



EXCELLENCE IN EXTRUSION.

2025

Sustainability Report

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01

Management

Forward by the Management



Stephan Bartelt



Bernd Pielsticker

Dear Readers,

Sustainability means far more to TROESTER than the fulfilment of regulatory requirements. As a family-owned, medium-sized enterprise, we have always thought in terms of generations, not quarters. It is therefore nothing new for us to acknowledge our responsibilities vis-à-vis employees, customers, partners, society and the environment but rather part of our corporate identity, as has been the case for many years.

The creation of transparency regarding our actions in terms of the environment, social responsibility and responsible business management is what we have set out to achieve with this, our first voluntary sustainability report. At the same time, we consider this report to be a point of departure for a process of continuous development. Our aim is to continue developing sustainability in a systematic manner and to integrate it as part of our corporate management – with sound judgement, substance and a clear focus on effectiveness.

In doing so, we not only align ourselves with ESG criteria but also, and above all, with values that have shaped TROESTER for many years: success, professionalism, quality and appreciation. These values form the foundation of our daily dealings – with our clients and within our company.

Our corporate culture shapes the manner in which we collaborate, make decisions and accept responsibility. We are convinced that long-term success is rooted not only in enabling people to take responsibility but obliging them to do so. We therefore create clearly-defined areas of responsibility, foster initiative and consider collaboration to be a partnership that transcends functions, locations and countries. Openness, mutual trust and appreciation shape our daily work. At the same time, we consider mistakes and challenges to be an opportunity for continuous development. Sustainable improvements result from the

requirement to identify weaknesses consistently, develop solutions jointly and implement long-lasting changes.

As a mechanical engineering company with an international footprint and a global customer and supplier base, we have a responsibility that extends far beyond our own facilities. Our technologies are used worldwide in a great variety of markets and applications and contribute to efficient production processes, electrification and industrial transformation. At the same time, we are aware that international value chains also bring with them specific requirements regarding responsible corporate conduct – ecological, social and in the field of good corporate governance. We accept this responsibility as a long-term requirement and are well-aware that sustainable business can only be realised in collaboration with customers, partners and suppliers.

As a medium-sized company, it is of particular importance to us that sustainability is not only implemented in a substantively responsible manner but also in a manner that makes organisational and commercial sense. We have therefore adopted a pragmatic approach when reporting: Complete and transparent where information is significant, while being efficient and proportionate in implementation. It is our view that sustainability requires not only ambition but also feasibility.

As presented, the report indicates which measures we have already implemented, the progress that we have already made and the topics that are enjoying further attention. Many of the developments mentioned in this report would not have been possible without the engagement of our employees worldwide. Please accept our sincere appreciation.

We consider sustainability to be a long-term task and a permanent component of responsible corporate governance. We will not deviate from this path.

Hanover, 2026



Stephan Bartelt



Bernd Pielsticker

Basis of preparation (VSME B1)

We are pleased to present this, the first voluntary sustainability report tabled by TROESTER GmbH & Co. KG for the 2025 business year. Reporting has taken place in accordance with the VSME Standard (Voluntary Sustainability Reporting Standard for SMEs) and, in addition to the basic information, it includes the complete content of the comprehensive module.

This report presents a comprehensive insight into our corporate activity and shows what we perceive our responsibility in terms of the environment, society and corporate governance to be. We have, to the best of our knowledge and belief, presented all information that is required by the VSME in a transparent manner. No details have been withheld as being confidential and sensitive.

This declaration of sustainability has been compiled on an individual basis for TROESTER GmbH & Co. KG, domiciled in Hanover and Hamburg as a duly incorporated commercial entity. In addition, an overview of the underlying consolidated companies is provided for the purposes of classification and to provide a better understanding of the organisational structure. This presentation is made voluntarily and serves solely to provide transparency regarding the corporate context, without it being construed as consolidated reporting within the scope of this report.

Particulars regarding shareholdings and consolidated companies

Domestic

TROESTER Beteiligungs GmbH, Hanover (= holding company)	100 %
TROMA Maschinenbau Beteiligungs-Gesellschaft mit beschränkter Haftung, Hanover (= limited liability holding company)	100 %
Stahl- und Metallbau Rethen GmbH, Rethen (= Steel and Metal Works, Co.Ltd)	100 %
TROESTER Auslandsbeteiligungsgesellschaft mit beschränkter Haftung (= foreign holding company with limited liability), Hanover	100 %
Carl-Bredemeyer-Stiftung (Carl Bredemeyer Foundation) factory support institution	100 %
TROESTER GmbH & Co. KG, Hanover	100 %
skillbyte GmbH, Köln	26 %

Foreign

TROESTER Machinery Ltd, Cuyahoga Falls, Ohio, USA	100 %
TROESTER Machinery (Shanghai) Co. Ltd Shanghai, China	80 %
TROESTER MEXICO S. de R.L. de C.V. Mexico City, Mexico	100 %
TROESTER India Private Limited, Chennai, Indien	75 %
X-Compound GmbH, Kaisten, Switzerland	100 %
X-Immobilien GmbH, Kaisten, Switzerland	100 %
Maximation GmbH, Graz, Austria	26 %
TROESTER Robotics Otomasyon Sanayi ve Ticaret A.Ş, Istanbul, Türkiye	66.67 %

The differentiation is based on relevance to economic efficiency as well as a significant potential influence in terms of environmental, social and governance aspects (ESG). TROESTER aims to continue expanding the scope of reporting in line with further commercial development and to involve additional companies as soon as their commercial significance to the entire group increases appropriately.

Legal structure	Limited partnership
NACE Code	C 28.9 Specialised machinery production
Balance sheet total	€ 219 048 837.64
Turnover	€ 249 674 220.73
Number of employees (FTE)	538.8
Number of employees (HC) (End of the reporting period)	574
Country of primary activity	Germany
Locations	Am Brabrinke 1-4, 30519 Hanover 52 52.323845, 9.785851 Theodor-Yorck-Straße 16, 21079 Hamburg 53.465317, 9.988522

Strategy: Business model and sustainability – Related initiatives (VSME C1)

TROESTER is a byword for quality and trendsetting solutions. We develop mature, cutting-edge technology for our customers with passion and multi-faceted competency based on expertise and unique technical know-how. The TROESTER group is a leading manufacturer of machinery and complete plants for the processing of rubber and plastics:

- Extrusion lines for the tyre industry (e.g. co-extrusion lines, extruders, calenders, automation technology)
- Extrusion lines for technical rubber products (profiles, hoses, conveyor belts, ROTOMEX® straining technology)
- Extrusion lines for the cable industry (insulation and sheathing lines, extruders for rubber and plastics, cable machines)
- Compound plants (e.g. for halogen-free, flame-retardant compounds, PVC, XLPE)

The product structure demands continuous, order-specific developments with direct reference to the customer. Innovations are directed towards achieving greater productivity, better end-product quality and the processing of new materials. As a machine manufacturer, we contribute to electrification by setting up plants for the production of power cables – essential for the expansion of renewable energy, modern power grids and electro-mobility, which are the central elements of a sustainable power supply.



This technological alignment and the ongoing, consistent development of our solutions are reflected by our market position. TROESTER has thus excelled as the fastest-growing medium-sized enterprise and in addition has led the way as a “global market leader” in the production of specialised machinery for the rubber, cable and compounding industries.

