

Sustainability targets are components of the targets stipulated by the Supervisory Board for the Board of Management. Both the Board of Management and the Supervisory Board are regularly informed about the respective degree of target achievement. If material, sustainability-related risks are reported to the Board of Management and Supervisory Board in the risk report. The Board of Management in turn stipulates targets for the managers in the first management level. Furthermore, the Board of Management is informed and advised about sustainability topics via the ESG Board (see “ESRS SI – Own workforce: Material impacts, risks, and opportunities, and their interaction with strategy and business model”) and in particular via the department head responsible for sustainability.

The Board of Management and Supervisory Board also review the availability of suitable skills and specialist expertise to monitor sustainability aspects by performing an extensive analysis of the competencies and qualifications available among the company’s workforce. This is achieved by way of internal assessments, training, and, if appropriate, by seeking external advice. These skills and specialist expertise are crucial to understanding and reacting appropriately to the company’s material impacts, risks, and opportunities in connection with sustainability.

Information provided to and sustainability matters addressed by the undertaking’s administrative, management, and supervisory bodies

The Board of Management of STRATEC SE is informed about the material impacts, risks, and opportunities, implementation of the due diligence obligation in the field of sustainability, and the results and effectiveness of the strategies, actions, parameters, and targets adopted and is also notified whenever these are updated. The Board of Management addressed the findings of the materiality assessment, and thus all material impacts, risks, and opportunities, and approved these. The Board of Management is informed by the Head of Investor Relations, Sustainability & Corporate Communications, as well as in the audit steps involved in preparing the Annual Report. The Board of Management discharges its reporting obligations towards the Supervisory Board. Sustainability topics and the related material impacts, risks, and opportunities are firmly integrated into the corporate strategy.

Integration of sustainability-related performance in incentive schemes

The sustainability targets are stipulated by the Supervisory Board for the Board of Management in long-term incentive programs, as well as in contractual agreements with the members of the Board of Management. If necessary, these targets are broken down in further detail and passed on as appropriate to the next management level. As it only receives fixed remuneration, the Supervisory Board does not have any corresponding targets or incentives. Each year, the Supervisory Board sets specific targets for the Board of Management with various degrees of achievement. Examples of performance parameters include diversity, emissions reductions, the development of sustainable technologies, and the development of sustainable products. The objectives set for 2025 related in particular to employer attractiveness, the quality of sustainability reporting, and assessments of the company’s sustainability performance by external rating providers. In terms of their definitions and time horizons, however, these targets are not congruent with the CSRD-related targets set out in the “Parameters and targets” section.

Statement on due diligence

Core elements of due diligence obligation	Chapter in Sustainability Statement
a) Embedding due diligence in governance, strategy, and business model	<ul style="list-style-type: none"> • ESRS 2 – “The role of the administrative, management, and supervisory bodies” • ESRS 2 – “Integration of sustainability-related performance in incentive schemes” • ESRS 2 – “Material impacts, risks, and opportunities, and their interaction with strategy and business model”
b) Engaging with affected stakeholders in all key steps of the due diligence	<ul style="list-style-type: none"> • ESRS 2 – “Information provided to and sustainability matters addressed by the undertaking’s administrative, management, and supervisory bodies” • ESRS 2 – “Interest and view of stakeholders, description of the process to identify and assess material impacts, risks, and opportunities”
c) Identifying and assessing adverse impacts	<ul style="list-style-type: none"> • ESRS 2 – “Description of the process to identify and assess material impacts” • ESRS 2 – “Risks and opportunities and material impacts, risks, and opportunities, and their interaction with strategy and business model”
d) Taking action to address these adverse impacts	<ul style="list-style-type: none"> • ESRS E1 – “Actions and resources in relation to climate change policies” • ESRS E1 – “Transition plan for climate change mitigation” • ESRS E5 – “Actions and resources related to resource use and circular economy” • ESRS S1 – “Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions” • ESRS S2 – “Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions” • ESRS S4 – “Taking action on material impacts on patients, and approaches to managing material risks and pursuing material opportunities related to patients, and effectiveness of those actions” • ESRS G1 – “Business conduct policies and corporate culture, corruption and bribery”
e) Tracking the effectiveness of these efforts and communicating	<ul style="list-style-type: none"> • ESRS E1 – “Metrics and targets” • ESRS E5 – “Metrics and targets” • ESRS S1 – “Metrics and targets” • ESRS S2 – “Metrics and targets” • ESRS S4 – “Metrics and targets” • ESRS G1 – “Metrics and targets”

Risk management and internal checks on sustainability reporting

As a company with international operations, the STRATEC Group faces various challenges in its sustainability reporting. To address these challenges, STRATEC’s risk management system forms part of its corporate management. It is based on an internal control system (ICS), policies and principles governing corporate compliance, and an early-warning risk identification system. The process for preparing the Non-Financial Group Declaration already forms part of the existing ICS.

Strategy

Strategy, business model, and value chain

STRATEC plans, designs, and manufactures automation solutions for highly regulated laboratory markets. As an OEM partner, STRATEC works together with leading companies in the in-vitro diagnostics and life sciences industries. The Group’s range of services comprises both hardware solutions, software solutions, and related consumables, as well as independently marketed consumables. These products are frequently combined into fully integrated system solutions and often approved for sale together with partners’ test reagents.

The goods and services offered can be subdivided into four main categories. As in the 2024 financial year, the largest share of total sales in the 2025 financial year was contributed by Service Parts and Consumables. By analogy with the previous year, Analyzer Systems accounted for the second-largest share. In addition, STRATEC offers Development and Services. STRATEC’s customers, which are predominantly European and North American companies, market the products virtually worldwide, with the US representing by far the largest individual market within the industry.

Excluding temporary employees, STRATEC had a Group-wide total of 1,369 employees in the year under report (previous year: 1,414). Of these, 527 employees worked in Germany (previous year: 540) and 842 employees abroad (previous year: 874).

Within the value chain, STRATEC is responsible for production, development, and research. The production of analyzer systems takes place in Birkenfeld (Germany), Beringen (Switzerland), and Budapest (Hungary), as well as to a very small extent in Shanghai (China). Up-stream module production is primarily outsourced to highly specialized contract suppliers, while end assembly and final test processes are performed at the STRATEC Group's production locations. Function modules and individual parts are procured from indirect (Tier 2) and direct (Tier 1) suppliers that stand out on account of their quality management systems. The materials procured from Tier 2 suppliers include motors, sensors, PCBAs, and valves. Key mechanical and electronic modules, such as pipetting arms, incubators, and centrifuges, are supplied by Tier 1 suppliers. As is the case for all electronics appliances, the upstream products procured by STRATEC include a variety of metals, such as copper, cobalt, and gold.

The components procured from third parties are integrated into STRATEC's products at the aforementioned sites to produce complete analyzer systems. After extensive test processes, these systems are sent to customers, who are themselves responsible for marketing and selling the products to end customers. Consumables are produced in Anif (Austria), Ronkonkoma (USA), and Budapest (Hungary), with the Budapest site only producing liquid consumables. Polymer-based consumables involve a higher degree of vertical integration, as process steps such as prototype production, molding (injection molding), coating, and the combination of components are performed at STRATEC's production sites. The development of STRATEC's products takes place in Birkenfeld (Germany), Cluj (Romania), Anif (Austria), Ronkonkoma (USA), and Budapest (Hungary). The downstream value chain comprises OEM customers in in-vitro diagnostics and life sciences, as well as their end customers. These include clinical laboratories, blood banks, hospitals,

physicians' practices, bio-science research laboratories, and pharmaceutical laboratories. For products within the Diatron brand, there are additional marketing partners which are direct customers of STRATEC. The main benefit to end customers from using STRATEC's products is the high-quality test results they provide. Furthermore, the support provided by STRATEC forms a key aspect of the customer benefit.

Sustainability is one of the four company values on which STRATEC bases its corporate strategy. The overriding objective is to generate sustainable, ecological, and socially responsible growth while at the same time making a valuable contribution to technological advances in life sciences and diagnostics. The sustainability targets referred to in this report apply not only to specific product groups, but are instead relevant for all products and services. This means that no sustainability targets can be reported on or assessed for a specific product group.

Interests and views of stakeholders

One factor of core significance to STRATEC involves closely monitoring which topics and developments are of interest to the stakeholders in its environment. STRATEC therefore maintains an ongoing exchange of information with its stakeholders. This way, the company is able to react to future trends, global developments, and changing market requirements.

Stakeholders are defined as those persons, companies, institutions, and interest groups that influence the success of the company or that are affected by the company's decisions and business activities. Based on the analysis performed by STRATEC in 2024 and the review conducted in 2025, the following persons and groups were identified as the most important stakeholders: customers and patients, investors, employees and employee representatives, suppliers, logistics providers, energy suppliers, lawmakers, the media, ESG rating providers, local communities, society as a whole, and the natural world and environment (stakeholders as defined in the CSRD).

STRATEC accords high priority to maintaining a regular exchange of information with its stakeholders, with this exchange taking a variety of forms depending on the stakeholder category.

STRATEC draws on various dialog formats to communicate with investors, the media, and ESG rating providers. Examples here include the Annual General Meeting, investor relations events, participation and membership in sustainability initiatives (e.g. UN Global Compact, EcoVadis), and investor relations and press activities. STRATEC maintains its exchange of information with customers by way of its customer relationship management, presence and interactions at trade fairs, extensive and ongoing dialogs, participation and membership in industry associations, and participation and memberships in sustainability initiatives. These exchanges also account for the interests of patients, albeit automatically on an indirect basis. Given the

company's business model, direct exchange with patients is not expedient. Communication with employees and employee representatives takes place in individual and collective interactions, such as company meetings (town hall meetings), company agreements, annual appraisal meetings, and feedback meetings with employee representatives. Further-more, STRATEC draws on a variety of formats to exchange information between the Board of Management and company staff and the Works Council. STRATEC interacts with its suppliers and logistics providers by communicating directly and by performing surveys and audits. Communication with local communities, overall society, and stakeholder groups representing the interests of the natural world and the environment takes place via the company's participation in and memberships of sustainability initiatives (e.g. UN Global Compact, EcoVadis) and by way of the whistleblower system. Alongside direct communication with STRATEC's employees, the whistleblower system offers a further communication channel with workers in the value chain. In this context, the Board of Management and the Supervisory Board were also notified of the views and interests of affected stakeholders in respect of the company's sustainability-related impacts. This notification was provided on the one hand by the managers responsible for company departments relevant to sustainability and by the Head of Investor Relations, Sustainability & Corporate Communications, and on the other hand by the audit measures involved in the process of preparing the Annual Report. The Board of Management discharges its reporting duties towards the Supervisory Board.

Material impacts, risks, and opportunities, and their interaction with strategy and business model

Impacts/risks/opportunities (Cluster)	ESRS, sub-topic (sustainability aspect)	Location in value chain
Use of non-renewable energies in own company processes	E1, Energy	Actual negative impacts in own operations
Release of greenhouse gases by various emissions sources along the value chain	E1, Climate change mitigation	Actual and potential negative impacts in entire value chain
Relevant products to contain expected increase in infectious diseases caused by climate change	E1, Climate change adaptation	Actual positive impacts in own operations
Potential additional demand for IVD products due to increased prevalence of infectious diseases as a result of climate change	E1, Climate change adaptation	Opportunities in downstream value chain
Mining of and limited recycling options for commodities used in medical appliances impact on natural world and affected workers in value chain	E5, Resource inflows, including resource use	Actual negative impacts in entire value chain
Resource use due to production of products that are difficult to recycle or non-recyclable	E5, Resource outflows related to products and services	Actual negative impacts in downstream value chain
Implementation of relevant measures to avoid corruption and bribery	G1, Corruption and bribery	Actual positive impacts in entire value chain
Implementation of relevant measures to strengthen business conduct culture	G1, Corporate culture	Actual positive impacts in entire value chain
Implementation of further measures to strengthen corporate culture	G1, Corporate culture	Opportunities in entire value chain
A weak corporate culture may lead to a lack of personal identification and thus to higher personnel turnover or lower workplace performance	G1, Corporate culture	Risks in own operations
Contribution made by good working conditions to employee satisfaction	S1, Working conditions	Actual positive impacts in own operations
Promotion of equality, fairness, and workplace safety	S1, Equal treatment and opportunities for all	Actual positive impacts in own operations
The production of electronic products requires the procurement of conflict minerals. The relevant upstream suppliers are often based in countries with low regulatory requirements in terms of working conditions.	S2, Working conditions, other work-related rights	Potentially negative impacts in upstream value chain
A strong quality management system and extensive regulatory requirements safeguard high product quality. This has positive impacts on customers, end consumers, and patients	Company-specific (allocated to S4)	Actual positive impacts in downstream value chain
Unexpected quality problems in the end product may impair the financial success of customers and end consumers and endanger patient safety	Company-specific (allocated to S4)	Potentially negative impacts in downstream value chain

Current and expected impact on business model, value chain, strategy, and decision-making, as well as reaction to impact	Impacts on people and environment	Time horizon	Share of material impacts due to activities of business relationships
The negative impacts have led to various adjustments and measures to mitigate or prevent these	The use of fossil fuels leads to greenhouse gas emissions that contribute to climate change and associated impacts	Short, medium, and long-term	Due to its existing use of non-renewable energies in its own operations, STRATEC's own operations mean that it has a share in the negative impacts
The negative impacts have led to various adjustments and measures to mitigate or prevent these	Contribution to climate change and associated impacts	Short, medium, and long-term	Due to the release of greenhouse gas emissions along the entire value chain, the negative impacts do not result from own operations, but from business relationships
The positive impacts boost the strategic alignment in this area and underline its importance	Contribution to reducing potential impacts of climate change on people	Short and medium-term	Due to STRATEC's products, the positive impacts are accordingly attributable to the company's own operations
The opportunities boost the strategic alignment in this area and underline its importance	n.a.	n.a.	n.a.
The negative impacts have led to various adjustments and measures to mitigate or prevent these	Contribution to resource depletion and associated negative impacts	Short, medium, and long-term	The negative impacts are attributable to own operations and business relationships
The negative impacts have led to adjustments in resource use	Contribution to resource depletion and associated negative impacts	Short, medium, and long-term	The negative impacts are attributable to own operations and business relationships
The positive impacts boost the strategic alignment in this area and underline its importance t	Contribution to reducing corruption and bribery	Short, medium, and long-term	The positive impacts are attributable to own operations
The positive impacts boost the strategic alignment in this area and underline its importance	Contribution to good working conditions for own workforce	Short, medium, and long-term	The positive impacts are attributable to own operations
The opportunities boost the strategic alignment in this area and underline its importance	n.a.	n.a.	n.a.
The negative impacts have led to various adjustments and measures to reduce risks	n.a.	n.a.	n.a.
The positive impacts boost the strategic alignment in this area and underline its importance	Contribution to good working conditions for own workforce	Long-term	The positive impacts are attributable to own operations
The positive impacts boost the strategic alignment in this area and underline its importance	Contribution to good working conditions for own workforce	Short, medium, and long-term	The positive impacts are attributable to own operations
The negative impacts have led to adjustments in the upstream value chain with the aim of mitigating these	Contribution to negative impacts on people and environment related to mining of conflict materials	Short, medium, and long-term	The negative impacts are attributable to own operations and business relationships
The positive impacts boost the strategic alignment in this area and underline its importance	High-quality data results contribute to sound treatment decisions for patients	Short, medium, and long-term	The positive impacts are attributable to own operations
The negative impacts have led to various adjustments and measures to mitigate or prevent these	Unexpected quality problems in the end product may impair the financial success of customers and end consumers and endanger patient safety	Short, medium, and long-term	The potential negative impacts are attributable to own operations

The materiality assessment referred to the threshold values reported in the risk management system (low: € 0 to € 1.0 million; medium: > € 1.0 million to € 9.4 million; high: > € 9.4 million to € 36.0 million; very high: > € 36.0 million).

There are no current financial impacts on the company's asset position or cash flows that exceed the defined materiality threshold.

To analyze the resilience of STRATEC's strategy and business model in respect of the impacts, risks, and opportunities identified by the materiality assessment, the company performed a resilience analysis in 2024. Apart from the amendments to IROs, which are described in the "Description of the processes to identify and assess material impacts, risks, and opportunities" section, the company revalidated this analysis in 2025 without any need for other amendments. Building on the findings of the materiality assessment and the climate risk analysis, STRATEC performed a qualitative assessment to determine the extent to which the company is able to address the material opportunities, risks, and impacts. The time horizons considered in the resilience analysis correspond to those assessed in the materiality and climate risk analysis. Within this analysis, the relevant mitigation and adaptation measures were assessed in terms of their implementation status and effectiveness, with the corresponding risks, opportunities, and impacts being further evaluated in this respect.

Within the materiality assessment, STRATEC did not assess any climate-related physical risks or any transition risks as material. STRATEC is able to manage its climate-related impacts and opportunities. Thanks to existing and planned actions (see ESRS EI "Climate change – Policies related to climate change mitigation and adaptation"), STRATEC is endeavoring to reduce material negative impacts in terms of its energy consumption. Furthermore, STRATEC is able to manage its material impacts in terms of climate change mitigation and adaptation. Particularly by implementing target-driven actions to reduce Scope 1, 2, and 3 emissions and setting clear targets, it can be assumed that STRATEC will significantly reduce its material negative impacts. Given the company's consistent quality management, it is expected that the material positive impact related to the increased demand for test volumes due to climate change will also impact positively on demand for STRATEC's products. The analysis also accounted for the fact that the transition to a lower-carbon and resilient economy might lead to stricter regulations governing the deployment of

technologies, as well as to changes in energy consumption and the energy mix. It was assumed that STRATEC would identify any such stricter regulations at an early stage and that, due to its transition plan for climate change mitigation (transition plan), would be prepared for changes in energy consumption and the energy mix.

The material positive impacts on the company's own workforce are consolidated and reinforced by existing policies, actions, and corresponding targets. Furthermore, by adapting its policies and actions STRATEC is also able to address its social impacts on workers in the value chain.

STRATEC's resilience in terms of material impacts and opportunities related to product quality is made possible by its extensive quality management system and associated Quality Management Handbook.

The material positive impacts related to corruption and bribery are consolidated by existing policies and actions. The risks and opportunities related to the corporate culture are also addressed adequately, with great resilience assumed in this respect as well.

By their nature, the results of the resilience analysis involve uncertainties, as resilience also depends on external factors, such as geopolitical events. That is particularly true for climate-related impacts. In summary, the resilience analysis nevertheless shows that, with its targeted actions and consistent quality management system, STRATEC is able to successfully manage the material impacts, risks, and opportunities and can thus safeguard a high level of resilience.

Management of impacts, risks, and opportunities

Disclosures on the materiality assessment process

Description of the processes to identify and assess material impacts, risks, and opportunities

In line with the requirements of ESRS 1, the process used to identify the topics material to STRATEC was conducted using the double materiality assessment method. Under this principle, a topic requires classification as material if STRATEC has material impacts on the environment or society (inside-out) or risks and opportunities are assessed as being material for STRATEC's financial situation (outside-in). STRATEC's materiality assessment was performed in the period between September 2023 and June 2024 in accordance with the CSRD and the requirements stipulated in the ESRS. The materiality assessment was performed on Group level on a centralized basis at the parent company and covered the whole scope of consolidation and, in STRATEC's case, thus covered all subsidiaries. The materiality assessment was reviewed in the 2025 financial year to identify any changes. Due to the recent publication of specifications and clarifications by the standard setter, minor amendments arose in respect of the identified IROs. A positive impact in E5 and an opportunity in S4 which in the previous year had been identified as being material are now classified as immaterial.

The materiality assessment refers to the STRATEC Group. In line with ESRS requirements, the materiality assessment considered both the company's own operations, as well as the whole of the upstream and downstream value chains. As a result, the whole value chain was accounted for when identifying and assessing impacts, financial risks and opportunities, and thus in assessing the materiality of topics.

Extensive stakeholder analysis was performed for the materiality assessment. This analysis and the relevant stakeholders thereby identified formed the basis for selecting experts. These contributed stakeholder perspectives to the validation process in the materiality assessment. STRATEC does not involve external stakeholders. External stakeholders are rather accounted for by internal experts in the validation stage. When

selecting the experts for the stakeholder perspective, due consideration was given to ensuring an objective assessment.

The materiality assessment was performed in three steps.

Step 1: Identification of potential material impacts, risks, and opportunities

The first step involved identifying the potential material impacts, risks, and opportunities (IROs) for the individual topics (longlist). To identify potential material impacts, risks, and opportunities, information was referred to from existing internal sources, such as the existing risk management process and previous reporting.

To identify climate-related risks, STRATEC performed a climate risk analysis in the 2024 financial year. No need for adjustments in the climate risk analysis was identified in 2025 compared with the previous year. Impacts on climate change, such as greenhouse gas emissions, were identified and assessed as part of the materiality assessment. Within the climate risk analysis, the company's locations were reviewed to assess current and future physical and climate-related transition events. This review accounted for the whole value chain and included short-term (until 2030), medium-term (until 2060), and long-term (until 2090) time horizons.

