

Sustainability statement

Table of contents

- 1. General disclosures72
 - ESRS 2 General disclosures.....72
- 2. Environmental information122
 - Information on EU Taxonomy in accordance with Article 8 of Regulation (EU) 2020/852122
 - ESRS E1 Climate change133
 - ESRS E2 Pollution.....148
 - ESRS E5 Resource use and circular economy154
- 3. Social information166
 - ESRS S1 Own workforce166
 - ESRS S2 Workers in the value chain.....188
- 4. Governance information193
 - ESRS G1 Business conduct.....193

1. General disclosures

ESRS 2 General disclosures

Disclosure Requirement BP-1 – General basis for preparation of sustainability statements

This is the Semperit Group's Sustainability Statement for the entire Group. The reporting organization is Semperit AG Holding. The statement contains disclosures on governance, strategies and targets as well as on managing impacts, risks and opportunities of the group of companies in the context of ESG (Environmental, Social and Governance). It offers stakeholders comprehensive insights into Semperit's business activities and describes in particular how the Group meets its economic, social and environmental responsibilities.

In accordance with EU Directive 2014/95/EU on the disclosure of non-financial information (NFI Directive) and its implementation in the Austrian Sustainability and Diversity Improvement Act (NaDiVeG), Semperit will summarize the required information in accordance with Section 267a of the Austrian Commercial Code (UGB) (NaDiVeG) in the Sustainability Statement in the management report of the 2024 Annual Report. Since the 2021 financial year, Semperit has also been obliged to disclose information in accordance with the EU Taxonomy Regulation (EU) 2020/852. This reporting requirement is met in the Sustainability Statement in the section "Environmental Information".

According to Section 267a UGB (NaDiVeG) para. 5, Semperit can rely on national, EU-based or international frameworks when preparing the Sustainability Statement. All disclosures in the Sustainability Statement are based on the European Sustainability Reporting Standards (ESRS) for the first time. At the time of preparation of the Sustainability Statement, the transposition of Directive (EU) 2022/2464 regarding sustainability reporting by companies ("CSRD") into Austrian law (through the Sustainability Reporting Act "NaBeG") has not yet been completed. Therefore, the following information in the Sustainability Statement is reported voluntarily in accordance with the ESRS.

The Sustainability Statement was prepared on a consolidated basis in accordance with the European Sustainability Reporting Standards (ESRS). The scope of consolidation of the Sustainability Statement corresponds to that of the consolidated financial statements (see appendix section 10.2 fully consolidated companies). The description of the management approaches and performance with regard to the key sustainability aspects relates to the entire Group and all subsidiaries. The key environmental figures only comprise the production sites. Sales offices and the corporate headquarters are not included in most of the environmental indicators due to their low environmental relevance.

The social, ecological and governance impacts of a company (inside-out perspective) not only arise at its own sites, but also in upstream and downstream areas of the value chain. Furthermore, the activities that take place in the upstream and downstream areas of the value chain can entail financial opportunities and risks for the company (outside-in perspective). Semperit's sustainability management, the process of materiality analysis and the Sustainability Strategy 2030 cover the majority of the upstream and downstream areas of the value chain and the corresponding business relationships with suppliers, customers and other stakeholder groups. Lacking applicability, the company has not made use of the option to omit certain disclosures relating to intellectual property, know-how or the results of innovations. The company has not made use of the exemption under Article 19a (3) and Article 29a (3) of Directive 2013/34/EU.

Disclosure Requirement BP-2 – Disclosures in relation to specific circumstances

Semperit completed the sale of the remaining medical business to Harps Europe Manufacturing GmbH ahead of schedule. The production of surgical gloves in Wimpassing and their packaging in Sopron were transferred to Harps on June 30, 2024. Semperit has integrated the key figures of the surgical glove production Surgical Operations at the Wimpassing site for the period from January 1 to June 30, 2024, into the Sustainability Statement. Key figures as of the reporting date, such as the number of employees reported at the end of the reporting period (December 31, 2024), do not include any information on Surgical Operations.

Disclosures on time frames (see disclosure under IRO-1), estimates of the value chain (see disclosure under SBM-1) and sources for estimates and uncertainty of results can be found in the respective key figure explanations in the environmental, social and governance chapters of the Sustainability Statement. The key figures listed in this Sustainability Statement are based primarily on direct measurements and surveys, machine data, resource consumption and other absolute data. Estimates were only used where neither primary data from direct measurements nor specific information from business partners in the value chain were available during the reporting period, as in the case of some raw materials, capital goods or commuting distances of employees for the calculation of Scope 3 emissions (for further disclosure on these estimates and secondary data from the ecoinvent database, see section E1 under E1-6). In the context of the climate scenario and vulnerability analysis for calculating Scope 3 emissions (for further disclosures on these estimates and secondary data from the ecoinvent database, see section E1 under E1-6). Assumptions and statistically probable forecasts were used in the climate scenario and vulnerability analysis (see methodology description in section IRO1 - E1). In the case of resource inflows (proportion of secondary raw materials in products and packaging) and resource outflows (waste processing methods, product life cycle, recyclability,

reparability, durability, end-of-life disposal methods), estimates and assumptions were used wherever only supplier or customer information or product and industry averages were available in the absence of actual data (see section E5 under E5-4 and E5-5).

Due to the first-time application of the ESRS, Disclosure Requirements 13a through 14c, regarding changes and errors in reporting compared to previous reporting periods, in which GRI was used, do not apply and are not published in the present Sustainability Statement for the year 2024. Due to significant changes in the Group structure, in particular the discontinuation of the medical business and the acquisition of the RICO Group, a meaningful period comparison is not possible. The changes in the Group structure affect all key figures in the non-financial statement 2024. The first-time application of ESRS also results in a significant adjustment to the definitions of key figures for the 2024 reporting period and, due to the restructuring of the Group and the reporting system, no prior-year figures are disclosed as part of the first-time application of ESRS.

The disclosure of information on the EU Taxonomy is based on the Taxonomy Regulation (EU) 2020/852, Delegated Regulation (EU) 2023/2485 amending Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2023/2486 and the associated FAQs.

Semperit has not incorporated any ESRS Disclosure Requirements by reference and only refers to other parts of the Annual Report or Group documents, such as the Remuneration Report or Remuneration Policy, for additional information or for comparison.

Disclosure Requirement GOV-1 – The role of the administrative, management and supervisory bodies

Composition and function of the Executive Board

At the end of the 2024 financial year, the Executive Board consisted of three members: Karl Haider (Chief Executive Officer), Helmut Sorger (Chief Financial Officer) and Gerfried Eder (Chief Industrial Officer).

Karl Haider (m)¹

Chief Executive Officer (CEO) since January 11, 2022; term of office ends on March 31, 2025.

Dr. Karl Haider, born in 1965, started his career as a chemical lab technician. He went on to study Technical Chemistry and Economics, eventually going on to complete his doctorate in Technical Chemistry at the Johannes Kepler University Linz (AT). Following his studies, he worked in sales and project management at the voestalpine group before being promoted to Board Member within the Stainless Steel Division. Prior to Semperit, Karl Haider held the position of Chief Commercial Officer at Tata Steel Europe, one of the world's largest steelmaking companies, where his previous roles included managing M&A transactions and acting as Director Operations Downstream. A highly regarded industry expert, he has gained extensive experience at major international industrial corporations throughout his career. In his previous functions, Karl Haider has also held a number of seats on Supervisory Boards at the respective group subsidiaries.

On June 10, 2024, Karl Haider informed the Chairman of the Supervisory Board of Semperit AG Holding that he was no longer available for an extension of his Executive Board mandate, which expires on March 31, 2025. On September 26, 2024, the Supervisory Board appointed Manfred Stanek as Chairman of the Executive Board of Semperit AG Holding. Stanek has been a member of the Executive Board since March 1, 2025, and will take over the role of CEO on April 1, 2025; his mandate runs until February 29, 2028.

Areas of responsibility: Engineered Applications Division, Communications & Capital Markets, Corporate Development, ESG, Human Resources, Investor Relations, Manufacturing & Engineering, Mixing Operations

Additional functions: Karl Haider has been a member of the Board of Directors of the Swiss Steel Group, based in Switzerland, since May 23, 2024.

Helmut Sorger (m)¹

Member of the Executive Board since October 1, 2022, Chief Financial Officer (CFO); term of office ends on September 30, 2025.

Dr. Helmut Sorger was born in 1978 and holds a doctorate in social sciences and economics. He started his career as a research assistant and university lecturer at the Department for Quantitative Management at the Vienna University of Economics and Business. In 2007, he joined Wienerberger AG and took over as head of external reporting in the same year. In summer 2010, he moved to the USA and served as Director Finance and IT of General Shale Brick Inc. In 2013, he returned to Vienna taking on responsibility as Head of Corporate Reporting of Wienerberger AG, assumed responsibility as CFO of the North America region for the American financial area of Wienerberger at the beginning of 2015 for the following seven years and supported the division's strategic reorientation and growth course through acquisitions and their rapid integration into the existing organization.

Areas of responsibility: Finance, Accounting, Tax, CISO, Compliance, Controlling, IR, Internal Audit, Legal, Risk Management & Assurance, Business Process Automation, Treasury

Additional functions: Currently, he does not hold Supervisory Board mandates in other companies that are not included in the consolidated financial statements pursuant to C Rule 16 of the Austrian Code of Corporate Governance.

Gerfried Eder (m)¹

Member of the Executive Board since July 1, 2023; CIO (Chief Industrial Officer); term of office ends on June 30, 2026.

Mag. Gerfried Eder, born in 1972, is responsible in his position for the Industrial Applications Division, which includes production, marketing and sales of hydraulic and industrial hoses as well as profiles.

Gerfried Eder studied business administration at the Vienna University of Economics and Business Administration and has held various management positions at Semperit since 2000. Prior to his appointment to the Executive Board, he was Managing Director of the Hydraulic and Industrial Hose Production Division with plants in the Czech Republic, Thailand, China, Austria, the USA, India and Singapore.

Areas of responsibility: Division Industrial Applications, Commercial Excellence, HSEQ, Research & Development, Supply Chain Management, Procurement

Additional functions: Currently, he does not hold Supervisory Board mandates in other companies that are not included in the consolidated financial statements pursuant to C Rule 16 of the Austrian Code of Corporate Governance.

¹ The members of the Executive Board do not belong to any minority; (m) stands for the gender 'male'.

Composition of the Supervisory Board¹

At the end of the 2024 financial year, the supervisory board consisted of six capital market representatives and three employee representatives, who represent the interests of own workforce and other employees.

	Year of birth	First appointed to the Supervisory Board	Current term of office	Supervisory Board positions in other listed companies
Shareholder representatives				
Thomas Cord Prinzhorn (m), Chairman ²	1972	04/25/2023	Until the Annual General Meeting, resolving upon the 2025 financial year	Lenzing AG (Chairman)
Stefan Fida (m), Deputy Chairman ²	1979	04/29/2014	Until the Annual General Meeting, resolving upon the 2024 financial year	Lenzing AG
Birgit Nogger (w), Member ²	1974	05/08/2019	Until the Annual General Meeting, resolving upon the 2024 financial year	Raiffeisen Bank International AG, AMAG Austria Metall AG
Stephan Büttner (m), Member ^{2, 3, 4}	1973	04/27/2022	Until the Annual General Meeting, resolving upon the 2027 financial year	–
Klaus Friedrich Erkes (m), Member ²	1958	05/23/2017	Until the Annual General Meeting, resolving upon the 2026 financial year	Simona AG (Chairman)
Marion Weissenberger-Eibl (w), Member ^{2, 3}	1966	04/25/2023	Until the Annual General Meeting, resolving upon the 2025 financial year	MTU Aero Engines AG
Employee representatives			Works council function	
Monika Müller (w)	1964	04/27/2021	–	Chairwoman of the Works Council for white-collar workers, Vienna
Michael Schwegelhofer (m)	1975	03/08/2017	–	Deputy Chairman of the Central Works Council of Semperit AG Holding, Chairman of the Works Council for blue-collar workers, Wimpassing, Chairman of the European Works Council
Markus Stocker (m)	1979	01/01/2017	–	Chairman of the Central Works Council of Semperit AG Holding, Chairman of the Works Council for white-collar workers, Wimpassing, Deputy Chairman of the European Works Council

¹ As of December 31, 2023.

² Have declared their independence to the Supervisory Board in accordance with C-Rule 53 of the Austrian Code of Corporate Governance.

³ No representation by a shareholder over 10% (C-Rule 54 of the Austrian Code of Corporate Governance).

⁴ Stephan Büttner is a member of the Executive Board of AGRANA Beteiligungs-AG.

Resigned members of the Supervisory Board

	Year of birth	First appointed to the Supervisory Board	Current term of office
Shareholder representative			
Claus Möhlenkamp, Member	1965	07/22/2020	Resigned from office as of 04/23/2024
Employee representative			
Herbert Ofner	1966	04/27/2021	Resigned from office as of 04/23/2024

Diversity in Executive Board and Supervisory Board

In the reporting year, the Executive Board was composed of three male members (100% male, 0% female) and the Supervisory Board of six male and three female representatives (66% male, 33% female). Pursuant to C-Rule 53 of the Austrian Code of Corporate Governance, the Supervisory Board was composed of 100% independent members in the reporting year. The members of the Executive Board and Supervisory Board do not belong to any minority groups. Further information on the diversity of the Executive Board and Supervisory Board can be found in the Corporate Governance Report on the company's website (<https://www.semperitgroup.com/de/investor-relations/berichte-praesentationen/>).

Access to expertise and skills in relation to sustainability of the Executive Board and Supervisory Board

Expertise that is central to Semperit in terms of sustainability was assessed among members of the Executive Board and Supervisory Board by means of a questionnaire in 2024. All areas of expertise (sector-, product-, market- and sustainability-specific) as well as knowledge of specific topics (including circular economy, renewable raw material and energy sources, recycling, waste management, fair labor practices, diversity, equality and inclusion, information security) are covered by the composition of the two bodies. Further information on the professional and regional experience of the Supervisory Board members can be found in the Corporate Governance Report on the company website (<https://www.semperitgroup.com/investor-relations/reports-presentations/>). In addition, the Executive Board and Supervisory Board members are informed about current sustainability activities in terms of material impacts, risks and opportunities, as well as relevant regulatory frameworks and changes, as described in more detail below. In special cases, the Supervisory Board is also informed directly.

Tasks and responsibilities of the Executive Board and Supervisory Board related to sustainability aspects

The Executive Board, the **Audit Committee** and the **Strategy and ESG Committee** of the Supervisory Board are responsible for monitoring the impacts, risks and opportunities in the context of ESG. Responsibility for impacts, risks and opportunities is anchored in the rules of procedure. Risk management is defined as a systematic process for identifying, categorizing, quantifying and defining mitigation measures, and for tracking the effectiveness of those measures. The process encompasses all risks affecting the company and is also designed to help management identify potential opportunities. Responsibility for monitoring the effectiveness of the internal control system, the internal audit system and the risk management system (including risk control and mitigation) lies with the Audit Committee. It performs its duties in accordance with Section 92 (4a) of the Austrian Stock Corporation Act and Rule 40 of the Austrian Code of Corporate Governance. The **Group Risk Management & Assurance** department reports quarterly to the Audit Committee and ensures that the necessary risk-controlling measures are implemented.

The Strategy and ESG Committee also regularly deals with impacts, risks and opportunities in the ESG area. This includes discussing corporate strategy and the key performance indicators derived from it with the Executive Board, and the ongoing monitoring of the Executive Board's implementation of the strategy. The monitoring of the establishment and effectiveness of processes for implementing and assessing sustainability reporting in accordance with the Sustainability Reporting Directive (Directive (EU) No. 2022/2464 – CSRD) and further applicable provisions (including, in particular, Austrian implementing legislation) is the responsibility of the Audit Committee and aims to ensure that sustainability reporting is carried out in accordance with the requirements of CSRD from the 2024 financial year onwards. In addition, the Strategy and ESG Committee advises and supports the Nomination and Remuneration Committee in preparing the setting of ESG targets for the remuneration of the Executive Board, and on all other ESG topics.

















Semperit's **Executive Board** has full responsibility for managing the company for the benefit of the business while considering the interests of shareholders and employees as well as the public interest. The Executive Board's internal rules of procedure regulate the allocation of business responsibilities and the principles of cooperation between members of the Executive Board. Decisions of primary importance are taken by the Board as a whole. The Executive Board is solely responsible for all communications that have a significant impact on how the company is perceived by its stakeholders. Legally binding regulations, the Articles of Association, and the internal rules of procedure for the Executive Board and Supervisory Board laid down by the Supervisory Board form the basis for corporate management. The Chairman of the Supervisory Board maintains regular contact with the Chairman of the Executive Board and discusses the company's

strategy, business development and risk management. The Executive Board is responsible for creating a corporate culture of integrity and ensuring that managers at all levels take responsibility for implementing and monitoring the policies applicable to their respective areas of responsibility with regard to corporate culture, whistleblower protection, corruption and bribery, and relationships with suppliers (further disclosures on material impacts, risks and opportunities in corporate governance and compliance can be found in section G1). With regard to the management bodies in the area of compliance and anti-corruption, the CFO of the Semperit Group is the highest authority to which the Group Compliance Officer reports. In addition, Semperit has set up a Compliance Board (Executive Board and Group Compliance Officer) to deal with specific compliance issues. The main focus is on ensuring compliance with regulations in the areas of anti-corruption, antitrust law, export control and sanctions as well as data protection.

Semperit's **Sustainability Council**, in consultation with the Head of ESG, is responsible for defining the focal points of operational sustainability management and driving the implementation of appropriate measures within the company. The Executive Board annually (if necessary) approves the list of major topics for the Semperit Group and regularly informs the Supervisory Board about current developments and the progress of sustainability activities.

The ESG department, consisting of the Head of ESG and two ESG experts, coordinates sustainability agendas that deal with all tasks in the context of ESG. The Head of ESG reports to the Director Corporate Development & ESG, who reports to the CEO. The Executive Board reports to the Supervisory Board and the above-mentioned committees on current developments in the areas of environmental and climate change mitigation, social and governance matters, as well as on Semperit's related targets and performance, using internally distributed monthly and annual reports from the respective databases. Sustainability is a fixed item on the agenda of every meeting of the Supervisory Board and the Audit Committee, where current topics and trends are addressed and discussed in order to set a strategic course for the sustainable development of the Group. The targets and their adjustments are proposed by the respective departments and the ESG team based on the identified material impacts, risks and opportunities (see disclosure SBM-3) and the identified potential for improvement. They are discussed with the Group's Executive Board and business units in the Sustainability Council and presented to the Supervisory Board in the Strategy and ESG Committee for discussion. Due to the significant changes in the Semperit portfolio (sale of the medical business, purchase of the Rico Group), the targets for 2023 in the areas of energy, emissions, sustainability in the supply chain, diversity and inclusion (female ratio) were re-evaluated and adjusted. The targets of the Sustainability Strategy 2030 in connection with the ESRS disclosures, valid from January 1, 2024, to December 31, 2030, can be found in the table below.

ESRS disclosure			Semperit Sustainability Strategy 2030		Sustainable Development Goals
ESRS	ESRS topic	ESRS subtopic	Topic in the Sustainability Strategy 2030	Target 2030 (base year 2023)	
E1	Climate change	Climate change adaptation			
		Climate change mitigation	Emissions (Scope 1 and Scope 2)	-10% per good product ¹ by 2030	 
		Energy	Energy	-5% per good product ¹ by 2030	
E2	Pollution	Pollution of air			
		Microplastics			
E5	Resource use and circular economy	Resource inflows, including resource use	Sustainability in the supply chain (EcoVadis assessment of suppliers)	75% of expenditure covered by EcoVadis-certified suppliers by 2030	 
		Resource outflows related to products and services			
		Waste	Waste	-7% per good product ¹ by 2030	

ESRS disclosure			Semperit Sustainability Strategy 2030		Sustainable Development Goals
ESRS	ESRS topic	ESRS subtopic	Topic in the Sustainability Strategy 2030	Target 2030 (base year 2023)	
S1	Own workforce	Working conditions	Incident rate	-8% annually	  
		Equal treatment and opportunities for all	Proportion of women	+0.5% annually	
			Proportion of women in leadership	+1.0% annually	
			Proportion of women in senior leadership	+1.0% annually	
S2	Workers in the value chain	Working conditions	Sustainability in the supply chain (EcoVadis assessment of suppliers)	75% of expenditure covered by EcoVadis-certified suppliers by 2030	  
		Other work-related rights			
G1	Business conduct	Corporate culture	Violations of compliance-relevant regulations	0 annually	  
		Protection of whistleblowers			
		Corruption and bribery			
		Management of relationships with suppliers including payment practices	Sustainability in the supply chain (EcoVadis assessment of suppliers)	75% of expenditure covered by EcoVadis-certified suppliers by 2030	

¹ Good product is a unit of output that has been marketed or stored for future sale.

In addition, an event-driven exchange on sustainability topics takes place between Semperit and its affiliated companies, but also with other companies and industry and sector associations. This enables the identification and utilization of possible synergies.

Special controls and procedures, which are described in the disclosures under IRO-1, are integrated primarily in the compliance, internal control, risk management and insurance, and quality management functions.

Disclosure Requirement GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies

ESG impacts, risks and opportunities are submitted to the Executive Board and the Sustainability Council for review, discussion and approval. The risks exceeding the defined financial materiality thresholds are then entered into the Group-wide risk database, along with the corresponding countermeasures, responsibilities and timetables. Risks and their effects on the valuation of assets and liabilities are analyzed and taken into account in the consolidated financial statements.

Sustainability is embedded in Semperit's corporate structure. In 2023, responsibility for all climate-related issues was transferred to the functional area of the Semperit Group's CEO, underlining their importance and strategic relevance both internally and externally. The Sustainability Council meets quarterly and informs the Executive Board about important developments. The Executive Board bears the ultimate responsibility for the company's sustainability orientation. In consultation with the Head of ESG, the Council is responsible for defining operational priorities and promoting appropriate measures within the company. In addition, relevant sustainability topics as well as potential opportunities and risks in this context are discussed at the Executive Board meetings. By anchoring sustainability in the organization, Semperit ensures that the impacts, risks and opportunities associated with sustainability aspects, including climate change mitigation and environmental protection, are taken into account in every decision. The Executive Board subsequently informs the Supervisory Board, the Audit Committee, and the Strategy and ESG Committee about current developments and about Semperit's ESG targets and performance. Regular information enables the Supervisory Board to monitor and drive progress in the individual areas.

In accordance with the recommendations of the "OECD Due Diligence Guidance for Responsible Business Conduct", the Semperit Group takes measures to avoid violations and develops initiatives to raise awareness and transfer knowledge (see also disclosure under GOV-4).

In M&A transactions, the company takes into account material opportunities and risks as part of due diligence. These are systematically reviewed and evaluated in various areas of work, such as the environment or finance, to ensure that the target company fits both the strategic orientation of the company and meets the ESG standards. As part of the standardized due diligence process, the target company's compliance with Semperit's own corporate objectives is reviewed, focusing on topics such as occupational safety, social responsibility and governance. This enables the administrative and management bodies to make informed decisions about transactions, including consideration of trade-offs related to the identified risks and opportunities.

During the reporting period, the Sustainability Council, the Executive Board and the Supervisory Board dealt with and initiated in particular strategic initiatives, target achievement and action plans in the area of ESG, the preparation of the Sustainability Statement for the 2024 reporting year, the planning and execution of CSRD implementation and other ESG regulations. The material impacts, risks and opportunities discussed in these committees during the reporting year can be found in the tabular IRO overview in section SBM-3.

Disclosure Requirement GOV-3 – Integration of sustainability-related performance in incentive schemes

In general, the remuneration system implements the legal requirements of the Austrian Stock Corporation Act (Sections 78 et seq. AktG) and the recommendations of the Austrian Code of Corporate Governance (ÖCGK) to promote long-term success and sustainable corporate development. In the remuneration policy adopted by the Annual General Meeting in 2022, sustainability targets were once again integrated into the long-term incentive program (LTI). The LTI is granted on a rolling basis, i.e. in annual tranches with three-year assessment periods each. This allows sustainability targets to be regularly adjusted to the business and market environment of the Semperit Group, and different priorities can be set. The STI creates incentives for employees outside the Executive Board and also includes sustainability targets. The Supervisory Board is not subject to any such ESG incentivization. In the reporting period, the ESG performance criteria related to the achievement of targets in the areas of occupational safety, energy efficiency, waste reduction and the proportion of women in senior leadership in the variable long-term remuneration of the Executive Board. The short- and long-term incentives for the highest management level and the short-term incentive system for all employees covered by the Group Bonus Policy included the ESG performance criteria of occupational safety, energy efficiency and waste reduction in 2024.

The remuneration of the Executive Board and the Supervisory Board is dealt with in a separate remuneration report and submitted to the Annual General Meeting (see also www.semperitgroup.com/investor-relations/reports-presentations).

Long-term incentive program (LTI)

The LTI is a multi-year, performance-based remuneration designed to provide a long-term incentive. Since the performance criteria of the LTI are based on the average of a three-year assessment period, an Executive Board member can still receive performance-related bonus payments via LTI even after leaving the company. This encourages Executive Board members to make strategic decisions and investments that have a long-term impact and extend beyond their term of office. Furthermore, the influence of cyclical fluctuations in earnings is levelled out by the multi-year assessment period. The remuneration report contains a detailed description of the remuneration system, and an overview of the remuneration owed and granted to current and former members of the Executive Board and the Supervisory Board, including all benefits in any form. This report is available on the website at the latest when the Annual General Meeting for the relevant financial year is convened.

Financial performance criteria are used for the LTI: the average consolidated earnings after tax (in the IFRS consolidated financial statements), the average consolidated return on capital employed (ROCE), the company's capital market performance in relation to selected benchmark companies (TSR), and, since the 2022 financial year, non-financial sustainability criteria (ESG KPIs). Target achievement for the sustainability criteria is weighed at 20% in the LTI. For the 2024-2026 LTI tranche, these are energy, waste, incident rate and the female ratio in senior leadership.

Overview of performance criteria LTI

Performance criteria	Financial			Non-financial
	Consolidated earnings after tax	Return on capital employed (ROCE)	Relative total shareholder return (TSR)	Sustainability criteria/ ESG KPIs
Weighting	30%	30%	20%	20%

Short-term incentive program (STI)

The STI is based on the company's results in the past financial year. For 2024, the STI was based on consolidated EBITDA and consolidated free cash flow. Non-financial criteria can be relevant for determining the modifier.

Overview of performance criteria STI 2024

Performance criteria	Financial		Non-financial
	EBITDA (absolute)	Free cash flow	Multiplier
Weighting	60%	40%	0.8 – 1.2

The Supervisory Board's Nominating and Remuneration Committee approves and updates the target values and upper and lower limits for the financial LTI and STI performance criteria for the next assessment period by January 31 of the financial year. The remuneration policy must be submitted to the Annual General Meeting for approval at least every four years and when significant changes are made. The vote is advisory. The remuneration report is submitted to the Annual General Meeting every year.

The variable remuneration is linked to the climate-related target of achieving a 5% reduction in energy intensity relative to production output by 2030, measured against energy intensity in 2023. An increase in energy efficiency can lead to a reduction in Scope 1 and Scope 2 emissions and is therefore climate-relevant. Depending on the business unit, 10% to 20% of short-term variable remuneration is linked to the achievement of sustainability-related targets. In the LTI program for the Executive Board and those members of the Management Forum who are subject to the long-term incentive system, the four ESG criteria, including energy efficiency, are weighted at 20%. If only some, but not all, of the criteria are met, the bonus is paid out on a pro-rata basis. If none of the defined targets are achieved in the calculation year, the bonus is not paid out at all. In the reporting period, three of the bonus-relevant ESG targets were achieved (incident rate, waste reduction, proportion of women in senior leadership), but the climate-relevant energy target for 2024 was not. Therefore, no portion of the approved remuneration was climate-related during the reporting period. Further information on the remuneration system and incentives paid can be found in the Remuneration Policy published on the Semperit website and the Remuneration Report 2024, which will be published in due time before the Annual General Meeting. Semperit's emissions reduction target – a 10% reduction in Scope 1 and Scope 2 emissions by 2030, measured against 2023 – is not integrated into the incentive systems, but it is supported by the energy efficiency target.

Disclosure Requirement GOV-4 – Statement on due diligence

Semperit's due diligence processes in the area of ESG are based on the UN Guiding Principles on Business and Human Rights, the UN Convention on the Rights of the Child, the UN Convention on the Elimination of All Forms of Discrimination against Women, the core labor standards of the International Labour Organization (ILO) and the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Enterprises and the International Bill of Human Rights.

In order to meet the corporate due diligence to respect and protect human rights, the "OECD Due Diligence Guidance for Responsible Business Conduct" recommends the six steps described below. In line with this recommendation, the Semperit Group also implements measures in other areas, such as Group-wide risk, purchasing and supply chain management, to avoid violations of laws and Semperit standards. It also develops activities to raise awareness and transfer knowledge, which are described in this Sustainability Statement – see table below.

List of information provided on the due diligence process

Key elements of due diligence	Reference in Sustainability Statement
a) Integrating due diligence into governance, strategy and business model	ESRS 2 SBM-3 (see S1 and S2)
	E5-1
	S1-1
	S2-1
	G1-1
b) Engaging affected stakeholders in all key stages of the due diligence process	ESRS 2 SBM-2 (see S1 and S2)
	E5-2
	E2-1
	S1-1
	S2-1
	G1-1

Key elements of due diligence	Reference in Sustainability Statement
c) Identifying and assessing negative impacts	E1-1
	E2-1
	S1-3
	G1-2
d) Taking action in response to those negative impacts	S1-4
	G1-3
	G1-4
e) Tracking the effectiveness of those efforts and communicating	S1-2
	G1-3

Semperit fulfills its due diligence obligations through a continuous improvement process that includes identification, assessment, prioritization and monitoring. This is an ongoing task to which various levels and functions of the company contribute, and which is reflected in numerous company policies and processes.



1. Embedding and public commitment:

- Definition and anchoring of the principles of due diligence in the company's concepts and policies (e.g. in the rules of procedure, strategies, codes of conduct, HSEQ and other policies).
- Declarations of commitment and proof of compliance with them (e.g. Modern Slavery Act Statement, United Nations Global Compact Principles, UN Women Empowerment Principles and Diversity Charter).
- Integration of these principles into the management systems.

2. Identification and assessment:

- Identification and assessment of actual or potential negative impacts from direct or indirect business activities and relationships.
- Assessment of impacts, risks and opportunities as part of the annual classic risk management and IRO analysis according to the ESRS requirements.

3. Integration, elimination, avoidance or mitigation:

- Incorporating the findings from the impact assessments into relevant company processes, such as management, quality, remuneration and reporting systems.
- Taking appropriate measures, such as knowledge transfer between sites and functions, training and awareness raising, introducing and maintaining the whistleblowing system and conducting employee surveys.

4. Monitoring:

- Reviewing the effectiveness of measures and procedures to prevent, mitigate or eliminate negative impacts.

- Conducting internal and external audits (e.g. quality audits, risk audits, Business Partner Checks, ISO standard audits, TFS audits, auditing of the Sustainability Statement by the auditor).
- Assessment and monitoring by EcoVadis, CDP, Integrity Next, UN Women Empowerment Principles, Dow Jones, etc.

5. Communication:

- Transparent communication of the measures taken and their effectiveness via internal channels, such as the Sustainability Council, notices at sites, on the intranet and in the relevant committees and working groups, and via external channels, such as the integrated Annual Report, the Annual General Meeting, the company website or communication with investors, the media and other stakeholders.
- Publication of reports, statements and data such as the Sustainability Statement, Modern Slavery Act Statement, UNGC Communication on Progress, UN Women Empowerment Principles, EcoVadis and CDP reports, as well as internal and external communications.

6. Taking responsibility:

- Development and implementation of remedial measures.
- Proactive cooperation with organizations and initiatives, such as Together for Sustainability, Wirtschaftsverband der deutschen Kautschukindustrie (WDK, Trade Association of the German Rubber Industry) or topic-specific roundtables.

Disclosure Requirement GOV-5 – Risk management and internal controls over sustainability reporting

The Group Risk Management & Assurance department is responsible for the central coordination, moderation and monitoring of enterprise risk management (ERM) across the Group. Identifying, assessing and managing sustainability risks and opportunities is an integral part of risk management and is carried out in collaboration with the ESG department.

The ERM approach pursued by Semperit and integrated into the company's organization focuses on risks and opportunities as decision-relevant components and ensures that they are taken into account in both strategic planning and implementation and in managing operational performance.

Semperit's Risk Policy reflects the design of the risk management system, which includes the elements of risk strategy and policy, risk management process, organizational structure, methods and tools, as well as reporting and communication.

The risks and opportunities in the ESG context that have been identified as material in the materiality analysis according to the ESRS requirements are incorporated into the risk management process. This process includes risk identification, assessment, control and monitoring. The assessment of ESG risks and conventional corporate risks has been largely harmonized in terms of assessment criteria and scales.

The Semperit Group's internal control system (ICS) aims to ensure the effectiveness, efficiency and profitability of business activities, as well as the reliability of reporting and compliance with relevant legal requirements. In addition, it supports the early detection and monitoring of ESG risks that may result from inadequate monitoring systems and fraudulent actions. The Internal Audit department and the Risk Management & Assurance department work in close cooperation with the respective specialist departments to continuously improve and expand the ICS, including in the ESG areas. The responsibility for implementing and monitoring the ICS and the risk management system lies with the management of the respective business units. The Executive Board of Semperit AG Holding, in turn, defines overarching, Group-wide framework conditions and regulations. To ensure that these are implemented, regular reviews are carried out at both sites and at the headquarters.

The ERM process is based on the internationally recognized framework of the Committee of Sponsoring Organizations of the Treadway Commission (COSO) and aims to identify, evaluate and manage risks at an early stage. In addition to meeting legal requirements (compliance), the strategic focus is on the early identification of potentially negative developments in the areas of strategy, sustainability, operating activities, and the market and financial environment of the Semperit Group. In 2023 and 2024, the impacts, risks and opportunities in the areas of environment, social and governance were identified and evaluated as part of a comprehensive materiality analysis in accordance with the requirements of the ESRS. The material risks identified in this new evaluation process were partially incorporated into the risk catalog and the ERM process. The company is working on a more in-depth, granular integration in 2025.

Relevant risks are identified in workshops with the specialist departments and by means of expert interviews, and their potential financial effects, probabilities of occurrence and priorities are evaluated and ranked. In addition, responsibilities are assigned and measures defined to manage the risks. The process integrates both bottom-up and top-down approaches so that potential new risks are discussed at management level and included in the risk catalog if relevant.

Semperit systematically integrates the results of the risk assessment and internal controls related to sustainability reporting into relevant internal functions and processes, and uses the insights gained as a basis for strategic and operational decisions. This is done in close coordination between the ESG, Compliance, Risk Management, Accounting and Controlling departments.

The ESG risks assessed as material are communicated to the responsible departments in regular coordination meetings and taken into account when planning and implementing measures to improve sustainability performance. The results are also incorporated into the further development of existing policies and standards. Descriptions of the most important risks identified, and countermeasures can be found in the disclosure under IRO-1 and the topic-specific chapters of this declaration.

The Executive Board is continuously informed about the results of risk management and internal controls. The Supervisory Board and the Audit Committee receive standardized quarterly management reports, which are discussed at the meetings of the committees. At least once a year, these reports include a detailed overview of the identified risks, including those in the area of ESG, and contain the assessment of the probability of occurrence, potential financial effects and the measures taken to control and mitigate risk. In addition, significant changes in the risk situation, new risks and progress in implementing risk-mitigating measures are presented quarterly. Independently of this, material ESG impacts, risks and opportunities are also presented quarterly to the Executive Board, the Strategy and ESG Committee and the Sustainability Council, where they are reviewed, discussed and approved for further implementation. The reporting supports the committees in taking decisions based on the current risk situation and in making strategic adjustments if necessary. It also ensures that the company's risk exposure is always in line with the defined risk tolerance as well as with Semperit's strategy and sustainability targets.

Disclosure Requirement SBM-1 – Strategy, business model and value chain

Semperit Strategy 2030 in terms of sustainability

The Semperit Group is a global pioneer in the production of elastomer products and applications for industrial customers with a history of 200 years. As part of the Semperit 2030 strategy, growth-oriented action taking into account ESG (environmental, social and governance) issues has been identified as a driver for the future. This principle is an integral part of the company's strategic orientation and influences decision-making in product development, production operations, material and personnel procurement, and workplace design.

By optimizing processes and resource use, Semperit aims to reduce emissions, energy consumption, waste and accident rates. This strengthens the sustainability balance and simultaneously increases profitability. Semperit strives for cost leadership through resource efficiency and energy-saving technologies in order to maintain competitive prices and minimize ecological impacts.

The Semperit Group's business strategy focuses on innovation, operational excellence and customer proximity. Building long-term customer relationships remains a key strategic priority. Sustainability criteria are integrated into procurement processes, where feasible, to also contribute to sustainable development in the upstream value chain.

The divisional structure of Semperit was introduced in 2023 and simplified operations and improved the scalability of the business. The main business units – Semperit Industrial Applications (SIA) and Semperit Engineered Applications (SEA) – optimize growth, reduce complexity and enable innovation.

- The SIA division focuses on cost leadership, standardization of high-performance products and volume increase through efficient processes.
- The SEA division specializes in high-value niche markets where agility and advanced technological solutions are key.

The main product categories include hydraulic and industrial hoses, conveyor belts, handrails, profiles for windows, doors and facades, cable car rings, ski foils, products for railway superstructures, and the production of molds and precise liquid silicone parts. Additional disclosures on the Semperit Group's products can be found in the E5 section, disclosure E5-5 Resource outflows – products. There were no significant changes in the product range during the reporting period. The second and final closing for the sale of the medical business to Harps and thus the end of the contract manufacturing of surgical gloves took place on June 30, 2024.

Semperit does not sell any products that are banned in certain markets.

In the reporting period, the Semperit Group generated total revenue of EUR 676.6 million, entirely in the primary sector “manufacturing of chemicals” MCP (Manufacturing of Chemicals and Polymers).

Within the primary sector MCP, Semperit produces components for the following sectors:

- CCE (Construction and Engineering)
- HHG (Household goods n.e.c)
- MCM (Construction Materials)
- MEL (Electronics and electrical equipment)
- MFB (Food and Beverages)
- MME (Machinery and Equipment)
- MMI (Medical Instruments)
- MMV (Motor Vehicles)
- MPB (Pharma and Biotechnology)
- MQC (Mining, Quarrying and Coal)
- TOT (Other Transportation)
- TRT (Road Transport)

As part of its sustainability strategy “Move Hearts and Minds”, Semperit focuses on improving processes and products of the current business model to prevent or at least minimize negative environmental and social impacts. The ESG objectives presented under GOV-1 and the corporate strategy place a stronger focus on the European market, while the importance of the Asian market has decreased. This is due to the geographical shift following the sale of the medical business and the corresponding restructuring. As a component supplier for larger industries, Semperit works closely with original equipment manufacturers (OEMs) and distribution partners. Semperit’s sustainability strategy covers all products and services, all geographic areas where Semperit operates, the various customer categories and all employees. The total number of employees of the Semperit Group, including a breakdown by geographic area as of the end of 2024, can be found in section S1 under disclosure S1-6.

The Semperit Group’s business model

To manufacture its products, the Semperit Group purchases large quantities of raw materials such as rubber (natural and synthetic rubber), chemicals, fillers and strengthening agents made of textile and steel, as well as energy (gas, electricity), among other things. Raw material prices and energy costs can be subject to significant market-related fluctuations. If price increases cannot be passed on to customers, or only in part or with a delay, this can have a negative impact on earnings.

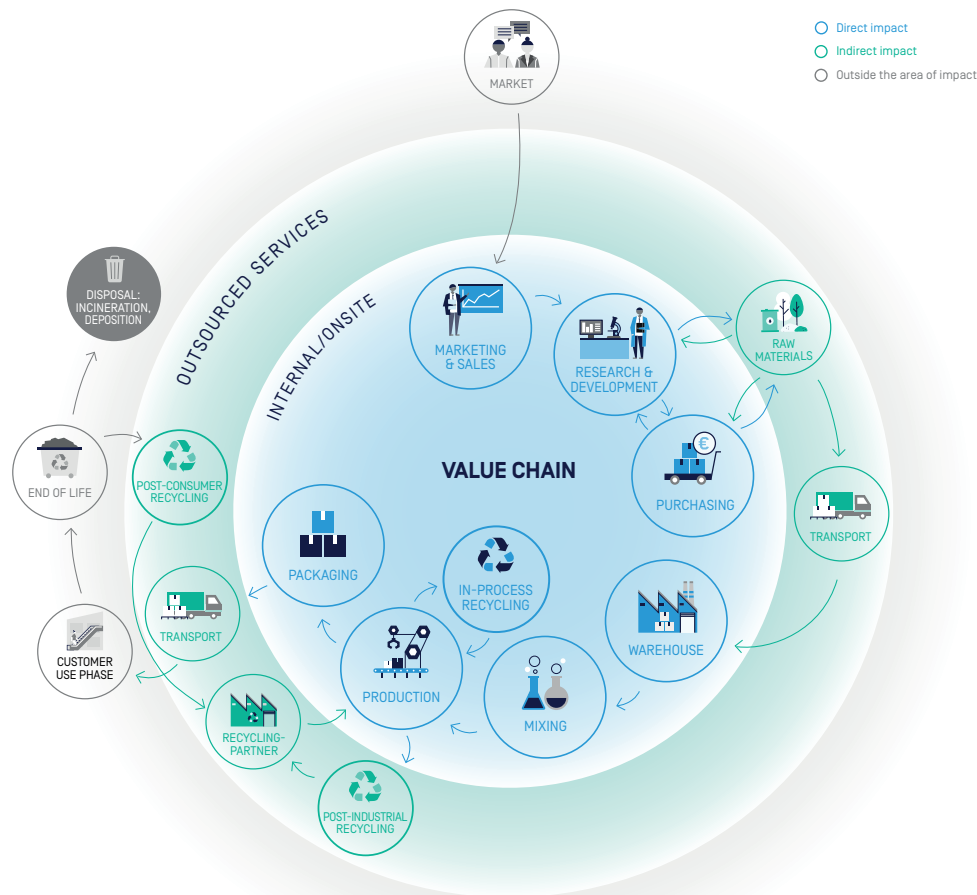
Monopolistic and oligopolistic supply situations exist with regard to some raw material and chemical suppliers, or energy and water suppliers, so that the Semperit Group has only limited negotiation options. Geopolitical unrest and conflicts can increase the negative impact on earnings described above. A bottleneck in individual raw materials or finished products, constraints on imports, restrictions due to geopolitical tensions or international constraints and sanctions, or the loss of a key supplier can lead to a loss of production and a negative impact on the financial and earnings position of the Semperit Group. The management of appropriate safety stocks, multiple sourcing and the reduction of dependence on individual suppliers, the conclusion of long-term contracts and price adjustment clauses with suppliers, as well as the continuous review of these with regard to their sustainability performance, counteract these risks.

Semperit has implemented a cross-functional process of demand forecasting and operational planning to meet customer requirements while optimizing performance parameters such as inventory levels. For customers, this means reliable supply as Semperit continuously monitors and adjusts its production capacities and process efficiency accordingly. For other stakeholders, including employees, suppliers and investors, Semperit’s business practices and focus on continuous operating improvements demonstrate a commitment to sustainable stability and growth.

The value chain of the Semperit Group

The value chain of the Semperit Group comprises several steps and processes, ranging from the procurement of raw materials and production to the customer use phase and recycling. The social, ecological and economic impacts (inside-out perspective) arise not only within the company’s own sites, but also in upstream and downstream areas of the value chain. Likewise, the opportunities and risks arising from the upstream and downstream processes of the value chain have a financial impact on the company (outside-in). Semperit’s sustainability management, the process of materiality analysis and the identification of impacts, ESG risks and opportunities, as well as the Sustainability Strategy 2030, cover these areas and the related business relationships with suppliers, customers and other stakeholder

groups. Semperit acts as a component supplier to original equipment manufacturers (OEMs), system manufacturers and distributors in the B2B sector without direct sales and has no contact with end consumers.



The following information in brackets represents the key stakeholders of the Semperit Group for the respective process step. See overview of stakeholders under SBM-2.

MARKET Diverse customer needs and market requirements are the most important drivers for the strategic orientation of the Semperit Group and its activities. Semperit attaches great importance to close cooperation with existing customers and suppliers as well as the development of new markets. (1, 2, 3, 5, 6, 7, 9, 10, 11)

RESEARCH & DEVELOPMENT (R&D) Research and development work in the areas of materials, products and processes is based on the knowledge that Semperit generates through stakeholder dialogues, targeted market monitoring and applied research. In close cooperation with the Production department, the Research and Development (R&D) department of the Semperit Group develops the various formulations for rubber compounds, which form the starting point for all further steps. In addition to the continuous improvement of starting materials, the R&D work and strategic orientation of the company focus on the new and continuous development of existing products and production processes as well as a corresponding range of services. (1, 4, 6, 9, 10, 11, 12, 13)

PURCHASING The centrally organized Purchasing department is then responsible for the procurement of direct materials for production and indirect goods. These include raw materials and secondary raw materials (rubber, latex, carbon black), process chemicals, reinforcing and packaging materials (including steel, textiles, paper, wood and plastic), energy (gas, heating oil, electricity and steam) as well as logistics and the necessary infrastructure such as machinery or vehicles, office equipment and services. Further information on the organization and activities of the Purchasing department can be found in section G1 Business conduct (1, 4, 5, 6, 7, 9, 10, 11, 12)

WAREHOUSE & INTERNAL TRANSPORT The term “warehouse” refers to a place where all goods received by Semperit as well as semi-finished and finished products are stored. Compliance with various safety measures must be ensured. Transportation within the individual sites between departments and warehouses is covered by internal logistics. (1, 4, 8)

MIXING The value-adding processes of the Semperit Group start with compounding, which consists of ordering raw materials, producing semifinished products, in this case rubber components, and delivering them to the internal divisions after quality control. (1, 4, 6, 8, 9, 10, 13)

PRODUCTION In the upstream process step, mixing, Semperit produces the rubber compound as the starting product. The composition of the respective compound depends on the future purpose. Depending on the segment, the compounds can subsequently be processed into all Semperit products such as hoses, conveyor belts, window profiles or elastomer sheets. Production works closely with the Research and Development department at every stage. The knowledge generated in this process is passed on directly internally and is an essential part of the operationalization of raw material, product and process innovation. (1, 4, 6, 8, 9, 10, 11)

IN-PROCESS & POST-INDUSTRIAL RECYCLING As far as possible, mixing and raw material waste is recycled in the mixing plant or in product manufacturing by returning it to the production process (in-process recycling). Waste from the post-industrial sector that cannot be recycled in the process is currently recycled for energy recovery (incineration). In the area of post-industrial and post-consumer recycling, Semperit is currently researching possibilities to cover these recycling processes in the future. However, in order to contribute to circular economy, Semperit relies on cooperation with external partners in post-industrial recycling (devulcanization as an outsourced service) at the moment, which helps to devulcanize production waste from window, door and facade seals and to integrate the resulting recycling material back into the company's own production cycle of profile production. Further information on this project can be found in section E5 Circular economy under disclosure E5-5. (1, 4, 6, 10, 11, 12, 13)

PACKAGING The finished products are packaged according to their properties and customer specifications. The most important packaging materials include cardboard, wood and plastic. Through better data management and internal and external measures, Semperit has been able to save cardboard and plastic at selected sites over the last two years and to reuse selected packaging internally and in collaboration with suppliers, see section E5 Circular economy. (1, 4, 5, 6, 8, 9)

MARKETING & SALES The market-oriented sales, product management and back-office teams use a strong customer-oriented approach to identify potential and initiate product innovation in cooperation with research and development (R&D) to meet market requirements. Made-to-stock products (primarily Semperit Industrial Applications division): Semperit's sales teams identify and sell those products that best fit customers' requirements based on their specifications. Engineered-to-order products (primarily Semperit Engineered Applications division): The global sales teams work together with customers and product management to design and develop a customized solution that meets customer's needs. (1, 2, 3, 4, 5, 6, 7, 11, 12)

TRANSPORTATION Procurement and transportation of raw materials from suppliers are the first steps in value creation (inbound logistics), extend to the availability of raw materials and compounds both in production (intralogistics) and between the individual sites (inter-company logistics) and end with the arrival of the product at the customer's site (outbound logistics). With the exception of intralogistics within the sites, all other transportation services are provided by third parties (outsourced services). Various chemicals are required for the manufacture of elastomer products. Strict regulations must be observed and complied with when handling these substances, from transportation to storage and processing. In the EU, for example, the requirements of the REACH (Registration, Evaluation, Authorisation and Restriction of Chemicals) and Deforestation Regulations must be continuously monitored and complied with. (1, 4, 6, 8)

CUSTOMERS: USE PHASE & POST-CONSUMER RECYCLING The use phase follows the packaging and shipment of products. Semperit is a component manufacturer; finished products are installed in systems at the customer's premises and either installed directly or sold on to the end customer. The divisions of the Semperit Group have a broad customer portfolio ranging from OEMs (original equipment manufacturers) and system manufacturers to distributors and wholesalers, retailers and institutions in numerous industries such as healthcare, technology, agriculture and construction industries, among others. Therefore, Semperit does not always have information on where the products are located during the use phase. At the end of the products' life, depending on their composition, they are either sent for thermal incineration or disposed of in accordance with regulations. Solutions for post-consumer recycling currently available on the market are being analyzed on an ongoing basis; at present, Semperit as a component manufacturer has limited options to identify and recover end-of-life products that are integrated into system solutions at the end of their life cycle (reverse logistics). (2, 3, 4, 5, 6, 9, 10, 11)

RICO GROUP At the Rico Group, procurement and transportation of raw materials are the first steps in the value chain. Upstream and downstream logistics are handled by third parties. Incoming goods and raw materials are stored in compliance with safety measures. The raw material, such as liquid silicone or thermoplastic, is processed into customer-specific end products. Before a product goes into series production, specifications are clarified with the customer. Mold production also includes the development of customized overall concepts. The sales and customer service teams use a strong customer-oriented approach to identify potential and develop product innovations through technical solutions in collaboration with R&D. Special focus is placed on automation, advanced tool concepts and optimized injection processes.