These external rankings underline the company’s capability for innovation and long-term competitiveness, while at the same time illustrating the role of TROESTER as a reliable partner for demanding, forward-looking industries.

Description of the policies, strategies and future initiatives for the transition to a more sustainable economy (VSME C2)

The corporate values of TROESTER – in particular responsibility, quality, trust and long-term thinking – form the foundation for dealing with sustainability topics in the company.

In compiling this sustainability report, we aim firstly to structure and clearly prioritise these well-established approaches. A materiality assessment is the central instrument. It serves to identify relevant topics, assess their significance for the company and to map out, in a focused manner, the areas in which TROESTER can make a particularly effective contribution to more sustainable economic development.

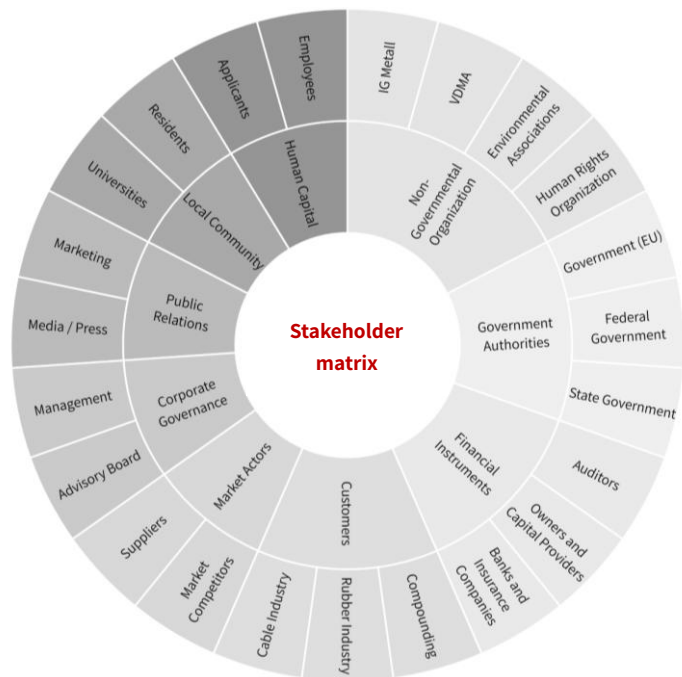
In doing so, the materiality assessment is supported by the existing management systems, certifications and initiatives. TROESTER is certified in accordance with DIN EN ISO 9001:2015 for the development, design, manufacture and marketing of machinery and plant for the rubber and plastic processing industry. This certification was granted in 2003 for the first time and currently is valid until 21.05.2027. Regular independent audits as well as established processes for continuous improvement contribute to a comprehensive understanding of internal processes and value chains and thus also assist evaluation within the scope of the materiality assessment.

In addition, TROESTER has formed part of the Blue Competence sustainability initiative of the VDMA since February 2025. Thanks to its industry-wide, real-world approach, the initiative provides a broader perspective on sustainability topics and thus supports the systematic identification of key fields of activity.



In addition, sustainability activities are analysed within the scope of external, systems-based assessments on a regular basis, enabling additional starting points for key fields of activity to be deduced.

The materiality assessment takes place in a structured, multi-stage process. The point of departure is the integration of relevant stakeholders, whose expectations are recorded and assessed systematically. Potential sustainability topics are identified and prioritised on this basis. Assessment in terms of double materiality takes place from two perspectives.



The results are compiled in a materiality matrix and form the basis for the identification of strategic areas of activity. The energy economy, resource management and environmental pollution prove to be particularly relevant when doing so. Based on this, the recruiting and retention of skilled workers, working conditions, mobility, corporate governance and social responsibility are also identified as priority action areas.



The field of environmental pollution is assessed to be significant, whereby its overwhelming relevance lies in the up- and downstream value chain. It results in particular from the extraction and processing of key raw materials as well as the in the utilisation phase, such as tyre wear, which results in significant emissions of microplastics and additional environmental impacts. Only limited options for influencing the situation are available to in-house business activities. The areas that can be influenced by in-house business activities form another focal point.

TROESTER has contributed to the further development of this analysis in the VDMA benchmark materiality assessment. This is, to a greater extent, orientated towards the requirements of the Corporate Sustainability Reporting Directive (CSRD) as well as the European Sustainability Reporting Standards (ESRS) and thus complements the original approach with industry-specific and regulatory perspectives.

Accompanying the materiality assessment, we have defined a uniform understanding of sustainability, which shapes our strategic alignment. The knowledge thus gained and our enhanced understanding of sustainability are to be integrated systematically in our mission statement within the scope of the next revision.

For us, sustainability means fulfilling the requirements of the present without impairing the possibilities for future generations. We apply ourselves actively to climate protection and shape our commercial success in harmony with our ecological and social targets.

We are making the right decisions for tomorrow today, without making compromises in quality or innovation.

Against the background of real-world practicality and relevance for medium-sized enterprises, the focus of this report falls on a consistent implementation of the Voluntary Sustainability Reporting Standard (VSME). The aim is to integrate, incrementally and systematically, the topics that have been identified by our corporate management.

Practices, guidelines and initiatives for sustainable corporate governance (VSME B2)

The topics that have been identified within the scope of the materiality assessment form the basis for the alignment of our sustainability activities. Implementation then takes place with the agreement of the existing supervisory and management bodies, so that corporate as well as strategic perspectives are gathered at an early stage. The action areas that are deduced are then submitted to the management and decision-making structures and are further developed and managed by means of established processes.

For this purpose, TROESTER has clearly-defined supervisory and management structures that are enshrined in the articles of association. This lays down the responsibilities, competencies and supervisory duties of the relevant bodies.

Supervisory and control bodies

The top-most decision-making body is the general shareholders' meeting, in which all 32 shareholders enjoy equal representation. The general shareholders' meeting is convened at least once a year and makes decisions regarding key commercial matters pertaining to the company. The duties of the shareholders include, in particular, deliberating the commercial and financial position, adopting annual financial statements, as well as passing resolutions regarding strategic and corporate decisions.

An advisory board is appointed by the shareholders as the central controlling body of the board of management. The advisory board monitors and controls the board of management and represents the interests of the shareholders. For this purpose, the board of managers provides the advisory board with relevant documentation, including annual planning and investment planning as well as quarterly reports regarding business development at regular intervals. The advisory board meets at least three times but usually four times a year and in addition assists the board of management in an advisory capacity, especially regarding strategic issues. Furthermore, the advisory board participates in the same manner as the general shareholders' meeting.

In addition to the formal supervisory bodies, there are also internal control and exchange formats. These include a regular operational exchange between the board of management and second-tier executives to coordinate strategic and organisational topics. In addition, an international meeting takes place with the management of the foreign companies and business divisions annually. The Compliance Officer is responsible for compliance with statutory and internal regulations and manages the development of appropriate guidelines and codes of conduct. In addition, the Organisation and Development Team, with representatives from various business units, contributes to the further development of corporate culture and internal processes.

The management bodies are informed about key sustainability topics on a regular basis and when necessary. The handling of these topics in committee meetings ensures that ESG aspects are integrated transparently in the strategic alignment and management of the company.

Guidelines, systems and practices

In addition to the supervisory and management structures, binding guidelines and established procedures create a framework for responsible and sustainability-orientated corporate governance at TROESTER. They ensure that statutory, ethical as well as ecological and social requirements are taken into account systematically and transferred to operative processes.

