ESG-REPORT 2024–26

TABLE OF CONTENTS

LIST OF ABBREVIATIONS

ASI – Aluminum Stewardship Initiative
CSDDD – Corporate Sustainability Due Diligence Directive
CSRD – Corporate Sustainability Reporting Directive
ESG – Environment Social Governance
ESRS – European Sustainability Reporting Standards
FTE – Full-Time Equivalent
GG Group – Gebauer & Griller Kabelwerke Gesellschaft m.b.H
GHG – Greenhouse Gas
HSE – Health, Safety, and Environment
HR – Human Resources
ILO – International Labour Organization
IRO – Impact, Risk and Opportunity
KPIs – Key Performance Indicators
PESTE – Political, Environmental, Social, Technological & Economical
SVHC – Substances of Very High Concern

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ABOUT THE REPORT

This report by Gebauer & Griller Kabelwerke GmbH, hereafter referred to as "GG Group", for the financial years 2024/25 & 2025/26 is our third sustainability report. We are pleased to present our sustainability activities ahead of the mandatory reporting requirements under the Corporate Sustainability Reporting Directive (CSRD), which will take effect from the financial year 2027/28. This report has been prepared in alignment with the updated European Sustainability Reporting Standards November 2025 version (ESRS) and aims to mirror the structure and content of the forthcoming CSRD-compliant report, expected in 2028.

Sustainability is a core element of our current and future operations. We disclose our activities on key sustainability topics, particularly in the ecological and social domains, supported by relevant data. The report includes comprehensive information and data on:

- **Environment**
- **Social**
- **Ethics & Compliance**
- **Research & Development**
- **Due Diligence**

Our sustainability report encompasses all company locations of GG Group. The reporting period for the published key figures, activities, as well as targets and measures, spans the financial year of GG Group from April 2024 to March 2026. The report was published in the second quarter of the subsequent financial year.

Our risk management and internal control processes for sustainability reporting cover the collection, calculation, and aggregation of both qualitative and quantitative data.

We will next report on our latest sustainability activities for the financial year 2027/28, addressing the requirements of the CSRD. Currently, we are diligently preparing for the new reporting directive and establishing the respective baseline through an interdisciplinary organizational project.

Markus Bode, Holger Fastabend, Elke Vlach, Markus Ganahl

FOREWORD BY THE MANAGEMENT

Dear readers, customers,
staff and partners,

We live in a world that has been shaped by significant changes in recent years. After consolidating our cost structure through a comprehensive transformation program, we at GG Group are now focused on implementing our new Strategy 2030, positioning ourselves as a resilient and sustainable global player for our partners. For GG Group, sustainable action is the foundation of economic growth and a decisive factor in our successful transformation from an Austrian family business to a global innovation leader in our sector.

Our commitment to sustainability is rooted in our belief that the key to success lies in the dedication and motivation of our employees, driven by the clarity of a common vision. Ecological, social, and economic sustainability are integral parts of our corporate strategy, guiding our daily actions and activities.

Striving for sustainability is a continuous process. In recent years, our focus main has been on occupational health and safety, energy management, and product and process optimization. As we look ahead to 2030, the reduction of carbon emissions and the significant increase in the use of recycled materials in our products is on our top priority list..

We hope our report will provide you with many interesting insights.

Best regards,
the Management

GENERAL DISCLOSURE

Basis for preparation

This sustainability statement is prepared on a consolidated basis for Gebauer & Griller Kabelwerke Gesellschaft m.b.H. and its subsidiaries, headquartered in Vienna.

The scope of consolidation is the same as in our consolidated financial statements and covers our production sites in Poysdorf (Austria), Mikulov (Czechia), Balti (Republic of Moldova), Ruse (Bulgaria), Shenyamg (China) and San Juan del Río (Mexico), as well as our global sales and administrative offices.

This statement has been prepared in alignment with the European Sustainability Reporting Standards (ESRS) applicable at the end of the reporting period. It covers material topics identified through our double materiality assessment and addresses where material impacts, risks and opportunities (IRO) arise across our value chain. Upstream, the report covers raw-material and component suppliers (notably metals and plastics) and logistics; downstream, it covers Original Equipment Manufacturers (OEM) as customers, end-use considerations, and end-of-life aspects Short-, medium- and long-term time horizons used for reporting are 0–1 year, 1–5 years and 5–10 years, respectively.

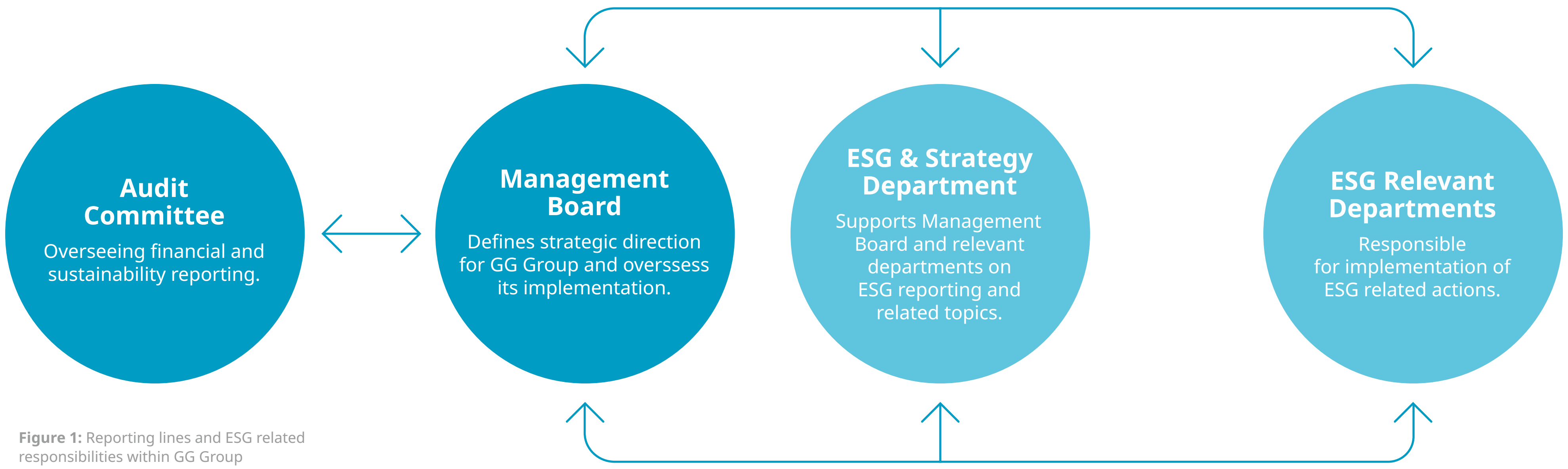

Figure 1: Reporting lines and ESG related responsibilities within GG Group

Governance

The role of the administrative, management and supervisory bodies

GG Group's Management Board is the highest governing body for sustainability. The Board holds the overarching responsibility for managing sustainability-related matters and ensuring that our sustainability reporting is thorough and transparent. The Board has delegated part of the management of these aspects to the Strategy and ESG Department, which is responsible for ESG governance, internal and external sustainability communication, and reporting to stakeholders. The Audit Committee supports the Board in overseeing sustainability reporting.

DEFINED RESPONSIBILITIES OF THE BOARD
The responsibilities for managing ESG matters are defined in the Board's terms of reference. These responsibilities are further distributed to individual department heads, managers, and other relevant personnel. This structured approach ensures that all aspects of ESG are managed and integrated into our overall corporate framework. Currently, the Board has not implemented any incentive schemes linked to sustainability-related performance.

STRATEGY & ESG DEPARTMENT
The Strategy & ESG Department at GG Group plays a crucial role in our governance processes, ensuring that sustainability is integrated into the company's operations. By collaborating closely with all internal stakeholders, the Strategy & ESG Department embeds sustainability in both strategic decision-making and operational practices.

The Strategy & ESG Department implements and monitors various controls and procedures to manage ESG impacts effectively. This includes conducting regular risk assessments, performing PESTE (Political, Environmental, Social, Technical & Economical) analysis, double materiality analysis, and engaging stakeholders at all levels. Through continuous monitoring and reporting, the Strategy & ESG Department provides insights and updates to the Board and senior management, facilitating informed decision-making and fostering a culture of sustainability within the organization.

STRATEGIC TARGETS AND INITIATIVES
The Management Board, and supervisory bodies, along with senior executive management, oversee the setting of strategic targets, which are of the highest interest for GG Group. Derived strategic initiatives are critical to achieving our long-term goals and are monitored closely to ensure they are relevant and achievable. Progress towards these targets is reviewed regularly to ensure we stay on track and make necessary adjustments as needed.

OPERATIONAL TARGETS AND PROCESSES
In addition to the strategic targets, individual departments and plants set operational targets to address specific goals within their areas of responsibility. These targets are important for the overall sustainability performance of GG Group. They are developed based on input from our main stakeholders and are monitored regularly to ensure progress.

Figure 2: Overview of the company's ESG management approach, linking strategic direction, operational implementation, and continuous improvement.

Responsible board members and senior managers have responsibility for overseeing the target setting and progress within their respective areas. This includes regular, at least annual reviews and updates to ensure that targets are being met, and any necessary adjustments are made.

SUSTAINABILITY-RELATED EXPERTISE

To ensure that appropriate sustainability related skills and expertise are available to oversee our material IROs, GG Group uses a structured assessment and escalation approach embedded in our materiality assessment and annual ESG reporting cycle.

As part of the double materiality assessment, the administrative, management and supervisory bodies are presented with the material sustainability topics IROs and the corresponding responsible functions. Each responsible department head responsible is accountable for assessing whether the function has the required capabilities to manage the assigned IROs and for identifying skills gaps (e.g., regulatory knowledge, data and reporting competence, technical expertise, supplier engagement). Where gaps are identified, the function defines and implements mitigation measures such as targeted upskilling (training, workshops, thematic conferences) and/or recruitment of additional expertise.

In addition, the Strategy & ESG Department supports the governing bodies by providing sustainability expertise, coordinating at least annual cross functional reviews in preparation of the ESG report, and facilitating access to internal and external specialists where needed (e.g., for topic specific assessments). Progress and capability needs are revisited if sustainability targets are not met or where there are other indications that expertise is insufficient to manage the relevant IROs; in such cases, the skills review is triggered and corrective actions (additional training, reassignment of responsibilities, or hiring) are initiated.

MATERIAL IMPACTS, RISKS, AND OPPORTUNITIES ADDRESSED

The PESTE analysis is essential in our strategic planning, ensuring that identified risks are thoroughly evaluated when making major transactions and significant decisions. During the reporting period, the administrative, management, and supervisory bodies, along with the ESG Department, addressed several key material IROs. These primarily focused on climate change, circular economy, and governance.

Statement on Due Diligence

At GG Group, due diligence is a core element of how we manage sustainability, risk, and long-term resilience across our value chain. Our approach is grounded in our values of innovation, responsibility, and a human-centric mindset and aligned with the OECD Guidelines for Responsible Business Conduct (Figure 3) and the coming Corporate Sustainability Due Diligence Directive (CSDDD). We recognize that our activities can affect people, communities, and ecosystems, particularly in upstream supply chains. Therefore, due diligence is not viewed as a compliance obligation but as a strategic tool to safeguard our operations, build resilient partnerships, and support sustainable transformation.

Our Operating Model for Due Diligence

We follow the OECD's five step due diligence model, which ensures that risks are systematically identified, mitigated, monitored, and communicated across all relevant parts of our business.

This model forms the backbone of how we integrate due diligence into our processes, supplier management, internal operations, and customer interactions. Responsibilities are embedded in our decentralized governance structure: Procurement leads upstream due diligence; HSE, HR, and the Compliance Committee manage operational risks; and Quality, Sales, and Compliance focus on downstream impacts. The ESG Manager coordinates the overall framework and ensures alignment every three years or when the regulatory environment changes.

Scoping and Focus Areas

Impacts and our degree of control differ across the value chain. We apply a risk proportionate approach that matches the depth of our actions to the combination of likelihood, severity, and our leverage. The most intensive due diligence is directed upstream in raw material and component sourcing, where the potential for human rights and environmental harm is highest and transparency can be limited. In our own operations, we maintain strong, routine controls through certified management systems and continual improvement. Downstream, we focus on product and customer safety and keep targeted controls in place to address integrity risks.

UPSTREAM

In the upstream phase of our due diligence approach, we focus on the sourcing of raw materials such as aluminum, copper, and various plastics. These materials may come from countries with insufficient human rights and environmental protections, which can lead to severe impacts on the workforce, adjacent communities, and nature itself. To manage these risks, our Global Procurement (GP) team has set up their Responsible Sourcing policy, which is taking a risk-based approach and whose key elements are shown in Figure 4.

