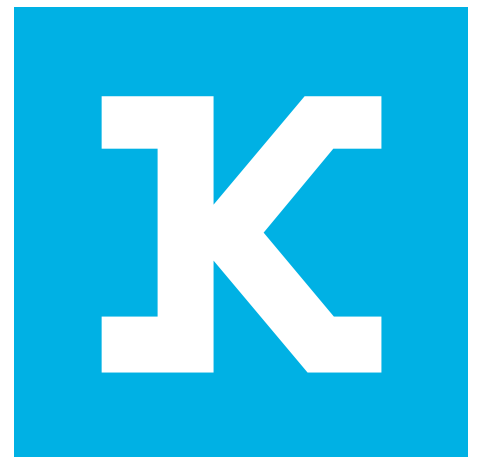


# KATEK

Lead the category

## Sustainability Report 2023



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# Fore- word

## **KATEK SE**

Sustainability is future viability.  
Sustainable corporate governance is  
future-viable corporate governance



## Dear readers,

KATEK is a synonym for the high-value electronics needed by innovative growth sectors to create a safe and sustainable future – from electromobility through to renewable energies and medical technology. Innovative ideas are needed to shape our future and modern technologies are needed to reach it. Only those companies that are future-viable, are in good financial shape and take responsibility for the resources of human capital and the environment will be able to master the transition to sustainability. We are convinced: “Sustainability is future viability. Sustainable corporate governance is future-viable corporate governance.”

We continue work intensively on addressing the guidelines of the UN Global Compact (UNGC), setting and carrying out the actions within the KATEK Group (“KATEK”) that promote the ten principles within the scope of our influence. We align ourselves with the global Sustainable Development Goals (SDGs) and perceive these as an opportunity to develop our business. Our focus is on those goals where we can make the greatest possible contribution in the course of our international business activity.

The UNGC guidelines and the SDGs also aid our reporting on our sustainability activities to meet the regulatory disclosure duties within the framework of the EU Green Deal. In 2023 we at KATEK addressed in great detail the extended reporting requirements of the Corporate Sustainability Reporting Directive (CSRD) in terms of the environment, climate, social concerns and employees as well as human rights and governance/compliance issues. We also addressed the EU Taxonomy and made preparations to implement it.

From today’s perspective, our approach of steering all sustainability-related issues centrally via an interdisciplinary team that is dedicated solely to these tasks and actively implementing the team’s conclusions

across all groups and locations, assigning clear responsibilities in the process, has proven its worth. We will continue this approach to keep improving the quality of the results and data. We can show progress for the reporting year 2023, aware of the fact that we are in the middle of a dynamic journey that has the clear goal of steadily growing our business activities in a sustainable fashion.

Selected projects in 2023 include the continuation of the dialog with our stakeholders, reviewing relevant sustainability aspects, refining our materiality assessment and, finally, conducting a pilot project on the carbon footprint of our products. Focus was placed on such issues as fostering diversity within the organization by conducting a number of supporting campaigns. We are planning to conduct other emission-related measures in 2024, such as measuring our carbon footprint in terms of Scope 3 and setting up a CO<sub>2</sub> roadmap for the KATEK Group.

But by no means does this mark the end of our journey. With each step we take, we intend to advance towards the sustainable transformation of KATEK and align ourselves closer with our stakeholders. At this point, we would like to reaffirm our deep belief in the UNGC and the commitment of the entire KATEK Group to it.

We are proud to be part of the UNGC Initiative and to contribute towards a sustainable future for everyone as best we can.

Hannes Niederhauser  
CEO KATEK SE

Dr. Johannes Fues  
CFO KATEK SE

# 1. Sustainability Strategy

## 1.1 Sustainable corporate governance at KATEK

The KATEK team is firmly convinced that successful and sustainable growth is not mutually exclusive with corporate responsibility for the environment and society.

Quite the opposite: To achieve sustainable growth, business success must involve accepting the organization's social responsibilities and is impossible without it. For this reason, sustainable growth is integral to the KATEK vision and the responsibilities perceived by corporate management.

Sustainability and innovation are key pillars of a future-viable economy. As a driver of innovation, we take targeted action to protect the environment and mitigate climate change. The Management Board of KATEK SE leads the organization with the goal of creating sustainable value-added with the various members of the board assuming joint responsibility for corporate governance. They also exchange information on important measures and developments in their various fields on a regular basis, including sustainability and compliance. Although ESG (Environmental, Social & Governance) issues fall primarily within the domain of the CFO, all members of the Management Board bear responsibility for the sustainable growth of the company. This is reflected in the non-financial criteria for the remuneration of the Management Board passed by resolution on 16 May 2022. Details can be found in the remuneration report included in the Annual Report 2023.

The Management Board and Supervisory Board of KATEK work closely together and maintain a constant dialog on all material aspects of the company's development, including strategy, risk management and compliance. As a listed company, the consolidated non-financial report of KATEK complements the existing reporting duties on responsible corporate governance.

## 1.2 Business model

From its headquarters in Munich, the KATEK Group counts among the fastest growing electronic power-houses in Europe and intends to make a decisive contribution to the electronification of the world. KATEK views itself as an end-to-end provider of high value electronics. The spectrum of goods and services covers the entire product life cycle, from the development of software and hardware through to development of the first prototypes of electronic assemblies, production and ensuing customer support, including logistics, aftersales and other services.

The Group's 3,400 employees work on the megatrends of the future at locations spread over Germany, eastern Europe, North America and Asia. Thanks to its local-to-local approach, KATEK keeps in close proximity to its customers and this simultaneously paves the way to the global market. The market leaders of strongly growing industries – from electromobility through to renewable energies and medical technology – have come to rely on this strategy. Hannes Niederhauser is the CEO and Dr. Johannes Fues the CFO.

The KATEK Group serves attractive electronic end-markets via its well-diversified customer base. The focus lies on the fastest-growing sectors, such as IoT solutions, eMobility, renewables/solar and healthcare. This customer base and industry portfolio has been established by means of selective M&A activities and targeted initiatives aimed at organic growth.

As an electronics company, KATEK concentrates on offering end-to-end services covering the entire electronics value chain. These include the development of electronic technology solutions, rapid prototyping, supply chain management, production of printed circuit board assemblies, measuring, testing and box-build assembly. However KATEK also covers other parts of the value chain, such as logistics and aftersales service.

The service portfolio offered under "beflex – A KATEK brand" is specialized on rapid prototyping and small production runs as preparation for subsequent more

efficient mass production. Frequently, this involves micro assemblies, such as diagnostic equipment used in medical applications.

At the same time, KATEK offers a range of its own products. An important part of this offer are clean energy solutions sold under the Steca brand, such as the high-end power electronics for hybrid inverters used to operate a photovoltaic system with battery storage. "Steca – A KATEK Brand" is one of the pioneers in the renewable energy industry in Germany and possesses great production expertise and engineering know-how. The company has successfully expanded its product portfolio and development segment for photovoltaic power electronics and has therefore taken another step towards future technologies for residential buildings as an innovative OEM and ODM partner for its customers. In this context, it should be noted that KATEK is one of the few companies that equally serves the two worlds of eMobility and photovoltaics for residential and commercial buildings (keywords: sector coupling, maximizing use of self-generated power, charging with renewable energy).

Another significant and rapidly growing product family consists of intelligent charging solutions for electric vehicles sold under the "eSystems – A KATEK Brand" brand directly to OEMs. As an automobile supplier certified in accordance with IATF 16494, KATEK develops intelligent AC wallboxes, ICCPDs (In Cable Control and Protective Devices) and peripheral controls that translate the language of modern electric cars (ISO 15118) to the language of modern smart homes (EEBUS).

In the field of digital transformation solutions for the healthcare and nursing sector, KATEK counts among the market leaders for hardware and software solutions with "TeleAlarm – A KATEK Brand", which helps elderly or disabled people to lead their own life in their familiar surroundings at their own discretion. Home emergency call systems give people the opportunity to stay in their own home and yet easily call for help, surely and safely, whenever needed. Wireless motion detectors, fall detectors or wireless smoke detectors create higher safety levels. Nurse call devices assist family members and nurses in everyday life. Cloud services simplify the daily routine of nurses.

In sum, many of the products offered by KATEK make a positive contribution to a low-emission and sustain-

able economy and society. **More information on the business environment, the markets in which KATEK operates and the most important trends and factors that could influence the future development of the KATEK Group can be found in the combined management report of the group in the Annual Report 2023.**

### Structure of the KATEK Group

As the management holding of the Group, KATEK SE performs both management and shared services for the entire Group. In addition to strategic management and financing the operating entities, its activities extend primarily to rendering business administration functions.

The activities of the operating entities of the Group are organized into legally separate sub-groups. The Group entities are managed by the Group's Management Board taking a speed boat approach (a model based on strategic functions and centers of competence). This involves giving the managers of the sub-divisions as much autonomy in organizing and managing the operating business as possible, while selected functions in the value chain, such as sales and sourcing, are integrated and managed centrally. The principles of this speedboat approach consist of centralizing the strategic functions, such as global sales and strategic sourcing, in order to realize economies of scale, while protecting the independence, speed of response and market proximity of the individual subsidiaries in order to maximize the efficiency of the Group.

The KATEK Group operates primarily on the European market for electronics manufacturing. Its subsidiaries maintain locations in Germany, Hungary, Bulgaria, the Czech Republic, Lithuania, Switzerland, the Netherlands, the United States, Canada, Singapore and Malaysia.

### 1.3 Business performance

We at KATEK seek to evolve along a continuous growth trajectory. This goal is based on a solid forward-looking foundation that we have consciously designed for the purpose. Our perspective is long term. Our decisions are consistently aimed towards increasing the value of the enterprise, growth and responsibly aligning with our values and the interests of our stakeholders. We are confident that this is the right foundation for driving forward the KATEK Group as a strong partner. This is our route to a successful, dynamic future.

The most important indicators of the KATEK Group are presented in the following table.

**Please see the KATEK Annual Report 2023 for more information.**

#### Key financials of the Group

EUR k	2023	2022
Turnover	782.8	683.1
Gross profit	242.3	184.7
EBITDA	41.9	23.1
EBITDA margin*	5.3 %	3.3 %
EBIT	14.4	0.8
EBIT margin*	1.8 %	0.1 %
EBITDA adj.	38.6	32.1
Net profit or loss of the Group	-0.4	-7.1

EUR k	2023	2022
Total equity and liabilities	521.1	502.1
Equity	162.4	165.0
Equity ratio	31.2 %	32.9 %
Inventories	230.8	261.9

\*% of total operating performance

### 1.4 Most significant activities

How we create value for our shareholders: selected topics with a focus on KATEK's most significant activities in financial year 2023.

#### Raise performance

- Financial performance: around EUR 783 million in turnover, active in over 10 countries

#### Develop competences

- Workforce: Over 3,400 employees.
- Basic and advanced training: 86 apprentices and 18 students, 18 apprentices were offered permanent positions
- Attractive jobs: around EUR 149 million in labor costs for wages and salaries
- Diversity: Female representation in the total workforce comes to 50 % and 20 % in the first and second management levels below the Management Board

#### Protect the environment

- Carbon footprint: 46 % reduction in Scope 1 and 2 carbon emissions since FY 2019, approx. 50 % of the electricity consumed from renewable sources
- Initiatives to reduce waste and recycling
- Clean energy solutions sold under the Steca brand

#### Promote innovation and secure the quality of life

- Health & safety 1.61 % reduction in the sick rate on the prior year; a decline in the extra stress caused by the materials crisis and greater use of preventive measures have improved the overall health of our workforce.
- Flexible working models and commitment to KATEK's "Workplace of the Future"
- Health: Solutions for the digital transformation of the healthcare and nursing sector sold under the TeleAlarm brand and services in the field of medical technology under the beflex brand.



- **Mobility:** eMobility Solutions marketed under the eSystems brand – intelligent charging solutions for electric vehicles
- **Security:** Maintaining business operation and ensuring compliance

#### Accompanying social change

- **Human rights and supply chains:** Introduction of software to satisfy the requirements of the Supply Chain Due Diligence Act and to protect human rights
- **Integrity:** a clear commitment towards compliance with ethical standards, business integrity and fair business practices has been made in the KATEK Code of Conduct; group-wide, web-based training on the business conduct guidelines, data privacy and information security has already been introduced for 2,300 employees.

The principles of value-based management and good corporate governance extend to the exploitation of business opportunities while simultaneously steering the associated risks moving forward. Continuous risk management comprising the early warning system for the detection of risk and efficient risk monitoring is an integral component of strategic and business development as well as the internal steering and control systems of the KATEK Group. **The internal risk management system is described in the section on risks and opportunities of the Annual Report 2023. This also provides details of the individual material risks facing the KATEK Group arising from its own business activities and business relationships as well as information on non-financial topics.**

For the purposes of this non-financial report (sustainability report), KATEK analyzes other risks – in addition to material risks associated with its business activities – that could have a material negative impact on the matters defined in the non-financial report (Sec. 315c HGB in conjunction with Sec. 289c (3) No. 3 and 4 HGB). No risks meeting the definition of Sec. 315c HGB in conjunction with Sec. 289c HGB were identified by risk management. Consequently, they do not need reporting on in this consolidated non-financial statement.

