



**Hirschvogel
Group**

Traditionally innovative.

SUSTAINABILITY REPORT

2025



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DEAR READERS,

sustainability is an integral part of the Hirschvogel Group's corporate responsibility. We work for and with our customers to develop innovative solutions where cost-effectiveness, quality, and sustainability go hand in hand. As an internationally active family-owned company with a long-term perspective, we continuously strive to systematically integrate environmental, social, and corporate responsibility into our business processes. This report outlines our progress in the 2025 fiscal year and provides an update on our current status.

Under the motto "Together on the Way to Sustainability," Hirschvogel sees itself as a partner to its customers. One idea is central to this: Our goal is not only to reduce our environmental footprint, but also to enable greater sustainability for our partners and society through our actions. Sustainable impact arises where technology, operational excellence, and responsibility converge – in the product, in the process, and along the entire value chain.

Thus, we are focusing on decarbonization and increasing efficiency in our materials and processes to meet rising customer expectations. Regarding raw materials, by 2025 we have further increased our procurement of steel and aluminum produced with a high proportion of secondary materials and using renewable energy. The Hirschvogel Group's own use of renewable energy was again expanded in 2025 and is in line with our SBTi (Science Based Targets initiative) targets.

On the product side as well, we are developing solutions that make a measurable contribution to greater sustainability in their application. For example, computer-aided optimization of the geometry of chassis components – one example being steering components with an oval outer contour (patented) – enables weight savings and an extended service life. Forged structural elements for battery housings reduce the overall weight of battery-electric vehicles while maintaining high crash safety. In this way, we increase resource efficiency and functional benefits in the vehicle.

In addition to environmental sustainability, social sustainability was a particular focus in 2025. As a manufacturing company with approximately 6,000 employees worldwide, their expertise, workplace safety, and professional development are essential factors for our long-term success. However, the persistently challenging market conditions in 2025 necessitated significant structural adjustments at some locations. In connection with the necessary job cuts in Germany, Hirschvogel deliberately prioritized social dialogue and trusting cooperation with employees and their representatives. Those affected were guided and supported.

Transparency is the foundation of trust and effective cooperation. We therefore prioritize constructive dialogue with our stakeholders and incorporate their perspectives into our priorities and actions. This also applies to this sustainability report, which we have

aligned thematically with the double materiality approach for the first time, taking into account various internal and external stakeholders. As in previous years, we report with reference to the Global Reporting Initiative (GRI). However, we have further consolidated the foundations and processes for future reporting under the Corporate Sustainability Reporting Directive (CSRD) and have already partially incorporated them into this report.

I would like to thank all our employees worldwide who have made this progress possible, as well as our external partners for their close collaboration and our shared commitment to shaping sustainability as a collective endeavor.

I cordially invite you to explore the following pages to gain an understanding of our activities, key metrics, and progress in fiscal year 2025.

We look forward to your questions, your suggestions, and the opportunity to engage with you.

Sincerely

Matthias Kratzsch
CEO, Hirschvogel Group



1 THE HIRSCHVOGEL GROUP



With this report, Hirschvogel transparently presents its activities and achievements in the area of sustainability to its stakeholders. The focus of Hirschvogel and its stakeholders is always on the continuous improvement of sustainability performance. The sustainability report covers all plants of the Hirschvogel Group's core business. The consolidation approach corresponds to that of the annual report; majority-owned subsidiaries with ongoing business operations in the reporting year are included in the sustainability report. Minority-owned subsidiaries are not included.

The following plants are included:

- Hirschvogel Holding GmbH
- Hirschvogel Umformtechnik GmbH
- Hirschvogel Komponenten GmbH
- Hirschvogel Aluminium GmbH
- Hirschvogel Eisenach GmbH
- Hirschvogel Components Poland Sp. z o.o.
- Hirschvogel Automotive Components (Pinghu) Co., Ltd.
- Hirschvogel Components India Pvt. Ltd.
- Hirschvogel Components Mexico S.A. de C.V.
- Hirschvogel USA LLC

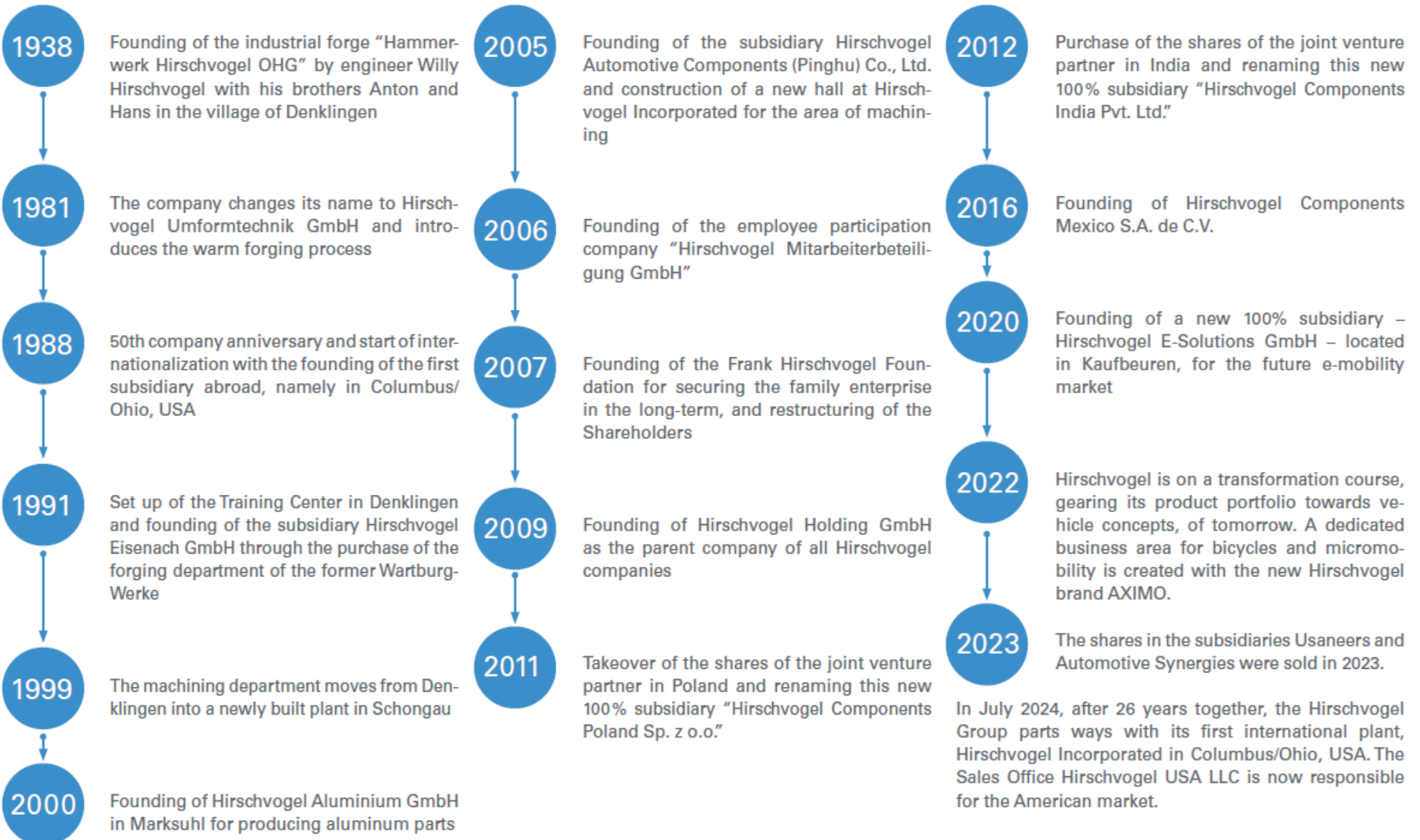


Overview of the Hirschvogel Group

Responsibility for sustainability issues lies with the management of Hirschvogel Holding GmbH. The contents of this report were largely not subject to external review. As part of a syndicated loan, Scope 1 & 2 GHG (greenhouse gas) emissions, as well as the Lost Time Injury Rate (LTIR) and the underlying calculations, were audited by an accounting firm with limited assurance.

This report was compiled with reference to the GRI Standards and describes the selected approaches within the reporting period from January 1, 2025 to December 31, 2025. The sustainability report is prepared on an annual cycle. As of the publication of this report, implementation of the CSRD is not mandatory for the Hirschvogel Group until the 2027 fiscal year.

HISTORY & COMPANY STRUCTURE





STRATEGY, BUSINESS MODEL, AND VALUE CHAIN

The Hirschvogel Group is one of the world’s largest manufacturers of forged and machined steel and aluminum components. The independent family-owned company, with eight production facilities across three continents, is a development partner and manufacturing specialist primarily for the automotive industry. It adopts an open-technology approach and offers innovative solutions for passenger cars and commercial

vehicles, regardless of whether they are powered by internal combustion engines, battery-electric systems, or hydrogen. The range of services extends from powertrain components, through transmission and chassis components, to body and frame components. In 2025, the group’s approximately 6,000 employees generated total revenue of around 1.3 billion euros. The parent company of the production companies, a sales

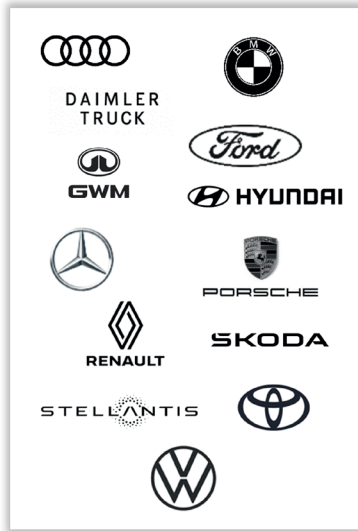
organization in the U.S., and two affiliated companies is Hirschvogel Holding GmbH, headquartered in Denklingen, Upper Bavaria, Germany.



Shareholder and Group structure of the Hirschvogel Group



41%
OEM



59%
TIER 1



Customer spectrum of the Hirschvogel Group

Key markets:

- Automotive industry (global): Main market with a focus on Europe, Asia, and the Americas. The global presence enables the production of components for international vehicle platforms according to uniform standards and allows for flexible responses to regional market requirements. This is the main driver of revenue and innovation for the Hirschvogel Group.
- E-mobility & hybrid drives: The electrification of the powertrain is a megatrend. Hirschvogel supplies rotor shafts, rotor carriers, transmission shafts, and structural parts for battery-electric and hybrid vehicles. Demand for lightweight, high-strength components that can be produced cost-effectively is steadily increasing.
- Off-Highway & Industry: In addition to its core automotive business, the company also supplies customers in the off-highway sector (e.g., agricultural and construction machinery) as well as other industries.

Key customer groups:

- OEMs and Tier 1 suppliers: Long-term partnerships with leading automakers and their suppliers characterize the business. Proximity to customers and the joint development of innovative solutions are key success factors.
- Customers focused on sustainability: The increasing importance of ESG criteria and sustainable supply chains is driving growing demand for products with a reduced CO₂e footprint and transparent processes.

Changes during the reporting period:

- Increased demand for e-mobility components
- Expansion of the product portfolio to include components for alternative drive concepts (e.g., hydrogen direct injection, battery modules)
- Making production more flexible to quickly adapt to volatile markets and customer requirements



Geographical area	Number of employees
Europe	3,851
Asia	1,380
Central America & USA	509

Average number of Hirschvogel employees 2025 (active and inactive), including temporary staff. Excludes working students, interns, agency workers, and apprentices.

Number of employees by geographic region

Hirschvogel combines decades of experience with innovative strength and offers a broad product range for all relevant powertrain and chassis concepts – from classic internal combustion engines to hybrid and e-mobility solutions. The value chain encompasses the entire process, from development and design through forging and machining to the assembly of ready-for-assembly components. Production is oriented toward large-scale series, with a focus on sustainability, quality, and efficiency.

Hirschvogel is positioned in the value chain as a Tier 1 and Tier 2 supplier and supplies both OEMs and leading system suppliers in the automotive industry. Thanks to its global presence, Hirschvogel can respond flexibly to regional market requirements and ensure uniform quality standards worldwide. The integration of sustainability aspects throughout the entire value chain – from raw material procurement to application – is a central element of the strategy.

The Hirschvogel Group does not generate revenue related to fossil fuels (exploration, extraction, production, processing, storage, or distribution of coal, oil, and gas), chemicals, or tobacco production.

The Hirschvogel Group pursues defined sustainability goals, which are described in more detail in the respective sections of this report, based on the following principles:

- **Products & Services:** Development of resource-efficient, durable, and recyclable components for all drive technologies
- **Customer Categories:** Close collaboration with OEMs and Tier 1 suppliers to promote (mobility) solutions with a reduced footprint in materials, manufacturing, and application
- **Geographic Regions:** Local and global sustainability standards are implemented at all eight locations worldwide.
- **Stakeholder Relations:** Open dialogue with customers, suppliers, employees, and society. Social responsibility and transparent ESG reporting are firmly embedded.

The sustainability goals are an integral part of the corporate strategy and are implemented worldwide.



THE ROLE OF MANAGEMENT AND SUPERVISORY BODIES

The Hirschvogel Group is led by two managing directors and overseen by the Hirschvogel Advisory Board. Employee representatives (in Germany, for example, the works council) are not part of the Hirschvogel Group’s management or supervisory bodies. All positions on the Hirschvogel Group’s management and supervisory bodies are held exclusively by men.

The Hirschvogel Group’s Executive Board consists of two members, Matthias Kratzsch (CEO) and Walter Bauer (CFO). Matthias Kratzsch is Chief Executive Officer of the Hirschvogel Group and bears overall responsibility for the company’s strategic direction and operational management. As a long-standing top manager in the automotive industry, he brings the necessary approach and experience in corporate transformation and strategic realignment to further drive the profitable development of the Hirschvogel Group. With extensive expertise in corporate leadership, production management, and global business development, he leads the Group’s international positioning.

Walter Bauer has been with the Hirschvogel Group since 2006. He served as Head of Controlling for five years and was promoted to Vice President of Corporate Finance in 2011. His responsibilities included, for example, the internationalization project and the associated adoption of international accounting standards, as well as the establishment of the holding company.

He has many years of experience in financial management, risk management, and strategic corporate planning. In the context of sustainability, he ensures that ESG criteria are integrated into investment decisions, financial planning, and reporting. He also monitors compliance with regulatory requirements, such as the upcoming CSRD and EU taxonomy, and supports transparent communication with stakeholders.

The risk management process is the responsibility of the Executive Board. The Enterprise Risk Manager is responsible for steering and improving the process, as well as advising and supporting the risk owners. The

respective risk owner is responsible for the identification, assessment, evaluation, and treatment of risks. The agreed measures are then to be implemented in coordination with senior management. The Enterprise Risk Manager monitors the implementation process and reports to the Executive Board at regular intervals.

Responsibility for sustainability reporting lies with the Executive Board. The Sustainability Department, Corporate ESG, is responsible for fulfilling reporting obligations, including the processes for assessing opportunities, risks, and impacts.

The Executive Board bears overall responsibility for the corporate strategy and the integration of sustainability into all business processes. Plant and division managers implement the strategic guidelines operationally and ensure that sustainability goals are embedded in the plants and functions. Opportunities and risks identified through the double materiality analysis are managed and monitored by the plants via the risk management system and Hoshin Kanri.

	Administrative body	Governing body	Supervisory body
Executive members	0	2	0
Non-executive members	0	0	5

Number of Members in Management and Supervisory Bodies of the Hirschvogel Group



To centrally manage group-wide sustainability management in close cooperation with internal and external stakeholders, the central Corporate ESG function has been established at Hirschvogel Holding GmbH, led by the Vice President and Head of Sustainability Management (Corporate ESG). The Sustainability management enables Hirschvogel to fulfill its sustainability ambitions by ensuring that the central function

- points the way toward sustainability,
- initiates and drives actions,
- brings together and networks the expertise, activities, and interests of the internal and external stakeholders at the intersections of E, S, and G,
- ensures consistent, targeted implementation, communication, and reporting on sustainability.

To ensure consistent implementation of corporate goals, the Hirschvogel Group uses the Hoshin Kanri management method. This approach enables the cascading of strategic goals within the plants and ensures that sustainability goals are embedded in operational processes. Progress is monitored using defined key performance indicators (KPIs) and milestones, which are documented in a company-wide performance management system. In addition, plant-specific goals are established by the responsible departments within the management systems for occupational safety (ISO 45001), the environment (ISO 14001), and energy management (ISO 50001), as well as within the framework of plant management.

The various management and steering committees meet at varying frequencies. The Advisory Board is briefed on sustainability at least once a year. Current sustainability activities and issues are regularly coordinated bilaterally through a regular meeting between the Head of Corporate ESG and the Executive Board. On a quarterly basis, progress toward targets (e.g., from Hoshin Kanri) at Hirschvogel plants is reviewed by plant managers in discussions with the Executive Board and monitored by the latter. As part of risk management, the Hirschvogel Group's Risk Manager submits a report to the Executive Board once a year to assess risks and the measures taken to mitigate them. In addition, various working groups – such as those focused on occupational safety, production processes, or environmental management – continuously review current results and the effectiveness of approved concepts, measures, key performance indicators, and targets.

Sustainability risks and opportunities are taken into account when reviewing the corporate strategy. This includes both regulatory developments (e.g., CSRD, EU Taxonomy) and market and technology trends that influence long-term competitiveness. Before approving investments, acquisitions, or location decisions, the governing bodies assess the potential impacts in the area of sustainability. In doing so, they weigh conflicting priorities between economic goals and sustainability requirements.

IMPLEMENTATION EXAMPLE AT THE HIRSCHVOGEL GROUP

Syndicated Loan Linked to Environmental and Social Factors

Banks and credit institutions are stakeholders, too, since sustainability also has an impact on the financing of the Hirschvogel Group. In 2022, a milestone was reached by linking a syndicated loan with environmental and social factors. This involves two ambitious key figures that are linked to the sustainability strategy:

- A 42% reduction of Scope 1 and Scope 2 CO₂e emissions by 2030 compared to 2023
- A 30% reduction of the Lost Time Incident Rate of the Hirschvogel Group by 2030 compared to 2022

These two continuous reduction targets have an impact on the credit margin in the form of an interest rate adjustment mechanism.