In analyzing physical risks, STRATEC considered its own operations, including material assets and business activities, to assess potentially relevant climate-related risks. The selection of the climate-related risks to be investigated was based, among other sources, on freely available information and on information from the specialist departments responsible for the respective locations. The following climate-related risks were considered: cyclone/hurricane/typhoon, flooding, severe rain, flooding/storm tides, earthquakes, hail, heat-waves, cold snaps, drought, and severe wind/tornados. To ensure that the results are as reliable and dependable as possible, a risk-oriented assessment of extensive climate data was conducted. Using an external climate risk analysis tool, the probability, extent, and duration of the respective climate risks were investigated for the identified locations based on geographical coordinates for the defined time horizons through to 2090. The selection of the time horizons was guided by the lifetimes of the assets, strategic planning, and the capital allocation plan. The assessment was based on the IPCC's "high emission climate" scenario (SSP5-8.5). This assumes strong economic and population growth characterized by continued dependence on fossil fuels and low priority for climate protection measures. This

results in high emissions and accelerated climate change that might lead to global temperatures rising by 5 °C by the end of the century. Application of this high-emissions trajectory enables the potential “worst case” risks to be identified for STRATEC.

The analysis of climate-related transition risks is based on the “net zero emissions by 2050” scenario (NZE2050) of the International Energy Agency. The version of the IEA scenario for 2050 hereby used is based on current scientific information and is compatible with the Paris Climate Agreement and the 1.5-degree target. Furthermore, the scenario accounts for new technological developments in the fields of renewable energies, energy storage, and carbon removal technologies. This scenario involves the strongest transitional impacts for STRATEC, which is why this analysis was used as the basis to assess climate-related transition risks along the whole of the value chain. The probability of occurrence, amount of damages, and duration of the respective impact were considered.

To determine the impacts, risks, and opportunities related to resource inflows, resource out-flows, and waste, the assets and operations were not reviewed beyond the process outlined here. No consultations were held with affected communities.

To ensure that the impacts, risks, and opportunities related to biodiversity and ecosystems received adequate consideration in the materiality assessment, the impact on biodiversity at the locations in Anif, Beringen, Birkenfeld, Budapest, Ronkonkoma, Shanghai, and New Jersey was analyzed and assessed by reference to the WWF Biodiversity Risk Filter (for further information, see <https://riskfilter.org>). The following areas with vulnerable biodiversity close to the locations were considered: the rivers Inn, Rhine, and Danube, and the North Atlantic, Yellow Sea, and East China Sea. The results of this analysis led to the conclusion that the activities connected to the locations considered do not present any increased risks for negative impacts in these areas. Based on these findings, no remedial

actions are deemed necessary with regard to biodiversity. The analysis did not account for dependencies, transition risks, physical and systemic risks, or opportunities in connection with biodiversity and ecosystems and their performance. The analysis was conducted without consulting affected communities.

In addition to a description of the impacts identified as relevant for the materiality assessment, central additional information was also recorded in the materiality assessment. With regard to the impacts, this refers to:

- The time horizons for the impacts materializing
- The location of the impact in the value chain and/or own operations
- The differentiation between direct and indirect impacts
- The review whether the impact involves a negative human rights-related impact.

The following additional information was recorded for the risks and opportunities identified as relevant for the materiality assessment:

- The time horizons for the respective risks or opportunities
- The location of the risk/the opportunity in the value chain and/or own operations
- The potential connection with identified impacts (interactions between inside-out and outside-in perspectives)
- The potential connection with dependencies on natural, human, or social resources.

Step 2: Assessment of identified impacts, risks, and opportunities

The second step involved assessing the IROs previously identified to determine their materiality by reference to the criteria stipulated in ESRS 1. To this end, topic-specific workshops were held with the experts selected. Consideration was also given to the potential connection between the inside-out and outside-in perspectives. For all topic areas, this was performed by analyzing the extent to which an impact leads to a financial opportunity or a financial risk. Conversely, it was also investigated whether financial opportunities or risks might lead to impacts. This way, it was ensured that the impacts, opportunities, and risks were defined and assessed both comprehensively and consistently.

With regard to the assessment criteria, a distinction is to be made between impact materiality (impacts) and financial materiality (risks and opportunities).

Inside-out perspective (impact materiality)

The materiality assessment based on the inside-out perspective makes a distinction between qualitative and quantitative assessments. The qualitative assessment of impacts describes their type (positive or negative, actual or potential), their cause (direct or indirect), their location in the value chain, and the time horizon over which they may arise.

In assessing impacts, the regulations initially require the severity of the impacts to be determined. Pursuant to ESRS 1.45, severity is subdivided into the three dimensions of scale, scope, and remediability. For potential impacts, the severity has to be multiplied by likelihood. A corresponding factor has to be used to state the likelihood. This is intended to ensure that a very severe impact with a low likelihood does not become immaterial. Pursuant to ESRS 1.45 and ESRS 1.46, the assessment of the impacts identified was therefore based on the following criteria.

- Scale of impact
- Scope of impact
- Remediability of impact (only for negative impacts)
- Likelihood of impact (only for potential impacts)

The criteria considered are differentiated by type of impact:

- For potential negative impacts, all four dimensions in the above list are considered.
- For actual negative impacts, no likelihood is considered and the total score is obtained by adding the three criteria considered (scale, scope, remediability).
- For actual positive impacts, only the “scale” and “scope” criteria are considered. To obtain a result comparable with those impacts for which the “remediability” criterion is also considered, the sum of the first two criteria is multiplied by a factor of 1.5.
- For potential positive impacts, by analogy with potential negative impacts the criterion of likelihood is also considered.
- For human rights impacts, the severity pursuant to ESRS 1 (45) has precedence over the likelihood. Such impacts are accounted for in the calculation method with a likelihood of 100%, even if the assessment of their likelihood is lower.

An impact is deemed material if the total score, rounded up to a whole number, is in the upper half of the range.

Outside-in perspective (financial materiality)

Pursuant to the requirements of ESRS 1.51, identified risks and opportunities are assessed by reference to the dimensions of the potential scale of the financial effect and its likelihood of occurrence. By analogy with impact materiality, the likelihood here also requires application of the corresponding likelihood factor.

The assessment of opportunities and risks is based on the risk management at the STRATEC Group. This is intended to ensure uniform and consistent valuation of risks, also outside the context of the materiality assessment. To this end, reference is made to the ranges used by risk management to assess risks and opportunities. These ranges are determined on the basis of the earnings strength (asset, financial, and earnings position) of the individual companies. As the materiality assessment is performed on Group level, application is made of the ranges for the STRATEC Group. Sustainability risks have not been prioritized over other types of risk outside the applied methodology.

In assessing opportunities and risks, the CSRD basically provides for the following calculation components:

- Financial scale of the opportunity or risk
- Likelihood of occurrence of the opportunity or risk

A financial risk or a financial opportunity is deemed material if its total score, rounded up to a whole number, is in the upper half of the range. Risks have basically been reported on a gross basis without accounting for any measures.

In the year under report, the process used within the materiality assessment to identify, assess, and manage impacts and risks had not yet been integrated into general risk management processes.

Step 3: Conclusions on material information

In the third step, the results of the materiality assessment of the IROs are mapped back on to the (im-)materiality of the topics to be assessed. Pursuant to ESRS I (34) and (36), the extent to which information is material or necessary to meet the objective of the disclosure requirement may be assessed for information on parameters for material topics. In fulfilling the disclosure requirements, attention is therefore paid to the following points:

- The disclosure requirement is waived for reporting requirements on non-material sustainability aspects.
- The parameters can be allocated to the dimensions referred to in measuring the im-pacts and measuring the financial risks and opportunities. Accordingly, the results of the impact materiality and financial materiality assessments allow conclusions to be drawn as to the relevance of the parameters for the individual topics to be assessed. If, for example, for a given topic assessed (e.g. waste) the analysis identified only impact materiality, but no financial materiality (i.e. no material financial risks and opportunities were identified), then this means that only the parameters relating to the impacts for the STRATEC Group are material. Accordingly, the parameters allocable to the measurement of financial risks and opportunities are deemed immaterial.
- The parameters primarily refer to own operations and only in exceptional cases (e.g. Scope 3 emissions) to the value chain. If the parameters for a given topic refer to own operations, but the corresponding sustainability aspect has only been classified as material with regard to the value chain, then the corresponding parameters are classified as immaterial.
- In addition, there are individual reporting requirements that are only relevant if certain conditions are met. For example, it is only required to report on internal GHG pricing systems (EI-8) or on carbon removals and storage (EI-7, (58a) (58b)) if the company has corresponding systems or activities. If these conditions are not met, then the corresponding disclosure requirements are also deemed immaterial.

Pursuant to ESRS I (34b), the resultant data points were then assessed to determine the relevance of the information with regard to the objective of the disclosure requirement.

The resultant disclosure requirements are presented in the table below.

Disclosure requirements in ESRS covered by the undertaking's Sustainability Statement

ESRS 2 – General disclosures		Reference in CSRD report
BP-1	General basis for preparation of sustainability statements	ESRS 2 – General disclosures: Section – General basis for preparation of sustainability statements
BP-2	Disclosures in relation to specific circumstances	ESRS 2 – General disclosures: Section – Disclosures in relation to specific circumstances
GOV-1	The role of the administrative, management, and supervisory bodies	ESRS 2 – General disclosures: Section – The role of the administrative, management, and supervisory bodies
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies	ESRS 2 – General disclosures: Section – Information provided to and sustainability matters addressed by the undertaking's administrative, management, and supervisory bodies
GOV-3	Integration of sustainability-related performance in incentive schemes	ESRS 2 – General disclosures: Section – Integration of sustainability-related performance in incentive schemes
GOV-4	Statement on due diligence	ESRS 2 – General disclosures: Section – Statement on due diligence
GOV-5	Risk management and internal controls over sustainability reporting	ESRS 2 – General disclosures: Section – Risk management and internal controls over sustainability reporting
SBM-1	Strategy, business model, and value chain	ESRS 2 – General disclosures: Section – Strategy, business model, and value chain
SBM-2	Interests and views of stakeholders	ESRS 2 – General disclosures: Section – Interests and views of stakeholders
SBM-3	Material, impacts, risks, and opportunities, and their interaction with strategy and business model	ESRS 2 – General disclosures – Section: Material, impacts, risks, and opportunities, and their interaction with strategy and business model
IRO-1	Description of the processes to identify and assess material impacts, risks, and opportunities	ESRS 2 – General disclosures: Section – Description of the processes to identify and assess material impacts, risks, and opportunities
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	ESRS 2 – General disclosures: Section – Disclosure requirements in ESRS covered by the undertaking's sustainability statement

ESRS E1 – Climate change		Reference in CSRD report
ESRS 2 GOV-3	Integration of sustainability-related performance in incentive schemes	ESRS E1 – Climate change: Section – Integration of sustainability-related performance in incentive schemes
E1-1	Transition plan for climate change mitigation	ESRS E1 – Climate change: Section – Transition plan for climate change mitigation
ESRS 2 SBM-3	Material impacts, risks, and opportunities, and their interaction with strategy and business model	ESRS E1 – Climate change: Section – Material impacts, risks, and opportunities, and their interaction with strategy and business model
ESRS 2 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks, and opportunities	ESRS E1 – Climate change: Section – Description of the processes to identify and assess material climate-related impacts, risks, and opportunities
E1-2	Policies related to climate change mitigation and adaptation	ESRS E1 – Climate change: Section – Policies related to climate change mitigation and adaptation
E1-3	Actions and resources in relation to climate change policies	ESRS E1 – Climate change: Section – Actions and resources in relation to climate change policies
E1-4	Targets related to climate change mitigation and adaptation	ESRS E1 – Climate change: Section – Targets related to climate change mitigation and adaptation
E1-5	Energy consumption and mix	ESRS E1 – Climate change: Section – Energy consumption and mix
E1-6	Gross Scopes 1, 2, 3, and total GHG emissions	ESRS E1 – Climate change: Section – Gross Scopes 1, 2, 3, and total GHG emissions
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	ESRS E1 – Climate change: Section – Reducing greenhouse gases

ESRS E5 – Resource use and circular economy		Reference in CSRD report
ESRS 2 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities	ESRS E5 – Resource use and circular economy: Section – Description of the processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities
E5-1	Policies related to resource use and circular economy	ESRS E5 – Resource use and circular economy: Section – Policies related to resource use and circular economy
E5-2	Actions and resources related to resource use and circular economy	ESRS E5 – Resource use and circular economy: Section – Actions and resources related to resource use and circular economy
E5-3	Targets related to resource use and circular economy	ESRS E5 – Resource use and circular economy: Section – Targets related to resource use and circular economy
E5-4	Resource inflows, except 31 a-c	ESRS E5 – Resource use and circular economy: Section – Resource inflows & resource outflows
E5-5	Resource outflows, except 36 c	ESRS E5 – Resource use and circular economy: Section – Resource inflows & resource outflows

ESRS S1 – Own workforce		Reference in CSRD report
ESRS 2 SBM-2	Interests and views of stakeholders	ESRS S1 – General disclosures: Section – Interests and views of stakeholders
ESRS 2 SBM-3	Material impacts, risks, and opportunities, and their interaction with strategy and business model	ESRS S1 – Own workforce: Section – Material impacts, risks, and opportunities, and their interaction with strategy and business model
S1-1	Policies related to own workforce	ESRS S1 – Own workforce: Section – Policies related to own workforce
S1-2	Processes for engaging with own workers and workers’ representatives about impacts	ESRS S1 – Own workforce: Section – Processes for engaging with own workers and workers’ representatives about impacts
S1-3	Processes to remediate negative impacts and channels for own workers to raise concerns	ESRS S1 – Own workforce: Section – Processes to remediate negative impacts and channels for own workers to raise concerns
S1-4	Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of these actions	ESRS S1 – Own workforce: Section – Processes to remediate negative impacts and channels for own workers to raise concerns
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS S1 – Own workforce: Section – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities
S1-6	Characteristics of the undertaking’s employees	ESRS S1 – Own workforce: Section – Characteristics of the undertaking’s employees
S1-8	Collective bargaining coverage and social dialogue	ESRS S1 – Own workforce: Section – Collective bargaining coverage and social dialogue
S1-9	Diversity metrics	ESRS S1 – Own workforce: Section – Diversity metrics
S1-10	Adequate wages	ESRS S1 – Own workforce: Section – Adequate wages
S1-14	Health and safety metrics	ESRS S1 – Own workforce: Section – Health and safety metrics
S1-16	Compensation metrics (pay gap and total compensation)	ESRS S1 – Own workforce: Section – Compensation metrics (pay gap and total compensation)
S1-17	Incidents, complaints, and severe human rights impacts	ESRS S1 – Own workforce: Section – Incidents, complaints, and severe human rights impacts

ESRS S2 – Workers in the value chain		Reference in CSRD report
ESRS 2 SBM-2	Interests and views of stakeholders	ESRS S2 – General disclosures: Section – Interests and views of stakeholders
ESRS 2 SBM-3	Impacts, risks, and opportunities, and their interaction with strategy and business model	ESRS S2 – Workers in the value chain: Section – Impacts, risks, and opportunities, and their interaction with strategy and business model
S2-1	Policies related to value chain workers	ESRS S2 – Workers in the value chain: Section – Policies related to value chain workers
S2-2	Processes for engaging with value chain workers about impacts	ESRS S2 – Workers in the value chain: Section – Processes for engaging with value chain workers about impacts
S2-3	Processes to remediate negative impacts and channels for value chain workers to raise concerns	ESRS S2 – Workers in the value chain: Section – Processes to remediate negative impacts and channels for value chain workers to raise concerns
S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	ESRS S2 – Workers in the value chain: Section – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	ESRS S2 – Workers in the value chain: Section – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

ESRS S4 – Patient safety (company-specific)		Reference in CSRD report
ESRS 2 SBM-2	Interests and views of stakeholders	ESRS S4 – General disclosures: Section – Interests and views of stakeholders
ESRS 2 SBM-3	Material impacts, risks, and opportunities, and their interaction with strategy and business model	ESRS S4 – Patient safety (company-specific): Section – Material impacts, risks, and opportunities, and their interaction with strategy and business model
ESRS 2 MDR-P	Policies to address material sustainability aspects	ESRS S4 – Patient safety (company-specific): Section – Patient-related policies
ESRS 2 MDR-A	Actions and resources in relation to material sustainability aspects	ESRS S4 – Patient safety (company-specific): Section – Taking action on material impacts on patients, and approaches to managing material risks and pursuing material opportunities related to patients, and effectiveness of those actions
ESRS 2 MDR-T	Monitoring effectiveness of policies and actions by setting targets	ESRS S4 – Patient safety (company-specific): Section – Targets related to mitigating material negative impacts, promoting positive impacts, and addressing material risks and opportunities

ESRS G1 – Business conduct		Reference in CSRD report
ESRS 2 GOV-I	The role of the administrative, supervisory, and management bodies	ESRS G1 – Business conduct: Section – The role of the administrative, supervisory, and management bodies
ESRS 2 IRO-I	Description of the processes to identify and assess material impacts, risks, and opportunities	ESRS G1 – Business conduct: Section – Description of the processes to identify and assess material impacts, risks, and opportunities
G1-1	Corporate culture and business conduct policies	ESRS G1 – Business conduct: Section – Corporate culture and business conduct policies
G1-3	Prevention and detection of corruption and bribery	ESRS G1 – Business conduct: Section – Prevention and detection of corruption and bribery
G1-4	Incidents of corruption and bribery	ESRS G1 – Business conduct: Section – Violations of corruption and bribery regulations

List of datapoints in general and topic-related standards that result from other EU legislation

Disclosure requirement and related datapoint resulting from other EU legislation	Reference to other EU legislation
ESRS 2 GOV-1 § 21(d) Gender diversity in management and supervisory bodies	<ul style="list-style-type: none"> SFDR: Indicator No. 13 in Annex I Table 1 Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816,
ESRS 2 GOV-1 § 21(e) Percentage of board members who are independent	<ul style="list-style-type: none"> Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816,
ESRS 2 GOV-4 § 30 Statement on due diligence	<ul style="list-style-type: none"> SFDR: Indicator No. 10 in Annex I Table 3
ESRS 2 SBM-1 § 40(d) i. Involvement in activities related to fossil fuels	<ul style="list-style-type: none"> SFDR: Indicator No. 4 in Annex I Table 1 Pillar 3: Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 1: Banking book – Climate change transition risk: credit quality of and residual maturity Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816,
ESRS 2 SBM-1 § 40(d) ii. Involvement in activities related to chemical production	<ul style="list-style-type: none"> SFDR: Indicator No. 9 in Annex I Table 2 Benchmark regulation: Delegated Regulation (EU) 2020/1816, Annex II
ESRS 2 SBM-1 § 40(d) iii. Involvement in activities related to controversial weapons	<ul style="list-style-type: none"> SFDR: Indicator No. 14 in Annex I Table 1 Benchmark regulation: Delegated Regulation (EU) 2020/1818, Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II
ESRS 2 SBM-1 § 40(d) iv. Involvement in activities related to cultivation and production of tobacco	<ul style="list-style-type: none"> Benchmark regulation: Delegated Regulation (EU) 2020/1818, Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II
ESRS E1-1 § 14 Transition plan to achieve climate neutrality by 2050	<ul style="list-style-type: none"> EU Climate Act: Regulation (EU) 2021/1119, Article 2 (1)
ESRS E1-1 § 16(g) Undertakings excluded from the Paris-aligned benchmarks	<ul style="list-style-type: none"> Pillar 3: Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 1: Banking book – Climate change transition risk: credit quality of and residual maturity Benchmark regulation: Delegated Regulation (EU) 2020/1818, Article 12 (1)
ESRS E1-4 GHG § 34 GHG emission reduction targets	<ul style="list-style-type: none"> SFDR: Indicator No. 4 in Annex I Table 2 Pillar 3: Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 3: Banking book – Climate change transition risk: Alignment metrics Benchmark regulation: Delegated Regulation (EU) 2020/1818, Article 6
ESRS E1-5 § 38 Energy consumption from fossil fuels disaggregated by sources (only high climate impact sectors)	<ul style="list-style-type: none"> SFDR: Indicator No. 5 in Annex I Table 1 Indicator No. 5 in Annex I Table 2
ESRS E1-5 § 37 Energy consumption and mix	<ul style="list-style-type: none"> SFDR: Indicator No. 5 in Annex I Table 1
ESRS E1-5 § 40–43 Energy intensity associated with activities in high climate impact sectors	<ul style="list-style-type: none"> SFDR: Indicator No. 6 in Annex I Table 1
ESRS E1-6 § 44 Gross Scopes 1, 2, 3, and total GHG emissions	<ul style="list-style-type: none"> SFDR: Indicators No. 1 and 2 in Annex I Table 1 Pillar 3: Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 1: Banking book – Climate change transition risk: credit quality of and residual maturity Benchmark regulation: Delegated Regulation (EU) 2020/1818, Article 5 (1),
ESRS E1-6 § 53–55 Gross GHG emissions intensity	<ul style="list-style-type: none"> SFDR: Indicator No. 3 Table 1 in Annex I Pillar 3: Article 449a Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 3: Asset book – Climate change transition risk: Alignment metrics Benchmark regulation: Delegated Regulation (EU) 2020/1818, Article 8 (1)
ESRS E1-7 § 56 GHG removals and carbon credits	<ul style="list-style-type: none"> EU Climate Act: Regulation (EU) 2021/1119, Article 2 (1)
ESRS E1-9 § 66 Exposure of the benchmark portfolio to climate-related physical risks	<ul style="list-style-type: none"> Benchmark regulation: Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II
ESRS E1-9 § 66(a) Disaggregation of monetary amounts by acute and chronic physical risk	<ul style="list-style-type: none"> Pillar 3: Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 of the Commission, Paragraph 34; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk
ESRS E1-9 § 66(c) Location of significant assets at material physical risk	<ul style="list-style-type: none"> Pillar 3: Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by real estate – Energy efficiency of the collateral
ESRS E1-9 § 67(c) Breakdown of the carrying value of its real estate assets by energy-efficiency classes	<ul style="list-style-type: none"> Pillar 3: Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by real estate – Energy efficiency of the collateral