Nevertheless, we are fully aware of future social challenges arising from climate change and its impacts. In this regard, we will continue to review at regular intervals whether there are any new findings relevant to the management of opportunities and risks which can be used to identify current trends and sustainability-related opportunities and risks at an early stage and to consider them in our assessment. With our intelligent and networked electronic services and products, we already see ourselves as an enabler of innovations that create added value for the economy, the environment and society.

#### 1.5 Framework

KATEK is one of the signatories to the UN Global Compact. In this way we, the KATEK Group of Companies, underscore our commitment to the ten principles and create transparency about our progress in the field of sustainability on a yearly basis. In terms of content, the principles are based on the issues of human rights, labor standards, the environment and anti-corruption as well as the global Sustainability Development Goals (SDGs). In the long term, all activities are aimed towards initiating change processes within the organization and strategically anchoring sustainability along the entire value chain and supply chain. In addition, the UN Global Compact helps signatories drive forward innovative solutions for realizing the SDGs. Each year, KATEK publishes its progress towards implementing the ten principles of the UN Global Compact in a "Communication on Progress" (CoP) that is available from the website of the UN Global Compact Network.

As an orientation, we have drawn on the key issues identified in our materiality assessment in addition to the principles of the UNGC and derived those SDGs that we can best contribute to in the course of our business processes or through our products.



As an element of the overarching corporate strategy of the KATEK Group, our sustainability strategy is an expression of our clear and common understanding and our commitment of how we intend to act in the fields of environment, society and corporate governance.



**Executive Board of KATEK SE**

The objective of our sustainability strategy is to develop the business of KATEK in a sustainable fashion and consider sustainability aspects along the entire supply chain. We can attain this by offering the best products on the market (quality) that make a positive contribution (impact) and involve the most responsible processes and use of materials (resources).

The sustainability strategy of KATEK is based on three pillars: These are defined in the following fields of action

1. Environment & Climate ("E" for environment)
2. Employees & Society ("S" for social)
3. Integrity & Compliance ("G" for governance)



## E

Promoting climate protection using environmental-friendly measures and products, such as the environment and energy management certifications ISO 14001 and ISO 50001, installing photovoltaic systems to produce power at our various locations, and selling our own products under the brands of Steca (Clean Energy Solutions) and eSystems (eMobility Solutions).



SDG targets	
via processes	via products
7.2	7.2 (Steca)
13.1	13.1 (Steca)
	11.2 (eSystems)

## S

Encouraging the commitment of motivated employees by providing them with an inspiring and safe working environment, e.g. by obtaining occupational health and safety certification pursuant to ISO 45001 (formerly OSHAS 18001) and conducting surveys of the workforce.



SDG targets	
via processes	via products
8.5	9.1 (TeleAlarm, beflex)
8.8	
10.3	

## G

Fostering and protecting innovation, e.g. by complying with business ethics and ensuring compliance in all business processes across all levels of the hierarchy, both internally and externally (Code of Conduct for employees and suppliers), including active dialog and transparency.



SDG targets	
via processes	via products
8.7	9.4 (Steca, eSystems)
8.8	

## 1.6 Stakeholder engagement

We see KATEK's success as the result of a collaborative effort and trusting cooperation with our stakeholders. This follows the principle of openness and transparency and is imbued by our corporate culture. We live and breathe the values of responsibility, performance and trust. These are an integral component of our identity.

The most important stakeholder groups and issues were identified in the course of our sustainability management activities in 2021. They were reviewed in the course of preparing this report and adjusted where needed.

Important stakeholder groups for KATEK:

- Customers
- Shareholders/investors
- Employees
- Suppliers
- The public/Society

Each stakeholder group has its own set of interests, expectations for the company and goals, which can be quite contradictory. KATEK compares the attitude of the stakeholders with the interests and goals of the company to identify any potential positive and negative impact on its business activities.

The following table provides an overview of the most important sustainability issues for our stakeholders:

Stakeholder group	Expectations placed on KATEK/ material topics
Customers	Information security and data protection/privacy Top quality standards Long-term availability Top quality products Responsibility in the supply chain CO <sub>2</sub> transparency
Shareholders/ investors	Profitable growth Good reputation ESG performance and transparency
Employees	Stable and future-viable jobs Industrial safety and occupational health Corporate culture, values and communication Diversity and equality of opportunity
Suppliers	Information security and data protection/privacy Fair competition Profitable growth and long-term business relationships
Public domain/ society	Climate and environmental protection Social responsibility

Continuous exchange with our stakeholders is a cornerstone of our sustainability management and keeps providing us with important ideas. Internally, priority is given to dialog with our employees, as their motivation and willingness to perform are decisive to the success of our company. The business organization of KATEK bridges the gap between a decentralized structure, where entities manage their own affairs, and the wider group with its centralized processes.

The fantastic team spirit of "TeamBlue" straddles this intended polarity by pursuing the motto of #DiversityUnited, which concisely summarizes our brand positioning. The decentral structure of the KATEK Group necessitates clear communication processes, which run top-down, i.e. the executives regularly inform their teams and staff. The central Group Marketing & Communications competence center informs employees using video messages or notice boards. Important information and important corporate news is sent via email to all staff or just those concerned.

The KATEK OpenDoors program was continued in 2023. This offers employees the opportunity to have a confidential talk with top management and creates more transparency of the various departments within

the organization from a staff perspective. Furthermore, surveys are another suitable instrument to create a snapshot of employee satisfaction, the working atmosphere and the mood in the various individual entities as well as to hear of ideas and proposals relating to business processes or products. A group-wide employee survey was conducted in 2020 for the first time and this is being repeated every two-years without any change in its content. This will enable a direct comparison and the ability to map developments (improvement/deterioration) over a longer time period.

We put great store on open and transparent communication with our stakeholders. This means that we place great importance on regular exchange with the public and special interest groups. In addition, we play an active role in industry associations and visit or organize events such as trade fairs, congresses or events for customers and business partners. Furthermore, in 2023 there were numerous meetings with private investors and professional players on the capital markets in the course of roadshows, investor conferences, individual appointments and conference calls. The annual general meeting is another important event where KATEK shareholders can enter into dialog with the company. Interest was very high in the reporting year. Approximately 75 % of the share capital participated in the voting. All resolutions proposed by the boards were adopted by a majority vote.

We inform the media, potential candidates and the interested public via our public relations and communication channels. Social media is of particular interest for us as a platform for exchanging ideas.

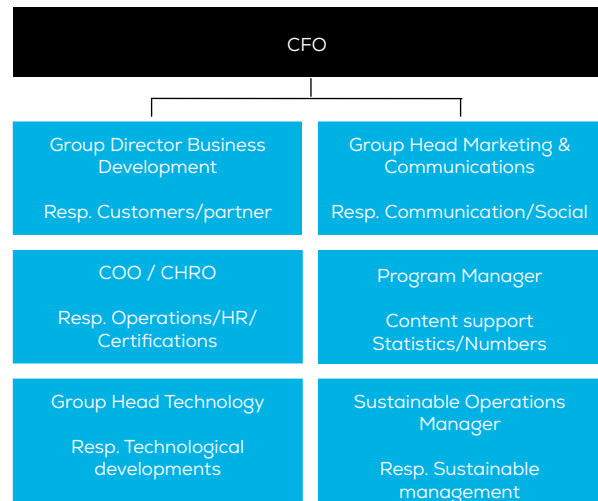
**1.7 Responsibilities**

The sustainability strategy is integral to the business strategy of KATEK SE. It is jointly implemented and steered by the CFO and Sustainability Management working together with the interdisciplinary ESG team.

In addition, experts in environment, social and governance matters are nominated at select locations to ensure that the sustainability strategy is efficiently implemented throughout the entire group.

Sustainability Management is responsible for monitoring and reporting sustainability information. This comprises the measures undertaken and the performance indicators of the various divisions and departments of the organization. It therefore works closely together with Operations, Human Resources, Finance, Legal, Purchasing, Logistics, IT, Sales and Marketing. The individual divisions and departments have set up their own management systems and processes to record the measures or determine the performance indicators.

**KATEK ESG Team**



### 1.8 Materiality assessment

Our materiality assessment is based on external frameworks, such as the UN Global Compact or the Sustainable Development Goals. The key issues are classified in our report on the basis of the ESG structure (Environment, Social and Governance). Regular exchange with external and internal stakeholders plays a key role in the materiality assessment. In this regard we maintain dialog with customers, investors, shareholders, employees, suppliers, industry associations and the media.

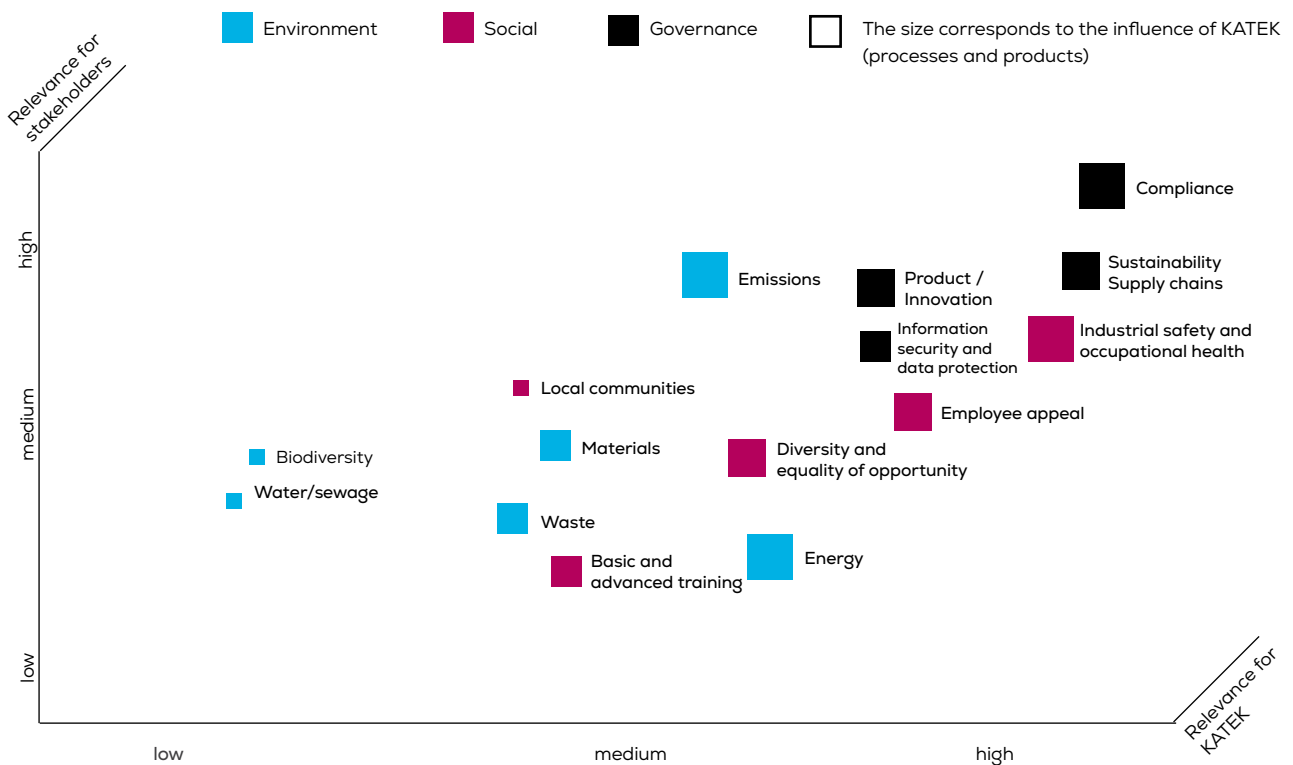
The interdisciplinary ESG team, which was founded in 2021, did the preparatory work for the first KATEK sustainability report. For instance, the key stakeholder groups were identified in the course of an in-depth analysis.

The material topics were identified step by step. The experience, surveys, questionnaires, interviews and information published by stakeholders and experts were then examined using both direct and indirect methods. An additional research of peers, ratings and rankings resulted in an extensive list of potentially relevant sustainability topics. These topics were then shortlisted and grouped on the basis of their internal relevance, external relevance and impact. The final

evaluation and weighting of sustainability topics was undertaken during expert workshops using a scoring model. This took into account the perspectives of external and internal relevance and the influence of KATEK on sustainability aspects. The findings were used as the point of departure for the materiality assessment used in the first sustainability report of the KATEK Group in 2021.

In the 2023 reporting year, we reviewed the materiality assessment using the latest insights into the topics and revised it where necessary. The topics reported on are ordered in terms of the principle of materiality in terms of GRI 1 and GRI 3 as well as Sec. 289c (2) and (3) HGB.



The following matrix depicts the topics considered material for KATEK. Those classified as "high" in terms of their relevance are giving priority during internal processing.



The contents of this report are based on the categories shown in the following table in accordance with Section 289c (2) HGB. The "Governance, ethics and compliance" section includes the topics "Combating corruption and bribery" and "Respect for human rights, social matters". The topic of "Employee-related matters" can be found under "Human rights, employees and labor standards" and "Environmental matters" are explained in the "Environment" section.

The following table provides an overview of the material topics and the corresponding GRI aspects that are assigned to the subject areas of the CSR-RUG. KATEK's material sustainability aspects are clearly linked to the SDGs and the three pillars and form the basis of our sustainability strategy.