BUSINESS PERFORMANCE OF THE HIRSCHVOGEL GROUP WITH AN EXPLANATION OF THE GENERAL CONDITIONS IN THE PAST FINANCIAL YEAR 2025

The 2025 financial year was marked by a variety of global economic influences. Despite geopolitical tensions, trade conflicts and a protectionist environment, the global economy proved resilient overall. International trade in goods was above the previous year's level but remained burdened by high tariffs and US tariff policy. Positive momentum came primarily from emerging markets and China. Western economies, such as the US and the eurozone, also benefited moderately from rising industrial production. At the same time, global monetary policy eased. Falling inflation rates enabled central banks in Europe, the UK and the US to gradually lower their key interest rates.

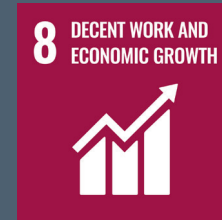
German economic output recorded only very slight growth in 2025. In numerous sectors of the economy, companies were confronted with fluctuating energy prices and restricted sales markets. US President Trump's tariff policy, in particular the punitive tariffs on cars and car parts introduced in April, also had a negative impact on German exporting companies in the automotive sector. Declining exports and loss of competitiveness led to noticeable structural problems, exacerbated by significant job cuts in the automotive sector. On the other hand, there were positive developments, such as the establishment of a special €500-billion fund by the German government, which is intended to stimulate investment and provide economic impetus.

Sales revenue and EBIT are used as financial performance indicators for managing the company. The Hirschvogel Group closed the 2025 financial year with total sales of 1,289 million euros. For the Hirschvogel Group, the sales situation in 2025 was volatile overall. At times, there were noticeable reductions in customer orders and the associated production activities. In the e-mobility sector in particular, the Hirschvogel Group's sales figures remained below budgeted volumes due to declines in demand. US tariffs also had a negative impact on the production volume of the export business. Nevertheless, the Group's total sales volume was slightly above the previous year's level. The plants in India and China particularly benefited from new product launches and recorded a significant increase in sales volumes compared to 2024. In contrast, the challenging market development in the automotive industry had a noticeable impact on the German plants, with the exception of the aluminum plant in Marksuhl, which resulted in a slight decline in sales volumes.

In terms of sales, the individual companies of the Hirschvogel Group's core business recorded an average decline of -1.4 percent compared to the previous year. With reference to the above explanations, lower base steel prices, alloy and scrap surcharges in the steel price and exchange rate effects in particular reduced sales. Nevertheless, Hirschvogel Aluminium GmbH in Marksuhl and the plants in India and Mexico exceeded their sales figures for the previous year.

Despite the overall decline in sales, the Hirschvogel Group has been able to continuously increase its share of sales in the electromobility-related business since 2019 thanks to its consistent focus on a drive-type-independent product portfolio. In the past financial year 2025, the Group once again succeeded in achieving sales growth in this business segment. The ongoing shift towards electromobility is also reflected in customer enquiries about drive-type-independent components and those in the e-mobility segment. The share of these component enquiries has remained constant at over 70 percent for years.

In summary, the 2025 financial year was a volatile year for the Hirschvogel Group, which the company successfully navigated despite a variety of challenges.



2 OPPORTUNITIES, RISKS, AND IMPACTS



PROCESS OF THE DOUBLE MATERIALITY ANALYSIS

The Hirschvogel Group’s last comprehensive materiality analysis was conducted in 2022/2023. In 2024, only a review of the existing analysis was performed considering foreseeable changes in sustainability reporting. For the 2025 reporting year, a comprehensive double materiality analysis involving various stakeholders was conducted in the second half of 2024, which serves as the basis for this report.

As part of its assessment process, the Hirschvogel Group identifies relevant sustainability issues along the entire value chain as well as the affected internal and external stakeholders. The goal is a holistic assessment of impacts, risks, and opportunities (IROs). Internal stakeholders (including employees, employee representatives, experts, and leaders) as well as external stakeholders (e.g., customers, suppliers, or local stakeholders) were involved. External sources such as scientific studies (e.g., the Water Risk Index), market and societal analyses, and insights from stakeholder dialogues were used to identify and assess the IROs. Internal data sources included expert assessments, ERP data (e.g., costs, consumption quantities), and results of risk monitoring in accordance with the German Supply Chain Due Diligence Act (LkSG). The assessment was conducted through workshops with central functions at the headquarters in Denklingen, detailed questionnaires for experts at the plants, as well as abbreviated questionnaires and interviews with plant managers and external stakeholders. The consolidated results were reviewed and approved by management.

The assessment of impacts on people and the environment is an integral part of the Hirschvogel Group’s due diligence process. Experts and leaders systematically assess the potential impacts, risks, and opportunities of business activities.

The materiality analysis is conducted in several steps: First, known IROs are identified based on internal risk reports, market and product analyses, and findings from LkSG risk monitoring. These are evaluated in interdisciplinary workshops; international experts were involved via digital formats. In cases of significantly divergent assessments, a re-evaluation was conducted by management. All assessments were documented on a region-by-region basis.

In a further step, plant managers as well as the heads of the business units Hirschvogel E-Solutions GmbH and Hirschvogel USA LLC were involved. They completed a simplified questionnaire covering the entire ESG spectrum, supplemented by interviews to identify plant- and region-specific risks and opportunities.

Selected business partners were surveyed along the value chain. For the first time, regional stakeholders from the Landsberg am Lech area were also included, including an NGO, private individuals, local authorities, and companies.

To document changes, track assessments, and link key topics to relevant data points, the Hirschvogel Group uses a software solution that also supports the monitoring of sustainability goals.

IMPLEMENTATION EXAMPLE AT THE HIRSCHVOGEL GROUP

Workshop on CSRD

From 2027, the Corporate Sustainability Reporting Directive (CSRD) is expected to replace the current reporting based on the Global Reporting Initiative of the Hirschvogel Group.

In preparation for this, workshops were held with leaders and experts from all plants during the fall and winter to identify the material topics. To this end, impacts, risks, and opportunities were assessed, initial fields for action were identified, and communication between departments was strengthened.



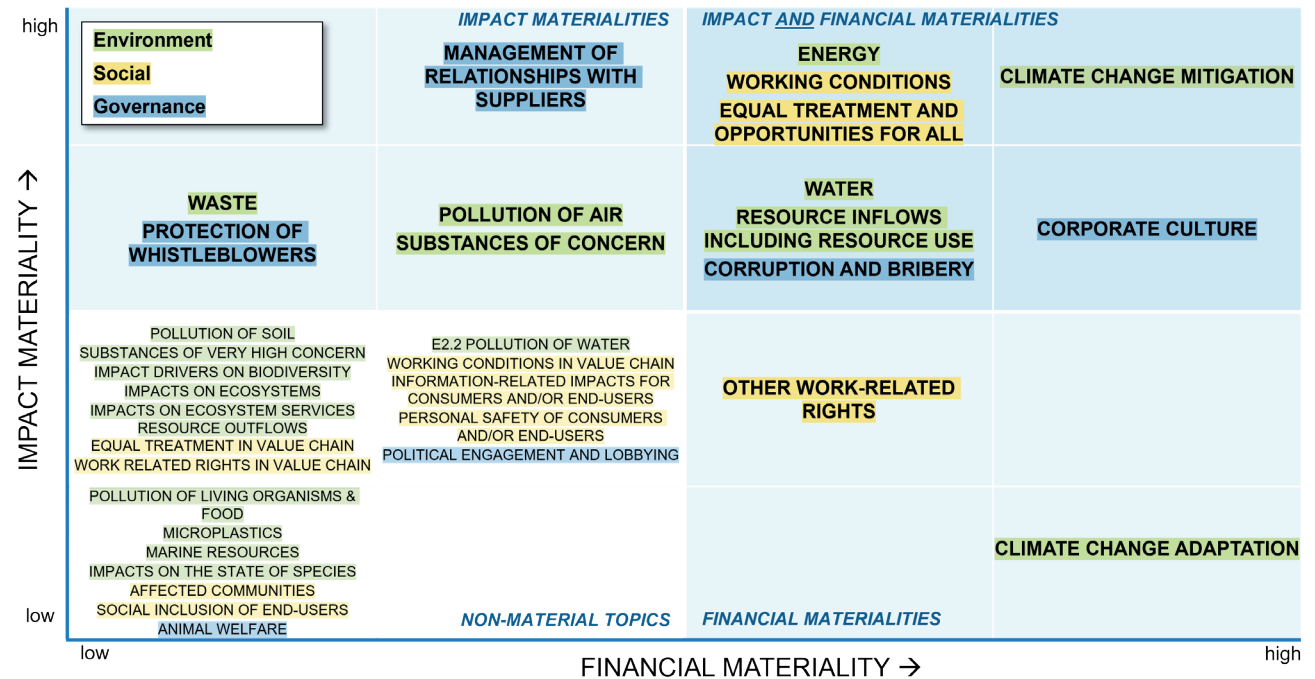


ASSESSMENT AND RESULTS

To assess financial opportunities and risks, the Hirschvogel Group utilized the established procedures of its existing risk management system. Risks that had already been identified were incorporated into the double materiality analysis. Opportunities and risks were assessed on a short-, medium-, or long-term basis. The individual assessments of magnitude, likelihood, and value were aggregated for each IRO and combined into a likelihood-weighted total value. The materiality threshold is set at the median.

The identification of material topics is carried out in a structured, multi-stage process. All assessments are documented using software. The following internal control mechanisms apply for quality assurance:

- Dual-control principle: Data entries were made by the ESG team in collaboration with project management and the Corporate ESG leadership.
- Documentation: Each IRO assessment is accompanied by comments from workshops, surveys, or the project management; changes are fully traceable.
- Approval: The final materiality matrix was submitted to and approved by the Executive Board.



Double materiality matrix for the Hirschvogel Group 2025

The double materiality analysis (DMA) conducted at the Hirschvogel Group is closely integrated with the existing company-wide risk management system. The assessment framework for IROs (Impacts, Risks, Opportunities) is based on the standards established there:

- Uniform scales for likelihood, financial impact, and remediability
- Quantification of financial materiality using monetary thresholds for direct comparability with other risks in the corporate context
- Incorporation of identified ESG risks (e.g., CO₂ regulations, energy availability, skilled labor shortages) into the central risk inventory
- Consideration of plant- and region-specific risks based on interviews with plant management and business units



The double materiality analysis is based on scientific findings (e.g., Water Risk Atlas), risks and opportunities from risk management, and ISO management systems. The assessment is conducted on a plant- and region-specific basis. Assumptions are made only when no reliable metrics or empirical data are available. Internal data on processes, products, margins, and other metrics are also incorporated.

The assessment of the impacts on climate change was conducted using several IROs covering the product portfolio, emissions, emissions management, and societal transformation. Climate-related risks were defined and assessed using insurance reports, empirical data, and models for the development of chronic and acute physical climate risks. Financial risks were quantified based on likelihood of failure, ranging from individual production halls to entire plants. Transitional risks arise in particular from structural change in the automotive sector and shifting demand for combustion engine and e-mobility components. To mitigate these risks, the Hirschvogel Group implemented restructuring and consolidation measures in 2025.

Risk analyses from the environmental management systems were used to assess environmental pollution. Soil and water pollution, as well as marine resources, were classified as immaterial. Water is material due to its importance for production processes. The analysis of all sites regarding water stress and scarcity was conducted taking climate change into account, using scientific sources.

In 2025, the Hirschvogel Group did not plan any new construction projects or expansions on undeveloped land. Instead, site changes were limited to brownfield measures, i.e., optimizations on sites already in indus-

trial use. The plants are not located in ecologically sensitive areas but in designated industrial zones. Biodiversity was assessed as a low priority by internal and external stakeholders. Relevant environmental impacts primarily arise from raw material extraction and production sites; potential impacts along the supply chain will be analyzed in greater depth in the future.

RISK MANAGEMENT

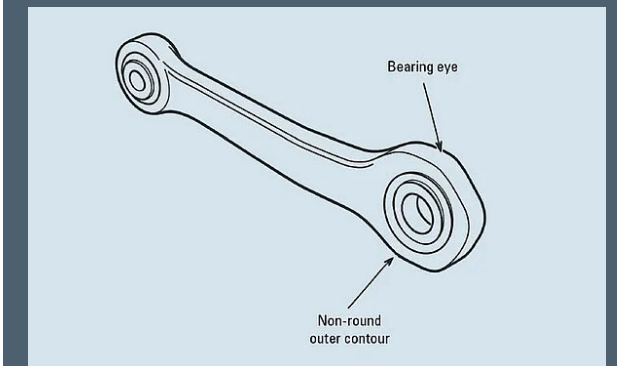
The Hirschvogel Group identifies, assesses, and manages risks related to sustainability reporting through a comprehensive process. The Enterprise Risk Manager, who reports directly to the Executive Board, is responsible for this process. The process encompasses risk identification, assessment, the development of mitigation measures, and monitoring, and is based on standardized procedures, guidelines, and established standards such as ISO 31000.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP

Lightweight construction through design optimization

In the development of chassis components, the Hirschvogel Group is constantly faced with the challenge of combining technical excellence with resource conservation and sustainability. A current example of this is the optimization of control arm components through a special design idea: bearing eyes with a non-round outer contour.

Even if the weight savings per component amount to only a few grams, this adds up when production volumes are high: Several tons of raw material can be saved annually. This reduces costs as well as the CO₂e footprint. In addition, lower vehicle weight and a longer service life for the steering arm reduce energy consumption and emissions during operation.





STAKEHOLDER INTERESTS AND PERSPECTIVES

The Hirschvogel Group places great importance on maintaining a continuous and structured dialogue with its stakeholders. The goal is to identify relevant perspectives and expectations at an early stage and integrate them into the sustainability strategy and corporate development. This is achieved through direct communication with stakeholders, rating platforms such as CDP, NQC, EcoVadis, Secaro (formerly M2030), and through personal dialogue in a variety of ways.

As part of the materiality analysis, internal and external stakeholder groups were systematically identified and engaged. Key stakeholders include employees, customers, suppliers, shareholders, society, local authorities, and investors.

Engagement takes place through various formats, including online surveys, interviews with key stakeholders, workshops with leaders and experts, as well as regular exchanges in the Sustainability Circle or the ESG Circle for trainees at the Denklingen site.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP




Practical Approaches to Sustainability Reporting

At the Bavarian Chamber of Industry and Commerce's CSR Day, Christian Hinsel and Mareike Oelrichs delivered a joint presentation offering practical insights into the implementation of sustainability reporting. Drawing on concrete experiences, they demonstrated how regulatory requirements such as the CSRD and ESRS can be efficiently integrated into existing business processes.

Key lessons learned highlighted the importance of involving relevant departments early on, adopting a pragmatic, iterative approach, and engaging in dialogue with other companies to reduce complexity and create added value.



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Rating Provider	Rating Scale	Year of assessment		
		2023	2024	2025
	A to D- (A = best score & D- = worst score)	Climate B	Climate B	Climate B
		-	Water C	Water B
	Platin to Bronze (Platinum, Gold, Silver & Bronze)	Silver¹	Committed²	Committed²
	0% to 100% (100% = best score & 0% = worst score)	77% (SAQ 5.0)	84% (SAQ 5.0)	86% (SAQ 5.0)

¹ Hirschvogel Komponenten GmbH

² Hirschvogel Group

To measure and evaluate its sustainability performance, the Hirschvogel Group regularly participates in various ratings



Examples of stakeholder dialogues in 2025:

- “EMMA: Emissionsneutrale MAssivumformung” (“Emission Neutral Forging”) – Network meeting of the German Forging Industry Association in Frankfurt (January 2025)
- Hirschvogel Components India at the Auto Expo in New Delhi (January 2025)
- Dialogue with citizens of the Landsberg am Lech region on the topic “Opportunities and Challenges for Industrial Companies on the Way to Sustainability” at the vhs Kaufering (March 2025)
- Network meeting of Human Rights Officers & Allies at PwC in Frankfurt (April 2025 & November 2025)
- Exchange with the HÄRTHA Group: “Together on the Way to Sustainable Value Chains” (June 2025)
- The July/August 2025 issue of the IHK Magazine published by the Chamber of Industry and Commerce (IHK) of Munich and Upper Bavaria reports, based on an interview with the Head of Corporate ESG, in the article “Identifying Risks, Increasing Resilience,” on the benefits the Hirschvogel Group has gained from the double materiality analysis according to the ESRS (European Sustainability Reporting Standard).
- Exchange of experiences with HAWE on the topics of decarbonization, sustainability, and occupational safety (August 2025)
- Presentation by Sahil Jain, Plant Manager at the Sanaswadi, India, site, at the UN Human Rights event in Bangkok (September 2025)

- Exchange and panel discussion at the 13th Bavarian CSR Day hosted by the Munich and Upper Bavaria Chamber of Commerce and Industry on sustainability reporting and current legislative developments (September 2025)
- Hirschvogel Group with a booth at the IAA MOBILITY exhibition in Munich (September 2025)
- Presentation at the International Forging Congress in Frankfurt (October 2025)
- Regular dialogue with suppliers and customers on responsibility along the supply chain, data exchange, or PCF calculations



Dialogue with citizens at the vhs Kaufering

The Hirschvogel Group places high priority on understanding the interests and expectations of its key stakeholders and systematically integrates these into its corporate strategy and business model. The goal is to identify issues relevant to the company and its stakeholders and to incorporate them into the sustainable development of the Hirschvogel Group.

The results of these dialogues are directly incorporated into strategy development and the business model. For example, the following topics were identified as particularly material:

- Reducing greenhouse gas emissions
- Increasing the efficient use of materials and resources
- Making products and technologies more sustainable
- Continuously strengthen occupational health and safety
- Promoting employee development and equal opportunity
- Comply with human rights and environmental due diligence obligations within the company and among suppliers



Hirschvogel Components India at the Auto Expo in India



These priorities are reflected in the Hirschvogel Group’s strategic goals, such as its decarbonization strategy, the promotion of a circular economy, and the continuous improvement of working conditions. Stakeholder perspectives are also used to identify opportunities and risks at an early stage and to strengthen the resilience of the business model. In addition, the Hirschvogel Group’s product portfolio is clearly focused on steel and aluminum components for the automotive industry but is being strategically expanded to include machining and assembly services as well as solutions for adjacent markets. Strategically, the company focuses on innovation, customer proximity, and the development of new technologies to position itself as a preferred development partner worldwide and ensure sustainable growth.