	Reference in CSRD report (chapter)	Assessment of materiality (“material” / “immaterial”)
Annex II	The role of the administrative, management, and supervisory bodies	Material
Annex II	The role of the administrative, management, and supervisory bodies	Material
	Statement on due diligence	Material
Implementing Regulation (EU) 2022/2453, Directive on Non-Financial Reporting Information on Social risks Annex II		Immaterial
		Immaterial
		Immaterial
		Immaterial
	Transition plan for climate change mitigation	Material
2022/2453, Directive on Non-Financial Reporting Information on Social risks, Annex II, letters d to g and Article 12 (2)	Transition plan for climate change mitigation	Material
2022/2453, Directive on Non-Financial Reporting Information on Social risks	Transition plan for climate change mitigation	Material
		Immaterial
	Energy consumption and mix	Material
	Energy consumption and mix	Material
2022/2453, Directive on Non-Financial Reporting Information on Social risks, Annex II, Article 6, and Article 8 (1)	Gross Scopes 1, 2, 3, and total GHG emissions	Material
Implementing Regulation (EU) 2022/2453, Annex II	Greenhouse gas intensity	Material
	Greenhouse gas removals	Material
		Not reported (phase-in)
Paragraphs 46 and 47; Directive on Non-Financial Reporting Information on Social risks, Annex II, Article 8 (1)		Not reported (phase-in)
Paragraphs 46 and 47; Directive on Non-Financial Reporting Information on Social risks, Annex II, Article 8 (1)	Greenhouse gas removals	Not reported (phase-in)

Disclosure requirement and related datapoint resulting from other EU legislation	Reference to other EU legislation
ESRS E1-9 § 69 Degree of exposure of the portfolio to climate-related opportunities	• Benchmark regulation: Commission Delegated Regulation (EU), 2020/1818,
ESRS E2-4 § 28 Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water, and soil	• SFDR: Indicator No. 8 in Annex I Table 1 Indicator No. 2 in Annex I Table 2 Indicator No. 3 in Annex I Table 2
ESRS E3-1 § 9 Water and marine resources	• SFDR: Indicator No. 7 in Annex I Table 2
ESRS E3-1 § 13 Dedicated policy	• SFDR: Indicator No. 8 in Annex I Table 2
ESRS E3-1 § 14 Sustainable oceans and seas	• SFDR: Indicator No. 12 in Annex I Table 2
ESRS E3-4 § 28(c) Total water recycled and reused	• SFDR: Indicator No. 6.2 in Annex I Table 2
ESRS E3-4 § 29 Total water consumption in m3 per net revenue in own operations	• SFDR: Indicator No. 6.1 in Annex I Table 2
ESRS 2- SBM-3 - E4 § 16(a) I.	• SFDR: Indicator No. 7 in Annex I Table 1
ESRS 2- SBM-3 - E4 § 16(b)	• SFDR: Indicator No. 10 in Annex I Table 2
ESRS 2- SBM-3 - E4 § 16(c)	• SFDR: Indicator No. 14 in Annex I Table 2
ESRS E4-2 § 24(b) Sustainable land / agriculture practices or policies	• SFDR: Indicator No. 11 in Annex I Table 2
ESRS E4-2 § 24(c) Sustainable oceans / seas practices	• SFDR: Indicator No. 12 in Annex I Table 2
ESRS E4-2 § 24(d) Policies to address deforestation	• SFDR: Indicator No. 15 in Annex I Table 2
ESRS E5-5 § 37(d) Non-recycled waste	• SFDR: Indicator No. 13 in Annex I Table 2
ESRS E5-5 § 39 Hazardous and radioactive waste	• SFDR: Indicator No. 9 in Annex I Table 1
ESRS 2- SBM3 - SI § 14(f) Risk of incidents of forced labor	• SFDR: Indicator No. 13 in Annex I Table 3
ESRS 2- SBM3 - SI § 14(g) Risk of incidents of child labor	• SFDR: Indicator No. 12 in Annex I Table 3
ESRS SI-1 § 20 Human rights policy commitments	• SFDR: Indicator No. 9 in Annex I Table 3 Indicator No. 11 in Annex I Table 1
ESRS SI-1 § 21 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8	• SFDR: Reference regulation: Commission Delegated Regulation (EU) 2020/1816, A
ESRS SI-1 § 22 Processes and measures for preventing trafficking in human beings	• SFDR: Indicator No. 11 in Annex I Table 3
ESRS SI-1 § 23 Workplace accident prevention policy or management system	• SFDR: Indicator No. 1 in Annex I Table 3
ESRS SI-3 § 32(c) Grievance handling mechanism	• SFDR: Indicator No. 5 in Annex I Table 3
ESRS SI-14 § 88(b) and (c) Number of fatalities and number and rate of work-related accidents	• SFDR: Indicator No. 2 in Annex I Table 3 • Reference regulation: Commission Delegated Regulation (EU) 2020/1816, A
ESRS SI-14 § 88(e) Number of days lost to work-related injuries, accidents, fatalities, or illness	• SFDR: Indicator No. 3 in Annex I Table 3
ESRS SI-16 § 97(a) Unadjusted gender pay gap	• SFDR: Indicator No. 12 in Annex I Table 1 • Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816,
ESRS SI-16 § 97(b) Excessive CEO pay ratio	• SFDR: Indicator No. 8 in Annex I Table 3
ESRS SI-17 § 103(a) Incidents of discrimination	• SFDR: Indicator No. 7 in Annex I Table 3
ESRS SI-17 § 104(a) Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	• SFDR: Indicator No. 10 in Annex I Table 1 Indicator No. 14 in Annex I Table 3 • Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Article 12 (1)
ESRS 2- SBM3 – S2 § 11(b) Significant risk of child labor or forced labor in value chain	• SFDR: Indicators No. 12 and 13 in Annex I Table 3

	Reference in CSRD report (chapter)	Assessment of materiality (“material” / “immaterial”)
Annex II		Not reported (phase-in)
Indicator No. 1 in		Immaterial
		Immaterial
		Immaterial
		Immaterial
		Immaterial
		Immaterial
	Description of processes for materiality assessment	Material
	Description of processes for materiality assessment	Material
	Description of processes for materiality assessment	Material
		Immaterial
		Immaterial
		Immaterial
		Immaterial
		Immaterial
	Material impacts, risks, and opportunities, and their interaction with strategy and business model	Material
	Material impacts, risks, and opportunities, and their interaction with strategy and business model	Material
	Policies related to own workforce	Material
Annex II	Policies related to own workforce	Material
	Policies related to own workforce	Material
	Policies related to own workforce	Material
	Processes to remediate negative impacts and channels for own workers to raise concerns	Material
Annex II	Health and safety metrics	Material
	Health and safety metrics	Material
Annex II	Compensation metrics (pay gap and total compensation)	Material
	Compensation metrics (pay gap and total compensation)	Material
	Incidents, complaints, and severe human rights impacts	Material
Annex II,	Incidents, complaints, and severe human rights impacts	Material
	Material impacts, risks, and opportunities, and their interaction with strategy and business model	Material

Disclosure requirement and related datapoint resulting from other EU legislation	Reference to other EU legislation
ESRS S2-1 § 17 Human rights policy commitments	• SFDR: Indicator No. 9 in Annex I Table 3 Indicator No. 11 in Annex I Table 1
ESRS S2-1 § 18 Policies related to value chain workers	• SFDR: Indicators No. 11 and 4 in Annex I Table 3
ESRS S2-1 § 19 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	• SFDR: Indicator No. 10 in Annex I Table 1 • Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Article 12 (1)
ESRS S2-1 § 19 Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8	• Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Article 12 (1)
ESRS S2-4 § 36 Human rights issues and incidents connected to its upstream and downstream value chain	• SFDR: Indicator No. 14 in Annex I Table 3
ESRS S3-1 § 16 Human rights policy commitments	• SFDR: Indicator No. 9 in Annex I Table 3 Indicator No. 11 in Annex I Table 1
ESRS S3-1 § 17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	• SFDR: Indicator No. 10 in Annex I Table 1 • Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Article 12 (1)
ESRS S3-4 § 36 Human rights issues and incidents	• SFDR: Indicator No. 14 in Annex I Table 3
ESRS S4-1 § 16 Policies related to consumers and end users	• SFDR: Indicator No. 9 in Annex I Table 3 Indicator No. 11 in Annex I Table 1
ESRS S4-1 § 17 Non-respect of UNGPs on Business and Human Rights and OECD Guidelines	• SFDR: Indicator No. 10 in Annex I Table 1 • Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Article 12 (1)
ESRS S4-4 § 35 Human rights issues and incidents	• SFDR: Indicator No. 14 in Annex I Table 3
ESRS G1-1 § 10(b) United Nations Convention against Corruption	• SFDR: Indicator No. 15 in Annex I Table 3
ESRS G1-1 § 10(d) Protection of whistleblowers	• SFDR: Indicator No. 6 in Annex I Table 3
ESRS G1-4 § 24(a) Fines for violation of anti-corruption and anti-bribery laws	• SFDR: Indicator No. 17 in Annex I Table 3 • Benchmark regulation: Commission Delegated Regulation (EU) 2020/1816, Delegated Regulation (EU) 2020/1818 Article 12 (1)
ESRS G1-4 § 24(b) Standards of anti-corruption and anti-bribery laws	• SFDR: Indicator No. 16 in Annex I Table 3

	Reference in CSRD report (chapter)	Assessment of materiality ("material" / "immaterial")
	Policies related to value chain workers	Material
	Policies related to value chain workers	Material
Annex II,	Policies related to value chain workers	Material
Annex II	Policies related to value chain workers	Material
	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions	Material
		Immaterial
Annex II,		Immaterial
		Immaterial
		Immaterial
Annex II,		Immaterial
		Immaterial
		Immaterial
	Business conduct and corporate culture policies	Material
Annex II	Violation of anti-corruption and anti-bribery laws	Material
	Business conduct and corporate culture, corruption and bribery (MDR)	Material

ESRS E1 – Climate Change

Integration of sustainability-related performance in incentive schemes

The Supervisory Board sets personal targets for the members of the Board of Management which cover both organizational and sustainability targets. In 2025, these did not include any climate-related targets.

The percentage of remuneration linked to climate-related considerations therefore amounts to 0% for 2025 (previous year: 0%).

Strategy

Transition plan for climate change mitigation

One of the greatest risks and challenges facing the 21st century is the further advance in climate change and the resultant consequences for current and future generations. In view of this, STRATEC accords great priority to protecting the climate and the associated necessary reduction in greenhouse gas emissions. Back in the 2020 financial year, the STRATEC Group already set itself a science-based climate target based on the agreements reached in the Paris Climate Agreement to limit global warming to well below 2°C. This target provided for reducing absolute greenhouse gas emissions (Scope 1 and Scope 2) by 30% by 2030 compared with their 2019 levels. Given the measures introduced in recent years, such as the almost complete conversion in the group-wide electricity supply to green electricity from alternative energy sources, proprietary electricity generation from photovoltaics systems, and the gradual electrification of the car pool, total Scope 1 and market-based Scope 2 emissions in the 2024 financial year were already 36.4% lower than in 2019.

Against this backdrop and in response to the growing urgency of global climate protection, the Board of Management of STRATEC decided to further significantly extend the company's ambitions and targets for climate change mitigation. In the 2024 financial year, the reduction target for group-wide Scope 1 and Scope 2 emissions in place since 2020 was thus adapted to a 1.5-degree target (see the "Targets related to climate change mitigation and adaptation" section). In addition, the company for the first time set targets for group-wide Scope 3 emissions, as well formulating new long-term targets that are also consistent with the 1.5-degree target in the Paris Climate Agreement. The targets hereby developed, which are presented in detail in the "Targets related to climate change mitigation and adaptation" section, are based on scientific insights and

were validated by the Science Based Targets initiative (SBTi) on February 12, 2025. The company has thus obtained certification from an external body that its targets are actually compatible with the Paris Climate Agreement.

To align its strategy and business model to a sustainable economy and ensure that they are consistent with limiting global warming to 1.5°C in accordance with the Paris Climate Agreement, STRATEC has compiled a transition plan for climate change mitigation (transition plan). This sets out the strategic measures and steps required to reach the company's climate change mitigation targets.

The transition plan defines greenhouse gas emission reduction targets for the years 2032 and 2045. Due to the linear derivation of emission reductions, the SBTi's emission reduction pathway also includes reduction figures for 2025 and 2030. These have nevertheless not been formulated as explicit targets as, particularly for Scope 1 emissions, the respective reductions are not automatically expected to show a linear development.

STRATEC's potentially locked-in greenhouse gas emissions refer to the emissions reported in Scopes 3.2 and 3.11. These include emissions from purchased capital goods and from electricity consumed by sold products over the whole of their lifecycles. Compared with the total emissions of the STRATEC Group, Scope 3.2 only accounts for a low volume of emissions and is therefore of subordinate significance for achieving the emission reduction targets. By contrast, the CO₂ emissions in the Scope 3.11 category (use of sold products over the whole of their lifecycles) account for a not inconsiderable share of total emissions. As the electricity mix is expected to be decarbonized in the long term, however, the CO₂ emissions from sold products do not present a risk to achievement of the company's climate targets.

Due to its low degree of vertical integration, the only machines classifiable as energy intensive at STRATEC are those used in injection molding production. A large share of these machines is nevertheless operated with electricity from renewable energies.

To achieve the Scope 1 and Scope 2 emission reduction targets, the most important decarbonization levers involve increasing energy efficiency, using renewable energies, and electrifying the vehicle pool. For the Scope 3 target, the primary decarbonization lever involves cooperating with suppliers with regard to reducing emissions. STRATEC assumes that the

contribution made by the decarbonization levers towards achieving greenhouse gas emission reduction targets in the individual categories (Scopes 1, 2, and 3) will approximately correspond to the total reductions expected from the respective action (see the “Actions and resources in relation to climate change policies” section).

Specific measures to achieve the Scope 1 and Scope 2 targets are described in the transition plan. These involve converting the electricity supply at the US locations to green electricity from alternative energy sources, replacing gas and oil-powered heating systems across the Group with heat pumps, and improving the efficiency of air-conditioning systems in the STRATEC Group’s buildings. Furthermore, the predominant share of the vehicle park is to be electrified. With regard to Scope 3 targets, the most important action involves extending cooperation with suppliers and logistics service providers with regard to less CO₂-intensive solutions and production techniques in order to reduce emissions along the whole value chain.

Via the company values, climate protection is firmly embedded in the corporate strategy. The transition plan and the actions and targets set out therein have been approved by the Board of Management, as have the greenhouse gas emission reduction targets. The Board of Management sets corresponding targets for the first management level in order to embed the transition plan in and coordinate it with the business strategy. No expenditure in excess of the defined materiality threshold of € 1 million has been budgeted to implement STRATEC’s transition plan. STRATEC is not exempted by the criteria stated in the Regulation on Benchmarks for Climate-Related Change from the EU benchmarks coordinated with the Paris Climate Agreement.

Material impacts, risks, and opportunities, and their interaction with strategy and business model

This disclosure is reported in the chapter “ESRS 2 General disclosures – Interests and views of stakeholders”.

Management of impacts, risks, and opportunities

Description of the processes to identify and assess material climate-related impacts, risks, and opportunities

This disclosure is reported in the chapter “ESRS 2 General disclosures – Interests and views of stakeholders”.

Policies related to climate change mitigation and adaptation

STRATEC has embedded the sustainability aspects of “Energy”, “Promoting climate change mitigation” and “Climate change adaptation” in its Environmental Policy, which is intended to implement the company’s environmental targets and to promote/counter the potential and actual positive/negative impacts identified in the materiality assessment.

To achieve its sustainability targets, the company has introduced an Environmental Policy. Among other aspects, this stipulates that STRATEC is endeavoring to reduce its greenhouse gas emissions by promoting the use of renewable energies. This therefore covers the sustainability aspects of “Energy” and “Climate change mitigation”, as well as their current negative impacts. Furthermore, the policy describes the company’s cooperation with partners with regard to the “Climate change mitigation” sustainability aspect, as well as the associated material positive and negative impacts. STRATEC expects its suppliers to comply with environmental laws and directives and aims only to cooperate with suppliers who are also interested in ecological sustainability. As STRATEC is also endeavoring to minimize its Scope 3 emissions, the Environmental Policy stipulates that the company intends to expand its cooperation with partners in respect of lower-carbon input products. Moreover, the Environmental Policy defines the target of continually improving the company’s environmental performance, avoiding pollution, and complying with all applicable environmental laws, local requirements, and guidelines. The policy creates a clear framework for Group-wide action in this respect.

In further promoting the positive impact of the “Climate change adaptation” sustainability aspect, continuous improvement of product quality is essential. This in turn will contribute towards effectively and reliably containing the increased prevalence of infectious diseases expected to result from climate change. The Quality Management Handbook is relevant in this respect. By continually improving quality standards and permanently monitoring new requirements, the handbook and the processes it sets out ensure that STRATEC is prepared to the best possible extent for the challenges presented by climate change. The “Climate change adaptation” sustainability aspect also harbors an opportunity for STRATEC. Scientific studies assume that the advance in global warming will be accompanied by greater prevalence of infectious diseases, leading to growing demand for diagnostics tests. The company is of course not proactively pursuing this opportunity. In view of this, it does not have any policies, actions, or targets in this respect.

The Environmental Policy and the Quality Management Handbook are described below.

With this policy, STRATEC also commits itself to complying with all applicable local, national, and international environmental laws, regulations, and standards. Among others, these include Directives such as REACH, RoHS, WEEE, the Packaging and Packaging Waste Directive (PPWD), and battery regulations. In addition, the company will continually monitor any amendments in environmental legislation and update its policy as appropriate.

Furthermore, STRATEC's Environmental Policy describes the company's efforts to assume responsibility in the areas of climate protection, pollution avoidance, sustainable product design, and cooperation with partners. With this policy, STRATEC aims to achieve continuous improvements in environmental protection, sustainable product design, and energy efficiency. The principles set out in this policy provide the basis for the Board of Management to incorporate environmental aspects into all business decisions and activities. The global environmental targets and environmental policies are relevant to all STRATEC employees who are responsible for determining the company's environmental measures, initiatives, and programs.

The policy has been in force across the Group since October 18, 2024 and will be reviewed by the ESG Board every two years to ensure that its contents are up to date. Each new or revised version will be approved by the Board of Management of STRATEC SE

and subsequently communicated to all employees and made available to stakeholders on the company's website. The Environmental Policy is applicable on a group-wide basis for STRATEC SE and its subsidiaries, including all members of the Board of Management and employees. It is also embedded in the Quality Management Handbook and the processes to monitor compliance with this.

The Quality Management Handbook, including the process descriptions and work instructions also applicable, provides a binding framework for all activities of all employees and managers at the Birkenfeld location and forms the basis for the company's quality management system. The scope of application covers the whole spectrum of design, manufacture, and marketing of systems and services at the company's headquarters and production location in Birkenfeld and is within the responsibility of the Board of Management. Each subsidiary has its own quality management handbook with contents adapted to the various circumstances in order to ensure optimal coverage of all relevant topics. The Quality Management Handbook is based on the requirements of the Directives and Regulations applicable in the EU, as well as on further national legislation.

Staff at the locations in Birkenfeld, Beringen, and Anif receive the Quality Management Handbook via a document management system as an information assignment and are supposed to confirm receipt. At other locations, the handbook is assigned using other means of communication. This way, it is ensured that staff acknowledge the handbook and commit to complying with the requirements set out therein. Furthermore, internal quality management audits are performed to review compliance with the standards and processes thereby stipulated.