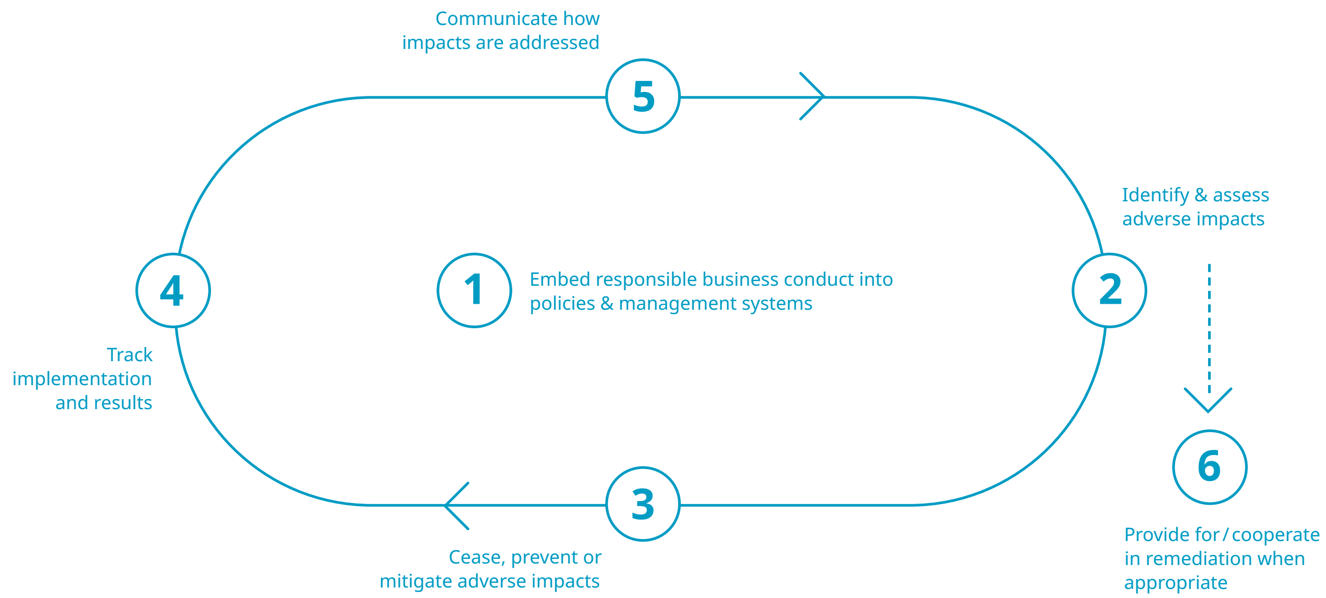

Figure 3: Overview of how GG Group aligns its responsible business conduct approach with the OECD Due Diligence framework to identify, manage, monitor, and communicate adverse impacts.

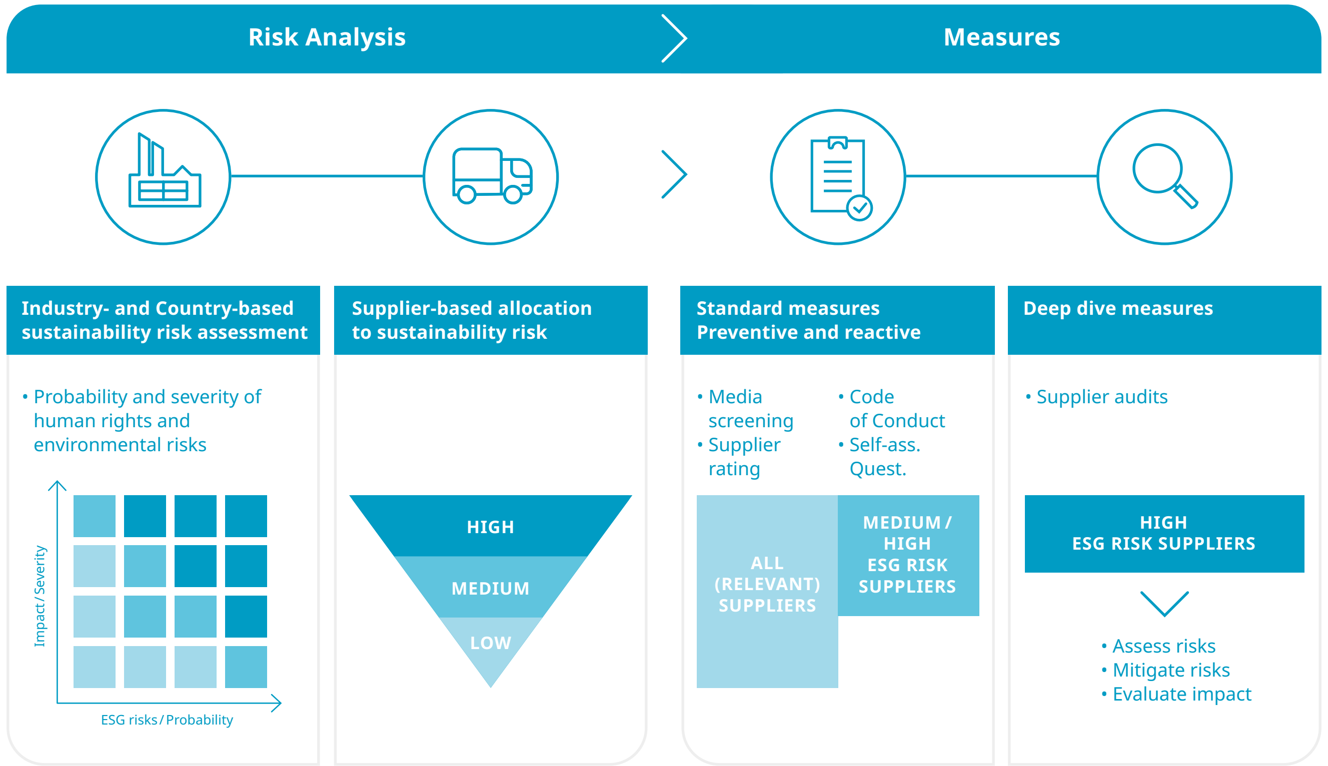

Figure 4: Key Elements of our Responsible Sourcing Policy

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Within GG Group's own operations, risk is lower yet actively managed through a prevention first system:

- **Integrated management:** ISO 14001 (environment), ISO 45001 (occupational health & safety), IATF 16949, TISAX; Code of Conduct and plant level HSE processes.
- **People and safety:** mandatory trainings, near miss and incident reporting, root cause analysis, and corrective actions; focus on preventing harassment and unethical behaviour.
- **Environment:** operational controls for emissions, waste, and water; continuous improvement through audits and management reviews.
- **Oversight and Reporting:** Compliance Committee and whistleblowing mechanisms ensure concerns are raised, investigated, and resolved.

DOWNSTREAM

Downstream impacts relate primarily to product and installer safety and business integrity risks:

- Product safety & quality: design and process controls, incident monitoring, and direct engagement with OEM customers during installation and use phases.
- Integrity controls: sanction screening and anti corruption safeguards in commercial interactions.
- Transparency and response: defined channels to receive and address customer concerns; no material systemic human rights risks among downstream workers identified to date.

Strategy

Our Products, Markets and Sustainability Goals

GG Group is a global partner in energy and data transmission solutions, shaping the future of mobility and industrial automation. We design and manufacture advanced cables and cable systems that power electric vehicles, enable smart factories, and connect critical systems.

OUR CORE PORTFOLIO INCLUDES:

- High-voltage harnesses for electric vehicles (xEVs)
- Low voltage harnesses (LV/48 V)
- Automotive data cables
- Industrial data cables

These solutions serve leading automotive manufacturers across Europe, North America, and China, as well as a broad base of industrial customers. Sustainability is embedded in our product strategy. Key goals include:

- Accelerating e-mobility by increasing the share of high-voltage solutions in EV and hybrid applications
- Driving affordability through cost-effective high-voltage technologies
- Circularity in materials: achieving 30% recycled content in wires by 2030
- Climate action: reducing our carbon footprint by 21% by 2030, with a long-term decarbonization pathway aligned to the Paris Agreement

No significant changes occurred in our products, services, or markets during the reporting period.

OUR SECTORS AND KEY INTERNAL ACTIVITIES

Significant product and service groups include (i) automotive energy and data connectivity solutions for vehicles and (ii) industrial cables for automation and control systems. These product groups support our sustainability-related objectives by enabling electrification and efficient energy and data transmission in customer applications, and by providing a platform for material efficiency initiatives in our own value chain (e.g., increased recycled content and supplier sustainability assessments for key raw materials).

We serve significant customer groups in the automotive sector (OEM, Tier1/2 -focused markets in Europe, North America, and China) and a diversified industrial customer base. In the reporting period, there were no significant changes in our key product and service groups, markets, or customer groups (i.e., no new or discontinued product lines, market entries/exits, or major shifts in customer group focus).

Power2Flow® represents a strategic point for GG Group into a new cross-commodity product group, where electrical systems and thermal management are integrated into one high-performance solution. In collaboration with system partners, the actively cooled charging system enables higher charging performance while reducing material requirements and improving system efficiency. This positions Power2Flow® as a key enabler for ultra-fast and megawatt charging, addressing charging speed and stability as one of the main remaining barriers to broader EV adoption.

Interaction of IROs with our strategy

IMPACTS

Our materiality assessment indicates that our most significant material impacts are concentrated around topics related to our materials, own production, and governance. Climate-related impacts are driven by the embedded carbon footprint of key raw materials, their transportation, and the balance between primary and recycled inputs. In parallel, from a circular economy perspective, the reliance on primary (virgin) resources contributes to resource inflows/resource use impacts, reinforcing the importance of increasing recycled content and resource efficiency. In addition, pollution-related topics like Substances of Very

High Concern (SVHC) are closely tied to procured materials and extend into our operations through material compliance requirements, monitoring, and substitution efforts.

A second cluster of impacts originates from our own operations, including the footprint associated with purchased electricity and waste generation from production processes, complemented by impacts related to our own workforce. Finally, governance topics are intrinsically linked to how we conduct business and manage risks across the organization and value chain.

RISKS & OPPORTUNITIES

In the short term, our most pressing risks and opportunities relate to our own workforce. Maintaining a competitive skills base and securing the availability of qualified employees requires continuous investment in training, upskilling, and talent development, alongside measures to attract and retain talent in an evolving industrial workplace. We therefore prioritize learning and development through structured training programs complemented by talent identification and succession planning.

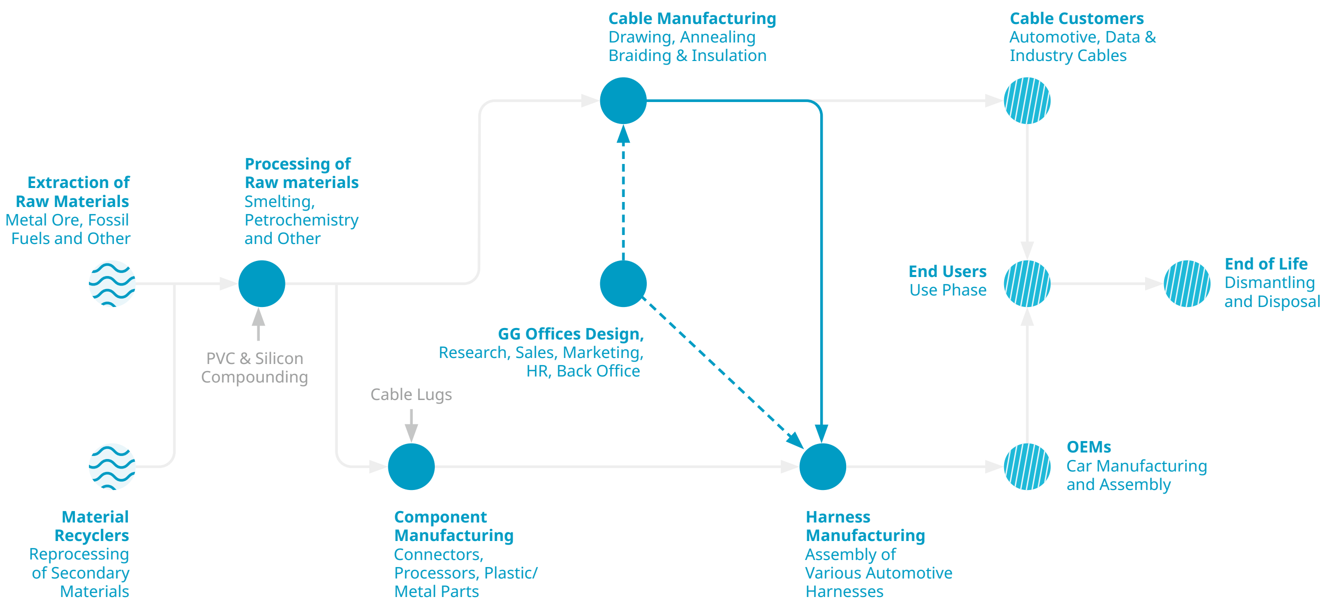
Medium-term – SVHC (risk) and circular materials (opportunity). In the medium term, we see a material risk related to Substances of Very High Concern (SVHC). In specific cases, these substances are used to fulfil stringent technical and customer requirements, while regulatory developments and stakeholder expectations can increase substitution pressure. We address this risk through our SVHC management approach, including continuous monitoring of regulatory changes and supplier/material screening, as well as substitution and phase out activities where feasible. Where required, we also support transparent communication on SVHC presence in line with applicable thresholds.