The Hirschvogel Group views stakeholder engagement as a continuous process that not only aims to meet regulatory requirements (e.g., CSRD) but also serves as a foundation for innovation, competitiveness, and sustainable corporate success.

The Executive Board and the Advisory Board of the Hirschvogel Group are systematically and regularly

informed about the views and interests of key stakeholders regarding sustainability-related impacts. This is achieved through several interlinked processes:

1. Sustainability reporting and materiality analysis

- The central Corporate ESG function reports directly to the Executive Board and oversees group-wide sustainability management. It collects, evaluates, and prioritizes the interests and expectations of internal and external stakeholders as part of the double materiality analysis and in day-to-day operations.
- The results of these analyses and dialogues are regularly presented to the Executive Board during scheduled meetings. In this way, current sustainability issues, risks, and opportunities are communicated directly to top management and taken into account in the strategic and, where applicable, operational management of the company.

- Sustainability reporting is conducted annually in accordance with the GRI Standard and, starting in 2025, in line with the CSRD. It provides a transparent overview of key issues, risks, and measures and is prepared and approved by the Executive Board.

2. Risk management and risk report

- Sustainability-related risks (e.g., climate risks, regulatory risks, supply chain risks) are an integral part of the Group-wide risk management system. The identification, assessment, and management of these risks are carried out in close coordination between the functional departments, the central ESG function, and Enterprise Risk Management.
- The most significant risks and opportunities are summarized in the annual Risk Report and made available to the Executive Board and the Advisory Board.

3. Continuous information and feedback

- Management is kept informed of current sustainability-related concerns and stakeholder expectations through regular reports, meetings, and workshops.
- Feedback from employees and external stakeholders is systematically collected via digital tools, idea management, and annual performance reviews and incorporated into decision-making processes.

Environmental Umwelt	Social Soziales	Governance Unternehmensführung
<p>Reduce greenhouse gas emissions</p> <p>Avoid environmental pollution (air, water)</p> <p>Minimize water consumption</p> <p>Use materials efficiently (circular economy)</p> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> 7 AFFORDABLE AND CLEAN ENERGY </div> <div style="text-align: center;"> 13 CLIMATE ACTION </div> </div> <div style="display: flex; justify-content: space-around; margin-top: 10px;"> <div style="text-align: center;"> 9 INDUSTRY, INNOVATION AND INFRASTRUCTURE </div> <div style="text-align: center;"> 6 CLEAN WATER AND SANITATION </div> <div style="text-align: center;"> 12 RESPONSIBLE CONSUMPTION AND PRODUCTION </div> </div>	<p>Continuously strengthen occupational health & safety</p> <p>Promote continuous learning and equal opportunities for all employees</p> <div style="text-align: center; margin: 10px 0;"> 3 GOOD HEALTH AND WELL-BEING </div> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> 4 QUALITY EDUCATION </div> <div style="text-align: center;"> 5 GENDER EQUALITY </div> </div>	<p>Promoting a corporate culture of transparency and ethical behavior</p> <p>Comply with human rights and environmental due diligence within the Group and with suppliers</p> <div style="text-align: center; margin: 10px 0;"> 8 DECENT WORK AND ECONOMIC GROWTH </div> <div style="display: flex; justify-content: space-around;"> <div style="text-align: center;"> 10 REDUCED INEQUALITIES </div> <div style="text-align: center;"> 17 PARTNER-SCHAFTEN ZUR ERREICHUNG DER ZIELE </div> </div>

* based on the topics identified as material in the double materiality analysis 2024

Key fields of action on the way to sustainability



MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

The results of the materiality analysis show that climate protection is one of the most significant issues for the Hirschvogel Group. Financial risks, for example due to societal transformation, decarbonization, and changes in physical climate risks, are particularly noteworthy. As a manufacturing company, energy supply, air pollution prevention, and sustainable, efficient resource use are key factors influencing the Hirschvogel Group and are therefore associated with material impacts, opportunities, and risks.

Social issues, particularly those concerning its own workforce, are also relevant. A positive, open corporate culture and attractive working conditions with fair opportunities for all are essential for the Hirschvogel Group. With approximately 6,000 employees worldwide, the Hirschvogel Group not only has significant leverage for change but also a responsibility toward all employees and their families.

The double materiality analysis not only serves as the basis for sustainability reporting but is also integrated into the Hirschvogel Group's processes and decisions.

1. Current situation and strategic realignment

- The Hirschvogel Group operates in a challenging market environment characterized by market consolidation, regulatory changes (particularly in the areas of climate and sustainability), technological transformation (e-mobility, digitalization), and geopolitical uncertainties. The strategic realignment aims to position the company as the preferred global partner for forged and

machined components and to ensure competitiveness through customer proximity, technological excellence, and efficient, flexible production. Hirschvogel is firmly convinced that innovative lightweight construction, reduced complexity, and highly efficient production will put customer benefits front and center while also contributing to emissions reduction.

2. Significant impacts, risks, and opportunities

Climate and environmental risks

- **Regulatory risks:** Stricter environmental and climate laws (e.g., CO₂ fleet targets, CBAM, energy and emissions requirements) affect the entire value chain. They lead to rising costs and the need for investment in decarbonization.
- **Physical risks:** Extreme weather events and water scarcity can disrupt production and supply chains. Locations in regions with high water stress are particularly affected.
- **Opportunities:** The transformation of business segments, more sustainable products, and the circular economy are creating new market potential (e.g., lightweight construction, products with a low carbon footprint).

Social and governance risks

- **Workforce:** A shortage of qualified skilled workers, high turnover, and demands for attractive working conditions impact productivity and innovation.
- **Compliance:** Violations of environmental, social, or governance requirements (e.g., LkSG, human rights, data protection) pose significant reputational and legal risks.
- **Opportunities:** A strong, values-based corporate culture, transparent communication, and employee engagement strengthen resilience and employer attractiveness.

3. Impact on the business model and value chain

- **Business model:** The transformation toward more sustainable, customer-oriented, and technologically leading solutions is central. The business model is increasingly focused on decarbonization, the circular economy, and digitalization.
- **Value chain:** Risks and opportunities affect all stages – from raw material procurement (e.g., low-emission steel and aluminum) through production (energy efficiency, water consumption) to distribution and end-use by the customer. The supply chain is subject to stricter monitoring regarding sustainability and compliance.



CHANGES IN THE PREPARATION OR PRESENTATION OF SUSTAINABILITY INFORMATION

In the previous reporting period, Scope 2 emissions were reported as 131,396 t CO₂e; in fact, the Hirschvogel Group's CO₂e emissions amounted to 132,116 t CO₂e. This was caused by a calculation error; however, since the difference accounts for only 0.55 percent of Scope 2 emissions, this is not a material correction. The SBTi target has been met even with this corrected value. In addition, the emissions intensity (Scope 1 & 2 emissions per revenue) for 2023 and the average LTIR value for the Hirschvogel Group for the year 2024 were corrected. Both errors were caused by incorrect summation formulas underlying the calculations.

During the reporting year, the data quality of the greenhouse gas inventory was significantly improved. In Scope 1, a more precise survey of fleet consumption was conducted. In Scope 3, data collection was standardized, particularly for business travel (including foreign plants), water, and waste metrics. As a result, worst-case assumptions (landfilling) could be eliminated in the waste statistics, which reduced emissions in this category.

In the upstream Scope 3 category, the proportion of supplier-specific emission factors for purchased raw materials increased. This allowed for a more accurate determination of emissions for the raw materials used. For other raw materials and capital goods, updated spend-based emission factors (DEFRA 2025) were used, which resulted in a calculated increase in emissions. As in previous years, the most recent DEFRA emission factors were also applied in the remaining categories, with noticeable effects particularly in the categories of waste and the end of the life cycle of sold products.



6 CLEAN WATER AND SANITATION



7 AFFORDABLE AND CLEAN ENERGY



9 INDUSTRY, INNOVATION AND INFRASTRUCTURE



12 RESPONSIBLE CONSUMPTION AND PRODUCTION



13 CLIMATE ACTION



14 LIFE BELOW WATER



15 LIFE ON LAND

3 ENVIRONMENT

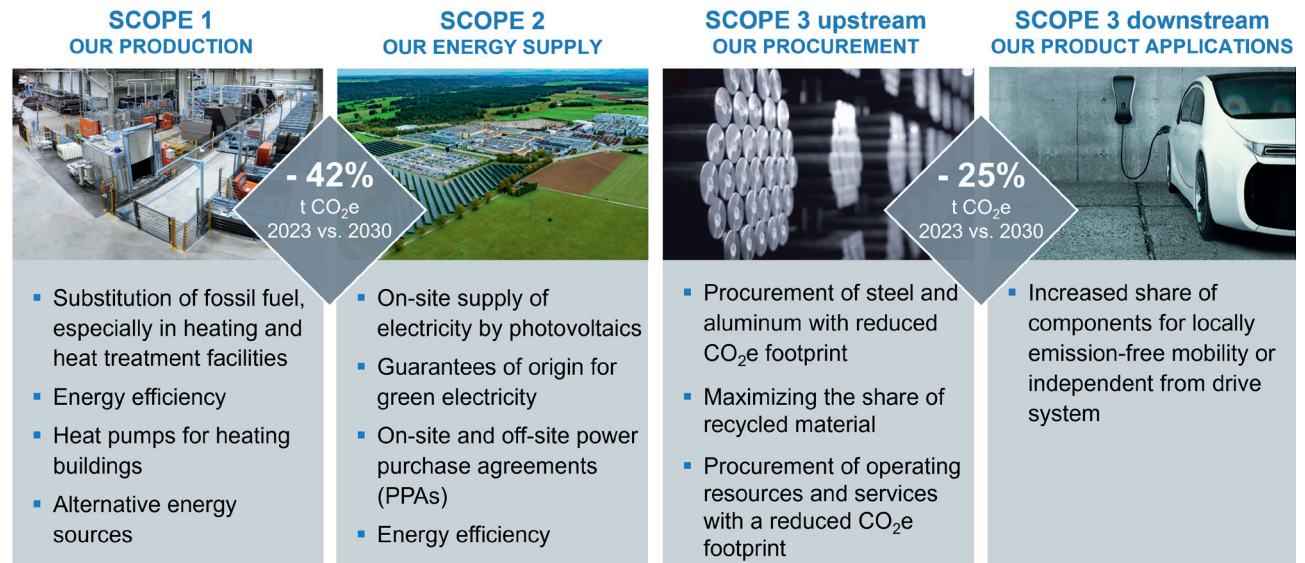




DECARBONIZATION STRATEGY

The Hirschvogel Group is pursuing a structured transition plan for decarbonization with the goal of significantly reducing its greenhouse gas emissions and achieving climate neutrality in the long term. In August 2024, the short-term science-based emission reduction targets were validated by the Science Based Targets Initiative (SBTi). By 2030, Hirschvogel will reduce site-specific absolute Scope 1 and Scope 2 GHG emissions by 42 percent compared to the base year 2023. This target is in line with the 1.5-degree goal of the Paris Climate Agreement. In addition, the Hirschvogel Group aims to reduce absolute Scope 3 GHG emissions by 25 percent within the same period. This is in line with the goal of keeping global warming well below 2 °C.

To reduce Scope 1 emissions – direct GHG emissions at the own sites – the greatest lever for decarbonization lies in reducing the combustion of fossil natural gas in thermal processes for preheating raw materials (aluminum) and for the heat treatment of steel and aluminum. The use of inductive heating prior to the forging process, as well as the electrification of heat treatment furnaces, can play a decisive role in reducing or limiting GHG emissions. However, retrofitting and replacement investments for existing natural gas-fired heat treatment furnaces, which are still operational for several more years, are currently not economically viable due to the high costs involved. A conceivable but not yet concretely planned measure could be the switch from fossil natural gas to hydrogen – though its economic viability and availability at the Hirschvogel Group’s sites are not yet foreseeable. Additional decarbonization levers for Scope 1, though on a much smaller scale, include the conversion of fossil-fuel-heated building heating systems to electric heat pumps (for example, partially implemented at the Denklingen site), the conversion of the vehicle fleet to electric drives, and efficiency-enhancing measures such as heat recovery.



* validated since August 2024

Decarbonization fields of action to achieve the SBTi validated targets*

The most significant decarbonization lever for reducing Scope 2 – indirect GHG emissions from purchased energy – is the increasing procurement of electricity from renewable energy sources. These include:

- Expansion of on-site electricity generation at Hirschvogel locations through photovoltaic systems on factory buildings or on the factory grounds
- Purchase of certificates of origin for electricity from renewable energy sources
- Power Purchase Agreements (PPAs) with renewable energy providers, either physically connected to a Hirschvogel site (on-site) or eligible for emissions accounting (off-site)
- So-called renewable power contracts with the electricity supplier

The combination and structuring of the corresponding investments and contracts take into account regional market-based, energy policy, and legal conditions. In addition, every plant in the Hirschvogel Group aims to achieve at least a 1 percent annual improvement in energy efficiency as part of its energy management system.

By far the most significant lever for decarbonization – aimed at reducing upstream Scope 3 GHG emissions in the supply chain – lies in sourcing raw materials (steel and aluminum alloys) from low-emission production processes and increasing the proportion of secondary materials. For example, the electric arc furnace route, rather than the traditional blast furnace route, enables the use of >95 percent recycled steel scrap. By powering with renewable energy, emissions from steel pro-



duction – and thus the Hirschvogel Group’s upstream Scope 3 emissions – can be reduced. This potential is not yet fully realized in practice because materials from low-emission production typically command higher prices, which increase the cost of the product and are not always accepted by customers.

The Scope 3 GHG emissions of the downstream value chain can be reduced by increasing the proportion of components supplied by the Hirschvogel Group to locally emission-free vehicles, such as battery-powered electric vehicles. This decarbonization lever depends on external factors such as changes in consumer purchasing behavior, market demands, and, where applicable, national incentives for e-mobility. The Hirschvogel Group responds to customer and market demands but will not be able to influence or actively control them.

Common to all efforts to reduce GHG emissions is the need for continuous efficiency improvements, whether in the use of energy, raw materials, or other resources such as water, as well as auxiliary and operating materials. The guiding principle here is always to avoid waste and to return as much of the resources used as possible to the cycle. Continuous improvement to avoid waste is at the core of the Hirschvogel Group’s OpEx 1-9-3-8 production system.

The trajectory of the Hirschvogel Group’s annual Scope 1 and Scope 2 emissions until 2030 is set in accordance with the targets validated by the SBTi. This decarbonization pathway reflects the trajectory of energy demand resulting from the revenue growth per plant projected in the financial planning through 2030. Based on this, all plants within the Hirschvogel Group have defined measures to achieve the targets. The initiated and planned investments and expenditures are incorporated into the investment and budget planning of Group-wide controlling.

The Hirschvogel Group’s SBTi-validated decarbonization targets until 2030 have been approved, adopted, and communicated by the Executive Board. The Executive Board is regularly informed about the current status of target achievement. In addition, opportunities and risks are discussed, and further steps and priorities on the decarbonization pathway are agreed upon.

The decarbonization path forms the basis for the annual target achievement process of the COO Board (consortium acting in the role of Chief Operating Officer) according to the Hoshin-Kanri methodology, which systematically translates long-term goals into concrete measures at the plants and central functions and continuously monitors their implementation. The reduction of Scope 1 and Scope 2 emissions in accordance with SBTi by 2030 is defined as a breakthrough target and broken down into annual targets.

As of the reporting date, the Hirschvogel Group does not have a specific transition plan for Scope 3 emissions.

A large portion of Scope 3 emissions arise during the use phase of vehicles in which Hirschvogel components are installed. How quickly battery-electric or otherwise locally emission-free powertrains gain traction depends largely on global political conditions, customer requirements, and market trends. The company cannot control these developments itself but can only observe them and react accordingly.

There are also significant uncertainties regarding upstream emissions: Decarbonization through CO₂e-reduced steel and aluminum grades requires the value chain’s willingness to bear the resulting additional costs. This willingness cannot currently be reliably predicted; as a result, a clear transformation path cannot yet be defined.

However, a trend is emerging here as well for 2025, with customers increasingly demanding low-emission steel or aluminum with specified proportions of recycled content for new projects.

Against this backdrop, the Hirschvogel Group is currently focusing on further improving data quality and the data foundation for Scope 3 and continuously analyzing market developments before a concrete transition plan is drawn up.

The SBTi reduction target for total Scope 1 and Scope 2 emissions has been met annually since the base year of 2023. For Scope 3, the SBTi target was achieved in 2025. Due to business conditions, the volumes were lower in some Scope 3 categories. Purchased goods (materials and tool steel), as well as transportation to end customers and the number of business trips, decreased in the reporting year compared to the previous year. Accordingly, emissions for these categories also decreased compared to the previous year. The lower number of products sold in the reporting year and the slight increase in the proportion of parts installed in electric or hybrid vehicles account for the decline in emissions associated with the use phase of the Hirschvogel Group’s parts. Particularly in upstream Scope 3, DEFRA emission factors decreased significantly compared to the previous year (e.g., for air travel or waste disposal). This also led to a reduction in total emissions.

The Hirschvogel Group’s strategies for climate protection and adaptation to climate change, as well as the management of material IROs, can be found in the previous chapter. Closely intertwined with climate protection is energy management, with the focus areas “Expansion of renewable energies and energy efficiency.”



Implementation of the decarbonization strategy

Except for the plant in Mexico, all Hirschvogel Group locations are certified to ISO 50001. Thanks to internal standards based on ISO 50001, all locations are already structurally aligned. The energy management system is integrated into the overall management framework and supports continuous improvement. In addition, group-wide guidelines apply, including procedural instructions for energy and the environment, supplier requirements, and the environmental and energy policy. To ensure implementation, each plant has energy managers. The plant functions are supported professionally by the central functions, which define the company-wide framework conditions and standards. The teams at the plants implement these while taking regional laws and standards into account. The overarching goal is to conserve natural resources and thereby also reduce production and energy costs. To achieve these goals, site-specific measures are defined and implemented. There are therefore also plant-specific energy targets. Hirschvogel Group employees are integrated into the company's environmental protection efforts. All employees receive annual training in the areas of energy, waste, and the environment. This is intended to achieve the highest possible level of environmental awareness.

In addition, internal and external audits are conducted to monitor the effectiveness of the environmental and energy management systems and to identify opportunities for improvement. Each plant has an energy team consisting of production managers or their energy mentors, as well as experts. This team meets quarterly to discuss key energy topics and develop measures. Specifically, they discuss energy efficiency measures, projects for on-site energy generation and energy storage, as well as efficient load management.