Actions and resources in relation to climate change policies

STRATEC has introduced or upheld extensive actions to implement its Environmental Policy and the transition plan, and thus to achieve its emissions reduction targets.

One highly significant factor in achieving Scope 1 emission reduction targets involves the use of renewable energies. One planned action entails the group-wide replacement of gas and oil heating systems with heat pumps by 2045. At the locations in Birkenfeld and in Switzerland, this replacement is scheduled to take place by 2032 already. The replacement is expected to reduce emissions by 168.0 tonnes of CO₂e by 2032 and by 394.7 tonnes of CO₂e by 2045.

The gradual improvement in the efficiency of air-conditioning systems due to regular maintenance and, where appropriate, replacement of the systems at the buildings of the STRATEC Group and the reduction in the use of coolants by 60% by 2045 represent further important measures to enhance energy efficiency and reduce emissions. This action is expected to produce a reduction of 87.8 tonnes of CO₂e by 2045.

As the target formulated in 2021 for the electrification of the vehicle pool at the company's headquarters in Birkenfeld was achieved in the 2025 financial year, as part of the transition plan the company formulated a new, group-wide target for electrifying its vehicle pool. By 2032, the vehicle pool should be fully electrified. This action has the potential to reduce Scope 1 emissions by 244.4 tonnes of CO₂e by 2032. The group-wide share of fully electric vehicles rose from 22.8% in the previous year to 24.5% in the 2025 financial year.

The aforementioned actions were developed and adopted in the 2024 financial year and upheld in the 2025 financial year.

With regard to reducing Scope 2 emissions, the transition plan provides for converting the electricity supply at the US locations to green electricity from renewable sources. According to the transition plan, this action is scheduled to be completed by 2032. However, it was already largely implemented in the 2025 financial year. The share of green electricity already amounted to 85.4% in the 2025 financial year. When implemented across all locations, this action should reduce emissions by 284.3 tonnes of CO₂e compared with the base year.

Furthermore, at its Birkenfeld location (DE), the company has generated green electricity with photovoltaics since 2011. Solar modules with total nominal capacities of more than 330 kWp are installed there. At the Beringen location (CH), renewable energy has been supplied since 2016 by a photovoltaics system with a nominal capacity of 95 kWp. At the Cluj location (RO), solar modules with a capacity of 38 kWp were installed in the 2025 financial year. These systems generated a total of 431 MWh of green electricity in the 2025 financial year (previous year: 374 MWh). The proportion of own use amounted to 55.0% (previous year: 51.0%). This saved 56.1 tonnes of CO₂e in the year under report (previous year: 46.5 tonnes of CO₂e). The generation of green electricity is due to be continued in the years ahead.

Alongside proprietary generation of green electricity, the remaining electricity consumed is mostly procured in the form of green electricity. With the exception of the US locations, the Group converted nearly all of its electricity supply to green electricity from alternative energy sources in the 2020 financial year already. The procurement of green electricity is also firmly planned for the years ahead. No additional reduction is to be expected in greenhouse gases compared with the base year defined in the transition plan, however, as this action had already been fully implemented in 2023.

To achieve its reduction target for Scope 3 emissions, STRATEC is endeavoring to extend its engagement with suppliers and logistics service providers. Here, it is planned to extend cooperation on less CO₂-intensive solutions and production technologies. The total contribution to be made by this decarbonization lever towards achieving the emission reduction targets in Scope 3 has not yet been quantified.

Due to the low volume of financial resources required, the risk of non-implementation of the planned Scope 1 and Scope 2 measures is assessed by the company as low. For Scope 3, by contrast, personnel resources in particular must be available to cover the increased engagement with suppliers.

Metrics and targets

Targets related to climate change mitigation and adaptation

STRATEC has introduced targets related to climate change mitigation and adaptation.

Within its transition plan, the company has adopted targets for reducing group-wide greenhouse gas emissions that are compatible with the 1.5-degree target in the Paris Climate Agreement. These targets, which were developed with due consideration of the requirements for science-based target setting promulgated by the SBTi, were validated by the SBTi in February 2025. The SBTi is a joint initiative of the CDP, the United Nations Global Compact, the World Resources Institute (WRI), and the World Wide Fund for Nature (WWF). Furthermore, in setting the targets the company also took due account of the methods and requirements of various ESG rating agencies.

Specifically, without accounting for offsetting measures STRATEC aims to reduce its absolute greenhouse gas emissions (Scope 1 and Scope 2) by 50.4% by 2032 compared with their 2023 levels. Thereof, 73.4% are allocable to the Scope 1 category and 26.6% to the Scope 2 category. For Scope 2 emissions, the company has calculated the reductions using the market-based method. Scope 3 emissions are also to be reduced by 50.4% by 2032 compared with their 2023 levels.

The greenhouse gases accounted for here are coherent with the greenhouse gas inventory reported under EI-6. The emissions include all greenhouse gases requiring consideration pursuant to the GHG Protocol (CO₂, CH₄, N₂O, SF₆, NF₃, HFCs, and PFCs). The long-term target, without accounting for offsetting measures, is to reduce the company's total emissions in Scope 1, Scope 2, and Scope 3 by 90% by 2045 and, in addition, to achieve net zero emissions in the whole of the value chain by 2045. Here too, 2023 is referred to as the base year. In selecting the benchmark and base year, it was ensured that such year was representative and not affected by any exceptional external or internal events. Furthermore, for 2023 STRATEC significantly extended its CO₂ balance sheet to include previously unaccounted for emission sources in Scope 3 and thus for the first time compiled a complete CO₂ balance sheet.

Fulfillment of the actions also depends on factors which STRATEC is unable to influence. This was accounted for when setting targets. Successful implementation of all the reduction targets expected under "Actions and resources in relation to climate change policies" and the exhausting of all reduction potential would therefore lead to the emission reduction targets being surpassed.

The following table presents the base values for the 2023 base year by scope and reduction target by 2032.

	Base value (2023)	Target value by 2032	Reduction target by 2032 in %	Target value by 2045	Reduction target by 2045 in %
Scope 1 (t CO ₂ e)	785.3	389.5	-50.4	-	-
Scope 2 (t CO ₂ e) (market-based)	284.3	141.0	-50.4	-	-
Scope 3 (t CO ₂ e)	69,823.6	34,632.5	-50.4	-	-
Total GHG emissions (t CO₂e)	70,893.2	35,163.0	-50.4	7,089.3	-90.0

STRATEC's climate targets were developed in accordance with SBTi criteria for achievement of the Paris 1.5-degree target and validated by the SBTi on February 12, 2025.

Energy consumption and mix¹

	2025	2024
Total energy consumption (MWh)	12,355.3	11,308.4
Total energy consumption from fossil sources (MWh)	4,133.6	5,069.9
Fuel consumption from coal and coal products (MWh)	-	-
Fuel consumption from crude oil and petroleum products (MWh)	871.8	985.4 ³
Fuel consumption from natural gas (MWh)	2,846.3	2,515.4
Fuel consumption from other fossil sources (MWh)	-	-
Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources (MWh)	415.5	1,569.1
Total energy consumption from nuclear sources (MWh)	-	-
Total energy consumption from renewable sources (MWh)	8,269.5	6,238.5
Fuel consumption from renewable sources (MWh)	47.8	46.5
Consumption of purchased or acquired electricity, heat, steam, or cooling from renewable sources (MWh)	7,984.6	6,001.3
Consumption of self-generated renewable energy not involving fuel (MWh)	237.1	190.7
Energy generation	430.9	374.0
Generation of non-renewable energy (MWh)	-	-
Generation of renewable energy (MWh)	430.9	374.0
Total energy consumption per net revenue from activities in high climate impact sectors (MWh/currency unit) ²	0.000049	0.000044

¹ The data was mostly calculated based on the invoices received from each energy supplier. Where no invoices were yet available for individual months due to the period involved, the values were estimated based on historic figures. To calculate the fuel consumption of the vehicle pool, in cases where no direct liter consumption figures were available consumption was estimated by calculating the liter consumption figure per 100 km for the respective vehicle type. Furthermore, in cases where no real-time kilometer figures were available, the annual kilometers driven were estimated by applying the kilometer allowance agreed in the lease contract. Apart from the external body responsible for quality assurance, the data were not validated by any further external body. Compared with the previous year, furthermore, changes arose in the survey method used at the Ronkonkoma location (USA). These resulted in the identification of additional electricity consumption of 582.5 MWh in 2025.

² All of STRATEC's activities are classifiable to NACE Code C "Manufacturing". No activities have therefore been allocated to high climate impact sectors. Net revenue for the financial year under report amounted to € 250,863k.

³ Restated due to reclassification of 961.6 MWh from other fossil sources category.

Gross Scopes 1, 2, 3, and total GHG emissions¹

	Retrospective		
	Base year 2023	2025	2024
Scope 1 GHG emissions			
Gross Scope 1 GHG emissions (t CO₂e)	785.3	867.4	813.9
Proportion of Scope 1 greenhouse gas emissions regulated under emission trading schemes (in %)	-	-	-
Scope 2 GHG emissions			
Gross location-based Scope 2 GHG emissions (t CO₂e)	1,376.7	1,760.7	1,466.8
Gross market-based Scope 2 GHG emissions (t CO₂e)	284.3	165.6	553.5
Significant Scope 3 GHG emissions			
Total gross indirect (Scope 3) emissions (t CO₂e)	69,823.6	44,644.3	48,802.1
1 Purchased goods and services ³	44,295.0	28,507.8	28,969.7
2 Capital goods	2,061.4	1,873.0	1,781.2
3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	192.4	289.0	250.4
4 Upstream transportation and distribution	1,345.2	930.1	1,301.2
5 Waste generated in operations	4.2	1.2	1.8
6 Business travel	818.5	593.7	902.9
7 Employee commuting ⁵	2,761.0	2,174.5	2,468.8
8 Upstream leased assets ⁶	-	-	-
9 Downstream transportation and distribution	1,355.6	938.3	1,307.1
10 Processing of sold products ⁶	-	-	-
11 Use of sold products ⁴	16,810.3	9,268.4	11,732.1
12 End-of-life treatment of sold products	180.0	68.3	86.9
13 Downstream leased assets ⁶	-	-	-
14 Franchises ⁶	-	-	-
15 Investments ⁶	-	-	-
Total GHG emissions			
Total GHG emissions (location-based) (t CO₂e)	71,985.6	47,272.4	51,082.8
Total GHG emissions (market-based) (t CO₂e)	70,893.2	45,677.4	50,169.5

Explanatory comments on GHG emissions:

¹ GHG emissions were calculated in accordance with the GHG Protocol and cover all subsidiaries included in the scope of consolidation and all material emission categories. Activity-based data and emission factors were referred to when calculating Scope 1 and Scope 2 emissions. Where no activity-based data were available for Scope 3 emissions, reference was made to spend-based data and corresponding emission factors. For Scope 3, this applied to the categories 1, 2, 4, 6, and 9. Emission factors from various sources were used for the calculation (main sources used: Climaq, Exiobase 3.8.2, Ecoinvent 3.11, DEFRA 2025 / BEIS). The share of Scope 3 GHG emissions calculated on the basis of primary data in 2025 amounted to 29% (secondary data: 71%). In this, the total emissions from individual Scope 3 categories were accounted for, unless a not inconsiderable share of the data for these categories were based on primary data. Apart from the external body responsible for quality assurance, the data were not validated by any further external body. In addition to the emissions presented above, biogenic emissions of 21.12 tonnes were incurred in the 2025 financial year.

² STRATEC has only set targets for 2032 and 2045. The figures for 2025 and 2030 were indirectly derived from linearized pathways.

³ Spend-based emission factors were allocated to product groups with expenditure > € 10,000 (98.3% of total expenditure). Based on these calculations, an average STRATEC-specific emission factor was calculated, which was then allocated to the remaining 1.7% of expenditure.

⁴ Based on measured values, the respective electricity consumption figures of the products for different operating modes and the expected life times of the products were calculated and the estimated utilization rates applied.

⁵ The modal split was determined on the basis of an employee survey. Taking due account of the customary number of hours spent working from home, the total distance of travel per means of transport was subsequently allocated to the respective emission factors.

⁶ Emissions in this Scope 3 category are non-existent for STRATEC or, based on their estimated volume, of immaterial significance. They were therefore not included and do not require report.

Milestones and target years

% N / N-I	2032	2045	Annual average (%) on base year	2025 ²	2030 ²
+6.6	389.5	-	-7.5	697.4	477.5
-	-	-	-	-	-
+20.0	-	-	-	-	-
-70.1	141.0	-	-7.5	252.5	172.9
-8.5	34,632.5	-	-7.5	62,003.0	42,453.0
-1.6	-	-	-	-	-
+5.2	-	-	-	-	-
+15.4	-	-	-	-	-
-28.5	-	-	-	-	-
-33.3	-	-	-	-	-
-34.2	-	-	-	-	-
-11.9	-	-	-	-	-
-	-	-	-	-	-
-28.2	-	-	-	-	-
-	-	-	-	-	-
-21.0	-	-	-	-	-
-21.4	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-7.5	-	-	-	-	-
-9.0	35.163,0	7,089.3	-7.5 / -9.9	62,952.9	43,103.4

Greenhouse gas intensity

Greenhouse gas intensity	2025 ²	2024 ¹	% N/N-I
Total GHG emissions (location-based) per net revenue (t CO ₂ e/€)	0.000188	0.000198	-5.1
Total GHG emissions (market-based) per net revenue (t CO ₂ e/€)	0.000182	0.000195	-6.7

¹ Net revenue for the 2024 financial year amounted to € 257,624k.

² Net revenue for the 2025 financial year amounted to € 250,863k.

Contractual instruments¹

Share of contractual instruments related to Scope 2 emissions	2025	2024
Scope 2		
Share of contractual instruments used for the sale and purchase of energy that are bundled with attributes about energy generation or unbundled energy attribute claims	95.1%	79.2%
Share of contractual instruments used for the sale and purchase of energy that are bundled with energy generation attributes	49.8%	48.3%
Share of contractual instruments used for the sale and purchase of energy that are not bundled with energy attributes about energy generation	45.3%	30.9%

¹ The instruments used involve guarantees of origin (for electricity from wind power, solar power, and hydro-power) and green electricity rates with direct suppliers.

Greenhouse gas removals

Unlike in the previous year, STRATEC did not conduct any greenhouse gas removal/offsetting measures in the 2025 financial year.

Cancelled carbon credits

Use of carbon credits in year under report	2025	2024 ¹
Total volume of carbon credits cancelled in year under report (t CO ₂ e)	-	1,800
Share from removal projects (in %)	-	0%
Share from reduction projects (in %)	-	100%
Verra (in %)	-	72.2%
Gold Standard (in %)	-	27.8%
Share from projects within EU (in %)	-	0%
Share of carbon credits that qualify as corresponding adjustments pursuant to Article 6 of Paris Agreement (in %)	-	0%

¹ The reduction projects relate to the following verified climate protection projects: clean drinking water, Cambodia (Gold Standard), and avoided deforestation in Madre de Dios REDD+, Peru (Verra).

Carbon credits planned to be cancelled in future

STRATEC currently has no carbon credits outstanding for cancellation.

to neutralize remaining greenhouse gas emissions (with a maximum of 10%) by way of permanent carbon removal and storage.

Net-zero target and carbon neutrality

Based on SBTi criteria aligned to the 1.5-degree pathway, STRATEC is pursuing the target of reducing its total emissions in Scope 1, Scope 2, and Scope 3 by 90% by 2045 (without accounting for offsetting measures) and in addition to achieve net-zero emissions in the whole value chain by 2045. It is thus planned, if necessary,

Internal carbon pricing

STRATEC currently does not apply any internal carbon pricing schemes.

ESRS E5 – Resource Use and Circular Economy

Impact, risk, and opportunity management

Description of processes to identify and assess material resource use and circular economy-related impacts, risks, and opportunities

This disclosure is reported in the chapter “ESRS 2 General disclosures – Interests and views of stakeholders”.

Policies related to resource use and circular economy

During appliance development, STRATEC already ensures that its products have a resource-efficient design scheme and that they are made of forward-looking, environmentally-friendly materials. To do justice to these standards, STRATEC has established internal policies that have to be complied with over and above legal requirements.

One of these policies is the Environmental Policy, which is to be viewed in connection with the actual negative impacts on the sustainability aspects of “Resource inflows, including resource use” and “Resource outflows related to products and services” identified in the materiality assessment.

With this policy, STRATEC commits itself to complying with all applicable local, national, and international environmental laws, regulations, and standards. Among others, these include Directives such as REACH, RoHS, WEEE, the Packaging and Packaging Waste Directive (PPWD), and battery regulations. In addition, the company continually monitors any amendments in environmental legislation and updates its policy as appropriate.

One core aspect of this commitment is the use of sustainable and resource-efficient product design, which includes the use of recyclable and environmentally-friendly materials. This avoidance of the use of primary resources, including a relative increase in the use of secondary (recycled) resources, is nevertheless not explicitly mentioned in the policy. STRATEC expects its suppliers to comply with environmental laws and regulations and aims only to work with suppliers who also have an interest in ecological sustainability. In addition, the policy stipulates that, where possible in technical terms and given customers’ material requirements,

environmentally friendly materials should be purchased in the procurement process.

A detailed description of the Environmental Policy is provided under “ESRS E1 Climate change – Policies related to climate change mitigation and adaptation”.

The Environmental Policy is referred to in the Quality Management Handbook and is available at all times to all employees and external partners via the company’s website. Its contents are communicated to all employees as a mandatory component of training. This is managed by the global heads of department acting as multipliers.

In addition, all employees receive the quality management handbooks applicable in each case, including the company’s Environmental Policy (see also “ESRS E1 Climate change – Policies related to climate change mitigation and adaptation”) in order to ensure that they are familiar with the respective requirements and commit to complying with these.

Compliance with the defined environmental standards and processes is reviewed within the internal quality management audits in order to safeguard the continuous improvement and implementation of our sustainability targets.

The topic of waste hierarchy and the prioritization of waste avoidance or minimization over waste treatment does not explicitly form part of the existing policies.

Actions and resources related to resource use and circular economy

In the year under report, STRATEC upheld two relevant actions related to resource use and the circular economy and to the positive and negative impacts identified in the materiality assessment.

One of these measures is the quality management system. This is relevant on the one hand for the positive impacts related to resource-efficient product design and the possibility of repairing or exchanging products. On the other hand, it addresses the negative impacts that arise due to the products being only partly recyclable as a result of customer requirements, patient safety precautions, or the composition of the respective materials.

The Quality Management Handbook constitutes the documented version of the quality management system. The processes and stipulations within the quality management system serve to safeguard product quality on behalf of patients and contribute towards managing the positive and negative impacts identified in the materiality assessment. Furthermore, the quality management system ensures compliance with continually growing regulatory requirements in international markets and ever more extensive national requirements. The establishment of its quality management system enables STRATEC to fulfill the far-reaching requirements of international and national regulations. Moreover, the system is continually being improved by the Quality Management and Regulatory Affairs departments to ensure that it always meets the highest standards. In addition, STRATEC staff from various locations are pooled to form teams of experts for their respective specialist departments. These staff support each other with knowledge and experience, thus ensuring coordinated and efficient action. The implementation of the Quality Management Handbook and of the quality management system is permanent and not subject to any time restrictions.

The STRATEC Group and/or individual subsidiaries are certified in accordance with the following standards: EN ISO 9001 certificate, EN ISO 13485 certificate, MDSAP certificate, QM System compliant with 21 CFR part 820, FDA registered establishment, NRTL registered (NEMKO), Compliance with GMP requirements of Taiwan (TCP participation), Foreign Manufacturer Accreditation in Japan, Compliance with QMS requirements in several other markets, Medical devices registered with UK MHRA.

One further action relates to the training provided in connection with the Environmental Policy. This is relevant for all positive and negative impacts identified in connection with resource use and the circular economy. The Environmental Policy training program was rolled out in 2025.

Participation in the training and awareness-raising programs is mandatory for all staff. Reporting of non-compliance with the policy is also required.

The provision of procurement training is a relevant action, particular with regard to the negative impacts resulting from the use of resources required for electronics appliances. The training is intended to provide an in-depth understanding of the topic of sustainable procurement. Among others, the learning objectives include:

- Promoting understanding of the relevance of sustainable development
- Communicating the importance of transparency in the upstream supply chain
- Conveying knowledge about fundamental process steps for the structured introduction of sustainable procurement
- Compiling a basis of argumentation relating to the need for sustainable action in procurement.

The training was held on a group-wide basis, with the relevant employees in the Procurement department receiving training. Furthermore, it is planned to continue providing this training on a regular basis.