From an opportunity perspective, we see recycled and novel material solutions as a lever to reduce impacts related to the use of primary materials and as potential market differentiators. Our strategic direction explicitly prioritizes increasing recycled content (e.g., in copper, aluminum, and plastics) and collaborating with suppliers to scale these solutions. A second major opportunity is the continued decarbonization of the automotive industry and the resulting demand for electrification solutions. By expanding relevant product applications used in electric vehicles and hybrids, we support the transition while also harnessing growth potential.

Long-term – Physical climate risks and transition risks (value chain and operations). In the long term, we monitor physical risks from climate change, including extreme weather events that could affect both our value chain and our operations (e.g., through supply disruptions, productivity effects, and site-level operational impacts). We manage these risks through ongoing supply chain monitoring and risk management practices, including the use of weather and flood alerts and direct supplier communication in potentially affected regions.

We also consider transition risks, including potential cost impacts arising from decarbonization pathways and carbon-related cost developments. Our climate risk work includes quantified transition risk dimensions such as carbon pricing and related market/technology factors, which inform our longer-term assessment and prioritization.

Finally, we recognize water stress risk as a long-term consideration, particularly for sites located in potential water scarcity areas (including Mexico). We mitigate water-related risks through operational measures such as water recycling and treatment approaches, and we continue to monitor developments to adjust our actions where required.

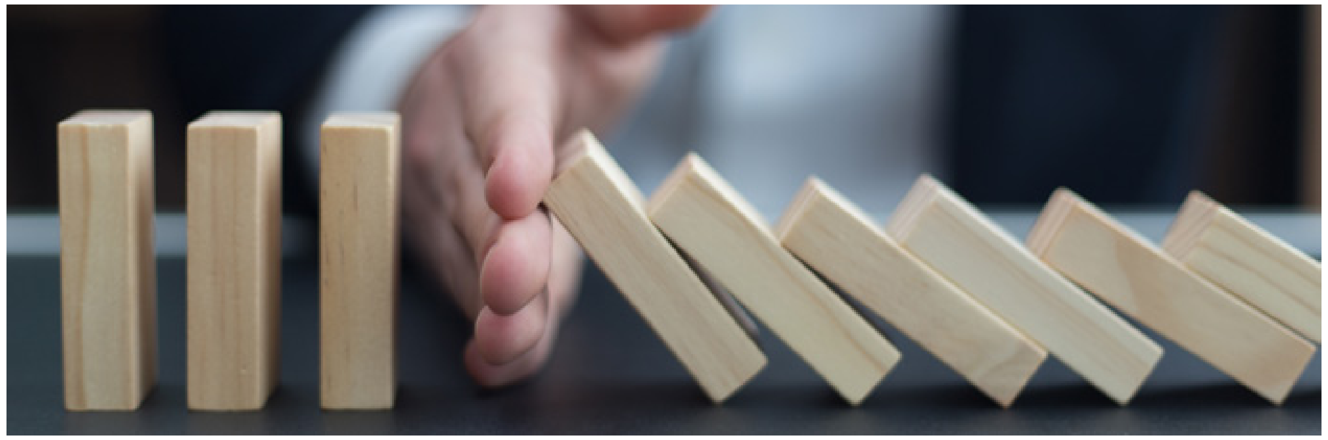


UPSTREAM
Our upstream value chain includes key suppliers of raw materials such as copper, aluminum, and polymers as well as components required for harness production.

GG GROUP
GG Group plays a pivotal role in the value chain, linking raw material suppliers with automotive and industrial clients. We convert raw materials into high-performance cables and systems, ensuring smooth integration and performance.

DOWNSTREAM
Our downstream value chain encompasses our customers, distribution channels, end-users, and end of life of our products.

Figure 5: Overview of GG Group's Upstream, Own Operations, and Downstream Value Chain



Interests and Views of Stakeholders

Key Stakeholders	Intrests/Views
Employees	safe and healthy working conditions; fair compensation; stable employment; skills development; transparent communication; participation through workers' representatives.
Corporate customers	quality and delivery reliability; innovation; lifecycle emissions transparency (PCF portfolio coverage); compliance with customer-specific sustainability requirements; supply-chain due diligence.
Suppliers	predictable demand; fair sourcing; decarbonization expectations; PCF data clarity; stable commercial relations.
Local communities	environmental protection; local employment; responsible presence; noise/traffic; community initiatives.
Communities within our value chain	responsible sourcing; avoidance of adverse social/environmental impacts in upstream raw materials; due diligence transparency.
Shareholders	long-term value creation; risk management; governance; sustainability performance.
End users	safe, durable products with lower environmental footprint.
Banks	financial stability and liquidity; climate transition credibility and ESG performance relevant to credit risk; business continuity and long-term resilience.

Table 1: Interests and Views of Stakeholders

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

IRO Sub-Topical Group	IRO Type	Description	Responsible	Time Horizon			Value Chain Location and Business Model Interaction		
				S	M	L	Upstream	GG Group	Downstream
E1 – Climate Change									
Climate Change Mitigation	Actual Negative Impact	Greenhouse gas emissions from material productions (copper, aluminum other metals, plastics etc.) are contributing significantly to GG Group's overall carbon footprint.	CEO & ESG Department	●	●	●	Metal Value Chain	—	—
Energy	Actual Negative Impact	GG Group's plants generate a carbon footprint primarily from heating and procured electricity.	COO & Local Plants	●	●	●	—	Purchased & Consumed Energy	—
Climate Change Mitigation	Actual Negative Impact	The transportation of goods to and from GG Group's plants is a significant factor in the carbon footprint.	COO & Supply Chain Depart	●	●	●	Freight Forwarders	—	Freight Forwarders
Climate Change Adaptation	Risk	Climate-related physical risks (e.g., heat, flood, storm, drought) and transition risks (e.g., regulatory tightening, technology change, and reputational pressure) can disrupt GG Group's upstream value chain, particularly for key raw materials such as metals and plastics. Such disruptions may reduce availability, increase lead times and costs, and affect the quality and consistency of incoming materials.	CEO & Procurement Department	●	●	●	Suppliers Affected by Climate Change	—	—
Climate Change Adaptation	Risk	Our production sites could be exposed to physical climate risks such as flooding, heatwaves, storms, and water scarcity, which may disrupt operations, damage infrastructure, affect employee safety, and interrupt utilities and logistics.	COO & Local Plant Department	—	—	●	—	Production	—
Climate Change Mitigation	Risk	Potential financial penalties and increased operational costs due to high energy prices in Europe, additional taxes, and penalties associated with CO2 footprint restrictions. Failure to comply with changing regulations could result in significant financial and reputational risks.	CFO & ESG Department	—	—	●	—	Production	—
Climate Change Mitigation	Opportunity	Regulation & technical developments will drive a complete shift in the sales mix across the decade, with the future being electric.	CSO & Sales Department	—	●	●	—	—	Customers
E2 – Pollution									
SVHC	Actual Negative Impact	SVHCs are used in the production of our products, especially in the case of plastics and solders, with effect on the environment and human health.	CEO & Material Compliance	●	●	●	Plastics Producers	Production	Customers/ Final Users
SVHC	Risk	Certain products, especially plastics, contain SVHCs. These products are crucial for our production, and any restrictions on them could have significant financial impacts	CEO & Material Compliance	—	●	●	Plastics Producers	Production	Customers/ Final Users
E3 – Water									
Water Consumption	Risk	Lack of water could impact the production in our plant in Mexico, which is in an area of potential future water stress	COO & Local Plant	—	—	●	—	Production	—

IRO Sub-Topical Group	IRO Type	Description	Responsible	Time Horizon			Value Chain Location and Business Model Interaction		
				S	M	L	Upstream	GG Group	Downstream
E5 – Circular Economy									
Resource Inflows	Actual Negative Impact	Reliance on primary metals and plastics in products limits material circularity and contributes to the depletion of finite natural resources, as well as higher upstream environmental impacts.	CEO & Research and Innovation Departments	●	●	●	Material Sourcing	—	—
Waste	Actual Negative Impact	Waste generation in own operations creates further environmental burdens.	COO & Local Plants	●	●	●	—	Production	—
Resource Inflows	Opportunity	Successful introduction of recycled materials could decrease our material costs and increase customer appeal	CEO & Research and Innovation Departments	—	●	●	Material Sourcing	Production	OEM/Final Users
S1 – Own Workforce									
Working conditions	Actual Positive Impact	With our Human Focus as one core corporate value, we take the social needs of our employees very seriously. The key topics in our strategy are: • Human rights & prohibition of any kind of forced or child labor • Secure employment • Reasonable working hours • Social dialogue • Inclusive workplace • Adequate wages	CEO & HR Department	●	●	●	—	GG Group	—
Working conditions	Actual Negative Impact	In GG Group's production processes, occupational health and safety incidents may occur, resulting in work-related injuries to employees and adverse effects on their well-being.	CEO & Local HSE	●	●	●	—	Production	—
Working conditions	Risk	Failure to maintain a consistently high standard in the implementation of GG Group's Human Focus strategy could erode trust and commitment among current and potential employees, resulting in challenges in attracting and retaining talent, reduced productivity, loss of critical know-how, and ultimately negative impact on overall business performance.	CEO & HR Department	●	●	●	—	GG Group	—
Training and skills development	Risk	Insufficient structured upskilling, continuous training, and capability development could limit GG Group's ability to adapt to changing skill requirements, reduce workforce effectiveness, and increase dependency on external expertise, affecting productivity and long-term performance	CEO & HR Department	●	●	●	—	GG Group	—
G1 – Business Conduct									
Corporate culture	Impact (Reader relevant)	We proactively mitigate risks and negative impacts, fostering a culture of accountability.	CEO	●	●	●	All Stakeholders	GG Group	All Stakeholders
Protection of whistle-blowers	Impact (Reader relevant)	We have established strong anti-retaliation policies that encourage all stakeholders to voice concerns without fear. Our approach ensures protection for whistleblowers from any form of retaliation.	CEO & Compliance Committee	●	●	●	All Stakeholders	GG Group	All Stakeholders
Corruption and bribery	Impact (Reader relevant)	We have zero tolerance for corruption and bribery. We proactively mitigate risks, fostering a culture of honesty and accountability	CEO & Compliance Committee	●	●	●	All Stakeholders	GG Group	All Stakeholders

Table 2: Material impacts, risks and opportunities and their interaction with strategy and business model

Comments on Non-Material Topics

IROS RELATED TO THE UPSTREAM VALUE CHAIN

We acknowledge that the upstream value chain for metals and plastics may give rise to IROs beyond those related to climate change and the circular economy, which have been identified as material. Potential IROs may relate to biodiversity, water resources, workers in the value chain, and impacted communities.

As part of our due-diligence processes and materiality assessment, no significant actual or potential impacts or risks exceeding our materiality thresholds were identified. These topics are therefore assessed as non-material for the reporting period. We continue to monitor developments and will update our disclosures in future sustainability reports should relevant circumstances change.

BIODIVERSITY IROS RELATED TO OWN PRODUCTION

Our production site in Mikulov is in proximity to a legally protected natural area. Based on our site-specific assessment, no adverse impacts or conflicts with biodiversity protection objectives have been identified, and biodiversity impacts related to this site are therefore assessed as non-material for the reporting period, with ongoing monitoring in place.

Impact, risk, and opportunity management

Description of the Process to Identify and Assess Material Impacts, Risks, and Opportunities, and Financial Effects

PROCESS OVERVIEW

In 2025/26 we enhanced our established bottom up materiality process with a top down screen using structured inputs from internal experts and due diligence outputs. The enhancement helped focus attention on the most likely material areas without undue cost or effort.

Process steps and oversight. The four step process comprises: (1) context analysis and scoping (activities, business relationships, geographies, stakeholder landscape); (2) identification of impacts, risks, and opportunities (IROs); (3) assessment via expert scoring; and (4) prioritization and approval. Strategy & ESG coordinates the process; the Audit Committee reviews the approach; the Board approves the final topic list.

CRITERIA AND THRESHOLDS

The following criteria are applied

- **Impacts:** severity for actual impacts (scale, scope, irremediable character); severity × likelihood for potential impacts.
- **Risks/opportunities:** potential financial magnitude × likelihood.
- **Scoring:** 1–4 scale; topics with an average score >3 is material.
- **Dependence:** explicit consideration of materials, production processes, and workforce.

HOW WE CONSIDERED THE VALUE CHAIN AND AREAS OF HEIGHTENED RISK

The assessment integrates due diligence outputs and risk management information, contributions from >20 internal subject matter experts (Purchasing, R&I, HR/HSE), external consultant analyses, sector benchmarks, and scientific sources. We applied a risk proportionate lens grounded in our due diligence program and PESTE analysis (political, economic, social, technological, environmental). The lens combines supplier screening and incident alerts, supplier questionnaires at nomination, and a structured PESTE scan of regulation, market dynamics, social expectations, technology shifts, and environmental pressures.