The **Compliance Guideline** provides TROESTER with a central framework for conduct that demonstrates integrity and compliance with rules. It encompasses, among other things, a requirement to uphold the law, implement equal treatment, prevent corruption, deal with conflicts of interest, prevent money laundering as well as implementing export controls and data protection. In addition, a **Whistleblower Protection Guideline** has been implemented, which enables infringements to be reported confidentially and contributes to the early identification of risks.

In the supply chain field, the **Guideline for Sustainable Procurement**, the **General Conditions of Purchase** and the **Code of Conduct for Suppliers** define binding requirements in terms of environmental standards, human rights and responsible corporate conduct. They are applicable to business partners and flow systematically into the selection and assessment of suppliers. Implementation takes place via a structured, risk-based assessment process with the aim of increasing transparency in the supply chain continuously.

In order to manage environmental impacts, TROESTER has set up concrete procedures with its **Environmental Policy** and an integrated **Environment Management System (EMS)**. They comprise, in particular, measures and targets for the reduction of energy consumption and greenhouse gas emissions and the responsible handling of resources as well as structured **operational waste management** to avoid environmental impacts. The ongoing implementation of this EMS ensures that all customer requirements, laws, regulations, policies, standards as well as requirements that have been established in-house are fulfilled and that our products and production process also fulfil the stated requirements.

An entrenched **Risk Management System** assists in the identification and management of significant risks including ESG aspects. Clearly-defined responsibilities as well as integration in existing decision-making processes ensure that the defined measures are implemented in the day-to-day activities of the company and are developed continuously. In the context of information security, the structure of an **Information Security Management System (ISMS)** as well as a **Business Continuity Management System (BCM)** contributes to further strengthening of organisation resilience. These systems assist in the preventive safeguarding of critical processes, a structured reaction to incidents and the assurance of business continuity. This builds the trust of customers and other stakeholders and the long-term stability of the company.

The guidelines mentioned above are, to a certain extent, accessible to the public and are communicated actively to relevant stakeholder groups. In addition, TROESTER pursues concrete sustainability targets, especially the reduction of emissions and the ongoing development of transparency in the supply chain. They are inspected regularly and developed incrementally.

Concrete measures and implemented practices

Based on the materiality assessment, the action areas that have been identified are addressed at TROESTER systematically. Implementation takes place by means concrete measures in business operations, which are supported by binding guidelines and are managed in line with the supervisory and management bodies. Based on this foundation, measures are derived, implemented and developed continuously. The practices shown below thus serve to operationalise the defined alignment and contribute to continuous improvement in the relevant areas of action.

Environment	Energy & emissions	Acquisition of certified green energy assured	✓
		Photovoltaic system installed on the roof of the assembly hall	✓
		Financial support of the Bujang Raba (Sumatra) community-based forest protection project.	✓
		External energy consulting to optimise energy efficiency	✓
		Electrification of the management vehicle fleet	⌚
		Photovoltaic system on the roof of the administrative building	⌚
		Heat recovery system	⌚
	Resource management	PCF for transparency of the use of resources at the product level	✓
		Operational waste management	✓
		Continuous monitoring and analysis of relevant resource consumption	✓
	Mobility	In-house charging infrastructure for electric vehicles built	✓
		Bicycle leasing offer for employees established.	✓
		Jobticket subsidies introduced	✓
	Building management	Energy refurbishment of the administration building executed.	✓
		Intelligent ventilation system implemented in the administrative building	✓
		Improvement of the indoor air quality of the saw-tooth roof factory building	⌚
		Energy refurbishment of the saw-tooth roof factory building	⌚
Social	Working environment & health	Company physiotherapy service	✓
		Regular employee satisfaction surveys	✓ ⌚
		Participation in Hansefit program enabled.	✓
		Comprehensive occupational safety measures	✓
		Company restaurant with improved quality	✓
		Ergonomic office equipment & subsidised provision of workplace-related equipment	✓
		Flexible working hour models and mobile working	✓
		Regular inoculation offers	✓
		Organisation of regular employee events	✓
		Access to corporate benefits programs	✓
	Further training and development	Annual management seminars	✓
		In-house suggestion scheme	✓
		Structured onboarding process	✓
		Standardised training process	✓
		Keynote address regarding the handling of stressful situations	✓
		Backstage days to promote internal networking and insights	✓
		Training as well as sandwich study programmes	✓

	Social engagement	Inspection of the supplier base to due diligence obligations	✓
		Support provided to 934 households in Sumatra within the scope of the Bujang Raba project.	✓
Governance	Conduct that complies with the law and guidelines	Compliance guideline	✓
		Code of conduct for suppliers	✓
		Whistleblower protection system	✓
		Information security management system	✓
		Business Continuity Management Systems	✓
		Regular training and briefings	✓
		Risk management system	✓

*✓ = Completed in reporting year, 🕒 = Measure in implementation, ⌚ = Planned measure

The measures and entrenched practices mentioned above address key aspects of sustainable corporate governance while at the same time making a targeted contribution to the areas of action identified within the scope of the materiality assessment.

In this way, the environmentally-related measures that have been implemented make a particular contribution to the key topics of in-house business activities pertaining to the energy economy and resource management. Initiatives to promote sustainable mobility, the realisation of modern working conditions as well as employee development contribute to the areas of action related to mobility, retention of skilled workers and working conditions.

02

Environment

Energy and greenhouse gas emissions (VSME B3)

Total energy consumption by the company amounted to 4 443 MWh during the 2025 business year. The switch to power sourced from renewable energy has enabled TROESTER to align its total energy consumption with climate-friendly sources of energy to an increasing extent.

In addition to the purchase of power from renewable sources of energy, we continue to expand our in-house power generating capacity as a central component of our energy alignment. Since 2023, we have been generating power via our photovoltaic system on the roof of the assembly building, with an installed output of 940 kWp. A further expansion is currently in progress. The installation of additional photovoltaic systems on the roofs of the administration building is currently in progress and will contribute to a further increase in our in-house power generating capacity as from 2026. As from the 2025 business year, a 26 % level of self-sufficiency relative to the total power consumption could be achieved. This percentage should continue to increase thanks to ongoing, targeted measures in future years.

	RENEWABLE ENERGY	NON- RENEWABLE ENERGY	TOTAL ENERGY CONSUMPTI ON
Power purchases	1 610 MWh	29 MWh	1 639 MWh
In-house power consumption	568 MWh	-	568 MWh
Total power consumption	2 178 MWh	29 MWh	2 207 MWh
Natural gas		1 959 MWh	1 959 MWh
Fuels ¹		277 MWh	277 MWh
	2 178 MWh	2 265 MWh	4 443 MWh

	2023	2024	2025
Energy intensity / Revenue	0.021 kWh/€	0.017 kWh/€	0.018 kWh/€
Energy intensity / Gross value added	0.048 kWh/€	0.037 kWh/€	0.037 kWh/€

Based on the energy consumption analysis, all relevant sources of emissions are analysed systematically within the company and throughout the up- and downstream value chain and assesses in accordance with the specifications of the Greenhouse Gas Protocol Corporate Accounting and Reporting Standard².

Mechanical engineering is characterised by a high level of material usage as well as energy- and resource-intensive processes. A significant proportion of the total emissions is omitted accordingly at the up-and downstream value creation stages. Against this background, we attach great importance to taking Scope 3 Emissions into account, as they enable us to form

¹ The conversion to energy units is based on standardised calorific values (diesel: 9.8 kWh/L; petrol (gasoline): 8.6 kWh/€).