The Härtereitechnik Rosenblattl GmbH (HTR) hardening plant, which belongs to the Rico Group, specializes in efficient vacuum hardening, nitriding, annealing and deep-freezing processes for components used in toolmaking. The logistics vary depending on the order. HTR offers customers a pick-up and delivery service using its own transporters, supported by optimized capacity planning. In contrast, goods for service production are delivered directly by the suppliers. Incoming goods from customers are divided up according to specification and steel material and then subjected to the heat treatment process. Before delivery to the customer, the components are checked for quality and carefully packed.

Disclosure Requirement SBM-2 – Interests and views of stakeholders

Social responsibility, close relationships with all stakeholders, and taking their expectations and requirements into account are an integral part of Semperit's sustainability strategy.

The company's most important stakeholders affected (A) by the material IROs (see disclosures under SBM-3) or who use (U) the reporting are listed in the table below. The numbering of stakeholders indicates which IROs (see table under SBM-3) impact them and where these impacts occur in the processes of the value chain (see disclosures under SBM-1).

The list covers both internal and external stakeholders – they are included in the company's strategic and sustainability-related considerations in a dialog format. This is done, among other things, through stakeholder interviews, employee dialogs, customer surveys, the SemperLine whistleblower hotline, ongoing customer discussions, social media, trade fairs, audits, capital market communication, such as investor calls, press conferences or the Annual General Meeting, and other formats. Semperit is in daily contact with many external stakeholders, such as customers and suppliers. This is to ensure that the concerns and interests of the individual groups are known and can be balanced with each other and with the interests of the company, so that long-term successful development is possible.

The company's own employees and their interests and rights are one of the most important pillars of the company's stakeholder involvement. The basis for this is the dialog that Semperit maintains with its employees, as well as regular consultations and negotiations with employee representatives. Further information can be found in section S1, disclosures S1-2. One way in which the company proactively involves its employees is through regular, institutionalized surveys. Another Group-wide survey is planned for 2026 to obtain direct feedback from the workforce. In addition, Semperit offers anonymous communication channels through the platforms SemperLine and "Speak up!" for voicing concerns and suggestions. The feedback from employees to their superiors is systematically recorded and evaluated as part of the performance management cycle. In addition, town halls, team meetings and other formats are used to promote exchange and communication. More detailed information on employee engagement activities and specific employee engagement measures can also be found in section S1 under S1-2.

The interests, views and rights of workers in the value chain are also an integral part of the Sustainability Strategy 2030, the corporate strategy and the business model. Semperit is committed to respecting human rights and promoting fair working conditions, including health and safety as well as diversity and inclusion along the entire value chain. The anchoring of interests and viewpoints in the corporate strategy and business model is ensured by managing supply chain responsibility, Business Partner Checks of suppliers, customers and other business partners, and transparency through ESG ratings, audits and continuous reporting. For more information on these concepts, please refer to sections S2 and G1.

STAKEHOLDER GROUPS	SUSTAINABILITY TOPICS	INTEGRATION FREQUENCY	INTEGRATION AND DIALOG FORMATS
1. Supervisory Board (U)	ESG risks and opportunities, sustainable financial market, sustainability strategy and target setting, implementation of new laws and policies in the sustainability area	Ongoing	Meetings, individual and group discussions, interviews
2. Shareholders (A)	ESG ratings, targets and risks in the area of sustainability, sustainable financing, greenhouse gas emissions, future business alignment (Green Deal, green investments, etc.)	Ongoing	Individual and group discussions, conferences, information events, road shows, telephone calls, Annual General Meeting, annual press conference
3. Banks and financial institutes (U)	ESG ratings, targets and risks in the area of sustainability, sustainable financing, future business alignment (Green Deal, green investments, etc.), ESG-based financing	Ongoing	Individual and group discussions, conferences, telephone calls, stakeholder interviews, negotiations
4. Employees (U, A)	Social standards, occupational health and safety, diversity, attractive employer, waste, energy, greenhouse gas emissions, etc.	Ongoing	Employee dialogues and survey, internal media, town hall meetings, management calls, employee events, staff meetings, mentoring programs, group conferences
5. Customers (U, A)	Raw material selection, greenhouse gas emissions, certificates and audits, responsibilities, health and safety, water and waste	Ongoing	Customer meetings, customer survey, social media, trade shows, media
6. Suppliers, business partners (U, A)	Raw material selection, energy, greenhouse gas emissions, certificates and audits, efficiency, market developments	Ongoing	Dialogues, events, trainings, talks, supplier surveys, audits
7. NGOs as representatives of environment and society (U, A)	Circular economy and waste management, human rights and social standards, Green Deal	Ongoing	Dialogues, one-to-one meetings, specialist events, answers to enquiries, media
8. Local stakeholders (residents) (A)	Health and safety, waste, water, corporate management, emissions, employee indicators	Ongoing	Personal conversations, factory tours, neighborhood meetings, press conferences
9. Political decision makers (U)	Greenhouse gas emissions, energy, innovative performance, employee indicators	Ongoing	Events, submissions
10. Science, research (U, A)	Circular economy, raw material selection, smart technologies	Ongoing	Round tables, R&D cooperation, speeches, discussions, cooperation in master theses and dissertations
11. Media (U)	Future alignment of the company and the product portfolio, circular economy, effects caused by climate change	Ongoing	Press meetings, press releases and press conferences, trade shows, interviews, individual interviews, phone calls, informal exchange
12. Networks, associations (U, A)	Greenhouse gas emissions, circular economy, human rights, supply chain, material use, social standards	Ongoing	Participation of Executive Board members, managers or technical experts in initiatives, forums and events, memberships
13. Students (U)	Social standards, diversity, attractive employer, waste, energy, greenhouse gas emissions, etc., raw materials circular economy	Ongoing	Student dialogues, open days, traineeships, R&D cooperations, lectures, participation in master theses and dissertations

The interests of the stakeholders are taken into account in day-to-day business as well as in Semperit's ongoing due diligence processes and long-term strategic planning. There was no significant change in strategy or business model in the 2024 financial year. In addition to the structured materiality analysis, channels are available to stakeholders to express themselves and participate, either directly at the factory gates or via SemperLine and other means of communication, which are publicly accessible online and offline. The structured materiality analysis of the IROs either involves key stakeholders directly, or their opinions and concerns are reported to local managers, who then incorporate them into the materiality assessment process.

The corresponding committees (see GOV-1) discuss and incorporate the results into Group-wide policies and procedures as well as in business strategies, but also in the objectives regarding ESG matters. The ESG and Risk department submit a report on the materiality analysis, which takes full account of the interests and views of the stakeholders concerned, to the Executive Board and the Supervisory Board. The Sustainability Council regularly informs the Executive Board about current issues and developments and, as the highest decision-making body, bears ultimate responsibility for the company's sustainable orientation, including the consideration of stakeholder interests.

Disclosure Requirement SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

In 2023, Semperit identified the impacts, risks and opportunities in accordance with the requirements of the ESRS for the first time. The final material impacts, risks and opportunities for 2024 can be found in the table below, including a description of whether they are concentrated in the company's own activities or in the upstream and downstream value chain (column 3), which stakeholders are affected (column 4), whether the impacts are potential or actual (column 5), in which time horizons they are expected (column 6) and which measurable targets (column 9) and key measures actually implemented in the reporting year (column 10; further disclosures on planned measures can be found in the respective topic-specific sections) were set. In identifying and assessing the IROs, all geographic areas relevant to Semperit, its sites and assets, inputs, outputs and distribution channels were taken into account (for further disclosures on the materiality process, see IRO-1). The influence on the company's strategy, business model and action plans is described in more detail in the list of material IROs under IRO-1 and in the topic-specific sections of the Sustainability Statement.

Semperit waives the disclosure of the assessment of the expected financial effects during the transition period. No significant financial effects in connection with the relevant risks and opportunities on the financial position, financial performance or cash flow were identified in the current financial year. There is no significant risk of a material adjustment to the carrying amounts of the assets and liabilities reported in the associated consolidated financial statements in the next reporting period.

1 See overview of Semperit stakeholders under SBM-2.
Numbers in parentheses (#) indicate IRO numbers, which are used as IRO references in the topic-specific ESRS sections.

E1 – Climate change

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Climate change mitigation		Own operations	4, 5, 6, 7	A	S, M, L		(#1) Process emissions in their own operations contribute to rising global greenhouse gas emissions (GHG), which ultimately lead to climate change: global warming, increased frequency of extreme weather events (floods, droughts, storms, forest fires), loss of biodiversity, rising sea levels and global ocean acidification.	(#2) Regulations to mitigate climate change may affect traditional industry and Semperit's business model by requiring the company to adapt to changing market dynamics. Such a transition would require significant investment to future-proof its operations and business model (transition risk).		-10% Scope 1 and Scope 2 emissions per good product by 2030 (base year 2023)	Energy Excellence Program with measures such as machine replacement, building insulation, installation of LED lights, motion sensors and automation (see project list E1, E1-3); Installation of own photovoltaic systems at sites
		Upstream and downstream value chain	5, 6, 7	A	S, M, L		(#3) GHG emissions in the company's value chain contribute to rising global GHG emissions, which ultimately lead to environmental changes: global warming, increased frequency of extreme weather events (floods, droughts, storms, forest fires), loss of biodiversity, rising sea levels or global ocean acidification.				
Climate change adaptation		Own operations	4		L			(#4) Investments in the adaptation of production facilities to climate change (e.g. flood protection, storm protection, installation of air conditioning systems, other cooling technology if Semperit sites are affected by water stress, etc.) (transition risk).		-	Site-specific climate risk prevention and adaptation measures such as flood reservoirs (Odry, CZ) or flood protection (Hat Yai, TH); Annual review of risk assessment and mitigation measures at affected sites
		Own operations	4		L			(#5) Damage, destruction or failure of production facilities due to extreme weather events (floods, hail, earthquakes, etc.) or storm-related accidents (physical risk).			
Energy		Own operations	4, 5, 6	A	S, M, L		(#6) The consumption of electricity, heating and cooling energy in Semperit's own production is associated with GHG emissions, followed by the consequences of global warming.			-5% energy per good product by 2030 (base year 2023)	Energy Excellence Program (for project list, see E1, E3)
		Upstream and downstream value chain	5, 6	A	S, M, L		(#7) The consumption of electricity, heating and cooling energy along the value chain is associated with GHG emissions, followed by the consequences of global warming.				

E2 – Pollution

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Air pollution	Own operations	Own operations	4, 8	P	M, L		(#8) Pollution from volatile organic compounds (VOCs), dust, particles, ammonia, chlorine gas, flue gas or other pollutants in own operations contributes to the negative environmental impacts caused by industrial undertakings. This can degrade air quality, affect underwater life and plant growth, increase soil acidification and indirectly disrupt natural habitats at local level. Globally, these industrial impacts contribute to changes in climate patterns, cloud formation and precipitation, and contribute to broader environmental changes.	(#9) Cost increase due to infrastructure and machinery expansion and renewal, triggered by stricter environmental regulations, legal requirements for permissible emission limits and outdated equipment (transition risk).		-	Preventive measurement of relevant pollutants in accordance with the threshold values set by local authorities or site management; Strict compliance with REACH and other regulations on chemical substances and material compliance
			4, 8	P	S, M, L		(#10) Air pollution in industrial undertakings can have short- and long-term negative impacts on the health of exposed workers and indirectly on affected communities. Respiratory diseases caused by particles in the air can have long-term respiratory and cardiovascular effects.			-	
Microplastics	Own operations	Own operations	4, 8	P	S, M, L		(#11) Rubber and waste contamination from own operations can lead to the presence of dust and particles smaller than 0.5 mm outside the plants, which are harmful to soil organisms and plants.			-	Operational Excellence initiatives with a focus on process efficiency and waste minimization
		Upstream and downstream value chain	4, 5, 6, 8	P	S, M, L		(#12) Rubber and waste pollution along the value chain caused during raw material production, transportation, product use and end-of-life, leads to the emission of microplastics and rubber particles into the environment. This can cause physical and chemical harm to soil organisms and the uptake by plants.			-	Sustainability in the supply chain – supplier certification by EcoVadis, supplier initiatives by Together for Sustainability; The Circularity Initiative, which focuses on product durability and potential end-of-life recycling

E5 – Resource use and circular economy

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Resource inflows, including resource use		Upstream value chain, own operations	4, 5, 6, 7, 10, 12	A	S, M, L	(#13) Contributing to the reduction of global demand for primary resources by substituting them with alternative sustainable raw materials (e.g. bio-based or recycled raw materials), which ultimately leads to an increased demand for alternative raw materials in the rubber market and thus supports the expansion of circular approaches within the industry.			(#14) Potential long-term cost savings through the application of circular economy principles (longevity, durability, reparability of materials and products) through maintenance and by optimizing the product life cycle. Focus on state-of-the-art technology in new business opportunities and acquisitions.	-	Circularity Initiative – cross-divisional program focusing, among other things, on scaling recycled and bio-based materials in Semperit products. Special product lines with extended lifespans, such as conveyor belts with increased resistance
		Upstream value chain	6, 7, 12	A	S, M, L		(#15) The extraction and production of chemical and industrial primary materials in general contributes to the depletion of natural resources and increases environmental impacts (land, deforestation, air and water pollution).		(#16) Reducing the cost of raw material procurement through material efficiency or elimination and efficient product and process design.	75% coverage of expenses to suppliers certified by EcoVadis by 2030	Supply chain due diligence through Business Partner Checks and ESG assessments by EcoVadis and TFS with a focus on quality, sustainability and regulatory compliance
		Own operations	4, 5, 6		L			(#17) Higher operating and investment costs due to increased material procurement costs as a result of potential geopolitical conflicts and climate change restrictions (transition risk).		-	Supplier diversification across regions and countries; Supply chain due diligence through Business Partner Checks
Resource outflows related to products and services		Upstream value chain, own operations, downstream value chain	4, 5, 6, 7, 10, 12	A	M, L	(#18) The use of circular materials, the development of circular products and the emphasis on their advantages for the environment and customers in industrial markets create the need for new circular supply chains and solutions that would not exist otherwise.			(#19) Focus on waste and end-of-life recycling, which requires innovative circular solutions, offers new business opportunities, e.g. for shredded or devulcanized rubber products.	-	Circularity Initiative – cross-cutting program that focuses, among other things, on circularity of materials and products, such as material reuse and recovery with reintroduction into the production process.
		Own operations, downstream value chain	5, 6		L			(#20) Changes in customer demand and preferences towards sustainable production and products with a focus on a circular economy might lead to a loss of customer trust if not implemented (transition risk).		-	Circularity Initiative – cross-divisional program that focuses, among other things, on structured analysis of customer demand and competitors' initiatives on circular solutions.

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Waste		Own operations, downstream value chain	5, 6, 8	A	S, M, L		(#21) Waste generated in production and downstream value chain ends up in landfills or is incinerated in some markets, contributing to GHG emissions (downstream Scope 3 emissions).	(#22) Stricter regulations or increased costs in relation to waste disposal from own production processes, particularly from single-use plastic consumption (transition risk).			
		Own operations, downstream value chain	4, 5, 6	P	M, L	(#23) Reducing process waste at Semperit and, where this is not possible, converting excess material that would otherwise be disposed of into recycled materials. This leads to establishment of new business models in the long term (creation of new recycling markets in collaboration with business partners and customers) and thus contributes to the scale up of the circular economy in the rubber industry.			(#24) Potential cost savings from opportunities to recycle and reuse waste instead of paying for waste disposal.	-7% waste per good product by 2030 (base year: 2023)	Operational excellence initiatives to reduce waste; Circularity Initiative – cross-divisional program focusing, among other things, on the reuse and recycling of waste materials, external recovery of rubber waste that cannot be prevented or reduced, and on building appropriate supply chains with collaborators and customers; Product carbon footprint for products containing recycled and other sustainable raw materials
		Own operations, downstream value chain	5, 12		M, L			(#25) Stricter rules for recycling scrap and waste, especially for shredded rubber (transitional risk).		-	

S1 – Own workforce

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Working conditions	Safe employment	4, 5	P	S, M, L			(#26) Fear of layoffs during economic downturns can affect the emotional well-being of employees.				
	Working hours	4	P	S, M			(#27) Overtime and irregular working hours can have a negative impact on the health and well-being of employees.			-	
	Adequate remuneration	4	A	S, M, L		(#28) Secure and adequate income increases employee satisfaction and motivation and ensures a decent standard of living for them.					
	Social dialog										
	Freedom of assembly, works councils, employees' rights to information, consultation and co-determination	4, 5	A	S, M, L		(#29) Active employee participation and representation through works council promotes a fair, inclusive and safe working environment, which contributes to higher satisfaction, employee retention and general well-being.		(#30) Loss of revenue and operating losses due to possible strikes (transition risk).		-	No employment without written agreement with fixed terms, working hours and times that comply with local laws; Flexible working time models (flexitime and part-time arrangements), remote work Collective agreements; Group Bonus Policy (STI, LTI); Benefits for the social or financial security of employees, such as accident or health insurance, contributions to pension schemes; Regular quality management audits at all sites; Publicly accessible, anonymous whistleblowing hotline Semper-Line
	Collective bargaining, workforce covered by collective agreements	4	P	M, L			(#31) Rising temperatures (due to climate change and extreme weather events) can lead to an increase in heat-related illnesses and negatively affect the general health and well-being of employees in the workplace if no adequate buildings and infrastructure are provided.	(#32) Increase in operating costs due to effects on employee health caused by rising temperatures (climate change) if no appropriate buildings and infrastructure are provided (physical risk).		-	
	Health protection and safety	4	P	S, M, L		(#33) Injuries (including temporary and permanent effects) and accidents, including fatal accidents have a material impact on the individuals affected and their families, and can also affect the emotional well-being of others in the workplace.	(#34) Incidents or accidents that may occur when the company fails to follow safety regulations, e.g. operating instructions, occupational safety instructions, occupational safety obligations, may result in reputational damage and/or (financial) sanctions (physical risk).			8% reduction of the incident rate annually	"Safety first": daily production meetings always start with the topic of safety; Focused occupational safety campaigns such as "Focus on Safety Again!" in 2024; Designated safety officers at each site; Monthly reporting on unsafe actions and working conditions; Reduction of accident rate as one of the bonus-relevant KPIs in the Group Bonus Policy

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Equal treatment and equal opportunities for all	Gender equality and equal pay for equal work	4	P	S, M, L			(#35) Unaddressed gender discrimination and unequal pay in workplaces that lack inclusive, fair structures and defined processes could widen the gender pay gap and cause long-term economic disadvantage for individuals.			+0.5 PP overall increase of female ratio annually +1 PP increase of female ratio in leadership annually +1 PP increase of female ratio in senior leadership annually	D&I Global Council and D&I Local Councils – global and local focus groups of dedicated employees across organizational hierarchies, functions, sites and business areas, focusing on identifying and implementing D&I initiatives with a focus on gender, age, disability and cultural inclusion; Integration of the D&I target (quota of women) into the variable compensation system; Women International Network (kick-off Q1 2025) – a dedicated network initiative with a focus on inclusion, empowerment and inspiration of female colleagues in their daily work
	Further training and skills development	4	A	S, M, L		(#37) Promoting knowledge and learning of employees and strengthening their attractiveness as employees in view of the complex requirements of the industrial labor market (e.g. digitalization, industrial and chemical expertise, etc.).				-	Wide range of mandatory and voluntary training: e-learning and classroom training for white-collar workers with a focus on compliance, sustainability and cybersecurity, on-the-job and classroom training for blue-collar workers with a focus on process knowledge and occupational safety
	Employment and inclusion of people with disabilities	4	A	S, M, L		(#38) Promoting knowledge and innovation through diversity of employees and inclusion of people with disabilities increases awareness. The different perspectives, experiences and abilities of a diverse workforce increase a team's creativity and problem-solving skills and create a more inclusive work environment for people with disabilities.				-	D&I Global Council and D&I Local Councils – global and local focus groups of dedicated employees across organizational hierarchies, functions, sites and business areas, focusing on identifying and implementing D&I initiatives with a focus on gender, age, disability and cultural inclusion

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Diversity		4	P	M, L			(#39) Creating a non-inclusive work culture that might contribute to lower morale among employees and potential future workers in the market, their lack of commitment and low work motivation by tolerating social inequalities, creates systemic barriers and reduces opportunities for marginalized groups.			+0.5 PP overall increase of female ratio annually +1 PP increase of female ratio in leadership annually +1 PP increase of female ratio in senior leadership annually	Integration of the D&I target (quota of women) into the variable compensation system Women International Network (kick-off Q1 2025) – a dedicated network initiative with a focus on inclusion, empowerment and inspiration of female colleagues in their daily work
		4	A	M, L		(#40) Creating an inclusive workplace culture that contributes to increased employee satisfaction, commitment and job fulfillment also improves social equality, creative collaboration and innovation in the elastomer industry in general.			(#41) Competitive advantage through the attractiveness of the company as an employer thanks to the diversity and inclusion of the workforce. Different skills, perspectives and experiences are covered, which tends to make teams more efficient and productive.		

S2 – Workers in the value chain

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Working conditions	Health protection and safety	Upstream value chain	6, 7	P	S		(#42) Accidents, injuries or temporary or permanent damage to the health or even deaths of employees in the value chain that can occur if business partners fail to properly follow safety regulations and preventive measures.				
Other work-related rights	Child labor	Upstream value chain	6, 7	P	S		(#43) Business partners who allow child labor under unsafe and exploitative conditions can cause serious health risks and physical injury, as well as educational deprivation and other serious human rights violations.			75% coverage of expenses to suppliers certified by EcoVadis by 2030	Due diligence in the value chain: Business Partner Checks and ESG assessments of suppliers through EcoVadis and TFS audits Signing of the Supplier Policy and the CoC
	Forced labor	Upstream value chain	6, 7	P	S		(#44) Business partners who support forced labor or force people to work under threat of violence or other forms of intimidation can cause serious health risks and physical harm, as well as other gross violations of workers' rights, dignity, restrictions of freedom and other serious human rights violations.				Publicly accessible, anonymous whistleblowing hotline SemperLine

G1 – Business conduct

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Corporate culture		Own operations	4	P	S, M, L		(#45) If management does not translate laws and regulations into a fair and transparent corporate culture, this can lead to negative effects on trust and integrity with the Code of Conduct, erosion of trust among employees and the public, disregard for social norms, and the containment of long-term prosperity.			-	Corporate values as the backbone of the Code of Conduct; Annual performance reviews of employees based on corporate values
Protection of whistleblowers		Upstream value chain, own operations, downstream value chain	4, 5, 6, 8, 10, 12	A	S, M, L	(#46) Without the protection of whistleblowers reporting unethical or illegal activities, compliance cases would not be reported, and legal consequences would not be avoided, which would have a negative impact on business relationships, corporate image and corporate responsibility.				0 violations of compliance-relevant laws and regulations	Publicly accessible, anonymous whistleblower hotline SemperLine
Management of relationships with suppliers, management		Upstream value chain, own operations	5, 6	P	S, M, L	(#47) Promoting sustainability in the supply chain through fair business relationships, ESG assessments and audits of suppliers helps to improve sustainability standards in the elastomer industry in general.				75% coverage of all expenditures to suppliers certified by EcoVadis by 2030	Supply chain due diligence through Business Partner Checks and ESG assessments by EcoVadis and TFS with a focus on quality, sustainability and regulatory compliance
Corruption and bribery	Prevention and detection, including training	Own operations	4	A	S, M, L	(#48) Training as a risk prevention measure promotes a culture of responsibility and transparency, builds trust among stakeholders and promotes a sustainable and fair economy, thereby reducing the risk of unethical practices within the company, its value chain and in the market.				0 violations of compliance-relevant laws and regulations	Wide range of mandatory and voluntary training: e-learning and classroom training for white-collar workers with a focus on compliance, sustainability and cybersecurity; On-the-job and classroom training for blue-collar workers with a focus on process knowledge and occupational safety; Publicly accessible, anonymous whistleblower hotline SemperLine
	Incidents	Own operations, downstream value chain	4, 5, 6	A	S, M, L		(#49) Corruption incidents lead to the erosion of trust among employees, customers, suppliers, investors and the general public and contribute to broader problems in society, such as economic inequality and reduced trust in the fairness of the industry market and the effectiveness of regulatory mechanisms.				

Semperit takes a proactive approach to identifying material impacts and risks that could affect its business model, value chain and strategic decisions. As part of the Strategic Foresight Project 2022, Semperit conducted a megatrend study to assess potential future scenarios and their impact on the resilience of the business model. These scenarios were derived from the results of a multidimensional trend radar that shows the influence and probability of various macrotrends.

Resilience of strategy and business model was evaluated in a trend analysis with scenario building as part of Strategic Foresight. In this process, relevant macro and megatrends were grouped into three categories based on the need for action and time horizon: Act (short- to medium-term trends with a high probability of occurrence and a high level of influence on the company), Prepare (medium- to long-term high probability of occurrence and potentially high materiality for the company), and Watch (long-term trends that the company should monitor). The ESG trends identified in the Act category were circular economy, waste and recycling, energy production, diversity and inclusion, training and upskilling, future workforce, regulatory requirements, agile business models, positive impact enterprise business models, and digitalization. The resilience assessment considered short-, medium- and long-term time horizons. The short-term perspective focused on immediate operational challenges, while the long-term perspective focused on strategic goals related to megatrends. This trend assessment was incorporated into the weighting of the IROs in the materiality analysis, among other things.

The key trends have revealed four possible future scenarios for Semperit, its value chain, its business model and its strategy. The scenario analysis also considered the possibility of global warming of 1.5 degrees Celsius as set out in the Paris Agreement. The scenarios were carried over into the strategic planning of business units and into the comprehensive strategy process 2023, which resulted in a realignment of the Semperit Group into two divisions and a clear formulation of the long-term goals for 2030. The SIA division prioritizes process innovation and resource efficiency to ensure long-term competitiveness and achieve sustainability goals such as reducing emissions and reusing materials. The SEA division relies on flexible production models, technological innovation and resilience in its value chain to meet the demand for customized and sustainable solutions. By strategically promoting sustainability, operational efficiency and technological innovation, Semperit is also able to adapt to dynamic developments in its environment and take advantage of them.

The study identified risks such as geopolitical disruptions, resource scarcity and increasing regulatory pressure in the context of ESG. Expected risks include higher investment in R&D, supply chain disruptions and potential talent shortages in highly specialized areas. In addition to the risks, Semperit has also identified material opportunities, such as advances in material technology and resource efficiency by closing material loops. These topics are discussed in more detail in the E5 Resource use and circular economy section. Further information on identified opportunities and risks can be found in the disclosures under IRO-1.

The goal of Semperit's sustainability strategy "Move Hearts and Minds" is to improve existing processes of the current business model in such a way that negative ecological and social impacts are prevented or at least minimized. This also includes some topics and areas that are not provided for by the ESRS and that Semperit measures and reports on separately. As in previous years, this Sustainability Statement also reports on the achievement of objectives in the sustainability strategy (see target achievement in the topic-specific sections). The following key figures are considered company-specific and go beyond the scope of the ESRS key figures:

- **Environment – circular waste** (recycled waste and by-products, IROs #13-16, 18-20, 23-24) refers to the amount of waste and by-products from the production process that have been recycled internally or externally and returned to the production process. This key figure is not included in the ESRS, but for Semperit it makes its proactive commitment to the circular economy measurable and the development towards circular raw materials and products controllable.
- **Governance – Sustainability in the supply chain: 75% coverage of all expenditures to suppliers certified by EcoVadis by 2030** (IROs #15-16, 42-44, 47) – In order to improve the sustainability of its own business model and to verify compliance with its high standards in the supply chain, mitigate risks in a timely manner and seize opportunities, especially with regard to sustainable raw materials, Semperit assesses the sustainability of all suppliers using EcoVadis. This indicator is not provided for by the ESRS, but it represents a strategically important building block for the environmental and social due diligence in the supply chain and the Corporate Sustainability Due Diligence Directive, as well as for the Group-wide financing of the Semperit Group, which is also linked to this indicator.

Disclosure Requirement IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

Semperit uses established processes such as Group-wide risk management, budget and medium-term planning, and ad hoc strategic projects to identify and assess ESG impacts, risks and opportunities (IROs). This also includes tools for fulfilling due diligence in business processes, such as the Business Partner Check with business partners in the value chain or due diligence checks in corporate transactions. Further elements of the process for identifying IROs include stakeholder involvement, ESRS workshops, surveys, internal and external roundtables with experts, use of databases and scientific publications, as well as ongoing media and regulatory screening.

The materiality process

Semperit's sustainability reporting in accordance with the European Sustainability Reporting Standards (ESRS) is based on a materiality analysis. It serves to identify the company's major impacts on people and the environment (inside-out perspective; impact materiality) and the financial effects of sustainability aspects on the company (outside-in perspective; financial materiality). The results of the materiality analysis are not only the starting point for standard-compliant and transparent reporting for the Semperit Group. The insights gained in the course of its implementation are also an important basis for decisions regarding the development or adaptation of strategies, goals and measures to reduce negative impacts and risks and to realize positive impacts and opportunities. Since any changes in the company and its environment – such as market developments, ecological, social and regulatory developments or changes in the portfolio – make it necessary to regularly re-evaluate the IROs, Semperit conducts an annual update of the materiality analysis and a stakeholder survey every four years.

The identification and assessment of impacts on people and environment is not only carried out as part of the formalized materiality analysis. It is part of Semperit's due diligence process to identify potential negative impacts at an early stage, to avoid them and, if necessary, to remediate them. Fulfilling this obligation is an ongoing task to which various levels and functions of the company contribute, and which is reflected in the company's policies and processes. Semperit fulfills its due diligence process in a continuous improvement process of identifying, evaluating, prioritizing and monitoring, see the more detailed explanation under the disclosure GOV-4.

In preparation for sustainability reporting in accordance with the ESRS requirements, Semperit identified material environmental, social and governance topics along the value chain as early as 2023. This was done in consideration of micro, macro and megatrends as well as strategic and legal aspects. The starting point for collecting the potentially material topics was the sustainability topics of the ESRS on the one hand and, on the other hand, the topics already identified in previous materiality analyses. The list of topics with the potentially material topics created in this way was subjected to an evaluation by various stakeholders. In interviews with 33 internal and external stakeholders, the social, ecological and market-related impacts of Semperit in connection with these topics were qualitatively assessed.

When selecting the stakeholders, Semperit made sure to interview people with different professional and social backgrounds, perspectives, genders and relationships of interest to Semperit in order to gain as comprehensive a picture as possible of which topics are important to the company's stakeholders. Among others, the following stakeholder groups were interviewed: customers, suppliers, non-profit organizations, financial experts and bank representatives, sustainability experts, students and representatives of universities of applied sciences, external consultants, members of the Supervisory Board, the works council and Semperit employees from different sites and departments. Further disclosures on Semperit's stakeholders can be found under SBM-2.

In the next step, the impacts identified in the stakeholder interviews were supplemented by those IROs that were assessed as relevant in established internal processes and evaluations. These include the Strategic Foresight project, the trend radar and future scenarios, internal surveys, the climate scenario analysis, the budgeting and mid-term planning process, and the ESG risk catalog. Based on this, an internal analysis of potential ESG-related risks and opportunities and their financial effects on the company was carried out. The basis for this was the impact that could arise directly from Semperit's business activities or indirectly in the upstream and downstream areas of the value chain and along the product life cycle, as well as the Semperit Group's dependence on natural and social resources. This comprehensive analysis enabled the inclusion of industry risks (e.g. tightened chemical regulations, shortages of raw materials and supply bottlenecks or shortages of skilled workers), specific challenges (e.g. impact of microplastics, pollution from emissions, etc.), opportunities (e.g. circular economy, sustainable raw materials) or country specifics (e.g. national regulations and policies, income differences, cultural particularities, etc.) enabled a far-reaching approach, which was also maintained at this level of detail in 2024.

The result was a consolidated list of sustainability aspects and the corresponding IROs based on the extensive ESRS catalog of topics. This was followed by workshops with internal experts on the topic-related environmental, social and governance standards of ESRS. The workshops with responsible persons from areas such as Procurement and Supply Chain, Research and Development, Health, Safety, Environment and Quality (HSEQ), Logistics, Compliance, Legal, HR, Risk Management, Corporate Development, Business Development and Product Management served to evaluate the effects from an inside-out perspective. In this step, adjustments were also made to the identified IROs as a result of the purchase of the Rico Group and the sale of the glove business. Topics were considered material if they were associated with material actual or potential, positive or negative impacts of Semperit on people or the environment along the entire

value chain in the short, medium or long term. The risks and opportunities identified and described in the process were not quantitatively assessed in 2023. This was done as part of the 2024 update and deepening of the materiality analysis according to ESRS.

Updated and deepened materiality analysis 2024

Based on the results of the materiality analysis from 2023, Semperit further deepened the IRO analysis in 2024 to ensure ESRS compliance. In doing so, a comprehensive IRO analysis was again carried out along the entire value chain. The impacts were carefully assigned to the upstream, downstream and own operations in order to accurately locate the impacts, risks and opportunities in the business model and value chain and then to be able to assess them quantitatively.

Impact assessment

In the first step, impacts were assessed for completeness in accordance with the ESRS list of topics. The consolidation of the existing impacts, which are mostly composed of several drivers, was carried out based on scientifically sound sources, studies and general media research and was supported by external consultants. The quantitative assessment was then updated and validated by the ESG team and internal experts from various departments.

As in the previous year, the quantitative assessment was carried out on a five-point scale, taking into account the parameters and time horizons specified in ESRS 1. The assessment of the individual impacts was determined mathematically from the assessment of the relevant individual parameters (probability, extent, scope, irreversibility). In doing so, the description of individual scale levels was specified in more detail in order to be able to distinguish them better from one another and to facilitate the assessment of the impacts.

Parameter: extent	Impact on the environment	Impact on people and society
Minimal or negligible impact	Changes are often imperceptible and do not significantly alter natural processes or ecosystems.	Any (negative) impact that does not violate the right to life, health or access to basic necessities.
Very minor impact	Changes are small and local, with limited and short-term effects on natural processes or ecosystems.	Very minor impact on human rights, health, etc.
Minor impact	Changes are more material and can affect larger areas or multiple aspects of the ecosystem but are still manageable and often mitigable.	Impact on human rights, health and limited access to basic necessities (including education, livelihood, etc.).
Material impact	Changes are substantial and can lead to long-term or far-reaching effects on natural processes, ecosystems and biodiversity.	Critical human rights violations and very limited access to basic necessities (including education, livelihood, etc.).
Severe impact	Changes are profound, often irreversible and can lead to critical damage to ecosystems, loss of biodiversity and material changes in natural processes.	Leads to death or health issues that can result in material impairment to quality of life and/or life expectancy.

Parameter: scope	Environment	People and society
Surrounding area	Impacts that affect the immediate surroundings of operations and are associated with limited stages of the value chain at a single site.	Impacts affect a small group (100-1,000 people), e.g. a small group of employees or neighbors.
Local community	Impacts that extend across multiple facilities in a limited area (region or neighborhood) and affect multiple core processes.	Impacts affect several or larger groups of people (1,000-10,000 people), e.g. all employees at a specific site.
City level	Impacts that affect larger geographic areas, such as a city or state, that occur at different stages of the value chain in connection with own core processes or at supplier/customer sites.	Impacts affect specific communities or several directly involved individuals (10,000-100,000 individuals), e.g. suppliers, business partners.
Country level	Impacts that affect a large geographic area, such as a nation or continent, that occur across multiple stages in the value chain associated with own core processes or at supplier/customer sites across the country.	Impacts affect most indirect stakeholders and a broad range of communities (100,000-1 million individuals), e.g. customers or employees (also along the value chain).
Global level	Impacts on the global environment that occur across multiple stages in the value chain and are a result of own core processes and the activities of suppliers and customers worldwide.	The general public is affected (>1 million people).
Parameter: irremediability	Environment	People and society
Very easy to remedy with (very) little effort	Impacts are reversible in the short term and without great effort, e.g. short-term disturbance of the local fauna due to a temporary increase in the noise level of a production plant.	Impacts are reversible in the short term and without great effort, e.g. negative impacts on customers due to minor production stoppages and product recalls.
Can be remedied with some effort	Short-term impacts that can be reversed with some effort – e.g. microplastic pollution in production, which can be avoided by preventive measures.	Short-term impacts that can be reversed with some effort, e.g. company-wide training measures to raise awareness or improve employee misconduct.
Difficult to remedy, requires considerable effort	Impacts that result in long-term consequences of up to a year, e.g. overuse of groundwater for industrial processes.	Impacts that lead to long-term consequences of up to one year, e.g. recovery from an occupational accident.
Very difficult to remedy, requires (very) great effort	Impacts that result in long-term consequences that are difficult, but not impossible, to reverse, e.g. soil contamination from chemical leaks.	Impacts have long-term consequences that are difficult, but not impossible, to reverse, e.g. a data breach that led to the disclosure of sensitive customer data.
Cannot be remedied	Impacts that will result in permanent consequences, e.g. the extinction of species.	Impacts will have lasting consequences, e.g. death from an occupational accident with serious consequences for household income.

Transfer of ESG risks from Group-wide risk management to IRO analysis

In addition to anchoring the sustainability strategy, advancing Group-wide targets and preparing for future challenges, the annual reassessment of ESG risks is an important part of the Semperit Group's sustainability work.

To this end, the ESG team identifies and evaluates material risks and opportunities annually. This step involves all relevant corporate divisions, including Risk Management, Human Resources, HSEQ, Production and Innovation as well as the various Semperit sites. The allocation of risks and opportunities by category corresponds to the structure of the already established internal Group-wide risk management system.

In its Group-wide risk management, Semperit pays particular attention to ecological, social, financial and economic issues and challenges. In order to be able to react to changes in a timely manner, internal and external developments as well as effects from the area of ESG are identified and evaluated in order to be able to subsequently take them into account in management and in the IRO analysis according to ESRS. External developments relate, for example, to financial effects for Semperit due to climate change, changes in market situations, competitive conditions or customer behavior. Additional environmental risks in this context, such as water scarcity and other climate-related weather events, were identified based on the climate scenario analysis conducted in 2023 and included in the ESG risks and opportunities catalog. Further disclosures on the climate risk and scenario analysis can be found in section E1 Climate change and in the following chapter under IRO-1.

As part of the evaluation of ESG risks and opportunities, current and potential measures to mitigate risks and utilize opportunities are collected, and responsibilities and time horizons are defined, discussed and documented. The risks and their effects on the valuation of assets and liabilities are analyzed and taken into account in the consolidated financial statements.

Assessment of risks and opportunities

In 2024, risks and opportunities identified in the materiality analysis were compared with the existing ESG risks and opportunities catalog, which is integrated into the internal Group-wide risk management system. They were reviewed for completeness and relevance and updated or supplemented as necessary. Subsequently, all risks and opportunities were quantitatively assessed by the ESG team, internal risk management and internal (site-specific) subject matter experts on a five-point scale (taking into account the parameters specified in ESRS 1) in accordance with the financial thresholds of the internal risk management system. Specifications regarding the procedure, thresholds and other criteria are set out in the internal Risk Policy, which is approved by the Executive Board. An annual review of the policy and compliance with it is carried out as part of the review in accordance with Rule 83 of the Austrian Code of Corporate Governance. The latest review carried out did not give rise to any objections.

The assessment of the individual risks and opportunities was determined mathematically from the assessment of the relevant individual parameters of probability of occurrence and extent. All risks and opportunities with a value greater than or equal to 2.5 were identified as material. This does not include risks in the area of human rights violations, which are classified as high risks even without a high probability of occurrence. A precise monetary estimate of the financial effects of the risks and opportunities has not yet been made due to the high level of complexity.

Final list of material topics

To determine the final material topics for the 2024 Sustainability Statement, the IROs' mean values were calculated from the above parameters. All impacts with a value greater than or equal to 3 and all risks and opportunities with a value greater than or equal to 2.5 were considered material. Finally, the list of material topics was validated by the Sustainability Council, approved by the Executive Board and submitted to the Audit Committee and the Strategy and ESG Committee for information.

Material ESRS topics 2024

ESRS	ESRS topic	ESRS subtopic	ESRS sub-subtopic
E1	Climate change	Climate change adaptation	
		Climate change mitigation	
		Energy	
E2	Pollution	Pollution of air	
		Microplastics	
E5	Resource use and circular economy	Resource inflows, including resource use	
		Resource outflows related to products and services	
		Waste	

Material ESRS topics 2024

ESRS	ESRS topic	ESRS subtopic	ESRS sub-subtopic
S1	Own workforce	Working conditions	Secure employment
			Working time
			Adequate wages
			Social dialog
			Freedom of association, the existence of works councils and the information, consultation and participation rights of workers
		Equal treatment and opportunities for all	Collective bargaining, including rate of workers covered by collective agreements
			Health and safety
			Gender equality and equal pay for work of equal value
			Training and skills development
			Employment and inclusion of persons with disabilities
S2	Workers in the value chain	Working conditions	Diversity
			Adequate wages
		Other work-related rights	Health and safety
			Child labor
			Forced labor
G1	Business conduct	Corporate culture	
		Protection of whistleblowers	
		Corruption and bribery	Prevention and detection including training
		Management of relationships with suppliers including payment practices	Incidents

Disclosure Requirement related to ESRS 2 IRO-1 and E1 – Description of the processes to identify and assess material impacts, risks and opportunities

As part of the preparation for the CSRD, but also to meet the requirements of the EU Taxonomy Regulation, a scientifically sound analysis of climate scenarios and the vulnerability of Semperit assets was carried out in 2023, which, among other things, also represents the basis for assessing climate-related risks in E1 (IROs #2, #4, #5). The risk management process implemented by Semperit involves the Group's entire value chain. This is a central component of the approach to comprehensively identify and evaluate risks and opportunities. The value chain is also reflected in the risk catalog, which serves as the basis for each risk assessment. Likewise, Semperit's risk catalog takes into account all relevant sources of risk along the entire value chain, including climate-related transition risks. Transition risks describe how global society, demographics and the economy could change over the next century under different scenarios (see section E1, disclosure SBM-3). These risks are systematically identified, evaluated and integrated into the valuation process; the identification and evaluation of transition risks is an integral part of the risk assessment. Both operational processes and external factors along the value chain are taken into account to ensure that all relevant aspects are included in the analyses.

Climate-related physical risks (see tabular overview in section E1 under SBM-3) were modeled and valued using S&P's Climonomics scenario model. The model's results are based on following sources, among others: Jupiter Intelligence Climate Score Global, SwissRe CatNet, UNESCO Land Subsidence International Initiative, scientific journals and news reports. In addition, the Shared Socioeconomic Pathways (SSPs) of the Intergovernmental Panel on Climate Change (IPCC) were used for socio-economic changes from today to 2100 in order to derive possible greenhouse gas emission scenarios and climate policies of the future and thus also consider transition risks.

However, Climonomics does not allow for a focused assessment of climate-related risks, which are assessed as part of the Group-wide risk management process. Climonomics was used to model the complexity of the change in various climate risks over a short, medium and long-term period in the different scenarios.

The time periods were determined based on the existing Risk Management Policy:

- **Short-term time horizon** (1 year): focuses on immediate risks that already arise from current climate variability, such as extreme weather events (fluvial flooding, heat waves). In this phase, preventive measures to minimize damage and short-term operational adjustments are implemented.
- **Medium-term time horizon** (up to 5 years): this considers progressive changes in physical risks such as water stress or temperature increases. This is the primary planning horizon for investments in infrastructure and resilient technologies that extend the useful life of assets and minimize risks.
- **Long-term time horizon** (more than 5 years): covers long-term, potentially material climate changes such as rising temperatures or increasing water scarcity. Strategic investments and capital allocations are geared towards resilience to long-term risks.

In line with standard practice, the “most likely scenario” SSP2-RCP 4.5 and the “worst case scenario” SSP5-RCP 8.5 were applied. The SSP2-4.5 “Middle of the Road” scenario assumes that historical trends will continue, and that the achievement of sustainable development goals will be slow and inconsistent, leading to global warming in the range of 2.1 to 3.5°C by 2100. The SSP5-8.5 “Fossil-fueled Development” forecasts rapid fossil-fuel based technological development that will drive resource- and energy-intensive lifestyles world-wide, and projects severe warming in the range of 3.3 to 5.7°C by 2100. In addition, net-zero emissions scenarios from the International Energy Agency (IEA) and NGFS scenarios were also considered.

A company’s vulnerability depends on the extent to which its assets and operations may be susceptible to these climate-related hazards in terms of the generation of physical gross risks. As part of the analysis, Semperit’s vulnerability was calculated based on the possible annual change in absolute and relative economic assets compared to a constant asset value over a decade.

The climate scenario and vulnerability analysis was carried out on 20 assets in 2023, including all 16 Semperit production sites and four sites of strategic suppliers. Chronic and acute climate risks were forecast in the scenarios described above for the short, medium and long term for the next nine decades up to 2100. The risks identified and analyzed are listed in section E1 under SBM-3.

The results show that of the 20 sites analyzed, three of own operations (Sempertrans in Bełchatów, Poland; Sempertrans India in Roha, India; and Semperflex Optimit in Odry, Czech Republic) will be affected by water stress by more than 10% of the asset value by 2100 in the SSP2-4.5 scenario. The impact on the assets of the remaining sites in the SSP2-4.5 scenario will be less than 5% change in asset value by the end of the 21st century. In general, there is no material difference between most of the assets in the two scenarios examined. The vulnerable sites are located on different continents, but the assets most at risk are in Eastern Europe. This is largely due to the region’s already low precipitation levels (500-700 mm per year) and water use in these hydrological basins. The remaining risks are low for all sites, decades and scenarios and do not significantly affect any assets.