VALUE CHAIN FOCUS

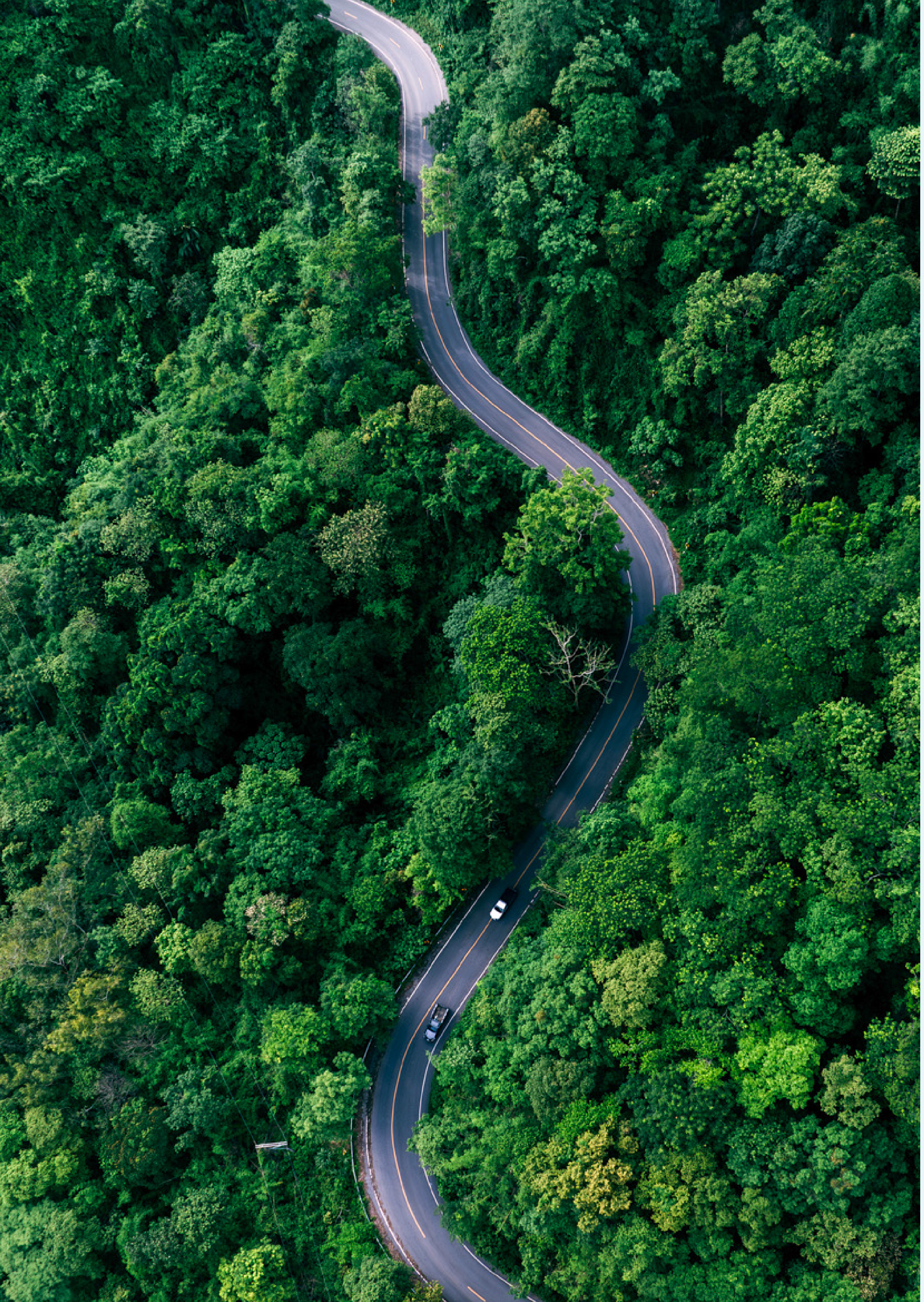
Upstream: emphasis on raw materials (aluminum, copper, plastics) and harness sub assemblies, reflecting people and nature related risks and financial exposure; logistics dependencies reviewed.

- **Own operations:** energy and HSE topics.
- **Downstream:** OEM requirements and product use/end of life.

We used dedicated tools to assess climate related physical risks (e.g., heat, flood, and wind hazard layers), water stress at basin level, and biodiversity sensitivity (e.g., proximity to protected or key biodiversity areas). Outputs from these tools informed site and supplier reviews and targeted mitigation.

Double Materiality Assessment Step	**1. Context Analysis and Scoping**	**2. Identification**	**3. Assessment**	**4. Topic Selection**
Review and Control Responsible	Head of Strategy and ESG	CEO	Management Board	Management & Supervisory Board Representative
Actions Taken	Value Chain Mapping Business Relationship Mapping Geographical Mapping	Stakeholder Dialogues (+40 internal experts) Desk Research Peers Analysis	Stakeholder Dialogues (8 internal Managers) External Consultations Adherence to ESRS	Presentation of Material Topics to the Board, Based on Assessment Step Discussion & Topics Approval
Result	**Understanding of our value chain**	**Long List of Impacts, Risks and Opportunities**	**Scoring of all Impacts, Risks and Opportunities**	**Final list of to be reported material topics**

Figure 6: Overview of the Double Materiality Assessment Process



ENVIRONMENT

Climate Change

Transition Plan

GG Group currently operates a 2030 carbon reduction plan (Figure 5) covering Scope 1, 2 and 3 emissions, approved by the Board and embedded as a strategic initiative within our overall business strategy. While this roadmap includes key elements such as an overarching emissions-reduction target and identified decarbonization levers, it is not yet a fully formalized ESRS E1-1 transition plan covering all required features (e.g., consolidated investment and funding plan, explicit assumptions and dependencies, and a structured progress assessment). We will further develop our actions into a comprehensive climate transition plan aligned with ESRS requirements. The pace of this development will depend on progress in decarbonizing our upstream value chain and/or on the extent to which customers support the costs associated with decarbonization.

GHG EMISSION REDUCTION TARGETS

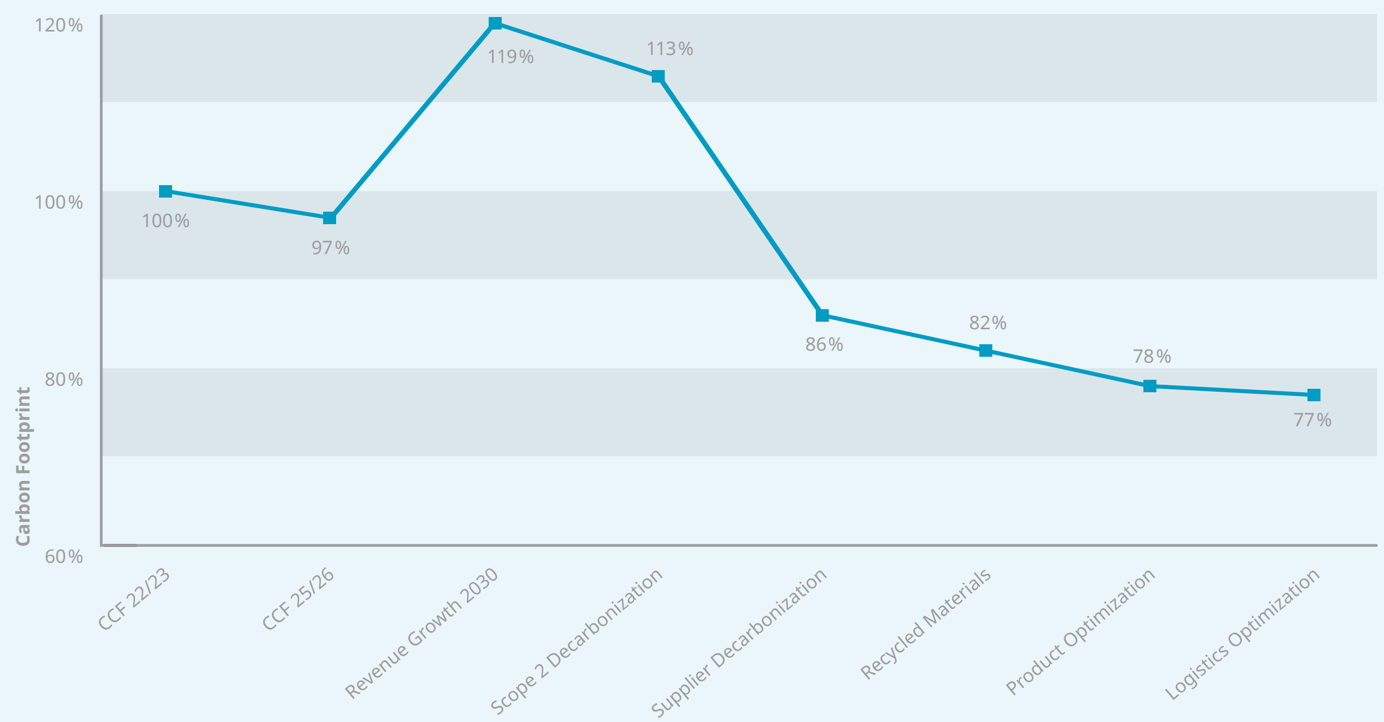
We aim to decrease our overall carbon footprint in Scope 1, 2, and 3 by 21% by 2030 compared to 2022/23 levels as approved by our board, and to achieve full decarbonization by 2050. The short-term target is aligned with the well below 2°C transition pathway in orientation with SBTI. The long-term ambition is to limit global warming to 1.5°C, in line with the Paris Agreement.

DECARBONIZATION LEVERS AND ACTIONS

To deliver the 2030 target, we deploy a set of decarbonization levers spanning our own operations and the value chain. The main levers include

- **Green Energy Purchase:** We plan to purchase green energy to reduce our reliance on fossil fuels.
- **Use of Recycled Materials:** Increasing the use of recycled materials in our products is a priority.
- **Supplier Engagement:** We will engage with suppliers to ensure they meet our sustainability standards.

Figure 7: Carbon reduction levers and their impact on the total carbon reduction. This figure also includes anticipated CFP growth, based on business growth.



- **Green Design:** Implementing green design principles to minimize environmental impact.
- **Logistics Optimization:** Driving emission reduction by improving transport and logistics efficiency.
- **Waste Reduction:** Reducing waste through improved processes and recycling initiatives.

We are continuously working on providing low-impact products to our customers by selecting the right suppliers and ensuring our designs are as sustainable as possible. Significant investments are being made in researching recycled materials and improving our plant operations to decrease environmental impacts.

The roadmap depends on several critical assumptions and external dependencies. It assumes that suppliers further develop and scale cost-competitive low-carbon and recycled material solutions that meet our quality and technical requirements, and that customers increasingly demand (and support qualification of) lower-carbon solutions, enabling specification changes, validation where required, and adoption at series production. It also assumes continued availability and commercial viability of renewable electricity instruments in our operating regions and sufficient supplier capability to provide emissions data and implement upstream reductions.

LOCKED-IN GHG EMISSIONS

GG Group does not have any major locked-in GHG emissions. Our biggest carbon footprint impact comes from procured materials. To manage this, we are actively searching for suppliers who can provide low-carbon materials while remaining cost-competitive and meeting quality standards. We are also heavily researching the use of recycled and low carbon materials in our wires and harnesses, improving designs according to circular economy principles

Climate-Related Risks and Scenario Analysis

Our climate risk assessment aims to identify and assess climate-related risks and opportunities across GG Group's operations and value chain. We apply a pragmatic approach that reflects differences in influence, data availability and time horizons between suppliers and our own facilities. The assessment is currently primarily qualitative and is being refined over time, including improvements in the consistency and granularity of inputs and assumptions.

SUPPLIER PERSPECTIVE (UPSTREAM)

Climate-related risks are assessed on a short-term basis as part of our regular supplier evaluation process. This screening focuses primarily on near-term risks that could affect supply continuity and operational reliability, with an emphasis on practical disruption risks linked to climate change (e.g., exposure to acute weather events and related operational constraints). The results inform supplier engagement, prioritization, and procurement decision-making, including follow-up actions where elevated risk is identified.

OWN OPERATIONS PERSPECTIVE (FACILITIES)

For our own production and operational sites, we apply a more holistic climate risk assessment that considers short-, medium- and long-term time horizons (2030, 2040 and 2050). We classify identified climate-related risks as either (i) physical risks covering acute hazards (e.g., floods, storms, heatwaves, wildfires) and chronic shifts (e.g., changing temperature and precipitation patterns, water stress) or (ii) transition risks, including regulatory change, market and customer expectations, technology shifts, and reputational considerations.

To assess climate resilience, GG Group has conducted a qualitative scenario screening across our operations and value chain using two contrasting reference futures: (i) a high-emissions physical-risk future (IPCC SSP5-8.5) and (ii) a Paris-aligned 1.5°C transition pathway. The screening combines internal site and business context with external climate information to identify where we are most exposed under these contrasting futures and to support prioritization of near-term resilience actions as well as longer-term capital planning. At this stage, the analysis is directional; it does not yet quantify site-level hazard intensities or financial impacts.

Building Climate Change Resilience

HOW WE ARE RESPONDING.

Current resilience approach focuses on monitoring climate-related developments, maintaining operational readiness through existing health, safety, and business continuity practices, and identifying where additional measures may be needed over time. Given the long-time frame of some hazards and the uncertainties in site-level projections, our resilience efforts are being developed progressively and will be strengthened as data and assessments mature.

TRANSITION RESILIENCE OF THE PORTFOLIO.