Metrics and targets

Targets for resource use and circular economy

As an OEM supplier, STRATEC only has limited scope to determine the selection of input materials and product specifications. In addition, companies operating in the medical technology sector have to meet strict regulatory requirements. In view of this, STRATEC has not set any targets for resource use and the circular economy. The effectiveness of the Environmental Policy is suitably monitored where targets apply, for example for the topic of climate protection. As no targets have been set for resource use and the circular economy, however, the policies and actions are not explicitly monitored for the material impacts, risks, and opportunities relevant in this regard.

Resource inflows and outflows

Except in its production of polymer-based consumables, STRATEC works with a low degree of vertical integration. The predominant share of upstream production is outsourced to highly specialized contract suppliers. The final assembly and final testing of the systems are then performed at the production locations for instrumentation solutions. The inflows of resources to the STRATEC Group therefore predominantly comprise the following upstream products:

- Electronics (e.g. sensors, cables, electro-mechanical parts)
- Mechanical components (e.g. magnets, screws, sheet metal parts, springs)
- Production materials (e.g. coatings, plastic granulates, reagents)
- Computer and software (e.g. PCs, printers, software, and firmware)
- Capital goods (e.g. production tools [injection molds, thermoform molds], production machines [assembly technologies, mastering machines, loading systems])
- Consumer goods (cleaning products, office equipment, etc.)

As is the case for all electronics products, many of the aforementioned upstream products also include raw materials, and here especially metals such as copper, iron, or gold. The upstream value chain therefore extends to mining, an activity which impacts both on the local natural world and on the affected workers.

For polymer-based consumables, the main resource inflow involves plastic granulate, which is processed in the injection molding activities at the locations in Anif (Austria) and New Jersey (USA). Due to high quality standards, specifications stipulated by customers, and the overriding objective of ensuring patient safety, the possibilities of procuring recyclable granulates are often limited in the medical technology industry. The products manufactured by STRATEC are shipped to customers in packaging which comprises different shares of wood, cardboard, and plastics.

Product characteristics¹

	2025
Expected durability of products (% relationship to industry average) ²	5-10 years
Reparability of products ³	100%

¹ The disclosures refer to analyzer systems, but not to polymer-based or liquid consumables.

² The durability of products was derived on the basis of experience values and on requirements and the product specifications determined in the development stage. STRATEC does not have any information indicating that the expected durability stated here differs from the sector average.

³ Service and spare parts are available for the products. These are therefore classified as being 100% repairable.

ESRS S1 – Own Workforce

Strategy

Interests and views of stakeholders

This disclosure is reported in the chapter “ESRS 2 General disclosures – Interests and views of stakeholders”.

Material impacts, risks, and opportunities, and their interaction with strategy and business model

Since its foundation more than 45 years ago, a responsible mindset and sustainable operations have been a core aspect of STRATEC’s business model. By integrating sustainability topics into its corporate strategy, STRATEC is actively assuming responsibility towards society. The material actual positive impacts identified in the materiality assessment for the own workforce relate to the sustainability aspects of “Working conditions” and “Equal treatment and opportunities for all”, which represent core topics of STRATEC’s corporate social responsibility. Metrics have been derived from the individual dimensions of STRATEC’s corporate social responsibility. This way, the sustainability aspects of “Working conditions” and “Equal treatment and opportunities for all” are factored into and influence the strategy. The strategy is in turn embedded in the business model, as a result of which the business model is also influenced indirectly. The business model and the workforce are mutually dependent. The business model contributes to the impacts reported, while it itself simultaneously depends on the company’s own workforce.

The company’s own workforce includes directly employed fulltime and parttime employees, members of the Board of Management, managing directors, trainees, interns, and student trainees. Furthermore, workers who are not directly employed, such as temporary employees or consultants employed at third-party companies or self-employed, are included in the company’s own workforce if they are drawn on as temporary solutions. This staff is also included in the disclosures made pursuant to ESRS 2. Alongside the impacts due to own operations, consideration was also given to impacts related to the value chain. In its materiality assessment, STRATEC did not identify any material opportunities and risks related to its own workforce, neither did it ascertain any material negative impacts on its own workforce. Accordingly, no specific groups of staff at the company are classified as being at particular risk due to specific characteristics or activities or in connection with any specific context. For this reason, no material risks and opportunities resulting from impacts on specific groups of individuals within the company’s own workforce were identified in this regard.

The material actual positive impacts on the sustainability aspects of “Working conditions” and “Equal treatment and opportunities for all” benefit all categories of company staff. One key reason for these positive impacts is the direct management of corporate social responsibility by the Board of Management. Together with members of the first management level, the Board of Management stipulates targets that are applicable both to these managers and to the management of subsidiaries.

In addition, STRATEC has established an ESG Board comprising managers from those company departments which are particularly relevant for sustainability aspects (Procurement, Human Resources, Production, Legal & Compliance, Finance & Risk Management, Quality Management, Project Management, Investor Relations, Sustainability, Corporate Communications). Employees performing specialist functions are also involved.

STRATEC has compiled a transition plan to reduce negative impacts on the environment and implement climate-neutral activities. As this transition plan only came into effect in 2024, it has not yet been possible to observe any of its impacts on STRATEC’s workforce. It can nevertheless be assumed that the contents of the transition plan will not have any material impacts on the workforce, as the actions planned do not require any changes to STRATEC’s business model. A detailed description of the transition plan can be found under “ESRS E1 Climate change – Transition plan for climate change mitigation”.

The company does not perform any activities involving a significant risk of child labor or forced labor. In view of this, no countries or geographical regions requiring classification as high risk have been identified in this respect.

Following detailed analysis, STRATEC did not identify any material risks or opportunities in the context of its materiality assessment.

Impact, risk, and opportunity management

Policies for own workforce

STRATEC accords high priority to ensuring good and safe working conditions for its staff. Alongside compliance with legal requirements, the company has therefore also established internal policies for this purpose. The Corporate Compliance Policy and the Quality Management Handbook are relevant in connection with the positive impacts identified in the materiality assessment for the sustainability aspects of “Working conditions” and “Equal treatment and opportunities for all”. The Quality Management Handbook described in this report is only valid for the Birkenfeld location. The quality management handbooks at subsidiaries are based on the handbook at STRATEC SE and merely adapted as appropriate to local circumstances.

The Corporate Compliance Policy described below is nevertheless applicable across the whole of the company.

The Corporate Compliance Policy provides the foundation for ethical actions that conform to the law both within the company and in all external business relationships. The policy comprises the group-wide codes of conduct, ethical principles, and further guidelines and is binding for all company employees. Implementation is the responsibility of the topmost level of the Board of Management, the Supervisory Board, and the Global Head of Compliance. Each manager must organize his or her department in such a way that compliance with the regulations set out in the Corporate Compliance Policy and legal requirements is ensured at all times. This particularly involves communicating, monitoring, and enforcing the regulations relevant to his or her area of responsibility. The policy is freely accessible to everyone on the company's website. For employees, it is also available on the intranet and is provided to each new employee on their first day of work. Furthermore, all new employees receive training when they join the company in order to communicate the contents of the policy. For existing employees, refresher training courses are provided for every two years.

The Corporate Compliance Policy addresses a wide range of topics which, among others, also include the sustainability aspects of “Working conditions” and “Equal treatment and opportunities for all”. The material positive impacts relating to these aspects are therefore also covered by the policy, a factor that is explained in further detail below:

On the one hand, the policy addresses the sustainability aspect of “Equal treatment and opportunities for all”. The overriding objective here is to ensure equal professional opportunities at STRATEC and to promote equal rights and opportunities for all. Employees are to be made aware of this and encouraged to contact their manager without delay if the principles set out here are endangered or not adhered to. A further section addresses health and safety topics, which are related to the material positive impacts in the “Working conditions” sustainability aspect. The core goal here is to prevent work-related injuries and illnesses at the workplace, a factor which benefits both employees and suppliers, customers, and the general public. In addition, the Corporate Compliance Policy addresses conflicts of interest. The policy is intended to ensure that employees perform their work in the best interests of the company and in accordance with legal requirements and that any conflicts of interest between the private interests of employees and the interests of the company are avoided. This factor is also related to the positive impacts of the sustainability aspect of “Equal treatment and opportunities for all”.

A further objective of the Corporate Compliance Policy involves eliminating any discrimination and harassment, promoting equal opportunities, and supporting further measures intended to promote diversity and inclusion. The policy explicitly refers to the following factors as grounds for potential discrimination: age, background, race, skin color, marital status, health condition, mental or physical disabilities, nationality, religious affiliation, gender, and sexual orientation. Furthermore, a program has been established to promote women and employees from various countries of origin. To this end, diversity training is provided and language courses supported. This program has been rolled out to all locations and is being continually maintained, albeit not as part of a specific process to combat discrimination. In connection with the implementation of the Corporate Compliance Policy, the whistleblower system was also implemented in order to support the objectives of the policy.

The positive impacts related to STRATEC's modern workplaces are also supported by the Quality Management Handbook, which sets out the factors underlying an ideal work environment and forming the basis for employees' performance capacity. Various aspects are addressed, including creative work methods, employee integration and safety, as well as lighting, noise levels, and cleanliness. All these factors impact on employees' motivation, satisfaction, and performance. The respective heads of department are responsible for creating ideal conditions, while the Board of Management is responsible for implementing worthwhile investments and improvement projects. A continuous improvement process, regular internal audits, and structured employee meetings also serve to sustainably optimize the work environment.

A detailed description of the Quality Management Handbook is provided under "ESRS E1 Climate change – Policies related to climate change mitigation and adaptation".

In addition, STRATEC has committed to complying with internationally recognized standards of human rights as formulated in the UN Global Compact. Respect for human rights, including workers' rights, is also anchored in the Corporate Compliance Policy and the company's human rights strategy. These are aligned towards the guiding principles of the UN (UN Guiding Principles on Business and Human Rights, Universal Declaration of Human Rights), the OECD (OECD Guidelines for Multinational Enterprises, Universal Declaration of Human Rights), and the principles of the ILO "Declaration on Fundamental Principles and Rights at Work of the International Labour Organization" and form the basis for our dealings with each other within STRATEC and our dealings with partners. Aspects of these guidelines have been taken over in instructions and codes of conduct and thus adapted to STRATEC. Furthermore, the topics of human trafficking, forced labor, and child labor are explicitly addressed in the company's Code of Conduct for Business Partners (hereinafter also referred to as the "Code of Conduct"). In addition, the company has an Accident Prevention Policy.

The company's workforce is involved by way of local works councils at individual locations and the ESG Board, which acts as the company's Human Rights Officer. Should any cases arise that are linked to breaches of human rights, then actions tailored to the specific case are taken. As no such cases have been identified to date, no standard measures are yet in place to deal with these issues.

STRATEC is not subject to any specific political obligations with regard to inclusion or measures to promote particularly vulnerable people. Depending on the location, STRATEC nevertheless provides its workforce with flexible working hours and flextime models, as well as parttime models which account for the personal situation and health status of the respective employee.

Processes for engaging with own workers and workers' representatives about impacts

For STRATEC, cooperation with the Works Council is the core process drawn on to engage with its workforce. The "Agreement on Staff Involvement in STRATEC SE" Policy defines the topics discussed with the Works Council and lays down the frequency of such involvement. With regard to actual impacts on its own workforce, the company presents its findings to the Works Council and jointly discusses these. Information is regularly shared between the Works Council Chair and the member of the Board of Management responsible for Human Resources, as well as between the Works Council Chair and global HR management, a process that is supported by set meetings intended to ensure effective communication and collaboration. In addition, local works councils maintain an ongoing dialog with local HR teams which, depending on requirements, may vary in terms of their frequency from daily to weekly. This structure ensures that the Works Council is closely involved in relevant processes and that workforce interests are effectively represented. The highest-ranking position within the company with which the SE Works Council communicates is the Board of Management, which is also responsible for ensuring that any findings are integrated into the company's policy. This collaboration and exchange of information between the Board of Management and the SE Works Council is structured very closely, making it possible to effectively weigh up mutual interests and also enabling the effectiveness of this collaboration to be safeguarded and assessed.

When establishing a diversity program, the company obtained insights into the perspectives of people in under-represented groups (women and ethnic minorities) by conducting a survey. The insights gained from these interviews were discussed with the other locations, supplemented with their own perspectives and circumstances, and then integrated into the Diversity Program. The survey was primarily conducted to devise a policy for the program. To review the long-term effects of this program, however, a renewed survey was conducted in the 2025 financial year.

Processes to remediate negative impacts and channels for own workers to raise concerns

STRATEC's staff members have the possibility of voicing any concerns or needs they may have directly to the company and of having these reviewed. Various channels are available for this purpose. Staff can turn to their HR contact partners, the Compliance department, their managers, managing directors, or the Board of Management at any time by post, e-mail, telephone, or in person.

In addition, there are works councils at several locations and an SE Works Council. A company-internal whistleblower system is also available for anonymous notifications. The anonymized whistleblower system also offers protection against any potential reprisals ("whistle-blower protection"). These channels are supported by providing the necessary resources at the workplace.

The compliance system has been introduced to process complaints related to employee concerns. To ensure more efficient processing, each location has a compliance officer responsible for his or her location.

As part of the internal compliance process, any complaints communicated via the aforementioned channels at STRATEC are processed and followed up by the compliance officer at the respective location. That involves implementing predetermined steps to record, categorize, and follow up the given case. Should the processing procedure conclude that remediation is required, this is determined on an individual basis, with its effectiveness reviewed in the follow-up step. Information resulting from this compliance procedure is also included in the compliance report and communicated to the Board of Management, thus enabling it to safe-guard the effectiveness of the processes, and accordingly also of the channels. In this, STRATEC does not provide for integrating stakeholders who are envisaged as target users. Severe cases are subject to a process of escalation to ensure that they are dealt with and solved appropriately. Key information and developments are regularly communicated to the Supervisory Board to ensure effective monitoring. Furthermore, the Supervisory Board is provided with an overview of compliance cases at least once a year. For HR-related compliance topics, the HR department is also involved.

In its materiality assessment, STRATEC did not identify any negative impacts related to the company's own workforce. As a result, no corresponding remediation has been taken in this respect.

Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

To address the sustainability aspects of “Working conditions” and “Equal treatment and opportunities for all”, as well as the associated positive impacts on its own workforce, STRATEC has established two core measures: Its work safety management system and its diversity program.

The prime objective and expected results of the group-wide work safety management system involve protecting the company’s workforce and creating a working environment that is free of injury and illness. To this end, a safety engineer has been appointed and work safety training and special health protection programs provided to first-aid and evacuation assistants. The Corporate Compliance Policy is also intended to ensure that STRATEC’s activities do not have or contribute to any material negative impacts on the company’s own workforce. To further increase workplace safety and assess the effectiveness of the respective measures, work-related accidents are recorded and documented in templates to enable suitable case-related measures to be initiated. All STRATEC Group staff are obliged by the Corporate Compliance Policy to behave in accordance with the work health and safety policies and reflect the company’s basic approach to these topics. Potential safety risks must be reported by staff immediately. With regard to health, the company also organizes preventative measures, programs, and courses, with specific offerings varying from location to location. Examples here include various sports programs. The company also offers medical checks tailored to individual workplaces and special vaccinations (influenza) for its staff. These actions are performed on an ongoing basis.

STRATEC has also designed and implemented a diversity program intended to raise diversity in management positions. This entails training for women in management positions, for example, as well as training for all managers on “diversity awareness”, and the compilation of a diversity portal with resources for all employees. With the exception of the Natech Group, which was acquired in 2023, and the locations newly founded in China and India in 2024, this program has been implemented at all locations. Moreover, this action is continuous and not subject to any time limits.

The effectiveness of this program is measured by reference to the diversity target set out in the “Targets” chapter.

STRATEC makes extensive resources available to manage impacts on the company’s own workforce in connection with working conditions and equal opportunities for all. Examples here include the resources provided to procure height-adjustable desks, various health and sports programs, flexible working hour regulations, mobile work options, and the provision of professional further development opportunities. In addition, there are HR managers at all locations who are available as contact partners.

The above disclosures cover all relevant actions in respect of material impacts related to the company’s own workforce.

Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

With regard to the sustainability aspects of "Working Conditions" and "Equal treatment and opportunities for all", in the 2025 financial year STRATEC SE set itself new diversity targets for the first and second management levels below the Board of Management.

Specifically, the target adopted on February 10, 2025 stipulates that the share of women should amount to 25% in the first and second management levels below the Board of Management. The target is set for the period through December 31, 2029. The base year value for the first management level is dated February 10, 2025 and amounts to 21.4%. The base year for the second management level is also dated February 10, 2025 and amounts to 11.5%. The previous target for the first management level also amounted to 25%, while that for the second management level amounted to 20%.

These targets refer to STRATEC SE in Birkenfeld, the parent company of the STRATEC Group. As of the reporting date on December 31, 2025, women accounted for 25.0% of the first management level (previous year: 21.4%) and for a 10.7% share of the second management level (previous year: 8.0%). STRATEC's diversity target for the first and second management levels is linked to the obligation stipulated in the Corporate Compliance Policy to offer all employees the same career opportunities. This target is intended to raise the share of women at STRATEC and thus boost gender diversity. The individual targets were set by the Supervisory Board and Board of Management incumbent upon the adoption of the respective resolution. The

targets were compiled by reference to existing legal requirements governing the share of women. In setting these targets, monitoring target achievement, and identifying insights or proposed improvements, STRATEC did not work directly together with its workforce or worker representatives. The targets were rather formulated based on analysis of the organizational structure chart for the first and second management levels. The organizational structure chart is also referred to when determining the degree of target achievement.

STRATEC has also set itself a work safety target. This is measured by reference to the accident frequency rate, which records the number of material, recordable work-related accidents per million work hours and thus expresses accident frequency. The targeted accident frequency rate amounts to a maximum of 10. This work safety target was introduced in liaison with the Work Safety Officer. The definition of the metric corresponds to the definition of the ratio of work-related accidents requiring report provided in ESRS (SI § 88c). This target is being implemented on a group-wide basis, with 2023 being referred to as the base year when assessing target achievement. The value for the base year stood at 8.2. From 2024, the target will be applied to each financial year and updated if needed to meet the latest requirements. Full-time equivalents (FTEs) have been calculated based on location disclosures in annual reporting. The total number of full-time equivalents is then multiplied by the planned working hours for full-time staff in the respective countries in order to determine the number of working hours relevant for the LTIFR calculation. The value for the 2025 year under report stood at 9.1 (previous year: 7.6) and is thus still within the envisaged target corridor.

Characteristics of the company's employees

Employees by type of contract, broken down by region

2024^{1,2}

	Europe	North America	Asia	Total
Number of employees	1,287	124	3	1,414
Number of permanent employees	1,261	124	1	1,386
Number of temporary employees	26	-	2	28
Number of non-guaranteed hours employees	1	-	-	1

¹ The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2024.

² See Notes to Consolidated Financial Statements D: Notes on Consolidated Statement of Comprehensive Income (25)

Employees by type of contract, broken down by region2025^{1,2}

	Europe	North America	Asia	Total
Number of employees	1,253	111	5	1,369
Number of permanent employees	1,227	111	5	1,343
Number of temporary employees	26	-	-	26
Number of non-guaranteed hours employees	-	-	-	-

¹ The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2025.² See Notes to Consolidated Financial Statements D: Notes on Consolidated Statement of Comprehensive Income (25)**Number of employees by country**2024¹

Country	Number of employees
Germany	540
Hungary	305
Austria	190
Romania	159
US	124
Switzerland	93
China ²	3

¹ The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2024.² Voluntary disclosure.2025¹

Country	Number of employees
Germany	527
Hungary	295
Austria	191
Romania	164
US	111
Switzerland	76
China ²	5

¹ The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2025.² Voluntary disclosure.

Employees by type of contract, broken down by gender

2024¹

	Female	Male	Other	Not disclosed	Total
Number of employees	521	893	-	-	1,414
Number of permanent employees	510	876	-	-	1,386
Number of temporary employees	11	17	-	-	28
Number of non-guaranteed hours employees	1	-	-	-	1

¹ The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2024.

2025¹

	Female	Male	Other	Not disclosed	Total
Number of employees	503	866	-	-	1,369
Number of permanent employees	493	850	-	-	1,343
Number of temporary employees	10	16	-	-	26
Number of non-guaranteed hours employees	-	-	-	-	-

¹ The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2025.

Employee turnover

	2025	2024
Employee turnover (total)		
Rate of employee turnover (in %) ¹	11.8%	16.8%

¹ The employee turnover rate is determined by stating staff exits in the year under report as a proportion of average staff totals (determined on a monthly basis). As well as staff resignations, staff exits also include employer terminations, retirement, and fatalities.

Collective bargaining coverage and social dialog

Percentage of company employees covered by collective bargaining agreements

As of December 31, 2025, the employees covered by collective bargaining agreements accounted for 16.1% of the total number of company employees (previous year: 15.8%).