The results of the climate scenario and vulnerability analysis were presented to the at-risk sites, the Executive Board, the Sustainability Council and the Strategy and ESG Committee. In addition, the risks were integrated into the Group-wide risk management system, which is used to define and implement appropriate risk-mitigating measures.

As part of the regular risk management process, the main site-specific transition risks are also identified and assessed with the involvement of local internal experts. These risks are incorporated into the regular risk management process together with the physical risks. A scenario analysis of the transition risks and their impact on Semperit’s business model was carried out as part of the Strategic Foresight process at the end of 2022 and will be incorporated into the short-, medium- and long-term strategic and financial planning of the divisions, which are responsible for the ongoing analysis and assessment of the different future scenarios and transition risks in their markets. The analyzed scenarios also took into account, among other things, the possibility of global warming of 1.5 degrees in line with the Paris Agreement. Further information on the process can be found in the disclosure under SBM-3.

The critical assumptions related to climate-related risks are also considered in financial reporting (see section 1.4 of the Notes to the consolidated financial statements). For example, climate-related risks such as water stress, energy availability or regulatory changes are considered in the useful life and valuation of assets, especially physical assets. Financial forecasts for determining capital expenditure (capex) include investments in decarbonization, technological upgrades or risk reduction; increased energy prices, carbon pricing and other climate-related expenses are factored into cost structures. Revenue forecasts also include assumptions about market shifts towards sustainable products and compliance costs.

Currently, almost all of Semperit assets and processes require material financial and transformative efforts to be compatible with and competitive in a carbon-neutral economy. The assessment and monitoring of all climate-related and other risks, as well as the implementation of risk-mitigating measures, are explained in more detail in disclosure GOV-5.

As part of the climate risk analysis carried out by the Semperit Group, the climate hazards of permafrost thawing, ocean acidification, saltwater intrusion, glacial lake overflow and solifluction were not considered relevant for any sites at the time of the initial analysis and were therefore not included in a detailed analysis. For the Odry site in the Czech Republic, these risks were subject to a targeted risk assessment to exclude the vulnerability of the EU Taxonomy-aligned assets.

The assessment of which climate risks have no material financial or operational impact on the Semperit Group's sites and are therefore not included in the analysis was carried out in consultation with the climate risk experts who conducted the risk analysis as part of the Climonomics methodology (in accordance with the S&P Global Sustainable methodology). The decision is based on a systematic and transparent relevance test supported by recognized scientific standards and best practices for climate risk analysis (e.g. Climonomics methodology). As part of future updates or re-execution of the climate risk analysis, the materiality of these risks will be re-evaluated to ensure that potential changes in the risk situation are identified and addressed at an early stage.

Reasons for excluding the following risks:

- **Thawing permafrost:** The Semperit Group's sites are not located in any regions with permafrost soils. Since permafrost only occurs in certain geographical areas (predominantly in the north), the risk of permafrost thawing does not pose an immediate threat to Semperit sites.
- **Acidification of oceans:** Since the business activities of the Semperit Group do not involve any maritime production sites or marine resources, there is no exposure to the effects of ocean acidification. Consequently, this risk is only of minor relevance for the Group's production sites and operating units.
- **Saltwater intrusion:** This affects coastal regions and groundwater supplies that are affected by seawater infiltration. With the exception of the production site of SIMTEC Silicone Parts, LLC in Florida, which is located near the coast, the Semperit Group's sites are not located in coastal regions at risk.
- **Solifluction (ground creep):** Solifluction typically occurs in cold, humid climates, especially in regions with permafrost or seasonally frozen soils. Since Semperit's sites are not in such climatic zones, there is no immediate danger from this risk.
- **Glacial lake outburst:** The potential threat from glacial lake outbursts affects sites in the immediate vicinity of glaciers or in river valleys that are characterized by glacial runoff. None of the Semperit sites is located in such a geographical location.

Disclosure Requirement related to ESRS 2 IRO-1 and E2– Description of the processes to identify and assess material pollution-related impacts, risks and opportunities

Semperit's potential and actual impact in the context of pollution, as well as the associated risks and opportunities, are assessed as part of the Group-wide materiality analysis. This is done with the involvement of potentially affected stakeholders, who may be directly affected by any pollution or other negative impacts of Semperit. Local residents or representatives of affected communities are either directly involved in the Semperit materiality analysis, or their opinions and concerns are reported to local HSE (Health, Safety, Environment) Officer or site management and thus incorporated into the evaluation process. The insights gained are taken into account when creating and updating internal policies and in strategic planning.

All of the Group's production sites were assessed in terms of material pollution-related impacts, risks and opportunities, since chemicals are used in rubber compounds that can pollute the air, water or soil. Sites without mixing operations have a lower risk of pollution. Of the sites with mixing operations – Wimpassing (AT), Bełchatów (PL), Hückelhoven (DE), Roha (IN) and Hat Yai (TH) – only Wimpassing (AT) has carried out a comprehensive environmental impact assessment in this context. Further disclosures on the methodology can be found in section E2, disclosure E2-2 Actions and resources. Semperit had hardly any measurable data on pollution-related impacts, risks and opportunities in the upstream and downstream value chain in 2024 to be able to evaluate them quantitatively, and this report primarily addresses the IROs in its own production plants (IROs #8-11), where Semperit can take directly measurable action.

Emissions of air pollutants along the upstream and downstream value chain, but also in the company's own production (IROs #8-10), represent a negative impact of Semperit's business activities on the environment. These emissions are caused, for example, by production of purchased materials and energy, by transport and logistics services, by incineration of waste and by wastewater treatment. In Semperit's upstream value chain, non-renewable materials and chemicals, including petroleum-based materials and chemicals, are processed. If not handled with care, and without appropriate protective measures, these processes can cause environmentally harmful emissions of air pollutants, affect ecosystems and biological diversity, and contribute to climate change.

Air pollutants released by activities in the upstream and downstream value chain and by Semperit's own operations indirectly contribute to the formation of ground-level ozone and photochemical smog, which can affect air quality and visibility and can harm both ecosystems (IRO #8) and human health (IRO #10). In addition, NO_x and sulfur dioxide (SO₂) lead to the formation of acid rain, which acidifies the soil, contaminates watercourses and damages forests and aquatic ecosystems. These environmental impacts can lead to respiratory and cardiovascular diseases. Especially at larger sites such as Wimpassing (AT) or Odry (CZ), which are located in close proximity to residential areas, noise, light, dust and odors caused by production processes, logistics or construction work can lead to adverse effects for local residents.

The release of microplastics is another negative environmental impact that can occur both in-house (IRO #11) and along the value chain (IRO #12). In the internal production processes, synthetic polymer particles (SPM), which the ESRS defines as microplastics (plastic particles smaller than 5mm), are used in small proportions of approximately 0.2% of the annual raw material volume. SPM is not released but is properly processed directly in injection molding machines via manual or automated dosing systems in accordance with the work instructions. However, SPM can still enter the environment through improper storage, cleaning or transport of containers.

Microparticles of elastomers can also be released downstream in the value chain through abrasion of elastomer products such as conveyor belts, rubber mats or cable car rings. Fine dust and microparticles can penetrate the soil, where they can cause physical and chemical damage to soil organisms, which in turn are ingested by animals and plants and thus ultimately enter the food chain.

Pollution and particularly non-compliance with environmental regulations can lead to legal sanctions, reputational damage and financial loss (IRO 9). The increasing awareness of the public and regulatory authorities for environmental protection increases the likelihood of stricter regulations and controls. In addition, negative effects on the health and well-being of local residents can lead to social tensions and resistance to operational activities. For these reasons, Semperit places a strong focus on careful compliance with environmental regulations at the international and national level.

Semperit does not disclose any information on E2-5 "Substances of concern and substances of very high concern" of the ESRS Disclosure Requirements due to the non-material quantities of these substances used annually and the ongoing work to eliminate them. Nevertheless, it is a top priority in business practice to ensure that all chemical substances used are registered, because Semperit is only a downstream customer in the chemical raw materials chain but still bears responsibility for product and material compliance. Further information on concepts, measures and means in connection with the REACH regulation can be found in section E2.

Disclosure Requirement related to ESRS 2 IRO-1 and E5 – Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy

Assessing impacts associated with extraction and use of different raw and other materials, as well as with their recycling, is an ongoing process at Semperit, into which new findings and specific information are continuously incorporated. At the same time, the company also evaluates the financial risks and opportunities associated with them. The IROs related to resource use and circular economy are evaluated with the involvement and consultation of various stakeholders from the upstream and downstream value chain, as well as internal and external experts. For example, Semperit works together with customers, suppliers and universities, consults external experts on recycling research, product and waste classification, and is in regular contact with the trade association of the Wirtschaftsverband der deutschen Kautschukindustrie (Association of German Rubber Manufacturing Industry), the Deutsches Institut für Kautschuktechnologie (German Institute for Rubber Technology), official state government agencies, the Industriellenvereinigung (Federation of Austrian Industries) and the Wirtschaftskammer (Austrian Economic Chamber) in order to be able to evaluate IROs in a well-founded manner and manage them in a targeted way.

The implementation of a circular economy can help to reduce Semperit's negative environmental impact. In the upstream value chain, Semperit is working with suppliers to convert to recycled and sustainable raw materials (IROs #13, 15, 18, 19). Semperit processes a large amount of synthetic rubber every year. The extraction of these non-renewable, predominantly petroleum-based materials can, if not done carefully, contribute to climate change, pollution and the loss of biodiversity (IROs #15, 16). These materials must therefore be used efficiently and sparingly, increasingly recycled and, where available, replaced by suitable environmentally friendly alternatives, such as the substitution of conventional synthetic rubber with synthetic rubber based on sustainable raw materials (renewable and/or recycled). Partial substitution of synthetic rubber with natural rubber is also an option, although it does not necessarily improve the environmental performance. This is because the large-scale extraction of this renewable raw material is also associated with negative environmental impacts, such as deforestation, the expansion of monocultures and the use of synthetic chemical pesticides.

In the downstream value chain, the development of take-back systems, partnerships for reuse and recycling, and the promotion of the longest possible product use through repair and upcycling services are crucial to improving the ecological balance of products (IROs #19, 22-25).

Closing resource loops involves costs and efforts for Semperit (IROs #17, 20, 22, 25). High investment costs for new technologies, necessary adjustments in the supply chain and increased demand regarding product design and material recovery as well as the risk of increased scrap and potential customer complaints pose a financial risk for the company. On the other hand, the integration of recycled materials, the development of product take-back systems, durable products and recycling infrastructures, as well as the reduction of waste through reuse can also offer financial benefits (IROs #14, 16, 19, 24).

From Semperit's perspective, the use of recycled rubber or reclaimed carbon black, the recycling of waste, chemicals or reinforcing materials, and the integration of ESG assessment criteria into raw material procurement processes can reduce negative environmental impacts along the entire value chain. The concepts, measures and targets the company pursues in this regard and the results achieved in 2024 are presented in section E5.

Disclosure Requirement related to ESRS 2 IRO-1 and G1 – Description of the processes to identify and assess material impacts, risks and opportunities related to business conduct

The materiality analysis process described under IRO-1 also identified following material impacts in the area of G1 Business conduct. Beyond that, no material opportunities or risks were identified in connection with business conduct. The Group Risk Management & Assurance department regularly collects and evaluates operational, legal, strategic and reputational risks for Semperit sites, as well as on an ad hoc basis as needed. In doing so, internal and external risks are assessed – including those related to the topic of business conduct (IROs #45-49). In 2024, a total of 20 risk assessments were carried out at 15 sites, covering 74% of the sites. In addition to the on-site inspections, regular risk discussions and cross-departmental risk workshops with internal experts, focusing on corruption risks, among other things, are held. These results were evaluated as part of the IRO analysis, as described in more detail under IRO-1.

In addition, standardized Business Partner Checks are carried out to screen business partners and help the company to monitor and efficiently manage the essential IROs #45-49. They are mandatory for companies that are located in high-risk countries (according to the Transparency International Corruption Index <55) or have an increased risk profile for other reasons. Business Partner Checks are carried out for suppliers, customers, dealers and other third parties with the aim of identifying risks in advance of a collaboration and, if necessary, implementing risk-minimizing measures. These measures can go as far as terminating the business relationship. For the time being, the Business Partner Checks will apply to direct business partners in high-risk countries with a purchasing volume of over EUR 300,000 and are a first step towards more detailed checks and controls of the upstream and downstream supply chain (IRO #47).

In addition to working in partnership with external stakeholders, internal stakeholders are also in focus. Semperit regards it as a positive impact (see IRO #46) to promote a transparent corporate culture through measures such as the SemperLine – whistleblower hotline – and the comprehensive awareness campaign “Speak up!” and to identify material IROs through these channels. All reports are followed up in a structured manner, and appropriate measures are derived and implemented promptly, if necessary, to minimize risks from reputational damage or sanctions due to undetected corruption or other ethical conflicts. In the long term, this contributes to promoting a culture of transparency, trust and responsibility towards all stakeholders, as well as to sustainable, fair and ethical business practices. Further information on the prevention and detection of corruption and bribery and on reported cases can be found in section G1, disclosures G1-3 and G1-4.

Further information on the management of material impacts, risks and opportunities in connection with the strategy and business model can be found in the disclosures under SBM-3. Corporate due diligence is explained in more detail under GOV-4.

Changes to the previous year’s report and outlook

Compared to the previous reporting period, the process for assessing materiality at Semperit has changed significantly. In 2023, the materiality analysis was aligned with the requirements of the European Sustainability Reporting Standards (ESRS), which in some cases required a revision of the previous methodology. The procedure was changed in 2023 to complete the transition from the Global Reporting Initiative (GRI) Standards to the ESRS. So far, primarily only Semperit’s impact on the environment and society has been assessed. For an ESRS-compliant Sustainability Statement, a comprehensive assessment of all IROs was carried out in 2024. The process is based on a detailed and structured methodology and relies on expert knowledge and scientific sources with external support.

The next validation of the materiality assessment is planned for 2025, as Semperit considers an annual review necessary to ensure that all relevant topics are continuously and currently considered.

Disclosure Requirement IRO-2 – Disclosure requirements in ESRS covered by the undertaking’s sustainability statement

The following index shows the Disclosure Requirements followed in preparing the Sustainability Statement based on the results of the materiality assessment (see list of material topics at IRO-1), including the NaDiVeG matters page numbers containing the corresponding information in the Sustainability Statement.

Index of the Disclosure Requirements covered in this Sustainability Statement

Disclosure Requirements	NaDiVeG concerns	Page
Disclosure Requirement BP-1 – General basis for preparation of sustainability statements	Social concerns	72
Disclosure Requirement BP-2 – Disclosures in relation to specific circumstances	Social concerns	72
Disclosure Requirement GOV-1 – The role of the administrative, management and supervisory bodies	Social concerns	73
Disclosure Requirement GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Social concerns	78
Disclosure Requirement GOV-3 – Integration of sustainability-related performance in incentive schemes	Social concerns	79
Disclosure Requirement GOV-4 – Statement on due diligence	Social concerns, environmental concerns	80
Disclosure Requirement GOV-5 – Risk management and internal controls over sustainability reporting	Social concerns, environmental concerns	82
Disclosure Requirement SBM-1 – Strategy, business model and value chain	Social concerns	83
Disclosure Requirement SBM-2 – Interests and views of stakeholders	Social concerns	87
Disclosure Requirement SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	Social concerns, environmental concerns	89
Disclosure Requirement IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	Social concerns, environmental concerns	100
Disclosure Requirement related to ESRS 2 IRO-1 and E1 – Description of the processes to identify and assess material impacts, risks and opportunities	Environmental concerns	104
Disclosure Requirement related to ESRS 2 IRO-1 and E2 – Description of the processes to identify and assess material pollution-related impacts, risks and opportunities	Environmental concerns	106
Disclosure Requirement related to ESRS 2 IRO-1 and E5 – Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy	Environmental concerns	107
Disclosure Requirement related to ESRS 2 IRO-1 and G1 – Description of the processes to identify and assess material impacts, risks and opportunities related to business conduct	Social concerns	108
Disclosure Requirement IRO-2 – Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Social concerns	109
Disclosure and Application Requirements in Topical ESRS that are applicable in conjunction with ESRS 2 General disclosures (ESRS 2 Appendix C)	Social concerns	121
Proportion of turnover from products or services associated with taxonomy-aligned economic activities	Environmental concerns	125
Proportion of Capex from products or services associated with taxonomy-aligned economic activities	Environmental concerns	126
Proportion of Opex from products or services associated with taxonomy-aligned economic activities	Environmental concerns	128
Scope of taxonomy eligibility and alignment per environmental objective – disclosure for the year 2024	Environmental concerns	130
Template 1 – Nuclear and fossil gas related activities	Environmental concerns	132
Disclosure Requirement E1-1 – Transition plan for climate change mitigation	Environmental concerns	134
Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	Environmental concerns	134
Disclosure Requirement E1-2 – Policies related to climate change mitigation and adaptation	Environmental concerns	138
Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies	Environmental concerns	139
Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation	Environmental concerns	141
Disclosure Requirement E1-5 – Energy consumption and mix	Environmental concerns	143
Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions	Environmental concerns	144
Disclosure Requirement E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	Environmental concerns	147
Disclosure Requirement E1-8 – Internal carbon pricing	Environmental concerns	147

Index of the Disclosure Requirements covered in this Sustainability Statement

Disclosure Requirements	NaDiVeG concerns	Page
Disclosure Requirement E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Environmental concerns	147
Disclosure Requirement E2-1 – Policies related to pollution	Environmental concerns	148
Disclosure Requirement E2-2 – Actions and resources related to pollution	Environmental concerns	150
Disclosure Requirement E2-3 – Targets related to pollution	Environmental concerns	152
Disclosure Requirement E2-4 – Pollution of air, water and soil	Environmental concerns	152
Disclosure Requirement E2-6 – Anticipated financial effects from pollution-related impacts, risks and opportunities	Environmental concerns	153
Disclosure Requirement E5-1 – Policies related to resource use and circular economy	Environmental concerns	155
Disclosure Requirement E5-2 – Actions and resources related to resource use and circular economy	Environmental concerns	156
Disclosure Requirement E5-3 – Targets related to resource use and circular economy	Environmental concerns	158
Disclosure Requirement E5-4 – Resource inflows	Environmental concerns	159
Disclosure Requirement E5-5 – Resource outflows	Environmental concerns	161
Disclosure Requirement E5-6 – Anticipated financial effects from material resource use and circular economy-related risks and opportunities	Environmental concerns	165
Disclosure Requirement related to ESRs 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model	Social concerns, environmental concerns	168
Disclosure Requirement S1-1 – Policies related to own workforce	Employee concerns, social concerns, respect for human rights	170
Disclosure Requirement S1-2 – Processes for engaging with own workers and workers' representatives about impacts	Employee concerns, social concerns, respect for human rights	172
Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns	Employee concerns, social concerns	173
Disclosure Requirement S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Employee concerns, social concerns	174
Disclosure Requirement S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Employee concerns, social concerns	177
Disclosure Requirement S1-6 – Characteristics of the undertaking's employees	Employee concerns, social concerns	178
Disclosure Requirement S1-7 – Characteristics of non-employee workers in the undertaking's own workforce	Employee concerns, social concerns	181
Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue	Employee concerns, social concerns, respect for human rights	181
Disclosure Requirement S1-9 – Diversity metrics	Employee concerns, social concerns, respect for human rights	181
Disclosure Requirement S1-10 – Adequate wages	Employee concerns, social concerns, respect for human rights	182
Disclosure Requirement S1-11 – Social protection	Employee concerns, social concerns	183
Disclosure Requirement S1-12 – Persons with disabilities	Employee concerns, social concerns, respect for human rights	183
Disclosure Requirement S1-13 – Training and skills development metrics	Employee concerns, social concerns	184
Disclosure Requirement S1-14 – Health and safety metrics	Employee concerns, social concerns, respect for human rights	185
Disclosure Requirement S1-16 – Compensation metrics (pay gap and total compensation)	Employee concerns, social concerns	186
Disclosure Requirement S1-17 – Incidents, complaints and severe human rights impacts	Respect for human rights	187
Disclosure Requirement related to ESRs 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model	Social concerns	188
Disclosure Requirement S2-1 – Policies related to value chain workers	Social concerns	189
Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts	Social concerns	191

Index of the Disclosure Requirements covered in this Sustainability Statement

Disclosure Requirements	NaDiVeG concerns	Page
Disclosure Requirement S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns	Social concerns	191
Disclosure Requirement S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	Social concerns	192
Disclosure Requirement S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Social concerns	192
Disclosure Requirement G1-1 – Corporate culture and business conduct policies and corporate culture (IROs #45-49)	Social concerns, employee concerns, anti-corruption and anti-bribery	194
Disclosure Requirement G1-2 – Management of relationships with suppliers (IRO #47)	Social concerns	196
Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery (IROs #48-49)	Anti-corruption and anti-bribery	199
Disclosure Requirement G1-4 – Confirmed incidents of corruption or bribery (IRO #49)	Anti-corruption and anti-bribery	200
Disclosure Requirement G1-6 – Payment practices (IRO #47)	Social concerns	202
ESRS G1 Additional company-specific disclosures for IRO #45	Employee concerns, anti-corruption and anti-bribery	202

ESRS topics that were assessed as not material as a result of the 2024 materiality analysis and that are not reported in this Sustainability Statement:

Non-material ESRS topics 2024

ESRS	ESRS topic	ESRS subtopics
E3	Water and marine resources	Water
		Marine resources
E4	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss
		Impacts on the state of species
		Impacts on the extent and condition of ecosystems
		Impacts and dependencies on ecosystem services
S3	Affected communities	Communities' economic, social and cultural rights
		Communities' civil and political rights
		Rights of indigenous people
S4	Consumers and end-users	Information-related impacts for consumers and/or end-users
		Personal safety of consumers and/or end-users
		Social inclusion of consumers and/or end-users

Since Semperit uses water only for the production process, primarily for cooling purposes in closed water circuits and not as a component of the products, Semperit does not report on E3 Water and marine resources as it is immaterial. Furthermore, no information is provided on E4 Biodiversity, as the materiality of the direct impact of and on biodiversity for Semperit is not available at present. In addition, S4 Consumers and end-users is not considered material either: Semperit acts exclusively as a component supplier to original equipment manufacturers (OEMs), system manufacturers and distributors in the B2B sector without direct sales and has no contact with end consumers. In order to prevent negative impacts due to a potential lack of minimum social protection and transparency towards consumers and end users, Semperit takes measures with regard to data protection, information security, consumer protection and tax transparency, which are explained in section G1 company-specific disclosures. Only IROs that affect topics under E2 Pollution and residents near production sites were identified under S3 Affected communities. For this reason, these IROs are addressed in section E2, but no separate information is provided under S3.

As already described under IRO-1, Semperit uses established company processes and strategic projects such as Group-wide risk management, budget and medium-term planning, and Strategic Foresight to assess materiality and to determine the information to be provided on the material topics. This also includes instruments for fulfilling due diligence in ordinary and special business processes, such as the Business Partner Check with business partners in the value chain or due diligence audits in the case of inorganic corporate growth, through which information and data are collected. Semperit prefers primary data as a source of information and uses secondary data only

secondarily. The most important sources of information and data for the ESRS indicators are internal databases and systems (SAP, Business Data Warehouse, SuccessFactors, machine and production databases), external databases (Dow Jones Tool, ecoinvent, S&P Capital IQ and scientific sources). Key figures are calculated; only in exceptional cases (such as Scope 3 emissions) are they estimated through approximation. Thresholds are only used if the data volumes exceed an economically reasonable scope (such as the classification of some rare raw materials according to the ESRS categories, see section E5 Circular economy). Wherever estimates and thresholds are used, this is indicated and explained in the accompanying text for the respective figure.

In addition, the Semperit Sustainability Statement below provides disclosures on datapoints in the ESRS 2 and in the topic-specific ESRS that arise from other EU legislation (ESRS 2 Appendix B), as well as requirements under the topic-specific ESRS to be considered when reporting on the Disclosure Requirements in ESRS 2 (ESRS 2 Appendix C).

List of datapoints in general and topic-related standards arising from other EU legislation (ESRS 2 Appendix B)

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS 2 GOV-1 Board's gender diversity, paragraph 21 (d)	Material datapoint	Indicator No 13 Table #1 of Annex 1		Commission Delegated Regulation (EU) 2020/1816 ⁵⁾ , Annex II		73 ff		73 ff	
ESRS 2 GOV-1 Percentage of board members who are independent, paragraph 21 (e)	Material datapoint			Commission Delegated Regulation (EU) 2020/1816, Annex II				73 ff	
ESRS 2 GOV-4 Statement on due diligence, paragraph 30	Material datapoint	Indicator No 10 Table #3 of Annex 1				80 ff			
ESRS 2 SBM-1 Involvement in activities related to the fossil fuel sector, paragraph 40 (d) i	Non-material (Semperit is not active in the fossil sector)	Indicator No 4 Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 ⁶⁾ , Table 1: Qualitative information on Environmental risks, and Table 2: Qualitative information on Social risks	Commission Delegated Regulation (EU) 2020/1816, Annex II		-	-	-	
ESRS 2 SBM-1 Involvement in activities related to chemicals production, paragraph 40 (d) ii	Non-material (Semperit is not active in the relevant sector)	Indicator No 9 Table #2 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		-		-	

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS 2 SBM-1 Involvement in activities related to controversial weapons, paragraph 40 (d) iii	Non-material (Semperit is not active in the relevant sector)	Indicator No 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1818 ⁷⁾ , Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II		-		-	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco, paragraph 40 (d) iv	Non-material (Semperit is not active in the relevant sector)			Delegated Regulation (EU) 2020/1818, Article 12 (1) Delegated Regulation (EU) 2020/1816, Annex II				-	
ESRS E1-1 Transition plan to reach climate neutrality by 2050, paragraph 14	Material datapoint; not reported during the transition period				Regulation (EU) 2021/1119, Article 2 (1)				134 ff
ESRS E1-1 Undertakings excluded from the EU Paris-aligned benchmarks, paragraph 16 (g)	Material datapoint (Semperit is not excluded)		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate Change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12.1 (d) to (g), and Article 12 (2)			134 ff	134 ff	
ESRS E1-4 GHG emission reduction targets, paragraph 34	Material datapoint	Indicator No 4 Table #2 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		141 f	141 f	141 f	
ESRS E1-5 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors), paragraph 38	Material datapoint	Indicator No 5 Table #1 and Indicator No 5 Table #2 of Annex 1				143 f			

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS E1-5									
Energy consumption and mix, paragraph 37	Material datapoint	Indicator No 5 Table #1 of Annex 1				143	f		
ESRS E1-5									
Energy intensity associated with activities in high climate impact sectors, paragraphs 40 to 43	Material datapoint	Indicator No 6 Table #1 of Annex 1				143	f		
			Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 1: Banking book – Climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 (1), Article 6 and Article 8 (1)					
ESRS E1-6									
Gross Scope 1, 2, 3 and total GHG emissions, paragraph 44	Material datapoint	Indicators No 1 and 2 1 Table 1 of Annex 1				144	144	144	
						ff	ff	ff	
ESRS E1-6									
Gross GHG emissions intensity, paragraphs 53 to 55	Material datapoint	Indicator No 3 Table #1 of Annex 1	Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Template 3: Banking book – Climate change transition risk: alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8 (1)		144	144	144	
						ff	ff	ff	
ESRS E1-7									
GHG removals and carbon credits, paragraph 56	Non-material				Regulation (EU) 2021/1119, Article 2 (1)				-
ESRS E1-9									
Exposure of the benchmark portfolio to climate-related physical risks, paragraph 66	Material datapoint; not reported during the transition period			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II					-

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS E1-9 Disaggregation of monetary amounts by acute and chronic physical risk, paragraph 66 (a)	Material datapoint; not reported during the transition period		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraphs 46 and 47; Template 5: Banking book – Climate change physical risk: Exposures subject to physical risk				-		
ESRS E1-9 Location of significant assets at material physical risk, paragraph 66 (c)	Material datapoint; not reported during the transition period		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; Template 2: Banking book – Climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral				-		
ESRS E1-9 Breakdown of the carrying value of its real estate assets by energy-efficiency classes, paragraph 67 (c)	Material datapoint; not reported during the transition period			Commission Delegated Regulation (EU) 2020/1818, Annex II			-		
ESRS E1-9 Degree of exposure of the portfolio to climate- related opportunities, paragraph 69	Material datapoint; not reported during the transition period						-		
ESRS E2-4 Amount of each pollutant listed in Annex II of the EPTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil, paragraph 28	Non-material	Indicator No 8 Table 1# of Annex 1 Indicator No 2 Table #2 of Annex 1 Indicator No 1 Table #2 of Annex 1 Indicator No 3 Table #2 of Annex 1					-		
ESRS E3-1 Water and marine resources, paragraph 9	Non-material	Indicator No 7 Table #2 of Annex 1					-		
ESRS E3-1 Dedicated policy, paragraph 13	Non-material	Indicator No 8 Table #2 of Annex 1					-		

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS E3-1									
Sustainable oceans and seas, paragraph 14	Non-material	Indicator No 12 Table #2 of Annex 1				-			
ESRS E3-4									
Total water recycled and reused, paragraph 28 (c)	Non-material	Indicator No 6.2 Table #2 of Annex 1				-			
ESRS E3-4									
Total water consumption in m ³ per net revenue on own operations, paragraph 29	Non-material	Indicator No 6,1 Table #2 of Annex 1				-			
ESRS 2 – SBM-3 – E4, paragraph 16 (a) i	Non-material	Indicator No 7 Table #1 of Annex 1				-			
ESRS 2 – SBM-3 – E4, paragraph 16 (b)	Non-material	Indicator No 10 Table #2 of Annex 1				-			
ESRS 2 – SBM-3 – E4, paragraph 16 (c)	Non-material	Indicator No 14 Table #2 of Annex 1				-			
ESRS E4-2									
Sustainable land/agriculture practices or policies, paragraph 24 (b)	Non-material	Indicator No 11 Table #2 of Annex 1				-			
ESRS E4-2									
Sustainable oceans/seas practices or policies, paragraph 24 (c)	Non-material	Indicator No 12 Table #2 of Annex 1				-			
ESRS E4-2									
Policies to address deforestation, paragraph 24 (d)	Non-material	Indicator No 15 Table #2 of Annex 1				-			
ESRS E5-5									
Non-recycled waste, paragraph 37 (d)	Material datapoint	Indicator No 13 Table #2 of Annex 1				161 ff			
ESRS E5-5									
Hazardous waste and radioactive waste, paragraph 39	Material datapoint	Indicator No 9 Table #1 of Annex 1				161 ff			
ESRS 2 SBM3 – S1									
Risk of incidents of forced labor, paragraph 14 (f)	Non-material	Indicator No 13 Table #3 of Annex I				-			
ESRS 2 SBM3 – S1									
Risk of incidents of child labor, paragraph 14 (g)	Non-material	Indicator No 12 Table #3 of Annex I				-			

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS S1-1		Indicator No 9 Table							
Human rights policy commitments, paragraph 20	Material datapoint	#3 and Indicator No 11 Table #1 of Annex I				170	ff		
ESRS S1-1									
Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 21	Material datapoint			Commission Delegated Regulation (EU) 2020/1816, Annex II				170f	f
ESRS S1-1									
Processes and measures for preventing trafficking in human beings, paragraph 22	Material datapoint	Indicator No 11 Table #3 of Annex I				170	ff		
ESRS S1-1									
Workplace accident prevention policy or management system, paragraph 23	Material datapoint	Indicator No 1 Table #3 of Annex I				170	ff		
ESRS S1-3									
Grievance/complaints handling mechanisms, paragraph 32 (c)	Material datapoint	Indicator No 5 Table #3 of Annex I				173	f		
ESRS S1-14									
Number of fatalities and number and rate of work-related accidents, paragraph 88 (b) and (c)	Material datapoint	Indicator No 2 Table #3 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		185	f	185	f
ESRS S1-14									
Number of days lost to injuries, accidents, fatalities or illness, paragraph 88 (e)	Material datapoint	Indicator No 3 Table #3 of Annex I				185	f		
ESRS S1-16									
Unadjusted gender pay gap, paragraph 97 (a)	Material datapoint	Indicator No 12 Table #1 of Annex I		Commission Delegated Regulation (EU) 2020/1816, Annex II		186	f	186	f
ESRS S1-16									
Excessive CEO pay ratio, paragraph 97 (b)	Material datapoint	Indicator No 8 Table #3 of Annex I				186	f		

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS S1-17									
Incidents of discrimination, paragraph 103 (a)	Material datapoint	Indicator No 7 Table #3 of Annex I				187			
ESRS S1-17									
Non-respect of UNGPs on Business and Human Rights and OECD, paragraph 104 (a)	Material datapoint	Indicator No 10 in Table #1 of Annex I and Indicator No 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		187		187	
ESRS 2 SBM-3 – S2									
Significant risk of child labor or forced labor in the value chain, paragraph 11 (b)	Material datapoint	Indicators No 12 and No 13 Table #3 of Annex I				188 f			
ESRS S2-1									
Human rights policy commitments, paragraph 17	Material datapoint	Indicator No 9 Table #3 of Annex 1 Indicator No 11 Table #1 of Annex 1				189 ff			
ESRS S2-1									
Policies related to value chain workers, paragraph 18	Material datapoint	Indicators No 11 and No 4 Table #3 of Annex 1				189 ff			
ESRS S2-1									
Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines, paragraph 19	Material datapoint	Indicator No 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		189 ff		189 ff	
ESRS S2-1									
Due diligence policies on issues addressed by the fundamental International Labour Organization Conventions 1 to 8, paragraph 19	Material datapoint			Commission Delegated Regulation (EU) 2020/1816, Annex II				189 ff	
ESRS S2-4									
Human rights issues and incidents connected to its upstream and downstream value chain, paragraph 36	Material datapoint	Indicator No 14 Table #3 of Annex 1				192			

Disclosure Requirement and related datapoint	Material for Semperit	(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾	Page references			
						(1)	(2)	(3)	(4)
ESRS S3-1 Human rights policy commitments, paragraph 16	Non-material	Indicator No 9 Table #3 of Annex 1 and Indicator No 11 Table #1 of Annex 1				-			
ESRS S3-1 Non-respect of UNGPs on Business and Human Rights, ILO principles or and OECD guidelines paragraph 17	Non-material	Indicator No 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		-		-	
ESRS S3-4 Human rights issues and incidents, paragraph 36	Non-material	Indicator No 14 Table #3 of Annex 1				-			
ESRS S4-1 Policies related to consumers and end-users, paragraph 16	Non-material	Indicator No 9 Table #3 of Annex 1 and Indicator No 11 Table #1 of Annex 1				-			
ESRS S4-1 Non-respect of UNGPs on Business and Human Rights and OECD guidelines, paragraph 17	Non-material	Indicator No 10 Table #1 of Annex 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Art 12 (1)		-		-	
ESRS S4-4 Human rights issues and incidents, paragraph 35	Non-material	Indicator No 14 Table #3 of Annex 1				-			
ESRS G1-1 United Nations Convention against corruption, paragraph 10 (b)	Non-material	Indicator No 15 Table #3 of Annex 1				-			
ESRS G1-1 Protection of whistleblowers, paragraph 10 (d)	Non-material	Indicator No 6 Table #3 of Annex 1				-			
ESRS G1-4 Fines for violation of anti-corruption and anti-bribery laws, paragraph 24 (a)	Material datapoint	Indicator No 17 Table #3 of Annex 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		200 ff		200 ff	

Disclosure Requirement and related datapoint	Material for Semperit	Page references			
		(1) SFDR reference ¹⁾	(2) Pillar 3 reference ²⁾	(3) Benchmark Regulation reference ³⁾	(4) EU Climate Law reference ⁴⁾
ESRS G1-4					
Standards of anti-					
corruption and anti-bribery,	Material	Indicator No 16 Table			200
paragraph 24 (b)	datapoint	#3 of Annex 1			ff

¹⁾ Regulation (EU) 2019/2088 of the European Parliament and of the Council of November 27, 2019, on sustainability-related disclosures in the financial services sector (OJ L 317, 12/09/2019, p. 1).

²⁾ Regulation (EU) No 575/2013 of the European Parliament and of the Council of June 26, 2013, on prudential requirements for credit institutions and investment firms and amending Regulation (EU) No 648/2012 (Capital Requirements Regulation) (OJ L 176, 06/27/2013, p. 1).

³⁾ Regulation (EU) 2016/1011 of the European Parliament and of the Council of June 8, 2016, on indices used as benchmarks in financial instruments and financial contracts or to measure the performance of investment funds and amending Directives 2008/48/EC and 2014/17/EU and Regulation (EU) No. 596/2014 (OJ L 171, 06/29/2016, p. 1).

⁴⁾ Regulation (EU) 2021/1119 of the European Parliament and of the Council of June 30, 2021, establishing the framework for achieving climate neutrality and amending Regulations (EC) No 401/2009 and (EU) 2018/1999 ("European Climate Law") (OJ L 243, 07/09/2021, p. 1).

⁵⁾ Commission Delegated Regulation (EU) 2020/1816 of July 17, 2020, supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards the explanation in the benchmark statement of how environmental, social and governance factors are reflected in each benchmark provided and published (OJ L 406, 12/03/2020, p. 1).

⁶⁾ Commission Implementing Regulation (EU) 2022/2453 of November 30, 2022, amending the implementing technical standards laid down in Implementing Regulation (EU) 2021/637 as regards disclosure of environmental, social and governance risks (OJ L 324, 12/19/2022, p. 1).

⁷⁾ Commission Delegated Regulation (EU) 2020/1818 of July 17, 2020, supplementing Regulation (EU) 2016/1011 of the European Parliament and of the Council as regards minimum standards for EU Climate Transition Benchmarks and EU Paris-aligned Benchmarks (OJ L 406, 12/03/2020, p. 17).

Disclosure and Application Requirements in Topical ESRS that are applicable in conjunction with ESRS 2 General disclosures (ESRS 2 Appendix C)

ESRS 2 Disclosure Requirement	Related ESRS paragraph	Paragraph/ page references
GOV-1 The role of the administrative, management and supervisory bodies	ESRS G1 Business conduct (paragraph 5)	ESRS 2, p. 72; G1, p. 193
GOV-3 Integration of sustainability-related performance in incentive schemes	ESRS E1 Climate change (paragraph 13)	ESRS 2, p. 72; E1, p. 133
SBM-2 Interests and views of stakeholders	ESRS S1 Own workforce (paragraph 12)	ESRS 2, p. 72; S1, p. 166
	ESRS S2 Workers in the value chain (paragraph 9)	S2, p. 188
	ESRS S3 Affected communities (paragraph 7)	(not material)
	ESRS S4 Consumers and end-users (paragraph 8)	(not material)
SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	ESRS E1 Climate Change (paragraphs 18 to 19)	E1, p. 133
	ESRS E4 Biodiversity and ecosystems (paragraph 16)	(not material)
	ESRS S1 Own workforce (paragraph 13 to 16)	S1, p. 166
	ESRS S2 Workers in the value chain (paragraph 10 to 13)	S2, p. 188
	ESRS S3 Affected communities (paragraph 8 to 11)	(not material)
	ESRS S4 Consumers and end-users (paragraph 9 to 12)	(not material)
IRO-1 Description of the processes to identify and assess material impacts, risks and opportunities	ESRS E1 Climate change (paragraph 20 to 21)	ESRS 2, p. 72
	ESRS E2 Pollution (paragraph 11)	ESRS 2, p. 72
	ESRS E3 Water and marine resources (paragraph 8)	(not material)
	ESRS E4 Biodiversity and ecosystems (paragraph 17 to 19)	(not material)
	ESRS E5 Resource use and circular economy (paragraph 11)	ESRS 2, p. 72
	ESRS G1 Business conduct (paragraph 6)	ESRS 2, p. 72

2. Environmental information



Information on EU Taxonomy in accordance with Article 8 of Regulation (EU) 2020/852

In order to achieve the EU's goal of becoming climate-neutral by 2050 as part of the Green Deal, capital must be directed into sustainable activities. For this purpose, the EU has developed the EU Taxonomy, a uniform and transparent classification system of environmentally sustainable business activities. According to the provisions of EU Taxonomy Regulation, Semperit must disclose the proportion of revenue, capital expenditures (capex) and operational expenditures (opex) that are related to environmentally sustainable activities and are therefore taxonomy-eligible and, if the criteria are met, even taxonomy-aligned.

The following disclosure of information on EU Taxonomy is based on Taxonomy Regulation (EU) 2020/852, Delegated Regulation (EU) 2023/2485 amending Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2023/2486. In addition, the associated published FAQs on EU Taxonomy were reviewed for content relevant to Semperit. Accordingly, the report contains information on the proportion of Semperit's business activities covered by EU Taxonomy (taxonomy-eligible and taxonomy-aligned) as well as required qualitative information. All six environmental objectives of the EU Taxonomy were used to determine the key figures (revenue, capex, and opex) relating to business activities. The Semperit Group activities that correspond to EU taxonomy can primarily be assigned to the environmental objective "climate change mitigation" and "transition to a circular economy".

The principles of EU Taxonomy

The EU classification system distinguishes between taxonomy-eligible and taxonomy-aligned business activities. A business activity is taxonomy-eligible if it can be assigned to the economic activities listed in the delegated acts. Taxonomy alignment, on the other hand, can only be demonstrated if – as described below – all technical screening criteria, DNSH criteria, and minimum social safeguards for labor and human rights are verifiably met.

According to the EU Taxonomy, business activities are considered "environmentally sustainable" if they:

1. Substantially contribute to at least one climate objective

A so-called substantial contribution must be proven by complying with certain criteria (technical screening criteria). Semperit Group's EU Taxonomy-relevant business activities in terms of revenue as well as significant capital expenditures and operating expenditures contribute to the environmental objectives "climate change mitigation" and "transition to a circular economy" and can be categorized into the following four major topics:

Energy

- Products (Activity 3.5 Manufacture of energy efficiency equipment for buildings)
- Photovoltaic systems (Activities 4.1 Electricity generation using solar photovoltaic technology; 7.6 Installation, maintenance and repair of renewable energy technologies on-site)

Water

- Optimization of water and treatment systems (Activity 5.2 Renewal of water collection, treatment and supply systems)

Vehicles

- Transport – acquisition, financing, renting, leasing and operating e-vehicles (Activity 6.5 Purchase, financing, renting, leasing and operation of vehicles)

Buildings

- Building management (Activities 7.2 Renovation of existing buildings; 7.3 Installation, maintenance and repair of energy efficiency equipment; 7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings and parking spaces attached to buildings; 7.5 Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings; 7.6 Installation, maintenance and repair of renewable energy technologies on-site; 7.7 Acquisition and ownership of buildings)

2. Do no significant harm to the other environmental objectives of the EU (DNSH)

The achievement of the five other environmental objectives of the EU must not be significantly impaired by the achievement of an objective (Do No Significant Harm; DNSH). The requirements of the delegated acts for fulfilling the DNSH principle primarily relate to legal and official provisions as well as technical screening criteria. Semperit has carried out a climate scenario and vulnerability analysis for 16 of its own sites and four sites of strategic suppliers, particularly in order to meet the DNSH criteria with regard to the environmental objectives of climate change mitigation and climate change adaptation. Further information on the methodology and results of the climate scenario analysis can be found in section E1, under the information on IRO-1 and in section E1, information E1-1.

3. Respect minimum social safeguards for protection of occupational safety and human rights

According to the taxonomy regulation criteria, minimum social requirements (Minimum Social Safeguards; MSS) must also be met for activities to be classified as “ecologically sustainable”. Compliance with social standards, in the areas of labor and human rights or health and safety, is ensured at Group level for all companies and sites with the help of various tools, processes, concepts and activities as well as a diverse range of services and training. Information on the Group-wide guidelines, the human rights due diligence processes, as well as the measures taken, and achievements can be found in the respective sections, as shown in the ESRS 2 section under “Disclosure Requirement GOV-4 – Statement on due diligence”. To ensure that minimum social safeguards are met throughout the Group, an extensive analysis of the following frameworks and their integration into Group-wide processes is conducted annually, particularly in the areas of Procurement, Legal and Compliance, HR, Tax, Sales and Customer service, to which Semperit is committed:

- OECD Guidelines for multinational enterprises
- UN Guiding Principles on Business and Human Rights
- ILO core labor standards and ILO Declaration on Fundamental Principles and Rights at Work
- International Bill of Human Rights

Taxonomy-eligible revenue

From revenue, only the thermally insulating door, window and facade profiles from the product group Profiles of the Semperit Industrial Applications division and activities related to their production can be recognized as taxonomy-eligible category 3.5 (Manufacture of energy-efficient building equipment) for the time being. Due to its heat-insulating and sealing properties, profiles increase the energy efficiency of buildings and thus make a positive contribution to reducing greenhouse gas emissions in this area.

An economic activity in this category is an eligible activity in the sense of Article 10(1)(i) of Regulation (EU) 2020/852 if it meets the technical screening criteria determined in this section. Other product groups from the Semperit portfolio are currently not mentioned in the classification system, which is not geared to components, such as the products from Semperit and Rico, but to system solutions in many criteria.

It is important that these products must fulfill the so-called technical screening criteria. In the case of window products, these criteria relate to the heat flow (U-value) and, in the case of insulation products, to thermal conductivity (lambda value). No alignment with the EU Taxonomy criteria could be demonstrated because the supporting documents and the underlying calculations are only partially available. Accordingly, Semperit will continuously assess the criteria and their development in the coming years and work on product optimization.

Taxonomy-eligible capex and opex

Activities and thus the associated capital and operating expenditures (capex/opex), which can currently be designated as taxonomy-eligible, relate primarily to the topics and activities of circular economy, energy, water, transportation and building technology as described above.

Taxonomy-aligned capex and opex of Semperit

A significant proportion of capital expenditure in the 2024 reporting period was invested into the ecologically sustainable construction of the energy-efficient production hall DH5 at the Odry site (Hoses, Division SIA). Investments in connection with this building construction are largely in line with the technical criteria of activity 7.7 Acquisition and ownership of buildings. Under this category, buildings constructed after December 31, 2020, must meet the technical screening criteria of category 7.1 Construction of new buildings, which stipulate a significantly reduced primary energy demand. Thanks to the energy-efficient construction method, a primary energy demand value below the specified threshold value and energy efficiency class B can be achieved for the DH5 production hall, thereby fulfilling the technical screening criteria. In addition, the DNSH criteria are met by conducting a climate risk analysis and implementing measures directly during the construction of the building. Water-related risks in the medium and long term, such as flooding and water scarcity,

have been mitigated at the Odry site, among other things, by recirculating water systems and water collection trays that secure the water supply at the site and protect it from flooding. In order to fully comply with the taxonomy, the minimum safeguards must also be met. Semperit complies with Article 18 of the EU Taxonomy Regulation, the OECD Guidelines, the UN Guiding Principles, the ILO Fundamental Principles and the International Bill of Human Rights.

Procedure for collecting key figures

In 2024, the key figures were again collected by the responsible experts at the Semperit Group sites and consolidated and reviewed centrally by Group Accounting and Group ESG. This avoided double counting. The option of applying a materiality threshold for opex expenditure was not utilized.

