



# 2024

NON-FINANCIAL REPORT

# ESG KEY FIGURES

# E

SECTION ON ENVIRONMENT & CLIMATE PROTECTION

## ENVIRONMENT

# 45

Sites

# S

SECTION ON EMPLOYEE & SOCIAL COMMITMENT

## SOCIAL

# 7,984

Employees

# G

SECTION ON GOVERNANCE & COMPLIANCE

## GOVERNANCE

# 20

Countries

# 35%

Proportion of female employees

# 48%

Consumption of electricity from renewable energies



# OUR GLOBAL FOOTPRINT

## EMEA

- |                                  |                          |                       |                    |
|----------------------------------|--------------------------|-----------------------|--------------------|
| <b>ESP</b> Derio                 | <b>GBR</b> Haydock       | <b>GER</b> Eschbach   | <b>IT</b> Pinerolo |
| <b>ESP</b> Sant Boi de Llobregat | <b>GBR</b> Wolverhampton | <b>GER</b> Koblenz    | <b>IT</b> Rivoli   |
| <b>FRA</b> Poissy                | <b>GER</b> Aichwald      | <b>GER</b> Langenfeld | <b>ROU</b> Braşov  |
| <b>FRA</b> Sainte-Florine        | <b>GER</b> Büttelborn    | <b>GER</b> Oberursel  | <b>TUR</b> Bursa   |
| <b>GBR</b> Banbury               |                          |                       |                    |

## AMERICAS

- ARG** Buenos Aires
- BRA** Itajuba
- MEX** Ramos Arizpe
- USA** Auburn Hills
- USA** Farmington Hills
- USA** Gastonia
- USA** Lynnwood
- USA** Miamisburg
- USA** Mt. Juliet
- USA** Red Wing
- USA** Sterling Heights
- USA** Stoughton
- USA** Wheeling

## APAC

- |                      |                      |                      |
|----------------------|----------------------|----------------------|
| <b>AUS</b> Dingley   | <b>IND</b> New Delhi | <b>KOR</b> Suwon     |
| <b>CHN</b> Changzhou | <b>IND</b> Pune      | <b>NZL</b> Auckland  |
| <b>CHN</b> Pinghu    | <b>JPN</b> Nagoya    | <b>SGP</b> Singapore |
| <b>CHN</b> Shanghai  | <b>JPN</b> Yokohama  | <b>THA</b> Bangkok   |
| <b>CHN</b> Suzhou    | <b>KOR</b> Busan     | <b>TWN</b> Tainan    |



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**MANAGEMENT BOARD OF STABILUS SE**

07

**LETTER FROM THE MANAGEMENT BOARD**

08

# MANAGEMENT BOARD OF STABILUS SE



## Stefan Bauerreis

**Chief Financial Officer (CFO)**

- born 1972, German citizen, degree in business administration
- Management Board Member since 2022
- at Stabilus since 2022

## Dr. Michael Büchsner

**Chief Executive Officer (CEO)**

- born 1975, Austrian citizen, degree in chemical engineering and business administration
- Management Board Member since 2019
- at Stabilus since 2019

## David Sabet

**Chief Technology Officer (CTO)**

- born 1973, US-American citizen, degree in mechanical engineering
- Management Board Member from October 2024
- at Stabilus since 1996



# LETTER FROM THE MANAGEMENT BOARD

## GRI 2-22

Dear Reader,

Fiscal year 2024 was a special one for Stabilus, marking the company's 90th anniversary as well as our acquisition of industrial automation specialist DESTACO. A year in which sustainability also continued to gain in importance, driven by a whole raft of regulatory requirements. Now more than ever, sustainability plays a vital but also challenging role in the success of a company. For Stabilus, sustainability is the key to long-term corporate success. Our worldwide ESG organization continued to grow as a team this year, working on the environmental, social and governance issues that are essential for Stabilus.