² Activity-based calculation

a realistic and enhanced understanding of our business. By considering Scope 3, we are assisted in seeing our corporate decision-making and the development of the company from fresh perspectives and developing a better understanding of the interrelationships along the value chain.

In the interests of transparent and reliable reporting, we attach great value to the quality and traceability of the underlying data. We therefore focus on those categories for which there is a substantial data basis and the results of which have reliable significance. Categories that are, to a great extent, characterised by external influencing factors and that rely on models or assumption-based calculations are deliberately not taken into account. These include, in particular, Categories 3.11 (Use of sold products) and 3.12 (Disposal of sold products). At the same time, it must be assumed that these categories have a significant influence on the general overview of emissions.

Data collection takes place on the basis of structured and reliable sources along the value chain, especially expenses that are recorded for inventory control and non-product management purposes. The emission factors are applied by means of the GLOBAL-CLIMATE suite from well-established databases such as ecoinvent and DEFRA, to ensure that the assessment of emissions is consistent and comparable.

The underlying methodological procedure was developed in collaboration with Global Climate and has been tested externally. Based on this, the Corporate Carbon Footprint is determined annually according to a uniform and validated process. This ensures that the CO₂ balance is based on a reliable and transparent data basis and that it can serve as a basis for informed corporate decision-making.



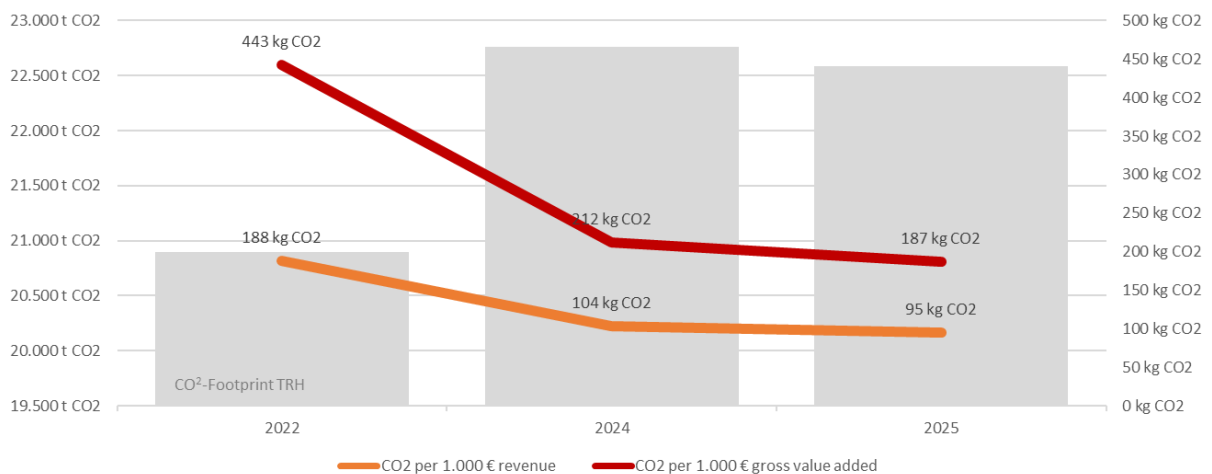
in t CO ₂	BASE YEAR 2022 ³	2024	2025
1.1 (Direct emissions from stationary plants)	354	318	397
1.2 (Direct emissions from mobile plants)	113	95	70
1.3 (Direct emissions of volatile gases)	0	0	0
1.4 (Direct emissions from processes)	0	4	3
2.1 (Indirect emissions from purchased power)	663	6	12
2.2 (Indirect emissions from remote heating/cooling)	0	0	0
2.3 (Indirect emissions from purchased steam)	0	0	0
3.1 (Purchased products and services)	15 172	17 572	17 031
3.2 (Means of production/Assets)	1 477	353	225
3.3 (Fuel and energy-related emissions)	89	72	82
3.4 (Upstream transportation and sales)	165	242	203
3.5 (Operational waste generation)	104	58	81
3.6 (Business travel)	755	804	936
3.7 (Commuting by employees)	1 112	1 109	1 171

³ Base year 2022 was characterised in Scope 3.1 particularly by an increase in material requirements due to increased incoming orders for 2023 as well as the impact of the war in Ukraine, which led to a rise in safety stock levels.

3.8 (Upstream leased items)	0	0	0
3.9 (Downstream transportation and sales)	892	2 128	2 370
3.10 (Further processing of intermediate products)	0	0	0
3.11 (Use of sold products)	N/A	N/A	N/A
3.11 (Disposal of sold products)	N/A	N/A	N/A
3.13 (Downstream leased items)	0	0	0
3.14 (Franchise operations)	0	0	0
3.15 (Investments)	0	0	0

	BASE YEAR 2022	2024	2025
in t CO ₂			
Scope 1	467	418	470
Scope 2 (Market based)	663	6	12
Scope 3 (Market based)	19 767	22 339	22 100
Scope 1 + 2 (Market based)	1 130	424	482
Scope 1 + 2 + 3 (Market based)	20 896	22 763	22 582
Scope 1 (Location based)	467	418	470
Scope 2 (Location based)	719	645	738
Scope 1 + 2 (Location based)	1 208	1 063	1 186

The CO₂ balance for the 2025 business year captures emission development and clarifies the influence of corporate growth as well as the effect of targeted reduction measures. In order to provide a transparent view of the changes and progress made in emission trends, the CO₂ balance for 2025 was viewed in addition to the comparable figures for the previous year and Base Year 2022, as well as being placed in relation to the turnover and gross added value.



in kg CO ₂	BASE YEAR 2022	2024	2025
CO ₂ per €1 000 of revenue ⁴ (Scope 1 + 2)	10	2	2
CO ₂ per €1 000 of revenue (Scope 1 - 3)	188	104	95
CO ₂ per €1 000 gross added value (Scope 1 - 3)	443	212	187

Direct emissions (Scope 1) make up 2.23 % of total emissions for the year under review. The increase in emissions from stationary plants is thereby related to corporate growth. At the same time, the energy refurbishment of the administration building contributed to an increase in efficiency. Emissions from the vehicle fleet have been reduced significantly by the incremental transition of management vehicles and in 2025 lay 62 % below the level of the base year.

Indirect emissions from purchased power (Scope 2) could be eliminated almost completely by the consistent transition to renewable sources of energy and make up only 0.06 % of total emissions. Remaining emissions result exclusively from external charging processes for electric vehicles as well as the power requirements of rented property.

Emissions from the **up- and downstream value chain (Scope 3)** represent, at almost 98 %, by far the greatest proportion of the CO₂ balance and are closely linked to operational business activities. In order to assess development, it is therefore essential to consider the ratio of the emissions in terms of turnover and gross added value. These performance indicators show that emissions per 1 000 Euro of turnover and per 1 000 Euro of gross added value could be reduced since the base year, despite increased corporate growth.

Purchased products and services represent the greatest driver of emissions in the current scope of consideration. In Scope 3.2, a special investment associated with the construction of the photovoltaic system in the base year can be seen. Emissions resulting from the modes of transport chosen by employees for commuting are based on the results of annual surveys. Despite an increase in the workforce, the emissions resulting from passenger vehicle traffic in 2025 could be reduced in comparison with the previous year. Among other factors, this was made possible by promoting alternative mobility offers and company bicycle leasing.