Collective bargaining coverage and social dialog¹

Coverage	Collective bargaining coverage		Social dialog
	Employees - EEA	Employees – Non-EEA countries	Workplace representation
0-19%			
20-39%			
40-59%			
60-79%			
80-100%	Austria		Germany, Austria, Hungary, Romania ²

¹ For countries with >50 employees who account for >10% of overall total

² European Works Council

Diversity metrics

Gender distribution at top management level in 2024¹

	Female	Male	Diverse	Total (12.31.2024)
Gender distribution (number)	19	68	-	87
Gender distribution (in %)	21.8%	78.2%	-	100%

¹ The "top management level" was taken to include the first two levels below the Board of Management. The first level comprises managing directors and managers who report directly to the Board of Management. The members of the second level report directly to members of the first management level.

Gender distribution at top management level in 2025¹

	Female	Male	Diverse	Total (12.31.2025)
Gender distribution (number)	19	66	-	85
Gender distribution (in %)	22.4%	77.6%	-	100%

¹ The "top management level" was taken to include the first two levels below the Board of Management. The first level comprises managing directors and managers who report directly to the Board of Management. The members of the second level report directly to members of the first management level.

Distribution of employees by age group

	2025 ¹	2024 ²
Share of employees under 30 years old (in %)	15.2%	17.5%
Share of employees between 30 and 50 years old (in %)	61.6%	58.9%
Share of employees over 50 years old (in %)	23.2%	23.6%

¹ The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2025.

² The figures were calculated using internal HR reporting. They reflect the actual number of people as of December 31, 2024.

Adequate wages

All of STRATEC's employees receive adequate remuneration. The appropriateness of remuneration has been assessed on the basis of country-specific benchmarks, such as external market statistics and standards, location-specific internal pay structures, and relevant pay comparisons taking due account of any legal requirements, such as the minimum wage.

Health and safety metrics

Health and safety management system ¹	2025	2024
Percentage of own workforce who are covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines	100%	100%
Number of fatalities as a result of work-related injuries and work-related ill health		
Total number of fatalities as a result of work-related injuries and work-related ill health (own workforce)	–	–
Number and rate of recordable work-related accidents		
Work-related accidents (own workforce) ²	20	18
Rate of recordable work-related accidents (own workforce) ³	9.1	7.6

¹ Based on legal requirements and/or recognized standards or guidelines

² The number of recordable work-related accidents includes both accidents at the workplace and accidents on the way to the workplace, to the extent that legal requirements in the respective country require the latter category to be allocated to work-related accidents. Pursuant to ESRS requirements, the above figures do not include contract workers.

³ Calculation based on the format stipulated by ESRS: Number of cases / total number of working hours performed by persons in the own workforce x 1,000,000

Remuneration metrics (pay gap and total remuneration)

Remuneration

The ratio of the annual total remuneration of the highest paid individual to the median annual total remuneration for all employees (FTEs) amounted to 23.4 in the 2025 financial year (previous year: 25.5). Consistent with ESRS disclosure requirements, this metric was calculated using the following formula:

Annual total remuneration of the highest paid individual at the company / median annual total remuneration for all employees (excluding the highest-paid individual)

Pay gap

The gender pay gap amounted to 23.9% in the 2025 financial year (previous year: 27.4%). It should nevertheless be pointed out that the method used to calculate the pay gap pursuant to the ESRS is based on the following formula:

(Average gross hourly wage of male employees – average gross hourly wage of female employees) / average gross hourly wage of male employees x 100

The result of this formula presents the average pay gap between male and female employees as a percentage of the average pay level of male employees in all functions, country, and salary groups. It therefore represents an unadjusted pay gap which, alongside gender aspects, is also influenced by numerous other factors. STRATEC believes that this circumstance reduces the meaningfulness of the reportable metric.

Incidents, complaints, and severe human rights impacts

Incidents / complaints submitted via reporting channels¹

	2025	2024
Disciplinary measures	0	0
Total number of incidents of discrimination, including harassment, reported in the reporting period	0	0
Number of complaints filed through channels for people in the company's own workforce to raise concerns	5	21
Number of complaints filed by people in the company's own workforce through national contact points for OECD Multinational Enterprises	0	0
Number of severe human rights violations and incidents related to people in the company's own workforce	0	0
Number of severe human rights violations and incidents related to people in the company's own workforce that involve non-respect of the principles of the UN Global Compact or the OECD Guidelines for Multinational Enterprises	0	0

¹ The basis of data referred to particularly included the anonymized whistleblower system and the incident management system and corresponding reports in the Compliance department.

Total amount of fines, penalties, and compensation for damages as a result of incidents and complaints¹

	2025	2024
Total amount of fines, penalties, and compensation for damages as a result of incidents and complaints	0	0
Total amount of fines, penalties, and compensation for damages for human rights-related incidents connected to the company's own workforce	0	0

¹ The basis of data referred to particularly included the anonymized whistleblower system and the incident management system and corresponding reports in the Compliance department.

ESRS S2 – Workers in the Value Chain

Strategy

Interests and views of stakeholders

This disclosure is reported in the chapter "ESRS 2 General disclosures – Interests and views of stakeholders".

Impacts, risks, and opportunities, and their interaction with strategy and business model

Although STRATEC's suppliers are predominantly located in western industrialized economies with strict legal requirements governing workforce protection, due to its business model the company has material impacts on workers in the value chain.

The manufacturing of electronics products requires the use of conflict minerals, which involves a potential negative impact on workers in the value chain.

As a manufacturer of electronic appliances and accompanying reagents and consumables, in its production process STRATEC uses upstream products which may contain rare earths, conflict minerals such as tin and gold, and hazardous substances. As a result, the risk of child labor and forced labor, particularly in raw material extraction, cannot be comprehensively excluded.

The group of value chain workers that is potentially affected by the negative impact related to raw material extraction is therefore located in the upstream value chain. This relates above all to people involved in extracting raw materials and in manufacturing or other forms of processing hazardous substances, as these activities are frequently performed in regions with low legal standards and increased risk of child labor and other human rights violations. In these regions, the associated material potential negative impact is widespread and systemic.

Should any negative impacts such as human rights violations arise, then these may be detected more quickly by the whistleblower system. Improved incident detection creates a signal effect that may lead to a long-term reduction in negative impacts of this nature. Accordingly the established whistleblower system is highly relevant to those workers who, due to inherent or other characteristics, are particularly vulnerable to negative impacts (e.g. women and young workers or trade union members) and workers employed in regions with low legal standards.

All of the workers in the value chain referred to here are covered by ESRS 2 disclosures.

Having performed in-depth analysis, STRATEC has not identified any material risks and opportunities in its materiality assessment that result from impacts and dependencies related to workers in the value chain.

Impact, risk, and opportunity management Policies related to value chain workers

STRATEC is committed to preventing, terminating, and minimizing any negative impacts of its business activities on human rights to the greatest possible extent. With regard to material actual and potential impacts on workers in the value chain, STRATEC has implemented a human rights approach (Human-Rights-Approach@STRATEC) and introduced a Code of Conduct for Business Partners. Together with the process description for supplier management and the Corporate Compliance Policy, these policies are intended to prevent material potential negative human rights-related impacts in connection with raw material extraction for all workers in the value chain.

“Human-Rights-Approach@STRATEC”, the company’s value-based human rights approach, is described in the Policy Statement on Respect for Human Rights. This statement supplements and specifies the internal Corporate Compliance Policy with regard to the topic of human rights. With regard to human rights in the value chain, one core component of the Human-Rights-Approach@STRATEC is the Code of Conduct for Business Partners.

The Human-Rights-Approach@STRATEC is applicable to the whole of the STRATEC Group. Responsibility for implementing the approach is incumbent on the Board of Management and the ESG Board, with implementation being monitored in regular risk assessments. To take appropriate account of the interests of the company’s most important stakeholders, the company works closely together with the SE Works Council, which plays a central role within the Human-Rights-Approach@STRATEC.

The Code of Conduct obliges those business partners relevant to the company’s production activities to comply with the principles and requirements set out herein. Furthermore, business partners are required to oblige their own suppliers and subcontractors to comply with the standards and requirements of the Code of Conduct. The Code of Conduct is applied on a group-wide basis and relates to business partners within the upstream value chain. The ESG Board has been stipulated as the body responsible for implementing the Code of Conduct. Compliance with the requirements is additionally reviewed by way of regular supplier audits. To ensure transparency and accessibility, the Code of Conduct is made available in both English and German on the company’s website and on its intranet. All stakeholders therefore have access to the Code of Conduct. With regard to respect for human rights, core elements of the Code of Conduct include the prohibition of forced labor, child labor, and discrimination. The Code of Conduct also includes requirements concerning fair pay, appropriate working hours, safe working conditions, and upholding freedom of assembly. It is based on national laws and regulations (German Supply Chain Due Diligence Act – LkSG) and international standards (Universal Declaration of Human Rights of the United Nations, the Children’s Rights and Business Principles, the United Nations Guiding Principles on Business and Human Rights, the international labor standards of the International Labour Organization and the United Nations Global Compact). The topic of human trafficking is not explicitly included in the Code of Conduct, but indirectly covered by the international standards referred to above (especially ILO).

A further central policy in this context is the process description for supplier management, which forms part of the Quality Management Handbook.

The core element of this policy involves a description of the qualification, classification, monitoring, development, and phasing out of suppliers. Compliance with the Code of Conduct also forms part of supplier management. The process hereby prescribed also defines how compliance with the Code of Conduct is to be safeguarded, with implementation reviewed in the context of supplier audits.

The process description is applied at all STRATEC locations in Switzerland and Germany. By contrast, the locations in Hungary, Romania, and Austria have separate process descriptions adjusted in line with country-specific requirements and conditions, as do the locations at the Natech Group acquired in 2023. For the locations newly founded in India and China in 2023 and 2024 respectively, the Code of Conduct is applicable by way of the Corporate Compliance Policy, which is valid on a global basis.

The whistleblower system embedded in the Corporate Compliance Policy is of core significance, particularly for employees within the supply chain, as it defines various options to report incidents. To ensure that the system can be used by workers in the whole of the value chain, contact can also be taken up with the Compliance Officer via the external channels. A detailed description of the Corporate Compliance Policy is provided under “ESRS S1 Own workforce – Policies related to own workforce”. The UN Global Compact also explicitly mentions the topics of forced labor and child labor in its ten principles. By signing up to the Compact and committing to adhere to its principles, STRATEC has incorporated these topics into its strategy. Human trafficking is indirectly covered via the international labor standards of the International Labour Organization and is therefore not explicitly mentioned again in the policy. Furthermore, all of STRATEC’s policies which are relevant to workers in the value chain are based on the UN Guiding Principles on Business and Human Rights, the OECD Guidelines for Multinational Enterprises, the Universal Declaration of Human Rights, and the ILO conventions.

In addition, STRATEC has committed to respecting human and workers' rights by including these in its company-wide Corporate Compliance Policy. The prohibition of forced labor and child labor is also clearly defined in the Code of Conduct. Respect for these rights is reviewed within the compliance management system and the whistleblower system. Detailed information about the compliance management system can be found under "ESRS G1 Business conduct – Business conduct and corporate culture, corruption and bribery". Via the Code of Conduct, these obligations are also passed on to business partners in the upstream supply chain. Here, compliance with the Code of Conduct is monitored by auditing suppliers and supplier self-disclosures.

Consistent with these policies, no human rights violations were identified within the STRATEC Group and its supply chain in the 2025 or 2024 financial years.

Should any incidents of human rights violations occur, then measures suitable to the specific case would be taken. As no such cases have been identified to date, there are so far no standard measures for such matters.

Apart from the anonymous whistleblower system STRATEC has currently not implemented any further measures to involve workers in the value chain.

Processes for engaging with value chain workers about impacts

STRATEC currently does not have any established process for directly engaging with workers in the value chain.

Processes to remediate negative impacts and channels for value chain workers to raise concerns

STRATEC takes measures on a case-by-case basis and therefore does not have any general approach towards remediation. Having said this, workers in the value chain have the possibility to voice their concerns and needs directly to STRATEC using the whistleblower system and to have these reviewed. This system was set up by an external company specifically for STRATEC.

The Corporate Compliance Policy provides extensive information about the various channels. This policy also points out that the whistleblower system can be accessed anonymously via the company's website. Apart from this, STRATEC does not have any specific policy to protect individual persons against reprisals. General information about the whistleblower system can also be found on the website. For internal users, additional information is provided on the intranet and in compliance training.

To safeguard their use, the channels are explained in detail both in the Corporate Compliance Policy and in associated training. In addition, the publication of information on the website means that value chain workers have the possibility to inform themselves about the relevant structures and procedures. To guarantee that any notifications received are suitably processed, an internal case-handling process has been established. At present, however, no specific measures are yet in place to review whether these channels are known to value chain workers or whether they trust such channels.

Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

To avert any violations of human rights and reinforce the positive impacts of its whistleblower system, STRATEC has implemented training and other measures.

In 2024, STRATEC introduced group-wide training focusing on sustainable procurement and also continued this in the 2025 financial year. This training, which is planned to be repeated as a recurring measure in the years ahead, is intended to promote an in-depth understanding of sustainable procurement practices. The training was specifically developed for relevant staff in the Procurement department and has been implemented on a group-wide basis. The overriding goal of the training is to continually raise awareness among staff working in this area and to increase their specialist knowledge and thus embed sustainability within procurement processes.

An additional measure associated with the further strategic development of the Global Operations department in the 2025 year under report and referring to the potential negative impact on value chain workers in connection with human rights, was the restructuring of responsibilities for planning and executing supplier audits. The objective here remains that of promoting respect for human rights in the supply chain and of reducing the number of human rights violations by increasing the number of checks. In 2025, the new processes were implemented for the production-relevant locations of Birkenfeld, Beringen, Anif, and Budapest. In the case of Birkenfeld and Beringen, supplier audits based on the new processes were already executed in 2025. For Budapest and Anif, supplier audits conforming to the new requirements are due to be conducted for the first time in 2026. Rollout to the Natech location is currently under consideration.

Furthermore, all production-relevant suppliers are contractually obliged to comply with STRATEC's universally valid Code of Conduct for business partners. During the contract initiation stage, all new business partners are subject to risk screenings. In 2023, the supplier audit process for existing business partners was extended to include additional aspects referring to respect for human rights. These have been applied since 2024. These measures, which are applied at all production-relevant locations except the Natech location, refer to the upstream value chain.

Both of the aforementioned measures are intended to prevent material potential negative human rights-related impacts. To date, there is no separate process to check the effectiveness of the aforementioned measures.

A further initiative primarily intended to achieve positive impacts in areas including value chain workers is the company's membership in a leading provider of sustainability assessments. The transparency hereby created should also motivate other companies to comply with sustainable business practices.

No human rights-related incidents or other material negative impacts were reported within the STRATEC Group and its supply chain either for 2025 or for the previous year. In view of this, no specific measures have yet been taken to remedy such matters. Should the company nevertheless gain awareness of any negative impacts on value chain workers, then the ESG Board would be notified as appropriate. This is the body which discusses material points of actual or potential human rights violations and develops measures for each individual case. The relevant departments involved are then

engaged in processing the individual case. Furthermore, the availability and effectiveness of the process is safeguarded by clearly defined responsibilities.

Various preventative measures have been taken to ensure that the company's own practices continue not to have or contribute to any material negative impacts on value chain workers. Among others, these include supplier management.

STRATEC has thus introduced various measures to manage potential material impacts. The company launched operations with a whistleblower system based on externally procured software and puts this to effective use. In the 2024 financial year, further instruments and processes were launched to detect any potential human rights violations in the value chain at an early stage and to tackle these. Among others, these included the implementation of a database-supported risk assessment software by the Procurement department. To optimize this process, a decision was taken in 2025 to consider acquiring alternative software solutions. For this reason, the adaptation of internal processes scheduled for 2025 was postponed until a decision has been taken concerning a potential new software solution and its subsequent implementation.

Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

In the 2025 financial year, STRATEC continued with the initiative launched in 2024 to strengthen risk management with regard to suppliers and considered implementing new instruments. The analysis and interpretation of the resultant findings have not been fully completed. Once this process is completed, the company expects to develop targets. As no targets have currently been set, the policies and actions have not been monitored in respect of the relevant material impacts, risks, and opportunities.

No human rights-related incidents or other material negative impacts were reported within the STRATEC Group either for 2025 or for the previous year.

ESRS S4 – Company-Specific Disclosures: Patient Safety

Company-specific disclosures

In view of the company's products and business model, no material impacts, risks, or opportunities were identified for the target group of end-users / consumers relevant to S4. The CSRD defines consumers as "individuals who acquire, consume or use goods and services for personal use, either for themselves or for others, and not for resale, commercial or trade, business, craft or profession purposes" and end-users as "individuals who ultimately use or are intended to ultimately use a particular product or service". Mapped onto STRATEC's business model, end-users involve the group of persons who use the products, such as staff in diagnostics laboratories. STRATEC therefore does not refer to consumers as a group. With regard to end-users, no material IROs were identified. As a result, no topics relating to this user group have been included in this reporting. By contrast, patients are key stakeholders who are affected by material IROs. They are nevertheless not adequately covered by the ESRS and have therefore been reported under the "company-specific sustainability aspects" allocated to S4. Exceptions apply for the disclosures on S4-2 "Processes for engaging with consumers and end-users about impacts" and S4-3 "Processes to remediate negative impacts and channels for consumers and end-users to raise concerns", as this information is not significant with reference to patients. As an OEM partner and given the interim end-users, STRATEC does not have any direct contact to patients.

Strategy

Interests and views of stakeholders

This disclosure is reported in the chapter "ESRS 2 General disclosures – Interests and views of stakeholders".

Material impacts, risks, and opportunities, and their interaction with strategy and business model

STRATEC's overriding objective, which is also anchored in its mission statement, is to improve people's quality of life. It achieves this in cooperation with customers and by designing and manufacturing innovative medical technology products. The products designed by STRATEC meet the highest quality standards and are subject to the requirements of numerous regulatory approval authorities. As these are global products, the quality measures applied by STRATEC may certainly exceed the regulatory requirements of individual

countries. Quality assurance is a factor of particular importance, as the quality of the company's products directly affects the wellbeing of patients. Specifically, the relevance of quality on patient impacts is reflected in the fact that STRATEC's products play a decisive role in healthcare provision, particularly in the field of in-vitro diagnostics. These processes are crucially important in modern healthcare systems and contribute to around 70% of all decisions as to how patients are to be treated.

As a result, all patients whose therapeutic decisions are dependent on STRATEC products benefit from the material positive impacts and are simultaneously potentially affected by negative impacts. Given the existing quality management system, any potential negative impacts on patients arising due to unexpected quality problems would be more likely attributable to individual rather than systemic incidents.

Due to its business model, STRATEC nevertheless does not have any more far-reaching information about those patients whose therapeutic decisions were reached on the basis of a STRATEC product. In view of this, no information is available on patient characteristics in terms of the risk of damages. No application is made of the disclosures relating to S4 Paragraph 10 a i.-iv.

The impacts of products on patients significantly influence the corporate strategy and its opportunities for future growth and profitability. This refers not only to a specific group of patients, but rather to the basic dependence of the business model on patients. Product quality is also a decisive lever for STRATEC to differentiate itself from competitors and thus plays a core role in the company's strategy.

Impact, risk, and opportunity management

Policies related to patients

STRATEC has a Quality Management Handbook to safeguard and continually improve its quality. This is also intended to have a corresponding effect in promoting patient safety and the adequate handling of the impacts identified in the materiality assessment (see table under “ESRS 2 General disclosures – Material impacts, risks, and opportunities, and their interaction with strategy and business model”).

A detailed description of the Quality Management Handbook is provided under “ESRS E1 Climate change – Policies related to climate change mitigation and adaptation”.

Taking action on material impacts on patients and approaches to managing material risks and pursuing material opportunities related to patients, and effectiveness of those actions

STRATEC has introduced an extensive quality management system to continually safeguard its quality. This is documented for implementation purposes in the Quality Management Handbook. This system pursues the objective of safeguarding the quality of products for patients and thus contributes to managing the impacts identified in the materiality assessment (see table under “ESRS 2 General disclosures – Material impacts, risk, and opportunities, and their interaction with strategy and business model”). In addition, the quality management system and the measures set out therein are intended to ensure that the continually growing regulatory requirements of international markets and ever more extensive national requirements are complied with. A detailed description of the quality management system is provided under “ESRS E5 Resource use and circular economy – Actions and resources in relation to resource use and circular economy”.

Metrics and targets

Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

The effectiveness of the quality management system and of the Quality Management Handbook in respect of quality standards is continually monitored. This includes their effectiveness in terms of the positive and potential negative impacts identified in the management assessment (see also “Metrics and targets” in Chapter E5 – Resource use and circular economy, product characteristics).

Responsibility for monitoring quality is incumbent on the Board of Management. The quality management system is evaluated by the Board of Management within its management review at least once a year. This evaluation is performed in the first quarter of the subsequent year. The data and information required for this evaluation are provided by the relevant departments.