We consider that key elements of our product portfolio are well positioned for the automotive sector's transition, including solutions supporting electrification (e.g., high-voltage harnesses and data cables). We continue to observe market developments, customer strategies and regulatory trends and use this input to steer portfolio priorities and innovation focus over the coming years. We describe selected initiatives (e.g., e-mobility programs and product innovations) as part of our broader strategic direction; however, we do not currently quantify the extent to which these initiatives reduce climate-related transition risks at portfolio level.

CAPACITY TO ADJUST STRATEGY AND ASSETS.

We aim to maintain flexibility to respond if climate-related risks intensify. This includes the ability to incorporate climate considerations into future investment decisions, to develop site-specific response plans where needed, and where feasible, to use our production footprint to manage disruptions. In the supply chain, we monitor potential disruption signals and engage suppliers where exposure could affect continuity. These measures are intended to preserve operational continuity, service levels, and cost competitiveness under evolving climate conditions.

UNCERTAINTIES AND NEXT STEPS.

Our current resilience assessment is qualitative and scenario based. Further work is planned to improve the granularity of site-level exposure understanding, including, where feasible, more detailed hazard assessments and consideration of potential operational and financial implications over time. Scenario pathways are used as illustrative reference points rather than predictions; our approach therefore emphasizes flexibility, periodic review and incremental strengthening of measures as evidence and priorities evolve.

Climate Change Policy

BUILDING CLIMATE RESILIENCE ACROSS OUR VALUE CHAIN

At GG Group, climate responsibility is more than reducing emissions, it's about building resilience for the future. Our approach to climate topics is rooted in three guiding documents: the Corporate Sustainability Policy, the GG Group Code of Conduct, and our Supplier Code of Conduct. Together, they set a clear direction for decarbonization, air quality, energy efficiency, and renewable energy adoption, while promoting resource efficiency, circularity, and safe chemical management.

A GLOBAL SCOPE, A SHARED RESPONSIBILITY

Our climate policy applies to every GG Group location worldwide. But it doesn't stop at our own operations. We work closely with suppliers to ensure they share our ambition requiring them to reduce emissions, disclose product carbon data in line with the GHG Protocol, and undergo screening and audits. Downstream, we consider the full lifecycle of our products, from use-phase emissions to logistics and end-of-life impacts

ALIGNED WITH GLOBAL STANDARDS

To make sure our efforts are credible and transparent, we align with internationally recognized frameworks:

- GHG Protocol for emissions and product carbon data
- ISO 14001 for environmental management systems
- UN Global Compact principles, supporting the Sustainable Development Goals

Climate Change Actions

1 SUPPLIER ENGAGEMENT FOR PRIMARY DATA & LOW CARBON MATERIALS

- **Action** (ongoing): Collaborate with priority suppliers to (i) increase the share of primary emissions data used for Scope 3/footprint calculations and (ii) align on suppliers' decarbonization pathways for high impact materials.
- **Scope:** Upstream value chain (key suppliers; purchased goods and services/main material categories).
- **Expected outcome:** Improved data quality and transparency as a basis for targeted reductions; enablement of lower carbon material options over time (actual reductions depend on supplier technology rollout and sourcing decisions).

2 PROCUREMENT CARBON REDUCTION ROADMAP (VALUE CHAIN DELIVERY GOVERNANCE)

- **Action** (ongoing): Maintain a procurement-led carbon reduction roadmap that prioritizes supplier/material measures, defines milestones, and tracks delivery (including follow-up actions where needed)
- **Scope:** Procurement processes and supplier portfolio (high-impact categories; cross-functional with Sustainability).
- **Expected outcome:** Clear governance and prioritization of value chain actions; improved ability to report progress and expected reductions by lever over time.

3 SUSTAINABLE MATERIALS

Discussed in section Sustainable materials

4 RENEWABLE ELECTRICITY ROLLOUT (INCL. SELECTED 100% RENEWABLE SITES + GROUP PLAN)

- **Action** (achieved/ongoing/planned): Operate selected plants on 100% renewable electricity and implement a group-wide green electricity procurement plan to expand renewable electricity across all sites (instrument to be specified per country).
- **Scope:** Own operations (Scope 2; all production sites, with rollout by market).
- **Expected outcome:** Reduced market-based Scope 2 emissions and increased renewable electricity share across the group; pace depends on availability and commercial viability of instruments by geography.

5 PRODUCT & LOGISTICS FOOTPRINT REDUCTION (GREEN ENGINEERING + LOGISTICS OPTIMIZATION)

- **Action** (ongoing): (i) Green engineering: redesign wires/harnesses to reduce footprint drivers (material intensity, component choices, manufacturability) supported by a technical carbon reduction roadmap; (ii) Logistics: optimize routing/load efficiency and use logistics footprint data to steer improvements over time.
- **Scope:** Product development and technical functions (design changes) + transport/logistics services (inbound/outbound, as applicable).
- **Expected outcome:** Lower product embodied emissions where design/material changes are adopted and qualified; lower transport emissions intensity through network efficiency realization depends on customer approvals/qualification and carrier/network constraints.

TARGETS

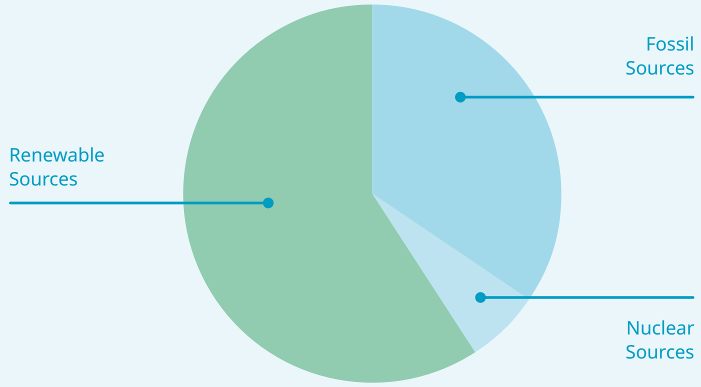
We aim to achieve a 21% reduction in greenhouse gas emissions across all Scopes compared to the business year 2022/23, aligning our efforts with the Paris Agreement. This target has been reviewed and approved by management board.

Our ambition is to fully decarbonize by the year 2050. We recognize the importance of this target not only from an environmental perspective but also from a commercial standpoint. Achieving full scope decarbonization will enhance our sustainability credentials, meet the growing demand for environmentally responsible practices, and position GG Group as a leader in the green transition.

Climate Change Metrics

ENERGY CONSUMPTION AND MIX[1]

- Total Energy Consumption from fossil sources: 16,363 MWh
- Total Energy Consumption from nuclear sources: 3,046 MWh
- Total Energy Consumption from renewable sources: 27,906 MWh



GROSS SCOPES 1, 2, 3 AND TOTAL GHG EMISSIONS

	Base Year	Base Year Emissions	2025/26 Emissions	Change in %
Gross Scope 1 GHG emissions (tCO_2eq)	2022/23	1,441	1,406	-2%
Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	NA	NA	NA	NA
Gross location-based Scope 2 GHG emissions (tCO_2eq)	2022/23	19,168.7	19,521.4	2%
Gross market-based Scope 2 GHG emissions (tCO_2eq)	2022/23	15,457.3	16,118.2	4%
Total Gross indirect (Scope 3) GHG emissions (tCO_2eq)	2022/23	307,951.5	288,746.7	-6%
Purchased goods and services Purchased goods and services (tCO_2eq)	2022/23	272,778.5	259,667.9	-5%
Capital good (tCO_2eq)	2022/23	11,034.2	7,727.5	-30%
Fuel and energy-related (tCO_2eq)	2022/23	206.9	224.7	9%
Upstream transportation and distribution (tCO_2eq)	2022/23	7,934.6	7,586.9	-4%
Waste generated in operations (tCO_2eq)	2022/23	1,274.2	1,508.1	18%
Business travel (tCO_2eq)	2022/23	219.9	306.6	39%
Employee commuting (tCO_2eq)	2022/23	4,224.3	4,763.8	13%
Upstream leased assets (tCO_2eq)	NA	NA	NA	NA
Downstream transportation (tCO_2eq)	2022/23	8,803.2	6,389.7	-27%
Processing of sold products (tCO_2eq)	NA	NA	NA	NA
Use of sold products (tCO_2eq)	NA	NA	NA	NA
End-of-life treatment of sold products (tCO_2eq)	2022/23	434.0	413.0	-5%
Downstream leased assets (tCO_2eq)	NA	NA	NA	NA
Franchises (tCO_2eq)	NA	NA	NA	NA
Investments (tCO_2eq)	NA	NA	NA	NA
Total GHG emissions (location-based) (tCO_2eq)	2022/23	328,561.2	309,674.1	-6%
Total GHG emissions (market-based) (tCO_2eq)	2022/23	324,849.8	306,270.9	-6%

Table 3: Gross Scopes 1, 2, 3 and Total GHG emissions

1 The following data has been calculated based on energy consumption (electricity and heat) at individual GG Group sites. For sites that do not exclusively procure renewable (green) electricity, national average energy mixes have been applied.

Production Materials

Our production materials strategy focuses on reducing dependence on virgin raw materials by increasing the use of recycled and responsibly sourced inputs. This is driven by the ambition to reduce product-related impacts, meet rising customer expectations for recycled content, and strengthen resilience and cost competitiveness over time. In our material portfolio, especially metals and plastics, material choices in design and production are therefore a central element of our circular economy approach.

In practice, circular economy principles are integrated into material decisions by prioritizing responsible sourcing of materials and natural resource management, waste reduction and circularity as explicit pillars under our Sustainability Policy, aligned with UNEP "Resource Efficiency" and "Clean Production" principles. We also extend these expectations into the supply chain: we work with suppliers to source raw materials responsibly and seek traceability and transparency where relevant.

Policies

Our approach to production materials is governed primarily by our GG Group Environmental Policy and GG Group Sustainability Policy, which commit GG Group to responsible and efficient resource use and to minimizing environmental impacts throughout the life cycle of our products, from design and development to production. The policies apply corporate-wide and promote environmental responsibility across employees and business partners, while requiring compliance with applicable laws and other compliance obligations. These commitments are embedded in our certified environmental management framework (ISO 14001 across production sites) and our company-wide management system structure, supporting continuous improvement and auditability.

Actions

Our circular economy actions are led by the Research & Innovation (RI) function and implemented through cross-functional collaboration. The Technical Development function identifies recycled material options for wire harness parts, while Procurement sources qualified suppliers and ensures that recycled feedstocks meet our technical, quality, and compliance requirements. R&I focuses on recycled polymers and recycled aluminum, including material and process development workstreams to enable industrialization. This cross-functional set-up supports the translation of R&D results into series-capable products and stable supply.

1 RECYCLED ALUMINUM QUALIFICATION AND PROCESSABILITY LIMITS (RECAL CONSORTIUM + INTERNAL ALLOY WORK)

- **Action** (taken/ongoing): We are advancing high recycled content aluminium for selected cable/conductor applications through a combined approach: (i) active participation in the EU funded RecAL project[2] to improve recyclate availability, quality and traceability across the value chain, and (ii) in house R&I alloy and process development to make recycled aluminium technically and industrially viable for our products.

Within RecAL we contribute to developing advanced recycling and digital solutions, including the RecAL Dataspace that tracks aluminium recyclates and helps connect suppliers with buyers, while the project matures multiple solutions up to TRL6. In parallel, our internal work systematically evaluates aluminium alloys with varying recycled content to manage the key trade off between electrical conductivity and mechanical strength and to define robust manufacturing/qualification windows that can enable the stepwise adoption of recycled aluminium in series production.

- **Expected outcomes:** Increase the feasible recycled aluminium content in selected cable applications up to 30%; improve recyclate quality predictability and processability limits.
- **Scope:** Aluminium containing product families and relevant supply chain both upstream and down stream.
- **Time horizon:** Cable demonstrator w. property benchmark report on TRL6 level end of 2027

2 IMPROVING CIRCULARITY OF PVC COMPOUNDS (RECYCLED AND BIO BASED INPUTS; PROCESS EFFICIENCY)

- **Action** (taken/ongoing): Improving sustainability of PVC compounds produced inhouse using regional, bio based, and recycled waste materials, including determining optimal ratios of more sustainable virgin and post & pre consumer PVC, while maintaining technical properties.
- **Expected outcomes:** Increase recycled/bio based share in PVC compounds up to 100%; improve resource efficiency of compounding.
- **Scope:** In house PVC compounding; product families using PVC compounds
- **Time horizon:** 2025 initial research, 2026/2027: material optimization and scalability assessment

3 RECYCLED ETFE INSULATION (PRODUCTION READY)

- **Action** (taken): Developed a 100% pre consumer recycled ETFE insulation material and matured it to production readiness.
- **Expected outcomes:** Enable substitution of virgin ETFE with recycled input for selected cable/insulation applications while maintaining required performance.
- **Scope:** Selected insulation applications
- **Time horizon:** Production ready status achieved in FY 2025/26;

4 RECYCLED TPU BLEND DEVELOPMENT

- **Action** (ongoing): Developing TPU formulations combining pre consumer recycled and virgin TPU to achieve required technical properties for intended applications.
- **Expected outcomes:** Increase secondary material share in polymer components up to100 %; reduce virgin polymer use.
- **Scope/time horizon:** 2023 initial research, 2026/2027: material optimization and scalability assessment
- **Progress reporting:** FY 2025/26 = formulation and testing progress

Targets

For products with start of production from 2030 onwards, we target an average recycled-content share of 30%.