**Overview of the topics addressed in this report:**

Topic defined in Sec. 289c (2) HGB	Significant topic in the non-financial statement	UNGC and SDGs	GRI aspect
Combating corruption and bribery	Combating corruption and bribery	Principle 10: Combating corruption	GRI 205: Combating corruption
Respect for human rights, social matters	Social and ecological standards in the supply chain  Information security and data privacy	Principles 1 and 2: Human rights   	GRI 414: Supplier social assessment GRI 308: Supplier environmental assessment  GRI 418: Customer privacy
Employee-related matters	Industrial safety and occupational health  Diversity and equality of opportunity  Employer appeal  Employee development	Principles 3 and 6: Labor standards    	GRI 403: Industrial safety and occupational health  GRI 405: Diversity and equal opportunity  GRI 401: Jobs  GRI 404: Training and education
Environmental matters	Emissions and energy consumption  Logistics and packaging	Principles 7-9: Environmental protection    	GRI 305: Emissions GRI 302: Energy  GRI 301: Materials GRI 306: Waste

## 2. Governance, Ethics and Compliance

### 2.1 Compliance Management System of the KATEK Group

Honesty and adherence to the rules are indispensable for KATEK. A Compliance Management System (CMS) ensures compliance with the law and ethical leadership. The underlying goal is to help employees comply with the law and our internal policies, including the Code of Conduct, and to foster the prevention, detection and remedying of any breaches of compliance as well as provide training as an element of prevention. The CMS aims to promote compliance within the organization, satisfy legal requirements and standards and minimize liability risks.

Systematic early warning of compliance risks at corporate level is a key factor in preventing any breaches. At the same time, this involves regular reviews of the Compliance Management System, especially by the responsible boards and officers, who are required to act as follows:

- The Compliance Board is responsible for addressing compliance issues within the KATEK Group. It is made up of management and the heads of some of the central corporate departments. In particular, the managers and heads of departments act as role models (“tone from the top”). They are responsible not only for their own conduct but also the conduct of the staff within their sphere of responsibility. Likewise, they are responsible for compliance with all the procedures to protect against the legal risks and the loss of reputation.
- The Compliance Officer of KATEK SE is also active at corporate level, receiving any reports of non-compliance and investigating them accordingly. The officer’s duties also include the compliance training program.
- Each KATEK company has a local compliance officer who performs the local tasks associated with the Compliance Management System.
- All employees are expressly encouraged to address their compliance officer or supervisor if

they find that someone has breached the rules. No employee that lodges an honest report has to fear any repercussions – not even when it turns out to be unfounded. Reports can be made anonymously ([www.sicher-melden.de/katek](http://www.sicher-melden.de/katek))

### Code of Conduct

Since 2020 our Code of Conduct has set a standard for the kind of ethical behavior we expect from every employee at KATEK SE and within the KATEK Group. This code is an expression of our commitment to create a working environment based on integrity, respect, and fairness. The focus is placed on acting within the law and assuming social responsibility. It serves to reinforce faith in our integrity and is binding for every employee, both in terms of its recommendations and the laws it refers to. The Code of Conduct can be accessed via our website and is an integral element of our employment contracts. Moreover, employees receive web-based training on it as well. In 2021 we also introduced a code of conduct for our suppliers in order to standardize the basic principles of our cooperation and communicate these in uniform manner. This encourages a common understanding and application of the principles in daily business. We call upon our suppliers to accept the code or present us with their equivalent.

### More information can be found in Section 2.5 Sustainable supply chains

### Compliance Management Manual

The Compliance Management System and related processes are laid down in the Compliance Management Manual. The subjects covered by the manual also include selected policies of the Group. The manual acts as a guideline for correct behavior, especially for the members of the Management Board, managing directors, other managers, employees and authorized representatives of KATEK worldwide. The contents of the manual were thoroughly revised in the year 2021.



### Compliance training

We offer training to our workforce in the form of interactive web-based training, face-to-face training and information in the intranet to raise awareness of the danger of breaches of compliance. Since 2022 the web-based training on compliance issues has been conducted group-wide in association with Haufe-Academy and is continuously improved. This training is mandatory for all employees. It conveys all the legal fundamentals and principles of the code of conduct in an understandable hands-on way. For example, it includes case studies, videos and ends with a test that certifies that the contents were taken on board. Current courses address compliance, data privacy and information security. Future topics will be tailored to the particular tasks of the employee/manager.

### Whistleblower system of the KATEK Group

Early warning of any breaches of compliance can minimize risks and avoid losses. This allows KATEK to take appropriate risk-mitigation measures in good time, learn from the breach and optimize its internal business processes and structures. Whistleblowers can use a variety of channels to report their suspicion of a breach, anonymously if desired, (telephone, letter, email, personally or via the IT-based whistleblower system).

The subject of such reports can range from breaches of the regulatory requirements, the law, or our internal policies, such as the Code of Conduct. The system is designed for reporting on breaches of compliance, not for general complaints (e.g. customer (dis-)satisfaction, quality problems).

## 2.2 Anti-corruption measures

A key element of our Compliance Management System is the active prevention of corruption and any conflicts of interest.

Our market success is founded on our performance, flexibility and ability to serve customers. It must not be gained by unfair inducements or facility payments. Our business partners trust the professional judgment of our employees.

For this reason, KATEK does not tolerate any form of bribery or corruption or giving or accepting any kind of inducement. To ensure this, the KATEK Group communicates its rules in the Code of Conduct.

Whoever fails to observe the rules on gifts and invitations runs the risk of making themselves criminally liable on grounds of corruption. Even simply promising or soliciting an inducement might constitute a crime.

At any rate, any invitations and gratuities extended to public officials must comply with the internal rules on gifts and invitations. Granting inducements to public officials can constitute a crime for the mere reason that a public official is involved. There is no need to prove that the official was influenced. Any person commissioned to perform public tasks could qualify as a public official. No difference is made between paid or voluntary activity. Even editors from public radio and TV stations qualify as public officials according to rulings of the German Court of Justice (BGH).

Our employees must observe all of the relevant laws and regulations that apply within their working environment, as well as all mandatory internal instructions and policies. Employees are called upon to behave with integrity and fairly and avoid any conflict between their private interests and the business interests of KATEK or the interests of our business partners.

### Gifts, business dinners and events

Gifts, business dinners and events held for the purpose of communicating information, public relations or entertainment can be a legitimate means to establish and nurture business relationships. However, they may never be used to obtain an unfair business advantage and, in terms of their scope and nature, they must never sway the independence and powers of judgment of those involved. KATEK has drawn up guidelines in order to protect our employees from any misunderstandings:

Our employees do not need to have any concerns about business dinners or invitations that are directly related to business purposes and are appropriate. Likewise, according to the applicable policy for accepting gifts and invitations, promotional giveaways and other presents and invitations are no cause for concern if they are socially appropriate. However, such gratuities may not be accepted if they are extended shortly before a contract is concluded or negotiations closed, nor may they be sent to the private address of the employee or handed over in any other way that is intransparent.

It is not permitted to accept cash or other pecuniary benefits, such as checks, gift vouchers or the like.

Likewise, invitations to events for the purpose of public relations or that are primarily or partly for entertainment purposes are not accepted. Exceptions are permitted if they are reviewed separately beforehand in terms of their appropriateness and suitability, especially if spouses and/or partners are invited, and the KATEK management has approved them. Other exceptions are possible if the representatives of the host are present, the event is not repeated and the business partner extending the invitation does not pay the travel expenses.

In cases of doubt, the employees of the KATEK Group must contact the applicable boards and officers in the organization for advice.

#### **Donations and sponsorships**

KATEK management has the exclusive authority to decide on donations and sponsorships. These must not be used to create an unfair advantage in dealings with business partners.

#### **2.3 Group-wide compliance reporting**

KATEK has installed monthly compliance reporting. This is intended to provide information on such things as the number and nature of queries passed to the Compliance department. In addition, the reporting provides information on the status of the Compliance Management System within the respective subsidiary.

#### **2.4 Quality of products and processes**

KATEK develops and manufactures electronic products built to customer specifications. These include the specific labels set by the customers (e.g. labels with serial numbers, origin, warning messages). Likewise, KATEK must observe the relevant regulations governing the sourcing of the materials needed in production (e.g. REACH, RoHS, Conflict Minerals, LkSG). The production locations of KATEK must comply with the most stringent standards (e.g. PC-A-610; IPC-7711/21) and this is confirmed by the customary certifications used in the industry, (e.g. ISO 9001; ISO 13485; IATF 16949; ATEX...) with the Traceability systems ensuring seamless tracking. Moreover, it has to be ensured that the products function reliably in keeping with the specifications and that they do not pose any hazards. For this reason, all products are tested in accordance with very tight testing guidelines and the results are documented accordingly. We pursue a zero-defect strategy: Only products that are in perfect condition leave the factory.

Likewise, we are similarly strict with KATEK's own-brand products. During their development and design we also make sure that the products are recyclable in order to reduce the amount of electronic waste. In addition, the products developed by KATEK are designed to keep their energy consumption as low possible over their life cycle. We also put great store on endowing our products with a long life. For example, the inverters sold under the Steca brand for photovoltaic systems have a life of at least 15 years.

In addition, KATEK operates a number of solar plants and sources its electricity primarily from renewable sources in order to keep the carbon footprint of its products as low as possible.

#### **Case study medical technology**

A very dynamic and promising market has developed in the field of medical technology and the related field of medtech research & development. New medical products need to be extensively validated and certified. Nevertheless, the time to market needs to be reduced to meet rapidly changing market needs. The very close cooperation between the developers, the manufacturers and KATEK during the development process makes it possible to bring even very complex products to market in good time. Under its beflex brand, KATEK offers rapid prototyping services as

well as design expertise for the most complex micro-electronic structures and assemblies (miniaturization), such as a printed circuit board with 40 components that fits within the three millimeter head of an endoscope.

At its factories, the KATEK Group manufactures a range of different electronic components for a range of medical technology products. In this way, KATEK supports the manufacture and availability of high-quality medical devices.

### 2.5 Sustainable design of the supply chain

As a global player, KATEK is very much aware of its corporate social responsibility. Consequently, it implemented a Code of Conduct for Suppliers in 2021 to set uniform principles for cooperation and make these binding. This strengthens the common understanding of how these principles are to be implemented in day-to-day business. We expect our suppliers to sign this code of conduct or to submit a comparable one.

Our customers are becoming increasingly interested in compliance with environmental standards along the supply chain which is evident in a growing number of inquiries and evaluations conducted by such platforms as CDP or [www.supplierassurance.com](http://www.supplierassurance.com) (NOC). In particular, our customers in the automobile industry are calling for greater efforts to be made in the field of environmental and climate protection. This is underscored by the German Supply Chain Due Diligence Act (LkSG), the EU Supply Chain Directive and the EU Taxonomy. To meet these demands and our responsibilities, we work towards environmental protection even beyond our direct sphere of influence, pursuing the long-term goal of viewing the supply chain from a holistic perspective. The Code of Conduct for Suppliers, which is based on the RBA Code, includes a set of general ethical standards for the industry, but also social and ecological sustainability standards.

#### Focus on human rights

By signing the Code of Conduct for Suppliers, the suppliers make a commitment towards KATEK that they will protect human rights and labor standards. The key aspects of this are: No form of illegal employment, no form of forced labor or human trafficking, no form of child labor; particular protection of young workers, no breach of the statutory limit on working hours, guaranteed payment of compensation and

social benefits, freedom of association, freedom from discrimination and harassment, industrial safety and security as well as a fair and healthy work environment and living conditions.

Suppliers must establish a process that steadily reduces work-related hazards to health and improve industrial health and safety and fire prevention, preferably using recognized management systems such as OHSAS 18001 or a comparable system.

#### Code of Conduct for Suppliers

All business relationships between the KATEK Group and our suppliers must be founded on honesty, mutual trust and fair cooperation. We expect our suppliers to comply with the applicable laws, ensure adherence to the regulations and customer requirements in agreement with the Code of Conduct and to identify any related operational risks and mitigate these. To this end, the following elements must be implemented by the supplier as a minimum: Declaration on fundamental principles, managerial responsibility and duties of management, legal requirements and customer-specific demands, risk assessment and risk management, training, communication, documentation and record-keeping, audits and evaluations. Failure to observe the Code of Conduct can result in termination of the business relationship with the supplier, depending on the severity of the breach and the circumstances.

In order to monitor the large number of our suppliers in keeping with the requirements of the Supply Chain Due Diligence Act (LkSG), an LkSG Management Tool was introduced in 2024. This allows us to help our suppliers meet the legal requirements and to monitor their progress. The risk assessment is performed on the basis of internationally recognized indices and inputs from a news crawler function. The officers in charge are informed of the results and action is taken accordingly.

## 2.6 Information security and data privacy

At KATEK, information security and data privacy are of special relevance, particularly in light of the current risks and threats. While data privacy has the primary goal of protecting personal data, information security involves maintaining adequate protection for information, data and systems. For this reason, KATEK has set itself high data privacy and information security standards. Our approach is targeted towards complying with the legal requirements (e.g. data privacy) and, where it lies within our power, to avoid security incidents or minimize their impact. The Security Operations Center (SOC) monitors the IT environment of all KATEK entities 24/7. Our information security management system at the Leipzig location is certified pursuant to ISO 27001. Awareness campaigns at all KATEK entities to raise the awareness of users to the risk of phishing attacks. Moreover, penetration tests (PEN tests) are conducted regularly to test the security of our IT system. The web-based training given within the framework of the compliance training (see Chapter 3.1) is intended to teach users about the most important aspects of data protection and information security.