The following steps and re-evaluation of existing processes are carried out annually to ensure that the data collected is complete:

- Overview of the economic activities relevant to Semperit with support from the NACE codes (Statistical Classification of Economic Activities in the European Community),
- Integration of Semperit's EU Taxonomy Handbook into the Group Accounting Manual and corresponding communication to local managers,
- Training and/or updating and providing training documents to experts in the respective local capex-opex project and finance departments at Semperit sites,
- Classifying all capex and opex projects by project managers, in terms of taxonomy eligibility, relevant activity and further effects on ESG criteria,
- Review of this assessment by Accounting, Controlling and ESG to verify the completeness of the list of activities before the key figures are collected,
- Analyzing and optimizing the reporting processes that contribute to collecting the relevant data,
- Dry run: test and trial phase with data collection by the persons responsible for finance in the third quarter of the year to ensure appropriate data quality in the annual financial statements,
- Annual financial statements: collection of data on revenue, capex and opex for the environmentally sustainable activities by the persons responsible for finance in the annual financial statements,
- Evaluation of the substantial contribution to the environmental goal and the DNSH requirement with regard to the other environmental goals (based on compliance with legal requirements) for relevant projects, such as the construction of the new DH5 hall at the Odry site,
- Verification of compliance with the criteria of the minimum social safeguards at Group level.

Based on the activities listed by the EU, the activities relevant to Semperit in 2024 were reviewed together with internal and external experts to ensure they were complete. No additional relevant activity was identified compared to 2023. "Technologies & Trademarks" has been added to the account structure as an additional posting account. This category has been relevant since 2023 due to the acquisition of the Rico Group but does not include any amounts taxonomy-eligible amounts.

Notes on the disclosure tables

For the disclosure of the key performance indicators (KPI) in accordance with the Taxonomy Regulation, Semperit uses the disclosure templates which are regulated in the Annexes to Delegated Regulation (EU) 2021/2178, Delegated Regulation (EU) 2023/2486 and Delegated Regulation (EU) 2022/1214.

The following abbreviations for the six environmental objectives are used in the disclosure tables where necessary:

- Climate Change Mitigation: **CCM**
- Climate Change Adaption: **CCA**
- Pollution Prevention and Control: **PPC**
- Water and Marine Resources: **WTR**
- Circular Economy: **CE**
- Biodiversity and Ecosystems: **BIO**

Crossed out fields in the disclosure templates indicate that these fields do not need to be filled.

Proportion of turnover from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024			2024	Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) turnover, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (2)	Turnover (3)	Proportion of Turnover (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)	Minimum safeguards (17)			
		EUR	%	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
3.5. Manufacture of energy efficiency equipment for buildings	CCM 3.5 CCA 3.5	0.00	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL		Y	Y	Y	Y	Y	Y	0.00%	E	
Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)		0.00	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		Y	Y	Y	Y	Y	Y	0.00%		
Of which Enabling			0.00%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%		Y	Y	Y	Y	Y	Y	0.00%	E	
Of which Transitional			0.00%	0.00%	0.00%						No	No	No	No	No	No	0.00%		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
3.5. Manufacture of energy efficiency equipment for buildings	CCM 3.5 CCA 3.5	-91,767,413.53	13.56%	EL	EL	N/EL	N/EL	N/EL	N/EL								14.00%	E	
Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		-91,767,413.53	13.56%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%								14.00%	E	
A. Turnover of Taxonomy eligible activities (A.1 + A.2)		-91,767,413.53	13.56%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%								14.00%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Turnover of Taxonomy- non-eligible activities (B)		-584,805,795.77	86.44%																
TOTAL (A + B)		-676,573,209.30	100.00%																

¹⁾ Y – Yes, taxonomy-eligible activity that is taxonomy-aligned with the relevant environmental objective
N – No, taxonomy-eligible activity that is not taxonomy-aligned with the relevant environmental objective
N/EL – (Not eligible) Taxonomy-non-eligible activity for the respective environmental objective
²⁾ EL – (Eligible) Taxonomy-eligible activity for the respective environmental objective

Proportion of capex from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024	2024			Substantial Contribution Criteria						DNSH criteria (“Does Not Significantly Harm”)						Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) capex, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)	
Economic Activities (1)	Code (2)	Capex (3)	Proportion of capex (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)	Minimum safeguards (17)			
		EUR	%	Y; N; N/EL ⁽¹⁾	Y; N; N/EL ⁽¹⁾	Y; N; N/EL ⁽¹⁾	Y; N; N/EL ⁽¹⁾	Y; N; N/EL ⁽¹⁾	Y; N; N/EL ⁽¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
7.7. Acquisition and ownership of buildings	CCM 7.7 CCA 7.7	6,852,307.88	9.81%	J	J	N/EL	N/EL	N/EL	N/EL	<div></div>	Y	Y	Y	Y	Y	Y	4.63%	E	<div></div>
Capex of environmentally sustainable activities (Taxonomy-aligned) (A.1)		6,852,307.88	9.81%	9.81%	0.00%	0.00%	0.00%	0.00%	0.00%	<div></div>	Y	Y	Y	Y	Y	Y	4.63%		<div></div>
Of which Enabling			100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	<div></div>	Y	Y	Y	Y	Y	Y	100.00%	E	<div></div>
Of which Transitional			0.00%	0.00%						<div></div>	No	No	No	No	No	No	0.00%		<div></div>
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
				EL ^{(2);} N/EL	EL ^{(2);} N/EL	EL ^{(2);} N/EL	EL ^{(2);} N/EL	EL ^{(2);} N/EL	EL ^{(2);} N/EL	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>		<div></div>	<div></div>
3.5. Manufacture of energy efficiency equipment for buildings	CCM 3.5 CCA 3.5	2,306,407.28	3.30%	EL	EL	N/EL	N/EL	N/EL	N/EL	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	1.84%	<div></div>	<div></div>
5.2. Renewal of water collection, treatment and supply systems	CCM 5.2 CCA 5.2	275,368.62	0.39%	EL	EL	N/EL	N/EL	N/EL	N/EL	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	0.04%	<div></div>	<div></div>
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5 CCA 6.5	2,034,984.61	2.91%	EL	EL	N/EL	N/EL	N/EL	N/EL	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	1.15%	<div></div>	<div></div>
7.2. Renovation of existing buildings	CCM 7.2 CCA 7.2	0.00	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	0.00%	<div></div>	<div></div>
7.3. Installation, maintenance and repair of energy efficiency equipment	CCM 7.3 CCA 7.3	3,960,976.99	5.67%	EL	EL	N/EL	N/EL	N/EL	N/EL	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	1.18%	<div></div>	<div></div>
7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4 CCA 7.4	0.00	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	<div></div>	0.03%	<div></div>	<div></div>

Financial year 2024	2024		Substantial Contribution Criteria							DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) capex, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (2)	Capex (3)	Proportion of capex (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)	Minimum safeguards (17)			
		EUR	%	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5 CCA 7.5	419,669.74	0.60%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.18%		
7.6. Installation, maintenance and repair of renewable energy technologies	CCM 7.6 CCA 7.6	481,669.94	0.69%	EL	EL	N/EL	N/EL	N/EL	N/EL								1.00%		
7.7. Acquisition and ownership of buildings	CCM 7.7 CCA 7.7	56,827.58	0.08%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.03%		
Capex of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		9,535,904.76	13.65%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%								5.45%		
A. Capex of Taxonomy eligible activities (A.1+A.2)		16,388,212.64	23.46%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%								10.09%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Capex of Taxonomy-non-eligible activities (B)		53,454,984.86	76.54%																
TOTAL (A + B)		69,843,197.50	100.00%																

¹⁾ Y – Yes, taxonomy-eligible activity that is taxonomy-aligned with the relevant environmental objective
N – No, taxonomy-eligible activity that is not taxonomy-aligned with the relevant environmental objective
N/EL – (Not eligible) Taxonomy-non-eligible activity for the respective environmental objective

²⁾ EL – (Eligible) Taxonomy-eligible activity for the respective environmental objective

Proportion of opex from products or services associated with taxonomy-aligned economic activities – disclosure covering year 2024

Financial year 2024		2024		Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")						Minimum safeguards (17)	Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) opex, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (2)	Opex (3)	Proportion of Opex (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)				
		EUR	%	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
A. TAXONOMY-ELIGIBLE ACTIVITIES																			
A.1. Environmentally sustainable activities (Taxonomy-aligned)																			
7.7. Acquisition and ownership of buildings	CCM 7.7 CCA 7.7	378,496.17	1.04%	EL	EL	N/EL	N/EL	N/EL	N/EL		Y	Y	Y	Y	Y	Y	1.99%	E	
Opex of environmentally sustainable activities (Taxonomy-aligned) (A.1)		378,496.17	1.04%	1.04%	0.00%	0.00%	0.00%	0.00%	0.00%		Y	Y	Y	Y	Y	Y	1.99%		
Of which Enabling			100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%		Y	Y	Y	Y	Y	Y	100.00%	E	
Of which Transitional			0.00%	0.00%							No	No	No	No	No	No	0.00%		
A.2 Taxonomy-Eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)																			
3.5. Manufacture of energy efficiency equipment for buildings	CCM 3.5 CCA 3.5	2,867,057.63	7.91%	EL	EL	N/EL	N/EL	N/EL	N/EL								9.90%		
5.2. Renewal of water collection, treatment and supply systems	CCM 5.2 CCA 5.2	15,210.35	0.04%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.02%		
6.5. Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5 CCA 6.5	842,413.14	2.32%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.99%		
7.2. Renovation of existing buildings	CCM 7.2 CCA 7.2	0.00	0.00%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.93%		
7.3. Installation, maintenance and repair of energy efficiency equipment	CCM 7.3 CCA 7.3	251,582.81	0.69%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.77%		

Financial year 2024		2024		Substantial Contribution Criteria						DNSH criteria ("Does Not Significantly Harm")							Proportion of Taxonomy aligned (A.1.) or eligible (A.2.) opex, year N-1 (18)	Category enabling activity (19)	Category transitional activity (20)
Economic Activities (1)	Code (2)	Opex (3)	Proportion of Opex (4)	CCM (5)	CCA (6)	WTR (7)	CE (8)	PPC (9)	BIO (10)	CCM (11)	CCA (12)	WTR (13)	CE (14)	PPC (15)	BIO (16)	Minimum safeguards (17)			
		EUR	%	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y; N; N/EL ¹⁾	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	%	E	T
7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4 CCA 7.4	10,648.17	0.03%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.01%		
7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5 CCA 7.5	23,181.01	0.06%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.08%		
7.6. Installation, maintenance and repair of renewable energy technologies	CCM 7.6 CCA 7.6	26,605.67	0.07%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.44%		
7.7. Acquisition and ownership of buildings	CCM 7.7 CCA 7.7	3,138.95	0.01%	EL	EL	N/EL	N/EL	N/EL	N/EL								0.01%		
Opex of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)		4,039,837.71	11.15%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%								13.15%		
A. Opex of Taxonomy eligible activities (A.1+A.2)		4,418,333.88	12.19%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%								15.14%		
B. TAXONOMY-NON-ELIGIBLE ACTIVITIES																			
Opex of Taxonomy-non-eligible activities (B)		31,821,242.21	87.81%																
TOTAL (A + B)		36,239,576.09	100.00%																

¹⁾ Y – Yes, taxonomy-eligible activity that is taxonomy-aligned with the relevant environmental objective
N – No, taxonomy-eligible activity that is not taxonomy-aligned with the relevant environmental objective
N/EL – (Not eligible) Taxonomy-non-eligible activity for the respective environmental objective
²⁾ EL – (Eligible) Taxonomy-eligible activity for the respective environmental objective

Scope of taxonomy eligibility and alignment per environmental objective – disclosure for the year 2024

Proportion of turnover/Total turnover	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	0.00%	13.56%
CCA	0.00%	0.00%
WTR	0.00%	0.00%
CE	0.00%	0.00%
PPC	0.00%	0.00%
BIO	0.00%	0.00%

Proportion of capex/Total capex	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	9.81%	13.65%
CCA	0.00%	0.00%
WTR	0.00%	0.00%
CE	0.00%	0.00%
PPC	0.00%	0.00%
BIO	0.00%	0.00%

Proportion of opex/Total opex	Taxonomy-aligned per objective	Taxonomy-eligible per objective
CCM	1.04%	11.15%
CCA	0.00%	0.00%
WTR	0.00%	0.00%
CE	0.00%	0.00%
PPC	0.00%	0.00%
BIO	0.00%	0.00%

Revenue within the scope of the EU Taxonomy – detailed information 2024

According to the classification of Semperit products based on the EU Taxonomy data, only the Profiles from the division Semperit Industrial Applications are taxonomy-eligible. Excluded from this are merchandise and services, which have a comparatively low share of revenue. Thus, the taxonomy-eligible revenue percentage makes about 13.6% for the 2024 financial year (similar compared to 14% in the previous year). The indicated percentage and information result from the denominator, which corresponds to the revenue of the Semperit Group and the Rico Group in the IFRS consolidated financial statements of EUR 676.6 million. In contrast, the numerator – revenue of EUR 91.8 million for the Profiles division (see section “Performance of Sectors and Divisions” in the Consolidated Financial Statement of the Group) – is limited to the products that make a significant contribution to reducing greenhouse gas emissions based on the EU Taxonomy information.

Capex within the scope of the EU Taxonomy – detailed information 2024

The percentage of taxonomy-eligible capital expenditures (capex) results from the denominator – the sum of additions to property, plant and equipment and intangible assets (incl. IFRS 16) of continued operations – and totals EUR 69.8 million (compared to EUR 260.8 million in the previous year), see additions to property, plant and equipment and intangible assets according to Segment reporting in the consolidated financial statement plus EUR 7.4 million additions to IFRS 16. This is compared to the numerator of EUR 16.4 million, which is made up of the taxonomy-eligible activities and the related capital expenditures in the various subject areas as described in the table. The key figures were determined excluding the discontinued Surgical Operations business unit at the Wimpassing site. The percentage changes in capex compared to the previous year are the result of the significantly lower total capex in 2024.

The most significant investment relates to the taxonomy-aligned production building DH5 at the site in Odry, CZ (for further explanations see “Taxonomy-aligned capex and opex of Semperit” above). Further capex activities are collected in relation to various ancillary activities in EU Taxonomy areas of energy, transport and building management. These investments in this context were primarily in the area of infrastructure installation to improve building management and optimize energy use. Semperit also invests in the expansion of energy measurement systems to be able to specifically measure consumption and generate further measures based on these results. Here, the higher taxonomically-eligible capex under activity 7.3 can be attributed to the DH5 project. The focus in transport is on e-mobility (purchasing or leasing vehicles and small vehicles) and compliance with maximum emission limits, which have also increased compared to the previous year. An updated car policy has been in effect since 2021, promoting the switch to fully electric or hybrid company vehicles and thus a conscious decision in favor of e-mobility.

Opex within the scope of the EU Taxonomy – detailed information 2024

The percentage of taxonomy-eligible operating expenses (opex) results from the denominator – the sum of operating expenses from direct non-capitalized costs for research and development expenses, IT services, building renovation measures, short-term leasing, maintenance, and repair expenses – including directly attributable personnel costs – and amounts to EUR 36.2 million (compared to EUR 38.1 million in the previous year. This is compared to the numerator of EUR 4.4 million, made up of the taxonomy-eligible activities and the corresponding operating expenses in the various subject areas as described in the table (opex details).

In connection with sales-related opex activities, the focus is on improving the production processes for manufacturing taxonomy-eligible products. This refers to the maintenance of production machinery as well as other process improvement work. These expenses are lower in the reporting year 2024 than in the previous year (9.9% taxonomy eligibility under activity 3.5 in 2023 compared to 7.9% in 2024). Another important factor of expenditures from the EU Taxonomy’s perspective in the reporting year was the improvement and maintenance of vehicles under 6.5. Other opex-relevant expenditures regarding ancillary activities were made in connection with building renovations and maintenance projects, such as the renewal and conversion of lighting systems to LED or work during building insulation.

Standard disclosure templates for the Disclosure Requirements according to Article 8(6) and (7)

Template 1 – Nuclear and fossil gas related activities

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

As Semperit is not involved in any activities in this area, no further reporting on nuclear energy and fossil gas is provided.

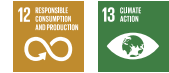
EU Taxonomy outlook

In order to guarantee the best possible data and reporting quality, further optimizations will be implemented towards process automation, standardization and document storage. It can be assumed that in the following years, the key figures for taxonomy-eligible activities and taxonomy-aligned activities may change due to various parameters. On the one hand, this effect results from dynamic regulatory development and the expansion of EU Taxonomy and CSRD and, on the other hand, from the potential expansion of Semperit's business activities and product portfolio through organic and inorganic growth, which could make new activities relevant in the future.

The key figures for expenses and investments are directly linked to the overarching energy, emissions and waste targets of the Semperit Group, which are anchored in the Sustainability Strategy 2030. Particularly the new production hall in Odry could result in further taxonomy-aligned investments and operating expenses, for example in connection with planned expansion of PV systems and closed water systems at this site. With regard to future projects in circular economy, further taxonomy-eligible or taxonomy-aligned activities could also arise under activity 2.7 Sorting and material recovery of nonhazardous waste, which is why the category has already been included in the reporting process, although no amounts were reported under this category in 2024. Overall, it can be assumed that lower figures will continue to be reported for taxonomy-aligned activities than for taxonomy-eligible activities. This is because all the specified criteria (Technical Screening Criteria, Do No Significant Harm and Minimum Social Safeguards) must be met in order to be considered taxonomy-aligned.

ESRS E1 Climate change

The careful use of resources – with a focus on energy efficiency and the corresponding reduction of Scope 1 and Scope 2 emissions, avoidance of waste and scrap – as well as the gradual substitution of critical primary materials with recycled materials are important environmental and climate-related goals that Semperit pursues in its own production and value chain. The European Union and its regulatory authorities are increasingly taking measures to reduce carbon dioxide emissions, with the aim of achieving climate neutrality in Europe. In order to take this development into account, Semperit is gradually stepping up its efforts to make corporate decisions in favor of ecological and social impacts. In the future, Semperit will also continuously implement measures to minimize negative effects as far as possible. In addition, Semperit will drive the integration of climate-relevant targets into Group-wide revenue and investment decisions as well as viable processes to further develop business models in such a way that they are resilient, sustainable and thus future-proof. Climate change mitigation will also gain importance on the market side, as customers, suppliers and investors increasingly expect measures and progress in the areas of climate change mitigation and adaptation to climate change. Semperit achieves continuous improvements through process and product innovation, internal knowledge building and an established prevention and emergency system to avoid environmentally harmful incidents. The following disclosures explain in detail how Semperit manages the impacts, risks and opportunities in the area of climate change as shown in the table.



Subtopic	Sub-subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Negative impacts	Risks	Measurable target defined	Key measures (implemented or continued in the reporting period)
Climate change mitigation		Own operations	4, 5, 6, 7	A	S, M, L	(#1) Process emissions in own operations contribute to rising global greenhouse gas emissions (GHG), which ultimately lead to climate change: global warming, increased frequency of extreme weather events (floods, droughts, storms, forest fires), loss of biodiversity, rising sea levels and global ocean acidification.	(#2) Regulations to mitigate climate change may affect traditional industry and Semperit's business model by requiring the company to adapt to changing market dynamics. Such a transition would require significant investment to future-proof its operations and business model (transition risk).	-10% Scope 1 and Scope 2 emissions per good product by 2030 (base year 2023)	Energy Excellence Program with measures such as machine replacement, building insulation, installation of LED lights, motion sensors and automation (see project list E1, E1-3); Installation of own photovoltaic systems at sites
		Upstream and downstream value chain	5, 6, 7	A	S, M, L	(#3) GHG emissions in the company's value chain contribute to rising global GHG emissions, which ultimately lead to environmental changes: global warming, increased frequency of extreme weather events (floods, droughts, storms, forest fires), loss of biodiversity, rising sea levels or global ocean acidification.			
Climate change adaptation		Own operations	4		L		(#4) Investments in the adaptation of production facilities to climate change (e.g. flood protection, storm protection, installation of air conditioning systems, other cooling technology if Semperit sites are affected by water stress, etc.) (transition risk).	-	Site-specific climate risk prevention and adaptation measures such as flood reservoirs (Odry, CZ) or flood protection (Hat Yai, TH);
		Own operations	4		L		(#5) Damage, destruction or failure of production facilities due to extreme weather events (floods, hail, earthquakes, etc.) or storm-related accidents (physical risk).		Annual review of risk assessment and mitigation measures at affected sites
Energy		Own operations	4, 5, 6	A	S, M, L	(#6) The consumption of electricity, heating and cooling energy in Semperit's own production is associated with GHG emissions, followed by the consequences of global warming.			
		Upstream and downstream value chain	5, 6	A	S, M, L	(#7) The consumption of electricity, heating and cooling energy along the value chain is associated with GHG emissions, followed by the consequences of global warming.		-5% energy per good product by 2030 (base year 2023)	Energy Excellence Program (for project list, see E1, E3)

¹ See overview of Semperit stakeholders in section ESRS 2 under SBM-2

Disclosure Requirement E1-1 – Transition plan for climate change mitigation

Semperit will adopt and publish a long-term transition plan for climate change mitigation as soon as this becomes mandatory for the company under the Corporate Sustainability Due Diligence Directive (CSDDD). Accordingly, the disclosure will be made at the earliest in the Sustainability Statement 2019 (as of March 20, 2025).

Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The processes associated with the Semperit Group's own operations, supply and value chain have an impact on environmental change, particularly in connection with climate change, increasing extreme weather events and loss of biodiversity. These factors not only affect the environment but also pose business risks and opportunities for the Semperit Group. This includes climate-related transition risks (see table "Material climate-related transition risks" below) and physical risks (see table "Material climate-related physical risks" and disclosures on climate scenario and vulnerability analysis below). Transition risks mainly arise from regulatory and political requirements, such as the introduction of a CO₂ tax, as well as from market-specific and socially motivated developments towards decarbonization and a circular economy. Physical risks, on the other hand, relate to the direct consequences of climate-related changes such as extreme weather events or heat extremes. Semperit assesses both types of risk in the short, medium and long term according to ESRS, as described in the disclosures on IRO-1 in the ESRS 2 section.

Climate Change Mitigation – Direct greenhouse gas (GHG) emissions from the use of fossil energy sources in production (IRO #1), such as the operation of machines, administration and office buildings, gas leaks during operations and production (coolants), vehicles (company cars, forklifts) or employee commuting, contribute negatively to global GHG emissions and the corresponding effects of climate change. These emissions lead to environmental changes such as global warming, increased frequency of extreme weather events, loss of biodiversity, rising sea levels and global ocean acidification. The indirect greenhouse gas emissions along the value chain (IRO #3), such as the purchase of energy sources (electricity, heating, cooling), activities of the upstream supply chain (purchased resources and materials) and the high electricity consumption due to the use of data centers, also contribute negatively to these global effects.

In view of these effects, regulatory and political requirements in connection with climate change mitigation may lead to transition risks with regard to the business model of the Semperit Group (IROs #2). Such transition risks can affect traditional industry and the Semperit Group's business model and require an adjustment to changing market dynamics. This relates in particular to the increase in national and international ESG requirements and stricter legal frameworks with regard to water, air and soil pollution (for more details see section E2) as well as waste and recycling (for more details see section E5). However, the potential loss of competitive advantage due to increasing CO₂ taxes or the implementation of carbon border adjustment mechanisms (CBAM), which are designed to ensure that imports to the EU bear the same carbon costs as products manufactured within the EU, also pose transition risks for Semperit. For more information on the impact of climate-related transition risks on the strategy and the business model, see IRO-1 in the ESRS 2 section.

Semperit places a strong emphasis on climate-conscious and sustainable suppliers, as well as lower-emission raw materials from secondary sources and natural origins. This is seen as a positive impact in the upstream value chain (IRO #13) to positively influence climate change complexity (for more information on these IROs identified under E5, see section E5). This also allows opportunities for decarbonization in the downstream value chain to be gradually exploited, including developing products with a reduced product carbon footprint and products that, as components, increase the energy efficiency of industrial solutions (such as window seals or conveyor belts) and thus reduce emissions, or developing sustainable packaging alternatives together with customers (IRO #18).

Energy – Energy consumption (heating, electricity, cooling, etc.) in administrative buildings and production facilities has a negative impact. Especially recycling processes are highly energy-intensive and thus associated with a large carbon footprint and high water consumption (IRO #6). Energy consumption along the value chain, such as energy consumption in data centers and energy-intensive manufacturing processes by suppliers, also contributes to greenhouse gas emissions, which increase the effects of global warming (IRO #7). In this context, geopolitical unrest and the associated volatility of global energy supply and prices also pose an operating and financial transition risk for Semperit's production sites (IRO #17).

Climate Change Adaptation – To be protected against the consequences of climate change and the corresponding extreme weather events, investment costs are necessary to ensure climate-resilient production facilities. Measures such as flood protection, storm protection, installation of air conditioning systems and various cooling technologies represent a potential financial burden in the future (IRO #4). Physical risks, such as damage, destruction or shutdown of production facilities due to extreme weather events (floods, drought, storms, etc.) or fire accidents, can also have a negative financial impact (IRO #5).

An analysis of the resilience of the business model in the context of climate-related changes in different future scenarios was carried out as part of the climate scenario analysis in 2023 and the strategic foresight modeling at the end of 2022. Further information on the methodology, process and results of the climate scenario analysis, the strategic foresight project and the resilience analysis can be found in the disclosures on IRO-1 and SBM-3 in the ESRS 2 section.

Interaction of the main climate-related IROs with strategy and business model

Transition risks include risks such as technological changes, regulatory adjustments, market changes and reputational damage. These transition risks are assessed in the resilience analysis for the short, medium and long term in terms of extent, probability and duration. The analysis shows the sensitivity of assets and business activities to the identified transition events. The methodology of the analysis is described in detail in the ESRS 2 section under IRO-1 – “Description of the processes to identify and assess material impacts, risks and opportunities”.

The climate-related transition events described in the table below may affect the business model of entire industries, of Semperit or just the use of certain technologies. Changes in customer behavior and demand resulting from these risks must also be taken into account in strategy and planning. Extensive investments are required to meet the changing market and regulatory requirements, particularly in the areas of innovation, production and logistics. If the corporate strategy does not sufficiently consider the aspects of sustainability and climate change, this may also weaken the attractiveness of Semperit on the capital markets, which are geared towards sustainability. Both aspects – the fulfillment of regulatory requirements (IROs #2, #22, #25) and the necessary investments (IROs #4, #9) on the one hand and the consideration of sustainability aspects in the corporate strategy to strengthen attractiveness (IRO #2) on the other – have medium- or long-term effects and can lead to a weakening of the market position and a loss of market share. Suitable countermeasures not only help to reduce risk, but ideally even lead to opportunities and competitive advantages, for example, through an improved image or increased employee loyalty.

Material climate-related transition events (based on TCFD classification)

Policy and law	Technology	Market	Reputation
Limited response to new ESG developments and little consideration of regulatory requirements (e.g. CO ₂ tax or CBAM) in corporate and innovative strategy. (IRO #2)	Investment costs for measures due to climate change adaptation of production facilities (e.g. flood protection, air conditioning, cooling techniques in case of water stress) to strengthen resilience to the effects of climate change. (IRO #4)	Little consideration of the potential impact of geopolitical unrest on ESG issues, particularly with regard to the volatility of global energy supply and prices, which pose an operational and financial risk to production sites. (IRO #17)	Loss of revenue and production due to strikes. (IRO #30)
Increase in national and international ESG requirements regarding water/air/soil pollution, waste (disposal of non-hazardous and hazardous waste), recycling, biodiversity, etc. and the resulting changes in market requirements as part of the fight against climate change. (IRO #22)	Cost increases due to modernization measures for outdated infrastructure and machines due to stricter legal requirements with regard to permissible emission limits. (IRO #9)		Lack of consideration of ecological and social criteria and changes in customer demand and reputation in the financial market towards sustainable production and a green product portfolio with a focus on decarbonization and circular economy. (IRO #20)
Stricter legal requirements for the recycling of waste, especially rubber waste. (IRO #25)			

Material climate risks (source: Commission Delegated Regulation (EU) 2021/2139)

Climate risk classification	Temperature	Wind	Water	Solid mass
Chronic	Changing temperature (air, freshwater, marine water)	Changing wind patterns	Changing precipitation patterns and types (rain, hail, snow/ice)	Coastal erosion
	Heat stress		Precipitation or hydrological variability	Soil degradation
	Temperature variability		Sea level rise	Soil erosion
			Water scarcity	
Acute	Heat wave	Cyclone, hurricane, typhoon	Drought	Avalanche
	Cold wave/frost	Storm (including blizzards, dust and sandstorms)	Heavy precipitation (rain, hail, snow/ice)	Landslide
	Forest and wildfires	Tornado	Flooding (coastal, river, pluvial, groundwater)	Land subsidence

The physical climate risks listed in the table were determined as part of a climate risk analysis for Semperit's activities and global sites. The climate-related risks of permafrost thawing, ocean acidification, saltwater intrusion, glacial lake outburst and surface soil erosion on slopes (solifluction) were not considered relevant for the sites at the time of the initial analysis and were therefore not included in the detailed analysis. The methodology of the climate risk analysis is described in detail in the ESRS 2 section under IRO-1 – "Description of the processes to identify and assess material impacts, risks and opportunities".

Based on this analysis, the resilience of the business to the identified climate hazards, such as water stress, river flooding, temperature rises and other physical events, was examined. This was done using the Climonomics methodology, which combines physical climate models with socio-economic factors. These models provide a risk assessment based on average annual losses (AAL). In addition, climate scenarios (SSP2-4.5 and SSP5-8.5) were considered to assess the impact on the long-term resilience of the business model. The analysis included 20 globally diversified sites, including 16 owned sites and 4 strategic supplier sites. Further details on the methodology are described in the ESRS 2 section under IRO-1 – “Description of the processes to identify and assess material impacts, risks and opportunities”.

The results of the analysis show that water stress poses the greatest potential risk for individual sites. Sites in the Czech Republic, Poland and India are particularly affected, with the AAL increasing by more than 10% in some cases over the long term. The average annual loss (AAL) quantifies the average economic costs that can arise from changes in physical climate hazards. The AAL serves as a model figure based on statistical probabilities and does not directly reflect the underlying physical changes. An AAL of less than 5% indicates a scenario in which only a small or no noticeable impact on assets is to be expected. If the AAL is between 5% and 10%, this indicates moderate but not material risks, while an AAL of over 10% indicates significant and material impacts. In the latter case, results suggest that significant physical changes have already taken place and science-based forecasts confirm clear and demonstrable future trends. The AAL thus provides an important basis for assessing potential climate risks and developing appropriate risk reduction measures.

Other risks, such as temperature increases and wildfires, are less material, but are also part of long-term risk management. The majority of sites show no material increase in hazards due to physical climate risks by 2050.

In addition to the aforementioned analysis of climate risks, risk discussions are regularly held with both the respective management and the central functions at the sites. The discussions enable ongoing coordination and assessment of the identified risks, as well as the derivation of specific short-, medium- and long-term measures and adaptation solutions to strengthen the resilience of the business model and corporate strategy to climate change.

Resilience of the business model against risks related to climate change

A short- and medium-term adaptation of the strategy and the business model to the challenges posed by climate change can only be made to a limited extent and in stages. It is reflected in the focus on climate-friendly products (IRO #20) (see section E5 Circular economy, disclosure on E5-5 Resource outflows) and in investments in climate-neutral processes and assets (see disclosures on capex and opex alignment in the EU Taxonomy section). These strategic decisions are challenging to the extent that they are partly associated with considerable financial resources. For example, production, which is currently based predominantly on fossil energy sources and has relatively high energy consumption and thus greenhouse gas emissions, cannot be converted to climate-neutral processes in the short term.

Implementing a transition plan for climate change mitigation and transforming the business model involves significant organizational, technical and financial complexities. This requires a partial replacement of machines and an additional decarbonization of the raw material and thus the Semperit product portfolio (IROs #4, #9), which can only be done step by step because options are not or only partially available. Overall, a long-term transformation also depends on the decarbonization of industry and progress in research and technology. Without available options, Semperit cannot implement a transition plan.

In order to counteract possible transition risks with regard to the business model in the long term, Semperit's innovation potential is used, and products and services are adapted to changing market and climate conditions. This includes the development of sustainable, resource-saving solutions (IROs #14, #16, #19).

Employees are an essential part of Semperit's business and innovative potential. A central element of the climate change adaptation strategy is the further education and training of the workforce so that they are qualified for new future technologies and processes. Training programs are implemented step by step to build expertise in topics such as energy efficiency, climate-friendly production methods and risk management (see also section S1, disclosure S1-13).

Reducing the identified physical climate risks at the sites (climate change adaptation) is less complex than transforming the business model (climate change mitigation) and is taken into account in local expansion and modernization projects. Semperit has adequate financial management and respective access to financing sources in order to implement the necessary adaptation measures. This includes investments in climate-resilient infrastructure, more efficient production processes and resilient supply chains. Proactive financial planning and regular risk assessments monitor capital costs and ensure sustainable long-term financing options.

Identified risks related to assets, such as water stress or temperature increases, are specifically addressed by modernizing affected facilities or, if necessary, shutting them down and relocating them to other geographic regions (IROs #4, #5). The risk and resilience analysis, which is part of the regular risk management process, is used to continuously assess the condition and climate vulnerability of assets.

For general information on how management addresses the material impacts, risks, and opportunities associated with the strategy and business model, please refer to the disclosures in the ESRS 2 section under SBM-3. The implications of climate and ESG risks for business processes in general are described in the individual topic-specific disclosures IRO-1 in the ESRS 2 section.

Disclosure Requirement E1-2 – Policies related to climate change mitigation and adaptation

Climate change mitigation and all related topics are of high strategic importance to Semperit and fall within the departmental responsibility of the CEO. The Sustainability Council meets quarterly and informs the Executive Board about important climate-related impacts, risks and opportunities in connection with the company's own activities and production, as well as those of the upstream and downstream value chain, or those that arise from regulatory and market developments. The Executive Board sets the targets and the associated key climate change mitigation measures in consultation with the Supervisory Board. The relevant energy and emissions data are recorded in the Health, Safety, Environment, Quality (HSEQ) department, which also monitors progress towards targets at the site and Group levels. In addition, the Sustainability Council is also responsible for identifying opportunities and risks, which is done together with the risk department, as well as for internal reporting, which is integrated into the internal control system. The ESG department is responsible for external reporting on all environmental, social and governance topics in accordance with ESRS.

In coordination with the Head of ESG, the Sustainability Council is responsible for defining operational priorities and promoting appropriate measures. At Executive Board meetings, relevant sustainability topics related to climate change as well as topic-specific, potentially material climate-related opportunities and risks are discussed as they arise. By anchoring sustainability directly at the Executive Board level (as described in ESRS 2 GOV-1), Semperit ensures that climate change mitigation and environmental protection are also taken into account in every future-oriented decision. The Executive Board subsequently informs the Supervisory Board, as well as the Audit and the Strategy and ESG Committees about current developments in the areas of environmental protection and climate change mitigation.

The Head of ESG acts as an interface between the decision-makers in production, sales and other relevant areas, such as the Innovation, Procurement or Risk departments, and Semperit's Executive Board. With regard to the specialist departments, the respective division heads are responsible for climate change mitigation and promote relevant environmental topics.

On the production side, the Technical Operations Directors of the divisions are the highest authority. They coordinate the control of relevant production parameters with a focus on energy efficiency and report directly to the Executive Board. In connection with environmental aspects, the current focus is primarily on increasing energy and material efficiency, which are crucial for climate change mitigation and a circular economy at Semperit, as well as on issues related to the decarbonization of the product portfolio, production and innovation performance. Together with the managing directors of the sites and the Operational Excellence department, the Operations Directors are responsible for implementing the measures necessary to achieve the goals. The Commercial Directors, together with the Operations and Finance Directors, are responsible for the strategically sustainable orientation of the business units.

On the product side, responsibility for climate-related topics, in particular the calculation of the carbon footprint and its optimization, lies with the business units and the Research and Development department (R&D), which drives new and further developments at the product level. This involves Semperit working closely with customers, suppliers and research institutions to develop needs-based solutions.

The most important policy in the context of climate change mitigation, climate change adaptation, energy efficiency and the use of renewable energies (IROs #1-7) is the Group-wide Health, Safety, Environment, Quality Policy (HSEQ Policy). Further requirements can be found in the Management of Resources Policy (see section E5 under disclosure E5-1), the Innovation Policy (see section E5 under disclosure E5-1), the Supplier Policy (see section G1 under disclosure G1-1) and the Code of Conduct (see section S1 under disclosure S1-1). These publicly available policies aim to continuously improve the quality of activities, processes and products both within the Semperit Group and in the supply chain, while protecting people and the environment. In the area of climate change mitigation and energy efficiency, the HSEQ Policy provides the framework for energy and emission reduction projects to increase the share of renewable energy and energy efficiency and reduce greenhouse gas emissions (IRO #1, #3, #6). All such projects are continuously monitored in Semperit's global Energy Excellence Program, and the results are evaluated monthly. Semperit is committed to a gradual conversion to the use of renewable energies, initially without strategic and measurable targets. With regard to the supply chain, the Supplier Policy, among other things, contains requirements for compliance with ecological criteria, such as efficient and resource-saving logistics to reduce greenhouse gases (IROs #3, #7).

Climate change adaptation is also addressed in the Risk Management Guideline. This forms the central framework for the collection and evaluation of risks and opportunities, including the increasingly relevant climate risks (IROs #2, #4, #5), which are incorporated into the existing risk management process and treated equally with all other risks. This ensures that potential impacts of climate change, such as physical risks and regulatory changes, are systematically identified, assessed and addressed. At the same time, the policy enables targeted

use of opportunities arising from climate-related developments. In this way, risk management supports the company's sustainable orientation and helps to secure long-term value.

The Executive Board is responsible for implementing the policies and also ensures compliance with national standards and ISO standards that are fundamental to achieving strategic goals, taking into account industry standards and best practices. All relevant requirements, responsibilities and detailed process descriptions for implementing internal policies are defined in the Semperit Combined Management System, which is applied throughout the Group. The environmental management system, which is certified according to ISO 14001, is integrated into the Semperit Combined Management System, as are the management systems certified according to ISO 9001, ISO 13485 and ISO 45001. They cover all employees, processes and activities at the sites where they are implemented. The management systems are geared towards a continuous improvement process based on the Plan-Do-Check-Act cycle. Their effectiveness and progress towards the set goals are verified and ensured by regular internal and external audits.

Company	Site	ISO 9001	ISO 13485	ISO 14001	ISO 45001	ISO 50001	IATF 16949
Semperit Technische Produkte Gesellschaft m.b.H.	Austria	x	x ²	x	x		
Rico Elastomere Projecting GmbH	Austria	x	x	x			x
Härtereitechnik Rosenblattl GmbH	Austria	x		x			x
Semperit (Shanghai) Rubber & Plastic Products Co. Ltd.	China	x		x	x		
Semperflex Shanghai Ltd.	China	x		x	x		
Semperit Profiles Deggendorf GmbH	Germany	x		x	x	x	
Semperit Profiles Leoser GmbH	Germany	x				x	
Semperflex Rivalit GmbH	Germany	x		x	x		
M+R Dichtungstechnik GmbH	Germany	x				x	
Sempertrans India Private Limited	India	x		x	x		
Sempertrans Bełchatów Sp. z o.o.	Poland	x		x	x		
Sempertrans Maintenance France Nord S.A.S.	France	x					
Semperform Kft.	Hungary	x		x	x		
Semperit Industrial Products Inc.	USA	x ¹					
SIMTEC Silicone Parts LLC	USA	x	x				x
Semperflex Asia Corporation Ltd.	Thailand	x		x	x		
Semperflex Optimit s.r.o.	Czech Republic	x		x	x		
SILCOPLAST AG	Switzerland	x	x	x			

¹ 9001 certification includes service of handrails; the Profile business unit is currently not included in the scope.

² only for the surgical gloves segment (left the Semperit Group in H2 2024)

Disclosure Requirement E1-3 – Actions and resources in relation to climate change policies

The most material environmental impact of Semperit's business activities is the emission of greenhouse gases (GHG), which contribute to climate change (IROs #1, #3). As part of its Sustainability Strategy 2030, Semperit is pursuing targets to reduce energy intensity and GHG emissions (see disclosures under E1-4) in order to mitigate these negative impacts.

Semperit has defined Group-wide measures and activities to increase the efficiency of production processes and reduce energy consumption (IRO #6). The Energy Excellence Team monitors the growing project portfolio in the areas of energy efficiency, process improvement and the expansion of renewable energy supply from company's own production, coordinates the transfer of know-how between sites, and collects and monitors key figures in order to achieve the set targets.

In 2024, the HSEQ and Operational Excellence departments further improved the relevant systems and project management tools to track planned and ongoing activities and their contribution to achieving objectives in a more consistent, flexible, and proactive manner across the Group. This included the creation of a standardized project register in a database and the further development of the system for standardized project recording and tracking, thus providing an overview of all current and planned projects throughout the Group, as well as their projected savings by 2030. Employees can also report energy-saving potential using the database. This potential is checked, and possible improvements are quickly implemented.

In order to achieve the climate-related targets by 2030, Semperit has allocated expenditures of more than EUR 11 million (see table below, incurred and future capex and opex) to expand environmentally sustainable activities at the production sites and to promote the use of sustainable technologies. This package of measures is evaluated and adjusted annually as part of the budget and medium-term planning process, submitted to the Sustainability Council for review and approved by the Executive Board and Supervisory Board. Operational implementation is the responsibility of the business units, supported by the HSEQ team and the Operational Excellence department, as described in E1-2. Semperit does not implement any nature-based solutions, i.e. measures to protect, conserve or restore terrestrial, freshwater or marine ecosystems.

EUR thousand	Significant capital expenditure (capex)	Significant operational expenditure (opex)
Climate-related funds accrued in 2024	7,664.8	300.0
Future climate-related funds from the 2025 budget	3,173.7	59.9

The funds required for climate-related measures are included in the capex and opex amounts in other operating expenses (see section 2.6 of the notes to the consolidated financial statements) and in intangible assets and property, plant and equipment (see sections 3.1 and 3.2 of the notes to the consolidated financial statements) as well as in disclosure requirements of the EU Taxonomy (see disclosures in accordance with Article 8 of Regulation (EU) 2020/852 on activities 3.5, 5.2, 6.5, 7.2, 7.3, 7.4, 7.5, 7.6, 7.7).

Climate-relevant measures in 2024

The following is an extract of key climate-relevant measures from the 2030 strategy in the form of a project plan, which were taken at the Semperit sites in the reporting year 2024 to achieve energy and GHG savings (IROs #1, #3, #6, #7).

Implemented in 2024 (actual savings in 2024):

- Wimpassing, Austria – new osmosis membranes for fresh water supply of steam boilers (1,426,854 kWh | 313,908 kg CO₂), own photovoltaic system, expansion phase 1 (354,289 kg CO₂)
- Thalheim, Austria – heat recovery for tempering furnaces (210,000 kWh | 8,400 kg CO₂), switch off vacuum pumps when the machine is at a standstill (23,000 kWh | 920 kg CO₂)
- Odry, Czech Republic – control system for start of vulcanization (227,028 kWh | 49,946 kg CO₂)
- Bełchatów, Poland – motor replacement for mixer 4 (87,976 kWh | 61,583 kg CO₂)
- Hückelhoven, Germany – optimization of salt recovery (37,265 kWh | 8,198 kg CO₂)
- Shanghai, China – re-insulation of steam pipes (471,357 kWh | 174,402 kg CO₂)
- Hat Yai, Thailand – increased steam efficiency (246,241 kWh | 91,109 kg CO₂), temperature optimization in the extrusion bath (29,454 kWh | 61,362 CO₂)

Implemented in 2023 with savings in 2024 (actual savings in 2024):

- Wimpassing, Austria – optimization of cooling overheated steam (239,140 kWh | 52,611 kg CO₂), new Beth filter (165,498 kWh | 72,819 kg CO₂)
- Odry, Czech Republic – optimization of vulcanization program (500,184 kWh | 110,040 kg CO₂), LED lighting (325,532 kWh | 172,532 kg CO₂)
- Hat Yai, Thailand – own photovoltaic system (624,623 kg CO₂)
- Sopron, Hungary – building isolation (225,259 kWh | 49,556 kg CO₂)

Key measures scheduled to start in 2025 (planned savings per year):

- Wimpassing, Austria – adjustment of steam superheating (1,540,000 kWh | 338,000 kg CO₂)

- Odry, Czech Republic – own photovoltaic system on DH5 hall (320,760 kg CO₂)
- Thalheim, Austria – heat recovery for tempering furnaces (280,000 kWh | 11,200 kg CO₂), switch off vacuum pumps when the machine is at a standstill (3,400 kWh | 136 kg CO₂), converting to LED lighting in office buildings (6,000 kWh | 240 kg CO₂)
- Deggendorf, Germany – reduction of gas consumption in 2025 (466,000 kWh | 102,000 kg CO₂)
- Bełchatów, Poland – change of heat exchangers (planned savings: 180,000 kWh | 36,000 kg CO₂), reduction of mixing process operations (1,117,000 kWh | 782,460 kg CO₂), optimization of hot water temperature for ventilation (650,000 kWh | 136,500 kg CO₂)
- Roha, India – replacement of three mills with a cold feed extruder (156,000 kWh | 118,560 kg CO₂), installation of a new energy-efficient dust collector (70,303 kWh | 63,273 kg CO₂)

Notes on project savings

The energy savings are based on measurements, estimates and calculations. Relevant information is recorded at site level on the project registration platform. The calculation of CO₂ emissions occurs automatically and is based on the conversion factors of a market-specific electricity mix, which are also stored in the system. At sites with contracts that guarantee energy from renewable sources, only energy savings are recorded, with no savings in CO₂ emissions. Emission factors are also used to calculate the CO₂ emissions of all other fuels (gas, oil, etc.), with these mainly coming from the ecoinvent database (see E1-6 Explanations of emission factors). These are stored on the platform and updated annually. Indirect emissions are not taken into account.

- Energy savings: savings are either measured or estimated. This information is collected from the sites in the internal database. The disclosures listed above reflect completed projects for the year 2024.
- Emission savings: calculations are based on CO₂ emission factors (see section E1-6 for more information on emission factors).
- Electricity emission factors: calculations are based on the market-specific electricity mix as stored in the system, which automatically calculates the CO₂ emissions from project entries. If a site reports energy savings from electricity but uses green electricity contracts (0 CO₂ emission factor), only the energy savings, without CO₂ savings, are counted.
- Gas emission factors: in the project database, sites can specify the type of fuel saved. CO₂ emission factors based on the ecoinvent database are used for these calculations. No indirect emissions are used in calculating the savings.

Disclosure Requirement E1-4 – Targets related to climate change mitigation and adaptation

Medium-term targets

Semperit has set itself the target of measurably and sustainably reducing emissions per unit produced. By 2030, the sum of relative Scope 1 and Scope 2 emissions, i.e. those greenhouse gas emissions that come from sources directly owned or controlled by the company, should decrease by 10% per good product (a unit of marketable output) (IRO #1). The base year 2023 was chosen to achieve an average representation of the future operating structure against the background of divestments (sale of the medical business) and acquisitions (purchase of the Rico Group). As shown in the table “Levers for reducing greenhouse gases and their contribution to target achievement” below, the relative target of -10% per good product corresponds to an assumed absolute reduction of 19,223 tonnes of CO₂ equivalents by 2030.

Target	Interim targets	Base year	Base value	Period	Target achievement in the reporting year
10% reduction in Scope 1 and Scope 2 emissions per good product ¹ by 2030 compared to 2023	1.4% reduction in Scope 1 and Scope 2 emissions per good product ¹ per year	2023	0.984 kg CO ₂ equivalents per good product ¹	01/01/2024 to 12/31/2030	2.1% reduction in Scope 1 and Scope 2 emissions per good product ¹ compared to 2023

¹ Good product is a unit of output that has been produced during the reporting period and marketed or stored for future sale.

The target is consistent with the limitations of Semperit’s greenhouse gas inventory in terms of Scope 1 and Scope 2 emissions (see table and explanations in disclosure E1-6) and covers all seven greenhouse gases regulated by the Kyoto Protocol. The market-based method is used to calculate the Scope 2 greenhouse gas emissions included in the target. The target does not include emissions from suppliers and other Scope 3 emissions from the value chain. Semperit is aware of the negative environmental impacts associated with Scope 3 emissions, in particular due to the high consumption of energy and resources along the entire value chain (IROs #3, 7), and is therefore already implementing climate-relevant measures, as described in disclosure E1-3 and in section E5, under disclosure E5-3.