Sustainable Materials Metrics

KEY MATERIALS

The total ratio of key recycled materials is 7.76%.

Key Material	Critical Raw Material	Strategic Raw Materials	Weight Ratio[3]
Copper	✓	✓	58%
Aluminum	✓	✓	17%
Pvc			11%
Brass	✓	✓	7%
Pu/pp/pe			6%

Table 4: List of key materials, their presence on Critical /Strategic Raw Material List and their weight ratio

2 RecAl Project • Innovating the future of Aluminium (https://recal-project.eu)

3 This ratio excludes materials that are incorporated into blends, components, or comparable composite structures (e.g. multilayer films).

Pollution

Substances of Very High Concern

Our technical applications and commitment to high product standards necessitate the use of Substances of Very High Concern (SVHCs), especially in areas such as flame retardancy, chemical resistance, and other critical functionalities. These substances are integral to ensuring that our products meet stringent safety, durability, and performance requirements demanded by our customers and industry regulations. While SVHCs are essential for specific insulations, connectors, and parts of our harnesses, we recognize the associated environmental risks.

POLICIES

The policy is embedded in our Environmental Policy and is implemented in line with REACH and the associated SVHC identification/Candidate List approach. We aim to reduce the use of Substances of Very High Concern in our products to zero wherever technically feasible and accepted by customers. Where complete elimination is not possible, we commit to minimizing the absolute amount of SVHCs to the lowest achievable level. This policy addresses our material impacts and risks related to SVHC, including potential negative impacts on human health and the environment and regulatory/compliance and customer requirements risks.

The policy applies to all entities and to products sold by the Group globally, covering our own operations and relevant upstream value chain inputs (materials and components supplied to us) and downstream requirements where customer specifications apply:

- **Action:** To manage our material impacts and compliance risks related to substances of very high concern (SVHCs), our key actions follow two approaches: (1) monitoring/avoidance and (2) substitution and phase out (minimization/avoidance).

- **Actions taken in the reporting year:** Monitoring & supplier/customer information: Our Material Compliance function, in collaboration with Procurement, screened newly listed ECHA Candidate List substances against our procured materials and supplier declarations. Where required, we provided customers with information on whether products contain SVHC above 0.1% weight by weight.

  Risk-based evaluation & prioritization: Our Development function assessed SVHC-related risks to the product portfolio based on criticality, substitution feasibility, net turnover relevance, and phase out timelines, and initiated risk-mitigation steps where needed.

- **Actions planned:** Substitution and phase out: We work collaboratively with suppliers to identify and qualify substitutes for priority substances (including PFAS and flame retardants), with the objective to phase out priority SVHCs where technically and commercially feasible.

  Ongoing monitoring: Remaining SVHCs in our products will continue to be monitored and managed to ensure compliance and reduce risk exposure.

- **Scope and timeframe:** These actions cover all direct materials and are assessed at the material/part level. They apply across all geographies where we operate and extend into our upstream value chain through supplier engagement and declarations. The primary affected stakeholders are customers (product compliance information) and suppliers (material composition and substitution). Actions span short-term monitoring and communication activities as well as mid to long-term substitution programs where redesign and qualification are required.

- **Expected outcomes and link to policy objectives:** These actions are expected to (i) maintain legal compliance with SVHC communication thresholds, (ii) reduce the presence of priority SVHCs in the product portfolio over time, and (iii) support our policy objective to minimize SVHC use and prioritize substitution/phase out where feasible.

- **Resources** (financial and non-financial): No significant financial resources (OPEX/CAPEX) are separately tracked for these actions; implementation is embedded in standard functional budgets. A stable team erforms SVHC assessment activities, with additional resources allocated as required depending on the scope and complexity of substitution/phase out actions (e.g., testing, qualification, redesign). The ability to implement substitution and phase out actions may depend on customer approvals and qualification requirements (e.g., PPAP/validation), availability of substitutes, regulatory timelines/clarity, testing capacity and supplier readiness, and cost/performance constraints.

TARGETS

As of the time of reporting, we do not have a set target aligned with the ESRS standard, but as described, our overall ambition is to reduce the use of SVHCs to an absolute minimum.

METRICS

Total weight of SVHC used during production and delivery of services:

BY 25/26: 313 t[4]

SVHC Name	Procured	Placed on Marker
1,1'-(Ethane-1,2-diyl)bis[pentabromobenzene]	✓	✓
Triphenyl-phosphate	✓	✓
Diboron-trioxide	✓	✓
Bis(alpha,alpha-dimethylbenzyl) peroxide	✓	✓
Lead-monoxide	✓	✓
2-Benzyl-2-dimethylamino-4-morpholinobutyrophenone	✓	✓
2-Methyl-1-(4-methylthiophenyl)-2-morpholinopropan-1-one	✓	✓
6,6'-Di-tert-butyl-2,2'-methylenedi-p-cresol	✓	✓
2-Methyl-1-(4-methylthiophenyl)-2-morpholinopropan-1-one	✓	✓
Melamine	✓	✓
Bumetrizole	✓	✓

Table 5: The names of the substances that are present in a concentration above 0.1% weight by weight, as per Article 33 of Regulation (EC) No 1907/2006 (REACH),

Water Use in our Production

Our manufacturing plant in San Juan del Rio, Mexico is in an area of potential future water stress, which may affect water availability and production at the site. The production site operates a cable manufacturing process that requires water for cooling purposes. Although the cooling system is based on water recycling, the operation remains dependent on a continuous water supply for replenishment, maintenance, and sanitary services. At the current reporting date, this is the only production site assessed as material for water-related reporting.

POLICIES

Our approach to water management is anchored in our Environmental Policy, which includes the responsible use of natural resources and the efficient use of water in our operations. This policy applies across our production sites and provides a framework for monitoring water use and promoting efficient consumption. For locations where local water conditions indicate elevated risk, water-related considerations are addressed through site-level environmental management and operational review processes.

4 The List of SVHC was increased in the Business year 25/26, which caused the increase.

ACTION

Current actions to address water-related risk include closed-loop water recirculation systems, systematic monitoring of water consumption, and preventive maintenance programs designed to support efficient water use and avoid unnecessary losses. These measures are complemented by ongoing observation of local water-related developments and continued assessment of potential response options. Given the currently long-term nature of the identified risk, the current focus is on improving understanding of site-specific exposure, maintaining appropriate oversight, and identifying opportunities to further enhance water efficiency and strengthen resilience under future water scarcity scenarios. These activities are embedded in existing environmental and operational responsibilities at site level.

TARGETS

GG Group has not yet established a formal water target. This reflects the currently long-term nature of the identified risk and our focus on further improving the understanding of site-specific developments, potential impacts and appropriate response options, particularly for San Juan del Rio. As this assessment progresses, we will evaluate whether a site-specific water target is appropriate for the materially relevant location.

METRICS

Total water consumption at the San Juan Del Rio production plant: 11 857 m^3

Total water consumption in areas with water stress at the San Juan Del Rio production plant: 11 857 m^3

Production Waste

At GG Group, we recognize the critical importance of effective waste management in our operations. Our commitment to minimizing waste generation and maximizing recycling and reuse is a cornerstone of our sustainability strategy. By adhering to the principles of the waste hierarchy, we strive to reduce our environmental footprint and contribute to a more sustainable future.

POLICIES

Our waste management efforts are guided by two key policies: the Environmental Policy and the Sustainability Policy. These policies are designed to ensure that we not only minimize the amount of waste we produce but also enhance our sorting, recycling, and other waste handling practices. The highest senior manager responsible for the implementation of these policies in plants is our Chief Operations Officer (COO). At the individual plant level, Health, Safety, and Environment (HSE) managers oversee the execution of these policies. These policies are directed at all our plants and locations, ensuring a consistent and comprehensive approach to waste management across the entire organization. Our aim is to reduce waste generation and, for any remaining waste, to maximize recycling and other sustainable waste management options in line with the waste hierarchy.

ACTIONS

Our actions are focused on reducing waste in our operations through proper separation and sorting, with the aim of lowering the overall amount of waste generated and minimizing waste streams for which no recycling option is available.

To support this, our HSE teams work proactively with technical and production functions to identify sources of waste, assess improvement opportunities, and implement measures that help reduce waste at source and improve handling of unavoidable waste streams.

TARGETS

The waste related targets are set at the plant level. Due to confidentiality reasons, we cannot share this information in the report.

DESCRIPTION OF WASTE STREAMS

In the wires and harness industry, waste is predominantly composed of metal scraps (primarily aluminum and copper, with a minority of other metals), plastic scraps, and some biogenic material from packaging.

Among the most prominent materials in our waste are metal waste, including copper, aluminum, and other metal scraps, as well as discarded electronic components and devices used in harness assembly manufacturing processes. Metals, including copper, aluminum, and other non-ferrous metals, are essential in the production of cables and wires and are a significant component of our waste. Additionally, certain waste streams may contain critical raw materials and rare earth elements used in specialized components and electronic devices.

Plastic waste is generated from the use of plastics in cable insulation and harness components, encompassing both production scraps and end-of-life products. Various types of plastics, such as PVC, PTFE, and other polymers used in cable sheathing and insulation, are also present.

Additionally, packaging materials such as cardboard, plastic wraps, and pallets contribute to our waste streams. General industrial waste, including various non-hazardous materials like paper, wood, and other miscellaneous items, is also produced during the manufacturing process. Non-metallic minerals, including materials like silica used in the production process, are part of our waste composition. Textiles may be present from protective coverings and other fabric-based materials used in our operations.

WASTE METRICS

	Total amount of waste	Hazardous waste	Non-hazardous waste
Total waste generated	7,104,385 kg	409,622 kg	6,694,793 kg

Table 6: Overview of Waste Generation

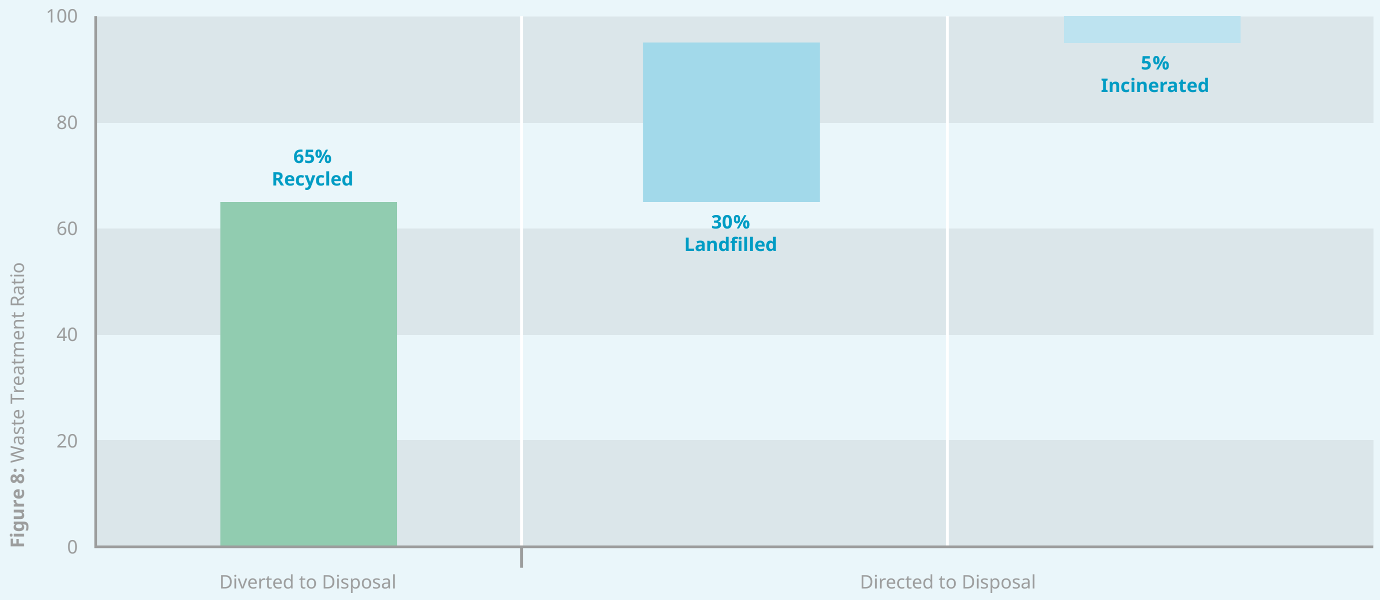


Figure 8: Waste Treatment Ratio

SOCIAL

Own Workforce

At GG Group, we consider our employees a core driver of long term performance and responsible business conduct. Our workforce policy framework is designed to foster equal opportunity and respectful workplaces, preventing harm to health and safety, strengthening skills and employability, enabling social dialogue, and ensuring that concerns can be raised and remediated without fear. Unless noted otherwise, these policies apply to all GG Group operations and geographies and cover our own workforce, including employees and non-employees working under our direction with any policy-specific exclusions described in the relevant subsection. Policy content and updates are informed by input from affected workers, including structured consultation with works councils/worker representatives and insights from our grievance channels (including our whistleblowing channel).