The increase in emissions from downstream transportation can be traced to sales growth and the associated increase in tonne-kilometres⁵ (+24 %) travelled. At the same time, the proportion of maritime transport has increased, resulting in emissions arising from downstream transportation increasing by a total of only 11 %.

⁴ The intensity of emissions in relation to turnover is based solely on external revenues, to ensure consistency in delimiting the CO₂ balance without in-house emissions.

⁵ tonne-kilometre (tkm) = transported mass (t) × distance transported (km)

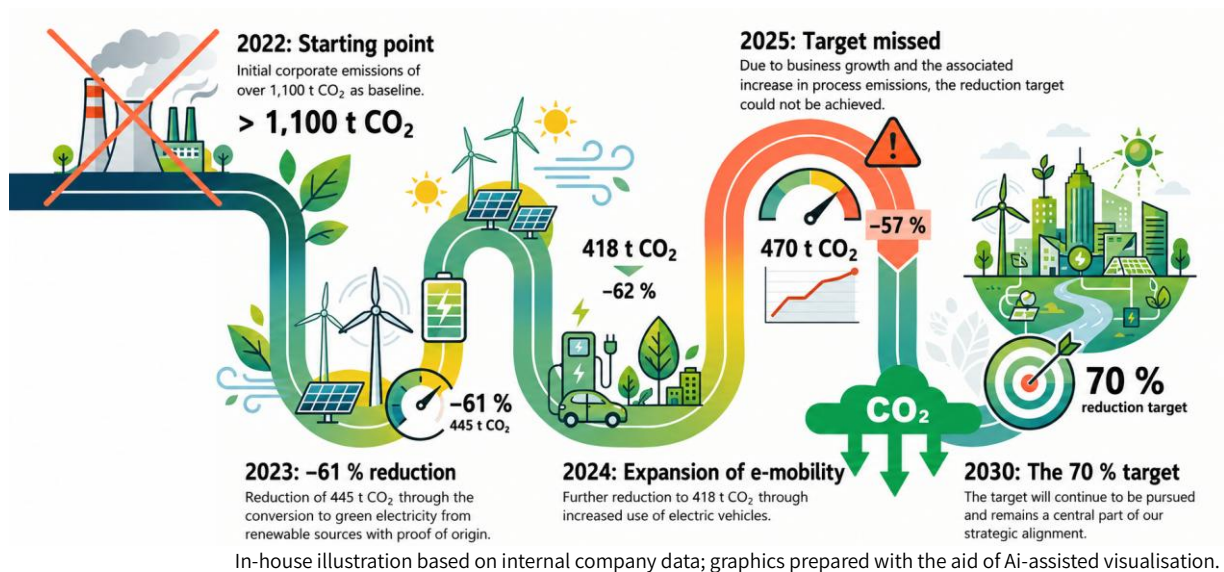
Greenhouse gas reduction targets and climate change (VSME C3)

The CO₂ balance shows that Scope 3 emissions make up the overwhelming proportion of total emissions and are therefore significant for the classification of our emission structure. In particular, the category “Purchased products and services” – which at the same time makes up the largest item within the CO₂ items under consideration – shows a drop of 38.65 % in emissions for metals and 30.39 % for electrical components. These two groups of materials shape the emission profile of our company to a significant extent.

The potential for reductions in these areas depends mainly on developments in upstream markets, particularly on the availability of low-emission materials and components. In addition, the implementation of appropriate measures is influenced significantly by customer requirements, as changes in material usage always take place within the context of underlying commercial and technological circumstances. In the interests of transparency, we have created a structured process to calculate Product Carbon Footprints. This enables a transparent assessment of the effects of emissions of our products to be made and assists in our dialogue with customers.

The currently-defined reduction targets focus on Scope 1 and Scope 2, as this is where we can exercise direct control, with our measures taking direct effect. Scope 3 serves simultaneously as a central orientation framework to classify our commercial activities in an integrated manner and for the strategic alignment of further development of our sustainability management.

Based on the 2022 business year, TROESTER set a target to reduce Scope 1 and Scope 2 emissions by 65 % by the end of 2025 and by a total of 70 % in comparison with the base year by 2030; in each case in the form of absolute reduction targets. At the same time, it is foreseeable that specific process-related emissions cannot be avoided in the context of our business activities. Within this framework, TROESTER supports global climate protection by verified emissions reduction (Vintage 2023) and finances the Plan Vivo-certified, community-based Bujang Raba Forest protection project in Indonesia to the extent of the remaining emissions from Scope 1 and 2. This contribution is not offset against the in-house emission balance.



Due to corporate growth and the associated process emissions, the reduction path could not be pursued consistently. During the 2025 business year, a reduction of 57 % in Scope 1 and Scope 2 emissions compared to the base year was achieved, whereby the set target of 65 % was missed.

This deviation can, above all, be traced back to the increased energy requirement due to growth. At the same time, the implemented measures – especially the use of power from renewable sources with proof of origin as well as the incremental switch to electromobility – continue to show their effect. A further reduction of emissions remains a key target and is followed up consistently.

Bujang Raba Community PES Project (Jambi, Sumatra)

Supplementary⁶ contributions to climate protection arise from the Bujang Raba Community PES Project (Jambi, Sumatra) - a Plan Vivo-certified, community-based forest protection project, which safeguards 5 336 hectares of existing primary forest as a buffer for the Kerinci Seblat UNESCO World Heritage Site. Unlike oft-criticised plantation projects, in this case a forest is not planted as a monoculture but rather an intact rainforest is maintained with proven diversity; the zones of use are cultivated for indigenous polyculture agroforestry purposes. At least 60 % of the proceeds flow directly to the five village communities that are involved.



Selection of the project was based consciously on two central criteria: On the one hand, there is a substantive link with the downstream value chain as the significant topic of environmental pollution is addressed by the extraction and processing of rubber. This also plays a central role in the sustainable

⁶ Due to the introduction of Indonesian national emissions trading (starting in July 2026, compulsory registration until October 2026), the retirement of emission certificates was postponed until the second half of 2026. The contractual basis of the transaction regularises an existing Emission Reduction Purchase Agreement (ERPA). The contractually-guaranteed compensation from the Bujang Raba REDD+ project amounts to 482 tonnes of CO₂ for the 2025 reporting year.



management of the project region. On the other hand, the efficacy of community-based protection is utilised. Research indicates that without the long-standing engagement of the local population, the forest would already have been lost in the face of threats such as illegal mining or the expansion of palm oil plantations.



The Bujang Raba Community REDD+ project protects the tropical rainforest in Western Sumatra, Indonesia. Since 2013, five indigenous village communities have enjoyed officially-recognised, long-term use and property rights and have managed their forests collectively in accordance with sustainable principles that are anchored in tradition. The project has been certified in accordance with the Plan Vivo standard since 2016.



The securing of a sustainable income from agroforestry, especially the production of rubber, forms a central component of the project. Local small-scale farmers grow rubber trees alongside other crops such as cocoa, coffee and spices in identified zones of use, using near-natural agroforestry systems. These systems resemble secondary forests in their structure, contribute to carbon sequestration and reduce the pressure of use on protected primary forest. Rubber thereby provides an important, long-term source of income for the households.