## 3. Human Rights, Human Capital and Labor Standards

As a global player that maintains a local presence, KATEK takes its corporate social responsibility very seriously. Under the motto, "Think Global, Act Local" we do everything in our power to consider social concerns to the greatest extent possible. This primarily includes developing and retaining employees, investing in the technologies of tomorrow and installing controlled production processes and organization procedures.

Our employee training for production workers is based on recognized and certified methods. We ensure that the minimum wages are observed and that all decisions affecting the workforce are based on relevant and objective criteria. Our basic and advanced training program creates the foundation for each individual to realize their opportunities, both within the group and on the labor market.

The KATEK Group is committed to a high degree of co-determination and appreciation of its entire workforce. To better understand the social structures of the KATEK Group, we drew up a dashboard in the year 2021 that is populated with data from the following locations: Grassau, Memmingen, Düsseldorf, Mauerstetten, Leipzig, Wendlingen, Győr (Hungary), Horni Sucha (Czech Republic), Saedinenie (Bulgaria), Cornwall (Canada), eSystems, beflex, TeleAlarm Europe and TeleAlarm SA. The next step involves defining suitable measures to promote a positive development.

### 3.1 Human rights and labor standards

At KATEK, we have made a clear commitment:

- We observe human rights and do not tolerate any form of illegal employment, slavery, human trafficking, forced employment or child labor.
- We comply with the statutory working hours, compensation and social benefits.

KATEK does not tolerate any form of discrimination. This naturally also means that gender, country of origin, skin color or religion has no impact whatsoever on compensation (equal pay for equal work). We acknowledge the freedom of association and right to collective bargaining.

The ban on discrimination is a central element of the Code of Conduct. By signing the Code of Conduct, all employees and managers within the KATEK Group acknowledge their commitment to its principles. **More information can be found in Section 2.1 Compliance Management System of the KATEK Group.**

We also take the topic of human rights and labor standards in the supply chain very seriously. Our Code of Conduct for Suppliers lays out defined processes in this regard. **More information can be found in Section 2.5 Sustainable supply chains**

In the course of the year 2023 the KATEK Group did not become aware of any human rights violations by employees, suppliers or business partners. Whistleblowers can use a variety of channels to report their suspicion of human rights violations, anonymously if desired, (by telephone, letter, email, personally or via the IT-based whistleblower system). **More information can be found in Section 2.1 Compliance Management System of the KATEK Group.**

### 3.2 Employee protections

Our employees are our most important capital and constitute the foundation for our business success. Their safety, health and motivation therefore enjoy top priority. Occupational health and safety is just as important at KATEK as economy, quality management, environmental management and energy management.

Our four guiding principles on employee protections:

#### 1. Responsibility

In all of our decision-making, we acknowledge our responsibility for our own health and that of others, even beyond the standards required by law, and constantly pursue measures to improve occupational health and safety.

#### 2. Employee motivation

We motivate our employees to take health and safety considerations into account in all of their activities, also outside of work, and involve our employees in health and safety issues.

#### 3. Communication

We are open for communication with our business partners, employees and decision-makers on all occupational health and safety issues.

#### 4. Efficiency

We intend to leverage our occupational health and safety activities as an element of our personnel marketing and exploit potential cost reductions.

We derive specific actions and goals from our occupational health and safety policies. In accordance with Sec. 3 ArbSchG (German Occupational Safety Act), our management agrees to work towards improving occupational health and safety for our employees. Management has set aside the necessary resources.

We measure the absenteeism rate as an indicator of the health of the workforce. It came to 5.40 % in the year 2023. We were able to record a marked improvement in comparison to the prior year (7.01 %). We attribute this to the lower level of physical and mental stress that was caused by the materials shortages and the greater number of preventive measures offered within the group.

### Occupational health and safety pursuant to ISO 45001 (or OHSAS 18001)

To ensure the best possible health and safety protection at all times, we obtained ISO 45001 certification at our location in Grassau. This standard helps us to identify risks of accidents or excess stress at an early stage and to take effective action to protect our employees.

### 3.3 Motivating work environment

In terms of length of service, 22 % of the employees have worked for the KATEK Group of Companies for less than one year. 45 % have worked for between one year and ten years and 33 % for over ten years.

KATEK is training a total of 86 young people in a range of different professions. The ratio of apprentices taken on as permanent staff came to 49 % in the year 2023, compared to 84 % in the year 2022. This means that 18 of 37 apprentices were given a fixed employment contract in 2023.

To ensure that our labour standards remain at the currently high standard, we offer our employees a variety of programs: Some of these are described below:

#### Medical care

A work's doctor is available for all employees. Part-time workers, limited term employees and hired temps can also use this offer. At the monthly consultations, a range of different examinations are conducted, depending on the employee's occupation, in keeping with the voluntary or mandatory health-care program. The employees also have the opportunity to have an examination performed by the work's doctor outside the scope of the "G-Untersuchung" (a doctor's examination in accordance with the Principles of the German Statutory Health Insurance Program "DGUV").

#### Parental leave

Employees have the right parental leave of up to three years. Depending on their job, it is also possible to take parental leave as a part-time worker or on a "mini-job" basis.

### **Pensions**

Employees receive a basic allowance of EUR 26.59 for their company pension, regardless of which insurer they are with. Direct pension insurance is subsidized by 15 %.

### **Flexible working models**

The KATEK Group grants its employees the flexibility they need to arrange their daily routine in the best possible way. This includes flexitime models with overtime accounts as well as an opportunity for mobile work. In the year 2023, 404,000 hours of mobile work were recorded. This marks a sharp rise on the prior year when 180,000 hours of mobile work were performed (3.44 % in 2022).

### **Healthy workstyles and benefiting from the advantages**

A weekly fruit & veg day and an allowance for weekly massages are just some of the measures that KATEK offers to its employees to promote a healthy lifestyle and workplace. In addition, KATEK employees benefit from the corporate benefits and the KATEK Card (which offers discounts at regional providers/service providers) and bike leases.

### **Keep-fit campaigns**

Keep-fit campaigns are held at our locations on an annual rotation basis. A "Steps Challenge" was held at the Mauerstetten location in 2023 to promote physical fitness as a fun activity. In Grassau, KATEK organized two good-health days with a focus on prevention. These included workshops and talks on coping with stress, relaxation techniques and healthy sleep patterns. In addition, there were offers for individual health examinations, such as skin cancer screening and sleeping laboratories. The goal is to foster awareness and a habit of caring for yourself among the staff.

### **Communication and development of health-related activities and other measures**

Employees can find information on health-related activities and other measures from their team leaders, the intranet and on noticeboards. Training on occupational health and safety is conducted by the respective team leaders.

A healthcare team has been established within the work's council. The Chairperson of the Work's Council helps employees with long-term illnesses to obtain support from the employer.

### **3.4 Compliance with laws and regulations**

The occupational health and safety policies of the KATEK Group are based on the German Occupational Safety Act (ArbSchG), the applicable occupational health and safety regulations and the continuous improvements made to the health and safety of employees. In our daily work we strive to steadily improve the occupational health and safety of our employees. This can only succeed when we all pull together – from top management through to each individual team member. Everyone who is on our premises or in our buildings is obliged to obey the laws and regulations as well as our internal policies, guidelines and procedures.

### **Greater safety from protective clothing Keeping things clean and tidy**

In order to keep our workforce healthy, we avoid any risks, prevent accidents at work and provide work spaces that are ergonomic and promote good health. Top quality personal protection equipment in good quality, coupled with an attitude of keeping things clean and tidy allows us to ensure safety in the workplace. The KATEK Group is committed to providing its employees with the corresponding protection.

Hazard assessments are conducted by the team leaders with support from their team members. Likewise, specialists in occupational health and safety and/or works' doctors are sometimes drawn on for this risk assessment. These professionals for occupational health and safety evaluate the first-aid log and accident statistics.

### 3.5 Building competences - enabling personal development

By taking on apprentices we materially contribute towards giving young people a permanent job with high development potential for fair pay.

We continue to support the personal development of our employees even after they have finished their apprenticeships. For instance, we keep an internal catalog of the training offers provided by our production trainer and other inhouse teachers. In addition, a program of web-based learning offers is currently being implemented. Internal training needs are identified in the first quarter of each year, and 2023 was no exception.

External training is conducted as needed and can be proposed and organized by the employees themselves after consulting their respective managers.

By investing in the technologies of tomorrow, we increase economic productivity and the appeal of KATEK as an employer. Employees seek interesting and challenging tasks and a working environment that offers them the potential to develop. The electronics industry will be a cornerstone of a smart future, because digital transformation and electronics go hand-in-hand. Electronics service providers must be flexible, fast and innovative as well as work more closely with the market players in the various industries by contributing their diverse ideas. This offers the KATEK Group and its employees great opportunities.

In addition, KATEK offers its employees a re-onboarding (BEM) program if they have been off work for a long time. This involves identifying together the necessary measures to restore their skills for the long term and to make their start back at work as comfortable as possible.

### 3.6 Diversity

Diversity and fairness are the values by which KATEK lives and breathes – both in its dealings inside the organization and outside it. We at KATEK view diversity as a key success factor, as different perspectives will lead to the best results. Not only are people of different nationalities employed with us, but also people of different ages, diverse cultures and genders, people with different levels of training and people with different disabilities.

The composition of the workforce as at 31 December is as follows:

	2023	2022
male	1,767 (49.76 %)	1,578 (49 %)
female	1,783 (50.21 %)	1,642 (51 %)
other	1 (0.03 %)	0 (0 %)

At the top level of management directly under the Executive Board, men hold 87.5 % of the positions and women 12.5 %. At the second level of management, men account for 73 % and women 27 %.

Our goal remains to reduce this gap in future. The next steps will involve the specific measures to reach this goal.

#### Targets for female representation at management levels – diversity concept for the Executive Board and the Supervisory Board

The topic of diversity is essential to the KATEK Group considering its role as a tech company. For this reason, the Executive Board sets a clear focus on considering diversity when it comes to filling management positions at all management levels below the Executive Board of KATEK SE and its affiliated companies throughout the Group in Germany and abroad, thereby seeking a suitable level of female representation.

The diversity concept for the composition of the Executive Board and the composition of the Supervisory Board in terms of its international make-up, career background and knowledge, qualifications, personalities, educational background, age and gender is published in the Corporate Governance Statement pursuant to Sec. 289f and Sec. 315d HGB that can be found on the website of KATEK SE.



## Diversity Charter

Since 2022, the KATEK Group has been a signatory of the Diversity Charter, thereby setting a clear signal for diversity and tolerance in the working environment. KATEK has therefore joined the national business initiative and the largest network for diversity management in Germany. The goal of the initiative is to promote the recognition, appreciation and integration of diversity in business culture. The signatories to the Charter sign up to creating a working environment that is free of prejudice and characterized by mutual respect and appreciation – regardless of gender or gender identification, nationality, ethnic or social background, religion or world view, age, sexual orientation or physical or mental skills.



The age structure in the KATEK Group on 31 December 2023 is as follows:

Age structure / share in total headcount	2023	2022
< 30 years	19 %	18 %
30-50 years	46 %	48 %
> 50 years	35 %	34 %

93 employees have severe disabilities.

## 3.7 Local communities

A small selection of our social activities are described below: All of the companies in the KATEK Group are heavily committed to the social cohesion holding our global community together and accept their corporate social responsibility.

### Donations to the “Geschenk mit Herz” (presents from the heart) campaign from Humedica e.V. (December 2023)

The goal of this campaign from Humedica, an international non-governmental organization, is to give as many children around the world a merry Christmas by giving them a Christmas present that comes from the heart. By donating 71 packages, KATEK employees made a small contribution towards the annual campaign of Humedica e.V., either by packing their own present or making a small donation.

### Donations to the Christmas Child Shoebox Program (December 2023)

This is a campaign in the U.S. that is similar to the one in Germany. It involves packing presents and distributing them to poor children all over the world. KATEK USA participates in the Good Samaritan’s Purse initiative and donated packets with a total value of roughly USD 1,800, a valuable contribution.

### “School friendly” campaign in the Czech Republic (ongoing)

KATEK Czech cooperates with schools, universities and labor agencies in order to prepare coming generations for the practicalities of life and a sustainable future. Giving talks and opening up the doors for site inspections are part of this initiative. KATEK Czech has already participated five times in the “School friendly” campaign and was awarded for its exemplary cooperation in 2023.

### Cooperation with workshops for disabled persons (ongoing)

KATEK locations regularly award contracts to regional workshops for the disabled. The work involved ranges from simply assembly work through to attaching connectors or sorting. The goal is to promote the integration and inclusion of disabled people in the working world.

### **Teaching job readiness skills at the Downtown Rescue Mission**

Once a quarter, employees of KATEK USA (formerly Nextek) teach the homeless the skills they need to (re-) enter the working world. Topics include the content and format of a CV, the right clothing and how to answer difficult questions in job interviews.

### **Collecting warm clothing for the homeless (October 2023)**

At their own initiative, KATEK Canada employees collected warm clothing, winter jackets and boots for the homeless in Cornwall. In addition to collecting the donated clothing, the campaign extended to transporting and distributing the clothing to the needy. In winter 2023, 80 kg of urgently needed warm clothing was handed out.