In 2025, a wide range of measures were implemented. These included, for example, a heat pump and new cooling systems for server rooms in Denklingen, as well as the expansion of wall- and roof-mounted PV systems in Denklingen and Gliwice (Poland). The upgrades to air conditioning and ventilation systems in Pinghu (China) and Gliwice (Poland) also contribute to decarbonization. The heat treatment capacity at the Denklingen site was expanded with an additional electrically heated double continuous chamber furnace line.

ENERGY MANAGEMENT AND ENERGY CONSUMPTION

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP

Expansion of photovoltaic power generation

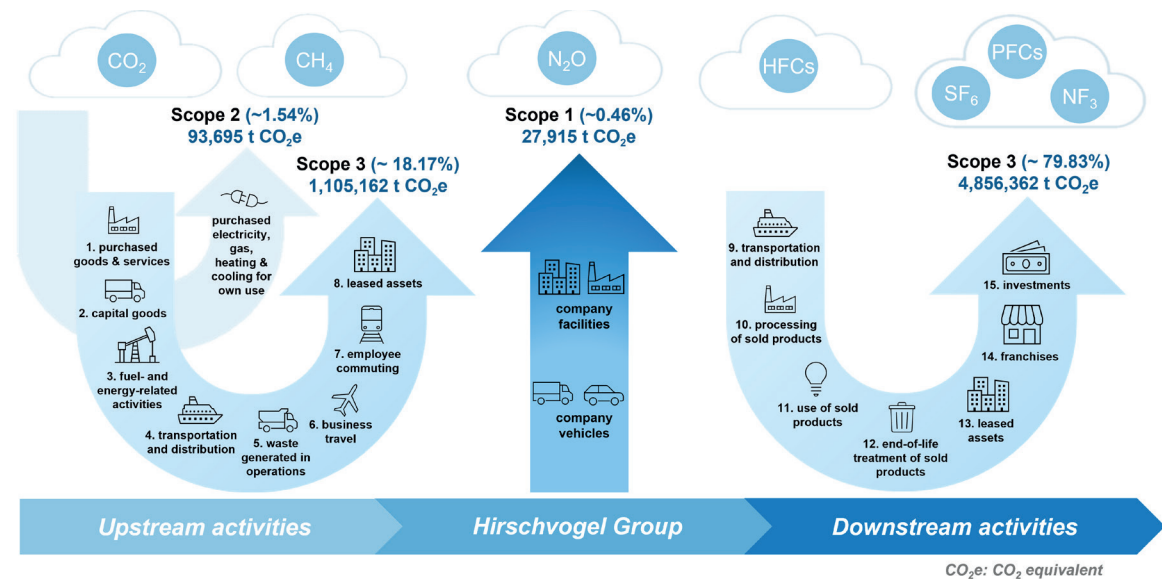
In 2025, the Denklingen, Gliwice, and Sanaswadi sites were expanded with additional PV systems. A wall-mounted PV system was installed for the first time at the Denklingen site. Gliwice commissioned a 520 kWp rooftop PV system, and Sanaswadi commissioned several systems with a total capacity of 2,345 kWp. The expansion of PV systems will continue in the coming years, with a particular focus on leveraging the potential in Sanaswadi.



Due to its energy-intensive production processes, Hirschvogel is one of the largest energy consumers in its respective regions. Manufacturing steps such as raw material heating, forging, and heat treatment have high demands for electricity and natural gas. To quantify the impact of production, the Hirschvogel Group calculates its Corporate Carbon Footprint (CCF) annually, which encompasses all greenhouse gas emissions (GHG emissions) caused directly and indirectly by the activities of the Hirschvogel Group. The figure shows the values for the year 2025. Scope 1 covers all direct emissions within the plant boundaries, Scope 2 covers all emissions from energy consumption, and Scope 3 covers all other indirect upstream and down-

stream emissions. For Scope 1, natural gas, propane, diesel, and gasoline are identified and accounted for as emission sources. For Scope 2, only electricity consumption is relevant. The table shows the absolute and relative electricity and gas consumption over the past few years.

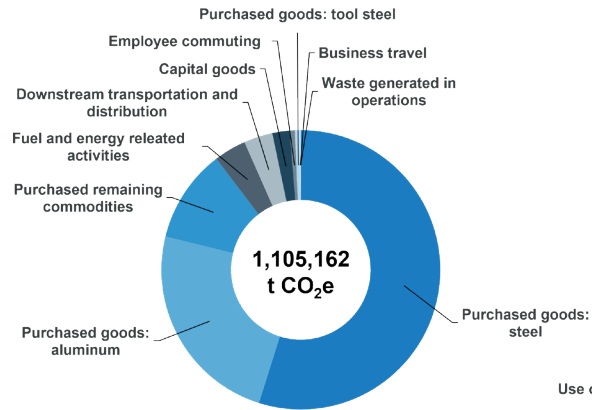
Fossil energy sources are primarily required for heat treatment processes. However, they are also used for vehicles on the plant premises (e.g., forklifts), fleet vehicles, and, in some plants, for building heating. The Hirschvogel Group is oriented towards the RE100 initiative. Under this initiative, energy from nuclear sources is not recognized as renewable energy.



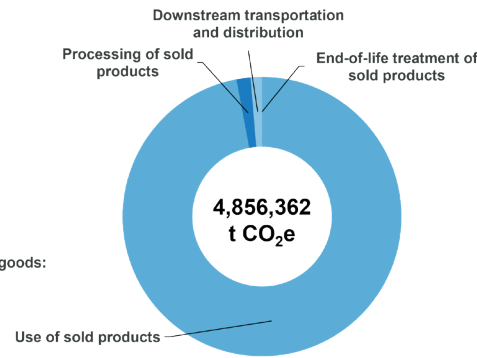
Greenhouse gas emissions of the Hirschvogel Group 2025



Scope 3 Upstream Greenhouse Gas Emissions



Scope 3 Downstream Greenhouse Gas Emissions



IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL UMFORMTECHNIK

Expansion of the electrically heated heat treatment facility

The transition from fossil-fuel-fired to electrically heated heat treatment furnaces, powered by electricity from renewable energy sources, is a key measure for reducing or avoiding Scope 1 greenhouse gas emissions from the combustion of natural gas. In the fall of 2025, the Denklingen plant expanded an electrically heated facility of the same scale that went into operation in 2022. With its total capacity, the facility can avoid emissions of over 1,200 t of CO₂e annually in three-shift operation, which would otherwise be generated by the use of fossil fuel combustion technology.



Breakdown of Scope 3 greenhouse gas emissions by category

	Total	Hirschvogel Umformtechnik	Hirschvogel Eisenach	Hirschvogel Komponenten	Hirschvogel Aluminium	Hirschvogel Automotive Components	Hirschvogel Components Poland	Hirschvogel Components India	Hirschvogel Components Mexico
Natural gas [MWh]	125,225	61,408	16,772	442	12,392	13,431	7,037	0	13,743
Total electricity consumption [MWh]	320,795	114,922	18,611	34,664	19,820	54,489	18,607	40,293	19,259
Natural gas consumption [MWh/Tonnage]	0.353	0.360	2.039	0.014	0.988	240	0.293	0	0.629
Electricity consumption [MWh/Tonnage]	0.905	0.673	2.262	1.099	1.581	0.973	0.776	1.360	0.882

Values rounded

Energy consumption by plant of the Hirschvogel Group

	2023	2024	2025
Total electricity consumption [MWh]	329,657	312,182	320,795
Of which sourced from renewable sources	19%	32%	49%
Of which own generation from renewable sources	1%	4%	5%
Of which purchased from fossil sources	80%	64%	46%
Electricity consumption [MWh/Tonnage]	0.872	0.826	0.905
Natural gas [MWh]	130,333	117,300	125,225
Natural gas consumption [MWh/Tonnage]	0.345	0.310	0.353

Energy consumption of the Hirschvogel Group over the years



GREENHOUSE GAS EMISSIONS BALANCE

In the 2025 fiscal year, there were no significant changes within the Hirschvogel Group or its upstream and downstream value chain that would affect the comparability of the reported greenhouse gas emissions relative to the previous year, 2024. The basis for calculating Scope 1, Scope 2, and Scope 3 emissions largely follows the same logic as in the previous year (for changes, see chapter Changes in the preparation or presentation of sustainability information).

For Scope 1, natural gas, propane, heating oil, diesel, and gasoline are identified and accounted for as emission sources. Only electricity consumption is relevant for the calculation of Scope 2. The Hirschvogel Group does not purchase heat or cooling from third parties. In Scope 3, emissions attributable to the Hirschvogel Group arise in the following categories:

- upstream: purchased goods and services (Category 3.1), capital goods (3.2), fuel- and energy-related emissions (3.3), upstream transport and distribution (3.4), waste (3.5), business travel (3.6), employee commuting (3.7)
- downstream: transport and distribution (Category 3.9), processing of sold products (3.10), use of sold products (Category 3.11), and end-of-life management of sold products (Category 3.12)
- Minority shareholdings (lack of operational control) are included only in Category 15 Investments. These were reviewed for the year 2023 and classified as insignificant in relation to the total Scope 3 inventory; thus, they can be disregarded for the current reporting year.

- The Hirschvogel Group has no emissions from the combustion, processing, and distribution phases of bioenergy, nor from land use and extraction associated with bioenergy feedstocks.

Emission factors for calculating Scope 1 and Scope 2 market-based emissions are obtained from the International Energy Agency and DEFRA. Location-based emission factors are provided directly by the electricity suppliers. For the emissions calculation in Scope 2, specific emission factors from primary data, e.g., from suppliers or customers, were used where available. For all other calculations, DEFRA's emission factors were used.

In the 2025 reporting year, the Hirschvogel Group did not carry out any projects for the removal and storage of greenhouse gases as part of its own business activities, nor did it contribute to such projects in its

upstream and downstream value chain. The Hirschvogel Group has not financed any climate protection projects through the purchase of emission credits and does not intend to do so for the time being.

The Hirschvogel Group does not apply an internal CO₂e pricing system and has no plans to do so for the time being.

	2023	2024	2025
Corporate Carbon Footprint [t CO ₂ e]	6,642,715	6,490,393	6,083,134
of which Scope 1 [t CO ₂ e]	28,688	25,981	27,845
of which Scope 2 market-based [t CO ₂ e]	141,292	131,396	93,695
of which Scope 3 [t CO ₂ e]	6,472,735	6,333,016	5,961,524
Emissions per Euro of revenue [t CO ₂ e ¹ /Million EUR]	133.74	115.57	94.34
Emissions per full-time equivalent [t CO ₂ e ¹ /FTE ²]	32.00	25.07	19.50
Emissions per area ^{1,3} [t CO ₂ e/m ²]	0.76	0.68	0.41

¹Scope 1 & 2 considered
²FTE year 2025: 6232.95
³Total area of the Hirschvogel Group 2025: 294.964 m²

Greenhouse gas emissions and intensity over the years



ENVIRONMENTAL MANAGEMENT

The company implements ISO-certified management systems at all locations to ensure that environmental aspects are systematically identified, assessed, and managed. The underlying procedure for managing environmental impacts defines binding requirements for how environmental aspects are to be identified, documented, and regularly assessed within the company. The goal is to identify environmental impacts at an early stage, determine their significance, and derive appropriate mitigation and prevention measures.

In addition, the Hirschvogel Group has adopted a policy statement in accordance with the German Supply Chain Due Diligence Act. This policy statement defines the Hirschvogel Group's human rights and environmental due diligence obligations. The goal is to ensure respect for human rights and protection of the environment throughout the entire value chain and to meet the requirements of the Supply Chain Due Diligence Act (LkSG) as well as international standards.

The Hirschvogel Group has established ISO 14001-certified environmental management systems at all its plants. The environmental- and energy management systems contribute to the continuous improvement of environmental performance. These are integrated into a unified management framework to leverage synergies between the certifications. Plant-level environmental functions receive technical support from central functions, which define company-wide guidelines and standards. The teams at the plants implement these while taking regional laws and standards into account. The overarching goal is the responsible and sustainable use of natural resources to thereby reduce

production and energy costs. To achieve this goal, site-specific measures are defined and implemented.

All plants have emergency plans in place that outline clear responsibilities and instructions on how to proceed in the event of an emergency. In addition, all employees are trained in how to respond to incidents in order to prevent negative impacts, particularly on employees and the environment.

GRI 3-3, 305-6

ENVIRONMENTAL POLLUTION AND HAZARDOUS SUBSTANCES

Currently, the Hirschvogel Group has only set targets for reducing air pollutants in the area of CO₂e emissions (see also the chapter Decarbonization strategy).

No substances of very high concern are used in manufacturing. The use of SVHCs is prohibited at all sites. In accordance with relevant regulations, the Hirschvogel Group has implemented measures to identify and manage substances of concern and substances of very high concern (SVHCs) in its plants. No substances of very high concern are used in processes. A policy prohibiting the use of SVHCs applies to all sites worldwide. It ensures compliance with relevant regulations and minimizes potential risks associated with such substances. The handling of substances of concern and SVHCs is based on a local monitoring and accountability framework. Local environmental managers and occupational safety officers, together with their teams, are responsible for monitoring and managing chemical substances in their respective operational areas.

This enables a rapid response to potential risks and the implementation of appropriate corrective measures. The Hirschvogel Group is committed to the safe and responsible handling of chemical substances in its operations. Substances of concern and SVHCs are continuously monitored and reviewed to identify existing risks and minimize them in a targeted manner.



WATER

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL HOLDING

Benefits of the double materiality analysis

The July/August 2025 issue of the IHK Magazine published by the IHK Munich and Upper Bavaria reports in the article "Identify Risks, Increase Resilience" on the benefits the double materiality analysis according to the ESRS (European Sustainability Reporting Standard) has brought to the Hirschvogel Group. Based on an interview with Dr. Christian Hinsel, the article uses water as an example to demonstrate that the materiality analysis has raised awareness of water-related issues – both in terms of opportunities (e.g., potential savings) and risks (e.g., regional water supply).



Strategies related to water resources

Water is a vital resource for the Hirschvogel Group; it is particularly precious in times of climate change. Water scarcity is becoming increasingly prevalent in more and more regions worldwide, and the Hirschvogel Group is also dependent on the availability of water. Sustainable water management is therefore a key focus of the company's environmental management efforts. For the Hirschvogel Group, sustainable water management means not negatively impacting the condition of the water bodies from which fresh water is sourced or into which treated wastewater is discharged.

All Hirschvogel Group sites monitor and manage their environmental impact – particularly regarding resource use – through ISO 14001 management systems. Water management plays a key role in this process, especially at the three sites located in regions with high to very high water stress. Due to the changes brought about by climate change, these regions are expected to be even more severely affected by water scarcity in the medium to long term.

Water plays an essential role in the manufacturing processes of forging and machining. It serves as a cooling lubricant for controlled process management and cooling during the process to prevent tool overheating and increase tool life. As a medium in the cooling lubricant, water also reduces friction and wear and ensures chip removal during machining. Water-based media are also used in cleaning processes. This makes water an indispensable resource. Water usage is not explicitly included in product planning. One reason for this is that the Hirschvogel Group's products – primarily in the automotive sector – do not require water during their service life and have no impact on the consumption or use of water resources. Component geometry and size play a minor role in determining the amount of water required in the production process. The production process is continuously optimized with regard to water usage.



Measures related to water resources

The Hirschvogel Group's wastewater must not contain any trace substances such as heavy metals. The Hirschvogel Group complies with applicable water protection laws in all measures and processes and immediately adapts them in the event of stricter regulations.

Water withdrawal, use, and consumption are monitored at all Hirschvogel Group facilities. A central component of these measures is the reduction of operational water consumption through process optimizations and the expansion of closed-loop water systems. This practice is being further expanded – for example, through improved filtration systems, efficient cooling water loops, and the consistent recycling of treated water into internal processes. In addition, leakage losses are minimized through standardized monitoring, and cross-plant benchmarks are used to identify potential areas for improvement. In 2025, approximately 35,000 euros were invested in more efficient water management, reducing water consumption, and recycling methods.

In regions already affected by water stress, the Hirschvogel Group also places great emphasis on avoiding negative impacts on surrounding communities. In India, all industrial wastewater is treated and purified and subsequently used, for example, in sanitary facilities, for production processes, and in the plant's green spaces.

Water plays a vital role in the production processes of forging and machining. This makes water an indispensable resource. Water availability is limited, with drought at the sites in Mexico and India, as well as the availability of fresh water in China, playing a particularly critical role.

Given the importance of water for production processes, the Hirschvogel Group takes care to minimize negative impacts on surrounding communities caused by its water consumption through strict, efficient water management. In regions affected by water stress, the plants in India and China already have water treatment facilities. Thus, all water discharged into the public sewer system is treated. At all other plants, at a minimum, oils and solids are removed so that the wastewater meets legal requirements.

Cross-plant target tracking is carried out via the management systems (ISO 14001, ISO 45001, and ISO 50001). Additional plant-specific targets are defined annually by the plant managers. These targets may focus specifically on water consumption – for example, reducing water consumption by 10 percent compared to the previous year – or result in indirect improvements. One example is reducing waste disposal costs or improving water quality through regular internal and external audits.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL UMFORMTECHNIK

Reducing consumable consumption through recycling

In both forging and machining, there are numerous examples at Hirschvogel plants of how the consumption of auxiliary and operating materials is systematically reduced. Instead of simply procuring, using, and disposing of operating materials, measures are implemented to return the media to the process after use, as in this current project in cold forging: In a bonder system used to coat billets prior to forging, wastewater is now collected in a retention tank, treated in a neutralization plant, and returned to the process. This already saves one-third of the previous monthly water consumption – and the operators see potential to reduce consumption even further.



Water withdrawal and consumption

Water withdrawal and wastewater volumes are measured using metering devices, and the recorded volumes are calculated accordingly. Measured volumes are verified through third-party invoices (e.g., municipal). Water consumption is calculated as the difference between withdrawal and discharge volumes into wastewater systems. The volume of treated and reused water is measured only at plants with treatment facilities covering the entire facility. At locations where only a portion of the industrially used water is reused, the exact volume is not currently recorded via meters.