Engagement with own workforce

We engage with our own workforce both directly and through employee representatives to ensure that employees' perspectives inform decisions and activities that manage actual and potential impacts on people in our operations. Direct engagement takes place through regular meetings and structured feedback formats such as employee surveys, feedback talks, as well as at key moments across the employee life cycle (e.g., performance reviews, development discussions, and exit interviews). Indirect engagement is supported through ongoing social dialogue with workers' representatives/works councils, enabling regular exchange at the site level and escalation of relevant topics. Employee interests such as safe and healthy working conditions, fair compensation, stable employment, skills development, transparent communication, and participation via representatives are consolidated through HR and plant management routines and are integrated into management oversight and internal briefings.

One example of a change resulting from this dialogue is the introduction of a parental leave management overview and related FAQs on the internal HR SharePoint. This was developed in response to feedback raised during a "Beruf & Familie" workshop attended by representatives of blue- and white-collar employees, as well as a works council representative.

WAYS FOR EMPLOYEES TO RAISE CONCERN

To ensure employees can raise concerns or needs and have them addressed, we maintain multiple accessible channels, including an anonymous Whistleblower Tool as a formal grievance mechanism, open communication with leaders and HR, and direct contact with workers' representatives/works councils.

These channels are communicated through internal communication formats such as the intranet, onboarding processes, and internal memos to support awareness and accessibility across the workforce.

Our Code of Conduct reinforces speak-up expectations and underlines protection for good-faith reporting. Reports received through these channels are handled confidentially (including the option of anonymity), with protections against retaliation, and are reviewed by the Compliance Committee. Where employee rights are affected, incidents are assessed and discussed with affected individuals and we aim to provide timely and effective remedy, supported by follow-up actions such as corrective measures and, where relevant, updates to policies or processes to prevent recurrence. We review and update our processes on a regular basis to strengthen effectiveness, and we intend to further develop our effectiveness assessment in line with recognized criteria for non-judicial grievance mechanisms (e.g., UN Guiding Principles on Business and Human Rights, Principle 31), supported by defined responsibilities and operating metrics.

Human Focus

Human Focus is one of GG Group's core values and reflects our belief that long-term success starts with people, while setting clear expectations for respectful behavior, integrity, and compliance.

Equal treatment and merit-based employment decisions are central, supported by a zero-tolerance stance on discrimination, threats, violence, and harassment. A diverse and inclusive workplace exists across all locations, with equal treatment embedded in daily cooperation as well as hiring and promotion practices. Reliable and compliant working conditions are provided across locations, including employment practices aligned with local labor laws and applicable collective agreements. Freedom of association is respected, and constructive engagement with worker representatives/works councils supports social dialogue and employee representation without disadvantage for participation.

Human rights are treated as fundamental principles that protect dignity and ensure freedom and respect in operations. Policy commitments prohibit modern slavery, human trafficking, forced or compulsory labor, and child labor, and are aligned with recognized international instruments such as the UN Guiding Principles and ILO standards.

Fair wages and salaries are ensured in line with local legal and social partnership requirements, including minimum wages and minimum salaries. Working hours follow local legal requirements and industry standards, while a culture that supports flexible working conditions and work life balance is promoted where possible.

Employees can raise concerns through leaders or HR, or via dedicated whistleblowing channels. The GG Group Whistleblower Policy describes confidential reporting (including anonymous reporting), protection against retaliation for good faith reporting, incident handling, and feedback to reporters. In addition, multiple reporting routes are available for misconduct, including direct reporting to the Compliance Committee, an anonymous intranet channel, and reporting to an ombudsman, supervisor, or HR. More information on protection of whistleblowers is to be found here.

ACTIONS

Action	Scope	Expected Outcome / Result / Timeframe
Mandatory Code of Conduct Training	Global white-collar employees	• Increased awareness of expected behaviours and compliance standards • Reduction of misconduct risks **Timeframe:** Started in 2025 **Future initiatives:** This training is a recurring mandatory training for all white-collar employees – existing and newcomers. It is automatically assigned by our LMS.
Human Rights & Child Labour Prevention Framework	All GG Group employees and contractors worldwide	• Strengthened compliance with international human rights standards (ILO, UN Guiding Principles) • Clear processes for identification, reporting, and remediation of potential cases **Timeframe:** Started and completely implemented in 2025

Table 6: Human Focus Actions

TARGETS

GG Group has not yet defined formal group-wide targets for Human Focus. However, we are committed to fostering a respectful, fair, inclusive, and compliant working environment across all locations. Progress is monitored through formal processes such as employee meetings, HR processes, whistleblowing channels, Round Tables and Merit Reviews, and oversight by the Compliance Committee, as well as through informal day-to-day dialogue between employees, managers, and teams.

GG Group will continue to review whether more formal targets should be introduced in the future.

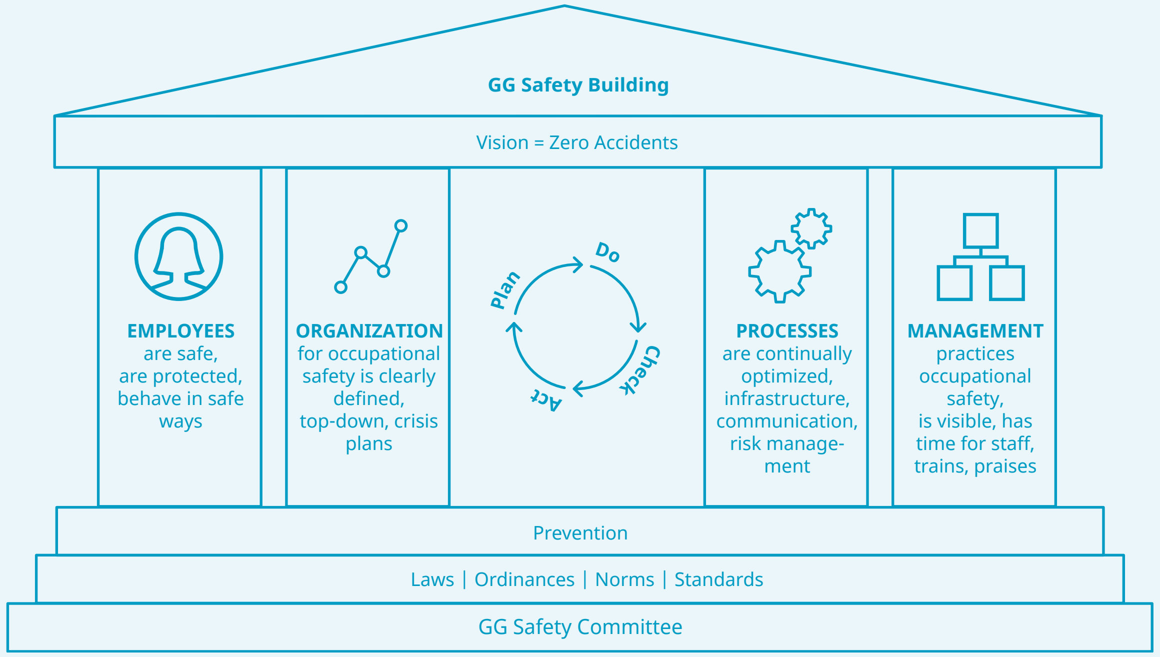


Figure 9: GG Safety Building: Framework for achieving GG Group's Zero Accident Vision through safe employee behavior, clear organization, optimized processes, and strong management commitment.

Health and safety (H&S)

GG Group positions health, safety, and environmental protection as a fundamental prerequisite for responsible business conduct and long term value creation. The Group explicitly recognizes that safe and healthy working conditions are not only a legal requirement but also a core element of operational excellence, employee wellbeing, and sustainability performance. This commitment applies to all employees and extends to contractors, visitors, and other relevant stakeholders at all locations worldwide.

At the governance level, responsibility for occupational health and safety is clearly anchored within management structures. The "GG Safety Building" concept describes a top down safety architecture in which leadership, organization, processes, and employee behavior jointly contribute to accident prevention and continuous improvement. Management is expected to visibly address health and safety topics, allocate sufficient time and resources, and support a proactive safety culture.

The Group's Health & Safety Management System (HSE) is embedded in the integrated management system and aligned with ISO 45001 principles. Continuous improvement is ensured through recurring reviews, safety committees, defined responsibilities, and feedback loops from incidents, audits, and lessons learned.

POLICY

Occupational Health & Safety Policy
GG Group's Occupational Health & Safety Policy establishes a group-wide zero accident target and commits the organization to preventing work related injuries and ill health. The policy applies globally to all employees and also covers contractors and visitors on GG Group premises. It defines expectations for safe behavior, preventive risk management, and continuous improvement of the HSE.

Sustainability Policy
The Sustainability Policy frames health and safety as a key social sustainability topic and links occupational safety directly to employee wellbeing, productivity, and responsible corporate behavior. It provides the overarching framework under which detailed HSE requirements and local implementations are developed.

Corporate and Local HSE Policies
Group-wide policies define minimum safety standards, while site-specific HSE policies allow local management to address country-specific legal requirements, operational risks, and workplace conditions. This ensures consistency at the group level combined with sufficient local flexibility.

Core Focus Areas:
GG Group's HSE policies and management system explicitly address a broad range of occupational safety and health topics, including:

- Risk assessment and hazard prevention, ensuring systematic identification and mitigation of workplace risks
- Incident investigation and prevention, including structured analysis of accidents and near misses
- Fire safety and emergency management, supported by defined procedures, equipment, and trained personnel
- Machine safety and ergonomics, designed to reduce physical strain and operational hazards
- Handling of chemical and biological substances, including preventive measures and protective controls
- Personal protective equipment (PPE) and safe working practices
- Clear organizational roles and HSE responsibilities across all management levels

ACTIONS
Risk assessment and workplace audits
Regular risk assessments and safety audits are conducted to identify hazards, evaluate risks, and define preventive or corrective measures. These assessments form the backbone of occupational safety management.

Incident management and learning
Accidents and incidents are systematically reported, investigated, and analyzed. Lessons learned are used to improve procedures, training, and preventive measures across the organization.

Training and awareness
Occupational safety is supported through ongoing employee training and skills development embedded in the integrated management system and global learning structures.

Employee participation and representation
HSE committees, safety representatives, fire safety officers, and other designated roles enable employee involvement, dialogue, and continuous improvement at site level

TARGETS
A Zero Accident/Zero Harm ambition applicable to all locations and activities

Training and skills development

POLICY
We invest in continuous learning to strengthen capabilities, career development, and employability across all GG Group locations. Our approach is governed by our internal training framework, including the GG Training Guideline and related procedures, which define how training needs are identified, planned, approved, documented, and evaluated. Training and development are supported by a structured process within our integrated management system (e.g., the process to "Develop people," which describes identifying development needs, executing development measures, and evaluating training effectiveness). Development needs are discussed between employees and managers and captured in individual development plans, while training measures are delivered through a combination of on-the-job learning, internal programs, and external qualifications. A digital learning environment (Learning Management System, LMS) supports global access to learning content and enables consistent documentation of participation, approvals, and completion. Training planning is integrated into the annual personnel planning and budgeting cycle, ensuring that mandatory training requirements and business-critical upskilling needs are resourced and coordinated.

ACTIONS
To manage the material risk of insufficient upskilling and to strengthen workforce capability, we implement the following group-wide actions:

- **Structured needs identification and development planning:** Managers and employees jointly identify role-specific development needs through regular performance and development discussions, and record agreed measures in the performance management form.

- **Annual training planning and budgeting:** Planned mandatory trainings are collected during annual personnel planning and budgeted by departments; non-mandatory development is supported through planned training budgets and HR-led program budgets where applicable.

- **GG Hub learning offer and global learning access:** HR coordinates a recurring "GG Hub" training offer covering cross-functional capabilities (e.g., leadership, communication, project management, language, and functional basics).

- **Digital learning and scalable content:** The LMS and a learning design tool provides structured learning paths, self-study content, and standardized documentation of training participation. It also supports the expansion of digital learning formats for onboarding and guideline-based learning to improve accessibility and completion rates in the future.

- **Onboarding and mandatory training curriculum:** New employees complete an onboarding curriculum that includes key corporate and functional training (e.g., corporate policy, H&S basics, IT and information security principles, product liability, and relevant compliance topics), supplemented by role-specific onboarding plans.

- **Technical skills development and skills matrices:** In production environments, role-based skills matrices and workstation training plans are used to build job competence, enable polyvalency and support structured qualification and requalification (including assessment and follow-up development actions where gaps are identified).

- **Internal knowledge transfer through internal trainers:** We promote peer-to-peer learning by developing internal trainers who deliver selected topics, preserve organizational know-how, and reduce dependency on external training providers.

- **Training evaluation and effectiveness checks:** Training effectiveness is assessed through participant feedback and manager evaluation where relevant, and participation is documented to ensure traceability and support continuous improvement of the learning portfolio.