### **Employee donations for the hospice in Cornwall (2023)**

The hospice in Cornwall offers end-of-life care in a residential environment, giving people peace and dignity in their last days. Our employees at KATEK Canada donated \$16,539 to the hospice.

### **Christmas campaign for a children's home (December 2023)**

KATEK Memmingen participated in a campaign hosted by the local children's home. The children housed here have no family. We at KATEK see it as our duty to look after them as a community. The children were given the opportunity to write their wishes from Santa on a Christmas tree decoration. The wishes ranged from a scientific laboratory set to colored pencils and books. These decorations were then hung on a Christmas tree at KATEK. In addition to cash donations, 58 of the children's wishes were fulfilled.

### **"Genial Sozial" (brilliantly social) campaign in Leipzig (July 2023)**

KATEK Leipzig participated in this year's Genial Sozial project. Under this project, school pupils get to visit companies and work in them for a day, donating their earnings to a social cause. KATEK managed to give five pupils a place for this campaign and assigned them jobs in production.

### **"Girls Day" in Grassau (April 2023)**

Diversity is an important element of our corporate culture. In this connection, we regularly support campaigns aimed at raising the number of women working in the electronics industry. In this context, KATEK Grassau participated in the "Girls Day" and provided four girls with the opportunity to gain insights into technical apprenticeships at KATEK Group.

### **Clothing donations for the victims of the Turkish earthquake (February 2023)**

As an international player, we take our global responsibilities very seriously. A number of KATEK locations immediately initiated collections in response to the calls for donated clothing. In addition to private donations, we also provided warm jackets from our Corporate Cloth store.

## 4. Environment

The KATEK Group has made a decisive commitment to assuming its ethical responsibility for the environment and future generations, defining environmental protection as one of its core management objectives. Together with our motivated workforce, we support sustainability, climate protection and the conservation of resources in order to shape a future that is worth living. Our environmental policies are implemented at all our locations in keeping with local laws and our own strict standards.

Our environmental policies are based on the following guidelines:

### 1. Taking responsibility

We go beyond the legal requirements and constantly take action to improve our contribution towards a better environment. Our decisions reflect our commitment to environmental protection.

### 2. Joining forces

We motivate all our employees to act responsibly towards the environment, also outside of work, and to contribute any ideas to promote future viability.

### 3. Transparency, openness and communication

We communicate with our business partners and employees on all issues related to environmental protection. In keeping with our environmental philosophy, we view the entire value chain and involve suppliers, service providers, customers and freight providers in the process.

### 4. Efficient manufacturing, conservation of resources

We use material and energy resources responsibly and ensure the most efficient use of resources using the latest production technologies. This also applies to the packaging of parts and merchandise.

### 5. Use of renewable energies

We strive to keep our airborne and waterborne emissions as low as possible and to reduce noise and scrap from our production processes to the minimum. To this end, we generate power using photovoltaic plants, source electricity from renewable sources and recycle electronic products and reusable packaging at our locations.

### 6. Reducing our environmental footprint

We strive to analyze the environmental impact of our activities as early as possible in order to reduce our environmental footprint. To this end we marshal all organizational and technical resources at our disposal that are economically and technically feasible.

The Code of Conduct of the KATEK Group calls on all employees to conserve resources and minimize our environmental impact by saving material, raising energy efficiency, avoiding waste and recycling. In addition, ecological and social criteria are considered when selecting suppliers, advertising media and external services.

Our constant efforts to install a culture of responsible and environmental-friendly processes has been confirmed by the ISO 14001 certification of our environmental management system at the locations of KATEK SE in Munich, Grassau, Memmingen, Düsseldorf, Mauerstetten, Leipzig, Wendlingen, Győr (Hungary), Horni Sucha (Czech Republic), Saedinenie (Bulgaria) and Cornwall (Canada). In addition, most of our locations have ISO 50001 certification to cover the field of energy management.

As with our social engagement, we use an environmental dashboard to document all the KPIs of the locations to better understand the environmental performance of the KATEK Group with a view to improving it.

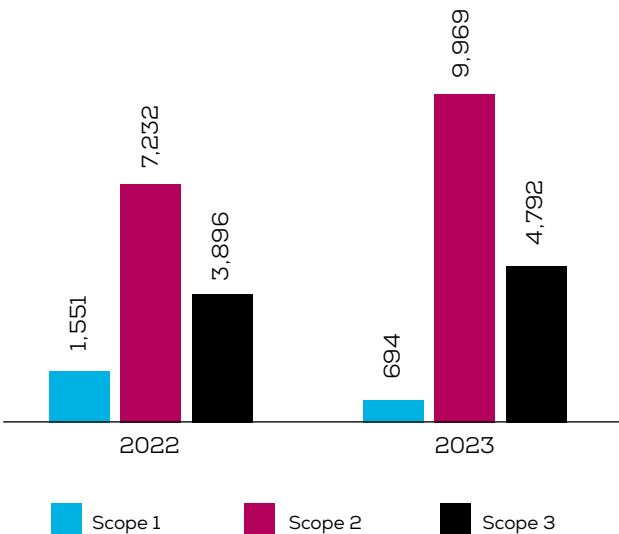
Measuring our greenhouse gas emissions as part of the Carbon Disclosure Projects (CDP) allows us to compare our status with the entire electronics industry, which enables us to evaluate potential improvements and focus our next steps.

In the year 2024 we will not only improve the quality of the data we gather but also improve our ESG performance.

**4.1 Emissions**

Due to the strong growth and integration of a number of companies, the CO<sub>2</sub> emissions of the KATEK Group rose continuously over recent years. However, relative to turnover, emissions have fallen. The KATEK Group continues to put greater effort into reducing its emissions:

Absolute GHG emissions (tCO<sub>2</sub>e)



The KATEK Group continues to put greater effort into reducing its emissions:

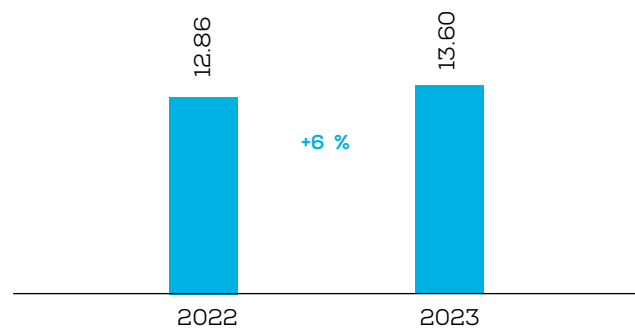
**Measures to reduce emissions**

Since the year 2021, the carbon footprint of the KATEK Group has been measured in keeping with the Greenhouse Gas Protocol, the most widely recognized standard for measuring not just CO<sub>2</sub> emissions but also CH<sub>4</sub>, N<sub>2</sub>O, HFC, PFC and SF<sub>6</sub>. These calculations are performed by ConClimate, an external consultant. Scope 1 and Scope 2 emissions and some Scope 3 emissions from the following sources were measured in 2023:

- Scope 1 includes all GHG emissions originating directly from the organization’s own power generation or operating processes: inhouse power generation, heating, cooling agents, production processes, electromobility using electricity produced by the company itself, the vehicle fleet.
- Scope 2 includes all emissions originating indirectly from its purchases of energy, e.g. of: electricity, district heat, district cooling, compressed air, steam
- Scope 3 is only sometimes measured in relation to purchased merchandise and services, as well as fuel and power-related emissions. Our goal is to keep adding any sources of emissions that we identify to the calculation.

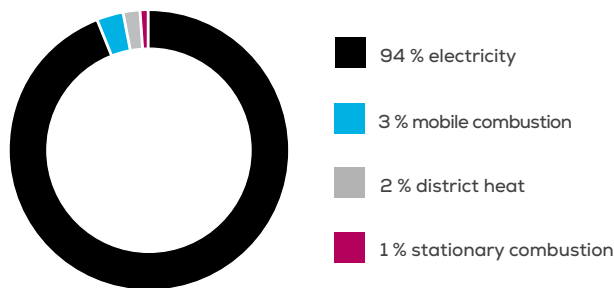
After recording emissions of 23.88 tCO<sub>2</sub>e per million euro turnover in 2019, our carbon footprint fell to 12,86 tCO<sub>2</sub>e per million euro turnover in 2022, with a slight rise to 13.60 tCO<sub>2</sub>e per million euro turnover recorded by KATEK in 2023. The most likely reason lies in the change in the mix of energy sources due to the acquisition of new business units. At the Group’s core business units, electricity continues to be generated from renewable sources and this approach will be extended to the entire group.

Specific CO<sub>2</sub> footprint – Scope 1+2/turnover (tCO<sub>2</sub>e/EUR m)



Purchases of electricity were the greatest source of emissions in the year 2023, accounting for 94 %.

GHG sources Scope 1+2 (2023)



Our objective is to reduce the specific sources of emissions that have already been identified by taken measures that are strongly focused on electricity consumption. The KATEK Group will successively expand its Scope 3 calculation to create more accuracy.

### Product Carbon Footprint

As part of our commitment to sustainability we conducted a pilot project with a well-known institute to calculate the carbon footprint of one of our main products. This allowed us to analyze the environmental impact of the product from obtaining the raw materials through to production in our facilities. The evaluation of energy consumption, emissions, water consumption and waste over the entire cradle-to-gate life cycle provided us with insights that will help us to make our supply chains and production processes more sustainable in future.

## 4.2 Energy

The KATEK Group is aware of its responsibility for people and nature.

For this reason we have set ourselves the goal of energy-efficient production by continuously improving our energy performance. To this end, we use state-of-the-art plant and machinery. All phases of product development are carefully planned to ensure that our products save energy over their life-cycle and, where possible, can be recycled in their entirety at the end of their life.

Standards, regulations, customer specifications and legal requirements are diligently reviewed and

observed. Products are manufactured in a way that ensures that all requirements and expectations of energy-efficient production are satisfied or even surpassed. We are committed to reducing our energy consumption over the long term and constantly improving our energy efficiency in the course of a continuous improvement process.

### Examples from daily practice

- Local energy measurements and optimization:**  
 KATEK Grassau has installed 180 measuring devices to make a comprehensive inventory of its energy consumption and initiated corrective action. In similar fashion, a detailed analysis of expected and actual power consumption was conducted at the Memmingen facility. This analysis resulted in the installation of more precise measuring devices that allow us to accurately measure energy consumption and identify any potential energy savings.
- Products for the transition to renewable energy:**  
 KATEK Memmingen is a leader in the development and production of electronics for a green future that are specialized in the efficient use of energy and reducing power consumption. Our solar technology division promotes the use of renewable energies to reduce CO<sub>2</sub>. As the sole global provider that serves all segments of solar technology, we offer solutions for grid-connected systems, off-grid systems and solar thermal solutions to heat water. Under our Steca brand, we are the global leader in off-grid photovoltaics and lead the field in solar thermal solutions, including the development of higher performance battery charging systems.
- More energy-efficient devices:**  
 As an electronics service provider, KATEK Memmingen makes a major contribution towards ensuring that energy is used effectively and conservatively. The company generates energy savings via the millions of electronic devices incorporating its products that have an A++ rating based on the European energy efficiency index. Together, this generates annual savings of 12 million KWh – comparable to the consumption of 3,500 households. The focus of electronics is on the minimal consumption of power and resources coupled with maximum performance. In this context, KATEK Memmingen develops and manufactures motion detectors, mains isolators, water and weather measurement technology and analytical methods used in medicine and industrial controls that meet these

goals. Other examples are photovoltaic controllers used in automotive applications to improve the net energy balance of automobiles.

- **Research:**  
Setting an example – by using more environmentally friendly production methods and actively participating in research projects for efficient energy use and climate protection. For these reasons, the Federal Government listed KATEK Memmingen in its “GreenTech made in Germany” atlas of environmental technology as an authority in energy generation.
- **Certifications:**  
Our energy management has received ISO 50001 certification at the locations in Grassau, Memmingen, Düsseldorf, Bulgaria, Leipzig and also soon in Mauerstetten. The objective underlying certification is to continuously improve the energy performance of KATEK. These certifications confirm that we have satisfied the requirements incumbent upon an organization to install, operate and continuously optimize an energy management system. At the same time, it allows us to improve our energy performance, raise our energy efficiency and simultaneously optimize energy consumption.

A change in our electricity tariff to 100 % renewables and switching from natural gas and liquid petroleum gas to carbon-neutral alternatives are other measures that reduce the organization's carbon footprint.

### **Renewable energies**

A further contribution to environmental protection takes the form of sourcing power at some locations from renewable sources. KATEK Mauerstetten put a solar plant into operation back in 2010 already. The second plant went into operation in 2018. As a result, electricity production more than doubled and came to 190,700 KWh in the year 2020. This is sufficient to cover 13 % of the location's power needs. More than 900 tons of CO<sub>2</sub> have been saved since the plant was put into operation.

The solar plant at the Memmingen location, which was put into operation in 2011, covers 3 % of the facility's electricity consumption. Due to the design of the building, the maximum amount of space has been exploited for solar panels and the power they produce. District heat from geothermal sources has been

purchased by the company, also since 2011, which allowed us to discontinue the use of heating oil.

At the Grassau location we purchase district heat from a municipal biomass plant in the region. Use of this energy source means we no longer need tank storage for hazardous goods. Moreover, we have used the waste heat to power our air compressors, leading to additional energy savings. At the TeleAlarm SA location in La Chaux de Fonds (Switzerland) and at KATEK Canada, all electricity is purchased from renewable sources.