CIRCULAR ECONOMY

The materials used by the Hirschvogel Group to manufacture its products include steel and aluminum. In addition, the company uses auxiliary and operating materials that are essential for the efficient production of our products. These auxiliary and operating materials include lubricants for forging, cooling lubricants for finishing, and packaging units for the internal and external transport of parts.

	Total	Hirschvogel Umformtechnik	Hirschvogel Eisenach & Aluminium	Hirschvogel Komponenten	Hirschvogel Automotive Components	Hirschvogel Components Poland	Hirschvogel Components India	Hirschvogel Components Mexico
Water withdrawal* [m ³]	1,154,165	1,266,629	62,668	328,933	91,697	21,307	57,914	24,551
Water discharge [m ³]	1,110,243	1,226,000	50,134	321,219	1,838	7,814	0	10,950
Water consumption [m ³]	43,922	43,450	12,534	7,714	89,859	13,493	57,914	13,601

*Sum from ground water, surface water, sea water, reused water and third-party water

Water withdrawal, discharge, and consumption for the Hirschvogel Group's plants



IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP

International Forging Congress

From October 5 to 10, 2025, the 24th International Forging Congress took place in Frankfurt under the theme "Forging a Sustainable Future." The international conference and exhibition brought together representatives of the forging industry from around the world. Dr. Christian Hinsel, Head of Corporate ESG, gave a presentation on the topic "From footprint to handprint – forging a sustainable value chain," in which he presented measures to reduce greenhouse gas emissions in the value chain and highlighted the added value that forged components offer customers.



Strategies related to resource use and the circular economy

The Hirschvogel Group aims to gradually reduce the use of primary raw materials and increase the proportion of recycled materials. The focus is particularly on the production materials steel and aluminum. In addition, measures are being implemented for the reuse of consumables (e.g., water, oils) as well as for the introduction of reusable packaging. The strategy is currently being developed at the plant level and is to be translated into a group-wide objective in the coming years, in line with market-specific conditions and customer requirements. Both internal material flows and inflows and outflows along the supply chain are taken into account.

The Hirschvogel Group pursues a customer-oriented approach to sustainable procurement to fulfill its strategic goal of being the preferred partner for its customers.

The focus is on sourcing low-emission steel and aluminum, as well as integrating sustainability criteria into supplier selection. A group-wide procurement strategy is currently being developed that takes the following aspects into account, among others:

- Use of suppliers with certified environmental and energy management systems
- Consideration of CO₂e footprints (Product Carbon Footprint or Material Carbon Footprint) in material selection
- Establishment of a supplier database with sustainability profiles to enable systematic evaluation of suppliers

All other materials and products, such as office supplies, are not currently being considered as part of a global Hirschvogel strategy. The reason for this is their low CO₂e footprint (compared to production materials).

With the "Green Power Strategy 2030" and the new energy management policy (effective 2025), initial steps toward the transition to renewable energy have been initiated. These measures are part of a holistic transformation process that is currently being rolled out and embedded in the plants (see chapter Energy Management and Energy Consumption).



Targets related to resource use and the circular economy

All plants have targets for more efficient resource use. The focus is consistently on reducing material losses – that is, the raw material lost in the process chain due to scrap or other process-related factors. Although this material is generally returned to the material cycle as scrap, it is relevant to production costs and resource efficiency. Efforts are also being made to increase the recycling of cooling lubricants – for example, through the treatment and reuse of water – and of other auxiliary and operating materials in production. Efforts are also being made to increase the recycling rate of materials, particularly non-production materials (e.g., cooling lubricants, cardboard, plastic, and other recyclable waste materials). Blister films are collected, and the granulate is then reprocessed by the waste management company into packaging blisters.

When it comes to increasing the proportion of secondary materials in steel and aluminum, the objectives vary depending on the market and region. For the sites in Mexico and Europe, the availability of EAF (Electric Arc Furnace) steel on the market is already very high.

Steel and aluminum components in vehicles are characterized by durability, reparability, ease of disassembly, and recyclability. As a supplier, the Hirschvogel Group is not responsible for the assembly, delivery, or end-of-life treatment of vehicles. Hirschvogel provides the exact material composition in the IMDS (International Material Data System) in accordance with legal requirements.

It is part of the strategies of all plants to use materials, resources, and energy as efficiently as possible. This also includes the continuous review and optimization of processes. In machining, lubricants are recycled for reuse using oil treatment systems, and in some plants, the metal chips are additionally processed into compact briquettes using briquetting machines. This enables the recovery of cooling lubricants and supports the recycling of production materials. These measures are embedded in the overarching environmental and energy principles of the Hirschvogel Group, which are anchored in the environmental mission statement. This results in a commitment to the sustainable, responsible, and effective use of natural resources, as well as to the prevention and recycling of waste. All employees are actively involved in the continuous improvement process.

The goals related to resource use and the circular economy are established based on international standards, such as ISO 14001. These goals serve as a guide for measures and activities aimed at improving the environmental footprint and minimizing environmental impact. They are based on a voluntary commitment and reflect the dedication to promoting sustainable practices within the Hirschvogel Group's business operations. The goals in the area of resource use and circular economy are closely linked to the strategic goals and aim to reduce environmental impact and use resources more efficiently. Hirschvogel strives to reduce its waste volume, optimize waste disposal, and use resources more

efficiently. By implementing these goals, Hirschvogel aims to improve its environmental performance and minimize its negative impact on the environment. The Hirschvogel Group is committed to regularly reviewing and adjusting its goals to ensure they align with its strategic objectives and environmental requirements. Progress in the areas of resource use and circular economy is regularly monitored and reported to demonstrate commitment to sustainability. The Hirschvogel Group pursues these goals in the spirit of continuous improvement without any direct legal obligation to do so.

Balanced Scorecards (BSC) and the Hoshin-Kanri method enable progress and performance in this area to be monitored and adjusted. To achieve the avoidance and reuse of consumables and operating materials, various projects were also implemented in 2025. These include the implementation of minimal-quantity lubrication, the use of lubricants with oil separators, the recirculation of lubricants directly from the container back into the production line, the automatic replenishment of lubricants, and the use of alternative oil-free lubricants made from synthetic materials. The goal is to achieve the waste hierarchy at the level of waste prevention and reuse. The aim is to minimize waste and to promote the reuse of materials in order to reduce environmental impact and use resources more efficiently.



Hirschvogel does not view the minimization of primary raw materials in isolation, but rather as part of a holistic strategy that relies on cooperation and transparency throughout the supply chain. Another step toward greater sustainability is increasing the use of recycled steel and aluminum scrap. Here, the Hirschvogel Group relies, as far as technically and market-specifically possible, on partnerships with suppliers who primarily use scrap for the production of raw materials. The secondary steel produced from various types of steel scrap using the EAF process has the same quality as primary steel for Hirschvogel products, making its use technically feasible. Compared to the conventional LD process (Linz-Donawitz process, in a blast furnace), the EAF process generates approximately 60 percent fewer GHG emissions. In this process, steel is produced in electric arc furnaces rather than in conventional blast furnaces. During this process, steel is smelted from scrap with a content of >90 percent. The scrap generated during smelting can also be reused. Therefore, the use of EAF steel is sustainable in the sense of a circular economy. This means fewer additional resources are extracted from the earth. The Hirschvogel Group already sources primarily secondary steel from its suppliers. This proportion is gradually increased, as customers worldwide are already demanding the increased use of secondary steel.

In the case of aluminum, the proportion of recycled material depends heavily on market availability and technical feasibility. For instance, using post-consumer scrap does not necessarily guarantee the same mate-

rial properties as using virgin material. Post-consumer scrap refers to materials that are discarded after a product has been used by consumers, such as aluminum cans. Pre-consumer scrap, on the other hand, refers to materials that are generated as waste during a production process and do not reach consumers before being incorporated into a new production process. Accordingly, there is even greater potential for increasing the recycling rate for aluminum compared to steel.

The minimization of primary raw materials varies by region. While the steel cycle and the option to source EAF steel are available in Europe, this remains challenging outside of Europe. The Hirschvogel plants currently have no quantified targets for increasing the proportion of scrap.

Renewable resources are primarily used in the areas of energy and electricity consumption (for details, see Energy Management and Energy Consumption).

The Hirschvogel Group pursues a structured waste management approach focused on prevention, reuse, and recycling. The goal is to minimize negative environmental impacts and promote closed material cycles. Waste is recorded on a plant-specific basis and categorized into groups such as production waste, packaging, or operating materials. The number of waste types recorded varies depending on regional disposal options. Waste management is part of the environmental management system. Waste volumes and types are regularly documented and analyzed.

2023	2024	2025
378,253t	378,038t	354,457t

Tonnage supplied by the Hirschvogel Group



Material use

The Hirschvogel Group is a manufacturer of forged and further processed steel and aluminum components. Biological materials are not relevant to product manufacturing.

The Hirschvogel Group has employed various data collection methods to obtain information about its resource inflows in connection with its material impacts, risks, and opportunities. The data set is based on direct measurements from procurement, controlling, and production. This data was analyzed to assess the use of production materials such as steel and aluminum, as well as cost drivers related to consumables and supplies, packaging, and disposal.

The Hirschvogel Group's data collection is based on direct measurements gathered through its internal processes and systems. It uses data from its procurement processes to determine resource inflows. In addition, the Hirschvogel Group uses data from its controlling functions to identify cost categories related to consumables and supplies. Production is also an important factor, as data on the use of consumables and supplies, packaging consumption, and the use of production materials such as steel and aluminum is collected here.

The Hirschvogel Group has defined and distinguished the terms "reuse" and "recycling" in its environmental principles and environmental policy to avoid double counting between these categories. With regard to reuse, the Hirschvogel Group only considers cases in which its products or materials are reused in whole or in part without requiring modification from their orig-

inal state. This includes the use of materials, such as cooling lubricants, that were used in the manufacturing of its products and are reprocessed for reuse in the manufacture of new products.

In contrast, the Hirschvogel Group has defined recycling as the processing of materials that are collected and processed after their life cycle to be used in new products. This may include the processing of waste paper, glass, or metals that are collected after their life cycle and processed by third parties to be used in new products.

The Hirschvogel Group strives to adhere to these definitions and distinctions in its internal processes and reporting to ensure that it does not double-count between reuse and recycling. Through this clear definition and distinction, the Hirschvogel Group can obtain an accurate picture of how it uses its resources efficiently and how it can minimize its environmental impact.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP

Safety first – forged structural elements

Lightweight, functionally designed components reduce the total weight of a battery-electric vehicle and thus its energy consumption. With ideas for forged lightweight components made of aluminum or steel, the Hirschvogel Group ensures that weight savings do not come at the expense of safety. One example is innovative structural elements for battery housings.

While the current focus is on battery housing components made of aluminum due to weight considerations, the Hirschvogel Group is simultaneously pushing ahead with the development of corresponding lightweight components made of steel. Compared to aluminum, the high-strength material offers not only significantly lower costs but also a better CO₂e footprint during production. The goal is to develop innovative steel solutions that offer a viable alternative to aluminum in terms of weight, cost-effectiveness, and sustainability.





Waste management

Waste is sorted at all plants, at a minimum in accordance with the applicable state regulations. Particular attention is paid to the potential for recycling. Due to varying disposal options and site-specific conditions, there are significant regional differences in the number of waste categories tracked.

As a manufacturer of forged and further-processed steel and aluminum components, the most significant waste streams are directly linked to production. As the statistics show, the largest share is accounted for by steel and aluminum scrap as well as auxiliary and operating materials (water, emulsions, cooling lubricants, or similar). Packaging does not count among the Hirschvogel Group’s major waste

categories. Thus, the material streams are primarily: metals, oils and used emulsions, as well as, in comparison, smaller quantities of packaging material (paper, cardboard, wood, and plastic).

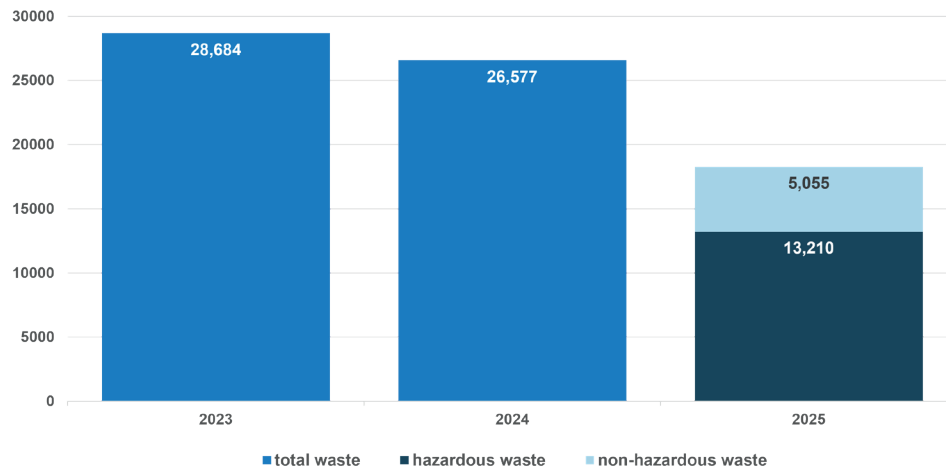
Due to the varying disposal options and site-specific conditions, there are significant regional differences in the number of different waste categories collected. As part of the environmental management, Hirschvogel strives for continuous improvement (see chapter “Strategies related to resource use and the circular economy”).

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL UMFORMTECHNIK GMBH

Reuse of forging oil

The forging oil used in some presses is no longer disposed of but is filtered and recycled by a specialized company. Attempts to reintroduce this recycled oil into the process over an extended period have been successful and are continuing. Recycling is more cost-effective than purchasing new oil and reduces waste oil disposal.

Total waste volumes in tonnes



Excluding wastewater

Waste volumes of the Hirschvogel Group in a year-on-year comparison



4 SOCIAL



HIRSCHVOGEL AND ITS EMPLOYEES

Strategies related to the company's own workforce

Employees are the Hirschvogel Group's most valuable asset. With approximately 6,000 employees and their families, the company bears a special responsibility to ensure safe, fair, and supportive working conditions. Hirschvogel addresses the diverse opportunities and risks associated with a large, internationally diverse workforce through a comprehensive system of strategies, guidelines, and management approaches focused on the protection, development, and participation of employees.

A central component of this approach is the HR mission statement, which defines respectful, appreciative, and collaborative partnership. It describes how Hirschvogel approaches its employees: with reliability, transparency, professionalism, and a genuine interest in their concerns. This fundamental attitude shapes daily HR work worldwide and helps employees feel secure, heard, and treated fairly. Training opportunities help employees build or expand the necessary personal, technical, and organizational skills.

The design of working conditions is guided by international standards such as the ILO Core Labor Standards and the United Nations Guiding Principles on Business and Human Rights. Hirschvogel takes a clear stand against child labor, forced labor, and human trafficking and is committed to responsible, ethical recruitment processes. The Code of Conduct and the Declaration of Principles on the Human Rights Strategy form the binding framework for this.

On this basis, Hirschvogel creates a work environment that promotes health, safety, development, and equal opportunities while simultaneously enabling long-term prospects for all employees.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL UMFORMTECHNIK AND HIRSCHVOGEL KOMPONENTEN

Health promotion measures

To strengthen physical and mental health, various health initiatives were implemented during the reporting year. In 2025, Digital Health Days were held for the first time as part of a pilot program at the Denklingen site in collaboration with Techniker Krankenkasse. Employees participated in online presentations on exercise, nutrition, stress management, and health-conscious behavior. Due to the positive feedback, the program will be expanded to additional locations in 2026.

In addition, Heart Health Days were held in October in collaboration with AOK Bayern at the Denklingen and Schongau locations, during which 144 employees took advantage of voluntary screenings. An expansion of similar offerings within the company's occupational health management program is planned.





The mission statement on occupational safety

The Hirschvogel Group pursues a preventive and systematic approach to occupational safety and health protection. All sites are certified to ISO 45001. The goal is to identify and assess occupational risks at an early stage and to sustainably prevent accidents and work-related health impairments – even beyond the minimum legal requirements.

The guiding principles are:

- Protection of the life and health of all employees
- Consistent prevention in occupational safety
- Safe, ergonomic, and health-conscious design of all workstations

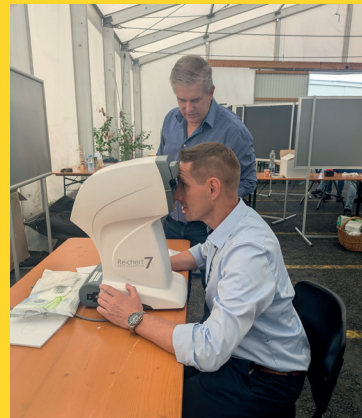
Occupational safety is a shared responsibility of leaders and employees. Leaders serve as role models and are responsible for implementing and further developing occupational safety measures. In addition, Hirschvogel fosters a behavior-oriented safety culture based on open feedback, learning from incidents, and continuous improvement. Occupational safety rules and expectations are clearly communicated to employees, students, contractors, and visitors.

All employees receive mandatory training on occupational safety and health upon joining the company and on a regular basis. The content and focus of this training are tailored to specific workplaces and countries; leaders also receive targeted additional training. Risk assessments are conducted for all activities. In addition, trained first responders, fire safety officers, and emergency response teams are available at all locations.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL COMPONENTS MEXICO AND HIRSCHVOGEL UMFORMTECHNIK

Occupational safety and environmental days

Hirschvogel plants regularly organize occupational safety awareness days. At the plant in Mexico, several presentations and workshops were held during Safety Week, introducing participants to health and safety topics – often in a playful way. Highlights included the Health Run and the Family Safety Tour, during which employees could demonstrate safety measures for a secure work environment to their families.



Two action days were also held at the headquarters in Denklingen. There, a throwing game focused on waste separation invited participants to test their accuracy – and, at the same time, refresh their knowledge of proper recycling. At the energy management booth, experts clearly explained how leakage losses occur in compressed air lines and how they can be prevented. Occupational safety was also taught in a practical way: technical safety devices on presses were demonstrated, and participants could practice the skillful use of forging pliers on the “hot wire.” The highlight was the opportunity to have intraocular pressure and blood pressure measured to help prevent eye diseases.



Occupational health and safety is organized by local Environment, Health & Safety (EHS) functions at the sites. Since 2022, EHS has been established as a global function that sets uniform standards, promotes the exchange of best practices, and analyzes safety incidents across all sites. In addition to Group-wide guidelines, all plants take into account regional legal requirements as well as cultural conditions.