Currently, there are no quantified targets for reducing Scope 3 emissions. Semperit is continuously working on optimizing the data quality with regard to Scope 3 activities, which should enable the basis for quantifying a target in the Scope 3 area.

The emissions reduction is supported by the target to reduce energy intensity by 5% per good product by 2030 compared to 2023 (IRO #6). The energy target is integrated into the variable remuneration of the Executive Board, senior management and all employees subject to the Group-wide bonus system. Further information on ESG performance criteria in the incentive system can be found in the disclosure in connection with GOV-3 in this and the ESRS 2 section. In the reporting year, the annual reduction target of 0.7% in energy intensity could not be achieved. The 3.9% increase in energy per good product compared to 2023 is attributable to a decline in the number of goods produced due to a lower order volume, despite high energy consumption. In addition to product manufacturing, various aspects influence energy consumption. Despite the lower order volume, test runs in the areas of mixing, material and product innovation as well as procedure and process adjustments are also carried out, and machines are started up after shutdowns, all of which is associated with high energy consumption.

Target	Interim targets	Base year	Base value	Period	Target achievement in the reporting year
5% energy reduction per good product ¹ by 2030 compared to 2023	0.7% energy reduction per good product ¹ per year	2023	2.78 kWh per good product ¹	01/01/2024 to 12/31/2030	+3.9% energy increase per good product ¹ compared to 2023

¹ Good product is a unit of output that has been produced during the reporting period and marketed or stored for future sale.

The climate-relevant targets are not in line with the United Nations Paris Agreement, which aims to limit global warming to 1.5°C and recommends an emissions reduction of -42% by 2030 compared to the reference year 2020. The target has not been scientifically validated.

Both climate-relevant reduction targets apply to all 16 production sites of the Semperit Group with production output. The energy intensity is measured monthly and the development compared to the set target is communicated internally to the Executive Board and senior management so that corrective measures can be implemented quickly if necessary. The target achievement in the area of emissions is calculated annually at the end of the year based on the annual total energy consumption and energy mixes of the sites using current emission factors. A (bonus-relevant) short-term sub-target is a reduction of 0.7% of energy per year, measured against the current annual output between 2024 and 2030 compared to 2023.

Planned reductions in the context of own operations (t CO2e)	Base year 2023	2030 target
GHG emissions – Scope 1 and 2	105,045	85,823
Levers for reducing greenhouse gases and their contribution to target achievement		
Energy efficiency and consumption reduction		19,223
Material efficiency and consumption reduction		
Fuel switching		
Electrification		
Use of renewable energy		
Phase out, substitution or modification of product		
Phase out, substitution or modification of process		
Other		

Long-term targets

Semperit has not set any long-term climate-related targets that go beyond 2030.

Disclosure Requirement E1-5 – Energy consumption and mix

Energy consumption and mix (MWh)	2024
1) Fuel consumption from coal and coal products	0
2) Fuel consumption from crude oil and petroleum products	14,806
3) Fuel consumption from natural gas	91,952
4) Fuel consumption from other fossil sources	0
5) Consumption of purchased or acquired electricity, heat, steam, or cooling from fossil sources	127,409
6) Total fossil energy consumption (calculated as the sum of lines 1 to 5)	234,167
Share of consumption from fossil sources in total energy consumption (%)	79.7%
7) Energy consumption from nuclear sources	13,617
Share of consumption from nuclear sources in total energy consumption (%)	4.6%
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	0
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	41,858
10) The consumption of self-generated non-fuel renewable energy	4,051
11) Total renewable energy consumption (calculated as the sum of lines 8 to 10)	45,908
Share of renewable sources in total energy consumption (%)	15.6%
Total energy consumption (calculated as the sum of lines 6, 7 and 11)	293,693
Total energy consumption of Semperit Group	294,952

¹ The Group's total energy consumption also includes the consumption of liquid nitrogen, ammonia and methanol, minus the share of electricity produced by own PV systems that was sold in the reporting year.

In 2024, four plants of the Semperit Group were responsible for over 70% of total energy consumption (IRO #6). These are the sites in Wimpassing, Odry, Bełchatów and Thalheim. In addition to the production and manufacture of rubber compounds, other factors also influence energy consumption, such as test runs in the area of material and product innovation, process and procedure adjustments, starting up machines after downtime, and lighting and heating or cooling buildings. Site-specific factors and changes resulting from the upstream and downstream value chain can also have an impact. For example, changes in pre-production or adjustments to the product range at individual sites can also affect Group-wide energy consumption.

In the reporting year, 79.7% of energy consumption was from fossil energy sources. The share of energy consumption from renewable sources (self-generated and purchased from third parties) in total energy consumption was 15.6%. The two Austrian sites of the Rico Group in Thalheim (HTR and Rico Elastomere) use only electricity from renewable sources. The exception to this is emergency generators, which are powered by fossil fuels. Half of the energy consumed at the American site Simtec is nuclear-based and the other half is natural gas-based. Silcoplast in Switzerland is also powered by nuclear energy.

Energy from own photovoltaic systems	2024	Share in electricity consumption	Share in total energy consumption ¹
Total installed system output	5 MWp		
PV electricity production	4,188 MWh		
PV electricity consumption	4,051 MWh	3%	1.4%
PV electricity sales	137 MWh		

¹ corresponds to the total energy consumption of the Group (including the consumption of liquid nitrogen, ammonia and methanol, minus the share of electricity produced by its own PV systems that was sold in the reporting year)

Around 47.5% of the total energy consumed across the Group is accounted for by the demand for electrical energy, 3% of which was covered by the company's own PV systems in 2024 (IRO #1, 2, 6). Since 2020, PV systems have been installed and expanded step by step at the Group's sites. To date, the sites in Wimpassing (1 MWp photovoltaic system), Thalheim (1.1 MWp), the two Chinese sites in Shanghai (each with approx. 400 kWp), Waldböckelheim (135 kWp), Hat Yai (1 MWp) and Odry (939 kWp) have their own photovoltaic systems. In total, these PV systems produced 4,188 MWh in 2024, which covered 1.4% of the Semperit Group's total energy consumption from its own PV systems, corresponding to 4,051 MWh.

Energy intensity based on net revenue

The Semperit Group's total energy consumption is used for activities in climate-intensive sectors.

MWh/EUR	2024
Total energy consumption from activities in high climate impact sectors (MWh)	294.952
Net revenue from activities in high climate impact sectors (EUR)	676.573.209
Total energy consumption from activities in high climate impact sectors per net revenue from activities in high climate impact sectors (MWh/EUR)	0,0004

Connectivity of energy intensity based on net revenue with information on financial reporting

To calculate energy intensity, the consolidated revenue of the Semperit Group was used as the denominator (see consolidated financial statements, consolidated income statement and notes to the consolidated financial statements, section 2.2), since all business areas fall under sectors with a high climate impact.

EUR	2024
Net revenue from activities in high climate impact sectors used to calculate energy intensity	676,573,209
Net revenue (other)	0
Total net revenue (financial statements)	676,573,209

Disclosure Requirement E1-6 – Gross Scopes 1, 2, 3 and total GHG emissions

Notes on Scope 1, 2 and 3 GHG emissions 2024, greenhouse gases considered, and emission factors used

In the reporting period, an absolute reduction of 4.9% in Scope 1 emissions and an absolute reduction of 22.0% in Scope 2 emissions was achieved in a location-based context, or 10.7% in a market-based context. This is primarily attributable to the portfolio changes, i.e. the removal of the energy-intensive sites from the Semperit Group. Semperit is currently not pursuing a target for reducing Scope 3 emissions.

Semperit has no knowledge of any emissions (Scope 2 and Scope 3) from the combustion or degradation of biomass in its own operations or in the value chain. Semperit does not use any contractual instruments in Scope 1 or 2 (0% of the purchased energy is covered by contractual instruments or certificates).

All seven greenhouse gases covered by the Kyoto Protocol were included in the calculation of the company's carbon footprint. These include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF₆) and nitrogen trifluoride (NF₃). The emission factors for fuels (natural gas, liquefied petroleum gas, heating oil, motor fuels, etc.) and the allocation of fuel-related emissions in Scope 1 and Scope 3 are based on data from the Environment Agency Austria (Umweltbundesamt) from December 2023 and were applied to all countries considered. Market-based greenhouse gas emissions from purchased, self-generated and consumed electricity were calculated based on the respective energy mix, with emissions for each primary energy source calculated using the emission factors from the ecoinvent database in the current version 3.11 (2024). The location-based greenhouse gas emissions also come from ecoinvent 3.11, as do the emission factors for the Scope 3 categories described below.

Total greenhouse gas emissions in categories Scope 1, 2 and 3 in 2024

t CO ₂ eq	Retrospective		Milestones and target years	Annual % target/base year
	Base year	Reporting year		
	2023	2024	2030	
Scope 1 GHG emissions				
Gross Scope 1 GHG emissions	26,828	25,501	24,145	–4.9%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	0.0%	0.0%		
Scope 2 GHG emissions				
Gross location-based Scope 2 GHG emissions	95,026	74,151	85,523	–22.0%
Gross market-based Scope 2 GHG emissions	78,217	69,818	70,396	–10.7%
Significant scope 3 GHG emissions				
Total gross indirect (Scope 3) GHG emissions		805,038		
1) Purchased goods and services		294,280		
2) Capital goods		15,377		
3) Fuel and energy-related activities (not included in Scope1 or Scope 2)		27,471		
4) Upstream transportation and distribution		29,477		
5) Waste generated in operations		155,306		
6) Business traveling		2,457		
7) Employee commuting		8,015		
8) Upstream leased assets				
9) Downstream transportation		20,489		
10) Processing of sold products				
11) Use of sold products				
12) End-of-life treatment of sold products		252,166		
13) Downstream leased assets				
14) Franchises				
15) Investments				
Total GHG emissions				
Total GHG emissions (location- based)	121,854	904,690		
Total GHG emissions (market- based)	105,045	900,357		

The aforementioned GHG emissions inventory for 2024 (Scope 1-3) covers the entire group of consolidated companies.

Notes on the calculation of Scope 3 GHG gross emissions

Scope 3 emissions are indirect emissions that result from the extraction, production and processing of the energy sources used, but also emissions that result from activities in upstream and downstream areas of the Semperit value chain. According to the “GHG Protocol Corporate Standard”, these activities are divided into 15 categories. The above table shows the GHG emissions of the entire consolidation scope that are material and quantifiable in Semperit’s upstream and downstream value chain in all of these Scope 3 categories. Categories 2, 5, 7 and 12 were quantified for the first time in 2024. Categories 8, 10, 11, 13, 14 and 15, which are not listed, represent immaterial Scope 3 emissions that are not reported because they are insignificant in comparison to other categories. The Scope 3 emissions listed include the following primary data (around 45% of Scope 3 emissions) and estimates (around 55% of Scope 3 emissions) and follow different calculation methods:

- 1) **Purchased goods and services** represent emissions that arise in connection with raw materials procured from third parties during the reporting year. These emissions result from supplier-specific primary data and information from the ecoinvent database 3.11, multiplied by the quantity of the respective raw material procured in the reporting year. This includes all raw materials, reinforcing materials and packaging materials.

- 2) **Capital goods** include the 2024 capex amount, which is multiplied by the “Supply Chain Greenhouse Gas Emission Factors v1.2 by NAICS-6” emission factor of the U.S. Environmental Protection Agency using the “spend-based” method of the GHG Protocol. This was the most appropriate emission factor for capital goods in the industrial sector at the time of calculation (<https://catalog.data.gov/dataset/supply-chain-greenhouse-gas-emission-factors-v1-2-by-naics-6>). Currently, suppliers do not provide supplier-specific emissions data for capital goods, and Scope 3 emissions from capital goods are therefore estimated.
- 3) **Fuel and energy-related activities (not included in Scope 1 or Scope 2)** show the emissions from Semperit’s energy supply chain, i.e. from the transport of fuels, which are reported under Scope 1 and Scope 2. The Scope 3 portions from fuels and energy arise when suppliers burn the fuel directly. This happens, for example, when fuel is delivered by truck, or when electricity is consumed. Semperit calculates these emissions using primary data by multiplying the amount of fuel and electricity by the corresponding emission factor from the ecoinvent database.
- 4) and 9) **Transportation and distribution (upstream and downstream)** results from the sum of the kilometers driven for upstream, intercompany and downstream transport of goods the Semperit Group purchased from logistics service providers in the reporting year. The kilometers per means of transport (air, rail, truck and sea freight) represent primary data, which are multiplied by freight-specific emission factors from the ecoinvent database. The extent of loading is also taken into account in multiplication. Only the distances to Tier 1 business partners are included in the calculation.
- 5) Emissions from **waste generated in operations** arise from all waste, including waste from special occurrences and wastewater disposal (primary data). The primary data on waste and wastewater volumes reported by the sites are multiplied by the respective country-specific emission factors of the usual disposal method from the ecoinvent database. This not only takes into account the different common types of waste disposal, but also the country-specific process emissions.
- 6) **Business travel** causes different emissions depending on the means of transport and fuel, which are multiplied by the actual kilometers in Semperit’s emissions balance. Kilometers per means of transport and fuel are collected at the site level from internal systems and information from external travel agencies as primary data. Once a year, these are reported to the central ESG team for consolidation and conversion. Ecoinvent factors are also used here.
- 7) **Commuting employees** cause travel-related emissions, which in 2024 are an estimate by local HR managers of the average commuting kilometers per employee and means of transport and site on a given day. These were multiplied by the same emission factors from the ecoinvent database as the kilometers stored for business travel.
- 8) **End-of-life treatment of sold products** represent estimated emissions that result from the quantity of marketable goods (good product) produced per product group in the reporting year. For each product group, an estimate was made of the proportion of products that are incinerated, recycled or sent to landfill at the end of their life cycle (for more information, see the disclosures on product recyclability in section E5, E-5 Resource outflows). The product quantities per disposal type were multiplied by the corresponding emission factors of the respective disposal method from the ecoinvent database.

Semperit is continuously working on taking further steps in terms of data management that relate to Scope 3 activities. These include both increasing the share of primary data in the overall balance sheet by working with suppliers on data availability and quality, and calculating the product carbon footprint (PCF) using a proprietary PCF calculation model based on data from the ecoinvent database and raw material suppliers. Depending on the customer’s interest, the PCF calculation is gradually extended to the entire product portfolio in order to get closer to capturing the Group-wide Product Portfolio Carbon Footprint. This provides the company with insights that can be used to further reduce PCFs together with customers and suppliers.

Greenhouse gas intensity based on net revenue

The consolidated revenue of the Semperit Group was used as the denominator to calculate greenhouse gas intensity.

t CO ₂ e/EUR	2024
Total GHG emissions (location-based) per net revenue	0.0013
Total GHG emissions (market-based) per net revenue	0.0013

Connectivity of greenhouse gas intensity based on net revenue using information from financial reporting

The consolidated revenue of the Semperit Group was used as the denominator to calculate greenhouse gas intensity – see consolidated financial statements, consolidated income statement and notes to the consolidated financial statements, section 2.2.

EUR	2024
Net revenue used to calculate GHG intensity	676,573,209
Net revenue (other)	0
Total net revenue (in financial statements)	676,573,209

Disclosure Requirement E1-7 – GHG removals and GHG mitigation projects financed through carbon credits

Semperit focuses on reducing Scope 1 and Scope 2 emissions and did not take any measures to capture and store greenhouse gases in the reporting year – neither in its own activities nor in the upstream and downstream value chain. It also refrains from any offsetting measures or project financing through CO₂ certificates to reduce greenhouse gases.

Disclosure Requirement E1-8 – Internal carbon pricing

Currently, Semperit does not use internal carbon pricing to control climate-related measures.

Disclosure Requirement E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities**Anticipated financial effects from material physical risks**

In the 2024 reporting year, the climate risk analysis conducted in 2023 did not identify any sites with material assets exposed to imminent and material physical risk from climate change. Nevertheless, the analysis has identified potential physical risks for three sites – Odry and Bełchatów in Central Europe and Roha in India – due to climate change impacts from 2040 onwards. These risks relate in particular to a possible shortage of water for production processes, which could affect assets and production capacity at these sites in the long term. The financial impact of these potential risks will be analyzed, quantified and disclosed in a timely manner in accordance with the reporting requirements during the three-year transition period. Scenario analyses and scientific climate modeling will be included in this process in order to be able to assess the uncertainties and the potential range of effects on the affected sites in more detail.

Semperit has also initiated preventive measures to mitigate risk, including a review of site strategies, investments in resilience-enhancing infrastructure and in adaptation to climate change. These measures are continuously monitored as part of the integrated risk management system. Further information on the management of material climate risks can be found under ESRS 2 SMB-3 and IRO-1.

Anticipated financial effects from material transition risks

Transition risks are regularly assessed in the Group-wide risk management process and addressed as needed. The financial impact of material transition risks and material climate-related opportunities will be quantified over the three-year transition period for this disclosure and disclosed in a timely manner. Further information on the management of material transition risks can be found in the disclosures under ESRS 2 SMB-3 and IRO-1.

Connectivity with financial reporting information

These disclosures will be made in connection with the financial impact in due time in three years.

ESRS E2 Pollution

Pollution from contaminants and microplastics represents a significant environmental burden on value chains throughout the industry, which can lead to ecological and health damage. Semperit attaches great importance to compliance with environmental regulations in order to protect the environment and the health of employees and local residents and to avoid legal sanctions and reputational damage. Most of the Semperit Group's raw materials are supplied by distributors or large manufacturing companies. Although Semperit requires these companies to practice environmental protection and social due diligence, the implementation of these requirements by suppliers is currently only checked in exceptional cases (further disclosures on sustainability in the supply chain and supplier audits can be found in sections E5 and G1). The following disclosures explain in detail how Semperit manages complex impacts, risks and opportunities related to pollution as shown in the following table.



Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Negative impacts	Risks	Measurable target	Key measures (implemented or continued in the reporting period)
Air pollution	Own operations	4, 8	P	M, L	(#8) Pollution from volatile organic compounds (VOCs), dust, particles, ammonia, chlorine gas, flue gas or other pollutants in own operations contributes to the negative environmental impacts caused by industrial undertakings. This can degrade air quality, affect underwater life and plant growth, increase soil acidification and indirectly disrupt natural habitats at local level. Globally, these industrial impacts contribute to changes in climate patterns, cloud formation and precipitation, and contribute to broader environmental changes.	(#9) Cost increase due to infrastructure and machinery expansion and renewal, triggered by stricter environmental regulations, legal requirements for permissible emission limits and outdated equipment (transition risk).	-	Preventive measurement of relevant pollutants in accordance with the threshold values set by local authorities or site management; Strict compliance with REACH and other regulations on chemical substances and material compliance
	Own operations	4, 8	P	S, M, L	(#10) Air pollution in industrial undertakings can have short- and long-term negative impacts on the health of exposed workers and indirectly on affected communities. Respiratory diseases caused by particles in the air can have long-term respiratory and cardiovascular effects.		-	
Microplastics	Own operations	4, 8	P	S, M, L	(#11) Rubber and waste contamination from own operations can lead to the presence of dust and particles smaller than 0.5 mm outside the plants, which are harmful to soil organisms and plants.		-	Operational Excellence initiatives with a focus on process efficiency and waste minimization
	Upstream and downstream value chain	4, 5, 6, 8	P	S, M, L	(#12) Rubber and waste pollution along the value chain caused during raw material production, transportation, product use and end-of-life, leads to the emission of microplastics and rubber particles into the environment. This can cause physical and chemical harm to soil organisms and to uptake by plants.		-	Sustainability in the supply chain – supplier certification by EcoVadis, supplier initiatives by Together for Sustainability; The Circularity Initiative, which focuses on product durability and potential end-of-life recycling

¹ See overview of Semperit stakeholders in the ESRS 2 section under SBM-2

Disclosure Requirement E2-1 – Policies related to pollution

Environmental protection policies in Semperit's own operations

The most important concepts with regard to environmental protection in the company (IROs #8-11) include monitoring and strict adherence to legal requirements and reducing emissions by investing in infrastructure at the production sites. Semperit currently has no strategic plans or measurable objectives for environmental protection at Group level. The sites are responsible for regularly monitoring and evaluating compliance with local legal requirements and all specified limit values. The Group's ISO-certified management systems, in particular the environmental management system according to ISO 14001, regulate the uniform procedure for risk identification, prevention of pollution (of air, soil and water) and the principles of action in the event of an incident, and help to ensure that pollution is prevented or mitigated and that any negative impacts on employees and local residents can be minimized. For an overview of the ISO certificates, see section E1 Climate change, disclosure E1-2.

The communities affected by material pollution IROs of Semperit Group are the residents living near production sites, who may feel disturbed by air, noise and light pollution in the neighborhood of the sites. These impacts are measurable and directly influenceable by the company. This does not mean that other communities along the value chain are not affected, only that these potential impacts are outside of Semperit's scope of information and influence.

The HSEQ and Management of Resources Policies, which are publicly accessible via the Semperit website, define that Semperit production sites must maximize occupational and environmental safety and mitigate risks of pollution (air, soil and water) to the lowest level

in order to protect all potentially affected parties, including employees and local residents, from health and safety hazards. Semperit ensures safe storage and handling of chemicals and hazardous substances to prevent incidents and accidents. In the event of an incident that affects communities or might harm the environment, Semperit will immediately contain the accident and limit the impact. The People Policy, which is also published online, contains concepts for protecting employees and residents from possible pollution and other adverse effects on their quality of life.

Semperit's policies on air and pollution are strongly influenced by following two regulations on the use of chemical substances, which significantly impact the selection of raw materials, health and safety in the workplace, and product and process design (IROs #8-10):

REACH (Registration, Evaluation and Authorisation of Chemicals) and implications for product composition

The aim of Regulation (EC) No. 1907/2006 (REACH Regulation) is to expand knowledge about chemical substances and their use and to make industry more responsible for managing the IROs that chemicals may pose to health and the environment. A REACH registration must therefore be carried out for each chemical substance that is produced in or imported into the EU in quantities of more than one tons per year per manufacturer/importer. In a registration dossier, the manufacturer/importer must describe and identify the risks associated with the substance.

Semperit supports the objective of REACH, which is in line with its own commitment to ensure responsible production, use and handling of Semperit products and to avoid the use of substances of concern and substances of very high concern. Semperit does not disclose any information on the ESRS Disclosure Requirements E2-5 "Substances of concern and substances of very high concern" due to the insignificant quantities of these substances used annually. Nevertheless, it is Semperit's highest priority to ensure that all chemical substances used are registered, as Semperit is a downstream customer in the chemical supply chain but still bears responsibility for product alignment. Semperit works closely with national and EU platforms that provide recommendations for REACH compliance measures, which include working with customers and suppliers to obtain all necessary information about chemical substances used in Semperit products. When approving new raw material sources for European sites, the raw material purchasing department checks whether new sources are registered in accordance with the REACH Regulation. This ensures that only REACH-registered raw materials are used in Europe.

2012/18/EU (Seveso-III Directive)

Semperit places a high value on compliance with the Directive 2012/18/EU (Seveso-III Directive) on the control of major-accident hazards involving dangerous substances. This directive applies to companies where certain quantities of dangerous substances are present and sets out special requirements for facility safety. If Seveso substances are stored in quantities exceeding the thresholds defined in the directive, the site is classified as a Seveso plant. This classification entails special requirements for facility safety. The site in Bełchatów (PL) is the only Semperit site classified as a Seveso plant; strict compliance with all relevant guidelines is one of the most important local concepts of this conveyor belt production site.

Environmental protection concepts in the upstream and downstream value chain

In its upstream value chain (IRO #12), Semperit processes non-renewable, fossil and synthetic materials for the most part, which should be used as efficiently and sparingly as possible, increasingly recycled and replaced by renewable and environmentally friendly alternatives. In 2024, Semperit developed a concept for classifying sustainable, non-fossil materials for the first time, that includes recycled and biological materials. The aim of this concept is to make the proportion of sustainable raw materials in products measurable and to successively increase it in order to save primary fossil resources and to minimize the negative impacts in the upstream and downstream value chain (for a more detailed explanation, see section E5 Circular economy). Overall, 19% of raw materials used, including packaging, were considered sustainable in 2024 (including raw materials for surgical gloves until June 2024 and excluding raw materials from the Rico Group). This means that a total of 21,600 tons of either recycled raw materials or raw materials of (partly) biological origin were used at Semperit sites in the reporting year.

Semperit's concepts for environmental protection in general (IROs #8-11) are defined in the HSEQ and Management of Resources Policies and are carried into the supply chain via the Supplier Policy. Semperit requires suppliers to sign the Supplier Policy and provide evidence of an ESG assessment, such as EcoVadis. Failure to achieve the set minimum score in EcoVadis must be explained by the supplier. These suppliers are required to achieve the set minimum score and to implement preventive measures for environmental protection, including measurement and handling of harmful substances, to protect potentially affected communities from unreasonable burdens and to continuously improve their sustainability performance. Further disclosures on supplier assessments and the goal of spending 75% of all expenses only on suppliers with a ESG rating by 2030 can be found in sections E5 Circular economy and G1 Business conduct. Beyond that, Semperit currently has no further strategic concepts or goals with regard to pollution caused in the manufacturing process of raw

materials in the upstream or downstream value chain but is aware of its responsibility and wants to contribute to a post-fossil circular economy as far as possible (as described in more detail in section E5).

Challenges in the downstream value chain (IRO #12) mainly relate to rubber abrasion of products manufactured by Semperit, which can occur during use due to product wear, particularly under extreme weather conditions and heavy use. Semperit focuses on concepts to extend product durability and resilience, which are described in the E5 Circular economy under E5-5 Resource Outflows. The micro-particles released due to product wear are seen as a shared responsibility between Semperit and its customers for a product-friendly and lifespan-maximizing application of the rubber components.

Disclosure Requirement E2-2 – Actions and resources related to pollution

Semperit implements a range of preventive measures to avoid and reduce pollution (IROs #8-12), such as substituting substances and compounds that have negative impacts (preventing pollution at the source), and using the best available techniques, such as renewal of the filter systems in Wimpassing to reduce noise and air pollution (see table below) to minimize the environmental impact of production processes and protect affected communities. Furthermore, employees are protected, for example, by monitoring contact time with substances classified as toxic or CMR (carcinogenic, mutagenic or reprotoxic) (IRO #10).

The majority of measures to prevent pollution and to protect any affected communities are implemented at the company's own production sites (IROs #8-11). This is where the company has direct influence and can protect the immediate environment and local residents from negative impacts through preventive measures. This focus on measures and resources for the company's own operations and their immediate surroundings does not imply that there is no impact on the environment and communities in the upstream or downstream value chain. However, the most important levers for improvement are within the company's own activities and in the physical proximity of the company's production sites.

In order to prevent production-related pollution, but also noise, odor and emission pollution for local residents (IROs #8-12), Semperit continuously measures potential negative impacts. At the Odry site, where impacts have been identified, these are, for example, measured more frequently than stipulated by the authorities in order to contain impacts in the event of problems by acting immediately.

The time horizons for implementing measures, such as refitting dust filters or investing in measuring devices and cleaning, vary depending on the site and the specific local requirements. Fine dust and other particles, such as microplastics (synthetic polymer microparticles), that are released during production processes are continuously collected, filtered or sorted and properly disposed of so as not to enter the immediate environment of the production sites (IRO #11).

The most important preventive measures in production include compliance with legal and regulatory requirements and limits and the elimination of avoidable emissions (IRO #9). These measures, which are tailored to local needs, are defined in the annual budget and mid-term planning process and approved by the Executive Board. The management of the IROs is under the responsibility of the site management and the local HSE managers. At the Group level, the R&D team monitors the selection and use of chemical raw materials, while the HSEQ team controls compliance with guidelines and ISO standards, as well as defining the most important measures in the area of environmental protection.

Selected examples of environmental protection measures at Semperit sites during the reporting period can be found in the following table.

Site	Example measures relating to pollution	Planning and implementation horizon	Involved stakeholder groups	Allocated resources and means
Odry, Czech Republic	Regular reports to local and national authorities on air, water and soil pollution and other environmental issues. Informing affected local communities (residents and municipalities) about measures and potential impacts of e.g. light pollution on the quality of life. Active cooperation and regular exchange with local authorities (municipality, office for matters relating to the Oder River, Czech Ministry of the Environment, external laboratories, security services).	Regular process, several times a year Several times a year and as needed	Local residents (direct neighbors), employees, the municipality of Odry and its authorities, the Ministry of the Environment, external experts such as measurement laboratories and security services	Allocated resources: HSE manager, site management
Bełchatów, Poland	Pollutant levels are measured at defined intervals and random samples are submitted to an external laboratory for analysis once a year. Expansion of measures planned to include 90 pollutants.	Annually 2025 - 2026	Employees, customers, authorities	Examination of samples: up to EUR 10,000 per year, environmental fee to local authority: approx. EUR 1,300 per year
Wimpassing, Austria	Replacement of filter systems to reduce noise and air pollution.	Between 2022 and 2024	Residents, employees, customers	Allocated resources: production, maintenance
Wimpassing, Austria	Substitution of aromatic oil (CMR, Seveso-III).	2024	Residents, employees, customers	Allocated resources: R&D, production
Group-wide/ across sites	Review of the REACH list of SVHC substances (substances of very high concern) and their active elimination.	Ongoing with semi-annual review	Residents, employees, customers	Allocated resources: R&D

Measures relating to the REACH Regulation

The REACH Regulation applies to European locations. Nevertheless, Semperit R&D is required to design compound recipes in accordance with the REACH Regulation across the Group and thus for all production sites. According to the REACH Regulation, customers are informed immediately if a product exceeds the 0.1% threshold for substances of very high concern.

Semperit currently uses a few CMR substances (carcinogenic, mutagenic, toxic to reproduction), but is continuously working on replacing them, provided that the technical properties and customer requirements allow it. In 2024, Semperit successfully replaced one CMR substance each at the plants in Wimpassing (AT) and Odry (CZ). To increase occupational safety, a system for monitoring CMR contact time was introduced for employees, which enables recording exposure times and taking appropriate protective measures. At Group level, a list of substances was defined that should be avoided as much as possible in the mixing plants. This list serves as a support to further reduce the use of potentially hazardous substances and to promote safer alternatives.

The Rico site in Thalheim (AT) is also subject to legal and customer obligations to ensure material compliance of silicone products. To this end, an internal system has been implemented that globally tracks and evaluates the specific approvals and material requirements, such as those of REACH, RoHS, TSCA, California Prop. 65 and other relevant regulations. A designated material compliance officer assesses the plausibility of the content based on the verification documents provided by the material suppliers and externally conducted laboratory analysis reports. In order to prove the continuous maintenance of material conformity to customers and authorities, the applicable legal and material-specific requirements are reviewed and evaluated at regular intervals, and appropriate measures are initiated in the event of changes.

Measures relating to the Seveso-III Directive

Semperit carries out comprehensive analyses to ensure that all relevant hazardous substances are identified and monitored. Thresholds for storage quantities are legally defined for each environmental hazard class. Each Seveso raw material is assigned to the appropriate environmental hazard class in the central material database at the Wimpassing (AT) site. To monitor the stock level, the threshold defined

for the respective environmental hazard class is specified in a formula that ensures the monitoring of stock levels to keep them within the defined limits. The only Seveso plant, the Semperit plant in Bełchatów (PL), complies with all relevant guidelines. This ensures that Semperit adheres to the standards of facility safety and minimizes the risks of serious accidents. Through these measures and monitoring of the threshold values, Semperit ensures that not only the legal requirements are met, but also a preventive contribution to safe working conditions and environmental protection is provided. For example, an aromatic oil that falls under the Seveso Directive was eliminated in Wimpassing (AT).

In the reporting year, no material violations of laws and regulations regarding pollution were recorded at the Group's sites. No further special investments or mitigation measures were necessary than those described under E2-6.

Stakeholder engagement is crucial to identify such risks and avoid negative impacts on affected communities in the neighborhood of operations. To this end, Semperit relies on publicly accessible communication channels and personal dialog. Neighbors of the sites always have the opportunity to exchange views with local HSE and site management to raise their concerns or observations regarding the IROs #8-11. Their concerns are evaluated and addressed by the local team. Further opportunities for involvement of affected communities, which are defined and implemented according to local needs at the site, include factory tours, open days, neighborhood meetings and press conferences. In addition, the freely accessible Semperit whistleblowing hotline SemperLine is available around the clock anonymously for feedback.

If negative impacts occur in the upstream and downstream value chain (IRO #12), all external stakeholders, such as affected residents or business partners, also have the opportunity to report their concerns via Semperit's online or physical contact channels or via the whistleblower hotline. All cases are handled by the Group-wide Compliance Department. Further disclosures can be found in section S1 under S1-3 and in section G1 Business conduct.

Disclosure Requirement E2-3 – Targets related to pollution

Semperit pursues a vision of "zero accidents" (IROs #8-11) in environmental protection and occupational safety in its own operations. Each of the Group's sites is required by guidelines and enabled by the management systems to steer production processes in such a way that there is no extraordinary impact on the environment or violation of laws and other legal requirements in the area of environmental protection. In doing so, they contribute to keeping the air, water and soil free of pollutants, and avoid impairing the health and quality of life of employees and residents. The use of substances of very high concern and substances of concern must be avoided. Semperit currently has not set any Group-wide, quantitatively measurable targets in relation to pollution.

The implementation and effectiveness of guidelines and measures for IROs #8, 9, 10 and 12 are measured in an internal reporting and project management system, where pollution hazards, events and incidents are documented, ideas for improvement and projects are reported by employees on site and responsibility for implementation is assigned. Once an incident has been recorded and all negative effects have been mitigated, the responsible HSE manager conducts a root cause analysis and, if necessary, adjusts procedures and training to avoid the risk of recurrence in the future. The statistical overview of environmental incidents is visualized on a daily basis at the site and Group level using the "Green E" – similar to the Heinrich Pyramid used in occupational safety – and communicated to employees and management as a notice and on the intranet.

The efficiency of processing concerns reported by affected communities in the company and along the value chain (IROs #8-12) is measured by the number of reports and, if applicable, the resulting compliance cases. If no violations of relevant laws and regulations are recorded, guidelines and measures are considered effective and the risks of harming communities around the sites are considered effectively mitigated.

Disclosure Requirement E2-4 – Pollution of air, water and soil

Pollutants emitted at the Semperit sites that enter air, water and soil – in accordance with Annex II of Regulation (EC) No. 166/2006 of the European Parliament and of the Council (European Pollutant Release and Transfer Register, E-PRTR) – were measured and documented in the 2024 reporting year. The thresholds set by the regulation were not exceeded.

Measurements of the various emissions at the Semperit sites (IROs #9-10) are based on recognized standard methods of direct measurement at the plants and on environmental impact assessments. VOC (volatile organic compound) emissions are measured using a flame ionization detector, while other emissions, such as dust pollution, are measured using a manual gravimetric method. In the holistic environmental impact analysis at the Wimpassing site in 2022, most of the emission data, such as for VOC and dust, were based on measurements by an external testing and inspection body that carried out accredited and independent laboratory analysis. Supporting data sources are internal production databases and systems that record incoming and outgoing quantities. The calculation of the environmental impact of pollutants is based on representative measurements. In combination with information from internal databases, a robust estimate of the pollution can be made. Uncertainties in the estimates can be considered minimal due to the completeness of the data

and the standardized methods used. The impact of Semperit sites on water or soil pollution is negligible compared to emissions into the air, which is why the concepts, measures and means described in this section primarily relate to air pollution.

Due to the sale of the glove business (closings took place in 2023 and 2024) and the elimination of all glove products and processes from Semperit's value chain and business model in 2024, several pollutants that could enter the environment as a result of the use of chemicals in glove production, are no longer be recorded because the companies and production facilities are no longer be under Semperit's operational control. There were no other material changes during the reporting period.

t	2024
Amount of microplastics used (synthetic polymer microparticles)	3.1

The reported quantities of microplastics used consist of externally procured raw material quantities of synthetic polymer microparticles (SPM) in standardized granulate form (IRO #11), which are melted and used in injection molding processes at all Rico and some Semperit sites. The quantities of SPM used (resource inflow), which ESRS also understands as microplastics (plastic particles smaller than 5 mm), amounted to 2.6% of the total volume of all raw materials used in 2024. SPM are processed via manual or automated dosing systems in injection molding machines and leave the plants either in the bound form of a product or as waste and scrap (resource outflow). The quantities of SPM that fall on the floor during the production process and are not carefully disposed of, could leak from production into the soil or waterways. These volumes are negligible compared to the SPM bound in the product (<0.1% of the purchased granulate).

The amount of microplastics that arise from abrasion in product use (IRO #12) is unknown to Semperit in most product applications and cannot be reported at this time.

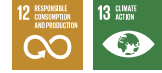
Disclosure Requirement E2-6 – Potential financial effects from pollution-related impacts, risks and opportunities

Disclosures on the expected financial impact of material risk #9 in connection with pollution will not be provided until 2025, in line with the one-year transition period. There are financial implications for sites where soil or other environmental contamination is detected, and countermeasures need to be taken. These arise, for example, from measures such as the involvement of external experts or the cleaning and removal of contaminated soil. The extent of the financial effects depends on the type and extent of the specific incident. In the reporting year, capex expenditures for an oil collection tank for the raw material warehouse at the Bełchatów site in Poland amounted to EUR 364 thousand.

Other than that, there were no material effects on the financial and earnings position of Semperit in connection with pollution. Further disclosures on the provision for pollution can be found in the consolidated financial statements, section 7.2 Other provisions.

ESRS E5 Resource use and circular economy

The most efficient use of materials along the value chain and targeted waste and scrap prevention are important control variables for future-oriented sustainable production. In the scope of circular economy, it is important to optimize material flows inside and outside the company and to reuse and recycle materials and products where possible. Systematic waste management and careful separation and documentation of the various residual and waste materials are a condition for this. The company is tackling material use and waste and recycling management in several areas in order to move steadily closer to its goal of closed material and product cycles. The following disclosures explain in detail how Semperit manages the impacts, risks and opportunities in the area of circular economy.



Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target	Key measure (implemented or continued in the reporting year)
Resource inflows, including resource use	Upstream value chain, own operations	4, 5, 6, 7, 10, 12	A	S, M, L	(#13) Contributing to the reduction of global demand for primary resources by substituting them with alternative sustainable raw materials (e.g. biological or recycled raw materials), which ultimately leads to an increased demand for alternative raw materials in the rubber market and thus supports the expansion of circular approaches within the industry.			(#14) Potential long-term cost savings through the application of circular economy principles (longevity, durability, reparability of materials and products) through maintenance and by optimizing the product life cycle. Focus on state-of-the-art technology in new business opportunities and acquisitions.	-	Circularity Initiative – cross-divisional program focusing, among other things, on scaling recycled and biological materials in Semperit products. Special product lines with extended lifespans, such as conveyor belts with increased resistance
	Upstream value chain	6, 7, 12	A	S, M, L		(#15) The extraction and production of chemical and industrial primary materials in general contributes to the depletion of natural resources and increases environmental impacts (land, deforestation, air and water pollution).		(#16) Reducing the cost of raw material procurement through material efficiency or elimination and efficient product and process design.	75% coverage of expenses to suppliers certified with EcoVadis by 2030	Supply chain due diligence through business partner checks and ESG assessments by EcoVadis and TFS with a focus on quality, sustainability and regulatory compliance
	Own operations	4, 5, 6		L			(#17) Higher operating and investment costs due to increased material procurement costs as a result of potential geopolitical conflicts and climate change restrictions (transition risk).		-	Supplier diversification across regions and countries; Supply chain due diligence through business partner checks

Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target	Key measure (implemented or continued in the reporting year)
Resource outflows related to products and services	Upstream value chain, own operations, downstream value chain	4, 5, 6, 7, 10, 12	A	M, L	(#18) The use of circular materials, the development of circular products and the emphasis on their advantages for the environment and customers in industrial markets create the need for new circular supply chains and solutions that would not exist otherwise.			(#19) Focus on waste and end-of-life recycling, which requires innovative circular solutions, offers new business opportunities, e.g. for shredded or devulcanized rubber products.	-	Circularity Initiative – cross-cutting program that focuses, among other things, on the circularity of materials and products, such as material reuse and recovery with reintroduction into the production process.
	Own operations, downstream value chain	5, 6		L			(#20) Changes in customer demand and preferences towards sustainable production and products with a focus on a circular economy might lead to a loss of customer trust if not implemented (transition risk).		-	Circularity Initiative – cross-divisional program that focuses, among other things, on the structured analysis of customer demand and competitors' initiatives on circular solutions.
	Own operations, downstream value chain	5, 6, 8	A	S, M, L		(#21) Waste generated in production and the downstream value chain ends up in landfills or is incinerated in some markets, contributing to GHG emissions (downstream Scope 3 emissions).	(#22) Stricter regulations or increased costs in relation to waste disposal from own production processes, particularly from single-use plastic consumption (transition risk).			Operational excellence initiatives to reduce waste;
Waste	Own operations, downstream value chain	4, 5, 6	P	M, L	(#23) Reducing process waste at Semperit and, where this is not possible, converting excess material that would otherwise be disposed of into recycled materials leads to the establishment of new business models in the long term (creation of new recycling markets in collaboration with business partners and customers) and thus contributes to the growth of the circular economy in the rubber industry.			(#24) Potential cost savings from opportunities to recycle and reuse waste instead of paying for waste disposal.	-7% waste per product unit by 2030 (base year: 2023)	Circularity Initiative – cross-divisional program focusing, among other things, on the reuse and recycling of waste materials, external recovery of rubber waste that cannot be prevented or reduced, and on building appropriate supply chains with collaborators and customers; Product carbon footprint for products containing recycled and other sustainable raw materials
	Own operations, downstream value chain	5, 12		M, L			(#25) Stricter rules for recycling scrap and waste, especially for shredded rubber (transitional risk).			

¹ See overview of Semperit stakeholders in section ESRS 2 under SBM-2

Disclosure Requirement E5-1 – Policies related to resource use and circular economy

The impacts, risks and opportunities associated with resource use and circular economy (IROs #13-25) are defined in the Resource Management Policy and are also embedded in the HSEQ and Innovation Policy. Semperit continuously analyzes and improves processes to ensure that materials are used in a resource-efficient manner. The waste reduction target of 7% by 2030 (for more disclosures see section E5 under E5-3) relates to IROs #21-24 and is in line with the principles of waste management according to the EU Waste Framework Directive, in that the avoidance of waste is prioritized over waste treatment (recycling). This reduction target is also anchored as a performance parameter in variable remuneration. If production waste cannot be avoided, Semperit works on ways to recycle it internally or externally. Wherever possible and economically viable, Semperit buys and uses biological, recycled and recyclable materials and follows the principles of the circular economy, including long durability, reusability and reparability of products. However, the replacement of primary raw materials with more sustainable alternatives mentioned above is only partially possible for some Semperit products but not for others. For example, there are still no substitutes for primary silicone for the products of the Rico Group.

While to date, excess vulcanized materials from in-house production have been used as raw materials for recycling (Post-Production Recycling; PPR), production waste from other elastomer producers and customers (Post-Industrial Recycling; PIR), as well as products that have reached the end of their life cycle (Post-Consumer Recycling; PCR), could also be recycled in the future. Semperit's Circularity Initiative focuses on production waste, but also on the recyclability of products after their use phase and thus covers all the main IROs of the circular economy and numerous areas and departments of the Semperit Group. Semperit's business-to-business model poses a challenge in this regard, since the company primarily manufactures product components and thus has no direct contact with the end customers of the finished products. Therefore, reverse logistics of end-of-life products currently still poses too great an organizational, logistical and financial hurdle for end-of-life recycling.

Disclosure Requirement E5-2 – Actions and resources in relation to resource use and circular economy

The research and development teams (R&D teams) play a central role in driving the circular economy at Semperit across all divisions. They continuously work on the development of innovative and circular materials and products as well as on the improvement of manufacturing processes. The central R&D department, which is mainly located at the R&D center in Wimpassing, is involved in basic research projects, material development, central process development and the management of Group-wide development activities. At the business unit level, the decentralized R&D teams examine recyclability and product and process optimization along the circularity principles of the nine "Rs": "Refuse, Rethink, Reduce, Reuse, Repair, Refurbish, Remanufacture and Repurpose, Recycle". The applicability varies depending on the product and process and therefore cannot be generalized for all areas of the Semperit Group. This requires close cooperation with customers, which is ensured by the product and process development teams of the different business units. In addition to the one in Wimpassing, Semperit operates seven other research sites. Most production sites also have local laboratories.

In addition to traditional research and development work, Semperit places a particular focus on the Group-wide innovation program. This aims to ensure transparency throughout the entire process, from the creation of a recycling idea to its development and market launch. The goal is to effectively evaluate the entire idea and project portfolio in terms of the impacts, risks and opportunities of the circular economy and to manage it in line with financial and non-financial targets.

Elastomer materials are continuously being further developed to meet market and customer requirements. In addition to the familiar and approved ones, new, more environmentally friendly, recycled and recyclable raw materials are also used. Close cooperation between the Purchasing, Research & Development departments and Production aims to identify, procure and test new raw materials and integrate them into production. Changing the scope as well as new findings are passed on in a timely manner to ensure predictability along the entire value chain, from selecting raw materials to availability and materials use.

Semperit uses the following measures and means to manage the above-mentioned impacts, risks and opportunities (IROs #13-25) in order to promote the economical and sustainable use of resources and a circular economy within and outside the company:

Waste reduction, material efficiency and resource conservation (Production areas of the Businesses, R&D, HSEQ)

By optimizing production processes and developing new products, resource efficiency should be continuously increased, and the amount of waste reduced. The following measures, among others, contribute to this: the Circularity Initiative described below, the use of recycled polyamide and steel scrap to manufacture hoses and fabrics, the calculation of the carbon footprint for a large proportion of the products and the development of products that consist of up to 50% more sustainable raw materials than before.

Circularity Initiative (R&D, ESG, HSEQ, Businesses, customers, suppliers and other business partners)

As part of this project, a cross-divisional team from various departments and specialist areas has been working on the effective implementation of circularity measures since 2024. The initiatives extend beyond the company's own business activities into the upstream and downstream value chain. The following steps are continuously analyzed:

- Development, production and use of sustainable and circular raw materials and products
- Solutions for internal and external recycling of waste and by-products
- Reuse of granulated materials in new products
- Ongoing market and competition analyses on circular raw materials and solutions

One of these circularity measures is described in more detail in the section “E5-5 Products and materials: in-process recycling”.

Development of recyclable raw materials and phase-out of primary raw materials (R&D with Businesses, Procurement, suppliers)

The raw materials laboratory examines new, more sustainable materials and tests their applicability for Semperit products. Examples of this are the research and development work on the use of biological elastomers and the use of natural rubber, the proportion of which has been increased in the past two years, particularly in conveyor belts, hoses and molded parts. Semperit is increasingly focusing on the use of secondary (recycled) resources, such as material based on recycled synthetic rubber and recovered carbon black, as well as rubber powder from scrap tires. The proportions of reclaimed rubber, recycled carbon black and powdered rubber were successfully increased in parts of products from the SIA and SEA divisions in 2024.

Sustainable procurement and use of renewable resources (Procurement, ESG, suppliers, customers)

Attention is paid to the use of biological elastomers and natural rubbers that come from sources that meet ecological and social criteria, such as the requirements of the EU Deforestation Regulation (EUDR). In general, Semperit promotes sustainability in the raw material supply chain by asking suppliers to undergo an EcoVadis rating. The quantitative target for 2030 is: 75% of expenditure covered by EcoVadis-certified suppliers (see E5-3).

Circular process and product development (R&D with Businesses, Innovation)

Together with customers, Semperit optimizes circular production processes and develops new products according to the principles of the circular economy. Calculating the carbon footprint of most products helps to determine whether secondary raw materials are suited to reduce greenhouse gas emissions compared to primary raw materials. Another measure is cross-departmental workshops to develop ideas for a more effective use of resources and closing material loops within the company and in the upstream and downstream value chain.