With the acquisition of industrial automation specialist DESTACO from Dover Corporation, which was completed on March 31, 2024, and its subsequent initial consolidation, we are proud to have embedded the DESTACO Group in our existing sustainability strategy and in our sustainability reporting.

This fiscal year, Stabilus made major progress on two environmental focal points of the sustainability strategy (CO<sub>2</sub> and water). Refining our global CO<sub>2</sub> reduction plan (CO<sub>2</sub> roadmap) was a key milestone. Stabilus proactively invests in projects designed to save energy and increase efficiency. This year in particular, the focus was on global conversion projects relating to renewable energies in the electricity mix. By purchasing around 48% of its electricity from renewable energy sources this fiscal year, Stabilus has achieved a significant success in reducing CO<sub>2</sub> emissions. Another focus this year was water, which has become increasingly important for Stabilus over the years. A key milestone toward achieving our long-term goals by 2030 was the development of a global water reduction roadmap. This is used for the targeted planning and monitoring of savings projects and is based on a comprehensive water risk analysis of all Stabilus production sites.

We are determined to continue on our path to sustainable development, which is why we also highlighted the topic of sustainability with an ESG exhibit and a major tree-planting campaign as part of the company celebrations for this year's 90th anniversary, in order to focus on our shared environmental and social responsibility.

On behalf of the Management Board, we would like to thank all our employees for their dedication to sustainability. It is crucial to our joint success and the future of our company. We would also like to thank you for your trust and interest in our company and our commitment to sustainability.

**DR. MICHAEL BÜCHSNER**  
Chief Executive Officer (CEO)

**STEFAN BAUERREIS**  
Chief Financial Officer (CFO)

**DAVID SABET**  
Chief Technology Officer (CTO)





# ABOUT THIS REPORT

GRI 2-1 GRI 2-2a GRI 2-3 GRI 2-5

Stabilus SE, Frankfurt am Main, is a public-interest entity within the meaning of Sections 316a and 264d of the *Handelsgesetzbuch* (HGB – German Commercial Code) and is required by the EU Directive and German law<sup>1)</sup> to provide non-financial reporting. Stabilus has chosen to provide the required disclosures on environmental, employee and social matters as well as respect for human rights and the fight against corruption and bribery in this separate Non-Financial Report, which supplements the 2024 Annual Report.

The Stabilus Group is an international manufacturing company supplying motion control solutions for various industries, with applications for the automotive industry particularly important in the mix. Please refer to the relevant sections of the Annual Report for further economic details.

The 2024 fiscal year was dominated by the acquisition of industrial automation specialist DESTACO from Dover Corporation, which was completed with effect from March 31, 2024, at which point the DESTACO Group was also consolidated for the first time. During the fiscal year, the DESTACO Group was added to the materiality analysis, and fully integrated into the Stabilus Group's non-financial risk and compliance management systems as well as EHS (Environment, Health, Safety) and HR reporting. The key figures reported include the DESTACO companies in the period from April 1, 2024, to September 30, 2024. The integration of DESTACO's

purchasing processes could not be completed due to a very different and complex supplier structure, meaning that the key figures listed in the Products & Supply Chain section exclude any DESTACO data. The DESTACO companies are fully included in the information on the EU taxonomy. Key figures that still relate to the Group excluding DESTACO are marked in the report with corresponding explanations.

This is the seventh Non-Financial Report of the Stabilus Group (hereinafter also referred to as "Stabilus" or "the Group"). It is published annually after the end of Stabilus' fiscal year (October 1 to September 30) together with the annual report. The information in this report relates to the period from October 1, 2023, to September 30, 2024. The corresponding prior-year (comparative) period therefore covers October 1, 2022, to September 30, 2023. This Non-Financial Report is approved by the Supervisory Board and was also subject to a limited assurance review by an external auditor.

## Basis of consolidation

The disclosures in this report generally refer to the entire Stabilus Group (please see the list of companies in the Stabilus SE Annual Report).