In addition to the effect on the climate, the project also contributes significantly to maintaining biodiversity. The area forms an ecological corridor between two national parks and provides living space for threatened species such as the Sumatra tiger as well as many other species of animals and plants. Some 934 households benefit directly from the project by means of, among others, improved income opportunities, investment in the potable water supply and renewable energy as well as education and the strengthening of local governance structures. Implementation of the project is managed by KKI WARSI, an experienced local partner, and includes measures to secure the long-term effects, such as fire prevention, anti-leakage zones and risk buffers.

Climate risks (VSME C4)

Climate-induced risks and opportunities can have medium- and long-term effects on business activities. Climate risks are therefore determined as a component of the corporate perception of risk and assessed as required within the scope of the annual risk assessment. Transitory as well as physical climate risks are taken into account in doing so.

Transitory climate risks are assessed along the value chain. In addition to rising CO₂ and energy costs, regulatory, technological and market-related developments are taken into account. These include, among others, increased environmental and product requirements such as the Euro 7 Regulation of Tyre Wear. Potential indirect adaptation requirements are taken into account as customers must adapt their production processes and specifications,

which can have an impact on the machines and technologies that are made available. In addition, risks arising from changes in price and availability in the case of essential preliminary products as well as the decarbonisation of the supply chain are factored in.

Physical climate risks arise primarily from increasingly extreme weather events and long-term climate change. They can affect sites and supply chains as well as international assembly and project activities and result in delays or interruptions. At the same time, the transformation to a climate-neutral economy also offers opportunities for the company. By providing machinery and plants for the expansion of renewable energy, the company makes a contribution to the energy transition and can benefit from an increasing demand for appropriate technologies.

Air, water and soil pollution (VSME B4)

No significant negative impact on air, water and soil result from our in-house business activities in the field of machine and plant engineering. Environmentally-significant emissions are controlled in terms of statutory requirements and are minimised by appropriate organisational and technical measures. Production-related direct discharge into bodies of water or known soil contamination does not exist.

Biodiversity (VSME B5)

In the course of the assessment of the sites, relevant protected areas as well as ecologically-sensitive habitats in the surroundings have been identified systematically and investigated in terms of potential impacts.

The Am Brabrinke 1-4, 30519 Hanover site is close to many protected areas (“Obere Leine” protected landscape area, “Leineaue between Hanover and Ruthe” nature conservation area, “Mastbrucher Holz” protected landscape area), which protect water-meadow, wetland and forest ecosystems as part of an ecologically important biotope network; the site itself is located outside of these areas, so that no direct interventions take place. There is an important habitat in the Elbe estuary near the Southern Elbe at the 16 Theodor Yorck Street, 21079 Hamburg site, which has particular relevance for aquatic organisms and bird species. There is, however, no direct involvement in this case.

Potential indirect effects, such as emissions, land use or the diffusion of substances, are addressed via existing environmental management processes and managed while complying with statutory requirements. As a whole, the effects of business activities on biological diversity were not assessed to be significant at the time; aspects of biodiversity are, however, always considered within the scope of site management and potential improvements such as locally adapted vegetation are tested.

Water (VSME B6)

The handling of water is considered within the scope of general environmental responsibility. Water consumption during the period under review amounted to 4 705 m³, which also was recorded as the wastewater volume.

	2023	2024	2025
Water consumption	4 440.51 m ³	4 701.14 m ³	4 704.98 m ³
Water intensity / Revenue	0.024 l / €	0.020 l / €	0.019 l / €
Water intensity / Gross added value	0.056 l / €	0.044 l / €	0.039 l / €

Continuous, water-intensive usage does not take place during production, resulting in low water intensity in total. Water is used mainly within the scope of test processes (e.g. applying pressure to components by filling), without it thereby being contaminated significantly, and is then drained again. Water is supplied and wastewater is disposed of via the municipal infrastructure. In-house water abstraction does not take place; in addition, the company does not operate any sites in regions that experience high water stress.

Resource utilisation, circular economy and waste management (VSME B7)

The responsible handling of resources as well as proper waste management are integral parts of our general environmental responsibility. Due to our business activities in the field of machine and plant engineering, the use of materials, raw materials and preliminary products form a significant component of added value. In doing so, we take an approach that is aligned with durability, value retention and reuse. The machines that are developed and produced are designed for a long service life and are characterised by their robust design as well as high reparability and maintainability. The service life of the plants is actively extended by accompanying service offerings – in particular service, maintenance and modernisation (retrofitting) – while resource efficiency is improved throughout the life cycle.

The materials in use are recorded systematically within the scope of resource utilisation and a circular economy, and are assessed as an annual mass flow. As a typical representative of the machine and plant engineering sector, the company has a material-intensive profile in which metals, electrical components and plastics form particularly significant material flows and make up the predominant proportion of the total volume. The structured recording of material flows as well as their integration in the calculation of the product footprint enables the use of resources to be traced transparently and to be used as the basis for the targeted development of efficiency and recycling strategies. Overall, the use of materials reflects an alignment with robust, durable and technically sophisticated products that is typical for the industry, and whereby metal materials dominate due to their mechanical properties and service life. The systematic recording of material flows forms the basis for further optimisation of resource efficiency, material use and recycling in the company.

Within the scope of corporate processes, care is taken to use materials efficiently and to avoid waste, insofar as this is technically possible and commercially viable. Waste that does occur is recorded separately and recycled or disposed of in accordance with statutory requirements. Recycling and return processes are, where applicable, implemented by external recycling and waste disposal partners.

A total of 431 tonnes of waste was produced during the 2025 business year. The recycled waste includes particularly valuable substances, including metal and cable waste, paper and cardboard, wood as well as kitchen waste. Quantities of mixed construction and demolition waste, which arose during the year under review mainly in association with the energy refurbishment of the administration building, were categorised as non-recycled, non-hazardous waste. Hazardous waste arose in the form of emulsions and oils as well as suction and filter materials and were collected and disposed of in a proper manner in accordance with statutory requirements.

	WASTE IN TONNES ⁷
WASTE	431.50
NON-HAZARDOUS WASTE	405.49
of which non-recycled waste	14.99
of which recycled waste	390.50
HAZARDOUS WASTE	26.01
of which non-recycled waste	26.01

⁷ Measurements of quantity that were recorded in units of volume have been converted to tonnes by means of waste-specific standard densities. A density of 0.90 t/m³ was assumed for emulsions and oils. A density of 0.60 t/m³ was used for biologically degradable kitchen waste (EAK 20 01 08). The assumptions are in line with current industry guidelines.

03

Social

Human resources – General features (VSME B8)

In the 2025 reporting year, the company employed a total of 574 employees (headcount) on the reporting date⁸, which represents a full-time equivalent of 538.8. Of these, 538 employees were in permanent employment and 36 employees in temporary employment. The workforce consists of 500 male, 74 female and no diversely categorised employees. (12.9 % female quota). All employees were employed exclusively at sites in Germany.

	2023		2024		2025	
Employees (FTE)	n/a		512.5		538.8	
Employees (HQ)	501		552		574	
of whom temporary	20	4 %	34	6 %	36	6 %
of whom permanent	481	96 %	518	94 %	538	94 %
of which male	430	86 %	479	87 %	500	87 %
of which female	71	14 %	73	13 %	74	13 %

A total of 25 resignations was recorded. This represents a staff turnover rate of 4.44 %. In comparison with previous years, a definite reduction in turnover is to be noted.