Reducing potential or actual negative ecological impacts during the use phase is an important starting point. Here, the aim is to achieve more efficient use and a longer service life through lower product weight, improved design and optimized material properties, and thus to reduce environmental pollution (e.g. rubber abrasion and release of microparticles) during the use phase of the products. One best practice example from the rail superstructure is an angled polyamide guide plate for fixing the sleeper to the rail. Material consumption was reduced by 25% while maintaining the same functionality.

Avoiding and replacing harmful substances (R&D, Procurement)

Semperit focuses on developing materials that are free of harmful substances and on reducing environmental pollution by using more environmentally friendly alternatives. Since 2020, two products in the area of sealing profiles have been evaluated according to the criteria of the material health category of the Cradle to Cradle Certified™ product standard and awarded a Gold-level Material Health Certificate. This means that the product design and manufacturing are declared as sustainable, the materials of these products do not contain any harmful chemicals and protect health and the environment (see also section E2 Pollution).

Partnerships and cooperation with stakeholders for sustainable and circular material and product development (R&D, Procurement, ESG, HSEQ, Businesses)

Semperit relies on close cooperation with customers and suppliers in research and development in order to meet their wishes and requirements in the best possible and most timely manner. In addition, the company is continuously working on expanding its product portfolio to offer more environmentally friendly and competitive products. Ecological advantages include low material consumption in production and thus lower weight in the application as well as reduced energy consumption during operation by the end customer. Key factors include cooperation with universities and consultations with external experts on recycling research, product and waste classification, and regular exchange with the Wirtschaftsverband der deutschen Kautschukindustrie (Association of German Rubber Manufacturing Industry), the Deutsches Institut für Kautschuktechnologie (German Institute for Rubber Technology), official state government agencies, the Industriellenvereinigung (Federation of Austrian Industries) or the Wirtschaftskammer (Austrian Economic Chamber). To take

advantage of the opportunities offered by the circular economy, intensive cooperation with external partners and customers is needed to reduce organizational and financial risks.

In the reporting year, following milestones were achieved with the help of these measures, which are of great importance for the Semperit Group's raw material portfolio, which was originally perceived as non-renewable and non-replaceable:

- **31 raw materials classified as sustainable (= biological or recycled) in use:**
 - 5 types of natural rubber,
 - 3 types of reclaimed rubber (rubber renewed by devulcanization),
 - 1 rubber powder,
 - 2 types of recovered carbon black (rCB, recycled from tire pyrolysis),
 - 14 sustainable plasticizers,
 - 2 types of zinc oxide (recycled),
 - 1 activator, 1 release agent, 1 internally recycled oil and 1 internally recycled filter material
- **13 additional sustainable raw materials are being tested:** 3 new sustainable polymers, 1 rCB, 1 reclaimed rubber, 3 reclaims from Semperit products (from post-production surplus material), 3 new biological fillers, 1 activating agent made from stearic acid
- **95 sustainable raw materials have already undergone laboratory tests:** 2 polymers, 56 types of reclaimed rubber, 1 type of carbon black, 21 types of recycled carbon black, 5 fillers, 9 plasticizers and 1 activator that are more sustainable (= biobased or recycled) than primary raw materials
- **Business relationships with 42 suppliers** of these sustainable raw materials have been established
- **Cooperation with eight recycling partners** for processing of vulcanized material and products at the end of its lifecycle

Disclosure Requirement E5-3 – Targets related to resource use and circular economy

Semperit's circular economy targets relate to the efficient use of primary raw materials (IROs #21-24) and to the increased use of sustainable and secondary raw materials that have been screened according to ESG criteria (IROs #13-20, 25). If excess material and waste cannot be avoided, Semperit works on possibilities to process or recycle them internally or externally. At present, Semperit is not aiming for a quantitative and scheduled target for a transition to or an increase in the share of secondary materials in products. The recycling rate of elastomers as a material is significantly lower than that of steel, glass, paper or cardboard. In general, secondary raw materials can be used if they meet the desired material and product properties of the end product. However, not every raw material in the rubber compound can be replaced by a secondary raw material, since a change in the recipe affects both product and process-related properties. Therefore, Semperit is currently working intensively on new formulations and processes as part of the Circularity Initiative in order to increase the proportion of internally recycled materials and externally purchased secondary raw materials in its products (see disclosures under E5-2 and related key figures under E5-5).

7% waste reduction by 2030, relative to units produced (IROs #21-24)

As defined in the Management of Resources policy and anchored in the HSEQ and Innovation Policy, Semperit continuously analyzes and improves processes to minimize material waste. Since January 1, 2024, Semperit has been striving to reduce the relative waste volume by 7% until 2030, which implies an annual reduction of 1%. There are no further published interim targets.

Target	Interim targets	Base year	Base value	Period	Target achievement in the reporting year
7% waste reduction per good product ¹ by 2030	1% waste reduction per good product ¹ per year	2023	0.094 kg per good product ¹	01/01/2024 to 12/31/2030	9.1% waste reduction per good product ¹ compared to 2023

¹ Good product is a unit of output that has been produced during the reporting period and marketed or stored for future sale.

Performance in relation to the waste reduction target is measured monthly at the site level and reported to the central HSEQ team. Target achievement in the respective month is reported to all areas of the organization in order to efficiently manage progress and, if necessary, take corrective action in a timely manner. The annual target achievement at the Group level is one of the ESG performance parameters for the variable remuneration of Executive Board members and those employees who fall under the Group Bonus Policy (for more disclosures see ESRS 2 GOV-3).

Internal experts were involved at site level in status quo and reduction potential analysis on which the targets are based. At Group level, various internal and external stakeholders such as the HSEQ and ESG teams, external consultants, the Executive Board and the Supervisory Board were involved.

The waste reduction target promotes collection, internal reuse and industrial processing of materials that would otherwise be disposed of as waste, as well as the reintegration of recovered outputs, known for example as semi-finished products (materials that have already passed through one or more processing stages and are needed as a basis for the manufacture of finished products), into the production processes. Furthermore, products that contain reprocessed secondary raw materials instead of primary raw materials usually have a smaller carbon footprint. This reduces Semperit's corporate carbon footprint and the Scope 3 emissions of its customers. No ecological thresholds, scientific validation or company-specific distribution were considered when setting the target. The target set is voluntary and not subject to any mandatory legal requirements. All production sites are equally obliged to reduce their waste volume per good product by 7% by 2030, i.e. by 1% per year.

Supporting measurable target in the supply chain:

75% of expenditure covered by EcoVadis-certified suppliers (IROs #15-16, 47)

By 2030, suppliers of at least 75% of expenditure for raw materials and other goods and services should be audited for compliance with ESG criteria and standards using EcoVadis. EcoVadis examines, among other things, company's concepts, measures, targets and progress in relation to circular product design and materials, minimization of primary raw materials and waste management. Semperit specifies which rating result its suppliers should achieve to ensure that they support circular economy and other material topics with a minimum of resource allocation and strategic importance that is acceptable to Semperit. Semperit encourages suppliers who fall below the threshold of 45 out of a maximum of 100 points to take measures for improvement. If necessary, Semperit will also support them in doing so. In 2024, direct material suppliers of the Rico Group were integrated into this target.

Target	Interim targets	Base year	Base value	Period	Target achievement in the reporting year
75% of expenditure covered by EcoVadis-certified suppliers by 2030	2024: 45% 2025: 50% 2026: 55% 2027: 60% 2028: 65% 2029: 70%	2023	42% of expenditure covered by EcoVadis-certified suppliers by 2030	01/01/2024 to 12/31/2030	47% of expenditure covered by EcoVadis-certified suppliers (+7 PP above the starting value in 2023, 2 PP above the interim target in 2024)

The assessment of suppliers is monitored annually and is an important milestone for the organization. The margins of SAG's bank financing taken up in the 2023 financial year are linked to the leverage ratio and ESG performance criteria, including the target set out above. Beyond that, there are no intermediate targets.

At the Group level, various internal and external stakeholders, such as employees in the Procurement department, the ESG and Treasury team, the financing banks and the Executive Board, were involved in assessing the materiality of these topics and the overarching level of ambition in the supply chain. No ecological thresholds, scientific validation or company-specific divisions were used when defining the target. The targets set are voluntary and not subject to any mandatory legal requirements.

Disclosure Requirement E5-4 – Resource inflows

Semperit uses various raw materials to manufacture its elastomer products such as belts, hoses, and seals. The main components are natural and synthetic rubber, liquid silicone, fillers (e.g. carbon black, silica, chalk, kaolin, etc.), plasticizers, chemicals and various reinforcing materials (steel, textiles, etc.). Many of the products manufactured by Semperit are composites which, in addition to the elastomer, also contain reinforcing materials such as steel cables or wires, yarns, or fabrics. The share of processing aids and materials of packaging used to ship purchased materials to Semperit is low compared to the product materials. That is why Semperit focuses its reporting of resource inflows on the consumption of product-related raw materials and reinforcing materials. The packaging-related information on the following pages therefore only concerns packaging Semperit uses for transporting finished products to its customers.

In terms of quantity, the largest share of resource inflows in Semperit's production process is accounted for rubber polymer and fillers (carbon blacks or light-colored fillers) as well as plasticizers. Semperit does not use any critical raw materials or rare earths. In addition, various direct and indirect goods and services are purchased from third-party providers, including energy, water, packaging material for product transport, upstream and downstream transport services for freight and passenger transport (business trips), machinery, warehouse equipment, office furniture, hardware and software, consulting and maintenance, and other services.

In principle, secondary raw materials can be used if allowed by the desired material and product properties of the end product. However, not every raw material of the rubber compound can be substituted by a secondary raw material since a change in the formulation quickly affects process-related properties. Furnace carbon black (industrial carbon black), for example, is standardized. Therefore, a carbon black type from manufacturer A can be replaced relatively easily by the same type from manufacturer B without significantly changing the process properties. For raw materials that do not comply with any standard (such as recycled carbon black), all subsequent process steps (formulations, process parameters, machine settings) must be brought into line with the respective material properties. The use of recycled rubber (reclaimed rubber) or recovered carbon black as well as the use of recycled chemicals or reinforcing agents are central research topics for Semperit. The company also uses recycled materials in the production of plastic products. As part of the Circularity Initiative, Semperit has gradually increased the proportion of reclaimed rubber, recovered carbon black and rubber powder in its products in 2024. In addition to using its own reprocessed production waste and excess material, Semperit also purchases a considerable amount of recycled raw materials from suppliers, some of which are made from waste and by-products. The following table shows purchased and used quantities of raw materials for 2024.

Resource inflows	2024	
	t	%
Overall total weight of products and technical and biological materials	118,697	
Biological materials	16,084	13.6%
Reused/recycled materials (including packaging)	7,550	6.4%

Data on resource inflows includes raw materials for compounds and reinforcing materials as well as packaging materials used for product packaging. Semperit does not include any inflow of consumables, spare parts and components in the key figures shown above, as these materials are not purchased by weight. Furthermore, these inflows are not material in monetary terms or in terms of their impact on the environment compared to material consumption.

Selected resource inflows are raw materials with a material sustainability aspect that were used to manufacture products in the reporting year and classified based on the following properties:

- **Biological resources** – Materials that consist of substances derived from living or formerly living organisms and are usually renewable, such as natural rubber, wood, etc., are often, but not always, biodegradable. Example: a plasticizer with a 5% vegetable oil content is a 5% biobased material.
- **Reused resources** – Reusing raw materials involves the reuse of products and by-products that are not waste for their originally intended purpose, without leaving the company's production. This may require cleaning or minor adjustments so that they are ready for the next use without significant changes. Example: IBC containers used to store liquids or other substances.
- **Recycled resources** – Waste and by-products that are reprocessed into products, materials, packaging or other substances for their original or other purpose through recovery processes. This includes the reprocessing of organic material but does not include energy recovery and reprocessing into materials to be used as fuels or fillers. Example: recycled plastic foil.

Examples of secondary raw materials and recycled materials from waste and by-products that were used in the reporting year:

- **Recovered carbon black** – The pyrolysis of scrap tires produces a solid carbon residue that can replace or supplement the primary raw material carbon black as a core component in certain technical applications. Limited availability, higher costs, and process- and product-specific requirements still limit its use.
- **Reprocessed rubber** – These are elastomers that are recovered from waste and excess materials from the production of polymer manufacturers and reprocessed to achieve the same or similar usability as synthetic rubber.
- **Reclaimed rubber** – This is a material that is produced from vulcanized rubber through a reprocessing procedure. During this process, the molecular bridges of the rubber that were created during vulcanization are partially or completely broken, allowing the material to return to a flexible form and be used to create new compounds.
- **Rubber powder** – This is obtained from vulcanized material, such as used tires, excess materials from production or by-products. In the process, non-rubber components such as fibers and wires are removed, the rubber is cleaned and ground into crumbs, which are then added to the mixture for the production of rubber sheets, for example.
- **Zinc oxide from zinc waste** – Zinc slag is a by-product of the galvanization process. The slag is regularly removed to maintain the quality of the galvanic coating, but it can also be used as a starting material for zinc oxide, which Semperit purchases instead of primary material.
- **Recycled polyamide**
- **Hose wire from steel scrap**

In total, 19% of more than 118,000 tons of raw materials used, including packaging, were classified as sustainable in 2024 (including raw materials for surgical gloves until June 2024). Meaning that a total of more than 23,600 tons of recycled raw materials or raw materials of (partially) biological origin were used at Semperit sites.

The data from internal systems and databases form the general basis for calculating the key figures. Group companies that have direct system access transfer incoming goods data daily, including information on the material number, material designation, suppliers, quantity and the respective base unit. All other sites that purchase raw materials provide their purchasing data monthly, which are integrated into the Group's databases.

The above-mentioned material properties "biological", "reused" and "recycled" are maintained in mapping tables. This is done either at the material number level in combination with the supplier number or at the material group level. All raw materials of the main material groups (rubber, carbon black, white fillers, oils, reinforcing materials) were classified accordingly during the transition to the ESRS in 2024. Material groups with a low mass, such as some chemicals, were only classified from a threshold of 50 tons used per year and none were otherwise assigned to this category. The data in the database on the quantities supplied are compared with the information from the mapping table to derive the relevant quantities for the respective ESRS data points.

When matching the data with the above-mentioned mapping tables, each data set can only be assigned to one mapping table. This avoids the duplication of data sets. Finally, a comparison of the quantities from the database before and after mapping is carried out.

Disclosure Requirement E5-5 – Resource outflows

Products and materials

Semperit manufactures quality products made of natural and synthetic rubber and silicone. Semperit hydraulic hoses produced by the SIA division are used in mechanical engineering, mining and plant construction, as well as in agricultural engineering. Industrial hoses produced by the SEA division, which are used in construction, chemical and food industries, among others, ensure safe transport of materials. The SIA division also supplies seals for windows and doors, facades, glazing seals, pipe insulation, EPDM seals and special seals.

The Form unit of the SEA division is a leading manufacturer of molded and extruded polymer and plastic products, such as escalator handrails, mountain applications (ski and snowboard foils, cable car rings and rail tapes or drive belts for snow groomers) and elastomer plates, as well as customized solutions with sealing or insulating functions. These include rail pads for railway superstructures, various pipe seals and large membranes that are used worldwide in filtration presses, for example. The conveyor belts also produced in the SEA division range from textile belts to steel cord belts for highly efficient transportation even under extreme conditions, which are used in mining, steel industry, cement industry, power plants, bulk cargo handling terminals and in many other areas. The Rico Group's SEA sites focus on tool manufacturing and the production of precision parts made of liquid silicone and offer customized complete solutions for healthcare, mobility, food, industry, consumer goods and household appliances, and sanitation sectors. For more disclosures on Semperit's value chain, business model and outputs, see the ESRS2, SBM-1.

Circularity of Semperit products: durability, reparability, recyclability

Division	Representative product groups	Average expected product durability	Expected durability compared to industry average
SIA	Profiles	Up to 30 years, depending on the application	100% durability compared to the industry average
	Hydraulic hoses	Up to 10 years	100% durability compared to the industry average
	Industrial hoses	Up to 10 years, depending on the application	100% durability compared to the industry average
SEA	Textile-reinforced conveyor belts	Up to 10 years, depending on the application	>100% compared to industry average (longer durability than average comparable product)
	Steel-reinforced conveyor belts	Up to 20 years, depending on the application	>100% compared to industry average (longer durability than average comparable product)
	Elastomer sheeting	Up to 10 years, depending on the application	100% durability compared to the industry average
	Handrails	Up to 10 years, depending on the application	>100% compared to industry average (longer durability than average comparable product)
	Cable car rings	Up to 10 years, depending on the application	>100% compared to industry average (longer durability than average comparable product)
	Products for railway transportation	Up to 40 years, depending on the application	100% durability compared to the industry average
	Silicone products of the Rico Group	From single use to more than 20 years	>100% durability compared to the industry average. The components are designed to last longer than the product they are used for.

The information presented in the table above regarding durability, reparability and recyclability of Semperit products is based on on-going research, product comparison tests and customer feedback and is at or above the average of comparable products available on the market. The data and empirical values are continuously collected and represent estimated information without direct measurements for each product group in the most common, average product application.

Reparability and recyclability of Semperit products depend on their type and application. Most of the products are components that are built into system solutions and are usually replaced completely when damaged or at the end of their life cycle (e.g. window and door profiles, industrial hoses, cable car rings and ski foils). The replaced products are currently either recycled or incinerated with or without energy recovery. It cannot be completely ruled out that products are landfilled in some countries where local legislation still allows it. For some products, limited partial repair is possible if damage occurs during the product's lifetime (e.g. handrails and some steel conveyor belts). Hydraulic hoses must not be repaired and must be replaced due to the safety risk (as specified by DIN20066/ISO8331). In general, Semperit products are currently rarely repaired or sent for post-consumer recycling. Certain product parts are basically almost 100% recyclable (e.g. steel reinforcement). Other product parts (e.g. vulcanized elastomers) are currently not recycled due to a lack of technical solutions.

%	2024
Recyclable content in packaging	95.0%

Finished products are packaged according to their properties and customer specifications. The most important packaging materials are cardboard, wood and plastic, which are generally recyclable. The figure of 95% is an assumption, as the company has no information about the recyclability of packaging purchased from third parties or about the actual treatment of the packaging at the end of its life cycle.

Material reuse and recycling

Furthermore, by-products are generated in Semperit's production, i.e. materials that are not sold as primary products but are supplied to third-party customers to be used for other purposes or to be processed by various methods such as grinding or granulating and then reused as material. The output material is partly reused by Semperit or sold for reuse to third parties on the industrial market. For example, Semperit uses reclaimed rubber from its own vulcanized products, but also from scrap tires. In addition, discarded vulcanized and non-vulcanized silicone is used by Rico as a raw material for the production of silicone oil. Further disclosures on by-products can be found in section E5 under E5-4 Resource inflows and E5-5 Waste.

In rubber production, the recycling of waste, semi-finished products and products after the end of their life cycle is generally still limited. Compounds that have already been processed can either be reused directly or, if the rubber has already been vulcanized, only after thermal, chemical or mechanical processing, depending on the production step. Therefore, the global recycling rate of rubber is significantly lower than that of steel, glass, paper or cardboard, for example.

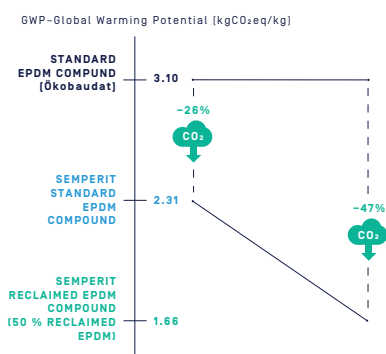
Through intensive research and in cooperation with external recycling partners, Semperit has succeeded in making even the vulcanized residual materials that accumulate during operation usable as secondary raw materials. As a result, Semperit has been able to manufacture products that consist of up to 70% recycled vulcanized waste from its own profile production for about two years. In doing so, the company helps to close the recycling gap for industrial rubber. During the reporting period, Semperit succeeded in reusing or recycling 85 tons of material with the help of third parties and an additional 1,349 tons internally, which would otherwise have been declared as waste and disposed of.

Material reuse, processing and recycling

t	2024
Circular waste (from external recyclers)	85
Circular waste (internally processed and recycled)	1,349

The process of cross-linking during vulcanization, which generates an insoluble and non-deformable elastomer from the rubber mixture, is reversed with the help of an external recycling partner, as is the case when recycling production waste. The bridges formed during cross-linking are split, and a deformable, soluble rubber mixture is created. The newly obtained raw material can be reused in a new EPDM mixture to varying degrees, depending on the product.

A Semperit sealing profile made of an EPDM compound with a 50% recycled content has a 47% lower product carbon footprint (PCF) than comparable conventional profiles (source: Ökobaudat). Compared to Semperit's standard profile, the PCF is 26% lower. Semperit is currently evaluating the application of this method of regeneration to its customers' post-industrial products as well as post-consumer articles. In this way, Semperit not only contributes to the circular economy through in-process recycling, but also to decarbonization.



Waste

As explained under E5-2 and anchored in the Management of Resources, Innovation and HSEQ Policies, Semperit continuously analyzes and improves processes to minimize waste. If excess material cannot be avoided, Semperit works on ways to recycle it internally or externally. Systematic waste management and continuous improvement of waste separation and documentation of the various residual and waste materials are prerequisites for that. The site managers and the technical division managers are responsible for controlling various production parameters in order to increase material efficiency and waste prevention. Through the use of various improvement programs and operational excellence activities, the use of materials can be optimized and waste and scrap reduced.

Waste management is part of the Group-wide environmental management system, which is ISO 14001 certified and based on a due diligence assessment of environmental risks. All relevant waste and scrap key figures are reported to the central HSEQ department and included in the monthly production reports to enable the control for achieving the waste reduction target of 7% by 2030 (measured against 2023). Further disclosures on strategy and objectives in the area of waste can be found in section E5-3. The decision-makers in production areas analyze data and derive improvement measures based on it.

The key figures also include waste generated by test runs during the development of new materials and products. All waste that leaves the factory premises is collected by certified and approved waste disposal companies and properly recycled or disposed of. Currently, most rubber waste is recycled energetically (incinerated), which is unsatisfactory in terms of efforts to promote recycling, circularity and climate change mitigation (reduction of Scope 3 emissions). As part of the Circularity Initiative, Semperit has initiated several measures that contribute to an increased return of vulcanized and unvulcanized rubber waste to the production process. Further disclosures on the use of opportunities offered by the circular economy through recycled materials and the development of recyclable products can be found in sections E5-4 Resource inflows and E5-5 Resource outflows.

Waste diverted from disposal

	Hazardous waste		Non-hazardous waste
t	2024	t	2024
Preparation for reuse	0	Preparation for reuse	0
Recycling	170	Recycling	5,806
Other recovery operations	234	Other recovery operations	3,430
Hazardous waste diverted from disposal	404	Non Hazardous waste diverted from disposal	9,237

Waste directed to disposal

	Hazardous waste		Non-hazardous waste
t	2024	t	2024
Incineration	438	Incineration	1,042
Landfilling	18	Landfilling	1,961
Other disposal operations	0	Other disposal operations	0
Hazardous waste directed to disposal	456	Non-Hazardous waste directed to disposal	3,003

Non-recycled waste

t	2024
Non-recycled waste	7,123
Proportion of non-recycled waste	54%

Total waste

t	2024
Total amount of non-hazardous waste	12,239
Total amount of hazardous waste	860
Total waste generated	13,100
Special occurrence waste	151
Total waste generated incl. special occurrence waste	13,251

Semperit waste consists of rubber, silicone and plastic waste, paper, cardboard, plastics and foils, metal, wood, construction waste, electronics as well as hazardous chemical waste and used oil. Waste resulting from special occurrences (special occurrence waste), for example from the demolition of a building or the disposal of machines, is reported separately and is not included in hazardous or non-hazardous waste. Unlike the other waste streams, this waste (151 tons in the reporting year 2024) is not directly related to Semperit's business model and operations and are therefore not included in the base value for the waste reduction target, which is geared to process efficiency.

The recycling quantities shown in the table above only include waste (hazardous and non-hazardous) that is directed to and recycled by disposal companies. The waste category "Other recovery operations" includes the energy recovery of hazardous and non-hazardous waste, e.g. the recovery of heat and the subsequent production of steam, hot water or electricity. Incinerated waste without energy recovery is included in the "Incineration" category. The waste management companies commissioned with the task organize the delivery of the waste to the above-mentioned recycling plants in compliance with legal requirements.

In addition to production-related waste streams, packaging also contributes to the reported total waste. These are on the one hand, the transport packaging in which raw materials and other goods are delivered to Semperit, and on the other hand, packaging of Semperit products used for transport to its customers. Depending on the product and the customer relationship, Semperit takes some of the packaging back. Semperit has only limited influence on the selection of packaging that arises in the course of raw material deliveries, but in any case, it is separated, collected and, if possible, reused for packaging or other purposes or disposed of properly. For packaging of own finished products, Semperit uses as little and as environmentally friendly packaging as possible in order to keep the negative impact in the downstream value chain low. However, customers usually specify the packaging size and type, which can be very restrictive in some cases.

In the collection and evaluation of key figures, Semperit relies on its own direct measurements and on information from third parties, such as waste disposal companies, raw material and packaging suppliers, without having to resort to estimates. All criteria and calculation bases, including the requirements for special occurrence waste, are anchored in the internal policies in the quality management system.

Disclosure Requirement E5-6 – Anticipated financial effects from material resource use and circular economy-related risks and opportunities

Semperit omits the information on expected financial effects of the circular economy required by ESRS E5-6 that is not subject to mandatory disclosure in the first year of its sustainability reporting in 2024.

3. Social information



ESRS S1 Own workforce

Semperit's employees make a significant contribution to the company's success. Their commitment and entrepreneurial spirit enable the company to continuously develop and implement its corporate strategy with a focus on high-quality elastomer products and applications for industry. As an employer, Semperit, like many other companies, is confronted with personnel challenges resulting, for example, from demographic change, changing demands of applicants and employees or the development of wage costs. In order to offer employees an attractive and secure workplace in the long term and to be able to trust in their expertise, commitment and loyalty in return, Semperit relies on a modern, healthy and supportive corporate culture. Training and development opportunities, occupational health and safety activities, and diversity and inclusion are just a few of the areas for which Semperit implements action plans and continuous improvement measures. Optimizing working conditions for its own workforce, as described below, benefits both employees and the company.

Subtopic	Sub-subtopic	Occurrence in	Affected stakeholder	Potential/actual	Time horizon	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Working conditions	Safe employment	4, 5	P	S, M, L			(#26) Fear of layoffs during economic downturns can affect the emotional well-being of employees.				
	Working hours	4	P	S, M			(#27) Overtime and irregular working hours can have a negative impact on the health and well-being of employees.			-	No employment without written agreement with fixed terms, working hours and times that comply with local laws; Flexible working time models (flexitime and part-time arrangements), remote work; Collective agreements Group Bonus Policy (STI, LTI); Benefits for the social or financial security of employees, such as accident or health insurance, contributions to pension schemes Regular quality management audits at all sites; Publicly accessible, anonymous whistleblowing hotline SemperLine
	Adequate remuneration	4	A	S, M, L		(#28) Secure and adequate income increases employee satisfaction and motivation and ensures a decent standard of living for them.					
	Social dialogue										
	Freedom of assembly, works councils, employees' rights	4, 5	A	S, M, L		(#29) Active employee participation and representation through the works council promotes a fair, inclusive and safe working environment, which contributes to higher satisfaction, employee retention and general well-being.	(#30) Loss of revenue and operating losses due to possible strikes (transition risk).			-	
	Collective bargaining, workforce covered										

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Health protection and safety		4	P	M, L			(#31) Rising temperatures (due to climate change and extreme weather events) can lead to an increase in heat-related illnesses and negatively affect the general health and well-being of employees in the workplace if no adequate buildings and infrastructure are provided.	(#32) Increase in operating costs due to effects on employee health caused by rising temperatures (climate change) if no appropriate buildings and infrastructure are provided (physical risk).		-	
		4	P	S, M, L			(#33) Injuries (including temporary and permanent effects) and accidents, including fatal accidents can have a material impact on the individuals affected and their families, and can also affect the emotional well-being of others in the workplace.	(#34) Incidents or accidents that may occur when the company fails to follow safety regulations, e.g. operating instructions, occupational safety instructions, occupational safety obligations, may result in reputational damage and/or (financial) sanctions (physical risk).		8% reduction of the incident rate annually	“Safety first”: daily production meetings always start with the topic of safety; Focused occupational safety campaigns such as “Focus on Safety Again!” in 2024; Designated safety officers at each site; Monthly reporting on unsafe actions and working conditions; Reduction of accident rate as one of the bonus-relevant KPIs in the Group Bonus Policy
		4	P	S, M, L			(#35) Unaddressed gender discrimination and unequal pay in workplaces that lack inclusive, fair structures and defined processes could widen the gender pay gap and cause long-term economic disadvantage for individuals.			+0.5 PP overall increase of female ratio annually	D&I Global Council and D&I Local Councils – global and local focus groups of dedicated employees across organizational hierarchies, functions, sites and business areas, focusing on identifying and implementing D&I initiatives with a focus on gender, age, disability and cultural inclusion; Integration of the D&I target (quota of women) into the variable compensation system;
Equal treatment and equal opportunities for all	Gender equality and equal pay for equal work	Own operations	4	A	S, M, L	(#36) Proactively ensuring equal opportunities and justice for all, especially gender equality, improves the mental and emotional well-being of society. The vision is to make the industry attractive to employees of all genders and in particular to encourage women to study technical professions and pursue a career in technical fields.				+1 PP increase of female ratio in leadership annually +1 PP increase of female ratio in senior leadership annually	Women International Network (kick-off Q1 2025) – a dedicated network initiative with a focus on inclusion, empowerment and inspiration of female colleagues in their daily work

Subtopic	Sub-Subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impact	Negative impact	Risk	Opportunity	Measurable target defined	Key measures (implemented or continued in the reporting period)
Further training and skills development		4	A	S, M, L		(#37) Promoting the knowledge of employees and strengthening their attractiveness as employees in view of the complex requirements of the industrial labor market (e.g. digitalization, industrial and chemical expertise, etc.).				-	Wide range of mandatory and voluntary training; e-learning and classroom training for white-collar workers with a focus on compliance, sustainability and cybersecurity, on-the-job and classroom training for blue-collar workers with a focus on process knowledge and occupational safety
		4	A	S, M, L		(#38) Promoting knowledge and innovation through diversity of employees and inclusion of people with disabilities increases awareness. The different perspectives, experiences and abilities of a diverse workforce increase a team's creativity and problem-solving skills and create a more inclusive work environment for people with disabilities.				-	D&I Global Council and D&I Local Councils – global and local focus groups of dedicated employees across organizational hierarchies, functions, sites and business areas, focusing on identifying and implementing D&I initiatives with a focus on gender, age, disability and cultural inclusion;
		4	P	M, L			(#39) Creating a non-inclusive work culture that might contribute to lower morale among employees and potential future workers in the market, their lack of commitment and low work motivation by tolerating social inequalities, create systemic barriers and reduce opportunities for marginalized groups.			+0.5 PP overall increase of female ratio annually +1 PP increase of female ratio in leadership annually	Integration of the D&I target (quota of women) into the variable compensation system; Women International Network (kick-off Q1 2025) – a dedicated network initiative with a focus on inclusion, empowerment and inspiration of female colleagues in their daily work
Diversity		4	A	M, L		(#40) Creating an inclusive workplace culture that contributes to increased employee satisfaction, commitment and job satisfaction also improves social equality, creative collaboration and innovation in the elastomer industry in general.			(#41) Competitive advantage through the attractiveness of the company as an employer thanks to the diversity and inclusion of the workforce. Different skills, perspectives and experiences are covered, which tends to make teams more efficient and productive.	+1 PP increase of female ratio in senior leadership annually	

¹ See overview of Semperit stakeholders in section ESRS 2 under SBM-2

Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction of with strategy and business model

The identification and assessment of material impacts, risks and opportunities, as described in the ESRS 2 section under IRO-1, including those related to the company's own workforce and non-employee workers (IROs #26-41), are fundamentally linked to the strategy and business model. They are designed to ensure the long-term economic success of the Group, thus creating conditions for attractive, fair and secure jobs.

Semperit is committed to safeguarding high social and labor standards, and comprehensive measures are in place to ensure these standards. In Austria and other EU countries, where a large proportion of the employees are based and the ILO and OECD principles are fully implemented, high labor standards are guaranteed. As a manufacturing company, Semperit relies on employees who are willing to work shifts, including night and weekend shifts. Depending on the local labor market situation, foreign workers are also employed. Especially workers with a migration background who are recruited through unauthorized intermediaries face a risk of human rights violations in these countries. Therefore, Semperit works exclusively with state-approved partners for the placement and leasing of workers who comply with all labor law regulations in the host country. Conformity with Semperit standards is regularly checked in quality audits.

Potential risks from non-compliance with high social and labor standards include negative financial effects due to reputational damage, penalties or remediation measures.

Some of the IROs identified as material in the materiality analysis (e.g. health and occupational safety, IROs #31-34) have been anchored in the corporate strategy for years. The comprehensive examination of the employee-related impacts, risks and opportunities creates the basis for a more differentiated consideration and management of human resources in the corporate strategy. In principle, all employees and non-employee workers are affected by the company's impacts, although the impact may differ depending on the job in the company. Particular attention is paid to the health and safety impacts on employees in the production area.

Rising temperatures in connection with climate change (IROs #31-32) could lead to heat stress at the workplace in some sites if the infrastructure is inadequate, thus endangering the well-being and health of employees. Insufficient safety measures, particularly in production and warehouse logistics, might increase the likelihood of accidents and thus the risk of injury. Days of absence and long-term sick leave caused by accidents would pose financial risks for Semperit and damage the company's reputation, thus also causing negative financial effects. Investments in infrastructure and ventilation of production buildings, a strong focus on occupational safety and accident prevention, and optimization of workplaces, such as ergonomic workplaces, modern technologies and flexible working models, can significantly increase productivity and the well-being of employees.

The labor market and the demands of future employees are determined, among other things, by technological advances and demographic changes. Semperit must adapt to remain attractive to new talent, which requires a stronger focus on digital skills, lifelong learning, but also practiced inclusion and fairness (IROs #26-30, 35-43). A strong employer brand is crucial to attract and retain the best talent. In addition to attractive pay and benefits, corporate culture and values that align with those of employees are important factors that contribute to a decent standard of living and make Semperit an attractive employer. On the other hand, long working hours and excessive workloads can negatively impact the health and well-being of employees. In this case, the company may face financial sanctions or reputational damage.

In a rapidly changing world of work, job security is a major concern for many employees (IRO #26). Semperit supports transparent communication about corporate strategies and goals, internal mobility and retraining, as well as further education programs to promote the knowledge development and employability of employees (IRO #37). In addition, Semperit itself trains specialists at some sites. The Rico site in Thalheim (AT) has been dedicated to building internal know-how for many years with its own apprentice workshop. More than 40 apprentices are continuously trained in 9 different apprenticeships. In addition, employees with a high level of technical expertise train colleagues at the Rico Academy so that vacancies can be filled immediately and without loss of quality. Semperit is aware of the risks of missing or insufficient offers for further training and skills development. Discriminatory access to such offers could also lead to a lack of expertise and qualifications among the workforce (IROs #35-41). In such cases, there is a risk of losing those employees who are denied the offers and the associated career opportunities, which would have a negative impact on competitiveness.

Equal treatment and equal opportunities (IROs #35-41) for all employees is another important aspect of Semperit's sustainability strategy, which is reflected in numerous diversity and inclusion (D&I) measures. A diverse workforce contributes with different skills and experiences that lead to more efficient and productive teams. A diverse team provides different perspectives and ideas, leading to more innovative solutions and better decision-making. Discriminatory practices, on the other hand, would have immediate and long-term disadvantages for the employees affected and ultimately for the company as well, which is why Semperit is strongly committed to equal treatment and opportunities. The company could face penalties and reputational damage. Diversity and inclusion are therefore not only ethically important, but also beneficial for business.

Semperit places particular emphasis on offering all employees fair working conditions (IROs #28-30). Promoting social dialog and involving employee representatives ensures that the interests of employees are taken into account and their rights are protected. This contributes to job security and a fair working environment. Adequate remuneration ensures employees' livelihoods and promotes their satisfaction. However, if employee rights are not respected, this has potentially negative effects on employees. The company then faces the risk of reputational damage and financial sanctions. Due to the inflation trend in Europe and the related pressure for higher wage agreements, the risk of strikes has increased. At the European level, industrial unrest became more frequent, and in some cases, there were also temporary production shutdowns at individual Semperit sites, for example in Poland or Germany. While a strike was avoided in Poland during the reporting period, there were some smaller warning strikes at a site in Germany. Semperit is committed to aligning wage increases under collective agreements with the current economic situation as well as possible and to paying its employees fairly and equitably. The clear focus is on maintaining competitiveness in order to avoid endangering existing jobs.

The following disclosures describe the way in which these and other social impacts, risks and opportunities (IROs #26-41) are handled.

Disclosure Requirement S1-1 – Policies related to own workforce

Social responsibility towards employees is not only an integral part of the sustainability strategy but is also reflected in several policies and voluntary commitments of Semperit. The most important corporate policies for managing employee-related IROs include:

- HSEQ Policy (IROs #31-34)
- People Policy (IROs #26-41)
- Group Compensation and Benefits Policy (IROs #27-30)
- Group Employment Guidelines (IROs #26-28, 35-41) and
- Group Recruitment Policy (IROs #26-28, 35-41)
- Code of Conduct (IROs #26-41, 45-49)

These policies stipulate Semperit's normative values and specific requirements with regard to its own employees. The obligation to respect human rights and zero tolerance of child labor, forced labor or any other kind of exploitation are explicitly addressed in the Code of Conduct, the People Policy and the Employment Guidelines. For example, the Code of Conduct requires all business activities to be carried out in accordance with the UN Guiding Principles on Business and Human Rights, the core labor standards of the International Labour Organization (ILO) and other international due diligence principles (IROs #26-41). The avoidance of discrimination and the promotion of equal opportunities and diversity (IROs #35-41) are also addressed in several of the documents listed. To underscore the company's ambitions in this regard, Semperit has also signed the Charter of Diversity. The Code of Conduct states, among other things, that no one will be subject to discrimination based on race, skin color, gender, age, national origin, religion, sexual orientation, gender identity or expression, marital status, citizenship, union membership, political affiliation, disability, veteran status or any other aspect protected by law. The competent departments in the Group's HR and HSEQ organization are responsible for ensuring that these requirements and the locally applicable labor laws are complied with in all Semperit companies. The People Policy, the HSEQ Policy, the Modern Slavery Act Statement and the Code of Conduct are publicly available on the Semperit website. Some of the other policies are included in the quality management system or are communicated internally elsewhere.

In close cooperation with the respective experts, the Compliance department is responsible for creating and updating compliance policies across the Group. In these policies, Semperit refers to the relevant international frameworks and due diligence principles, such as the OECD Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights, the International Bill of Human Rights, the Sustainable Development Goals (SDGs), the UN Global Compact (UNGC) or the Paris climate change mitigation goals and is committed to the principles, stipulations and objectives contained therein. Further information on corporate due diligence can be found in the ESRS 2 section under disclosure GOV-4.

Existing HR policies and guidelines were reviewed in 2024 and adapted if necessary. In 2024, the company adopted and published new policies for the areas of compensation & benefits and employment. Local policies for the company's own workforce are reviewed by the Director of Group HR before they come into force. The local HR departments, in turn, check whether the processes comply with local laws. In addition, local complaint procedures as part of the "Speak up!" program (for details, see S1-3) and, where applicable, local grievance mechanisms, enable employees to raise issues locally.

Various tools, processes and activities, as well as a diverse range of services and training courses, are used at Group level to ensure compliance with minimum social standards in the areas of labor and human rights or occupational health and safety for all companies and sites. The range of training courses is continuously expanded in terms of topics and available languages. Offering essential content in the most common Semperit languages is crucial to successfully imparting knowledge and raising awareness. This is the only way to ensure compliance with the following policies and principles.

People Policy (IROs #26-41)

The Semperit People Policy was updated in 2024 to cover all material impacts, risks and opportunities related to the company's own workforce. The company's own workforce includes both people who are in an employment relationship with Semperit and non-employees who provide their services as contractors (self-employed) or temporary agency workers (non-employee workers) who work in production (for further information, see disclosures on S1-7).

It contains provisions on the following sustainability aspects:

- Secure employment (IRO #26)
- Fair working conditions (IRO #27)
- Fair pay (IRO #28)
- Gender equality (IROs #35-36)
- Training and skills development (IRO #37)
- Human rights (IROs #35-36, 39-41)
- Culture (IROs #39-41)
- HSEQ (IROs #31-34)
- Social dialog (IROs #29-30)
- Attractiveness as an employer (IROs #26-28, 30, 34, 36-37, 41)
- Integrity (IROs #37, 39-41)
- Diversity (IROs #39-41)
- Confidentiality and discretion in whistleblowing processes (IRO #46)

The People Policy refers, among other things, to the Code of Conduct, the Charter of Diversity and the HSEQ Policy. New employees are familiarized with the People Policy as part of the onboarding process.

Charter of Diversity (IROs #39-41)

The Diversity Charter, which was signed by the Executive Board at the Group level and by local the management at the subsidiaries in 2023, is a document that underscores the importance of promoting a connected and inclusive culture at Semperit. The signed charter is available on the intranet and website, posted at the sites and serves as a visible commitment by Semperit to actively promote diversity and inclusion among employees and to support continuous improvements in this area. To achieve this, Semperit relies on training and further education, among other things. Topic-specific knowledge and awareness is taught in e-learning courses on diversity & inclusion (D&I), the Code of Conduct and environment, social and governance (ESG). In addition, inclusive leadership workshops were organized in 2024. Participation in these workshops was mandatory for management employees in Austria.

Group Recruitment Policy (IROs #26-28, 35-41)

The Group Recruitment Policy also stipulates equal opportunities for all employees, regardless of race and ethnic origin, skin color, gender, sexual orientation, gender identity, disability, age, religion, political opinion, national origin or social background, as well as other forms of discrimination. The policy was updated in 2024, and the following aspects were added, regulated in more detail or emphasized:

- Selection of personnel based on qualifications and experience
- Non-discrimination in the personnel selection process – regardless of the reasons (age, gender, nationality, ethnicity, religion or sexual orientation, etc.)
- Attractiveness as an employer
- Fair pay
- Opportunities for internal applicants
- Adequate wages
- Compliance with data protection requirements in recruitment processes
- Diversity

Semperit is committed to equal opportunities for all employees. The skills and potential of the people are the decisive factors. A central objective is the gradual increase of the proportion of women in the Semperit Group, which is lower than in other sectors (see disclosures S1-5); fair concepts in recruitment play a key role in achieving this increase.

Group-wide policies in the area of human resources are sent to all HR managers in the countries for review and feedback before they are declared valid, made available on the intranet and integrated into site-specific policies. Internal and external training and e-learning courses are provided. If adaptations are necessary due to local circumstances, they can be carried out by the central HR organization. Local documents and policies in this area must always be coordinated with Semperit Group HR before publication. This ensures compliance with the principles that the Semperit Group pursues.

Code of Conduct (IROs #26-41, 45-49)

The Code of Conduct provides a comprehensive overview of the regulatory social and governance framework of the Semperit Group consisting of principles, policies and instructions, and helps to ensure that employees behave ethically and in accordance with the company's values and policies. Semperit's Code of Conduct sets clear standards and expectations regarding how to act and react in certain situations and interpersonal relationships. The responsibilities and accountabilities of employees, managers and business partners were also precisely defined. The Code of Conduct contains requirements on human rights and sustainability topics as well as IT and privacy statements, among other things. In addition, it refers to the possibility and importance of whistleblowing and explains the tools available for reporting misconduct. The Code of Conduct is available in 13 languages. The communication documents used to explain the Code of Conduct to the various target groups within the company are also available in all languages relevant to Semperit. These include, for example: online and offline whistleblowing information materials, topic-specific postcards, content stickers and posters. So-called "integrity booths", designated displays at the sites with information on the topics of the code, are also used to impart knowledge. To prevent that the provisions of the Code of Conduct are violated, Semperit relies on a corporate culture of trust (further information can be found in section G-1 Corporate culture, disclosure G1-1) and on various tools and options for anonymously reporting any misconduct. If misconduct is identified, the Compliance department proposes remedial action and, if necessary, further steps to mitigate future risks for the Semperit Group, its employees, customers and other stakeholders.

HSEQ Policy (IROs #31-34)

One of the Semperit Group's key responsibilities is to create a working environment that protects the individual health and physical integrity of all persons working in operations or on Semperit company premises. In this context, prevention of occupational accidents is a high priority. Most Semperit sites have implemented a health and safety management system according to ISO 45001, which is continuously developed.

In terms of organization, the topics of health protection and occupational safety are bundled together with environment and quality in the area of Health, Safety, Environment & Quality (HSEQ). The HSEQ Policy sets out the expectations and principles for occupational safety and the environment, which apply across the Group.

There are local officers for health and safety at every site. These report to the Director HSEQ, who in turn reports to the Executive Board at monthly meetings. This ensures that the effectiveness of the HSEQ Policy, the management system and the associated processes and measures are continuously monitored and guaranteed at the highest level. To ensure a long-term improvement in occupational safety and health protection, HSEQ key figures are recorded and used as a basis for target agreements with the management. The occupational safety targets are not only anchored in the Group-wide incentive systems for employees and the Executive Board but also form a component of the ESG-based debt financing concluded with a bank in 2023. Further information on these processes can be found in disclosure S1-3.

Disclosure Requirement S1-2 – Processes for engaging with own workers and workers' representatives about impacts

Social dialog: freedom of assembly and participation (IROs #29-30)

The right of employees to freedom of assembly and the opportunity to communicate their views and interests in various ways and to present them to the management are self-evident principles of Semperit's human resources management. In addition to regular employee meetings, regional or local committees and other voluntary initiatives, Semperit meets all legal requirements that serve to represent the interests of employees and give them a say. In all Semperit companies, employee representatives can be elected by the workforce, and the right to freedom of assembly and association is fully guaranteed. In most production companies and many sales companies, the interests of employees are represented by employee representatives such as the works council or trade union. These operate in accordance with national laws and regulations. Employee representatives engage in an exchange with the management and the human resources department at least quarterly. At some sites, the local management is also in contact with the respective trade unions. In addition, the European Works Council represents the interests of European employees towards the Executive Board. The company promotes social dialog and involves employee representatives in decision-making processes. The resolutions of such meetings are recorded for follow-up. The balance of interests between Semperit and the employees contributes to a fair and supportive work environment, improves the employees' financial security and promotes their satisfaction and well-being.

The regularly conducted employee survey "myVoice" is an important tool in human resource management. This anonymous survey is a barometer of the mood among the workforce and includes feedback on working conditions and employee satisfaction. It shows what employees view positively and critically. Semperit derives targeted measures from the feedback, which also includes ideas and suggestions. The last survey took place in 2022, the next one is planned for 2026.

Further formalized channels for participation and engagement are the systems for employee suggestions and idea management implemented in several companies, as well as the Group-wide whistleblower hotline SemperLine. In addition, short daily meetings, so-called "5-minute meetings" or "sprint meetings", are held at many production sites to discuss and address all current topics.