The disclosures in the sections on Environment & Climate Protection and on health protection and occupational safety ("Employee & Social Commitment" section) relate to the Stabilus Group locations (excluding DESTACO and Cultraro) that exceed the materiality threshold for the percentage of respective total consumption for gas, electricity and water intake. These sites have material impacts on the environment and occupational safety<sup>2)</sup> within the Group as a whole due to production-related energy consumption and the resulting CO<sub>2</sub> emissions as well as a much higher headcount.

The Stabilus Group locations (excluding DESTACO and Cultraro) that together account for < 1% of the respective total consumption for gas, electricity and water intake are excluded from the basis of consolidation and are below the materiality threshold. The materiality threshold of 1%<sup>3)</sup> was already applied in the previous fiscal year.

As of the 2024 fiscal year, Cultraro Automazione Engineering S.r.l. from the Cultraro Group and six locations from the DESTACO Group (three U.S. sites, Germany, France and Thailand) are included in the basis of consolidation. All other DESTACO and Cultraro locations (no production, only assembly) were excluded from the basis of consolidation due to their low headcount and low energy consumption.

## Key figures

Stabilus has not currently defined any non-financial key performance indicators. Key figures are collected for sustainability management based on the four action areas of the sustainability strategy: "Environment & Climate Protection", "Employee & Social Commitment", "Products & Supply Chain", and "Governance & Compliance". These key figures are used in conjunction with the operational management of sustainability activities.

For key figures published for the first time in this Non-Financial Report, only the values for the 2024 fiscal year were taken into account, without comparative values from the previous year (see Products & Supply Chain: Disclosures on training of all series suppliers by revenue for the German Supply Chain Due Diligence Act [*Lieferkettensorgfaltspflichtengesetz*]).

<sup>1)</sup> The CSR Directive Implementation Act (CSR-RUG) of March 9, 2017, set out in Sections 289b et seq. HGB, which implements European Directive 2014/95/EU of October 22, 2014.

<sup>2)</sup> Employees (incl. DESTACO and Cultraro) at companies not included in this basis of consolidation account for 7% of the workforce.

<sup>3)</sup> The consumption of companies not included in the basis of consolidation breaks down as follows: Gas consumption 0.3%, electricity 0.2%, water intake 0.1%.



### Deviation of the recording and calculation of emissions from the Greenhouse Gas (GHG) Protocol

In this reporting year, Stabilus once again decided to deviate from the standard definition of the GHG Protocol by limiting its GHG emissions reporting to CO<sub>2</sub> emissions from the consumption of gas and the use of purchased electricity. The CO<sub>2</sub> emissions from the consumption of gas at the production sites are declared as Scope 1 and the CO<sub>2</sub> emissions from the use of purchased electricity are declared as Scope 2. The report therefore does not contain complete disclosures in accordance with the GHG Protocol or other reporting standards on greenhouse gases, but is limited to the disclosures set out in the definition above and corresponding to the materiality analysis. This will be broadened to the definitions per the GHG Protocol for Scope 1 and Scope 2 as part of the sustainability report for fiscal 2025 in accordance with the requirements of the Corporate Sustainability Reporting Directive (CSRD).

### Specification of water management

In line with the materiality definition, water intake is reported in the topic of "Water management". The monitoring of water consumption, water discharge and recycling is currently under development internally and will be reported in accordance with the requirements of the CSRD from the coming fiscal year. The report therefore does not contain complete disclosures in accordance with the reporting standards on water, but is limited to the disclosures set out in the definition above and corresponding to the materiality analysis.

### Report with reference to the Global Reporting Initiative (GRI) Standards

This report was prepared with reference to the GRI Standards (2016 and 2018 with the 2021 update). Selected GRI Standards or parts of their content are used. Details on the selected GRIs are presented in the GRI content index (see "Additional information").