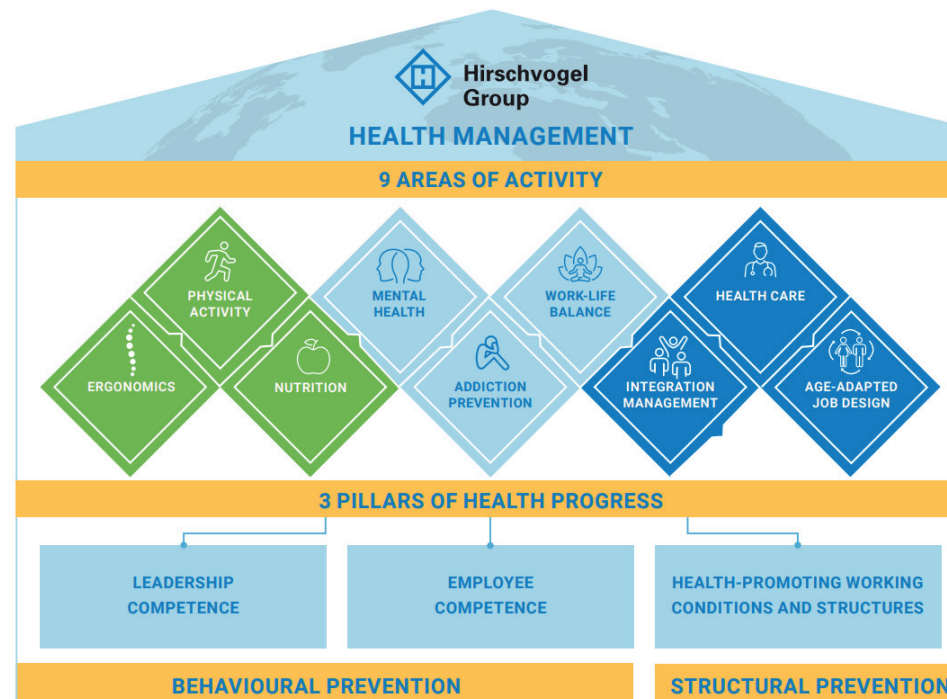
Safety incidents are reported and evaluated centrally to prevent recurrence. A key metric is the Lost Time Incident Rate (LTIR) relative to total working hours. It is used to monitor trends and the effectiveness of measures. The goal is both the continuous reduction of risks and the fostering of a safety culture.

Suppliers are also expected to maintain an appropriate level of occupational health and safety. Occupational safety is part of an ongoing improvement process within the framework of the Hirschvogel Group's operational excellence strategy.

The Hirschvogel Group pursues a holistic approach to occupational health management. A systematic health management program has been in place at the German sites in Denklingen, Schongau, and Marksuhl since 2018. The program is guided by health metrics as well as internal and external surveys and analyses.

The measures are bundled in the "House of Health" and encompass nine areas of action, including ergonomics, physical activity, nutrition, mental health, addiction prevention, preventive healthcare, work-life balance, inclusion, and work design. Prioritization is site- and target group-specific. Implementation is managed through regular health committees involving company management, the HR department, occupational safety, health management, the company physician, the works coun-

cil, and the representative for employees with severe disabilities. These committees meet several times a year at the German sites and at the training center. At international locations, there are supplementary health-related offerings, such as on-site medical examinations (Mexico, India). In some plants, private health insurance is also offered to employees and their families.



Strategic concept for health management the "House of Health"



Employee involvement and grievance channels

The Hirschvogel Group systematically involves its employees, through their representatives, in decisions that have actual or potential impacts on the workforce. Employees' perspectives are systematically incorporated into the management of risks, opportunities, and work-related impacts.

A central focus is social dialogue and employee participation through collaboration with employee representatives. These representatives are informed at an early stage about relevant plans, consulted, and involved in decisions – for example, regarding organizational changes, working time regulations, training initiatives, and health and safety aspects.

A concrete example of workforce engagement to effectively analyze impacts and drive improvements is the Behavior-Based Safety (BBS) process. Trained observers – both employees and leaders – assess safety-related behavior directly in the workplace, provide immediate, constructive feedback, and highlight risks. The observation data is regularly analyzed in BBS committees, which use it to define target behaviors, identify barriers, and derive concrete improvement measures. This proactive approach fosters an open, learning-oriented safety culture.

The Hirschvogel Group has several group-wide policy documents – in particular the Declaration of Principles in accordance with the German LkSG, which establishes binding standards for the respect of human rights and labor rights, including non-discrimination, labor standards, health protection, and the prohibition of child and forced labor. In addition, the Code of Conduct governs compliance with the UN Universal Declaration on Human Rights and UN Guiding Principles on Business

and Human Rights and refers to the Group-wide Human Rights Officer as well as existing complaint channels.

There are currently no formal global framework agreements with employee representatives. However, the human rights frameworks are continuously being developed in consultation with relevant internal stakeholders. The company gains insights into the perspectives of the workforce through various methods and channels, which may differ depending on the location, e.g., employee surveys, personal or anonymous reports to employee representatives, the whistleblower channel, and various dialogue formats.

Hirschvogel is committed to the equal participation of all employees – regardless of whether they work in production or in administrative areas. An important component of this is the integration of people with disabilities. To this end, for example, German plants have the Representative for Severely Disabled Employees (SBV), a voluntary position within the company that complements the works council and employee representatives. The SBV helps break down barriers, design workplaces to meet specific needs, and further develop occupational safety and health measures. It serves as a point of contact for specific concerns of employees with disabilities and helps represent their interests within the company.

The Hirschvogel Group has defined processes in place to prevent significant negative impacts on the workforce and to initiate necessary corrective measures. Key elements include direct dialogue with employees and a structured compliance management system (CMS). A whistleblower procedure in accordance with the Whistleblower Protection Act (HinSchG) enables employees and external parties to report violations confidentially

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL UMFORMTECHNIK

Presentation by the Human Rights Officer at the meeting of employees with severe disabilities

At a meeting of the Representative Body for Severely Disabled Employees (SBV) at the Denklingen plant, the Representative for Severely Disabled Employees provided information on promoting inclusion in the workplace as well as current challenges. Dr. Christian Hinsel was invited to present his role as Human Rights Officer and the associated responsibilities. In the subsequent discussion, the participants' requests and proposals were addressed. At the Denklingen site, approximately 100 employees have severe disabilities, including 30 individuals with equivalent status.





IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL HOLDING, HIRSCHVOGEL UMFORMTECHNIK, AND HIRSCHVOGEL KOMPONEN- TEN

Physical therapy, back fitness, yoga, and life-kinetic

The physical therapy project began at the Denklingen and Schongau locations in August 2025; a physical therapist has been available in Marksuhl since 2023. In collaboration with company physicians and a sports scientist, preventive measures and workplace-based support services are offered as part of the Workplace Integration Management (BEM) program. The range of sports activities has been continuously expanded. Following the opening of a fitness studio in Denklingen in 2023, a fitness room was added in Schongau in 2025. In addition, weekly back fitness, yoga and life-kinetic classes are held.



and, if desired, anonymously. These procedures serve to identify and remedy issues at an early stage; their effectiveness is regularly reviewed.

Employees can raise concerns or issues through various confidential channels. The works council acts as an independent point of contact and is involved in relevant decisions. In addition, regular dialogue formats and annual reviews ensure structured feedback. Furthermore, there is an LkSG complaint mechanism and the whistleblower system under the HinSchG, both of which ensure independent handling and protect whistleblowers from retaliation.

The corporate culture of the Hirschvogel Group offers all employees the opportunity to continuously improve the company and thus their own workplace, as well as to realize and further develop their own potential. It is important that employees can easily communicate their ideas – regarding the stabilization or improvement of processes, occupational safety, environmental protection, resource efficiency, and many other topics – in a manner tailored to the appropriate audience. The prerequisite is that the ideas have a sustainable impact and add value for the company. These ideas are recorded and automat-

ically managed in a digital, globally standardized process (I-Box), to which all employees have access at any time. Thus, through this knowledge database, all ideas are transparent and can be replicated across the entire Group. This process is supported by idea managers at all plants. In 2025, 1,688 ideas in the areas of sustainability, environmental protection, energy conservation, resource conservation, occupational safety, and health were implemented across all Hirschvogel Group facilities. This helped further reduce accident risks and conserve resources in both production and office settings.

Many Hirschvogel Group plants regularly hold practical action days to raise employee awareness of workplace safety, health risks, and preventive behaviors. Through interactive formats – such as simulations, workshops, knowledge tests, or demonstrations of health-related topics – employees have the opportunity to experience safety-related situations in a realistic setting and deepen their knowledge. In addition, opportunities to assess individual health aspects are provided. These campaign days promote awareness of safe behavior, strengthen the culture of prevention, and help reduce work-related risks while sustainably protecting the health of the workforce.



Training and continuing education

After relocating the first production hall to the outskirts of Denklingen, the training center was established in the village center, the company's birthplace. In this state-of-the-art building, the Denklingen and Schongau plants have since been training their next generation of employees under optimal conditions. Subsequently, additional training centers were established in Marksuhl (Thuringia), China, and Mexico. The approach Hirschvogel takes to training worldwide focuses primarily on introducing young trainees to practical work at a very early stage – a process facilitated by the proximity to production facilities – while simultaneously supporting their personal development (e.g., empathy, teamwork). In addition, these talents also acquire company-specific skills early on, which contributes to employee retention. In addition to training at its own training centers, Hirschvogel also supports students at the Baden-Württemberg Cooperative State University (DHBW) in Ravensburg and the Gera-Eisenach Cooperative State University through dual bachelor's and master's degree programs, offering the prospect of subsequent employment with the company.

Supporting and developing employees

To provide the best possible support and development for Hirschvogel employees, the Human Resources department offers professional guidance on all HR processes and matters. In addition, Hirschvogel fosters an open culture of teaching and learning, through which every employee can and should learn from supervisors

The Hirschvogel Group is also committed to training young people internationally. Since early 2023, Hirschvogel Automotive Components in China has been collaborating with the Bijie Industrial Vocational and Technical College, located approximately 1,600 km from the Hirschvogel plant. A technical instructor trains students there in their manufacturing trades. This also supports the sustainable development of the economy in this structurally weak region. Students at Pinghu Technician College receive support for their training at Hirschvogel. The top students of the 2024 class were invited to participate in a three-week exchange at the training site in Denklingen. The goal is to improve the professional skills of young trainees and promote their intercultural understanding. The Indian plant has a partnership with COEP Technological University and the Indo-German Training Centre (IGTC) in Pune. Students in the engineering program or the Postgraduate Program in Business Administration have the opportunity to complete their mandatory internships or practical semesters at Hirschvogel.

and colleagues. With the Hirschvogel training system, the Hirschvogel Group provides all employees worldwide with a strong network in which they can grow and develop and through which they are optimally integrated into the corporate culture.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL TRAINING CENTER

Social Skills Week

Every year, the Social Skills Week takes place for the trainees. As part of the holistic training program, not only are technical skills taught, but social and personal skills are also specifically strengthened. At the conclusion of the 2025 Soft Skills Week, the Hirschvogel Training Center in Denklingen hosted its traditional "fireside chat" – this year featuring Dr. Marc Hirschvogel. The trainees interviewed him, asked him questions during an "international press conference," and gave him a few tasks to complete. This allowed them to apply the skills they had acquired in a practical setting while also getting to know Dr. Marc Hirschvogel better on a personal level.



Work-Life Balance

It is important to Hirschvogel to promote the balance between work, family, and personal life. In the administrative sector, there is the option to work flexibly from home, with the necessary technical equipment provided by the Hirschvogel Group. The flex-time work model, which has been established in the company for years, also contributes to a high degree of flexibility. At Hirschvogel, the focus is not only on the individual but also on employees' families. The company addresses this concern through numerous events and initiatives that help the Hirschvogel family grow closer together.

Some Hirschvogel plants host family days featuring a program of activities for family members. During plant tours for family members and friends, all participants gain an in-depth look at the company and its processes. The Hirschvogel Group also sponsors sporting events for employees, where employees and family members can compete in various sports.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL COMPONENTS POLAND

Support for parents at the Poland location

In September, Hirschvogel Components Poland launched the "Together through Growing Up" campaign with the goal of providing targeted support to employees on parenting and developmental issues and promoting psychosocial well-being. In cooperation with external expert partners, the following measures were offered:

- Individual consultations with child psychologists and family therapists
- Reimbursement for counseling sessions to reduce financial barriers
- Provision of informational materials on key parenting topics
- Free initial consultations to encourage low-threshold access

The initiative strengthened parents' parenting skills and contributed to a family-friendly work culture at the site.



IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP

Team sports bring people together

Participation in sporting events has become a tradition at the Hirschvogel Group. At several locations, Hirschvogel promotes interaction and team spirit through athletic activities.

In China and India, badminton, cricket, and soccer tournaments were held, some with the participation of external companies and customers. Various sporting events also took place at European locations in 2025, including the 31st Hivo Cup in Garmisch-Partenkirchen for skiers and snowboarders, the Ice Hockey Cup involving the Denklingen and Schongau plants, and participation in the Thuringian Corporate Run. These activities fostered cross-location networking and team cohesion among the workforce.





Supporting and advising employees through change

In the 2025 reporting year, the Hirschvogel Group implemented a voluntary program at its German locations as a socially responsible measure to adjust its workforce structure. This program allowed employees to voluntarily leave their employment under clearly defined, transparent criteria. It included an individually calculated severance package as well as the option of a pension bridge for older employees. Both measures were supported by neutral, external experts who advised participants on potential social, tax, and pension-related implications. The costs of this program were fully covered

by the Hirschvogel Group. The goal of the program was to reduce headcount on a voluntary basis in order to largely avoid layoffs for operational reasons while simultaneously enabling employees to make a fair and transparent transition to a new phase in their professional or personal lives. The program was successfully implemented, and layoffs for operational reasons were completely avoided.

Targets

The Hirschvogel Group continuously strives to identify and minimize significant negative impacts on its own workforce, promote positive developments, and appropriately address identified risks and opportunities. Based on the double materiality analysis, key areas of action in the fields of working conditions, equal treatment, health and safety and skills development were prioritized. This includes, in particular, the goal of

cushioning the impact of structural changes – including workforce reductions – in a socially responsible manner, further expanding safe and healthy workplaces, and strengthening employee co-determination and participation.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL TRAINING CENTER IN DENKLINGEN

It's a match – Girls' Day at Hirschvogel

As in previous years, the Denklingen Training Center participated in the nationwide Girls' Day. Twenty female students took the opportunity to try their hands at technical and skilled trades, free from gender stereotypes.

Under the guidance of the apprenticeship team, the girls designed and crafted illuminated jewelry trees. Apprentices assisted them with their work on welding equipment, lathes, and milling machines, as well as with electrical wiring.



THE HIRSCHVOGEL GROUP IN FIGURES

	2023	2024	2025
Hirschvogel Holding	229	241	218
Hirschvogel Umformtechnik	2,094	2,147	1,917
Hirschvogel Eisenach	385	372	322
Hirschvogel Komponenten	954	922	812
Hirschvogel Aluminium	310	305	282
Hirschvogel Automotive Components	940	924	847
Hirschvogel Components Poland	287	308	300
Hirschvogel Components India	471	504	533
Hirschvogel Components Mexico	496	512	509
Gesamt	6,166	6,278	5,740

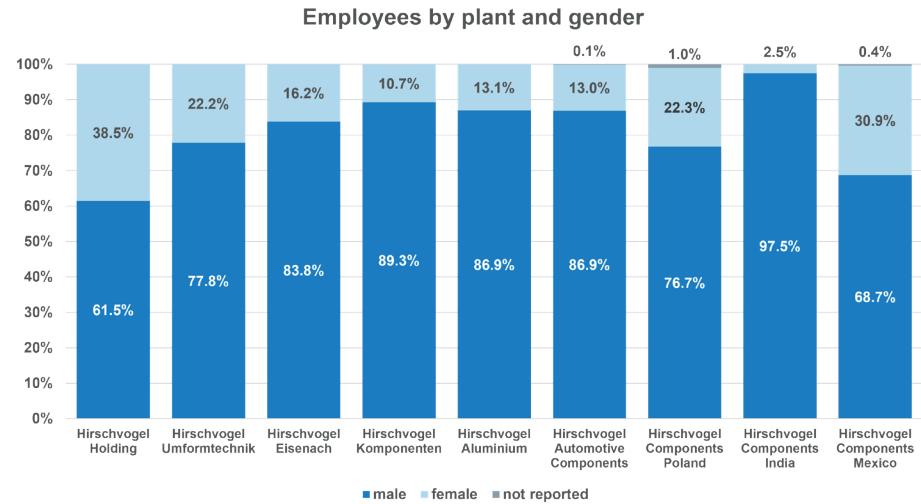
Average number of Hirschvogel employees 2025 (active and inactive), including temporary staff. Excludes working students, interns, agency workers, and apprentices.

Average headcount per year and plant in the Hirschvogel Group

	Permanent employees		Temporary employees	
	male	female	male	female
Hirschvogel Holding	122	76	1	3
Hirschvogel Umformtechnik	1,346	397	100	22
Hirschvogel Eisenach	243	47	7	1
Hirschvogel Komponenten	672	82	18	1
Hirschvogel Aluminium	235	35	15	5
Hirschvogel Automotive Components	495	61	232	51
Hirschvogel Components Poland	225	67	0	0
Hirschvogel Components India	No Information available			
Hirschvogel Components Mexico	356	159	0	0
Gesamt	3,694	924	373	83

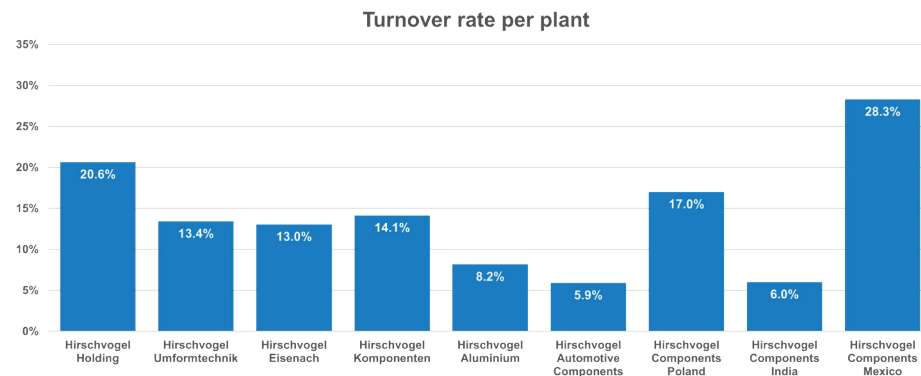
Breakdown of employees as of December 31, 2025 (active and inactive), including temporary staff. Excludes working students, interns, agency workers, and apprentices.