Semperit places particular emphasis on diversity and inclusion (D&I) and equal opportunities. In order to gain insight into the perspectives of employees who may be more strongly affected by negative impacts and/or marginalized, Semperit has established D&I Councils and gender focus groups at the Group and site levels. Rico sites do not yet have D&I councils. In 2024, a new D&I organization was set up with teams from different divisions, sites, age groups and hierarchy levels. These act as ambassadors and change agents for the four D&I dimensions of gender, culture, age and disability. The D&I Councils also function as think tanks, analyzing data, exchanging ideas and developing initiatives. The concepts for promoting diversity and inclusion in the workforce are coordinated with the Executive Board, the management or the responsible HR organization and implemented after approval. All engagement formats serve to make the current perspectives and satisfaction of employees directly accessible to their immediate superiors and the top management. It is the task of the management to take up concerns and suggestions for improvement and to implement changes. Through ongoing dialogue, the company finds out directly whether this has been achieved to the satisfaction of the workforce.

Disclosure Requirement S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

"Speak up!" and the whistleblowing hotline SemperLine (IROs #26-41, 46-49)

Semperit's comprehensive "Speak up!" program offers all internal and external stakeholders the opportunity to report incidents and violations of legal requirements, policies and other company obligations. In addition to direct communication, employees have various channels available to them for this purpose. These include the locally installed "SemperBox" mailboxes for reporting by letter, letters by post, personal reports, direct e-mail and telephone contact with the compliance team at the global and local level, and the publicly accessible whistleblower hotline SemperLine. The reports can be submitted securely and anonymously, or with disclosure of identity. SemperLine is a communication platform operated by an external company and is used to transmit, record and process reports of perceived violations of Semperit's policies. Unless reports are made anonymously, the identity of the reporting person is treated with absolute confidentiality and protected from retaliation. Since 2023, all reports received by Group Compliance and Local Compliance Coordinators through the various channels have been recorded in the standardized whistleblowing system. The "Speak up!" awareness campaign launched in 2021 was continued in the reporting period. Employees were made aware of the complaints process via various communication channels and training sessions and informed about how to report alleged misconduct. The Group Compliance department and the Local Compliance Coordinators review each report received, decide whether an investigation is necessary and inform the Compliance Board, which determines the final measures to mitigate risk. A total of 49 reports were received in 2024 (for detailed information, see section G1 under disclosures G1-4).

The onboarding process for new employees includes extensive information on the reporting options. Employees are trained via an e-learning system (not yet implemented at Rico sites during the reporting period) and in live training sessions conducted by Group Compliance and Local Compliance Coordinators. Information is also provided in the Code of Conduct through informational material such as stickers, posters, postcards, internal newsletters and other communication measures. In addition, managers are trained in how to handle reports they receive and who to inform.

Information on site-specific measures and options for raising concerns and reporting violations is the responsibility of the Local Compliance Coordinators for white-collar and blue-collar workers and is also provided in local handbooks at some sites. Employees are also informed about this in training sessions or in one-on-one meetings with their supervisors.

The whistleblowing procedure as a method for improvement (IROs #26-41, 45-49)

- **Assessment and decision:** The Group Compliance department or the Local Compliance Coordinators will review the reported concern and decide whether an internal or external investigation is required. The reporting person will receive confirmation of the report if possible.
- **Further review:** If further investigation is required, the report may be forwarded to another relevant department within Semperit or, if legally required, to a relevant authority for further processing and investigation. Information is shared on a need-to-know basis only with those persons who need to be directly involved for further review and investigation.
- **Investigation process:** Group Compliance or the Local Compliance Coordinator will review relevant documents, analyze data and conduct interviews with witnesses and persons involved.
- **Confidentiality:** Confidentiality is maintained throughout the entire process. If the reporting person has provided his/her name but wishes to remain anonymous, this must be indicated in the report.
- **Outcome and follow-up:**
 - **Summary of findings:** The results of the investigation are well documented and made available to Group Compliance. The final investigation report is forwarded to the Compliance Board. Based on their decision, important measures are communicated to relevant internal stakeholders.
 - **Measures and recommendations:** The documentation may include corrective actions, recommendations to avoid future violations, process improvements, and disciplinary actions. Based on the report, the Compliance Board confirms and proposes these measures through the Group Compliance department.
- **Feedback:** If possible and legally acceptable, Semperit informs the reporting person within three months about measures taken in response to his or her report.
- **Remedial action:** A Group-wide approach for conducting or participating in remedial action has not been defined because cases are handled individually and according to local labor law. There is no standardized evaluation of efficiency of the measures. Semperit sees the awareness and trust in the whistleblowing processes and in the protection of reporting persons from retaliation in the number of successfully completed training courses on whistleblowing processes and the increasing number of reports by employees from year to year. Further information on the procedures and protection of whistleblowers can be found in section G1, disclosure G1-1.

Disclosure Requirement S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

Several organizational units at Semperit are responsible for managing material impacts, risks and opportunities related to human resources (IROs #26-41, 45-46 and 48-49), and provided with adequate resources to carry out their tasks. The most important units are listed below:

- Group HR team, which takes care of strategic human resource management issues and ensures that the principles and policies are implemented throughout the entire Semperit Group,
- Site management and local HR teams, consisting of HR managers and specialists (including learning & development, payroll),
- Employee representatives at the sites and on the Supervisory Board,
- Central and local HSEQ management consisting of HSE managers, safety officers, safety representatives and company doctors,
- D&I Councils for each site and at Group level to promote diversity and inclusion (D&I),
- Compliance coordinators to monitor compliance at the sites and ensure data protection.

External service providers, various sports providers or the company doctors can be consulted for special employee-related services, such as psychological counseling, webinars on mental health, sports and exercise offers or advice on workplace ergonomics.

Taking action on working conditions (IROs #26-34) and equal treatment (IROs #35-41)

Semperit continuously implements measures in human resources and occupational safety management to achieve positive impacts on employees and to implement the resulting opportunities or to minimize negative impacts and related risks. One of the key measures for 2024 was updating HR policies, as described in S1-1, in order to standardize the processes and initiatives at the Group's sites and align them with the material IROs.

In the reporting year, Semperit continued flexible working time models (flexitime and part-time arrangements), the use of modern information and communication technologies and regulations for home office or remote working in order to make it easier for employees to reconcile their work and private lives. This helps to support general satisfaction and mental health, but also to promote it through special agreements for parental part-time work for all genders. Semperit does not plan to abolish the regulations for home office or remote work.

Excessive working hours and night shifts can be a burden in production facilities. Semperit strives to automate simple tasks to the greatest extent possible in order to reduce this burden in the future. Ghost shifts have been implemented at the Rico Group's site in Thalheim, Austria. These night shifts run fully automatically and without any personnel to monitor the machines. The possibilities for such conversions at the Semperit sites were analyzed in the reporting year, further assessments will also be carried out in subsequent years.

Semperit has been actively promoting diversity and inclusion since 2022 to create equal opportunities for all employees. In addition to the D&I goals pursued for the first time in the reporting period and the D&I Councils, which have been active for four years, a reporting dashboard with current key figures on the distribution of genders at the Group, business unit and site level was introduced in 2024. At the production sites, the employment of women in previously male-dominated positions is being promoted. Examples include female shift and production managers, machine operators and forklift truck drivers at the sites in Odry (CZ), Bełchatów (PL) and Deggendorf (DE), who successfully took up their jobs in 2024. The analysis of the gender pay gap (see disclosure S1-16) is also considered strategically important. It was continued in 2024 and will be subjected to a more in-depth evaluation at the business unit and job grade level in 2025 in order to define appropriate measures.

In 2024, a Group-wide analysis of the accessibility of production workplaces was carried out by the Operational Excellence team in order to make ergonomics and work processes more inclusive and gender-neutral. The findings were communicated to the Group's business units, and suitable measures such as exoskeletons that make it easier to lift heavy weights are being tested at the respective sites and will be implemented in the next few years where appropriate.

Ongoing climate change can have a negative impact on employees' health. Semperit therefore invests in infrastructure and the adaptation of the working environment to rising temperatures, for example by insulating buildings or cooling rooms in the summer months. Beyond these measures and topic-specific ESG training at the sites and via e-learning, there are currently no plans for Group-wide initiatives to mitigate the negative impact of the transition to a greener, climate-neutral economy on the company's own workforce.

Taking action on employee development and career planning (IRO #37)

Semperit aims to create a working environment that supports employees in working independently and on their own initiative and in continuously expanding their skills. A wide range of development opportunities and structured career planning enable employees to pursue their own career path within the company. The annual employee appraisals include not only the annual targets but also the focus of personal development and training, which are discussed and evaluated together with the manager. These agreements are recorded using HR software.

Potential next career steps are identified and planned and can range from further developing skills to a career move or a transfer to a Semperit site abroad. In addition, Semperit offers various development opportunities and programs for specialists and managers as well as for newcomers from all age groups. Furthermore, the annual performance review takes place as part of the employee appraisals.

Following tools support the career development processes:

- **People Days and People Development Talks:** During People Days, employees' performance reviews are considered across divisions and departments, while possible development measures and career steps are discussed during People Development Talks. In addition, the suitability of internal candidates for key positions or specific project tasks is discussed, along with how they can best be prepared for them.
- **Technical Development Path:** This program is designed to expand the expertise of technical experts. They are given the opportunity to temporarily switch to another department for a specific project.
- **Graduate Trainee Program:** Semperit offers university graduates the opportunity to get to know the company in different departments during the first two years after graduating, with the option of taking on a permanent position afterwards.
- **New Horizon Academy:** This academy, which takes place every two years, prepares Semperit talents for future management tasks, thus creating the basis for filling key positions internally. All employees can apply for this program, and invitations are also extended based on a structured selection process. The Academy consists of several modules, and participants work on practical projects focused also on D&I and ESG topics. In 2024, the working groups addressed topics such as digitalization in production, designing gender-inclusive workplaces in Mixing operations, and decarbonizing the value chain (reducing Scope 3 emissions).

Taking action to protect health and safety at work (IROs #31-34)

To prevent the company from negatively impacting the health and safety of its employees, Semperit has implemented a health and safety management system according to ISO 45001 at most sites, which is continuously developed. The most common injuries within the Semperit Group are cuts and stabs to the hands. This is caused by numerous cutting operations and the use of manual cutting tools in Semperit's production area. In order to increase the safety level in operations and to reduce the dangers of work activities when using various machines and tools, each site developed and implemented focused action plans as part of the occupational safety program "Focus on Safety Again!" in 2024.

In organizational terms, health protection and occupational safety are bundled in the HSEQ area, together with environment and quality. At each site, responsibility for health and occupational safety is clearly defined and assigned to a responsible person who acts as a point of contact and ensures compliance with local legislation, occupational safety standards (ISO 45001) and Group-wide policies. The local HSE officers report to the Director HSEQ, who in turn reports to the Executive Board at monthly meetings. This ensures that the effectiveness of the management system and the related processes and measures are continuously monitored and ensured at the highest level.

In accordance with the Austrian Occupational Health and Safety Act, all Austrian sites have an occupational safety organization that is made of works council members, employer representatives, company doctors, occupational safety specialists and safety officers. They are involved in the further development and evaluation of the management system through regular consultation meetings. Semperit has also set up adequate occupational safety organizations at its sites outside Austria, adapted to the respective regulations. At the production sites in Wimpassing (AT), Odry (CZ) and Bełchatów (PL), company fire departments are operated. The firefighters work either on a voluntary or a full-time basis.

In addition to standardized and regularly performed hazard and risk assessments in the area of occupational safety, there are many ways for employees to report unsafe conditions or acts. As a general rule, all employees can and should be aware of unsafe acts at any time and in any place and leave the danger zone. When an unknown source of danger is identified in the company – this may be through observing an unsafe condition or act – the emerging risk must be assessed by an assessment team and the risk assessment must be updated. This can be done by reporting directly to the respective supervisor or as part of shift handovers. However, reports can also be filed directly via Semperit's own database. Semperit also offers the option of submitting anonymous reports. This can be done via the SemperLine whistleblower platform or specially set up mailboxes, which can be viewed by Local Compliance Coordinators or Group Compliance and, if necessary, forwarded to the HSE team. All reports received are reviewed and processed in a structured manner by the HSE team at the site level, with the support and, if necessary, guidance of the Group HSEQ team.

Training and workshops, as well as visibly labelling potential sources of danger are important measures to prevent accidents and injuries. In order to reach all employees as fully as possible and to ensure good understanding of what is being communicated, employee instructions and operational procedures on health and safety are offered in various languages, in line with the diversity of languages spoken by employees. At some plants, training is held in specially equipped rooms (Dojo/Safety Center) where practical exercises take place with the active involvement of the employees. In addition to the various measures for accident and injury prevention, Semperit requires complete documentation of all incidents (accidents, near-accidents and unsafe acts and conditions). With the help of knowledge transfer, awareness raising, documentation and analysis of occupational accidents and the dissemination of lessons learned, Semperit wants to achieve a long-term change in behavior.

Disclosure Requirement S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

Semperit is committed to continuous improvement and sustainability. Although quantitative and Group-wide targets have not been defined for all IROs, employee satisfaction is regularly measured at all sites. This is done through the Group-wide myVoice survey, which is already planned for the beginning of 2026. Details can be found under disclosure S1-2.

The results show how employees perceive Semperit as an employer and help to identify and implement improvements. Both central and local management teams use this information to take measures to increase employee satisfaction and promote a positive working environment.

Objectives related to occupational safety (IROs #31-34)

The Sustainability Strategy 2030 includes the quantitative target in the area of health and safety of reducing the Group-wide incident rate by 8 % annually. This is an ambitious target, as Semperit's accident rate is already well below the industry average (Quelle: <https://www.bls.gov/web/osh/table-1-industry-rates-national.htm>). In the reporting year 2024, the occupational accident rate was reduced by 37.6% through a focus on raising awareness and prevention. In 2025, Semperit will maintain its focus on its zero-accident policy and preventive measures to further improve safety in the workplace.

Target	Interim target	Base year	Base value	Period	Target achievement in the reporting year
8% reduction of the incident rate annually	None	Previous year	2023: 11.59	01/01/2024 to 12/31/2024	37.6% reduction of the incident rate compared to the previous year

The key figures for occupational safety follow a classification and documentation of occupational accidents according to a Group-wide system. The degree of injury, the part of the body and the associated treatment measures are recorded and documented. With the help of an internal database, hazards, activities and measures can be reported, controlled and shared at the site level in a structured manner and tracked across the Group. In addition, internal communication across all organizational areas was further intensified in 2024 as part of the "Focus on Safety Again!" program. This achieves broad participation and ensures that the necessary measures are implemented efficiently and are scalable to other sites, that key figures are collected in a standardized way, and that the goal of reducing accidents is achieved. The incident rate target is also anchored in the bonus agreements with the governing bodies, managers and all employees covered by the Group Bonus Policy to ensure long-term support for occupational health and safety (for more details see the disclosures on STI and LTI in the ESRS 2 section under GOV-1).

Objectives related to diversity and inclusion (IROs #35-36, 39-41)

In a step-by-step process, Semperit has been pursuing a balanced gender distribution at all hierarchy levels of the Group since 2023 and has defined annually increasing women's quotas as a target until 2030. To keep it simple, Semperit refers to a female ratio in this context, which, however, includes all non-male genders (non-male gender target). The following targets were set with annual progression:

- 0.5 percentage points increase in the female ratio across all hierarchy levels compared to the previous year,
- 1.0 percentage point increase in the female ratio in leadership compared to the previous year (leaders are defined as managers who have at least one direct report),
- 1.0 percentage point increase in female ratio in senior leadership compared to the previous year (senior leaders are defined as managers in job grades 10-14)

Target	Interim target	Base year	Base value	Period	Target achievement in the reporting year
+ 0.5 PP annual increase of female ratio overall	None	Previous year	2023: 23.7%	01/01/2024 to 12/31/2024	+ 0.8 PP increase: 24.5% female ratio overall
+ 1 PP annual increase of female ratio in leadership	None	Previous year	2023: 12.7%	01/01/2024 to 12/31/2024	+ 2.4 PP increase: 15.2% female ratio in leadership
+ 1 PP annual increase of female ratio in senior leadership	None	Previous year	2023: 11.1%	01/01/2024 to 12/31/2024	+ 3.2 PP increase: 14.3% female ratio in senior leadership

The proportion of non-male employees will thus be increased throughout the organization, with a clear focus on management functions. Semperit strives to be an attractive employer for all applicants and employees, regardless of gender and other characteristics of diversity. The target for increasing the proportion of women in senior leadership has been integrated into the variable salary agreements of the Executive Board, and those employees who fall under the Group Bonus Policy and should support the continuous increase in the female ratio (for further details see disclosures under S1-6 and S1-9). Semperit's ongoing efforts to be a fair and inclusive employer and the defined D&I targets of increasing the three women's quotas annually until 2030 showed success in the reporting year. In this context, numerous positions in production and in the white-collar sector, especially in management and upper management, were filled by female employees. Among other things, this also led to a reduction in the gender pay gap (see key figures under S1-16).

In accordance with the legal requirements, members of the works council are represented on Semperit's Supervisory Board. Thus, the employee representatives as part of the Supervisory Board are directly informed – among other things about corporate objectives, the current business performance and how Semperit's performance is developing compared to the set targets. This target-performance comparison is carried out for the Group-wide targets at the Supervisory Board meetings. Employees receive information about the current state of business development and further outlook not only from the works council: the company actively communicates it in several formats, for example via Town Hall meetings. As a publicly listed company, Semperit is also required to publish its annual financial statements, the management report, other reports and ad hoc announcements as needed, which serve as a source of information for employees as well as all other stakeholders.

Disclosure Requirement S1-6 – Characteristics of the undertaking's employees

At the end of 2024, a total of 4,084 employees, of whom 1,375 were white-collar employees and 2,709 were blue-collar employees (reported as a number of persons), were employed by Semperit. Of these, 3,177 (78%) were employees in Europe, 759 (19%) in Asia and 148 (4%) in America. Women accounted for 24.5% of the total workforce.

Number of employees (headcount)	2024
White collars	1,375
Blue collars	2,709

In 2024, a total of 617 employees left the company, which resulted in an employee turnover rate of 14.6%. The increase in the turnover rate (2023: 13%) is mainly due to cost-cutting programs introduced to secure competitiveness, as well as to capacity-related adjustments.

Semperit reports the gender of its employees according to the information provided in the respective official personal identification document. Which gender categories are recorded by the authorities and shown in the documents depends on the country in which the company is based. Semperit records in internal systems gender of its employees in the following five categories: female, male, unknown, undeclared and non-binary. Externally, Semperit can only report the gender according to the official document.

Internally, at the beginning of 2024, the option for self-identification of employees was created in the HR system. This means that all employees with system access can enter their preferred name, gender, pronoun and first or communication language of their preference if interested. This information is visible to other employees in the system and thus also in organizational charts, for example. However, the choice of gender identity is not used for detailed external reports and is not included in the key figures in this statement. In order to actively promote the self-determination of employees with regard to their gender identity, the company relies specifically on positive communication measures. These measures aim to create an inclusive and supportive work environment in which all employees feel recognized and valued in their gender identity.

Employees by gender

Number of employees (headcount)	2024
Male	3,110
Female	974
Non-binary	0
Unknown	0
Undeclared	0
Total number of employees	4,084
Total number of non-employee workers	71

Employees who left the company (headcount)	2024
Employee turnover rate	14.6%
Total number of employees who left the company	617

The most representative figure for the above number of employees as of December 31, 2024, yet not comparable, can be found in the notes to the consolidated financial statements, see 4,031 average FTE in continued and 288 average FTE in discontinued operations in section 2.5 "Average full-time equivalents for continued operations".

Employees by country

Number of employees (headcount)	2024
Austria	1,222
Switzerland	45
China	233
Czech Republic	696
Germany	372
France	57
Hungary	111
India	152
Poland	674
Singapore	12
Thailand	362
United States of America	148
Total number of employees	4,084

Employees by type of contract and gender

						2024
Number of employees (headcount)	Female	Male	Non-binary	Unknown	Undeclared	Total
Employees	974	3,110	0	0	0	4,084
Permanent employees	950	3,023	0	0	0	3,973
Temporary employees	24	87	0	0	0	111
Non-guaranteed hours employees	0	0	0	0	0	0
Full-time employees	830	3,064	0	0	0	3,894
Part-time employees	144	46	0	0	0	190

The number of female part-time employees is many times higher than the number of male part-time employees because female employees are more involved in family and social obligations such as childcare or caring for relatives and therefore prefer more flexible working models, especially in the white-collar sector.

Employees by type of contract and region

				2024
Number of employees (headcount)	EMEA	AMERICAS	APAC	Total
Employees	3,177	148	759	4,084
Permanent employees	3,103	148	722	3,973
Temporary employees	74	0	37	111
Non-guaranteed hours employees	0	0	0	0
Full-time employees	2,994	148	752	3,894
Part-time employees	183	0	7	190

The increase in the number of employees in the AMERICAS and EMEA regions is due in particular to the acquisition of the Rico Group, with the Simtec Silicone Parts site in the USA and European sites in Austria and Switzerland.

Disclosure Requirement S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

The number of non-employee workers (see “Total number of non-employee workers” in the table “Employees by gender” above) is currently lower than in the previous year at 71. This is due to the sale of the medical business, where non-employee workers were used for market fluctuations during the year. The non-employee workers are mainly temporary workers in production who are provided by employment agencies. Semperit was largely dependent on non-employee workers in 2024 when short-term fluctuations in production volume occurred. The reported number of non-employee workers in 2024 is divided into a similar range across the sites in Austria, Czech Republic and Germany. The key figures are recorded and managed in the Group-wide HR system in the same way as those for the company's own employees. As with the number of the company's own employees, the number of non-employee workers is the number of persons at the end of the reporting period.

Disclosure Requirement S1-8 – Collective bargaining coverage and social dialogue

Collective bargaining agreements are an important instrument for collectively regulating working and employment relationships. They contribute to stability and predictability on the job market and to maintaining the purchasing power of employees. At Semperit, around 68% of the workforce is covered by collective bargaining agreements. In the following countries with Semperit sites, employees are subject to collective bargaining agreements: Austria, Germany, Czech Republic, Poland, France and India. In the reporting year, a company collective agreement was successfully negotiated for the first time at the German site in Hückelhoven.

The workforce at most Semperit sites is represented by employee representatives. Semperit pursues constructive cooperation with employee representatives. In addition, European employees are also represented by a European Works Council (EWC) in accordance with legal requirements. The EWC aims to ensure that employees are informed about the company's economic situation and that they are consulted on certain developments that affect employees. The EWC meets regularly to engage in cross-border consultations.

Information on collective bargaining coverage and social dialog

Information on collective bargaining coverage and social dialog			2024
Coverage rate	Collective bargaining coverage		Social dialog
	Employees – EEA	Employees – non-EEA	Workplace representation (EEA only)
	(for countries with >50 employees representing >10% total employees)	(estimate for regions with >50 employees representing >10% total employees)	(for countries with >50 employees representing >10% total employees)
0–19%	Hungary	APAC, Americas	France
20–39%			
40–59%	Germany		
60–79%			Austria, Poland
80–100%	France, Poland, Austria, Czech Republic		Germany, Czech Republic, Hungary

Disclosure Requirement S1-9 – Diversity metrics

In order to achieve the targets for increasing the female ratio described in S1-5, Semperit is working across the Group to remove barriers to women entering and advancing in the company. Redesigning production workplaces, optimizing processes, flexible working time models in the form of flexitime and part-time work, as well as special agreements for employees in parental part-time work are intended to contribute to this goal and generally increase Semperit's attractiveness as an employer. In addition, each Semperit site is developing an action plan tailored to the site and labor market situation with the global and local D&I Council. This plan must include at least two initiatives to remove locally prevailing gender-specific barriers. Since 2024, Group HR has been reporting on the current gender ratio using a dashboard specifically set up for this purpose. Further information on D&I action plans can be found in the disclosures S1-4 Measures and resources. Semperit's ongoing D&I efforts showed success in the reporting year: all three women's quotas were achieved in 2024 (see also target achievement under disclosure S1-5).

The key figures for diversity at the top management level shown below refer to the members of the Executive Board and senior management with job grades 10-14 (senior leadership).

Employee gender distribution on top management level (Executive Board and senior leaders)

	2024	
	Headcount	%
Female	15	14.3%
Male	90	85.7%
Non-binary	0	0.0%
Undeclared	0	0.0%
Unknown	0	0.0%
Total number of employees at top management level	105	100.0%

Age distribution among employees at top management level (Executive Board and senior leaders)

	2024	
	Headcount	%
Employees < 30 years	0	0.0%
Employees 30 – 50 years	69	65.7%
Employees > 50 years	36	34.3%

Age distribution among employees

	2024	
	Headcount	%
Employees < 30 years	558	13.7%
Employees 30 – 50 years	2,529	61.9%
Employees > 50 years	997	24.4%

Disclosure Requirement S1-10 – Adequate wages

In Austria, Germany, Czech Republic, Poland, France and India (for blue-collar workers), Semperit adheres to the collective bargaining agreements on wages and salaries, thereby ensuring a minimum standard of living for its employees. The actual salaries paid by the company are based on market compensation for a comparable position in the relevant environment and are therefore higher than the minimum wages set by collective bargaining agreements in some cases. Semperit also pays market-based remuneration in countries where there are no collective bargaining agreements.

In addition, the company offers variable remuneration components based on individually agreed targets or Group targets. The Semperit Group Bonus Policy sets out Group-wide standardized bonus rules for all employees above a certain level (management and experts). Further information on the bonus system can be found in the ESRS 2 section under disclosure GOV-1. At some sites, there are also local bonus schemes from which groups of employees who do not fall under the Group-wide incentive system can benefit.

The design of the bonus schemes is adapted to the specific conditions of the host country and the regional economic environment, as exemplified below for China and Poland.

- **China:** Semperit sites based in China have developed a performance management policy and a performance manual for employees. The bonus scheme is linked to these management tools and creates financial incentives for active participation and target achievement. Performance is evaluated in regular feedback meetings between employees and their supervisors.
- **Poland:** The Polish site offers a production incentive program that aims to increase quality and output. The company's performance in this regard is evaluated quarterly and linked to the performance of the employees.

Semperit regulates the wages of blue-collar workers through wage tables or systems that reflect market practices in the relevant employment markets. These may be wage tables based on collective agreements, or a specially developed system based on the following logic: the classification of the remuneration amount is based primarily on the position held by and the experience of the individual. Allowances for shift work and other relevant pay components are applied in accordance with local regulations and market standards. This approach ensures fair, equitable and market-oriented compensation and prevents financial discrimination.

Semperit uses Mercer's rewards data as a benchmark to determine competitive compensation at the various sites. This is done at the national level, although compensation levels in larger employment markets such as China, India or Germany may also vary regionally. When setting wages for blue-collar workers, the relevant employment market is usually geographically smaller than for white-collar positions. By networking with nearby companies offering similar positions, Semperit has insight into local wage levels and, based on these levels, can set compensation that matches local wage and performance levels. If there are indications that compensation is no longer in line with the market, Semperit collects market data and assesses whether adjustments are needed in its own structures and systems. In companies that are subject to a collective agreement, this task is usually performed by the collective bargaining parties, which ensures appropriate and fair compensation that takes into account local market conditions.

Semperit ensures that remuneration levels are systematically reviewed annually. This regular cycle of increases follows the rules applicable in the relevant market. If collective agreements are applicable, the process is followed; otherwise, a review is carried out internally and based on market data. Increases under collective agreements typically represent adjustments to the cost of living. In such cases, a second review is carried out to assess whether further adjustments to the labor market are necessary. Where no collective agreement is applicable, adjustments to the cost of living, increases in performance and labor market conditions are reviewed at the same time. Semperit's remuneration structures also include benefits for the social or financial security of employees, such as accident and health insurance or contributions to pension plans. The type and scope of these remuneration components are adapted to the conditions of the respective country and the regional labor market. For example, Semperit offers these supplementary benefits as part of the remuneration in countries with low national social benefits.

Disclosure Requirement S1-11 – Social protection

As part of the 2024 sustainability reporting, questionnaires were completed at Semperit-owned sites. They showed that all employees at all sites are protected in the following cases:

- Loss of earnings due to illness
- Loss of income due to unemployment (with the exception of Singapore, where unemployment benefits will be introduced by the government from 2025)
- Incapacity to work due to occupational accidents and those resulting in disability
- Retirement
- Parental leave

Disclosure Requirement S1-12 – Persons with disabilities

Semperit is committed to providing workplaces where everyone feels valued and included. This is reflected in policies and processes in many areas. In 2025, Semperit plans to implement the "disability inclusion approach" at all of the Group's sites. So far, it has only been implemented at selected sites. This initiative focuses on:

Accessibility, ensuring that relevant workplaces and social facilities are accessible to all employees, including disability-friendly parking. Awareness, providing information to promote understanding of colleagues with disabilities. And advocacy, promoting the rights and inclusion of people with disabilities within Semperit and the wider community. The D&I Global Council will continue to keep these topics in the focus of action plans in the future.

The definition of persons with disabilities largely follows the legal definition of each individual country. In some cases, this information is not shared with the employer for data protection reasons, in other cases Semperit learns about it from the authorities or from the employees themselves. The key figures presented below are based on the cases reported by the authorities and the anonymized voluntary declarations of the employees concerned to the respective HR department. In 2024, the percentage of people with disabilities at 1.1%, was higher than in the previous year (0.6%), due to the complete elimination of the medical business and the resulting lower total number of employees (with or without disabilities).

Employees with disabilities

Number of employees (headcount)	2024
Female	11
Male	34
Non-binary	0
Undeclared	0
Unknown	0
Total	45
%	2024
Share of people with disabilities among employees	1.1%

Disclosure Requirement S1-13 – Training and skills development metrics

The data from the performance and career assessment (performance indicator) includes all active and inactive white-collar employees. As the table below shows, 34% of all employees took part in regular performance and career assessments during the reporting year.

Development indicators	2024	Training hours	2024
Total number of performance forms	1,402	Total number of training hours (industrial hours)	53,162
Female	517	Female	13,716
Male	885	Male	39,446
Non-binary	0	Non-binary	0
Undeclared	0	Undeclared	0
Unknown	0	Unknown	0
White collars	1,402	White collars	29,072
Blue collars	0	Blue collars	24,090
Total % of employees with performance reviews	34%	Average number of training hours per employee (industrial hours)	13
Female	53%	Female	14
Male	28%	Male	13
Non-binary	0%	Non-binary	0
Undeclared	0%	Undeclared	0
Unknown	0%	Unknown	0
White collars	100%	White collars	21
Blue collars	0%	Blue collars	9

Reported training hours represent the training hours (industrial hours) of all employees, including those of employees who have left the company. They do not include training hours for temporary workers and employees of Sempermed (sale of the medical business in the reporting year) as well as all incomplete training courses. The training hours are recorded directly by the sites on a Group-wide software tool. At the sites that do not have this tool, the data is entered into the system by Group HR based on an upload file. In addition, the reported training from central departments such as IT or ESG is also entered into the system.

**Total number of trained employees
(headcount)**

	2024					
	Total	Female	Male	Non-binary	Undeclared	Unknown
White collars	1,407	483	924	0	0	0
% of trained white collars	37.6%	58.3%	31.7%	0%	0%	0%
Blue collars	2,333	346	1,987	0	0	0
% of trained blue collars	62.4%	41.7%	68.3%	0%	0%	0%

The following table shows the number of employees trained in compliance-related topics. Further information on these trainings can be found in disclosures G1-1 on corporate culture and G1-3 on the prevention and detection of corruption and bribery in section G1.

Trained employees by topic

	2024					
Number of employees (headcount)	Total	Female	Male	Non-binary	Undeclared	Unknown
Corruption and bribery	1,132	416	716	0	0	0
Fraud detection and prevention	2,096	761	1,335	0	0	0
Code of Conduct	2,616	778	1,838	0	0	0
Whistleblowing	1,819	523	1,296	0	0	0
Conflicts of interest	1,108	406	702	0	0	0
Antitrust and competition law	256	107	149	0	0	0
Export control & third-party due diligence checks	97	51	46	0	0	0
Harassment, discrimination, mobbing	1,051	382	669	0	0	0
Privacy	1,694	568	1,126	0	0	0
Cybersecurity	1,654	608	1,046	0	0	0
ESG	1,175	402	773	0	0	0

The category “Code of Conduct” in the table above includes the topic of integrity declarations. The category “Corruption & bribery” also covers the topics of gifts, travel and entertainment. Further information can be found in section G1 under disclosure G1-3.

Disclosure Requirement S1-14 – Health and safety metrics

Semperit has pursued a zero-accident policy for several years. The Sustainability Strategy 2030, which was introduced in 2021, also includes the quantitative target of reducing the accident rate Group-wide by 8% annually in the area of health and safety. The number of working days lost due to accidents was also kept low at 1,745 (2023: 2,002 working days lost including the discontinued business). For many years, there have been no fatal occupational accidents among the company’s own staff or temporary workers. Semperit is also not aware of any reportable work-related illnesses or deaths due to work-related illnesses during the reporting period.

In the reporting period of 2024, there was one serious occupational accident involving own employees. This is another reason why shop floor leadership is one of the most important pillars of the “Focus on Safety Again!” campaign – in this campaign, foremen and shift supervisors are supported in their leadership role, receive comprehensive training and, in the course of this, also take on more responsibility.

In 2024, 80% of the people in the company’s workforce were covered by the ISO 45001 management system for health and safety based on legal requirements and/or recognized standards or policies. This means that processes and improvements in occupational safety can be standardized and monitored across the Group (see also the table of ISO-certified sites in section E1 under disclosure E1-2).

In order to ensure that employees of external companies who work on Semperit's premises can also carry out their work safely, they are also integrated into the occupational safety management. All safety-related information, requirements and approvals are communicated to employees of external companies verbally and in writing before they start work. During the reporting period, focus was repeatedly placed on the work approval processes and external company supervision. Nevertheless, an industrial accident occurred on the factory premises in Sopron (HU), for which Semperit was not responsible, in which two employees of an external company (workers in the value chain) were fatally injured while working. This prompted Semperit to step up its inspections of contractors' employees, their equipment and the way they carry out their work.

Occupational incidents and injuries**2024**

Number	Employees	Temporary and contract workers	Third-party providers and the like	Total
Fatalities from work-related accidents	0	0	2	2
Severe work-related injuries (not fatal)	1	0	0	1
Accidents with sick leave	31	4	1	36
Medical treatments	17	3	1	21
Total number of incidents				60

Incident rate**2024**

Employees	
Number of working hours [million h]	7.4
E2-1Rate of recorded work-related injuries [per million hours]	6.6
Total employees, including temporary and contract workers	
Number of working hours [million h]	7.7
Rate of recorded work-related injuries [per million hours]	7.2

Workdays lost

Number	2024
Employees	1,727
Temporary and contract workers	18
Total	1,745

Disclosure Requirement S1-16 – Compensation metrics (pay gap and total compensation)**Ratio of the annual total compensation (fat cat ratio)**

The following factor shows the ratio of the total annual compensation of Semperit's top earners to the annual median income of all other employees. Semperit calculates this factor based on the total annual income, including any special payments, for example, those paid to employees leaving the company. In 2024, the ratio was 30.3, significantly lower than in the previous year (2023: 111). This is mainly due to the sale of the medical business with subsidiaries in low-wage countries such as Malaysia and Hungary, but also to the inflation adjustments of the collective agreements, which have increased the annual median income. The counter-effect in 2023, i.e. the change of Executive Board and the associated special payments upon resignation, no longer applied in 2024, which significantly reduced the factor.

	2024
Annual total remuneration ratio	30,3

Gender pay gap

The data on the gender pay gap shows the differences in hourly wages between men and women in euros. Base salaries, allowances, bonuses and supplements were taken into account, while overtime premiums and overtime pay were excluded. The Rico Group data is not yet included in the gender pay gap figure. To calculate the average hourly wage, a weighted average was calculated at country level. This approach attempts to reflect the regional wage gap. It thus ensures a comprehensive overview of the gender pay gap that reflects the complexity of the economy in each country.

		2024
	%	in EUR
Gender pay gap	8.5%	
Average pay level of employees – male		24.08
Average pay level of employees – female		22.03
Average pay level of employees – non-binary		0.00
Average pay level of employees – undeclared		0.00
Average pay level of employees – unknown		0.00

The decline in the average pay gap between female and male employees from 15% in 2023 to 8.5% in 2024 underscores Semperit's ongoing efforts to ensure fair and equal pay. The target defined by the Executive Board in October 2023 to increase the proportion of women annually until 2030 is showing success. In this context, several management and senior leadership positions have been filled with female executives, which has contributed significantly to reducing the gender pay gap.

Disclosure Requirement S1-17 – Incidents, complaints and severe human rights impacts

Semperit did not identify any cases of serious human rights violations (e.g. forced labor, human trafficking or child labor) in the reporting period and in previous years, and no fines, sanctions or damages were imposed on the company for human rights violations.

No fines, sanctions or compensation were imposed on Semperit in connection with incidents of labor-related discrimination and harassment. An overview of the reports received during the reporting period regarding discrimination, harassment, violation of working conditions and corruption and bribery cases, as well as background information on data collection and calculation, can be found in section G1 under disclosure G1-4.

ESRS S2 Workers in the value chain

Semperit stands for fair wages, freedom of assembly, freedom of expression and is committed to protecting human rights, especially health and safety and avoiding child and forced labor, along the entire value chain.

There is zero tolerance for discrimination, harassment and violations of minimum social protection and corporate principles, regardless of where in the value chain they occur. Information, training and measures such as assessments and audits of business partners are designed to ensure that high social standards are met and that human rights are protected at all times. The following disclosures explain in detail how Semperit manages the impacts, risks and opportunities for workers in the value chain as shown in the following table.



Subtopic	Sub-subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Negative impacts	Measurable target	Key measure (implemented or continued in the reporting year)
Working conditions	Health protection and safety	Upstream value chain	6, 7	P	S	(#42) Accidents, injuries or temporary or permanent damage to the health or even deaths of employees in the value chain that can occur if business partners fail to properly follow safety regulations and preventive measures.		
	Child labor	Upstream value chain	6, 7	P	S	(#43) Business partners who allow child labor under unsafe and exploitative conditions can cause serious health risks and physical injury, as well as educational deprivation and other serious human rights violations.	75% of expenditure covered by EcoVadis-certified suppliers by 2030	Due diligence in the value chain: Business Partner Checks and ESG assessments of suppliers through EcoVadis and TFS audits Signing of the Supplier Policy and the CoC
	Forced labor	Upstream value chain	6, 7	P	S	(#44) Business partners who support forced labor or force people to work under threat of violence or other forms of intimidation can cause serious health risks and physical harm, as well as other gross violations of workers' rights, dignity, restrictions of freedom and other serious human rights violations.		Publicly accessible, anonymous whistle-blowing hotline SemperLine

¹ See overview of Semperit stakeholders in section ESRS 2 under SBM-2

Disclosure Requirement related to ESRS 2 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Semperit has no material financial risks and opportunities in the value chain but nevertheless identified three material impacts shown in the table above. These impacts relate to potential human rights violations and local labor laws (IROs #43 and 44), including threats to health and safety in the workplace (IRO #42). These issues are addressed in the Supplier Policy, which is a necessary requirement for working with suppliers and business partners. The most important suppliers (with an annual spend of more than EUR 500,000) are obliged to sign this policy or to present an equivalent code of conduct of their own. With this approach, Semperit promotes reliable, long-term and transparent business relationships, which serve as basis for preventing the potential impacts mentioned.

All three identified material impacts related to workers in the value chain are potential negative impacts that could affect workers of Semperit's direct and indirect business partners in the supply chain. They primarily relate to widespread impacts in the areas of raw material extraction, refining, chemical processing, transportation or installation and maintenance work. These impacts are less related to individual incidents but more to business relationships in the chemical value chain. In the reporting period, no specific workers or groups of workers were identified in the value chain who could be directly or indirectly affected by business activities of the Semperit Group. Furthermore, Semperit did not identify any regions or goods in its own value chain in the reporting period where there is a significant risk of child labor, forced or compulsory labor among workers in the company's value chain. In the reporting period, no specific cases of child labor or forced labor could be identified in connection with any country or industry risks. Semperit does not currently collect data on whether certain employee groups, such as those with certain characteristics (e.g. minorities), in certain environments (e.g. high-risk countries or markets) or with certain tasks (e.g. physically demanding activities), are exposed to a higher risk.

Disclosure Requirement S2-1 – Policies related to value chain workers

Semperit principles and policies for respecting human rights and treating each other with respect, which relate to IROs #42-44, align with internationally recognized standards such as the Universal Declaration of Human Rights, the United Nations Guiding Principles on Business and Human Rights, the International Labour Organization's core labor standards and the OECD Guidelines for Multinational Enterprises. These commitments are firmly anchored in corporate values and central documents such as the Code of Conduct, the People Policy, the Modern Slavery Act Statement and the Supplier Policy. All of these policies are publicly available on the Semperit website and include clear commitments to respecting human rights and health and safety. In the reporting year, no cases of non-compliance with the above standards (United Nations Guiding Principles on Business and Human Rights, International Labour Organization Declaration, OECD Guidelines for Multinational Enterprises) in relation to workers in the upstream and downstream value chain were reported.

Semperit has implemented anti-bribery and anti-corruption measures (ABAC) and requires its suppliers and customers to follow them. During the procurement and sales process, the Business Partner Check is used to verify compliance with these principles as a key measure for the IROs in the upstream and downstream value chain. No negative impacts were identified in the area of data use, since Semperit, as a manufacturing company, primarily processes raw material and product-related data. Personal data of the company's own workforce, workers in the value chain, customers and suppliers are protected and processed in accordance with the law (see Code of Conduct).

The above-mentioned policies and guidelines are regularly updated and adapted to new legal and internal requirements. The ABAC-related guidelines were last adapted in 2024, and the Code of Conduct will be updated in 2025. In the future, Semperit will evaluate its material impacts, risks and opportunities in relation to workers in the entire value chain in more detail. Currently, the previous IROs and measures are only designed for workers in the upstream value chain. The most important concepts relating to the rights, safety and health of workers in the value chain (IROs #42-44) are described below:

Supplier Policy and supplier assessment process with risk mapping

The Group-wide Supplier Policy sets out relevant obligations for workers in the value chain with regard to human rights and labor standards, HSE (health, safety and environment), business integrity and ethics, as well as business and operational excellence. The Supplier Policy is aligned with international policies, such as the principles of the UN Global Compact, the International Chamber of Commerce (ICC) Business Charter for Sustainable Development and the relevant conventions of the United Nations International Labour Organization (ILO). The Supplier Policy is sent to suppliers with an annual spend of more than EUR 500,000 with a request to sign it. If business partners have their own policies and prefer to use them, they must at least meet Semperit standards. Before deciding whether to carry out assessments or audits, a risk mapping is performed to select priority suppliers in a targeted manner. The evaluation process includes a range of different methods, from acknowledging the Supplier Policy and evaluation through EcoVadis to comprehensive audits. In addition, the process includes a Business Partner Check (see below and in section G1 and under disclosure G1-2 for more details) to ensure a holistic risk assessment and to minimize potential risks in advance.

Semperit requires its suppliers to comply with the laws and regulations as well as the standards listed and obliges them to assume this responsibility in their respective supply chains – including labor standards and human rights for all employees and contract workers – to ensure that they are treated fairly and with dignity and respect. This includes strict prohibition of child labor, forced and compulsory labor, and slavery. Employment must be on a voluntary basis, compliance with social and minimum standards such as minimum wages, fair working hours and freedom of assembly must be observed. No forms of discrimination will be tolerated, and the right of workers to freedom of assembly is to be recognized as provided for by law. Suppliers shall act proactively and responsibly in matters of safety, health, and environmental protection and comply with applicable laws. They must ensure that the standards and principles are implemented and adhered to and inform their employees and contractors of their respective rights and obligations. Semperit reserves the right to verify proper implementation and to take appropriate action in the event of violations, up to and including termination of the business relationship. In the event of non-compliance, Semperit will first cooperate with the respective suppliers to ensure that they implement improvement plans and take corrective action. A systematic process for selecting and evaluating suppliers, as well as close cooperation, ensures compliance with the standards defined by Semperit.

Semperit currently does not carry out any direct measures in the downstream value chain but evaluates customers to some extent as part of the Business Partner Check using a corresponding tool. In the event of violations, Semperit reserves the right to refuse or terminate business relationships. If serious risks arise, the respective business partners must be subjected to a new audit and evaluation.

Business Partner Check

Suppliers from countries with a Transparency International Corruption Index <55 with a expenditure over EUR 300,000 as well as critical suppliers (based on the subjective assessment of the lead buyer) are subject to a Business Partner Check. The Procurement department is centrally responsible for this process. For high-risk business partners, the Compliance department carries out additional checks. Semperit also subjects customers to a Business Partner Check, monitors their activities and assesses identified risks. On this basis, appropriate follow-up measures are initiated. Further information on the Business Partner Check can be found in section G1, under the disclosure G1-2.

Semperit's Code of Conduct

The Code of Conduct provides a comprehensive regulatory overview, consisting of principles, guidelines and instructions, and helps to ensure that employees act in an ethically correct manner and in line with company's values and policies. The responsibilities and accountability of employees, managers and business partners towards their employees are defined in detail. In addition, the Code of Conduct includes guidelines on human rights and sustainability issues as well as IT and data protection declarations. It also points out the possibility and importance of whistleblowing and explains available tools for reporting misconduct. These are also available to employees and communities affected in the value chain. The SemperLine hotline offers a secure whistleblowing platform in twelve languages, is free of charge and can be used by any stakeholder (employees, customers, suppliers, business partners, their employees and other stakeholders in their value chain) anywhere in the world, 24 hours a day, seven days a week. All parties involved have the option of reporting their concerns externally to the authorities. Further information on the Code of Conduct and the whistleblowing system can be found in the disclosures in section S1 and in section G1.

Modern Slavery Act Statement

In the Modern Slavery Act Statement, which is updated and published annually, Semperit presents its strategies for avoiding modern slavery and human trafficking. These include measures to ensure that company's activities and supply chain are free of modern slavery including the commitment to adopt the ten principles of the UN Global Compact, the Sustainable Development Goals (SDGs) and the OECD Due Diligence Guidance. In addition, compliance with relevant international frameworks is emphasized, including the OECD Guidelines, the UN Guiding Principles on Business and Human Rights, the ILO Core Labor Standards and the International Bill of Human Rights (in line with Article 18 of the EU Taxonomy Regulation (EU) 2020/852). These frameworks serve above all to prevent human trafficking, forced labor and child labor in a targeted manner. By aligning with these international standards and policies, Semperit creates the basis for measures to ensure high social standards and, in particular, human rights along the entire value chain. Human trafficking, forced or compulsory labor and child labor are explicitly addressed in the Code of Conduct and the Supplier Policy (for details see S2-1). In the reporting period, Semperit did not identify or report any cases of non-compliance with these standards in the upstream and downstream value chain that affect employees. In the event of future violations or human rights abuses, Semperit has appropriate mechanisms in place to take remedial action and ensure compliance with the above standards.

Evaluation of suppliers according to ESG criteria (EcoVadis)

Semperit focuses on its own supply chain (Tier-1). In addition to the supplier assessment provided for in the Supplier Policy, suppliers are also evaluated according to ESG criteria – for example, by the EcoVadis platform. This includes monitoring compliance with human and labor rights, fair working conditions, sustainability in the supply chain, health and safety, as well as diversity and inclusion. Currently, 47% of expenditure is covered by so-called document audits from EcoVadis. The aim is to achieve 75% coverage by 2030. Further information can be found under S2-5 and in section G1 under disclosure G1-2.

Together for Sustainability

The industry initiative “Together for Sustainability” (TfS) has set itself the goal of making the global supply chain of the chemical industry more sustainable (see details in section G1 under disclosure G1-2). To this end, TfS evaluates the sustainability performance of suppliers through expert opinions and audits and makes the results available to all members. The initiative follows the principles of the UN Global Compact and Responsible Care and proactively improves sustainable procurement in the chemical industry through the cooperation of its members. With regard to the rights, health and safety of workers in the value chain (IROs #42-44), the initiative deals, among other things, with minimum protection standards in the chemical supply chain, structured risk identification, assessment in the area of human rights, as well as with supplier assessments, on-site audits and corrective action plans. Semperit is an active participant in this multi-stakeholder initiative, benefiting from increased transparency in its supply chain. In 2024, Semperit conducted a TfS audit and four on-site audits at suppliers to verify the implementation of its own and the TfS standards with regard to rights, safety and occupational protection.