### Commercial Code requirements

The process by which Stabilus' assesses the relevance of non-financial factors for this report is based on the principles set out in statutory regulations (Sections 289b et seq. of the *Handelsgesetzbuch* (HGB – German Commercial Code)). These principles relate first to the assessment of material factors for the company, its business activities and its performance, and second to the impacts on each factor by the company.

### Gender form

For reasons of simplification, only one gender form is used. All other gender forms are expressly intended.

### Links to websites

The external audit did not cover the external sources of documentation or the content of websites referred to in the Non-Financial Report.



## Organization and management of sustainability

GRI 2-12 | GRI 2-13 | GRI 2-14 | GRI 2-16 | GRI 2-17 | GRI 2-18 | GRI 2-19 | GRI 2-24

The “Stabilus ESG” department (hereinafter: ESG department), which exists since fiscal 2023, is a staff function within the Group and is the responsibility of the CFO. The ESG department is responsible for the global coordination of environmental and climate protection measures (in particular the reduction of CO<sub>2</sub> emissions and optimization of water intensity) and for the strategic integration of the ESG strategy in the Group as a whole (particularly the definition of targets and measures and their Group-wide rollout). In addition, all sustainability reporting is anchored in the ESG department, enabling quick and efficient monitoring of the actions implemented via the EHS or strategic departments. The ESG department is supported by the Human Rights Officer, who is part of the Compliance

department and, jointly with Strategic Purchasing, deals with all matters relating to the supply chain, including the introduction of the necessary processes and measures for the Carbon Border Adjustment Mechanism and the EU Deforestation Regulation. All other matters relevant to reporting are handled directly by the specialist departments. The heads of Compliance, Human Resources, Operations, Purchasing, Research and Development, Sales, Logistics, Controlling and Group Accounting meet regularly with employees from the ESG department as part of the Global Sustainability Board, which acts as an interdisciplinary development, coordination and implementation body for the Group-wide sustainability strategy.

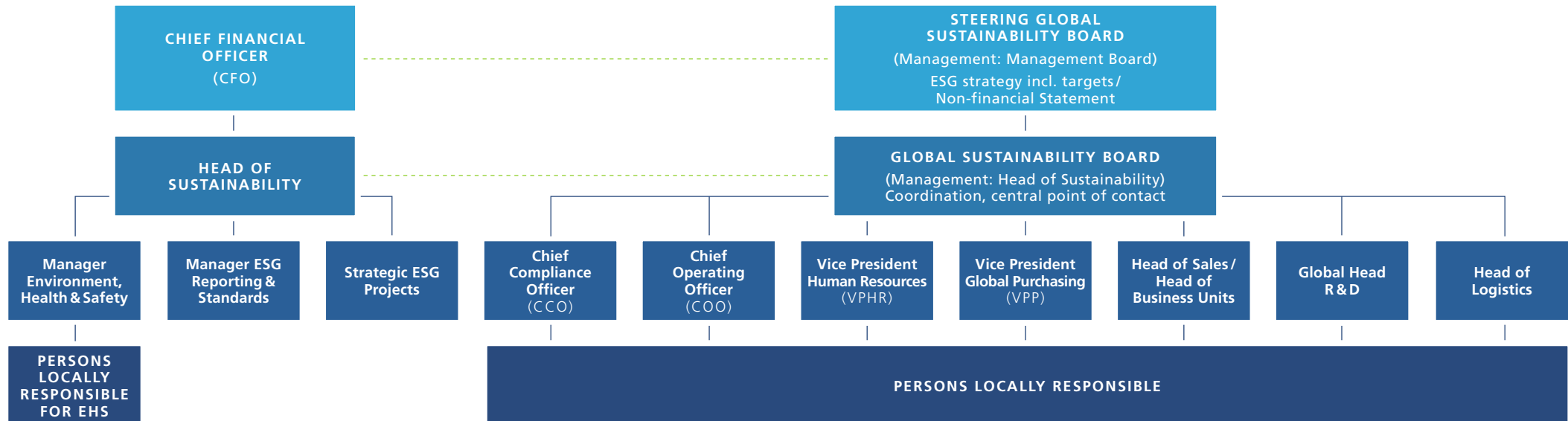
The Global Sustainability Board acts as a coordinating committee for the implementation and communication of all sustainability issues arising within the Group and as a central point of contact for internal and external