Employees by contract type and gender



Breakdown of employees as of December 31, 2025 (active and inactive), including temporary staff. Excludes working students, interns, agency workers, and apprentices.

Employees by plant and gender



Turnover rate per plant

Collective bargaining coverage and social dialogue

The Hirschvogel Group adheres to applicable collective bargaining agreements at all its locations, even though the individual plants are not necessarily bound by local collective bargaining agreements. Market-based compensation is always the goal. Pay scales and regulations regarding pay structures exist at all locations. In Germany, the pay system was based on valid collective bargaining agreements. A new pay system is currently being developed to replace the existing one.

The Hirschvogel Group's largest location is its headquarters in Denklingen, which houses both Hirschvogel Holding GmbH and Hirschvogel Umformtechnik GmbH. At each of the German locations, there are legally recognized works councils that represent the interests of employees vis-à-vis the employer. Their work is carried out in accordance with the German Works Constitution Act (BetrVG) and existing works agreements and is based on a trusting, cooperative dialogue with company management. The Group Works Council is responsible for Group-wide issues that go beyond the jurisdiction of individual works councils.

The plant in Poland has an elected committee for employee representation. At the non-European locations, there are various forms of employee representation adapted to local legal and cultural conditions:

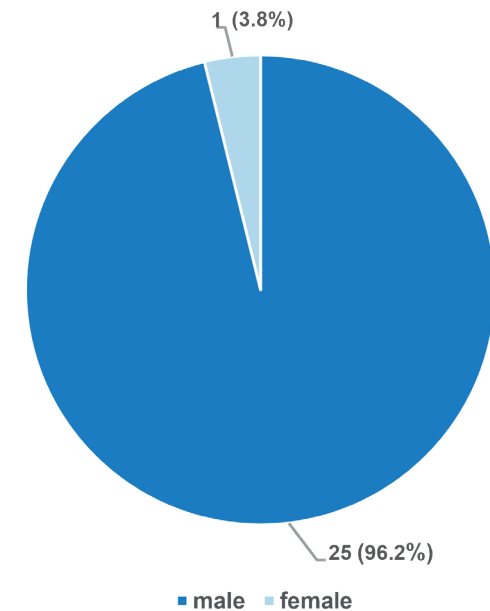
- Plant in India: A works council represents employees in dealings with management.
- Plant in China: There is no formal employee representation in the sense of a works council; however, an internal representation structure promotes communication and cohesion within the workforce.
- Plant in Mexico: Employees are represented by an external, elected union that collaborates with company management on matters related to collective bargaining and labor law.

These country-specific forms of representation ensure that employees' concerns at all locations are addressed in a structured manner and that co-determination rights can be exercised appropriately at the local level. The Hirschvogel Group has no agreement regarding the establishment of a European Works Council (EWC), an SE Works Council, or an SCE Works Council.

Diversity metrics

At the Hirschvogel Group, top management comprises the members of the Executive Board, the COO Board, and all leaders who report directly to the Executive Board and bear strategic responsibility for key business areas and/or central functions.

Gender distribution at the senior management level



Senior management: all managers who report directly to the executive board

Gender distribution at the senior management level

Parameters for training and competency development

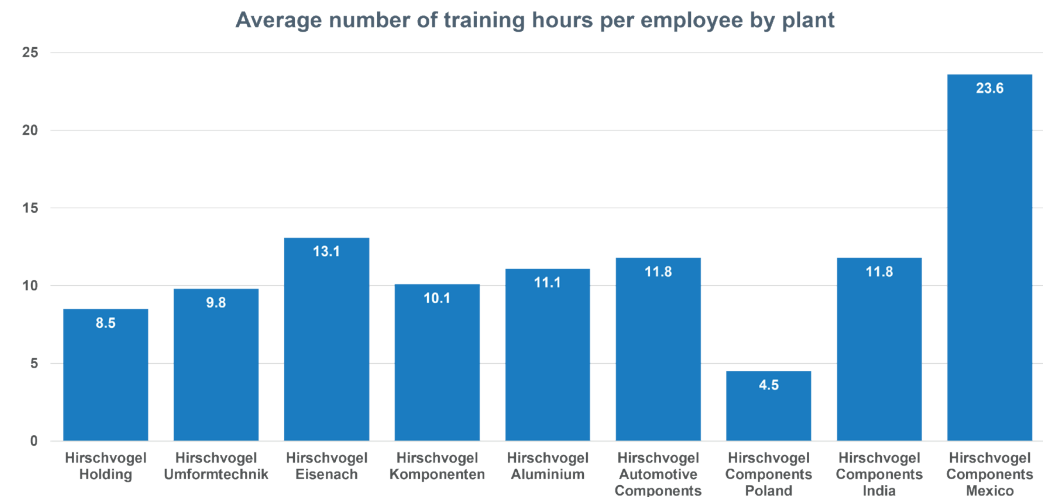
In the reporting year, the Hirschvogel Group conducted regular performance and career reviews at all locations in accordance with the respective local HR processes. A defined proportion of employees participated in these structured feedback and development discussions; the exact percentage is collected centrally and reported in the Sustainability Report. The evaluations serve to support individual development, identify training needs, and transparently plan potential career and development steps.

The Hirschvogel Group uses SAP SuccessFactors as its central learning environment for e-learning and in-person courses; among other things, content from the OpEx Academy, ESG Learning Nuggets, and compliance modules are provided via SAP SuccessFactors. In the reporting year, the Hirschvogel Group recorded the average number of training hours per employee, broken down by gender according to the data stored in the HR master data system. The survey is based on all learning activities documented in SAP SuccessFactors Learning (in-person training, e-learning, mandatory training, and ad hoc course completions). The metric is the sum of training hours successfully completed in the reporting year divided by the number of employees in the respective group, calculated and consolidated across all locations.

	Apprentice	Direct industrial	Indirect salaried	Indirect industrial	Total
Hirschvogel Holding	100,0%	-	97,2%	-	98,6%
Hirschvogel Umformtechnik	100,0%	94,8%	95,1%	93,0%	95,7%
Hirschvogel Eisenach	100,0%	91,8%	95,8%	93,7%	95,3%
Hirschvogel Komponenten	-	96,7%	97,1%	96,6%	96,8%
Hirschvogel Aluminium	100,0%	92,1%	99,0%	95,9%	96,8%
Hirschvogel Automotive Components	-	100,0%	100,0%	100,0%	100,0%
Hirschvogel Components Poland	-	0,0%	1,0%	0,0%	0,3%
Hirschvogel Components India	-	100,0%	100,0%	100,0%	100,0%
Hirschvogel Components Mexico	-	10,6%	81,4%	65,4%	52,5%
Total	100,0%	73,3%	85,2%	80,6%	92,8%

- No employees under this employment relationship

Average appraisal rate according to employment relationship at the Hirschvogel Group



Calculation based on the average number of active employees in 2025, including agency workers, with average FTE

Average number of training hours per employee by plant

Health and safety metrics

In the 2025 reporting year, 100 percent of the Hirschvogel Group workforce was covered by the occupational health and safety management system. All sites operate in accordance with ISO 45001, as evidenced by certificates, thereby ensuring Group-wide coverage.

In the 2025 reporting year, the Hirschvogel Group recorded no fatalities resulting from work-related injuries and no fatalities resulting from work-related illnesses.

The rate of workplace accidents is tracked as the Lost Time Incident Rate (LTIR), which is the number of accidents resulting in at least one day of lost time relative to total working hours, normalized to 1 million or 200,000 working hours, respectively. This metric is collected monthly for each site and for the entire group and tracked in the plants' balanced scorecards.

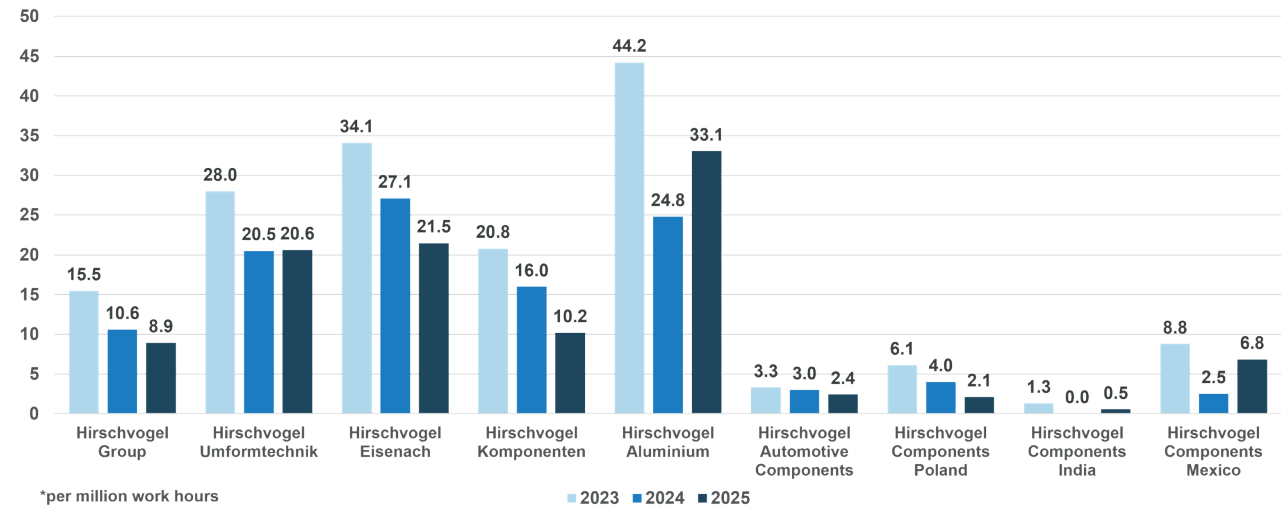
For the reporting year, lost days per working hour are disclosed. Lost days due to fatalities (work-related accidents or illness) amount to 0, as no such fatalities were reported in the reporting year; all other lost days (injuries or accidents) are presented in tabular form based on group-wide data documentation. Work-related illnesses are not yet recorded according to uniform Group-wide definitions. Recording takes place within the framework of the Group-wide ISO 45001 occupational health and safety management system.

Incidents, complaints, and serious impacts related to human rights

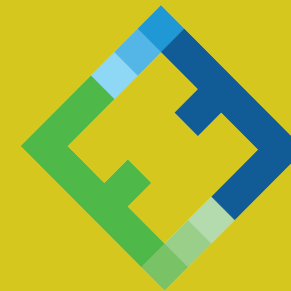
In 2025, no reports relevant to discrimination or complaints regarding human rights violations were received by Compliance Management via the Hirschvogel whistleblower system. There were no penalties or compensation payments.

In the 2025 reporting year, no serious human rights incidents were recorded with respect to the company's own workforce; likewise, no cases of violations of the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guidelines for Multinational Enterprises were recorded.

Lost Time Incident Rate (LTIR) of the Hirschvogel Group*



Lost Time Incident Rate (LTIR) of the Hirschvogel Group



Frank
Hirschvogel
Stiftung

5 FRANK HIRSCHVOGEL STIFTUNG





FRANK HIRSCHVOGEL STIFTUNG PROMOTING EDUCATION. STRENGTHENING CHARACTER.

The Frank Hirschvogel Stiftung is the central driver of the Hirschvogel Group's social engagement. Through long-term educational and support programs, it strengthens skilled workforce potential, equal opportunity, and future-oriented skills in the regions surrounding the company's plant locations.

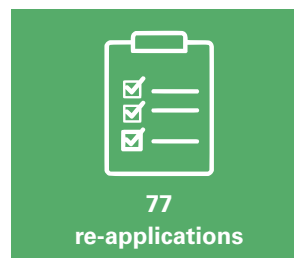
Strategic contribution of the Foundation

Through its programs, the Frank Hirschvogel Stiftung addresses key societal challenges:

- Supporting the next generation
- Securing a skilled workforce
- Digital literacy
- Equal opportunity
- Sustainable thinking
- Environmental protection

The support measures are designed for the long term and are closely networked with local stakeholders.

Output and outcome – KPIs for the Foundation's work in 2025



Map of projects

Due to its proximity to the founding company, the Frank Hirschvogel Stiftung is also deeply rooted in southern Germany and Thuringia. Targeted international university partnerships complement this. The focus is on contributing to quality education (UN Sustainable Development Goal No. 4).



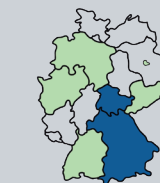
Bavaria

Home region,
high project density,
all types of schools



Thuringia

Proximity to
Hirschvogel site,
university and school
sponsorships



Germany-wide

Manfred
Hirschvogel Prize
(TU 9 universities)



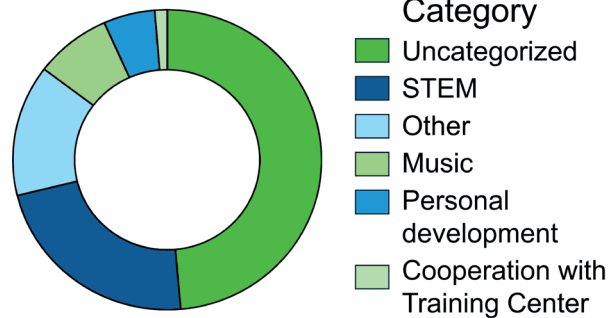
International

Targeted school
and university
sponsorships



Distribution of funding

The projects funded by the FHS can largely be assigned to specific categories. In accordance with the statutes, projects in the STEM field (Science, Technology, Engineering, and Mathematics) account for a large share of the funding.



Contribution of the Foundation's Work to the SDGs

The focus of the funding is on the UN Sustainable Development Goal "Quality Education" (SDG 4), supplemented by targeted projects on gender equality and climate protection.



Quality Education
108 projects
94% of the total funding



Gender Equality
1 project
3% of the total funding



Climate Action
4 projects
3% of the total funding

FLAGSHIP PROJECT: FRANK HIRSCHVOGEL STIFTUNG

MUT-IG: Girls and Technology – A Compelling Approach

MUT-IG (engl. 'brave', acronym for 'girls and technology – a compelling approach') is designed as a scalable model project that combines regional educational initiatives with long-term workforce development. The practical project promotes career guidance free of stereotypes and specifically strengthens girls' participation in technical and skilled trades. In doing so, the program makes a measurable contribution to equal opportunity, skilled workforce development, and regional networking between education and business.

During the school year, the Frank Hirschvogel Stiftung enables eighth-grade girls from various schools in the Landsberg am Lech area (Germany) to learn about technical and skilled trades. Through internships at DELO, Hilti, Hirschvogel, iwis, and other regional partners in the skilled trades sector, the participants develop a realistic picture of various career fields and recognize their talents.



MUT-IG
Mädchen und Technik -
interessant gestaltet

In the 2025–26 school year, the third group of eighth-grade girls will participate in the MUT-IG project, completing various career orientation activities, including a day at the Skilled Trades Fair in Munich.



The concept and implementation of the project, now in its third year, received a regional award from the Chamber of Crafts in 2025 and another from the Bavarian State Ministry.

The project serves as a prime example of how regional educational support, gender equality, and skilled workforce development can be effectively combined.





6 GOVERNANCE





LIVING RESPONSIBILITY

The Hirschvogel Group pursues a values-driven corporate policy based on trust, responsibility, and long-term thinking. These values shape both the strategic direction and day-to-day operations, forming the framework for a corporate culture rooted in integrity and a forward-looking perspective. As a family-owned business, Hirschvogel is committed to responsible corporate governance that aligns economic goals with environmental and social expectations. Open communication, respect, and the involvement of relevant stakeholders are central elements of this culture and foster a work environment that promotes collaboration, diversity, and personal development.

The Code of Conduct

Based on the Code of Conduct (April 2025 version), Hirschvogel is committed to its social responsibility worldwide. In particular, within the scope of its business activities, Hirschvogel bears responsibility for its own company and all its employees, for its customers and suppliers in the value chain, as well as for the environment and society. The Hirschvogel Group is committed to the following principles regarding environmental, social, and societal responsibility as well as fair competition:

- Rejection of corruption and bribery, respect for fair competition, and protection of others' trade and business secrets; rejection of money laundering and terrorist financing

- Compliance with the applicable laws and relevant regulations of the countries in which the Hirschvogel Group operates, as well as all laws and regulations of foreign trade law applicable to it, including export control regulations and customs law
- Preparation of reliable financial statements in accordance with generally accepted accounting principles, prevention of fraud, and avoidance of conflicts of interest
- Responsible use of resources, protection of the natural environment, and responsible handling of hazardous substances for current and future generations
- Adherence to universally accepted ethical values and principles, in particular integrity, honesty, respect for human dignity, and non-discrimination
- Supporting compliance with internationally recognized human rights in accordance with the UN Charter of Human Rights
- Respect for the prohibition of forced labor and child labor of any kind
- Rejection of any form of discrimination; this applies in particular to the disadvantage of employees based on ethnic origin, gender, religion, or worldview, or, where applicable, physical or mental disability, age, or sexual identity

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP

Network Meeting of Human Rights Officers & Allies at PwC Frankfurt

At the network meeting of Human Rights Officers & Allies, organized by PwC in Frankfurt, the Head of Corporate ESG, Dr. Christian Hinsel, took the opportunity to exchange views on current challenges and best practices with colleagues in similar roles in his capacity as Human Rights Officer. During a panel discussion, he spoke alongside representatives from Mercedes-Benz and companies in other industries about regulatory changes and how to address them.