Given the overriding goal of safeguarding patient safety and meeting regulatory requirements, any disaggregation into individually quantifiable metrics would only make limited sense. No targets within the meaning of the CSRD have therefore been set.

ESRS GI – Business Conduct

Governance

The role of the administrative, management, and supervisory bodies

This disclosure is reported in the chapter “ESRS 2 General disclosures – Interests and views of stakeholders”.

Impact, risk, and opportunity management

Description of the processes to identify and assess material impacts, risks, and opportunities

This disclosure is reported in the chapter “ESRS 2 General disclosures – Interests and views of stakeholders”.

Business conduct and corporate culture, corruption and bribery

Among others, key topical focuses of the Corporate Compliance Company include shaping the corporate culture and tackling corruption and bribery. The Corporate Compliance Policy thus covers the material positive impacts, opportunities, and risks identified for these topics within the materiality assessment. A detailed description of the Corporate Compliance Policy is provided under “ESRS S1 Own workforce – Policies related to own workforce”.

On the one hand, the policy addresses the topics of corruption and bribery, with the overriding target being that of preventing corruption. That involves complying with the requirement for integrity in business dealings and is to be understood as a prohibition on all impermissible forms of exerting influence. The Corporate Compliance Policy also describes STRATEC’s corporate culture, with great value being accorded in this respect to standards and rules of conduct. The policy also obliges all employees worldwide to behave lawfully and with respect towards employees, colleagues, business partners, customers, and the authorities.

A further core element involves compliance with the requirements of the law and official regulations. To this end, STRATEC has established a compliance management system that facilitates the effective implementation of all principles and core elements of the Corporate Compliance Policy. This compliance management system is also anchored in the Corporate Compliance Policy.

Key measures to communicate and implement the contents of the Corporate Compliance Policy include group-wide training and regular one-to-one talks between employees and their superiors, as well as if required between superiors and the relevant compliance

officer. The compliance management system is continually being developed further, a process which may result in further actions. In some cases, the existing actions and those initiated go beyond legal requirements. That is because the Corporate Compliance Policy is valid globally, and thus also applied at locations in countries with lower requirements. Initial training is provided when employees join the company. Subsequent to that, the contents are conveyed on an ongoing basis in refresher training sessions provided every 1 to 2 years.

Knowledge and understanding of the applicable regulations is a factor of great significance, particularly with regard to the topics of corruption and bribery. The implementation of the Corporate Compliance Policy and regular refreshment of its contents are of core relevance. To standardize the company-wide compliance culture, the local compliance managers at all STRATEC subsidiaries also receive regular targeted training.

The STRATEC Group has set itself the target of achieving a specified training quota in the field of corporate compliance. Setting this target is intended in particular to enable the company to gain an overview of the employees who have been trained. The objective is to reach a group-wide training quota of at least 85%. Target achievement has been measured since 2024. In the 2025 financial year, the training quota stood at 86.3%, as against 82.7% in the previous year. In addition, the target should apply for each subsequent financial year. Target achievement is monitored and reviewed via the staff qualification management system, and in individual cases using otherwise defined reporting processes.

Policies related to business conduct and corporate culture

The Corporate Compliance Policy and the compliance management system form the basis for addressing reports and concerns of unlawful conduct or of conduct that contravenes the Code of Conduct.

Such matters can be reported at any time to the compliance team, whether anonymously or including the name of the person making the report. Various channels are available for this purpose: by e-mail, via the compliance mailbox, via the whistleblower system, or in person to the local compliance officer. Former employees also have the possibility to report the afore-mentioned matters. The whistleblower system, the link to which they will be familiar with due to their previous activity at STRATEC, is available to them for this purpose. For all other stakeholders, the link to the whistleblower system is publicly accessible on the company’s website.

The whistleblower system enables reports to be submitted anonymously. The anonymity thereby guaranteed ensures that the person submitting the report cannot be traced. Such person is therefore protected against any potential reprisals ("whistleblower protection").

Complaints are processed via the compliance management system. To enable such complaints to be processed more efficiently, each location has its own compliance officer. Cases reported are documented within the compliance team and dealt with in accordance with their relevance. Suitable investigations may then be launched to clarify the matters reported, if appropriate also with external support. At the end of each year, an anonymized compliance report is compiled for each STRATEC company and presented in summarized form to the Supervisory Board. Furthermore, the company enables relevant experiences to be shared at its corporate compliance summits. The objective here is to cultivate a uniform compliance management system across the Group and to support those responsible on location in implementing this system.

All channels available to staff to submit reports are supported by providing the necessary resources at the workplace. Thanks to the aforementioned regular compliance training, it is ensured that staff are extensively informed about compliance processes. Those employees responsible for processing compliance-related incidents also receive targeted training enabling them to discharge this important duty as well as possible.

Prevention and detection of corruption and bribery

The whistleblower system and associated incident processing procedure represent existing processes to prevent, detect, investigate, and follow up any incidents of corruption or bribery. Preventing such incidents forms part of the Corporate Compliance Policy.

The incident processing procedure is initiated upon receipt of notifications or any other occurrences reported. The objective is to investigate any incidents relating to business conduct, and in particular any incidents of corruption and bribery, without delay, independently, and objectively. The responsible local compliance officer is the first contact partner for compliance-related incidents and is not part of the management. For acute topics, the Board of Management and Supervisory Board are nevertheless involved without delay and otherwise informed once a year on an anonymous basis about any incidents arising.

A further action to prevent any incidents of corruption and bribery involves providing compliance training in which the contents of the Corporate Compliance Policy are communicated to staff. Among other matters, this regular training addresses the topics of corruption and bribery, as well as further topics relevant to compliance. The scope of training is aligned to the likelihood of corruption-related risks. Staff in the procurement departments and the Board of Management are particularly at risk in terms of corruption and bribery. According to the final assessment by the Compliance Officer, this is generally also the case for staff working in sales. The risk of corruption is nevertheless assessed as being low overall, as STRATEC does not market its products directly to end customers, but rather chiefly sells these to OEM customers. This assessment is further supported by the fact that most of the company's customers are located in countries with low corruption risk. The scope of compliance training relating to corruption is therefore comparatively small and does not play any superordinate role within the training program. This program covers 100% of the functions-at-risk, as participation in the training is mandatory for all staff and for the Board of Management. Furthermore, the Supervisory Board received training in this respect in the year under report.

Metrics and targets

Anti-corruption and bribery training

	2025	2024
Functions-at-risk covered by training program (share in %)	100%	100%

¹All staff receive compliance training upon joining the company, thus also covering 100% of functions-at-risk.

Violations of corruption and bribery laws

No convictions or fines were imposed in the 2025 financial year for violations of anti-corruption and anti-bribery laws.

Reporting pursuant to EU Taxonomy Regulation

STRATEC is obliged by § 289b (1) HGB in conjunction with § 315b HGB and Article 8 of the Taxonomy Regulation to report in accordance with the Taxonomy Regulation. STRATEC has prepared its consolidated financial statements as of December 31, 2025 in accordance with IFRS as adopted by the European Union and the interpretations of the IFRS Interpretation Committee (IFRIC). The IFRS consolidated financial statements serve as the basis for determining the figures presented below. The consolidated financial statements include all companies included in the scope of consolidation. The following EU Taxonomy reporting has been prepared on the basis of Commission Delegated Regulation (EU) 2021/2178 and in accordance with the International Financial Reporting Standards (IFRS) applicable to the consolidated financial statements. For our Taxonomy reporting, we make application of Regulation (EU) 2020/852, including its Delegated Regulations in the versions respectively valid as of December 31, 2025.

An economic activity is Taxonomy-eligible if it is listed in the EU Taxonomy and can thus potentially contribute to achievement of at least one of the environmental objectives listed in Article 9 of the Taxonomy Regulation:

- a) Climate change mitigation
- b) Climate change adaptation
- c) Sustainable use and protection of water and marine resources
- d) Transition to a circular economy
- e) Pollution prevention and control
- f) Protection and restoration of biodiversity and ecosystems.

In classifying an economic activity as “environmentally sustainable” as defined in the EU Taxonomy Regulation, a distinction has to be made between “Taxonomy eligibility” and “Taxonomy alignment”. The first step involves checking whether the respective economic activity is described in the Delegated Regulation and thus Taxonomy-eligible. Only Taxonomy-eligible economic activities may count as Taxonomy-aligned, and thus as “environmentally sustainable” if specific criteria are met.

Companies are obliged to disclose the shares of Taxonomy-aligned and Taxonomy-non-aligned economic activities for all environmental objectives (Climate change mitigation, Climate change adaptation, Sustainable use and protection of water and marine resources, Transition to a circular economy, Pollution prevention and control, Protection and restoration of biodiversity and ecosystems).

With regard to the templates pursuant to Annex XII of Delegated Regulation 2022/1214, the company does not have any activities in the fields of electricity generation, combined heat/cooling energy and power generation or heat/cooling energy generation from fossil gas or nuclear energy. There is therefore no requirement to report the gas and nuclear energy tables.

Key performance indicators

To avoid double counting when calculating the key performance indicators, the entries for all identified economic activities were analyzed on single booking level and subsequently clearly allocated to an economic activity.

KPI: Turnover

The turnover key performance indicator presents the sales (turnover) from Taxonomy-eligible and Taxonomy-aligned economic activities (numerator) in a given financial year as a proportion of the total sales in this financial year (denominator). Here, the denominator corresponds to the sales reported in the IFRS consolidated financial statements and thus refers to net sales with goods or services, including intangible goods, pursuant to IAS 1.82(a).

The total sales of € 250,863k reported for the 2025 financial year (previous year: € 257,624k) represent the denominator in the turnover KPI and are presented in the Group's income statement.

The sales reported in STRATEC's consolidated income statement (see Notes to Consolidated Financial Statements) are investigated across all group companies to ascertain whether they were generated with Taxonomy-eligible economic activities pursuant to Annex I (Climate change mitigation) and Annex II (Climate change adaptation) to Delegated Regulation 2021/2139 and Delegated Regulation (EU) 2023/24, and pursuant to Annex I (Sustainable use and protection of water and marine resources), Annex II (Transition to a circular economy), Annex III (Pollution prevention and control), and Annex IV (Protection and restoration of biodiversity and ecosystems) of Environmental Delegated Regulation 2023/2486 to the Taxonomy Regulation.

In the first step of the analysis, based on the descriptions of all existing economic activities the extent to which STRATEC's economic activities are Taxonomy-eligible in terms of the six environmental objectives was investigated. Detailed analysis of their constituent items enables the respective sales to be clearly allocated to the Taxonomy-eligible economic activities.

By analogy with the previous year, STRATEC had sales-generating activities in the economic activities of 1.2 "Manufacture of electrical and electronic equipment", 5.1 "Repair, refurbishment and remanufacturing", and 5.2 "Sale of spare parts" which could be allocated to the "Transition to a circular economy" environmental objective. All other economic activities contributing to the "Transition to a circular economy" environmental objective are of no relevance to STRATEC. Furthermore, no economic activities from the other environmental objectives were identified as being Taxonomy-eligible.

This results in Taxonomy-eligible turnover of € 147,154k for the 2025 financial year (previous year: € 156,569k), corresponding to a Taxonomy-eligible share of turnover amounting to 58.7%. The share of Taxonomy-eligible turnover therefore fell slightly compared with the previous year's figure (60.8%). The amounts included in the numerator relate solely to the three economic activities referred to above and chiefly result from revenues from contracts with customers.

STRATEC does not report any amounts for Taxonomy-eligible activities serving its own requirements under the economic activities. The economic activities associated with STRATEC's sales are unchanged on the previous year. The reduction in the turnover KPI is chiefly due to the fact that STRATEC generated a proportionately lower volume of sales with the aforementioned Taxonomy-eligible products in the 2025 financial year.

For an economic activity to count as Taxonomy-aligned, it must satisfy three superordinate criteria:

- 1. Substantial contribution to an environmental objective:** The Taxonomy-eligible economic activity must make a substantial contribution to one of the defined environmental objectives.
- 2. No significant harm of other environmental objectives:** The Taxonomy-eligible economic activity may not significantly harm any of the other environmental objectives.
- 3. Compliance with minimum safeguards:** Compliance with the minimum safeguards must be ensured for the Taxonomy-eligible economic activities.

Taxonomy alignment review for economic activity 1.2. "Manufacture of electrical and electronic equipment"

Sales resulting from the sale of analyzer systems are allocable to this economic activity.

Substantial contribution

In the first step of the Taxonomy alignment analysis, a review is performed to ascertain whether the Taxonomy-eligible activities satisfy the criteria stipulated for a substantial contribution to one of the environmental targets.

Economic activity 1.2 is deemed to make a substantial contribution if the appliances (analyzer systems) manufactured within the Taxonomy-eligible economic activity satisfy all EU Ecolabel criteria applicable to that specific product category in accordance with Regulation (EC) No. 66/2010 of the European Parliament and of the Council. Furthermore, the operator of the activity must provide proof of compliance with all requirements listed in accordance with the verification criteria foreseen by the EU Ecolabel criteria.

Alternative: Where no product-specific EU Ecolabel criteria exist, or the operator of the activity has not used them, then the relevant products have to comply with detailed criteria in the following areas: design for long lifetime, design for repair and guarantee, design for reuse and remanufacturing, design for dismantlement, design for recyclability, proactive substitution of hazardous substances, information to customers, producer responsibility.

For STRATEC's Taxonomy-eligible products there are no product-specific criteria for the EU Ecolabel. Following in-depth analysis, the Taxonomy alignment of these products was also excluded with regard to the alternative further criteria.

Criteria relating to design for repair and guarantee:

The criteria for this economic activity require the operator of the activity to be able to assess the extent to which any product repair presents health and safety risks. STRATEC's customers are responsible for deciding whether the product is decontaminated or not. In view of this, STRATEC cannot reliably state that significant health and safety risks presented by product repair can be excluded.

Irrespective of whether STRATEC can provide any assessment of the health and safety risks, the criteria require the disclosure of disassembly and repair instructions during the product lifetime. STRATEC does not currently make any such instructions publicly available.

For electrical and electronic equipment designed for use by consumers, the economy activity requires the operator of the activity to provide a commercial guarantee of at least three years at no extra charge in accordance with the requirements of Article 17 of Directive (EU) 2019/771 of the European Parliament and of the Council. Contractually agreed guarantee terms are in place at STRATEC, but these do not satisfy the stipulated minimum guarantee term of at least 3 years.

Criteria relating to design for dismantling:

STRATEC does not meet the requirements governing information on the product's end-of-life management over the lifetime of the products. Information is provided in the product service manual, but this is not publicly available. Furthermore, the information provided in the service manual does not fully meet the requirements of the aforementioned Directive 2012/19/EU.

Criteria relating to design for recycling:

STRATEC currently does not assess the recyclability of its products in accordance with the stated standard EN 45555:2019 or with any product-specific EN standard relying on EN 45555:2019.

Criteria relating to proactive substitution of hazardous substances:

All of STRATEC's products are designed in accordance with the requirements of REACH and ROHS. However, conformity with REACH and/or ROHS is not equivalent to demonstrated proactive substitution of hazardous substances. Proactive substitution of hazardous substances is not guaranteed upon manufacture or by the products themselves.

Given the explanatory comments provided above, STRATEC cannot reliably state that the relevant criteria for a substantial contribution in connection with economic activity 1.2. are satisfied. There is therefore no Taxonomy alignment for 1.2.

Taxonomy alignment review for economic activity 5.1. "Repair, refurbishment, and remanufacturing"

The service and repair services performed by STRATEC are allocable to this economic activity.

Substantial contribution

Economic activity 5.1. is deemed to make a substantial contribution if the service and repair services result in an extension in product lifetime due the repair, refurbishment, or remanufacturing of products that have been used for the intended purpose before by a customer (physical person or legal person).

These services must also satisfy specific criteria. Firstly, the replaced parts, the refurbished products, or the remanufactured products must be covered by a sales contract where relevant and in accordance with provisions regards conformity of the product, liability of the seller (including the option of a shorter liability or limitation period for second-hand products), burden of proof, remedies for lack of conformity, the modalities for the exercise of those remedies, repair or replacement of the goods, and commercial guarantees. Secondly, a waste management plan must be implemented with the economic activity. This plan must ensure that the product's materials, particularly critical raw materials, and components that have not been reused in the same product are reused elsewhere, or, where reuse

is not possible (due to damage, degradation, or hazardous substances), are recycled, or, only where reuse and recycling are not viable, are disposed of in accordance with applicable Union and national legislation. Furthermore, this waste management plan must be accessible to the public.

The service and repair services offered by STRATEC currently do not satisfy the listed criteria. As a result, economic activity 5.1. cannot be reported as Taxonomy-aligned. That is because responsibility for disposing of the materials in STRATEC's products is incumbent on the respective users. In addition, disposal is governed by relevant local legislation. Moreover, STRATEC has currently not implemented any proprietary waste management plan.

Taxonomy alignment review for economic activity 5.2. “Sale of spare parts”

Sales from the sale of spare parts are allocable to this economic activity.

Substantial contribution

For economic activity 5.2. to make a substantial contribution, the spare parts must also be covered by a sales contract in accordance with provisions as regards conformity of the product, liability of the seller (including the option of a shorter liability or limitation period for second-hand products), burden of proof, remedies for lack of conformity, modalities for the exercise of those remedies, repair or replacement of the goods, and commercial guarantees. Furthermore, each sold spare part for a product must replace, or intend to replace in the future, an existing part in order to restore or upgrade the product’s functionality, in particular in cases where the existing part is broken. If the sale of spare parts includes the delivery of packaged products to customers (natural persons or legal entities), also if the activity is operated as e-commerce, detailed requirements also apply to the primary and secondary packaging of the product.

At STRATEC, the sale of spare parts also involves the delivery of packaged products. Among other materials, the packaging used here comprises paper or cardboard made of non-recycled material. For these primary materials, STRATEC cannot demonstrate any of the certifications stipulated in the substantial contribution criteria, namely certification by the Forest Stewardship Council (FSC), by the Programme for the Endorsement of Forest Certification Schemes (PEFC International), or by equivalent recognized schemes. Furthermore, no declaration of compliance is compiled. As a result, economic activity 5.2. cannot be reported as a Taxonomy-aligned economic activity.

The third superordinate criterion for Taxonomy alignment involves compliance with minimum safeguards. This requirement, which applies equally to all economic activities, addresses compliance with human rights, social, and labor standards, as well as regulations governing the topics of fair competition, corruption, and tax discipline. Compliance with minimum safeguards can be documented both for individual economic activities and for the company as a whole. Article 18 of the Taxonomy Regulation stipulates the OECD Guidelines for Multinational Enterprises, the UN Guiding Principles on Business and Human Rights, the ILO Core Labour Standards, and the Universal Declaration of Human Rights as the frameworks underpinning compliance with minimum safeguards. In specifying these requirements, STRATEC is guided by the recommendations of the Platform on Sustainable Finance.

CapEx KPI

For the CapEx key performance indicator, the denominator comprises capital expenditure defined as additions to property, plant and equipment, intangible assets, and IFRS 16 right-of-use assets before depreciation and amortization and any remeasurements for the respective financial year and excluding any changes in fair values.

The CapEx KPI in turn requires calculation both for Taxonomy-eligible and for Taxonomy-aligned economic activities. Pursuant to Point 1.1.2.2. of Annex I to Delegated Regulation (EU) 2021/2178, the nominator presents that share of capital expenditure that

- a) Relates to assets or processes that are associated with Taxonomy-aligned economic activities, or
- b) Forms part of a plan to expand Taxonomy-aligned economic activities or to allow Taxonomy-eligible economic activities to become Taxonomy-aligned (“CapEx plan”) under the conditions specified in the second subparagraph of this Point 1.1.2.2, or

c) Relates to the purchase of output from Taxonomy-aligned economic activities and individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions, notably activities listed in Points 7.3 to 7.6 of Annex I to the Climate Delegated Act, as well as to other economic activities listed in the delegated acts adopted pursuant to Article 10 (3), Article 11 (3), Article 12 (2), Article 13 (2), Article 14 (2), and Article 15 (2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

Total capital expenditure amounted to € 17,030k in the 2025 financial year (previous year: € 20,477k) (see relevant disclosure in Group Asset Schedule).

Based on the respective project descriptions, capital expenditure was analyzed to ascertain the extent to which it might be allocated to one of these three categories. Of relevance to Category a) is that capital expenditure which can be fully allocated to the aforementioned economic activities 1.2., 5.1., and 5.2. from the environmental objective of "Transition to a circular economy". No relevant capital expenditure was identified for Category b), as the company did not have any CapEx plan meeting the Taxonomy definition. As no CapEx plan was in place, the disclosures on material information relating to the plan are not applicable. Based on the following comments, it is apparent that, in line with the process described, STRATEC could clearly allocate its capital expenditure to economic activities which in turn are each clearly allocable to an environmental objective.