stakeholders. It meets quarterly to discuss emerging issues as well as the implementation of the sustainability initiatives from the Group strategy “STAR 2030”. It handles the necessary coordination with the specialist departments, this year in particular in connection with the upcoming CSR implementation (applicable for Stabilus from fiscal 2025 onwards).

The Steering Global Sustainability Board acts as a strategic decision-making body in which the representatives of the Management Board and the Head of Sustainability meet once a month to discuss current issues. It generally decides on Stabilus’ global sustainability strategy and defines corresponding work programs on environmental, climate, social, and governance issues. The issues discussed are presented to the Stabilus SE Supervisory Board at least once a year.

### Global ESG organization

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The Stabilus SE Management Board attaches great importance to sustainable corporate development. This is also reflected in the inclusion of selected ESG components as part of Management Board remuneration. Further information can be found in the Stabilus SE Remuneration Report.

## Stabilus sustainability strategy

The Stabilus sustainability strategy comprises the key topics from the 2022 materiality analysis and 2023 update. It also includes the overarching Group objectives from the global Group strategy "STAR 2030".

The sustainability strategy comprises four action areas that form the basis for reporting: "Environment & Climate Protection", "Employee & Social Commitment", "Products & Supply Chain", and "Governance & Compliance". These four action areas are broken down into different categories that address individual tasks and activities. Each of the four action areas comprises targets and measures for the period up to 2030.

The Stabilus sustainability strategy focuses on reducing CO<sub>2</sub> emissions and improving water intensity, along with diversity targets with a focus on women in management positions. This year's priorities in Governance & Compliance include rolling out the two central Stabilus guidelines, namely the Code of Conduct for Employees and the Code of Conduct for Business Partners (hereinafter: Business Partner Code of Conduct), which have been fundamentally revised and supplemented to include human rights and environmental obligations in particular.

With the integration of the DESTACO Group, the Stabilus sustainability strategy was rolled out to its companies.

## Reducing CO<sub>2</sub> and conserving resources

The Stabilus Group places particular emphasis on reducing CO<sub>2</sub> emissions across the Group. Stabilus has set itself the target of permanently reducing CO<sub>2</sub> emissions at its own production facilities and throughout the supply chain. By 2030, Scope 1 emissions are to be reduced by 30% and Scope 2 emissions by 100%. The latter is to be achieved through the use of 100% renewable electricity by 2030.<sup>4)</sup> In order to meet these reduction targets, Stabilus has launched the strategic "CO<sub>2</sub> Roadmap" initiative. The CO<sub>2</sub> reduction plan includes measures that will be implemented at various Group locations by 2030 (see "Environment & Climate Protection": CO<sub>2</sub> emissions).

Targeted procurement strategies and supplier management will be used to reduce CO<sub>2</sub> emissions in the supply chain.

## Continuous improvement of sustainability ratings

Compliance with environmental, social, and governance (ESG) criteria plays an important role in how customers, investors, applicants, business partners, and the public assess a company. But it is also a matter of course for the Stabilus Group on its own initiative. Stabilus improved its CDP rating (climate and water; "CDP" stands for "Carbon Disclosure Project") this fiscal year and will remain a member of CDP.

<sup>4)</sup> For details on CO<sub>2</sub> reduction targets, see Environment & Climate protection: "CO<sub>2</sub> emissions".