TARGETS
To improve capability development and reduce the risk of skills gaps, we have defined the following group-wide targets:

- **Improve training quality and relevance:** Maintain an average training satisfaction score of ≥80% for centrally coordinated programs and use feedback to update curricula annually.
- **Learning Adoption & Ownership:** Learning design tool activation rate ≥85% (approved employees logging and using learning platform).
- **Mandatory Training adherence:** ≥95% % of mandatory trainings completed.

Own Workforce Metrics

CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

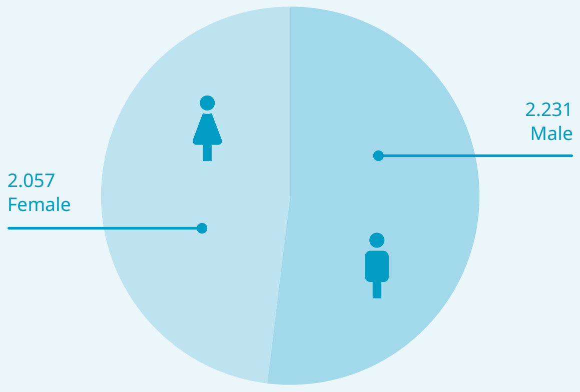
Headcount per March 26	
Male	2,231
Female	2,057
Total	4,288

Table 7: The total number of employees by headcount and breakdowns by gender

Country	HC per March 26
Austria	912
Bulgaria	160
China	229
Czech	789
Mexico	911
Moldova	1,194
Poland	55
Other (US, GER)	38
Total	4,288

Table 8: The total number of employees by headcount and breakdowns by country

Total number of employees: 4,288



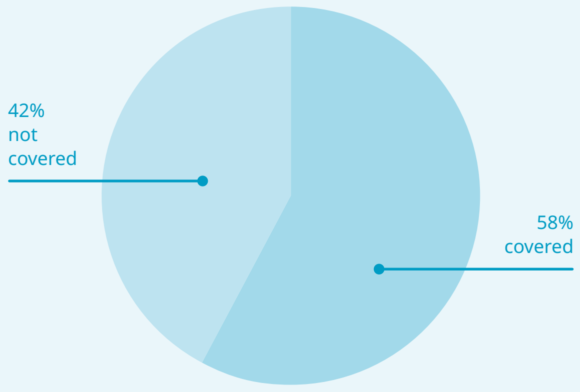
Headcount / FTE by gender	Female	Male	Other	Not reported	Total
Permanent employees (Headcount / FTE) – current reporting period	2,048 HC 1,889 FTE	2,175 HC 2,063 FTE	0 HC 0 FTE	0 HC 0 FTE	4,223 HC 3,952 FTE
Temporary Employees (Headcount / FTE) – current reporting period	3 HC 4 FTE	24 HC 33 FTE	0 HC 0 FTE	0 HC 0 FTE	27 HC 37 FTE
Non-Guaranteed Hours Employees (Headcount / FTE)	n.a.	n.a.	n.a.	n.a.	n.a.

Table 9: The total number by headcount or full time equivalent (FTE) with a breakdown by gender.

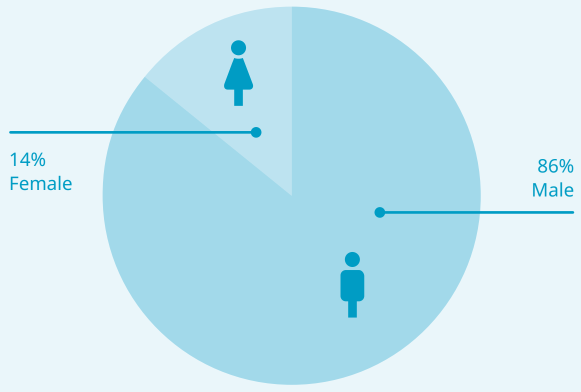
EMPLOYEE TURNOVER RATE

The employee turnover rate is 0.45%.

Covered by bargaining agreements



Gender distribution at the top management



CHARACTERISTICS OF NON-EMPLOYEES

The total number of non-employees in the company's own workforce is 4.4 FTE.

COLLECTIVE BARGAINING COVERAGE AND SOCIAL DIALOGUE

	Collective Bargaining Coverage		Social dialogue
	Employees – EEA (for countries with > 50 employees included in the ten largest countries	Employees – non-EEA	Workplace representation (EEA only) (for the EEA countries with > 50 employees included in the ten largest countries)
0-19%	Bulgaria & Poland	Asia & Europe (Non EEA)	Bulgaria & Poland
20-39%			
40-59%			
60-79%			
80-100%	Austria & Czechia	USMCA	Austria & Czechia

Table 10: Collective bargaining coverage and social dialogue

ADEQUATE WAGES

All GG Group employees are paid an adequate wage based on collective bargaining agreements, living wage benchmarks, market oriented salary & statutory minimum wage benchmarks, depending on the location.

SOCIAL PROTECTION

Country	Sickness	Unemployment	Employment injury / disability	Maternity Leave
Austria	✔	✔	✔	✔
Bulgaria	✔	✔	✔	✔
China	✔	✔	✔	✔
Czech Republic	✔	✔	✔	✔
Germany	✔	✔	✔	✔
Mexico	✔		✔	✔
Moldova	✔	✔	✔	✔
Poland	✔	✔	✔	✔
USA	✔	✔	✔	

Table 11: Social Protection

TRAINING AND SKILLS DEVELOPMENT METRICS

The percentage of employees that participated in formalized performance and career development review: 19%

The average number of training hours per employee: 3.5 hours per employee

WORK-LIFE BALANCE METRICS

99% of GG Group employees are entitled to take all 4 forms of family related leave.

REMUNERATION METRICS

- The gender pay gap values will be published in line with the Pay Transparency Directive requirements from 2027 onward.
- The annual total remuneration ratio of the highest paid individual to the median annual total remuneration for all employees (excluding the highest-paid individual): 13,56

HEALTH AND SAFETY METRICS

- The percentage of people in our own workforce who are covered by the company's health and safety management system based on legal requirements and/or recognized standards or guidelines: 100 %
- The number of fatalities as a result of work-related injuries and work-related ill health: 0
- The number and rate of recordable work-related accidents: 15 & 2.16

INCIDENTS, COMPLAINTS, AND SEVERE HUMAN RIGHTS IMPACTS

- The number of incidents of discrimination at work on the grounds of gender, racial or ethnic origin, nationality, religion or belief, disability, age, sexual orientation, or other relevant forms of discrimination, including harassment, identified in the reporting period → **2**
- The number of human rights incidents connected to our own workforce identified in the reporting period, excluding those that relate to discrimination, which are reported according to paragraph above → **0**
- The total amount of fines, penalties, and compensation for damages recognized during the reporting period in the financial statements for incidents of discrimination and other human rights incidents. → **0**

GOVERNANCE

Business Conduct

At GG Group, we believe that ethical business conduct is the foundation of our success. We are dedicated to fostering a corporate culture that emphasizes open communication, integrity, and zero tolerance for breaches of our Code of Conduct. Our commitment to these principles is reflected in our Corporate Values and Code of Conduct, which provide clear guidance to all employees on expected behaviors and interactions with stakeholders.

This section outlines our approach to business conduct, including our corporate values, code of conduct, whistleblower protection, and measures for preventing and detecting corruption and bribery. Additionally, it covers our policies and practices for managing relationships with suppliers, ensuring that social and environmental criteria are considered in the selection process, and maintaining robust payment processes.

Anti-Corruption & Bribery

POLICY
Within the Code of Conduct, GG Group maintains a zero tolerance stance on corruption and bribery and prohibits any form of improper advantage intended to influence business decisions. Key provisions include:

- No offering or accepting benefits that could improperly influence decisions or create undue advantage.
- Cash gifts are prohibited.
- Entertainment and hospitality require prior approval under defined internal rules.
- Gifts or hospitality involving government officials require board pre approval.
- Facilitation payments are prohibited.
- Third parties may not be used to do anything the company would not be permitted to do directly.

The Code of Conduct is aligned with the UNCAC, reflecting internationally recognized principles for preventing and addressing corruption and bribery.

Functions that are most at risk in terms of corruption and bribery include Top-Management, Sales, and Procurement. We prioritize the implementation of robust anti-corruption and anti-bribery measures in these specific functions to mitigate risks and ensure the highest standards of integrity and compliance.

PREVENTION AND TRAINING
Staff are trained in compliance to raise their awareness of our internal principles, laws, and policies. New employees are required to attend such training, and all employees must acknowledge and sign off on their understanding of the Code of Conduct (CoC) when signing their employment contract. Reviews and changes to the CoC are communicated to all employees via internal memos.

Additionally, all employees receive comprehensive CoC and anti-corruption training. This training covers critical topics such as anti-corruption and bribery, as well as reporting and whistleblower responsibilities. We do not distinguish between specific functions with higher and lower risk, ensuring that all employees are equally informed and prepared.

Each board member and Member of the supervisory board receives at least initial training on the CoC, anti-corruption measures, and the non-compliance reporting process, including their roles and responsibilities.

DETECTION AND MITIGATION
Our compliance system aims to prevent violations of laws, regulations, and mandatory internal processes by identifying potential financial impacts, such as penalties, at an early stage. We strive not only to avoid penalties or sanctions but also to mitigate the risk of future occurrences as soon as they are identified.

We have an external whistleblower hotline accessible to both internal and external stakeholders, communicated via internal memos, the intranet, and our external website. Incidents reported through the hotline are assigned to a Compliance Committee member for initial review, and the reporter may be contacted for additional information or clarification. The Compliance Committee team reviews incidents during quarterly meetings, and communication with the reporter is conducted solely through the whistleblower tool.

If allegations or incidents involving corruption or bribery are confirmed, the Compliance Committee works with the heads of departments involved to mitigate the risk and take appropriate measures to prevent such incidents from happening again.

NON-COMPLIANCE INCIDENT REPORTING & COMMUNICATION
Central functions and plant managers/local management are required to provide a non-compliance incident report on a quarterly basis. These reports include suggestions for preventive measures for any reported incidents. The Compliance Committee reviews these reports and suggested measures, providing additional input and required actions, as necessary.

Quarterly reports combining non-compliance reporting and incidents from the whistleblower tool are provided to the board. If a board member is involved in any case, the information is also presented to the shareholders. Any cases with a factual and realistic risk above €100,000 are directly reported to the supervisory board.

TARGET
While we have not established formal quantitative targets in this area, we remain committed to continuously strengthening our compliance framework and upholding the highest standards of integrity and ethical conduct across all operations.

Our objective is to uphold the highest standards of integrity and ethical behaviour across all operations, with the ambition of achieving zero confirmed incidents of non-compliance with applicable laws, regulations, and internal policies. We are committed to continuously enhancing awareness of ethical standards among our employees and stakeholders through regular training and communication initiatives. Furthermore, we seek to ensure full adherence to our Code of Conduct (CoC), as well as all relevant legal and regulatory requirements, thereby fostering a culture of accountability, transparency, and responsible business practices.

METRICS
During the reporting period no convictions and sanctions, for violation of anti-corruption and anti-bribery laws were recorded.

Protection of Whistleblowers

POLICY
GG Group has a Whistleblower Protection Policy that enables employees and relevant external stakeholders to report suspected misconduct or breaches of our Code of Conduct and applicable law through defined reporting channels (including escalation to the relevant superior/manager and the GG Compliance Committee, with confidential/anonymous options where available). We protect individuals who raise concerns in good faith and on reasonable grounds from retaliation; any retaliation is treated as misconduct and addressed accordingly, and access to case information is restricted to authorized personnel to safeguard confidentiality and, where applicable, the reporting person's identity.

The GG Compliance Committee provides confidential guidance, initiates reviews and investigations, and recommends protective and remedial measures. GG Group's procedures are designed to prevent, detect, investigate, and respond to business conduct incidents (including corruption and bribery) promptly, independently, and objectively, and to apply proportionate corrective and disciplinary action where misconduct is confirmed

ACTIONS
Due to the confidential and sensitive nature of the matters concerned, and in accordance with applicable legal and data protection requirements, no further details regarding specific actions or measures can be disclosed.

In response to whistleblower reports and identified instances of non-compliance, targeted measures have been implemented to further strengthen the Group's governance framework. These measures include the review, revision, and harmonization of global processes to ensure the consistent and effective handling of reported concerns, as well as the enhancement of relevant internal policies and procedures. In addition, dedicated retraining initiatives have been conducted to reinforce awareness of compliance obligations, available reporting mechanisms, and expected standards of conduct, thereby supporting a culture of integrity, accountability, and continuous improvement.

TARGETS
While we have not established formal quantitative targets in this area, we are committed to continuously strengthening our whistleblower framework and fostering a speak-up culture that meets the highest standards of integrity and trust.

We are committed to maintaining a robust and trusted whistleblower system that encourages the reporting of concerns in a safe and confidential manner. Our objective is to ensure that all individuals can raise concerns without fear of retaliation, discrimination, or adverse consequences. We uphold a strict zero-tolerance approach to any form of retaliation against whistleblowers. We further aim to strengthen awareness of reporting channels and foster a culture of openness, integrity, and accountability, ensuring that all reports are handled fairly, impartially, and in accordance with applicable laws and internal policies.

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