Currently, additional solar plants are being planned to generate electricity on site.

### **Initiatives to reduce energy consumption**

Energy-efficient production has already become a significant factor in remaining competitive. By investing in energy-efficient machines and restructuring production locations it is possible for a manufacturer to significantly reduce its energy consumption.

Using Surface Mount Technology (SMT), approximately 70 % of the energy needed in the process is used to solder components. This involves screen-printing solder paste onto a printed circuit board (PCB). Automated pick-and-place machines then position the necessary components on the board, the solder is then melted and the board left to cool. Using the latest reflow soldering technology means that all locations can run their soldering operations more energy-efficiently.

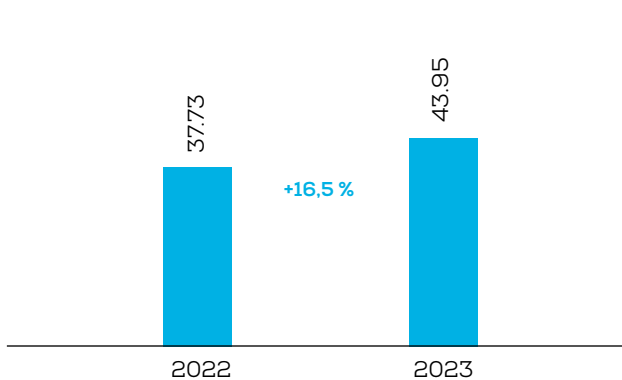
KATEK has converted all of its locations to energy-saving LED lighting.

### **Energy consumption and efficiency**

The rapid growth of the group and integration of additional entities has resulted in the energy consumption of the KATEK Group growing continuously in recent years. However the increase has been at a slower rate than the turnover generated. In comparison to 2019 the specific energy consumption of the Group (measured as units MWh/EUR m turnover) had declined by 6 % by 2021. In the years 2020 and 2023 power consumption grew in absolute figures due to the addition of new locations.

As in the prior year, KATEK has added one more location in the United States and recorded a slight increase in its electricity consumption relative to turnover.

Specific power consumption (MWh/EUR m)



Electricity consumption clambered from 37.37 MWh in 2022 to 43.95 MWh in 2023.

At the end of 2022 all the German KATEK locations made the transition to renewable sources in their power supply contracts.

#### 4.3 Materials

##### Consumption of material and efficiency

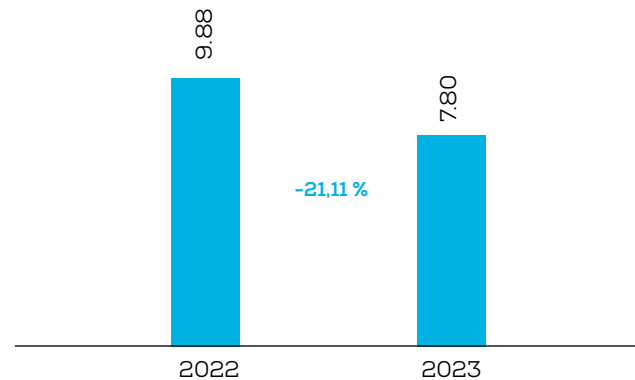
The production technology used by KATEK has steadily evolved over the last decades in line with the evolution in electronic components. In terms of the specifications for high-end PCBs, there is a trend towards ever smaller and more densely packed boards. To manufacture these, precise highly-efficient production plant is required, coupled with a great deal of expertise and responsible use of materials. The most important factor in the production of PCBA's (Printed Circuit Boards Assemblies) is to create visually and technically flawless solder pads, while at the same time handling the components as carefully as possible, exposing them to the least possible thermal and mechanical stress.

##### Nitrogen consumption

Nitrogen is one of the raw materials used in the soldering process and is used to secure the quality of the product. Consumption of nitrogen per unit turnover has already been reduced by one third since

2019. By optimising production and making careful investments in soldering technology, we were able to reduce the consumption of nitrogen by another 21.11 % in 2023.

Specific nitrogen consumption (m<sup>3</sup>/EUR m turnover)



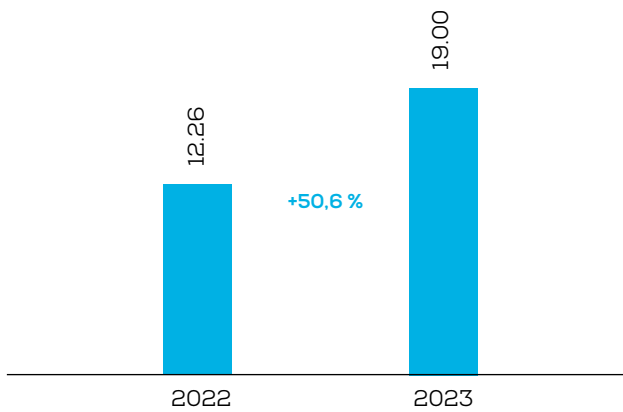
##### Soldering paste

The soldering paste used in production is a metal alloy that fills the gap between the PCB pad and the component's connector thereby creating both an electrical and a mechanical connection. In comparison to 2022, specific solder paste consumption (kg/EUR m turnover) has risen by 50,6 % in 2023. The increase can be attributed to the greater production of power electronics which require a much higher share of solder paste, and also the growth of the group. Apart from just a few product-specific exceptions, we only use lead-free solder.

Our goal is to raise the share of lead-free solder from 99.3 % to 100 %. In order to realize this goal, we actively support our customers during the transition and selection of alternative solders.

Some electronic components use 3TG conflict minerals ( tantalum, tin, tungsten and gold). In its Code of Conduct for Suppliers The KATEK Group lays down the ethical business practices that we expect of our suppliers under the German Supply Chain Due Diligence Act.

Specific solder paste consumption (kg/EUR m)



**Initiatives to conserve materials**

To ensure immaculate soldered joints, it is essential that the raw metals are handled extremely carefully. However, we also try to reduce the use of material for other reasons. The KATEK Group uses reusable containers for transporting materials and products along the supply chain wherever possible to avoid the use of new packaging.

To realize this objective, not only KATEK, but also the suppliers and customers have to agree to the use of reusable containers. This saves them not just costs but also reduces the volume of packaging and waste, which has less environmental impact and conserves resources. In the process, costs for both customers and KATEK are minimized.

High quality standards are something we share in common with our suppliers and manufacturers.

Traceability in the supply chain, ESD (electrostatic discharge) specifications and MSL (moisture sensitivity level) handling are vital quality parameters in the materials supply chain. All suppliers are selected on the basis of strict quality criteria and are regularly assessed using detailed evaluations and audits. Due to the various factors involved, components and materials are often replaced by successor products after just a few months and these are not always compatible. Obsolescence is when components of a product or system are no longer available. However, this runs counter to the spirit of the circular economy and the longevity of products. For this reason, KATEK also supports its customers actively and proactively with regards to obsolescence and lifecycle management.

KATEK is a member of the COGD e.V. (Component Obsolescence Group Deutschland Association), which acts like a think tank on the topic of obsolescence management and serves as a platform to swap notes with other companies in the field. It also provides support with strategies, methods and processes to proactively manage obsolescence.

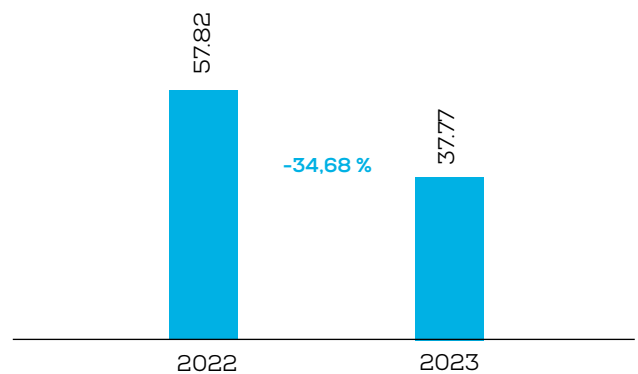
**4.4 Water**

Water consumption in the KATEK Group is low. It is limited to hygiene and sanitary purposes. In addition, KATEK facilities are not located in any regions where water is scarce. Nevertheless, employees are encouraged to treat water as a valuable resource. The water consumption of the KATEK Group reached a new low, falling from 39.5k m<sup>3</sup> in 2022 to 29.6k m<sup>3</sup> in 2023.

Likewise, relative to the organization’s growth (measured on turnover), water consumption has fallen steadily over recent years (measured in cubic meters). Where 57.92 m<sup>3</sup>/EUR m was consumed in 2022, by 2023 it had fallen to 37.77 m<sup>3</sup>/EUR m. This represents a decrease of 37 % from 2022 to 2023.

The data for KATEK Canada have been estimated based on comparable locations in terms of their production figures and headcount, as the local water supply in Ontario is billed at a flat rate and not metered. This region has ample supplies of fresh water. Nevertheless, protecting water as a resource is also valued here.

Specific water consumption (m<sup>3</sup>/EUR m turnover)

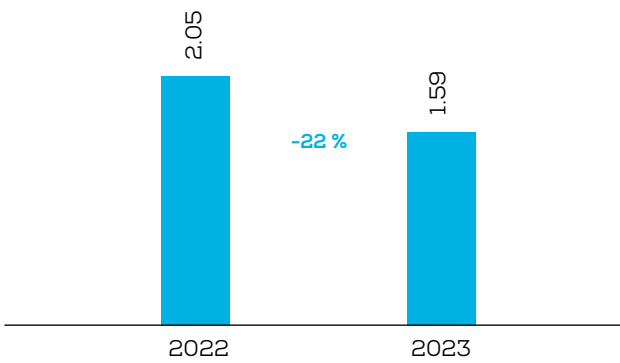




### 4.5 Waste reduction initiatives

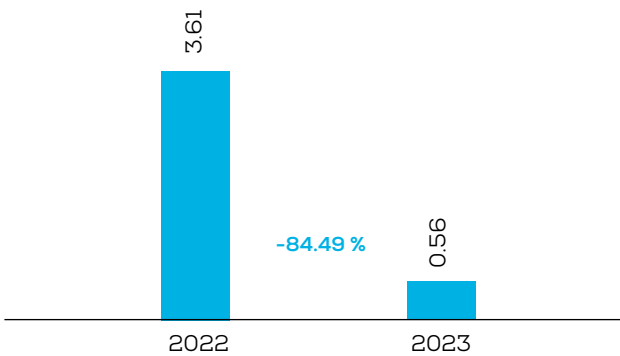
Due to the rapid growth and integration of new companies into the group, the volume of waste produced by the KATEK Group has risen from 809 metric tons in the year 2019 to 1,396 metric tons in 2023. However, this growth in the volume of waste was significantly lower than the growth in turnover. From 2022 to 2023 a slight decline was observed, as the volume of waste did not grow but sank by 7 % in absolute terms. In relative terms, measured on turnover, the volume of waste per million euro turnover dropped by as much as 22 %.

Specific waste volume (ton/EUR m turnover)



As in the prior year, the volume of hazardous waste relative to the total volume of waste declined by 84.49% in 2023.

Hazardous waste / Total waste volume (%)



As an organization, we take effort to keep reducing the volume of waste and we motivate our staff to act accordingly.

Waste in the KATEK Group is handled on the basis of the following principles:

- **Avoid waste:** First and foremost, waste should be avoided. For example, only purchasing food that is immediately consumed or by using reusable bottles instead of disposable ones.
- **Preparing for reuse** There are always unusable amounts of residue in the tins of soldering paste. The empty tins, which still contain a few grams, are passed on to a recycling yard that extracts these residues for reuse.
- **Recycling:** If waste cannot be avoided or reused, it needs to be properly recycled. Examples are cables, iron parts, aluminum PCBs, PCBAs and other components containing raw materials, such as IC's, BGA's, etc. that are separated by KATEK and passed on to recycling providers.
- **Other ways of recovering value from waste, e.g. as an energy source:** If waste cannot be avoided, reused or recycled, it might make sense to use it as a source of energy, to generate electricity or district heat, for example.

We take care to sort our waste at our locations. 148 tons of waste were generated at KATEK Düsseldorf in 2023, of which 94 % was sorted. Of this waste, 87 % generated more turnover than costs (including electro-waste or dross produced from melting metals).

### 4.6 Biodiversity

KATEK did not identify any processes or activities that constitute a significant risk to biodiversity during any of the environmental impact studies performed under the terms of ISO 14001. Nevertheless, we are in the process of developing KPIs on biodiversity to enable us to report on biodiversity using suitable parameters in future.



## 5. About this report

In this current Sustainability Report 2023 we inform our stakeholders about our sustainability activities. This separate consolidated non-financial statement, which has been reviewed by the Supervisory Board, satisfies the legal requirements to publish non-financial information pursuant to the German Act to Implement the EU CSR Directive (CSR-RUG), as laid out in Sec. 315b HGB in conjunction with Sec. 289b HGB. The Report is available within four months of the closing date on our website at <https://katek-group.de/about-katek/sustainability/?lang=en>

Since 2021 we, the KATEK Group, have been signatories to the UN Global Compact. This initiative from the United Nations is based on ten principles relating to human rights, labor standards, environmental protection and combating corruption. In this report, we align ourselves with the principles of the UN Global Compact, which create the foundation for our consolidated non-financial statement pursuant to Sec. 289c HGB. In addition, we have endeavored to adapt the report to the guidelines of the Global Reporting Initiative (GRI) and the European Sustainability Reporting

Standards (ESRS) in accordance with the Corporate Sustainability Reporting Directive (CSRD). The report covers the period from 1 January to 31 December 2023 and contains indicators for the entire KATEK Group, supplemented by the requirements of the EU Taxonomy Regulation. All the relevant data and measures that only relate to a specific operation or location of the KATEK Group must be clearly marked as such.