# Our Responsibility



## Products & Supply Chain

- Product quality & Safety
- Sustainable procurement
- Sustainable innovation
- Sustainable & resource-efficient production



## Environment & Climate protection

- CO<sub>2</sub> emissions
- Energy
- Water
- Waste



## Employee & Social Commitment

- Health & safety
- Diversity, Inclusion & Equal Opportunity
- Talent acquisition & Employee engagement
- Social commitment



## Governance & Compliance

- Corporate management & compliance
- Data protection & information security
- Human rights
- Risk management



### OUR COMMITMENT:

As a model corporate citizen, we act in an ecologically, economically, and socially responsible way to build the future as your technological partner, supplier, and employer.

## Materiality analysis and stakeholder analysis

GRI 2-12 GRI 2-29 GRI 3-1 GRI 3-2

The materiality analysis is intended to meet external requirements in accordance with the German Commercial Code (Sections 289b to e).

The following dimensions were used to identify and prioritize the material topics in accordance with the GRI Standards (2016):

- Relevance of sustainability matters for Stabilus stakeholders

- Impacts of sustainable developments on Stabilus' business activities (outside-in perspective)
- Environmental, social and governance impact (inside-out perspective)

Reporting on CO<sub>2</sub> emissions (Scope 1 + Scope 2)<sup>5)</sup>/energy consumption and management as well as water management<sup>6)</sup> covers the environmental matters. The report covers employee matters by addressing employee

safety; diversity, inclusion, and equality; talent acquisition and further training. The topic of sustainable and responsible supplier management covers human rights matters, while business ethics and corporate behavior covers anti-corruption and bribery.

Stabilus reports on social matters in the "Social commitment" section. Social matters are important for Stabilus, though they were not declared as a material topic in the materiality analysis.

<sup>5)</sup> See specification, "Deviation of the recording and calculation of emissions from the Greenhouse Gas (GHG) Protocol", p. 10.  
<sup>6)</sup> See "Specification of water management", p. 10.



In fiscal 2024, the materiality analysis was reviewed again in light of the DESTACO acquisition. This was based firstly on the materiality analysis from the 2023 reporting year and secondly on the new materiality analysis prepared as part of the CSRD project, which included the acquisition of DESTACO and Cultraro in fiscal 2024. The materiality analysis in accordance with the CSRD has not yet been audited by the statutory auditor. The results of the CSRD materiality analysis with regard to DESTACO and Cultraro were broken down per the NFRD (Non-Financial Reporting Directive) materiality criteria (impact and risk perspective). Under the NFRD perspective, the following overarching topics were material: "Climate Change" (climate change mitigation and energy) in the own business operations, "Water & Marine Resources" in the own business operations, and "Adequate Wages" in the upstream supply chain. A comparison of the material topics identified in the previous year with those identified in accordance with CSRD and then broken down using the NFRD approach has shown that the topic of CO<sub>2</sub> in the company's own business operations is of particularly high relevance for stakeholders, both for the acquisitions and for the original Stabilus Group, and that the topic is becoming increasingly important in the supply chain. With regard to "Adequate Wages" for the upstream supply chain, the topic of "fair wages" was identified as particularly relevant. This is anchored in the material topic of "Sustainable and responsible procurement" by tracking appropriate working conditions.

**Overview of Stabilus material topics**

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		Material topic in accordance with Sections 289b et seq. HGB
Environment & Climate Protection	CO <sub>2</sub> emissions (Scope 1 + Scope 2) <sup>7)</sup> / Energy consumption and management	✔
	Water management <sup>8)</sup>	✔
Employee & Social Commitment	Employee safety (occupational health and safety)	✔
	Diversity, inclusion, equality	✔
	Talent acquisition and training	✔
Products & Supply Chain	Sustainable and responsible procurement	✔
Governance & Compliance	Business ethics and corporate behavior	✔

Stabilus also examined whether the business models of the latest company acquisitions DESTACO and Cultraro pose specific special risks. None were identified.