	2023	2024	2025
Staff turnover rate	18.76 %	8.36 %	4.44 %

Additional human resource features (VSME C5)

The management level of the company comprises 56 employees with managerial responsibility, of whom 49 are male and seven female. All executives are employed in Germany.

	2023		2024		2025	
Female executives	6	11 %	7	13 %	7	13 %
Male executives	49	89 %	49	88 %	49	88 %
Gender ratio in management positions	12 %		14 %		14 %	

In addition, the company employed an average of 14 temporary employees in the year under review. They were employed mainly in the manufacturing, assembly and material management fields and served in particular to satisfy capacity- and order-related requirements. Furthermore, the company employed 17 trainees, who make a significant contribution to long-term retention of skilled workers.

⁸ Employee headcount on the reporting date, 31.12.2025, including employees in the passive phase of semi-retirement. Temporary employees as well as trainees are listed separately.

	2023	2024	2025
Temporary workers ø	12	24	14
Trainees and sandwich students	10	22	17
Training rate	2 %	4 %	3 %

Age structure of the workforce	2023	2024	2025
< 35 years	19 %	20 %	19 %
35 – 50 years	41 %	42 %	44 %
> 50 years	40 %	38 %	37 %

Health and safety (VSME B9)

The protection of health and the safety of employees has great importance in the company and forms an integral part of the corporate organisation. Appropriate measures include structural as well as preventive approaches and they are anchored in the compulsory operational processes.

A comprehensive **organisational safety plan** with clearly-defined responsibilities forms the basis. Key functions such as **occupational safety specialists, company doctors and safety officers** as well as additional specialists have been designated. Furthermore, trained **first aiders** as well as **fire protection assistants** are available. In the 2025 business year, the focus was placed on training; since then, follow-up training has been provided every second year to ensure that their operational capability is maintained.

Occupational safety has a particularly high priority in manufacturing. The performance of **risk assessments**, the issuing of **operating instructions**, the compilation of a **hazardous material register** as well as the provision and compulsory use of **personal protective equipment (PPE)**, which is marked appropriately, are considered to be the minimum standard. In addition, there are **hygiene and safety concepts** with which all employees and external visitors are obliged to comply. The company premises are secured and may only be entered or accessed by vehicle after a visitor has reported via the compulsory **central visitor management system**. The same **safety rules and code of conduct** apply to visitors as to employees.

Furthermore, the foundation of an **integrated industrial safety system** was laid, so that as from the next business year, key elements such as training management, risk assessments as well as accident reports and relevant assessments could be recorded and assessed at a system level. This contributes to an increase in the quality and transparency of data in the field of industrial safety.

In addition to physical safety, the psychological stress experienced by employees is also regarded systematically. To this end, a company-wide **employee survey**, which was observed by the Employers' Liability Insurance Association, was conducted during the year

under review.⁹ Based on the results, topic-specific groups were created, from which key areas of activity and areas of focus could be identified. They form the foundation for the planning and implementation of targeted measures and workshop formats.

The analysis will proceed in depth in the next business year and a decision will be made regarding the implementation of concrete measures for the improvement of psychological working conditions.

A total of 11 notifiable work-related accidents were recorded for the 2025 business year; commuting accidents did not occur. This continuous recording enables the causes to be analysed and measures for improvement to be derived.

	2023	2024	2025
Notifiable work-related accidents	12	19	11
Fatal work-related accidents	0	0	0
Annual hours worked per full-time staff	1 455 h	1 449 h	1 435 h
Total number of hours worked	668 126 h	757 798 h	801 997 h
Accident rate (per 200 000 hours) ¹⁰	3.6	5.0	2.7
Number of days lost due to work-related injuries	107	183	111
Accident rate (per 1 000 000 h, LTI Frequency Rate) ¹¹	18.0	25.1	13.7
Severity rate of work-related accidents (LTI Severity Rate)	0.2 %	0.2 %	0.1 %
Illness rate	8.2 %	6.9 %	11.8 %

The health and efficiency of the employees are key requirements for successful and sustainable collaboration. Sick leave is part of working life and reflects individual life and health situations. Against this background, the current illness rate of 11.8 % is seen as a relevant area of activity that requires targeted measures to promote health and efficiency in a sustainable manner.

In order to provide active assistance in promoting health, employees have access to services such as **physiotherapy treatments, massages, inoculations** as well as **medical examinations**. The company physiotherapist continues to develop his services and currently is undertaking a systematic analysis of all cost centres regarding **ergonomic workstation design**. In addition, ergonomic workstation solutions and subsidised **workplace-related equipment** – such as spectacles for use with computer screens or ergonomic chairs – contribute to a healthy working environment.

Annual **occupational safety training** supplements these measures; the training rate stood at 84.7 % in the manufacturing division and 84.7 % throughout the company on reporting date 10.06.2025.¹² Furthermore, the implementation of a structure programme for **health**

⁹ Participation rate 41 %

¹⁰ (Number of reportable work-related accidents in the year under review / Total number of hours worked) × 200 000

¹¹ (Number of reportable work-related accidents in the year under review / Total number of hours worked) × 1 000 000

¹² Due to the transition to an integrated occupational safety system, no completely updated training rates are available. Systematic and current data collection is assured as from the next business year.

dialogues is planned for the forthcoming year, in order to have a better understanding of the causes of sick leave and to deduce targeted measures to reduce the illness rate.

Flexible working time models, the possibility of **mobile work** as well as comprehensive leave entitlement also contribute to the compatibility of work and private life, and thus make a further contribution to the promotion of health.

Remuneration, collective bargaining and training (VSME B10)

Fair remuneration

The fair and respectful remuneration of employees is an essential component of a responsible corporate culture. Remuneration **exceeds the general pay scales** and is based on the provisions of the relevant collective wage agreement with IG Metall (= German Metalworkers' Union).

The pay scale grouping is transparent and in compliance with the rights to co-determination of the works council. The aim is to provide fair, transparent and adequate remuneration that is based on qualifications, work experience and occupation and which exceeds the minimum wage standards. In addition to **vacation pay and additional scale-based transformation compensation**, employees who are permanently employed or in an apprenticeship benefit from a **profit-sharing scheme**, the extent of which depends on turnover profitability in the respective reporting year.

	2023	2024	2025
Ø Gross hourly wage of male employees	€ 31.65	€ 32.04	€ 32.33
Ø Gross hourly wage of female employees	€ 31.29	€ 32.51	€ 32.58
Gender Pay Gap	1.1 %	-1.5 %	-0.8 %
Percentage of employees covered by wage agreements	100 %	100 %	100 %
Ratio of top remuneration to median remuneration	340 %	348 %	349 %
Number of employees below living wage	0 %	0 %	0 %
Employees included for the analysis of a living wage	100 %	100 %	100 %
Average living wage gap	0 %	0 %	0 %

The pay gap identified between female and male employees amounts to -0.8 %. The calculation was made in accordance with the specifications of the VSME standard. The applied path of computation makes no differentiation according to age, hierarchy level or function. A significant pay gap in the case of comparable occupations could not be identified.

Tariff & worker participation

The interests of the employees are represented by a **works council**. Two employees are completely released from their regular activities to monitor co-determination and

participatory rights in accordance with the statutory requirements. The works council is involved with relevant personal, social and organisational interests and contributes to a constructive dialogue between the workforce and management.