The KATEK Sustainability Report 2023 appears in parallel to the Annual Report 2023, which provides additional insight into our financial objectives and business performance. In this report we have put great store on using gender-neutral language and have refrained from using complicated language in order to improve its legibility. In the event that the masculine form has been used, we would like to explicitly state that all genders are referred to equally.

The KATEK Sustainability Report is available online in both German and in English. We have decided not to issue a printed version.

## 6. Appendix

### 6.1 KPI tables

#### 6.1.1 Governance KPIs

	2023	2022	Note
<b>Fines and non-monetary sanctions imposed on KATEK for non-compliance with laws and/or regulations in the social, economic or environmental field (number of cases)</b>	0	0	
<b>Confirmed cases of compliance or breaches of compliance (number of cases)</b>	0	0	
<b>Employees who accepted the offer for anti-corruption training (number of employees)</b>	2,018	2,018	Element of CoC training; plans to roll out eLearning to production employees
<b>Suppliers who have a compliance process in place that is based on international standards and/or have signed KATEK's Code of Conduct for Suppliers (number of suppliers)</b>	163	162	Focus on relevant suppliers (suppliers with at least 20 deliveries per year)

## 6.1.2 Social KPIs

		2023		2022	
		Absolute	Ratio	Absolute	Ratio
<b>Employees</b>	FTE	3,278		2,936.4	
	Headcount	3,400		3,060	
	Inactive	151		160	
<b>Employees</b>	male	1,767	49.76 %	1,578	49.01 %
	female	1,783	50.21 %	1,642	50.99 %
	Other	1	0.03 %	0	0
<b>Employees</b>	with a severe disability	93	2.70 %	81	2.50 %
<b>First or second management level position</b>	male	175	80.16 %	199	76.54 %
	female	54	19.84 %	61	23.46 %
	Other	0	0	0	0
<b>Age structure</b>	<30 years	654	18.42 %	578	17.95 %
	30-50 years	1,647	46.38 %	1,545	47.98 %
	>50 years	1,250	35.20 %	1,097	34.07 %
<b>Length of service</b>	<1 year	764	21.52 %	583	18.11 %
	1-10 years	1,607	45.25 %	1,471	45.68 %
	>10 years	1,180	33.23 %	1,166	36.21 %
<b>Satisfaction</b>	Employee churn		9.00 %		1.70 %
	Sick ratio		5.40 %		7.01 %
<b>Apprentices</b>	offered permanent positions	18	49 %	16	84 %
<b>Positions</b>	Recruits	36		71	
	Vacancies	133		175	
	Exits	24		48	
<b>Hours</b>	Sick hours	345,802.53	5.40 %	365,081.71	7.01 %
	Mobile work hours	223,925.00	3.49 %	179,092.93	3.44 %

Locations: beflex (Frickenhausen, München, Hamburg und Witten), Düsseldorf, Grassau, Czech Republic, Saedinenie (Bulgaria), Memmingen, Győr (Hungary), Canada, Nextek (USA), Leipzig, Litauen, eSystems, Mauerstetten, TeleAlarm EU, TeleAlarm SA.

### 6.1.3 Environmental KPIs

#### GHG emissions – GRI 305

tCO <sub>2</sub> e	2023	2022
<b>Scope 1</b>	694	1,551
<b>Scope 2</b>	9,969	7,232
<b>Scope 3</b>	4,792	3,896
<b>Absolute tCO<sub>2</sub>e</b>	<b>15,455</b>	12,679
<b>Specific KPI Scope 1+2/turn- over (tCO<sub>2</sub>e/EUR m)</b>	13.60	12.88
<b>Year 1 delta</b>	+6 %	-34 %

The number of entities included in the measurement base has risen strongly over recent years due to the vigorous M&A strategy of the KATEK Group

Locations included in the GHG measurement base:

2022: beflex (Frickenhausen\*, Munich\*, Hamburg and Witten\*), Düsseldorf, Grassau, Czech Republic, Saedinenie (Bulgaria), Memmingen, Győr (Hungary), Leipzig, eSystems, Mauerstetten, Aisler (NL\*, DE\*, USA\*), KATEK SE\*, TeleAlarm EU\*, TeleAlarm SA, KATEK Canada.

2023: beflex (Frickenhausen\*, Munich\*, Hamburg and Witten\*), Düsseldorf, Grassau, Czech Republic, Saedinenie (Bulgaria), Memmingen, Győr (Hungary), Leipzig, eSystems, Mauerstetten, Aisler (NL\*, DE\*, USA\*), KATEK SE\*, TeleAlarm EU\*, TeleAlarm SA, KATEK Canada, Nextek.

\* partly estimated

#### Electricity consumption – GRI 302

	2023	2022
<b>Absolute (MWh)</b>	34,459	25,771
<b>Green electricity (%)</b>	63.16 %	49.6 %
<b>Year 1 delta</b>	+25 %	+40 %
<b>Specific KPI absolute/turnover (MWh/EUR m)</b>	43.95	37.73
<b>Year 1 delta</b>	+17 %	+4 %

The number of entities participating in this project has risen strongly over recent years due to the vigorous M&A strategy of the KATEK Group:

Locations included in the electricity consumption measurement base:

2022: beflex (Frickenhausen\*, Munich\*, Hamburg and Witten\*), Düsseldorf, Grassau, Czech Republic, Saedinenie (Bulgaria), Memmingen, Győr (Hungary), Leipzig, eSystems, Mauerstetten, Aisler (NL\*, DE\*, USA\*), KATEK SE\*, TeleAlarm EU\*, TeleAlarm SA, KATEK Canada.

2023: beflex (Frickenhausen\*, Munich\*, Hamburg and Witten\*), Düsseldorf, Grassau, Czech Republic, Saedinenie (Bulgaria), Memmingen, Győr (Hungary), Leipzig, eSystems, Mauerstetten, Aisler (NL\*, DE\*, USA\*), KATEK SE\*, TeleAlarm EU\*, TeleAlarm SA, KATEK Canada, Nextek.

\* partly estimated

## Water consumption – GRI 303

	2023	2022
<b>Absolute (m<sup>3</sup>)</b>	29,613	39,499
<b>Specific KPI absolute/turn-over (m<sup>3</sup>/EUR m)</b>	37.77	57.82
<b>Year 1 delta</b>	-35 %	-2 %

## Materials – GRI 301

<b>Nitrogen consumption</b>	2023	2022
<b>Absolute (m<sup>3</sup>)</b>	6,113,762	6,752,121
<b>Specific KPI absolute/turn-over (m<sup>3</sup>/EUR m)</b>	7.80	9.88
<b>Year 1 delta</b>	-21 %	-9 %

<b>Solder paste consumption</b>	2023	2022
<b>Absolute (kg)</b>	14,898	7,967
<b>Specific KPI absolute/turn-over (kg/EUR m)</b>	19.00	12.62
<b>Year 1 delta</b>	+51 %	-15 %

## Waste – GRI 306

	2023	2022
<b>Hazardous (t)</b>	7.02	50.41
<b>Non-hazardous (t)</b>	1,240	1,396
<b>Absolute (t)</b>	1,247	1,447
<b>% Hazardous waste / Total waste</b>	0.56 %	3.61 %
<b>Year 1 delta</b>	-85 %	-5 %
<b>Specific KPI absolute/turn-over (t/EUR m)</b>	1.59	2.05
<b>Year 1 delta</b>	-22 %	-5 %

The number of entities participating in this project has risen strongly over recent years due to the vigorous M&A strategy of the KATEK Group:

Locations included in the measurement base for water consumption, materials consumption and waste production by year:

2022: beflex (Frickenhäusen\*, Munich\*, Hamburg and Witten\*), Düsseldorf, Grassau, Czech Republic, Saedinenie (Bulgaria), Memmingen, Győr (Hungary), Leipzig, eSystems, Mauerstetten, Aisler (NL\*, DE\*, USA\*), KATEK SE\*, TeleAlarm EU\*, TeleAlarm SA, KATEK Canada.

2023: beflex (Frickenhäusen\*, Munich\*, Hamburg and Witten\*), Düsseldorf, Grassau, Czech Republic, Saedinenie (Bulgaria), Memmingen, Győr (Hungary), Leipzig, eSystems, Mauerstetten, Aisler (NL\*, DE\*, USA\*), KATEK SE\*, TeleAlarm EU\*, TeleAlarm SA, KATEK Canada, Nextek.

\* partly estimated

## Biodiversity – GRI 304

We are currently in the process of drawing up KPIs within a biodiversity framework which we can use to report on suitable parameters in future.

## 6.2 EU Taxonomy disclosures

### General background

In response to the impacts of climate change, the European Community has committed itself to the actions laid out in the European Green Deal to reach the goal of achieving carbon neutrality for the continent by 2050. Under its "Sustainable Finance Action Plan", the EU Commission has set up an action plan to steer capital flows towards ecologically sustainable activities. In this context, Regulation (EU) 2020/852 (EU Taxonomy Regulation) was passed by the European Parliament and the Council on 18 June 2020.

The EU Taxonomy sets a classification system for the European Economic Area that defines which economic activities can be classified as ecologically sustainable on the basis of defined criteria. The objective of the EU Taxonomy is to classify economic activities according to their contribution to the following environmental objectives of the EU using a system of European-wide criteria:

1. Climate change mitigation
2. Climate change adaptation
3. Sustainable use and protection of water and marine resources
4. Transition to a circular economy
5. Pollution prevention and control
6. Protection and restoration of biodiversity and ecosystems

The EU Taxonomy makes a distinction between (non-) Taxonomy-eligible and (non-) Taxonomy-aligned activities and therefore has introduced a two-stage sustainability framework. Taxonomy eligible economic activities are those described in the Delegated Acts supplementing the Taxonomy Regulation, regardless of the extent to which the technical criteria are met.

By contrast, an economic activity is Taxonomy-aligned when it also

1. makes a substantial contribution to at least one of the environmental objectives
2. does no significant harm (DNSH) to any other environmental objective and
3. complies with minimum social safeguards for workers' rights and safety and human rights.

As a result, the KATEK Group has been obliged since 2022 to disclose the share of its turnover, capital expenditure (CapEx) and operating expenses (OpEx) that are (non-) Taxonomy-eligible and the share that is (non-) Taxonomy-aligned.



According to the EU-Taxonomy the relevant indicators are defined as follows:

<b>Turnover</b>	The turnover KPI represents the share of turnover derived from products or services that are taxonomy-eligible or taxonomy-aligned compared to the total turnover as defined by Art. 2 No. 5 EU Accounting Directive (revenue as defined by IAS 1.82 (a)).
<b>CapEx</b>	The CapEx KPI corresponds to the proportion of capital expenditure on assets or processes associated with taxonomy-eligible or taxonomy-aligned economic activities, or is part of a plan to extend taxonomy-aligned activities or convert taxonomy-eligible activities into taxonomy-aligned activities (CapEx plan) or relates to the purchase of services from taxonomy-eligible or taxonomy-aligned economic activities and specific measures by which the intended activity can be performed as a low-carbon activity within 18 months or GHG emissions can be lowered. CapEx includes additions to property, plant and equipment and intangible assets during the financial year before depreciation and amortization and remeasurements pursuant to IAS 16.73 (e) (i) and (iii), IAS 38.118 (e) (i), IAS 40.76 (a) and (b) as well as 40.79 (d) (i) and (ii), IAS 41.50 (b) and (e) and IFRS 16.53 (h), including any additions from business combinations.
<b>OpEx</b>	The OpEx KPI represents the proportion of operating expenditure related to assets or processes associated with taxonomy-eligible or taxonomy-aligned economic activities that are part of a CapEx plan or relate to the purchase of services from taxonomy-eligible or taxonomy-aligned economic activities and specific measures by which the intended activity can be performed as a low-carbon activity within 18 months or GHG emissions can be lowered. This also includes building renovations. The operating expenditure covers direct non-capitalised costs relating to research and development, renovation measures, short-term lease, maintenance and repairs and other direct expenditures relating to the day-to-day servicing of assets of property, plant and equipment performed by the company itself or by third parties..

### Process at the KATEK Group

In financial year 2022, the KATEK Group established a project to implement the EU Taxonomy requirements relating to the EU environment objectives of 1. "Climate change mitigation", 2. "Climate change adaptation", 3. "Sustainable use and protection of water and marine resources", 4. "Transition to a circular economy", 5. "Pollution prevention and control" and 6. "Protection and restoration of biodiversity and ecosystems". The intent is to review all economic objectives once again with regard to the six objectives.

As a first step of the KPI measurement process, the economic activities of the KATEK Group are initially mapped to the corresponding taxonomy activities. Thereafter, the matters will be discussed with the technical experts from the relevant departments to

analyze the activities in more detail and determine if they are taxonomy-eligible and whether they meet the defined criteria and minimum requirements to qualify as taxonomy-aligned. The analysis of taxonomy-alignment was conducted as follows:

- Review of the substantial contribution: The relevant criteria for each of the taxonomy-eligible economic activities of the KATEK Group are reviewed individually. This involves interviewing the experts from the relevant departments and documenting the results and assessments.
- Reviewing the DNSH criteria to ensure no significant harm is done to any other of the EU environmental objectives. This involves analyzing and discussing each economic activity in terms of the DNSH criteria.