The Taxonomy-eligible CapEx in Category c) is supplemented by the purchase of Taxonomy-eligible services and products. These purchased items can be allocated to the economic activities "Transport by motorbikes, passenger cars, and light commercial vehicles" (Economic Activity 6.5), "Installation, maintenance, and repair of energy efficiency equipment" (Economic Activity 7.3), "Installation, maintenance, and repair of renewable energy technologies" (Economic Activity 7.6), and "Acquisition and ownership of buildings"

(Economic Activity 7.7) within the "Climate change mitigation" environmental objective and furthermore to the economic activity "Manufacture of electrical and electronic equipment" (Economic Activity 1.2.) in the "Transition to a circular economy" environmental objective. For all taxonomy-eligible capital expenditure in Category c), STRATEC's business partners were unable to provide the documentary evidence required for Taxonomy alignment. By safeguarding a clear system of allocation, it was ensured that the capital expenditure relating to these economic activities was not also recorded when determining the capital expenditure relating to Taxonomy-eligible turnover.

Total Taxonomy-eligible capital expenditure amounted to € 6,710k (previous year: € 8,731k), resulting in a Taxonomy-eligible capital expenditure share of 39.4%. The share of Taxonomy-eligible capital expenditure therefore decreased compared with the previous year (42.6%). A quantitative breakdown for the amounts included in the numerator on aggregated economic activity level is provided in the reporting table for this KPI. The economic activities associated with STRATEC's capital expenditure are unchanged compared with the previous year. The reduction in the CapEx KPI is largely due to STRATEC having a proportionately lower share of capital expenditure in connection with the relevant economic activities in the 2025 financial year.

No capital expenditure can be reported as Taxonomy-aligned CapEx for the 2025 financial year. The total amount of Taxonomy-aligned capital expenditure therefore amounted to € 0k, resulting in a Taxonomy-aligned CapEx share of 0%. The amount of Taxonomy-aligned capital expenditure has thus not changed since the previous year (0%).

OpEx KPI

For the OpEx key performance indicator, the denominator comprises direct, non-capitalized expenses relating to research and development, building renovation measures, maintenance and repairs, and short-term leases pursuant to IFRS 16. Total operational expenditure amounted to € 10,468k in the 2025 financial year (previous year: € 12,217k). The OpEx KPI also requires calculation with regard to both Taxonomy-eligible and Taxonomy-aligned economic activities. Pursuant to Point 1.1.3.2 of Annex I to Delegated Regulation (EU) 2021/2178, the numerator presents that share of operational expenditure that

- a) Relates to assets or processes associated with Taxonomy-aligned economic activities, including training and other human resources adaptation needs, and direct non-capitalized costs that represent research and development, or
- b) Forms part of the CapEx plan to expand Taxonomy-aligned economic activities or allow Taxonomy-eligible economic activities to become Taxonomy-aligned within a predefined timeframe as set out in the second paragraph of this Point 1.1.3.2, or

- c) Relates to the purchase of output from Taxonomy-aligned economic activities and to individual measures enabling the target activities to become low-carbon or to lead to greenhouse gas reductions as well as individual building renovation measures as identified in the delegated acts adopted pursuant to Article 10 (3), Article 11 (3), Article 12 (2), Article 13 (2), Article 14 (2), and Article 15 (2) of Regulation (EU) 2020/852 and provided that such measures are implemented and operational within 18 months.

To determine the numerator, the expenditure recorded in the relevant accounts was reviewed to ascertain its Taxonomy eligibility. Of relevance to Category a) is that operational expenditure which can be fully allocated to the aforementioned economic activities 1.2., 5.1., and 5.2. from the environmental objective of "Transition to a circular economy". No relevant capital expenditure was identified for Category b), as the company did not have any CapEx plan meeting the Taxonomy definition in 2025. As no CapEx plan was in place, the disclosures on material information relating to the plan are not applicable. With regard to Category c), purchases of Taxonomy-eligible products and services in connection with the economic activities "Transport by motorbikes, passenger cars, and light commercial vehicles" (Economic Activity 6.5), "Installation, maintenance, and repair of energy efficiency equipment" (Economic Activity 7.3), "Installation, maintenance, and repair of renewable energy technologies" (Economic Activity 7.6), and "Acquisition and ownership of buildings" (Economic Activity 7.7) within the "Climate change mitigation" environmental objective and economic activity "Manufacture of electrical and electronic equipment" (Economic Activity 1.2) in the "Transition to a circular economy" environmental objective can be allocated to this category.

For all taxonomy-eligible operational expenditure in Category c), STRATEC's business partners were unable to provide the documentary evidence required for Taxonomy alignment. By ensuring a clear system of allocation, it was ensured that this operational expenditure was not also recorded when determining the operational expenditure relating to Taxonomy-eligible turnover. Based on these comments, it is apparent that, in line with the process described, STRATEC could clearly allocate its operational expenditure to economic activities which in turn are each clearly allocable to an environmental objective.

Total Taxonomy-eligible operational expenditure amounted to € 457.3k (previous year: € 574.8k), resulting in a Taxonomy-eligible operational expenditure share of 4.4%. The share of Taxonomy-eligible operational expenditure therefore fell slightly compared with the previous year (4.7%). A quantitative breakdown for the amounts included in the numerator on aggregated economic activity level is provided in the reporting table for this KPI. The economic activities associated with STRATEC's operational expenditure are unchanged compared with the previous year. The reduction in the OpEx KPI is largely due to STRATEC having a proportionately lower share of operational expenditure in connection with the relevant economic activities in the 2025 financial year.

No operational expenditure can be reported as Taxonomy-aligned OpEx for the 2025 financial year. The total amount of Taxonomy-aligned operational expenditure therefore amounted to € 0k, resulting in a Taxonomy-aligned OpEx share of 0%. The amount of Taxonomy-aligned operational expenditure has thus not changed since the previous year (0%).

Key performance indicators for EU Taxonomy – 2025 Turnover

Economic activities	2025		Substantial contribution criteria						
	Codes	Turnover (€ 000s)	Proportion of turnover, year 2025 (%)	Climate change mitigation (Y;N;N/EL)	Climate change adaptation (Y;N;N/EL)	Water and marine resources (Y;N;N/EL)	Pollution (Y;N;N/EL)	Circular economy (Y;N;N/EL)	Biodiversity (Y;N;N/EL)
A. Taxonomy-eligible activities									
A.1 Environmentally sustainable activities (taxonomy-aligned)									
Turnover of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
of which enabling (E)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
of which transitional (T)		0	0.0%	0.0%					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
				(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)
Manufacture of electrical and electronic equipment	CE 1.2	87,724	35.0%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Repair, refurbishment and remanufacturing	CE 5.1	5,325	2.1%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Sale of spare parts	CE 5.2	54,105	21.6%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Turnover of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		147,154	58.7%	0.0%	0.0%	0.0%	58.7%	0.0%	0.0%
A. Turnover of taxonomy eligible activities (A.1+A.2)		147,154	58.7%	0.0%	0.0%	0.0%	58.7%	0.0%	0.0%
B. Taxonomy-non-eligible activities									
Turnover of taxonomy-non-eligible activities		103,709	41.3%						
Total (A+B)		250,863	100.0%						

Abbreviations in columns 5 to 10:

Y = Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N = No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL = not eligible, Taxonomy non-eligible activity for the relevant environmental objective
EL = Taxonomy eligible activity for the relevant objective

Table according to footnote (c) of Environmental DA Annex V

	Proportion of turnover/Total turnover	
	aligned per objective	eligible per objective
CCM	0.0%	0.0%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	58.7%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

DNSH criteria (“Does Not Significantly Harm”)

Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity (Y/N)	Minimum safeguards (Y/N)	Proportion of taxonomy aligned (A.1) or eligible (A.2) turnover, year 2024 (%)	Category (enabling activity) (E)	Category (transition activity) (T)
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	E	
									T
							31.7 %		
							1.6 %		
							27.5 %		
							60.8 %		
							60.8 %		

Key performance indicators for EU Taxonomy – 2025 CapEx

Economic activities	2025		Substantial contribution criteria						
	Codes	CapEx (€ 000s)	Proportion of CapEx, year 2025 (%)	Climate change mitigation (Y;N;N/EL)	Climate change adaptation (Y;N;N/EL)	Water and marine resources (Y;N;N/EL)	Pollution (Y;N;N/EL)	Circular economy (Y;N;N/EL)	Biodiversity (Y;N;N/EL)
A. Taxonomy-eligible activities									
A.1 Environmentally sustainable activities (taxonomy-aligned)									
CapEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
of which enabling (E)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
of which transitional (T)		0	0.0%	0.0%					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
				(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)
Manufacture of electrical and electronic equipment	CE 1.2	5,656	33.2%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	466	2.7%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	191	1.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance, and repair of renewable energy technologies	CCM 7.6	26	0.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7	371	2.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
CapEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		6,710	39.4%	6.2%	0.0%	0.0%	33.2%	0.0%	0.0%
A. CapEx of taxonomy eligible activities (A.1+A.2)		6,710	39.4%	6.2%	0.0%	0.0%	33.2%	0.0%	0.0%
B. Taxonomy-non-eligible activities									
CapEx of taxonomy-non-eligible activities		10,320	60.6%						
Total (A+B)		17,030	100.0%						

Abbreviations in columns 5 to 10:

Y = Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N = No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL = not eligible, Taxonomy non-eligible activity for the relevant environmental objective
EL = Taxonomy eligible activity for the relevant objective

Table according to footnote (c) of Environmental DA Annex V

	Proportion of CapEx/Total CapEx	
	aligned per objective	eligible per objective
CCM	0.0%	6.2%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	33.2%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

DNSH criteria (“Does Not Significantly Harm”)

Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity (Y/N)	Minimum safeguards (Y/N)	Proportion of taxonomy aligned (A.1) or eligible (A.2) CapEx, year 2024 (%)	Category (enabling activity) (E)	Category (transition activity) (T)
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	E	
									T
							27.0%		
							1.6%		
							0.0%		
							0.0%		
							13.9%		
							42.6%		
							42.6%		

Key performance indicators for EU Taxonomy – 2025 OpEx

Economic activities	2025		Substantial contribution criteria						
	Codes	OpEx (€ 000s)	Proportion of OpEx, year 2025 (%)	Climate change mitigation (Y;N;N/EL)	Climate change adaptation (Y;N;N/EL)	Water and marine resources (Y;N;N/EL)	Pollution (Y;N;N/EL)	Circular economy (Y;N;N/EL)	Biodiversity (Y;N;N/EL)
A. Taxonomy-eligible activities									
A.1 Environmentally sustainable activities (taxonomy-aligned)									
		-	-	-	-	-	-	-	-
OpEx of environmentally sustainable activities (taxonomy-aligned) (A.1)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
of which enabling (E)		0	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
of which transitional (T)		0	0.0%	0.0%					
A.2 Taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities)									
				(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)	(EL; N/EL)
Manufacture of electrical and electronic equipment	CE 1.2	248	2.4%	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	11	0.1%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	55	0.5%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Acquisition and ownership of buildings	CCM 7.7	144	1.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
OpEx of taxonomy-eligible but not environmentally sustainable activities (not taxonomy-aligned activities) (A.2)		457	4.4%	2.0%	0.0%	0.0%	2.4%	0.0%	0.0%
A. OpEx of taxonomy eligible activities (A.1+A.2)		457	4.4%	2.0%	0.0%	0.0%	2.4%	0.0%	0.0%
B. Taxonomy-non-eligible activities									
OpEx of taxonomy-non-eligible activities		10,011	95.6%						
Total (A+B)		10,468	100.0%						

Abbreviations in columns 5 to 10:

Y = Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective
N = No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective
N/EL = not eligible, Taxonomy non-eligible activity for the relevant environmental objective
EL = Taxonomy eligible activity for the relevant objective

Table according to footnote (c) of Environmental DA Annex V

	Proportion of OpEx/Total OpEx	
	aligned per objective	eligible per objective
CCM	0.0%	2.0%
CCA	0.0%	0.0%
WTR	0.0%	0.0%
CE	0.0%	2.4%
PPC	0.0%	0.0%
BIO	0.0%	0.0%

DNSH criteria (“Does Not Significantly Harm”)

Climate change mitigation (Y/N)	Climate change adaptation (Y/N)	Water and marine resources (Y/N)	Circular economy (Y/N)	Pollution (Y/N)	Biodiversity (Y/N)	Minimum safeguards (Y/N)	Proportion of taxonomy aligned (A.1) or eligible (A.2) OpEx, year 2024 (%)	Category (enabling activity) (E)	Category (transition activity) (T)
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-		
-	-	-	-	-	-	-	-	E	
									T
							2.0%		
							0.7%		
							0.3%		
							1.6%		
							4.7%		
							4.7%		

Template for nuclear energy and fossil gas-related activities

Table pursuant to Article 8 (6) and (7) of Commission Delegated Regulation (EU) 2022/1214 Annex XII

Row	Nuclear energy-related activities	
1	The undertaking carries out, funds, or has exposures to research, development, demonstration, and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle.	NO
2	The undertaking carries out, funds, or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies.	NO
3	The undertaking carries out, funds, or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, from nuclear energy, as well as their safety upgrades.	NO
Fossil gas-related activities		
4	The undertaking carries out, funds, or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels.	NO
5	The undertaking carries out, funds, or has exposures to construction, re-furbishment and operation of combined heat/cool and power generation facilities using fossil gaseous fuels.	NO
6	The undertaking carries out, funds, or has exposures to construction, re-furbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels.	NO

Birkenfeld, April 23, 2026

STRATEC SE

The Board of Management



Marcus Wolfinger



Dr. Claus Vielsack



Dr. Georg Bauer



Tanja Bücherl

ASSURANCE REPORT OF THE INDEPENDENT GERMAN PUBLIC AUDITOR

ON A LIMITED ASSURANCE ENGAGEMENT IN RELATION TO THE GROUP SUSTAINABILITY STATEMENT

To STRATEC SE, Birkenfeld

Assurance Conclusion

We have conducted a limited assurance engagement on the group sustainability statement of STRATEC SE, Birkenfeld, (hereinafter the „Company“) included in section "Non-financial Group Declaration" of the group management report for the financial year from 1 January to 31 December 2025 (hereinafter the "Group Sustainability Statement"). The Group Sustainability Statement has been prepared to fulfil the requirements of Directive (EU) 2022/2464 of the European Parliament and of the Council of 14 December 2022 (Corporate Sustainability Reporting Directive, CSRD) and Article 8 of Regulation (EU) 2020/852 as well as §§ [Articles] 315b to 315c HGB [Handelsgesetzbuch: German Commercial Code] to prepare a group non-financial statement.

Based on the procedures performed and the evidence obtained, nothing has come to our attention that causes us to believe that the accompanying Group Sustainability Statement is not prepared, in all material respects, in accordance with the requirements of the CSRD and Article 8 of Regulation (EU) 2020/852, § 315c in conjunction with §§ 289c to 289e HGB to prepare a group non-financial statement as well as with the supplementary criteria presented by the executive directors of the Company. This assurance conclusion includes that no matters have come to our attention that cause us to believe:

- that the accompanying Group Sustainability Statement does not comply, in all material respects, with the European Sustainability Reporting Standards (ESRS), including that the process carried out by the Company to identify the information to be included in the Group Sustainability Statement (hereinafter the "materiality assessment") is not, in all material respects, in accordance with the description set out in section "ESRS 2 – General Disclosures" of the Group Sustainability Statement, or
- that the disclosures set out in section "Reporting pursuant to EU Taxonomy Regulation" of the Group Sustainability Statement do not comply, in all material respects, with Article 8 of Regulation (EU) 2020/852.

Basis for the Assurance Conclusion

We conducted our limited assurance engagement in accordance with the International Standard on Assurance Engagements (ISAE) 3000 (Revised): Assurance Engagements Other Than Audits or Reviews of Historical Financial Information, issued by the International Auditing and Assurance Standards Board (IAASB).

The procedures in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our responsibilities under ISAE 3000 (Revised) are further described in the "German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Statement" section.

We are independent of the Company in accordance with the requirements of European law and German commercial and professional law, and we have fulfilled our other German professional responsibilities in accordance with these requirements. Our audit firm has complied with the quality management system requirements of the IDW Standard on Quality Management: Requirements for Quality Management in the Audit Firm (IDW QMS I (09.2022)) issued by the Institut der Wirtschaftsprüfer (Institute of Public Auditors in Germany; IDW). We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our assurance conclusion.

Responsibility of the Executive Directors and the Supervisory Board for the Group Sustainability Statement

The executive directors are responsible for the preparation of the Group Sustainability Statement in accordance with the requirements of the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company. They are also responsible for the design, implementation and maintenance of such internal controls that they have considered necessary to enable the preparation of a Group Sustainability Statement in accordance with these regulations that is free from material misstatement, whether due to fraud (i.e., manipulation of the Group Sustainability Statement) or error.

This responsibility of the executive directors includes establishing and maintaining the materiality assessment process, selecting and applying appropriate reporting policies for preparing the Group Sustainability Statement, as well as making assumptions and estimates and ascertaining forward-looking information for individual sustainability-related disclosures.

The supervisory board is responsible for overseeing the process for the preparation of the Group Sustainability Statement.

Inherent Limitations in the Preparation of the Group Sustainability Statement

The CSRD and the relevant German statutory and other European regulations contain wording and terms that are still subject to considerable interpretation uncertainties and for which no authoritative, comprehensive interpretations have yet been published. As such wording and terms may be interpreted differently by regulators or courts, the legal conformity of measurements or evaluations of sustainability matters based on these interpretations is uncertain.

These inherent limitations also affect the assurance engagement on the Group Sustainability Statement.

German Public Auditor's Responsibilities for the Assurance Engagement on the Group Sustainability Statement

Our objective is to express a limited assurance conclusion, based on the assurance engagement we have conducted, on whether any matters have come to our attention that cause us to believe that the Group Sustainability Statement has not been prepared, in all material respects, in accordance with the CSRD and the relevant German legal and other European regulations as well as with the supplementary criteria presented by the executive directors of the Company, and to issue an assurance report that includes our assurance conclusion on the Group Sustainability Statement.

As part of a limited assurance engagement in accordance with ISAE 3000 (Revised), we exercise professional judgment and maintain professional skepticism. We also:

- obtain an understanding of the process to prepare the Group Sustainability Statement, including the materiality assessment process carried out by the Company to identify the information to be included in the Group Sustainability Statement.

- identify disclosures where a material misstatement due to fraud or error is likely to arise, design and perform procedures to address these disclosures and obtain limited assurance to support the assurance conclusion. The risk of not detecting a material misstatement resulting from fraud is higher than the risk of not detecting a material misstatement resulting from error; as fraud may involve collusion, forgery, intentional omissions, misleading representations, or the override of internal controls. In addition, the risk of not detecting a material misstatement within value chain information from sources not under the control of the company (value chain information) is generally higher than the risk of not detecting a material misstatement of value chain information from sources under the control of the company, as both the executive directors of the Company and we, as assurance practitioners, are ordinarily subject to limitations on direct access to the sources of value chain information.
- consider the forward-looking information, including the appropriateness of the underlying assumptions. There is a substantial unavoidable risk that future events will differ materially from the forward-looking information.
- evaluated the reporting policies used by the executive directors to prepare the Group Sustainability Statement.
- evaluated the reasonableness of the estimates and the related disclosures provided by the executive directors. If, in accordance with the ESRS, the executive directors estimate the value chain information to be reported for a case in which the executive directors are unable to obtain the information from the value chain despite making reasonable efforts, our assurance engagement is limited to evaluating whether the executive directors have undertaken these estimates in accordance with the ESRS and assessing the reasonableness of these estimates, but does not include identifying information in the value chain that the executive directors have been unable to obtain.
- performed analytical procedures and made inquiries in relation to selected information in the Group Sustainability Statement.
- considered the presentation of the information in the Group Sustainability Statement.
- considered the process for identifying taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in the Group Sustainability Statement.

Summary of the Procedures Performed by the German Public Auditor

A limited assurance engagement involves the performance of procedures to obtain evidence about the sustainability information. The nature, timing and extent of the selected procedures are subject to our professional judgement.

In conducting our limited assurance engagement, we have, amongst other things:

- evaluated the suitability of the criteria as a whole presented by the executive directors in the Group Sustainability Statement.
- inquired of the executive directors and relevant employees involved in the preparation of the Group Sustainability Statement about the preparation process, including the materiality assessment process carried out by the company to identify the information to be included in the Group Sustainability Statement, and about the internal controls relating to this process.

Restriction of Use

We draw attention to the fact that the assurance engagement was conducted for the Company's purposes and that the report is intended solely to inform the Company about the result of the assurance engagement. Accordingly, the report is not intended to be used by third parties for making (financial) decisions based on it. Our responsibility is solely towards the Company. We do not accept any responsibility, duty of care or liability towards third parties.

Frankfurt am Main, April 23, 2026

PricewaterhouseCoopers GmbH
Wirtschaftsprüfungsgesellschaft

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