Disclosure Requirement S2-2 – Processes for engaging with value chain workers about impacts

Semperit is currently not actively cooperating with workers in the value chain to include them in its rights, safety, and health concepts but follows in general the internationally recognized and sector-specific standards, processes, and practices, as described in S2-1. Semperit is currently considering introducing a general procedure for cooperating with workers in the value chain to strengthen dialogue and communication in the long term. The results of this review will be disclosed in the next report. To allow workers in the value chain to raise concerns or complaints, publicly available communication channels such as SemperLine and a dedicated email address are available. SemperLine is a whistleblowing platform available in twelve languages, free of charge, and accessible worldwide 24 hours a day. So far, no reports from this stakeholder group have been recorded through these channels. Group Compliance is responsible for reviewing and investigating all incoming reports. It follows up on whistleblower reports in accordance with the applicable law implementing Directive (EU) 2019/1937. In addition, Group Compliance provides advice on the initiation of appropriate corrective and risk mitigation measures to manage actual or potential impacts (for details on SemperLine see section G1 under disclosure G1-1 and section S1 under disclosure S1-3). Semperit has procedures for the prompt, independent and objective investigation of incidents (see S1-3 and section G1, disclosure G1-3 for details), but has not yet defined procedures for implementing corrective action in the event of negative impacts on workers in the value chain.

Disclosure Requirement S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

Semperit’s Supplier Policy includes a statement on how to report concerns about the identified IROs #42-44, as well as any other impacts of the company. Suppliers can report violations of the Supplier Policy at any time via the whistleblowing hotline. Semperit informs its business partners about the Code of Conduct, the Supplier Policy and the Human Rights and Modern Slavery Act Statement via the website and by forwarding documents (see disclosure S2-1). The explanations on whistleblowing, including the Whistleblowing Policy, which also includes protection against retaliation, are publicly available on the Semperit website and on the specially created SemperLine website and are described in more detail in section S1 under disclosure S1-3 and in section G1 under disclosure G1-1. Suppliers’ employees who provide their goods or services at Semperit sites are additionally informed via notices, posters and stickers at the site. Currently, no further measures are being taken to inform workers in the value chain about how they can report concerns or complaints. There is currently no data collection on whether workers in the value chain are aware of and trust these structures or procedures for complaints mechanisms. This is only interpreted by looking at the rate of reports submitted.

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

With the Code of Conduct for Suppliers, the Supplier Policy, the supplier assessments and Business Partner Checks, the signing of the Modern Slavery Act and the joining and active membership of the initiative “Together for Sustainability (TfS)” (for more details see above under S2-1), Semperit has implemented preventive measures that aim at practices complying with human rights and promote a positive impact in the value chain. The effectiveness of these measures is currently not systematically recorded. Semperit has not yet installed any proactive processes that systematically identify grievances in the supply chain (e.g. through audits or specific risk analyses). Likewise, concrete procedures for taking targeted action in the event of possible human rights violations have not yet been implemented. No actual negative impacts on workers in the value chain were identified in the materiality analysis. Nor were any serious human rights violations or incidents reported during the reporting period.

However, in the event that a specific case is reported, Semperit will cooperate with the affected business partners and stakeholders to take action to remedy the situation. For example:

- Discussions with the affected suppliers
- Support in implementing corrective measures
- Review of the business relationship in the event of repeated violations
- Termination of the business relationship

Disclosure Requirement S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

By 2030, 75% of the expenditure for raw materials, goods and services should come from suppliers that have been audited by EcoVadis for compliance with ESG criteria and standards.

The EcoVadis certification assesses, among other things, company's concepts, measures, goals and progress in areas such as human and labor rights, working conditions, health and safety, diversity and inclusion. Tier-1 suppliers of Semperit are asked to get evaluated. This is a crucial step in ensuring that human rights standards are respected by the immediate suppliers in the supply chain. Semperit itself defines the threshold that its suppliers must reach to ensure that fundamental labor rights and other important issues are addressed with adequate resources and strategic priority. Consequently, suppliers with a rating below 45 out of a maximum of 100 points are asked to take effective improvement measures.

75% of expenditure covered by EcoVadis-certified suppliers (IROs #42-44, 47)

Target	Interim target	Base year	Base value	Period	Target achievement in the reporting year
75% of expenditure covered by EcoVadis-certified suppliers by 2030	2024: 45%	2023	42% of expenditure covered by EcoVadis-certified suppliers	01/01/2024 to 12/31/2030	47% of expenditure covered by EcoVadis-certified suppliers (+5 PP above the starting value in 2023, +3 PP above the interim target in 2024)
	2025: 50%				
	2026: 55%				
	2027: 60%				
	2028: 65%				
	2029: 70%				
	2030: 75%				

The performance of suppliers is tracked annually based on the EcoVadis supplier performance and published in this statement. The margins of SAG's bank financing taken up in the 2023 financial year are linked to the leverage ratio and ESG performance criteria, including the target set out above.

At Group level, various internal and external stakeholders were involved in assessing the materiality of social issues and setting the level of ambition in the supply chain. These include employees – particularly employees in the Procurement department – works councils, NGOs focused on social issues, suppliers and customers. The goal was defined as strategically important based on the results of this materiality assessment with the involvement of internal and external stakeholders and, as a result, the target was set more ambitiously (until the end of 2023, the 2030 goal only applied to direct materials; from 2024, it has applied to the entire spend).

However, during the reporting period, neither the workers in the value chain nor their legitimate representatives or credible proxies were directly involved in setting the target. The target set is voluntary and not based on binding legal requirements.

4. Governance information



ESRS G1 Business conduct

The sustainable business conduct of the Semperit Group is designed to balance the interests of stakeholders, protect the environment and ensure long-term economic success. In order to achieve this and to successfully anchor and manage sustainability throughout the entire value chain, Semperit has created a binding framework. It defines which values, principles, rules and regulations apply and how their compliance is organized and monitored. The focus is on important topics such as the protection of human rights, compliance with laws and ethical rules, the fight against corruption and bribery, and the promotion of transparency and accountability. Numerous initiatives aim to ensure that corporate responsibility is not only applied within the company's own gates but also encompasses the entire value chain. These initiatives aim to ensure that suppliers also comply with high ecological and social standards and avoid negative impacts. The following information explains in more detail how Semperit manages the material impacts, risks and opportunities in the area of business conduct as shown in the table.

Subtopic	Sub-subtopic	Occurrence in the value chain	Affected stakeholders ¹	Potential/actual impacts	Time horizon: short, medium or long-term	Positive impacts	Negative impact	Measurable target	Key measure (implemented or confirmed in the reporting period)
Corporate culture		Own operations	4	P	S, M, L		(#45) If management does not translate laws and regulations into a fair and transparent corporate culture, this can lead to negative effects on trust and integrity with the Code of Conduct, erosion of trust among employees and the public, disregard for social norms, and the containment of long-term prosperity.	-	Corporate values as the backbone of the Code of Conduct; Annual performance reviews of employees based on corporate values
Protection of whistleblowers		Upstream value chain, own operations, downstream value chain	4, 5, 6, 8, 10, 12	A	S, M, L	(#46) Without the protection of whistleblowers reporting unethical or illegal activities, compliance cases would not be reported, and legal consequences would not be avoided, which would have a negative impact on business relationships, corporate image and corporate responsibility.		0 violations of compliance-relevant laws and regulations	Publicly accessible, anonymous whistleblower hotline SemperLine
Management of relationships with suppliers, payment practices		Upstream value chain, own operations	5, 6	P	S, M, L	(#47) Promoting sustainability in the supply chain through fair business relationships, ESG assessments and audits of suppliers helps to improve sustainability standards in the elastomer industry in general.		75% coverage of all expenditures to suppliers certified with EcoVadis by 2030	Supply chain due diligence through Business Partner Checks and ESG assessments by EcoVadis and TFS with a focus on quality, sustainability and regulatory compliance
Corruption and bribery	Prevention and detection, including training	Own operations	4	A	S, M, L	(#48) Training as a risk prevention measure promotes a culture of responsibility and transparency, builds trust among stakeholders and promotes a sustainable and fair economy, thereby reducing the risk of unethical practices within the company, its value chain and in the market.		0 violations of compliance-relevant laws and regulations	Wide range of mandatory and voluntary training: e-learning and classroom training for white-collar workers with a focus on compliance, sustainability and cybersecurity; On-the-job and classroom training for blue-collar workers with a focus on process knowledge and occupational safety; Publicly accessible, anonymous whistleblower hotline SemperLine
	Incidents	Own operations, downstream value chain	4, 5, 6	A	S, M, L		(#49) Corruption incidents lead to the erosion of trust among employees, customers, suppliers, investors and the general public and contribute to broader problems in society, such as economic inequality and reduced trust in the fairness of the industry market and the effectiveness of regulatory mechanisms.		

¹ See overview of Semperit stakeholders in the ESRS section under SBM-2.

Disclosure Requirement G1-1 – Corporate culture and business conduct policies (IROs #45-49)

Culture is a system of values, beliefs and behaviors in daily actions, in making decisions and in interactions within and outside the organization. The corporate values of the Semperit Group are therefore an integral part of corporate culture (IRO #45). A set of values was defined as early as 2012, which was expanded into the currently applicable principles with the help of external experts in 2019 and 2020: “We trust, we create, we own and we deliver”. In the annual performance cycle, which includes, among other things, Group-wide assessment and development meetings with employees, these (white-collar) employees evaluate themselves how they live Semperit’s values. In addition to individual target agreements and development plans, this forms the basis for the annual performance evaluation of white-collar employees. The values and value principles are anchored in the Group-wide Code of Conduct. New employees are introduced to them for the first time as part of the onboarding process.

The most important corporate policies in the area of sustainability include the HSEQ Policy, People Policy, Supplier Policy and the Modern Slavery Act Statement, which, together with the Group-wide Code of Conduct (CoC), reflect Semperit’s values and standards. Semperit refers to the relevant international frameworks, such as the OECD Guidelines for Multinational Enterprises, the United Nations Guiding Principles on Business and Human Rights, the “Transparency International Business Principles for Countering Bribery”, ISO standards (ISO 37001, ISO 37002), the International Bill of Human Rights, the SDGs (Sustainable Development Goals) or the UNGC (UN Global Compact) and commits to the principles, guidelines and objectives contained in these frameworks. Wherever stricter local laws or regulations exist, these take precedence. The guidelines explained below apply to all employees, temporary and contract workers, interns and apprentices, as well as to the members of the Executive Board and Group-wide to all sites in which Semperit holds a share of more than 50%. Thus, the joint venture site in Hat Yai, Thailand, implements selected, locally relevant policies, such as the HSEQ Policy, but is not subject to the full scope of the Semperit Group’s quality management system. The Code of Conduct and the Supplier Policy also apply to suppliers and business partners (Tier 1) at a global level.

The People Policy – which describes Semperit’s corporate culture, among other based on integrity, performance and values –, the HSEQ Policy, the Modern Slavery Act Statement, the Supplier Policy and the Code of Conduct are publicly available on the Semperit website. Internal policies are also recorded via the quality management system and fully communicated internally via the intranet. Further disclosures on the policies can be found in section S1 under S1-1 – Policies related to own workforce.

The Code of Conduct, which is publicly available on the Semperit website, is the central policy for compliance and provides a comprehensive overview of the regulatory framework consisting of principles, guidelines and instructions. It aims to ensure that employees can behave in an ethically correct manner and in accordance with company’s values and guidelines (IROs #45-49). The Semperit Code of Conduct sets clear standards and expectations for how to act and react. Responsibilities and accountability are also specifically defined. In addition, the Code of Conduct includes guidelines on labor and human rights issues (discrimination, bullying, harassment, drugs and alcohol, etc.), sustainability (environment, health, safety, quality, diversity and inclusion, etc.), general compliance issues (anti-corruption and fraud, conflicts of interest, anti-money laundering, insider trading, antitrust and competition law, export controls, sanctions, internal control rules) and cybersecurity, and explains the options available for reporting misconduct, known as whistleblowing. Further disclosures on the content of the Code of Conduct and the associated awareness-raising measures are explained in Section S1 under S1-1 – Policies related to own workforce.

The whistleblowing platform SemperLine (IROs #46, 48, 49) (<https://www.bkms-system.com/bkwebanon/report/clientInfo?cin=19semp16&c=-1&language=eng>) is available worldwide to all internal and external stakeholders in twelve languages, 24 hours a day and free of charge. The e-mail inbox and telephone number of the Group Compliance team are also public points of contact. The whistleblowing platform is designed to detect and prevent abuses and violations of the law at an early stage, particularly in the areas of corruption and bribery, discrimination and human rights (IRO #49).

For general disclosures on the comprehensive awareness-raising program “Speak up!” and the whistleblowing hotline SemperLine, see S1-3 – Channels for own workers and workers’ representatives to raise concerns.

The internal whistleblowing policy provides comprehensive guidance for whistleblowers and covers the following aspects: detailed information on the reporting process, a transparent description of the investigation procedure, rules on confidentiality and anonymity, and the rights and obligations of people involved. In addition, the implementation of measures, country-specific provisions (within and outside the legal framework of the EU), the protection of personal data (in accordance with the laws relevant to the Semperit Group) and the prohibition of retaliation are clearly regulated. All reports are received and processed according to company-wide, transparent and accessible complaints and reporting procedures. This standardized procedure is accessible to everyone and ensures that each report is treated consistently and in full compliance with legal requirements. The procedure stipulates that incoming reports are forwarded to the Local Compliance Coordinator, unless they are submitted directly to the Compliance department (Group Compliance). As a rule, the Local Compliance Coordinators forward all reports to Group Compliance, where they are uploaded into the uniform whistleblowing management system. Group Compliance is the central reporting office that handles all concerns and reports, regardless of the channel used to submit them. Reports

can be made on any violations of laws, regulations, the Code of Conduct or internal policies on the following topics: human rights, health, safety, environmental and labor standards, bribery and corruption, conflicts of interest, anti-trust and anti-competitive behavior, insider trading or market abuse, fraud and financial reporting, data protection and cybersecurity, violations of export control or foreign trade sanctions, and any other violations or misconduct.

To ensure accountability and avoid legal violations (IRO #49), Semperit follows up on all information provided by whistleblowers in accordance with the applicable law for the implementation of Directive (EU) 2019/1937. In doing so, measures to protect whistleblowers in accordance with applicable law have the highest priority (IRO #46). All information provided, details of further investigations and the identity of the reporting person are treated discreetly and in strict confidence. Authorized employees who are called in to follow up on reports are subject to a special duty of confidentiality, are unbiased and have the necessary expertise to handle complaints and reports professionally. The Compliance Board reviews the final investigation report and decides on the necessary measures. To avoid any potential conflict of interest, the internal Whistleblowing Policy requires special measures when reports are made against the Executive Board (or individual members of the Executive Board) or Group Compliance. For reports against the Executive Board, the Group Compliance Officer reports directly to the Chair of the Supervisory Board's Audit Committee.

Confidential data may only be passed on to authorized departments or persons, such as HR or the Semperit Executive Board, for the purpose of resolving complaints and, within the scope of legal provisions, to authorities, courts or legal representatives. Reports submitted via SemperLine are only accessible to a limited extent and can only be viewed by the reporting person and authorized employees of the Compliance department. The data processed in the system as part of the report is the personal data (such as name, position, language and others) of whistleblowers and persons involved in reports, as well as witnesses. The data is stored only for the duration of the processing of the complaint and is subsequently deleted. The description of the process related to incoming compliance reports is explained in section S1 under the reference S1-3 – Processes and channels for own workers and workers' representatives to raise concerns.

The Modern Slavery Act Statement, which Semperit updates and publishes annually, aims to prevent modern slavery and human trafficking. It also describes the strategies and measures Semperit has taken to ensure that its business activities and supply chain are and remain free of modern slavery (IROs #43, 44). The statement for 2023, prepared in 2024, is available on the Semperit website. Detailed disclosures on the Modern Slavery Act Statement can be found in section S2, under disclosure S2-1 – Policies related to value chain workers.

The Group-wide Supplier Policy and the Code of Conduct form the basis for long-term trusting partnerships, to which Semperit attaches great importance in supply chain management. They primarily aim at promoting a sustainable supply chain – particularly in the chemical industry (IRO #47). The ESG requirements that Semperit places on its suppliers are described in the Supplier Policy and follow international policies, such as the principles of the UN Global Compact, the Charter for Sustainable Development of the International Chamber of Commerce (ICC) and the relevant conventions of the International Labor Organization (ILO). Semperit expects its suppliers to comply with these standards and encourages them to take this responsibility into their respective supply chains. The Supplier Policy contains strict anti-corruption requirements in the area of business integrity and ethics. All suppliers and their business partners are expected to adhere to a zero-tolerance policy towards bribery, fraud and corruption.

To this end, all suppliers with an annual purchasing volume of more than EUR 500,000 receive the Supplier Policy and are requested to sign it. In the case of suppliers who refer to their own code of conduct or corresponding policies, these documents are checked for equivalence with the Semperit Supplier Policy and marked in the supplier database. In 2024, Semperit generated 92% of its purchasing volume over EUR 500,000 with suppliers who have signed the Semperit Supplier Policy or follow a policy that is at least equivalent (the percentage does not include suppliers of the Rico Group). In addition, all major suppliers (high-risk countries according to the Transparency International Corruption Index <55) with a purchasing volume of more than EUR 300,000 will gradually be subjected to a so-called Business Partner Check (see references G1-2 and G1-3) by the Compliance department in order to identify any risks at an early stage.

The internal Anti-Bribery and Anti-Corruption Policy (IRO #48-49) includes, among other things, guidelines on responsibilities, dealing with primary risk areas (gifts, invitations, donations, sponsoring and contributions to political parties or functionaries), third-party services, reports on violations and approval processes. The Agency Agreements Policy includes requirements for agreements with third parties who act on behalf of Semperit or work for Semperit externally. Guidelines for using the Business Partner Check Tool or so-called "blue/white books" with internal rules and instructions for conduct are also material compliance requirements. All these policies aim to prevent corruption and bribery and to take appropriate measures.

In addition, Semperit AG Holding implemented an Issuer Compliance Directive to prevent the improper use or dissemination of insider information as defined by stock exchange law. An Issuer Compliance Officer, who reports directly to the entire Executive Board, administers this specialized area and monitors compliance with the law.

In-house training in the area of corporate governance and compliance (IRO #48) is set out in the internal training plan for white-collar employees, which is updated annually. The cycle of compliance training depends on the content, but it is usually provided annually. Training on the Code of Conduct takes place every two years. In addition, there is an ongoing awareness campaign called “Speak up!” to encourage employees to immediately report any concerns. They are informed about how to recognize violations and familiarize themselves with the complaints process in order to prevent and promptly uncover abuses and legal violations, particularly in the areas of corruption and bribery, discrimination, and human rights (IRO #49). A detailed explanation of the campaign can be found in section S1, disclosure S1-3 – Procedures and channels. The Integrity Declaration is signed by employees once a year. General compliance training on the e-learning platform (not yet implemented at Rico sites during the reporting period) is based on the needs identified across the Group and is aimed at all white-collar employees. In general, training is also provided in person or virtually, depending on the target group and the required depth. For blue-collar workers who do not have access to the platform, training on the Code of Conduct or whistleblowing is provided in person or via Teams meetings. Other training courses on topics such as sustainability, discrimination, harassment and whistleblowing are mandatory for employees to complete each year.

Those groups that are most exposed to corruption and bribery – including the Executive Board, the management, but also the Sales and Procurement departments – receive annual training on these topics.

Disclosure Requirement G1-2 – Management of relationships with suppliers (IRO #47)

Procurement is the remit of the Chief Industrial Officer and reports to the Director Supply Chain Management & Procurement. At year-end, the Group Procurement team comprised 34 employees globally. The dispatchers for the compound raw materials report to the central Mixing team. The individual sites are responsible for local procurement and storage management but are centrally managed and supported by Group Procurement & Logistics as far as possible. Central Procurement is divided into five groups:

- Raw materials (rubber, latex, chemicals, carbon black, steel, textiles and packaging)
- Investment goods (machines and vehicles)
- Logistics (inbound & outbound logistics)
- Indirect procurement (capex/opex, office supplies and service providers)
- Energy (gas, heating oil, electricity and steam)

Semperit focuses on material procurement when it comes to sustainable supply chain management. Due to the high proportion of material costs in the total product price, this has a direct impact on the company’s profitability. In addition, procurement of raw materials, packaging materials and merchandise is potentially associated with company’s greatest indirect ecological and social impact.

The Procurement department is also responsible for cooperation and exchange with suppliers. Thanks to close cooperation with existing suppliers and the expertise of buyers, the Semperit Group’s supplier network has been largely stable for years and is subject to only minor fluctuations. Semperit pursues the goal of having at least one supplier from Europe and one from another region of the world for each material group in its portfolio. This diversification of supply sources minimizes the risk of supply shortages or procurement problems, such as those caused by the Covid-19 pandemic, geopolitical conflicts or economic sanctions. The company generally prefers direct contact with producers and avoids the use of intermediaries. The change in the company structure – with the final separation from the medical sector and the integration of the Rico Group in the last two years – had no impact on existing suppliers due to the company’s established supplier management.

Various chemicals are needed for producing rubber products. If not stored and handled properly, these chemicals could have negative effects on people and the environment. Therefore, handling these substances requires compliance with strict requirements that cover the entire process from transport and storage to processing. These include, for example, the REACH regulation (Registration, Evaluation, Authorisation and Restriction of Chemicals), which Semperit and its suppliers within the EU must comply with. Semperit complies with all legal requirements with regard to the avoidance and substitution of hazardous substances at the European, national and regional levels. Further disclosures on these approaches and measures can be found in section E2 Pollution.

Semperit sources and processes natural rubber, wood and palm oil derivatives (wood is found in packaging; palm oil derivatives are used as plasticizers in products), among other things, introduces products made from these materials on the EU and global markets. The company therefore falls within the scope of the upcoming Deforestation Regulation (EU) 2023/1115. The ESG and Procurement teams are working together on the complex issues associated with this regulation. Compliance with the new requirements is to be ensured within the framework of the existing supplier management processes. Semperit is in continuous dialogue with suppliers in order to be able to provide customers with appropriate evidence of deforestation-free products until the obligations of the regulation enter into force.

Semperit is also already in contact with the suppliers concerned by the climate change mitigation instrument CBAM (Carbon Border Adjustment Mechanism), which provides for an emissions-based CO₂ price on the import of certain goods manufactured outside the EU. The aim is to establish transparent and compliant CBAM reporting by 2026 that reflects the actual emissions of imported products.

A structured process is used to assess and select suppliers: general potential sustainability risks related to supply chains and supplier management (see section ESRS 2 under IRO-1) are systematically recorded as part of the annual ESG risk re-evaluation and IRO analysis. The specific selection of suppliers is preceded by an assessment process that takes into account criteria such as the procurement category, the geographical presence of the suppliers, their critical importance for production, and the purchase value. The information required for the assessment is obtained from various sources: from the acknowledged Semperit Supplier Policy and self-disclosure by (potential) suppliers to evaluations by EcoVadis and by conducting audits. In addition, internal policies require a Business Partner Check for new business partners (in high-risk countries according to the Transparency International Corruption Index <55) with a potential annual purchasing volume of more than EUR 300,000 to verify their economic stability, ability to deliver and reliability. Finally, targeted risk mapping is used to identify the suppliers who are to be evaluated or audited. This approach ensures that sustainability standards are effectively implemented and that potential risks are addressed at an early stage.

The Business Partner Check is based on an external tool that is also used for the continuous monitoring of compliance violations by existing suppliers. In this way, potential risks associated with suppliers are continuously monitored and taken into account. In recent years, these checks have been decentralized and extended to the competent departments, such as Procurement or Customer Service. The Business Partner Checks enable Semperit to identify risks and potential impacts at an early stage and take targeted countermeasures, making an important contribution to fulfilling due diligence, preparing for the upcoming European Corporate Sustainability Due Diligence Directive (CSDDD) and promoting sustainable and resilient supply chains.

In order to ensure ecological and social standards within the global supply chains, Semperit asks its suppliers to confirm their commitment to ecological, ethical and social sustainability by signing the Semperit Supplier Policy (see G1-1 for more disclosures on the Supplier Policy). In addition, Semperit uses the EcoVadis rating and on-site audits with suppliers to ensure that the sustainability criteria in the supply chain are met.

In order to intensify the exchange of knowledge and experience and to use synergies, Semperit joined the industry initiative “Together for Sustainability” (TfS) in 2020. This initiative brings together more than 50 international chemical companies with the aim of making the global supply chains of the chemical industry more sustainable. Some of Semperit’s suppliers are also taking part in this initiative. TfS evaluates the sustainability performance of companies based on standardized reports and audits and makes the results available to all members. The initiative follows the principles of the UN Global Compact and Responsible Care. Through close collaboration between its members, TfS actively promotes sustainable procurement in the chemical industry. TfS maintains a strategic partnership with the supplier rating platform EcoVadis, which has gained importance across all industries in recent years. TfS uses the expertise of EcoVadis to carry out supplier assessments, and the results of EcoVadis evaluations are shared with members on the TfS platform. In addition to these assessments, TfS also carries out on-site audits in collaboration with renowned audit firms, based on an audit standard developed for the chemical industry. All results, activities and developments are shared within the network with the aim of creating transparency, using synergies and promoting sustainability at all levels. Active participation in TfS and positioning Semperit as a socially responsible and attractive partner for investors, potential employees, business partners and other stakeholders strengthens the reputation and integrity of Semperit.

Through its membership in TFS, Semperit has access to EcoVadis supplier assessments and on-site audit results of other members (for more disclosures see ESRS 2 IRO-1). In addition to the successive evaluation and auditing of suppliers, the aim is to develop joint solutions for challenges such as the harmonized calculation of Scope 3 emissions or ensuring compliance with human rights in the supply chain. Each member company is part of a topic-based working group. Regular meetings serve for professional exchange and ensure that the high standards of the TFS initiative are maintained and that the established tasks are consistently worked on. As a member of the TFS network, Semperit drives sustainability issues forward and plays a leading role in the development of standards. TFS is much more than just a label – membership requires active deployment of human resources and a strong commitment within the network. More information can be found at www.tfs-initiative.com.

The Group-wide Code of Conduct and the Semperit Group's Supplier Policy set out the ethical, ecological and social principles to be considered when selecting and working with suppliers (see G1-1 – Corporate culture and business conduct policies for more information on the Code of Conduct and the supplier policies).

In addition to the Supplier Policy, the most important tools in this context are the assessments of suppliers according to ESG criteria, such as those carried out by EcoVadis. As a contribution to promoting a sustainable chemical industry (IRO #47), these desktop audits review ecological and social criteria. The ecological criteria specified by the Group-wide Supplier Policy include, for example, the responsible handling and sourcing of raw materials, the use of secondary raw materials (recycled raw materials), and efficient and thus resource-saving logistics. These are key criteria when selecting suppliers and are also given priority over economic criteria. In addition, social criteria are also checked when selecting suppliers; they are specified by the Code of Conduct or the Supplier Policy and are examined as part of the Business Partner Checks, among other things. They relate, for example, to the following criteria: compliance with international social and labor standards (ILO) and human rights, fair remuneration, equal opportunities or the implementation of the Modern Slavery Act against child and forced labor, which Semperit also examines as part of supplier audits and documents in an audit report.

The principles of the Code of Conduct and the Supplier Policies are continuously communicated as part of further training measures. Since 2021, Semperit has been conducting an online training course for employees that is specifically geared to sustainability aspects along the supply chain. The contents are selected and developed jointly by the ESG and Compliance departments. In addition, the Group-wide Procurement team is increasingly concerned with international initiatives and benchmarks. Employees are involved for instance in activities organized by the German Rubber Manufacturers Association (Wirtschaftsverband der Deutschen Kautschukindustrie) or the International Rubber Study Group, Singapore. Continuous exchange with suppliers plays a central role in driving joint innovations, particularly in the area of materials. In 2024, Semperit continued to train and raise awareness among lead buyers in order to deepen their expertise in ensuring sustainability within the supply chain. One focus was on selecting suitable suppliers and integrating them into the TFS assessment process. In 2024, the Procurement team received training at various in-house and externally organized events. The training program covered, among other things, the use of the EcoVadis platform and aimed to deepen the understanding of social and environmental issues and to strengthen risk identification and prevention skills.

Target 2030: expenditure covered by EcoVadis-certified suppliers (IRO #15-16, 42-44, 47)

Semperit pursues the goal of continuously promoting sustainability in the supply chain, and particularly the advancement of a sustainable chemical industry (see IRO #47). This is done by working closely with suppliers and jointly setting improvement measures, as well as participating in the TFS initiative and supplier assessments by EcoVadis. In 2023, the sustainability targets for the supply chain were also reviewed and defined more ambitiously as part of portfolio and strategy adjustments. Thus, Semperit has aimed to have all purchasing expenditures assessed by EcoVadis since 2024 – in contrast to the previous target, which only related to direct materials. By 2030, the company aims to generate 75% of its total procurement volume from suppliers who have a minimum rating of 45 on the EcoVadis scale and meet Semperit's high standards. In 2024, 47% was achieved.

Target	Interim target	Base year	Base value	Period	Target achievement in the reporting year
75% of expenditure covered by EcoVadis-certified suppliers by 2030	2024: 45% 2025: 50% 2026: 55% 2027: 60% 2028: 65% 2029: 70%	2023	42% of expenditure covered by EcoVadis-certified suppliers	01/01/2024 to 12/31/2030	47% of expenditure covered by EcoVadis-certified suppliers (+7 PP above the starting value in 2023, 2 PP above the interim target in 2024)

Further targets with regard to sustainability in the supply chain include also the number of audits conducted, and the rate of improvement achieved in the course of re-evaluations. By the end of 2024, Semperit was already able to procure materials or services from 169 suppliers who have an active EcoVadis rating (EcoVadis scorecard not older than three years). In addition, Semperit conducted one TFS audit and four on-site audits at suppliers in 2024. The improvement rate of the EcoVadis ratings was 65% in 2024, which means that more than half of the suppliers were able to improve their EcoVadis rating during the reporting period. The annual evaluation of this key figure is intended to provide information on the long-term development of sustainability performance and can be seen as an important indicator of Semperit's Sustainability Strategy 2030, which focuses on continuous cooperation and sustainable development rather than one-time assessments.

Semperit not only aims to source as many materials and services as possible from EcoVadis-rated suppliers but also specifies requirements for the rating results. In 2024, six suppliers achieved a score below the current threshold value of 45. These suppliers are asked to implement effective improvement measures, with Semperit providing support if needed. Another focus is on promoting a circular economy and increasing the use of recycled materials. To this end, Semperit maintains a close and ongoing exchange with a still small number of companies that supply recovered carbon black and reclaimed rubber.

Delays in payment are prevented by processes that are defined in Group-wide internal policies on payment transactions. The processes apply equally to small, medium and large companies. These include, among others, the Payment Guideline and the Payment Security Guideline. Payments to suppliers are generally made through a weekly payment run. This includes all payments that fall due by the cut-off date of the next payment run. Inclusion in the payment run is based solely on the due date of liability to the supplier. No distinction is made according to the type or size of the supplier. Payments to suppliers are made on the due date.

Disclosure Requirement G1-3 – Prevention and detection of corruption and bribery (IROs #48-49)

Semperit places a high priority on detecting and combating corruption and bribery with regard to compliance issues. Semperit uses a compliance management system, a set of rules based on recognized international standards (IDW PS 980, Transparency International Business Principles for Countering Bribery, ISO standards) and covers ethical conduct, corporate values, trainings, business integrity, internal controls, whistleblower systems, sanctions and the implementation of policies, internal rules and instruments to mitigate risks related to bribery and corruption. For disclosures on the whistleblower system and the reporting procedure and process, see G1-1 – Corporate culture and business conduct policies.

The aim of compliance management is to prevent potential misconduct, detect violations at an early stage and take appropriate measures to remedy them or mitigate their consequences. It is based on three central approaches:

- **Prevention:** training and knowledge transfer help employees to recognize and avoid risks.
- **Identification:** people are encouraged to report violations immediately through the available reporting channels.
- **Response:** corrective and mitigating actions are identified and implemented.

When investigating corruption or bribery cases, the employees of the Semperit Compliance department assigned to these tasks act independently of the management level (see G1-1 Corporate culture and business conduct policies for more disclosures on the process and the persons involved). The results of investigations are documented in a detailed report and managed by Group Compliance. The report is shared with relevant internal stakeholders, including the Compliance Board, and contains, among other things, measures to limit damage, recommendations for preventing future violations and process optimizations. Group Compliance reports regularly to the Audit Committee and the entire Supervisory Board.

In order to detect and combat corruption and bribery at an early stage, all employees are informed about applicable policies, tools and instructions. This information is provided on the compliance page on the intranet, the Semperit Combined Management System (SCMS), through online training, personal training and awareness-raising measures, which are carried out by Group Compliance and Local Compliance Coordinators.

Group Compliance conducts mandatory training for all employees – in person or online – on the prevention of corruption and bribery. These training sessions cover numerous topics, such as policies and principles, the reporting process (whistleblowing procedures), anti-corruption, conflicts of interest, and dealing with gifts, travel and entertainment (see table below). They provide information on applicable laws, regulations and internal processes. Blue-collar workers receive training especially in the fundamentals of the Code of Conduct and procedures for reporting concerns, including bribery and corruption. In addition, Local Compliance Coordinators receive regular training focusing on how to process and investigate reports.

Information on trainings on anti-corruption and anti-bribery

2024

	Total functions at risk (managers, governing bodies, procurement, sales)	Managers	Governing bodies (Executive Board, Supervisory Board)	Other own workers
Training coverage (headcount)				
Persons with training assigned	298 7.3%	89	3	3,786
Total receiving training	260	67	3	1,567
Frequency				
How often training is required?	annually	annually	annually	annually
Delivery method and duration (industrial hours)				
Classroom training	6.8	9.3	1.7	13.1
Computer-based training	1.7	1.7	1.7	1.8
Voluntary training	0.0	0.0	0.0	0.0
Topics covered				
Gifts, travel and entertainment	x	x	x	x
Reporting process / Speak up!	x	x	x	x
Guidelines and principles	x	x	x	x
Anti-corruption and anti-bribery	x	x	x	x
Conflicts of interest	x	x	x	x

Classroom training is provided for company functions with higher risk exposure, such as managers and employees in Sales, Customer Service and Procurement. The focus here is on due diligence processes and topics related to combating corruption and bribery, in particular whistleblowing. The Executive Board also receives targeted training in the prevention of corruption and bribery. The training courses convey, among other things, the contents of the guidelines and approaches for the early detection and prevention of corruption and bribery through the use of the company's own instruments. 7.3% of all employees who hold a high-risk function (managers, Executive Board, Supervisory Board, Procurement, Sales) were fully covered by the training program. The following table provides an overview of the topics and areas covered. The hours shown in the table refer to industry hours (time is not shown in hours, minutes and seconds, but in decimal numbers) and represent the hours of training offered per training method. A detailed overview of training hours and the number of employees trained per topic can be found in section S1, under note S1-13.

Disclosure Requirement G1-4 – Confirmed incidents of corruption or bribery (IRO #49)

In addition to the main target of “no legally confirmed violations of compliance-relevant laws”, Semperit is increasingly working on a transparent and trusting corporate culture, aiming to encourage addressing concerns or possible misconduct without fear of retaliation. This is intended to reduce and prevent intentional misconduct.

Target: 0 violations of compliance-relevant laws and regulations (IROs #46, 48-49)

Target	Interim target	Base year	Base value	Period	Target achievement in the reporting year
0 legally confirmed violations of compliance-relevant laws and regulations	none	-	-	01/01/2024 to 12/31/2024 (open-ended target)	0 legally confirmed violations of compliance-relevant laws and regulations

With regard to compliance, there was no legally binding confirmation of a violation of corruption and bribery regulations and no convictions for corruption and bribery offenses in the 2024 reporting year as shown in the table below. There were also no legally binding findings or fines with regard to environmental laws and regulations or tax laws. Furthermore, there are no ongoing proceedings from previous years.

There were no violations due to anti-competitive behavior in the reporting year. However, there are two pending proceedings regarding anti-competitive behavior from previous years. The outcome of one of these proceedings cannot be estimated with sufficient probability, but it can be assumed that these proceedings will not result in any significant impairment of the Group's assets, liabilities, financial position and profit or loss. Provisions for the most probable amount according to the Semperit Group's assessment have been set aside in accordance with IAS 37 to cover the expected costs and the corresponding risk. Any need for adjustment will be reassessed periodically. The second case relates to an application for leniency in relation to an outdated contract that has not been formally terminated.

In the reporting year, the Compliance department received a total of 49 reports submitted through all available whistleblowing channels (reports by e-mail, post, telephone, SemperLine and SemperBox). The 20 reported cases of discrimination show the number of complaints regarding discrimination, harassment or violation of working conditions filed during the reporting period. None of the 49 reported cases involved a serious incident or a human rights violation. Beyond that, there were no complaints to national contact points or serious human rights violations and incidents involving own workers, nor any related fines or sanctions.

Submitted compliance reports**2024**

	Number of reports	EUR
Reported complaints of discrimination	20	
Complaints submitted through channels for employees to raise concerns	29	
Complaints through National Contact Points for OECD Multinational Enterprises	0	
Total amount of fines, penalties and compensation payments as a result of the incidents of discrimination, including harassment and complaints filed		0
Severe human rights incidents connected to the undertaking's own workforce	0	
Severe human rights incidents connected to the undertaking's own workforce involving non-respect of UN Guiding Principles and the OECD Guidelines for Multinational Enterprises	0	
The total amount of fines, penalties, and compensation for damages as a result of human rights incidents		0
Convictions for corruption and bribery offenses	0	
Anti-corruption and anti-bribery violations	0	
Amount of fines for violations of corruption and bribery laws		0
Violations due to anti-competitive behavior	0	
Violations of environmental laws and regulations	0	
Tax violations	0	

Central measures and means to combat corruption and bribery (IROs #48-49)

The compliance management system, as Semperit's central tool for combating corruption and bribery, contains and regulates all processes, guidelines and policies, as well as risk minimization tools to support all employees in complying with strict ethical and legal standards. In the context of combating corruption and bribery, reference can be made, among other things, to the Anti-Bribery and Anti-Corruption Policy, which was updated in the reporting year and came into force on January 1, 2025, the Supplier Policy and the Code of Conduct (see G1-1 – Corporate culture and business conduct policies for more disclosures). These policies cover the following risk areas, among others: dealing with public officials, handling donations, gifts and sponsorships, dealing with political contributions or contracts with third parties.

Semperit also places a strong emphasis on ongoing awareness-raising and communication measures such as posters, stickers and notices in the field of anti-corruption and anti-bribery. In order to make the contents of the guidelines more tangible and comprehensible for employees, the new framework document “Anti-Bribery and Anti-Corruption Program” was introduced in the reporting year 2024, which clearly summarizes all requirements in this area. In addition, the following specific guidelines were published: the Conflict of Interest Policy, the Gifts, Hospitality and Entertainment Guideline, the Donations and Sponsorship Guideline, and the Third Party Intermediaries Policy. These topics were already included in the Code of Conduct and the Anti-Bribery and Anti-Corruption Policy, but the new documents provide more details and have added specific approval processes and templates. The Compliance department will continue to work on further optimizing the framework and the guidelines in the future, including in the context of the regulations on social and governance issues of the EU Green Deal.

To take action against corruption and bribery violations, the comprehensive Compliance training program, in particular the training for “Corruption and bribery”, which was continued in the reporting year 2024, and supplemented by current topics such as ESG regulations, cybersecurity and discrimination. The figures for the training carried out in the reporting year in the field of corruption and bribery, as well as other topics, can be found under G1-3 – Prevention and detection of corruption and bribery.

Semperit prefers suppliers and business partners who meet ESG standards by signing the Semperit Supplier Policy or otherwise demonstrating that they have appropriate – and in particular preventive – measures in place to combat bribery and corruption. In the reporting year, the ESG and Compliance departments were also involved in this review for the first time in order to strengthen due diligence according to the four-eyes principle. In addition, the contracts include anti-corruption and anti-bribery provisions in accordance with international regulations. In case risks are identified during the review or later, the business partners are informed and requested to take appropriate measures. A comprehensive description of these processes for review and general relationship management can be found under G1-2 – Management of relationships with suppliers.

Disclosure Requirement G1-6 – Payment practices (IRO #47)

Semperit and its suppliers agree on individual payment terms that range from 0 to 120 days. A systematic distinction by supplier categories is not made. The following table shows the average time (in days) that Semperit took to settle an invoice from the start of the contractually or legally stipulated payment period in the reporting year. Invoices are always paid on time, at the end of the payment period. All invoices that were settled in 2024 were used to calculate the following time span.

Payment practices	2024	
	Number	Days
Number of legal proceedings currently outstanding for late payments	0	
Average time (in number of days) the undertaking takes to pay an invoice from the date when the contractual or statutory term of payment starts to be calculated		25
		%
Invoices with a payment term of 0-15 days		30%
Invoices with a payment term of 16-30 days		48%
Invoices with a payment term of 31-45 days		8%
Invoices with a payment term of 46-60 days		11%
Invoices with a payment term over 60 days		3%

ESRS G1 Additional company-specific disclosures for IRO #45

To create a trusting work environment for all employees, a corporate culture based on integrity, transparency, fairness and equal rights is essential. This includes that laws as well as internal policies (including the Code of Conduct and the People Policy) are translated into a practiced culture. In order to counteract potential negative effects due to a lack of transparency (IRO #48), Semperit takes measures with regard to data protection, information security, consumer protection and tax transparency, which are explained below.

Data protection

The Data Protection Policy informs stakeholders about data processing activities and the exchange of personal data in peer-to-peer and business communication. It forms the basis for the systematic recording of complaints about alleged data misuse. The complaint is followed up immediately and the alleged data misuse is investigated. In order to promote awareness of the issue of data protection and support employees in their efforts to ensure data security and privacy, various e-learning courses (not yet implemented at Rico sites during the reporting period) and on-site training sessions were held in 2024 by the Senior Group Compliance Manager, the Chief Information Security Officer (CISO) or the local Data Protection Coordinators. In addition, local Data Protection Coordinators meet regularly to discuss data protection issues at Group and site level and to ensure continued compliance with legal requirements.

Information security

The objective of information security is to protect information, and the information and communication technologies required for its processing and storage appropriately in the interest of Semperit companies, employees, business partners and customers. The following protection goals are pursued:

- Confidentiality (protection against access by unauthorized persons)
- Integrity (protection against unauthorized modification)
- Availability (access on demand and protection against loss)

In order to reduce the risk of technical system failures and the associated additional expenses and loss of revenue, continuous measures are taken to increase the availability of IT and invest for example in equipment of server rooms. Measures are also introduced to increase confidentiality (e.g. awareness training for employees) and integrity (e.g. data back-ups). In addition to the technical safeguards, the Group's Chief Information Security Officer ensures standardized control and monitoring (security governance) of information security throughout the Group. Information security risks are dealt with as part of Group-wide enterprise risk management. The Group-wide information security management system is based on the following guidelines: End-User Guideline, Mobile Device Guideline, Incident Guidelines, Malware Guideline, Physical Control Guideline and Technology Guideline.

The CISO was spun off from the IT organization and now reports directly to the CFO to ensure independence from acute concerns and a high level of management agility. Consistent security governance includes ongoing measures and checks to prevent damage – for example through malware – and to reduce identified risks. The human factor is particularly important in information security. Semperit strives to sensitize its employees to cybersecurity and to establish a proactive error culture. To this end, a comprehensive and uniform Group-wide awareness concept has been developed. In 2024, the focus was on recognizing and dealing with phishing e-mails. For example, e-learning, trainings with interactive components, mock e-mails (simulated e-mails for training purposes) and dynamic lock screens were used as communication and learning channels. These communication and learning channels are available at all Semperit sites; the tools will be gradually expanded to the Rico sites over the next few years.

Consumer protection

As a component manufacturer and business-to-business company, Semperit is not in direct contact with consumers. Nevertheless, consumer protection is of substantial concern. The Semperit Group attaches great importance to transparency and product safety and is therefore in close contact with customers who process Semperit products, integrate them into the final industrial solution, and service them. Upon request, desired information is provided and dialog with consumers is supported in order to address relevant concerns. Contact can be established through SemperLine and other public contact points such as e-mail, post, or LinkedIn. Semperit does not make misleading assurances, nor does the company conceal information that could adversely affect business partners. In cooperation with public authorities such as customs offices, regulatory authorities and certification bodies, Semperit is committed to detecting and preventing abusive marketing practices. In addition, Semperit consistently pursues the goal of avoiding potential negative impacts of its products on public health, safety or the environment (further disclosures can be found in sections E1, E2 and S1).

Transparent tax management

Tax concept

The tax management of Semperit follows the principles of sustainable corporate governance. The focus is on careful consideration of economic, ecological and social aspects, as well as appropriately balancing the interests of all stakeholders. The basic tax principles are derived directly from the corporate strategy: The Semperit Group is also aware of its social responsibility towards the economy, the environment and society in tax matters and is committed to fulfilling this responsibility at all sites. Business transactions should be structured in a tax-efficient manner. In case of doubt, however, business considerations should take precedence over tax optimization (“tax follows business”). The core task of Semperit’s Tax department is to protect the assets of the Semperit Group and to minimize liability risks for the governing bodies and for all employees with tax responsibilities, which is ensured by strict compliance with all national and international tax laws and legal regulations. Semperit explicitly distances itself from aggressive tax planning strategies and does not implement artificial constructions with the aim of tax avoidance. Legal options are used as part of responsible and economically sensible tax optimization. Transfer prices within the Group do not serve the purpose of tax avoidance; rather, taxes are paid where the value is added.

Tax governance, control and risk management

The Group’s tax management has a key coordinating role within the Semperit Group, not only between companies but also between corporate functions and individual business units. In order to fulfil the principle of transparency and to ensure clear and open communication in the area of taxation as well, tax reporting is a central component of the Group’s reporting system. Semperit’s Chief Financial Officer is responsible for risk management, including tax risk. The Risk Management & Assurance department is responsible for centrally coordinating and monitoring the risk management process for the entire Semperit Group. Relevant risks (including tax risks) are identified and assessed in terms of their impact and probability of occurrence. Responsibilities are determined, measures are defined, and their follow-up is ensured. This should also ensure that potential new risks are discussed at management level and, if relevant, included in reporting. The Risk Management & Assurance department reports to the Audit Committee on a quarterly basis and ensures that the necessary risk control measures are implemented in tax management. Furthermore, the management of each individual Group company is obliged to comply with and implement the tax regulations. An external tax advisor must always be consulted for the tax assessment of material issues and tax returns. Tax management and risk management with the principle of transparency thus follow the OECD Guidelines for Responsible Business Conduct.

Involvement of stakeholders and management of tax concerns

Dialogue with tax authorities is open and objective in order to set out Semperit’s actions in a comprehensible and understandable way. Cooperation with the tax authorities is fair, constructive, cooperative and reliable. Irrespective of this, all legal and legitimate options and legal norms are exhausted, if necessary, in order to defend the legal tax positions of the Semperit Group. All tax-related obligations to cooperate are fulfilled; in particular, all retention, notification, declaration, submission and payment obligations in the countries in which Semperit operates are implemented in a timely, lawful and comprehensive manner. The management of each company is responsible for the implementation of and compliance with tax regulations. Potential tax risks must be recorded by the individual companies and departments via the Group-wide risk management system and the corresponding countermeasures are monitored on an ongoing basis. The Group Risk Management Report is regularly submitted to the Supervisory Board’s Audit Committee. Non-compliant or questionable matters can be reported via the whistleblowing hotline SemperLine. Furthermore, training courses and regular information on task-specific topics are used to ensure compliance on an ongoing basis.