A total of eleven internal committees, covering various areas of focus and which assist the work of the board in specialist fields, are run by the works council to deal with specific topics

Further training

The world of work is in a state of continuous change, driven by digitalisation and the new process requirements associated with it. For TROESTER, further training is a key instrument to prepare employees for these changing requirements. In doing so, our focus is on holistic development. We promote not only technical expertise but also personal development.

The **training of junior employees** is an essential pillar of our future viability. We purposefully invest in trainees and in 2025 employed on average 17 trainees in the fields of mechatronics, industrial mechanics, milling machine operating, technical product design, information technology and industrial business management, including eight sandwich students in the fields of design technology, electrical and information technology and business studies.

Our **structured onboarding system** provides an optimal start for new employees. In addition to technical orientation, an accompanying **mentor program** also promotes social integration in our corporate culture.

An **annual requirement analysis** forms the foundation of our training offerings. The training program is matched precisely with the future requirements of the respective specialist fields by means of personal interviews with all departments. A combination of external expertise and training performed in-house enable us to select the appropriate format for the individual requirement. Parallel to this, the strengthening of our management culture forms a focus for personal development. An **annual management shop** for all 56 managers¹³ assists in consolidating a shared understanding of leadership and consciously developing leadership skills.

In order to optimise our training offerings to a greater extent in future, all measures implemented since mid-2025 were recorded systematically by the Personnel Development department

This enables the transparent **documentation of training**, including its content alignment as well as **quality and satisfaction**. This builds a solid foundation for the targeted managing of the future development of qualification measures and to enable in-depth analyses to be conducted. At the same time, the database has shown significant improvement since the introduction of systematic data collection as from mid-2025 and this enables meaningful

¹³ Headcount until reporting date 31.12.2025

comparisons to be based on a consistent foundation. The decline in training hours per employee in 2025 can therefore also be traced back to the transition to data collection.

	2023	2024	2025 ¹⁴
Training hours per employee	15 h	15 h	11 h

In addition to classic training, we also encourage the internal exchange of knowledge. Our **“backstage days”** enable every employee to drop in on other departments for up to three days a year, in order to expand their horizons.

The quality of our working conditions and our corporate culture is also reflected in external assessments. This has led to TROESTER being named the “Best Employer” in the trade journal study, which assessed the working environment and digitalisation, family-friendliness as well as corporate and management culture, among other criteria.

This accolade confirms our claim to be actively involved in shaping a modern and employee-orientated working environment and underlines the significance of social sustainability in our corporate practice.



Human rights policies and litigation (VSME C6)

TROESTER is committed to respecting internationally-recognised human rights and complying with all applicable statutory requirements. These principles are enshrined in our internal policies, especially the Compliance Guideline and are binding on all employees. The guidelines cover key human rights aspects, including the absolute rejection of child labour, forced labour and human trafficking as well as the prohibition of any discrimination. In addition, they contain provisions regarding accident prevention and occupational safety as an essential component of interacting with employees in a responsible manner. Furthermore, further aspects such as respectful interaction, integrity and compliance are addressed. Business partners are also subject to applicable requirements and are enshrined in the code of conduct for suppliers.

Well-established organisational processes as well as defined reporting channels for potential infringements are in place to guarantee compliance. In addition, an internal reporting point has been set up within the scope of the Whistleblower Act, enabling information to be reported anonymously and without fear of repercussion.

¹⁴ Data basis changed as from 2025 by the transition to systematic collection as from mid-2025; the details for 2025 are therefore incomplete, as training performed at an earlier stage was only collected retrospectively to a limited extent.

	2023	2024	2025
Number of reports in connection with whistleblower processes	0	0	0
Number of reported discrimination cases	0	0	0

This enables risks to human rights in the company as well as along the value chain to be taken into account and to be addressed within the scope of existing processes.

Negative incidents in the field of human rights (VSME C7)

No negative incidents associated with human rights abuses were identified within the company during the period under review. There were, in particular, no cases associated with child labour, forced labour, human trafficking, discrimination or violations of occupational safety regulations. The company also did not come to know of any relevant incidents in its collaboration with business partners. This underlines the effectiveness of existing guidelines and measures to uphold human rights.

Potential risks to human rights are also inspected regularly and systematically within the scope of the existing due diligence obligations in the value chain. This is based on a well-established external country risk assessment, which enables country-specific risks to be assessed in a structured manner. In doing so, the risk assessment encompasses all active supplier relationships in the previous business year and is based on short-term rating and medium-term rating categories. This enables short-term and medium-term risks to be analysed separately and assessed transparently.

Short-term ¹⁵	Suppliers	Medium-term ¹⁶	Suppliers
1 - Low	1 733 98.9 %	AA	1 667 95.2 %
2 - Medium	8 0.5 %	A	50 2.9 %
3 - Sensitive	11 0.6 %	BB	11 0.6 %
4 - High	0 0 %	B	24 1.4 %
		C	0 0 %
		D	0 0 %

Suppliers who are placed in higher risk categories within the scope of the assessment, are subjected to an in-depth test. In this process, an assessment is made as to whether and to what extent additional measures are required, while taking the relevant business relationship into account.

¹⁵ The short-term rating (country risk level) identifies short-term risks, in which particular attention is paid to the development of economic performance in the next 6 to 12 months as well as macro-economic indicators, which may indicate an impending financial crisis as a result of disruptions of financial flows.

¹⁶ The medium-term rating measures economic imbalances, the quality of the business environment as well as the probability of political risks. It is based on a six-level scale from AA to D, wherein AA represents the lowest level of risk and D the highest level of risk.

04

Governance

Bribery and corruption (VSME B11)

The prevention of corruption is an entrenched component of responsible management at TROESTER. The company rejects any form of corruption, bribery and any other form of unethical conduct.

Compliance with statutory requirements as well as internal regulations forms the foundation of corporate activity. Appropriate principles are anchored in existing organisational processes and responsibilities and are monitored within the scope of the risk management system.

No confirmed incidents of bribery or corruption were reported during the year under review. The topic is considered within the scope of general corporate governance and the existing risk management system.

	2023	2024	2025
Number of confirmed corruption cases	0	0	0

Cyber & information security

The implementation of cybersecurity measures takes place in a structured manner throughout defined governance, risk and management processes. In addition to a well-established information security officer, technical measures such as network segmentation, system hardening, patch management and zero-trust approaches are applied and always aligned with current best practice.

Furthermore, regular training, phishing simulations and a well-established reporting system strengthen the security culture and facilitate the early detection of incidents. Defined requirements for service providers and suppliers as well as systematic risk analysis also contribute to securing the entire value chain.

	2023	2024	2025
Number of confirmed information security incidents	0	0	0

Revenue from specific sectors and exclusion from EU benchmarks (VSME C8)

TROESTER is active in the machine and plant engineering sector. The company does not obtain any revenue from sectors that are defined as exclusionary criteria within the scope of the EU Climate Benchmark.

Gender diversity in management bodies (VSME C9)

The management and supervisory bodies of TROESTER consist of the board of management as the management body as well as the advisory board as supervisory and controlling body.

Management is responsible for the operational management of the company and consists of two male board members. The advisory board has advisory and control functions and consists of five board members.

	GENDER DIVERSITY RATIO
Board of management	0
Advisory board	0

Against the background of the current size and structure of the company, no formal gender distribution targets have been identified for the management and control bodies at this time. This notwithstanding, the company is pursuing the goal of strengthening diversity at management level and to increase the proportion of female managers in perspective.

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