- Review of the minimum safeguards A group-wide Code of Conduct that is in keeping with the UN Guiding Principles on Business and Human Rights has been installed to ensure the minimum safeguards are in place.

The KATEK Group addresses the reporting duties associated with the taxonomy in great detail and monitors the related discussions of expert round-tables and comments in the professional literature.

### Implementation within the KATEK Group

In the course of our continuing engagement to improve sustainability in harmony with the current directives on the EU Taxonomy, we conducted a comprehensive evaluation of our economic activities and adapted them accordingly. Among other things, this reassessment is based on the official recommendations found in EU FAQ (Official Journal of the European Union (2023) Commission Notice C/2023/267, Question 37) which clarifies that components only qualify as taxonomy-eligible when they are explicitly recorded in the description of economic activities.

We reviewed our business activities once again in the 2023 reporting year and updated our disclosures in line with the latest requirements of the EU Taxonomy. This has resulted in changes to the classification of our projects.

Our wallboxes and charging cables for electromobility were allocated to the category of Climate Change Mitigation (CCM) 3.3 "Manufacture of low carbon technologies for transport" and CCM 3.20 "Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution". The new allocation reflects the explicit naming of our products in the list of eligible activities, which underscores their potential contribution to climate protection.

In addition, our printed circuit boards for battery cell management in electric cars meet the new definition of CCM 3.18 "Manufacture of automotive and mobility components" while our products for heating controls and thermostats in building management now fall under CCM 4.5 "Manufacture of energy efficiency equipment for buildings".

It should be noted that certain activities, namely CCM 3.17 "Manufacture of plastics in primary form" and CCM 6.11 "Sea and coastal passenger water transport" were deleted from our list of taxonomy-related economic activities as the associated projects have come to an end and no longer fully agree with the taxonomy.

We set the bar for our economic activities somewhat higher for the year 2023. Many of our business activities make a substantial contribution, especially those that qualify as taxonomy-eligible. Following an in-depth review of last year's technical assessment criteria, the original interpretation was revised and adapted to the verification requirements; accordingly, we have corrected the compliance rate and set it to 0% to underline our commitment to accuracy and transparency. This affects the economic activities CCM 3.1 Manufacture of renewable energy technologies, CCM 3.3 Manufacture of low carbon technologies for transport and CCM 5.1 Construction, extension and operation of water collection, treatment and supply systems.

The following activities of the KATEK Group have been identified as taxonomy-eligible:

Taxonomy-eligible activity (Ref. no./name)	Description
3.1. Manufacture of renewable energy technologies	Electronic components for photovoltaic and solar plants
3.3. Manufacture of low carbon technologies for transport	Company cars are electric
Manufacture of energy efficiency equipment for buildings	Heating controls, thermostats for building management
3.18. Manufacture of automotive and mobility components	PCBs for battery cell management, electric cars
3.20. Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation	Wallboxes, charging cables for electric cars, smart home energy management, energy-harvesting switches
4.9. Transmission and distribution of electricity	Smart Meter Gateways
5.1. Construction, extension and operation of water collection, treatment and supply systems	Water purifiers
6.4. Operation of personal mobility devices, bicycle logistics	Business bikes (for employees)

All of the above activities relate to the EU's environment objective 1. "Climate change mitigation". No economic activities were identified that are allocable to the objectives 2. "Climate change adaptation", 3. "Sustainable use and protection of water and marine resources", 4. "Transition to a circular economy", 5. "Pollution prevention and control" and 6. "Protection and restoration of biodiversity and ecosystems".

The core activities of the KATEK Group lie in the field of electronic components and assemblies, solar energy and eMobility, which together account for a significant share of turnover.

However, due to the fact that electronic manufacturing services (EMS) are not included in the EU Taxonomy, this field of activity has not been considered in the measurement of sustainability KPIs.

The relevant activities in terms of the EU Taxonomy therefore only constitute a portion of the core business activities of the KATEK Group. The taxonomy-relevant activities mainly lie in the field of solar energy and eMobility.

### EU Taxonomy KPIs of the KATEK Group

The reporting is based on the KPIs defined in the EU Taxonomy: taxonomy-eligible and taxonomy-aligned turnover, CapEx and OpEx.

The relevant figures could be obtained by making direct queries of the individual entities of the group where the corresponding economic activities have been identified and the figures can be clearly measured. As a result, the risk of double-counting was avoided.

The KPIs of taxonomy-eligible and taxonomy-aligned activities within the KATEK Group were measured as follows:

	Total (EUR k)	Share of taxonomy-eligible activities	Share of taxonomy-aligned activities
<b>Turnover</b>	782.753	19.99 %	0 %
<b>CapEx</b>	37,3501	19.37 %	0 %
<b>OpEx</b>	29,654	36.34 %	0 %

In practice, applying the EU Taxonomy has revealed a host of application issues and ambiguities. From the perspective of the KATEK Group, this report reflects in good faith, and to the best of our knowledge, current application practice and interpretations of the EU Taxonomy Regulation on the date on which this report was issued.

# Appendix to Section 6.2: Disclosures on the EU Taxonomy

## Turnover

Revenue	Financial year 2023	Code (2)	Absolute revenue (3) TEUR	Proportion of revenue, year 2023 (4) %	Substantial contribution criteria						DNSH-Criteria ('Do No Significant Harm')						Proportion of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) revenue, year 2022 (18) %	Category of enabling activities (19) E	Category of transitional activities (20) T
					Climate Mitigation (5) %	Climate adaption (6) %	Water and marine resources (7) %	Circular economy (8) %	Circular economy (9) %	Biodiversity (10) %	Climate mitigation (11) Y/N	Climate adaption (12) Y/N	Water and marine resources (13) Y/N	Circular economy (14) Y/N	Pollution prevention (15) Y/N	Biodiversity (16) Y/N			
<b>A. Taxonomy-eligible activities</b>																			
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																			
Revenue of environmentally sustainable activities																			
Taxonomy-aligned (A.1.)																			
Thereof enabling activities																			
Thereof transitional activities																			
<b>A.2. Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																			
Manufacture of renewable energy technologies		CCM 3.1	93.726	11,97%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%		
Manufacture of low carbon technologies for transport		CCM 3.3	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%	E	
Manufacture of energy efficiency equipment for buildings		CCM 3.5	204	0,03%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%		
Manufacture of plastics in primary form		CCM 3.17																	
Manufacture of automotive and mobility components		CCM 3.18	54.765	7,00%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%		
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation		CCM 3.20	6.633	0,85%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%		
Transmission and distribution of electricity		CCM 4.9	1.112	0,14%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%		
Construction, extension and operation of water collection, treatment and supply systems		CCM 5.1	9	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%		
Sea and coastal passenger water transport		CCM 6.11																	
Operation of personal mobility devices, cycle logistics		CCM 6.4	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N	0%		
<b>Revenue of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)</b>			156.449	19,99%	19,99%	0%	0%	0%	0%	0%	0%	N	N	N	N	N	26,20%		
<b>A. Total (A.1+A.2)</b>			<b>156.449</b>	<b>19,99%</b>	<b>19,99%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>N</b>	<b>26,20%</b>		
<b>B. Taxonomy-non-eligible activities</b>																			
Revenue of Taxonomy-non-eligible activities																			
<b>Total (A+B)</b>																			
			626.304	80,01%													73,80%		
			<b>782.753</b>	<b>100%</b>													<b>100%</b>		

Revenue proportion/total revenue	
Taxonomy-aligned per target	Taxonomy-eligible per target
CCM	19,95%
CCA	12,14%
WTR	0%
CE	0%
PPC	0%
BIO	0%

# Appendix to Section 6.2: Disclosures on the EU Taxonomy

## CapEx

### Capital expenditures (CapEx)

Financial year 2023

Code (2)	Absolute CapEx (3) year 2023 (4)	Proportion of CapEx, year 2023 (4)	Substantial contribution criteria					DNSH-Criteria ('Do No Significant Harm')					Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) CapEx, year 2022 (18)	Category of enabling activities (19)	Category of transitional activities (20)	
			Climate Mitigation (5)	Climate adaption (6)	Water and marine resources (7)	Circular economy (8)	Circular economy (9)	Biodiversity (10)	Climate mitigation (11)	Climate adaption (12)	Water and marine resources (13)	Circular economy (14)				Pollution prevention (15)
Economic activities (1)	TEUR	%	%	%	%	%	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
<b>A. Taxonomy-eligible activities</b>																
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																
<b>CapEx of environmentally sustainable activities</b>																
(Taxonomy-aligned) (A.1)	0	0%	0%	0%	0%	0%	N	N	N	N	N	N	N	0%		
Thereof enabling activities	0	0%												0%	E	
Thereof transitional activities	0	0%												0%		T
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																
Manufacture of renewable energy technologies	CCM 3.1	2.759	7,39%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	8,22%		
Manufacture of low carbon technologies for transport	CCM 3.3	17	0,05%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	25,11%		
Manufacture of energy efficiency equipment for buildings	CCM 3.5	7	0,02%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0,06%		
Manufacture of plastics in primary form	CCM 3.17															
Manufacture of automotive and mobility components	CCM 3.18	4.195	11,23%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation	CCM 3.20	219	0,59%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			
Transmission and distribution of electricity	CCM 4.9	37	0,10%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0,18%		
Construction, extension and operation of water collection, treatment and supply systems	CCM 5.1	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	0,12%		
Sea and coastal passenger water transport	CCM 6.11													0%		
Operation of personal mobility devices, cycle logistics	CCM 6.4	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL			
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)</b>		<b>7.234</b>	<b>19,37%</b>	<b>19,37%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>33,69%</b>		
<b>A. Total (A.1+A.2)</b>		<b>7.234</b>	<b>19,37%</b>	<b>19,37%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>33,69%</b>		
<b>B. Taxonomy-non-eligible activities</b>																
CapEx of Taxonomy-non-eligible activities		30.117	80,63%											65,86%		
<b>Total (A+B)</b>		<b>37.351</b>	<b>100%</b>											<b>100%</b>		

### CapEx proportion/total CapEx

	Taxonomy-aligned per target	Taxonomy-eligible per target
CCM	0%	19,37%
CCA	0%	7,55%
WTR	0%	0%
CE	0%	0%
PPC	0%	0%
BIO	0%	0%

# Appendix to Section 6.2: Disclosures on the EU Taxonomy

## OpEx

Operating expenditures (OpEx)	Financial year 2023	Code (2)	Absolute OpEx (3)	Proportion of OpEx, year 2023 (4)	Substantial contribution criteria							DNSH-Criteria ('Do No Significant Harm')						Share of Taxonomy-aligned (A.1.) or Taxonomy-eligible (A.2.) OpEx, year 2023 (18)	Category of enabling activities (19)	Category of transitional activities (20)
					Climate Mitigation (5)	Climate adaption (6)	Water and marine resources (7)	Circular economy (8)	Circular economy (9)	Biodiversity (10)	Climate mitigation (11)	Climate adaption (12)	Water and marine resources (13)	Circular economy (14)	Pollution prevention (15)	Biodiversity (16)	Minimum safeguards (1)			
Economic activities (1)		TEUR	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%	%		
<b>A. Taxonomy-eligible activities</b>																				
<b>A.1. Environmentally sustainable activities (Taxonomy-aligned)</b>																				
OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)																				
Thereof enabling activities		0																		
Thereof transitional activities		0																		
<b>A.2. Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>																				
Manufacture of renewable energy technologies		CCM 3.1	6.133	20,68%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
Manufacture of low carbon technologies for transport		CCM 3.3	212	0,71%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
Manufacture of energy efficiency equipment for buildings		CCM 3.5	7	0,02%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
Manufacture of plastics in primary form		CCM 3.17	-	0%	-	-	-	-	-	-	-	N	N	N	N	N				
Manufacture of automotive and mobility components		CCM 3.18	4.175	14,08%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution that result in or enable a substantial contribution to climate change mitigation		CCM 3.20	214	0,72%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
Transmission and distribution of electricity		CCM 4.9	36	0,12%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
Construction, extension and operation of water collection, treatment and supply systems		CCM 5.1	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
Sea and coastal passenger water transport		CCM 6.11	-	0%	-	-	-	-	-	-	-	N	N	N	N	N				
Operation of personal mobility devices, cycle logistics		CCM 6.4	0	0%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL	N	N	N	N	N				
<b>OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2.)</b>																				
<b>A. Total (A.1+A.2)</b>			<b>10.777</b>	<b>36,34%</b>	<b>36,34%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>0%</b>	<b>26,15%</b>			
<b>B. Taxonomy-non-eligible activities</b>																				
OpEx of Taxonomy-non-eligible activities			18.878	63,66%																
<b>Total (A+B)</b>			<b>29.654</b>	<b>100%</b>													<b>73,85%</b>			

OpEx proportion/total OpEx	
Taxonomy-aligned per target	Taxonomy-eligible per target
CCM	36,34%
CCA	21,54%
WTR	0%
CE	0%
PPC	0%
BIO	0%

# KATEK

Lead the category

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The Sustainability Report of KATEK SE is available in either German or English.  
The German version is the sole legally binding version.