- Ensuring occupational safety and health protection in the workplace in accordance with legal and internal company regulations; promoting continuous improvement to enhance the working environment within the Hirschvogel Group
- Compliance with labor standards regarding maximum working hours, compensation, and freedom of association, particularly regarding compensation levels, in accordance with applicable laws and regulations
- Protecting employees from physical, sexual, psychological, and verbal harassment or violence, as well as respecting employees' privacy
- Protection against retaliation and reprisals, and promotion of open communication and a culture of whistleblowing

The Hirschvogel Group is particularly committed to the following international standards and guidelines:

- UN Charter of Human Rights
- UN Convention on the Rights of the Child
- UN Convention on the Elimination of All Forms of Discrimination Against Women
- UN Guiding Principles on Business and Human Rights
- Core Labor Standards of the International Labor Organization (ILO)
- OECD Guidelines for Multinational Enterprises
- Principles of the UN Global Compact

At Hirschvogel, human rights protection also applies to the deployment of security personnel. The Hirschvogel Group has appointed a Human Rights Officer who can be reached at HumanRights@hirschvogel.com or by phone at +49 8243 291-4455 for questions or complaints. Further details on this topic can be found in the Declaration of Principles on the Human Rights Strategy.

As part of the compliance management system, a group-wide whistleblower procedure has been established in accordance with the requirements of the Whistleblower Protection Act (HinSchG). A set of rules titled "Whistleblower Procedure" provides information on the reporting process and the specific protections in this context. Violations of legal regulations or internal guidelines can be reported through various reporting channels. Reports can be submitted anonymously or with personal identification.

Reports are handled exclusively by the Chief Compliance Officer (CCO), who is independent, not subject to instructions from others, and bound by confidentiality. All reports are treated as strictly confidential; personal data and information that could reveal the reporter's identity are subject to special protection. No identifying data is recorded for anonymous reports.

Whistleblowers receive confirmation of receipt within seven days and, as a rule, feedback on the measures taken within three months. The processing procedure includes an examination of the facts, internal investigations if necessary, or referral to the competent authorities. Reports indicating risks are incorporated into the further development of the compliance management system.

The Hirschvogel Group has also implemented internal processes and responsibilities for a complaint procedure in accordance with the German Supply Chain Due Diligence Act (LkSG), which enables employees and other stakeholders to report violations of human rights and environmental standards. Such reports enable Hirschvogel to optimize its internal processes and thereby prevent organizational shortcomings as well as the infringement of personal rights. All cases involving at least a reasonable suspicion of a violation based on objective circumstances are investigated. Reports are treated confidentially and investigated by the responsible persons on their own authority. Upon completion of the investigation, the reporting person and other affected parties are informed in an appropriate manner about the measures taken, in accordance with legal provisions.



Prevention and detection of corruption and bribery

Hirschvogel has established a system for the prevention and detection of corruption and bribery. This approach is based on clear rules of conduct set forth in the Code of Conduct and, in particular, in a specific procedural guideline titled “Anti-Corruption” dated November 2025. These rules are intended to ensure compliance with legal requirements and the proper conduct of business transactions. To support this approach, a whistleblower system has been established through which violations can be reported confidentially to the appropriate authorities. When violations are identified, consistent measures are taken; a procedural guideline titled “Internal Investigations” is currently being developed. In addition, internal procedures for risk prevention are in place, such as the prohibition on granting improper benefits. To raise awareness of the issue among all employees, Hirschvogel offers a mandatory e-learning course on corruption prevention, which is conducted every two years. These measures help ensure a high level of integrity and legal responsibility within the company.

The Legal & Compliance department is responsible for handling and documenting potential violations of anti-corruption and anti-bribery regulations across the entire corporate group. It reviews and processes all incoming reports from internal and external sources. The functions within the company that are most at risk with regard to corruption and bribery were identified as part of a compliance risk analysis. The analysis took place during a workshop that included not only the management but also other relevant individuals from the company. The workshop was conducted by the Chief

Compliance Officer (CCO) in collaboration with the Enterprise Risk Manager. The results of this risk analysis form the basis for the design of company-wide compliance guidelines and measures for corruption prevention.

To promote responsible and legally compliant business conduct, the Hirschvogel Group regularly conducts training sessions on key compliance topics. These include regular training on compliance fundamentals, corruption prevention, supply chain due diligence, and export controls. In addition, training on sanctions list checks and optional sessions on data protection and IT security are offered as needed. The training sessions are primarily held at regular intervals and support the effective implementation of company policies as well as awareness of legal and ethical requirements. Depending on relevance, the content is directed at all employees or specific target groups with contact to customers and business partners.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL COMPONENTS INDIA

Commitment to Human Rights

Sahil Jain, Plant Manager at Hirschvogel Components India, was invited to participate in a dialogue with global leaders at the United Nations Forum on Responsible Business and Human Rights 2025 in Bangkok. In his remarks, he emphasized two core guiding principles of the Hirschvogel Group: First, responsibility and competitiveness are not opposites, but partners. Second, compliance is merely the foundation – real progress comes from collaboration across the entire ecosystem.





SUPPLIER MANAGEMENT

The Hirschvogel Group ensures that social and environmental requirements are taken into account in the selection and approval of suppliers. This is based on a binding procedural guideline that applies to all plants.

Every potential supplier must undergo a supplier selection and approval process, during which the following documents, among others, are requested and documented in a "New Supplier Checklist": self-disclosure form, confidentiality agreement, Supplier Code of Conduct (SCoC), and Quality Assurance Agreement (QSV). The documents are stored centrally in the Enterprise Resource Planning system (SAP). Quotations are reviewed by Purchasing, Quality Management, Engineering, and optionally other departments. Deviations are documented and tolerated only if they are accompanied by action plans. In addition to process-audits in accordance with VDA 6.3, environmental and social standards are reviewed. Approval is granted only if the supplier is classified as "quality-compliant". Suppliers with limited suitability may be used only under certain conditions and for a limited period of time. Depending on the risk class (high, medium, low), additional requirements such as on-site audits, project meetings, and sampling are mandatory. In cases of high risk, a comprehensive review including environmental and social aspects is required. The approval is documented in writing and stored in the SAP system. All identified non-conformities must be recorded in an action plan and addressed.

Supplier management and the supplier approval process thus encompass respect for human rights and labor standards, compliance with environmental protection requirements, and a zero-tolerance policy toward corruption. This approach ensures that suppliers meet not only technical but also social and environmental criteria. This contributes significantly to the sustainable design of the supply chain.

IMPLEMENTATION EXAMPLE AT HIRSCHVOGEL GROUP

Protect & Connect – Information security campaign

A cyber security awareness campaign was launched on October 1, 2025. The aim is to raise awareness among all employees of the importance of information security and to provide specific recommendations for the safe use of digital systems.

- Raise awareness of current threats such as phishing, social engineering, and data leaks.
- Promote responsibility when handling sensitive information and IT systems.
- Reinforce behavior that contributes to the security of our organization – from password management to secure communication.
- Convey knowledge through practical examples and interactive formats.





GRI-INDEX

The Hirschvogel Group reports with reference to the GRI Standards for the period January 1, 2025–December 31, 2025.

GRI STANDARD	Disclosure	Location
GRI 2: GENERAL DISCLOSURES 2021	2-1 Organizational details	The Hirschvogel Group
	2-2 Entities included in the organization’s sustainability reporting	The Hirschvogel Group
	2-3 Reporting period, frequency and contact point	The Hirschvogel Group
	2-4 Restatements of information	Changes in the preparation or presentation of sustainability information
	2-5 External assurance	The Hirschvogel Group
	2-6 Activities, value chain and other business relationships	Strategy, business model, and value chain
	2-7 Employees	The Hirschvogel Group in figures
	2-8 Workers who are not employees	
	2-9 Governance structure and composition	The role of management and supervisory bodies
	2-10 Nomination and selection of the highest governance body	
	2-11 Chair of the highest governance body	The role of management and supervisory bodies
	2-12 Role of the highest governance body in overseeing the management of impacts	Assessment and results; Material impacts, risks, and opportunities and their interaction with strategy and business model
	2-13 Delegation of responsibility for managing impacts	Stakeholder interests and perspectives; Material impacts, risks, and opportunities and their interaction with strategy and business model
	2-14 Role of the highest governance body in sustainability reporting	The Hirschvogel Group
	2-15 Conflicts of interest	
	2-16 Communication of critical concerns	



GRI 2: GENERAL DISCLOSURES 2021	2-17 Collective knowledge of the highest governance body	The role of management and supervisory bodies
	2-18 Evaluation of the performance of the highest governance body	
	2-19 Remuneration policies	
	2-20 Process to determine remuneration	Collective bargaining coverage and social dialogue
	2-21 Annual total compensation ratio	
	2-22 Statement on sustainable development strategy	Stakeholder interests and perspectives; Decarbonization strategy
	2-23 Policy commitments	Strategies related to the company's own workforce; The mission statement on occupational safety; Employee involvement and grievance channels; Living Responsibility
	2-24 Embedding policy commitments	Living Responsibility
	2-25 Processes to remediate negative impacts	Employee involvement and grievance channels; Incidents, complaints, and serious impacts related to human rights; The Code of Conduct
	2-26 Mechanisms for seeking advice and raising concerns	Employee involvement and grievance channels; The Code of Conduct
	2-27 Compliance with laws and regulations	Incidents, complaints, and serious impacts related to human rights; Prevention and detection of corruption and bribery
	2-28 Membership associations	
	2-29 Approach to stakeholder engagement	Stakeholder interests and perspectives; Employee involvement and grievance channels
2-30 Collective bargaining agreements	Collective bargaining coverage and social dialogue	



GRI 3: MATERIAL TOPICS 2021	3-1 Process to determine material topics	Opportunities, risks, and impacts
	3-2 List of material topics	Assessment and results
	3-3 Management of material topics	Risk Management; Material impacts, risks, and opportunities and their interaction with strategy and business model; Decarbonization strategy; Energy management and energy consumption; Environmental Management; Environmental pollution and hazardous substances; Water; Circular Economy; Hirschvogel and its employees; Living Responsibility
GRI 101: BIODIVERSITY 2024	101-1 Policies to halt and reverse biodiversity loss	Assessment and results Remark: The topic of biodiversity has not been identified as material by the Hirschvogel Group in 2025
	101-2 Management of biodiversity impacts	
	101-3 Access and benefit-sharing	
	101-4 Identification of biodiversity impacts	
	101-5 Locations with biodiversity impacts	
	101-6 Direct drivers of biodiversity loss	
	101-7 Changes to the state of biodiversity	
	101-8 Ecosystem services	
GRI 102: CLIMATE CHANGE 2025	102-1 Transition plan for climate change mitigation	Decarbonization strategy
	102-2 Climate change adaptation plan	Material impacts, risks, and opportunities and their interaction with strategy and business model; Decarbonization strategy
	102-3 Just transition	
	102-4 GHG emissions reduction targets and progress	Material impacts, risks, and opportunities and their interaction with strategy and business model; Decarbonization strategy
	102-5 Scope 1 GHG emissions	Greenhouse gas emissions balance
	102-6 Scope 2 GHG emissions	
	102-7 Scope 3 GHG emissions	
	102-8 GHG emissions intensity	
	102-9 GHG removals in the value chain	
	102-10 Carbon credits	



GRI 103: ENERGY 2025	103-1 Energy policies and commitments	Energy management and energy consumption
	103-2 Energy consumption and self-generation within the organization	Energy management and energy consumption
	103-3 Upstream and downstream energy consumption	Greenhouse gas emissions balance (without separation into renewable and non-renewable)
	103-4 Energy intensity	Energy management and energy consumption
	103-5 Reduction in energy consumption	Decarbonization strategy
GRI 201: ECONOMIC PERFORMANCE 2016	201-1 Direct economic value generated and distributed	
	201-2 Financial implications and other risks and opportunities due to climate change	
	201-3 Defined benefit plan obligations and other retirement plans	
	201-4 Financial assistance received from government	
GRI 202: MARKET PRESENCE 2016	202-1 Ratios of standard entry level wage by gender compared to local minimum wage	
	202-2 Proportion of senior management hired from the local community	
GRI 203: INDIRECT ECONOMIC IMPACTS 2016	203-1 Infrastructure investments and services supported	
	203-2 Significant indirect economic impacts	
GRI 204: PROCUREMENT PRACTICES 2016	204-1 Proportion of spending on local suppliers	
GRI 205: ANTI-CORRUPTION 2016	205-1 Operations assessed for risks related to corruption	Prevention and detection of corruption and bribery
	205-2 Communication and training about anti-corruption policies and procedures	Prevention and detection of corruption and bribery
	205-3 Confirmed incidents of corruption and actions taken	Incidents, complaints, and serious impacts related to human rights; Prevention and detection of corruption and bribery
GRI 206: ANTI-COMPETITIVE BEHAVIOR 2016	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Incidents, complaints, and serious impacts related to human rights



GRI 207: TAX 2019	207-1 Approach to tax	
	207-2 Tax governance, control, and risk management	
	207-3 Stakeholder engagement and management of concerns related to tax	
	207-4 Country-by-country reporting	
GRI 301: MATERIALS 2016	301-1 Materials used by weight or volume	
	301-2 Recycled input materials used	Targets related to resource use and the circular economy
	301-3 Reclaimed products and their packaging materials	
GRI 302: ENERGY 2016	302-1 Energy consumption within the organization	Energy management and energy consumption
	302-2 Energy consumption outside of the organization	Energy management and energy consumption; Greenhouse gas emissions balance
	302-3 Energy intensity	
	302-4 Reduction of energy consumption	
	302-5 Reductions in energy requirements of products and services	
GRI 303: WATER AND EFFLUENTS 2018	303-1 Interactions with water as a shared resource	Strategies related to water resources
	303-2 Management of water discharge-related impacts	Strategies related to water resources; Measures related to water resources
	303-3 Water withdrawal	Water withdrawal and consumption
	303-4 Water discharge	Water withdrawal and consumption
	303-5 Water consumption	Water withdrawal and consumption
GRI 305: EMISSIONS 2016	305-1 Direct (Scope 1) GHG emissions	Greenhouse gas emissions balance
	305-2 Energy indirect (Scope 2) GHG emissions	
	305-3 Other indirect (Scope 3) GHG emissions	
	305-4 GHG emissions intensity	
	305-5 Reduction of GHG emissions	Decarbonization strategy
	305-6 Emissions of ozone-depleting substances (ODS)	Environmental pollution and hazardous substances
	305-7 Nitrogen oxides (NO _x), sulfur oxides (SO _x), and other significant air emissions	
GRI 306: EFFLUENTS AND WASTE 2016	306-3 Significant spills	Environmental Management



GRI 306: WASTE 2020	306-1 Waste generation and significant waste-related impacts	Waste management
	306-2 Management of significant waste-related impacts	Strategies related to resource use and the circular economy; Waste management
	306-3 Waste generated	Waste management
	306-4 Waste diverted from disposal	Waste management
	306-5 Waste directed to disposal	Waste management
GRI 308: SUPPLIER ENVIRONMENTAL ASSESSMENT 2016	308-1 New suppliers that were screened using environmental criteria	Supplier management
	308-2 Negative environmental impacts in the supply chain and actions taken	The Code of Conduct; Supplier management
GRI 401: EMPLOYMENT 2016	401-1 New employee hires and employee turnover	The Hirschvogel Group in Figures
	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	
	401-3 Parental leave	
GRI 402: LABOR/ MANAGEMENT RELATIONS 2016	402-1 Minimum notice periods regarding operational changes	
GRI 403: OCCUPATIONAL HEALTH AND SAFETY 2018	403-1 Occupational health and safety management system	Strategies related to the company's own workforce; The mission statement on occupational safety
	403-2 Hazard identification, risk assessment, and incident investigation	The mission statement on occupational safety; Health and safety metrics
	403-3 Occupational health services	The mission statement on occupational safety
	403-4 Worker participation, consultation, and communication on occupational health and safety	Strategies related to the company's own workforce; The mission statement on occupational safety; Employee involvement and grievance channels; Health and safety metrics
	403-5 Worker training on occupational health and safety	
	403-6 Promotion of worker health	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Strategies related to the company's own workforce; The mission statement on occupational safety; The Code of Conduct
	403-8 Workers covered by an occupational health and safety management system	The mission statement on occupational safety
	403-9 Work-related injuries	Health and safety metrics
	403-10 Work-related ill health	



GRI 404: TRAINING AND EDUCATION 2016	404-1 Average hours of training per year per employee	Parameters for training and competency development
	404-2 Programs for upgrading employee skills and transition assistance programs	Training and continuing education; Supporting and developing employees; Supporting and advising employees through change
	404-3 Percentage of employees receiving regular performance and career development reviews	Training and continuing education
GRI 405: DIVERSITY AND EQUAL OPPORTUNITY 2016	405-1 Diversity of governance bodies and employees	The role of management and supervisory bodies; Diversity metrics
	405-2 Ratio of basic salary and remuneration of women to men	
GRI 406: NON-DISCRIMINATION 2016	406-1 Incidents of discrimination and corrective actions taken	Incidents, complaints, and serious impacts related to human rights; Prevention and detection of corruption and bribery
GRI 407: FREEDOM OF ASSOCIATION AND COLLECTIVE BARGAINING 2016	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	Living Responsibility; The Code of Conduct
GRI 408: CHILD LABOR 2016	408-1 Operations and suppliers at significant risk for incidents of child labor	Living Responsibility; The Code of Conduct
GRI 409: FORCED OR COM- PULSORY LABOR 2016	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	The Code of Conduct; Supplier management
GRI 410: SECURITY PRACTICES 2016	410-1 Security personnel trained in human rights policies or procedures	
GRI 411: RIGHTS OF INDIGENOUS PEOPLES 2016	411-1 Incidents of violations involving rights of indigenous peoples	The Code of Conduct
GRI 413: LOCAL COMMUNITIES 2016	413-1 Operations with local community engagement, impact assessments, and development programs	Stakeholder interests and perspectives; Training and continuing education; Frank Hirschvogel Stiftung
	413-2 Operations with significant actual and potential negative impacts on local communities	

GRI 414: SUPPLIER SOCIAL ASSESSMENT 2016	414-1 New suppliers that were screened using social criteria	Supplier management
	414-2 Negative social impacts in the supply chain and actions taken	Supplier management
GRI 415: PUBLIC POLICY 2016	415-1 Political contributions	
GRI 416: CUSTOMER HEALTH AND SAFETY 2016	416-1 Assessment of the health and safety impacts of product and service categories	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	
GRI 417: MARKETING AND LABELING 2016	417-1 Requirements for product and service information and labeling	
	417-2 Incidents of non-compliance concerning product and service information and labeling	
	417-3 Incidents of non-compliance concerning marketing communications	
GRI 418: CUSTOMER PRIVACY 2016	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	



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