Content relating to material matters and relevant to non-financial reporting is indicated in this report by a green line next to the paragraph concerned. This content was subject to a limited assurance review by an independent external auditor, as set out in the corresponding statement.

On this basis, no further material topics within the meaning of the NFRD requirements were identified for fiscal 2024.

The table above lists the material topics. In this fiscal year, Stabilus will once again report on the important topics of waste, working conditions (internal workforce), sustainable innovation, resource-efficient production, data protection, and information security.

<sup>7)</sup> See specification, "Deviation of the recording and calculation of emissions from the Greenhouse Gas (GHG) Protocol", p. 10.

<sup>8)</sup> See "Specification of water management", p. 10.



## Non-financial risk analysis

GRI 2-12 | GRI 2-16 | GRI 2-24

The Stabilus Group's management team aims to identify non-financial opportunities and risks as early as possible, assessing them appropriately and taking suitable steps to limit or avoid risks or exploit opportunities using systematic risk management.

### Organization of non-financial risk management and responsibilities

Risk management<sup>9)</sup> is an integral part of the Group-wide corporate governance structure. Non-financial risks are identified and analyzed according to a standardized system.

Risk management is organizationally and systematically embedded in the ESG department, allowing the risk management system to be holistically designed and integrated into planning, controlling, and reporting processes. The Stabilus Group can therefore detect and identify potential risks at an aggregate level at an early stage and in a targeted way, which makes planning for future developments more reliable.

Going forward, risk identification, risk assessment, and risk controlling/monitoring will be the responsibility of the managers in the Stabilus Group's operating legal entities. The central risk manager in the ESG department is responsible for the ongoing development and definition of processes as well as the coordination of overall process execution.

### Non-financial risk management process

Non-financial reporting is fully mapped in an integrated software solution in the risk management system. Non-financial risks are also included in the risk-bearing capacity calculation. Risks are aggregated using a Monte Carlo simulation as a scenario simulation method based on the net risks identified.

The management process for non-financial risks is structured according to the top-down principle – with the involvement of the global functional risk managers. The tasks of functional and regional risk managers concerning non-financial risks are integrated in the financial reporting process. This year's focus was on integrating the DESTACO Group into non-financial risk reporting. To this end, the risk portfolio was discussed with DESTACO's management and their assessment of the individual risks (probability of occurrence and impact class) was evaluated. The risk assessment for the DESTACO locations did not prompt any significant changes in Stabilus' risk assessment. DESTACO is fully integrated in the non-financial risk reporting.

Non-financial risks are assessed based on qualitative assessment dimensions (probability of occurrence, impact classes). The process entails a gross assessment of non-financial risks, followed by the definition of remedial action to mitigate their probability of occurrence and the severity of their impacts. A conclusive net analysis of the non-financial risks is produced on this basis.

The risks are reviewed and approved by mirroring the recorded risks to the global functional risk managers. The central risk managers also carry out controls and plausibility checks on the reported risks. Risk identification, assessment, management, and communication are continuously monitored by the central risk managers.

<sup>9)</sup> Please refer to the Report on Risks and Opportunities in the Combined Management Report of the 2024 Annual Report.



## Risk profile

The following risk atlas provides an overview of the material potential non-financial risks of the Stabilus Group, broken down into the areas of Environment & Climate Protection, Employee & Social Commitment, Supply Chain, Products, and Governance & Compliance, which are monitored by the Stabilus Group:

### Risk atlas

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<b>ENVIRONMENT &amp; CLIMATE PROTECTION</b>	<b>SUPPLY CHAIN</b>
CO <sub>2</sub> emissions, decarbonization	Sustainability in the Supply Chain
Energy consumption and management	
Waste management, waste generation	<b>PRODUCTS</b>
Recycling	Sustainable innovation
Water management, water consumption	Sustainable production
Climate risks	Waste of raw materials
Soil contamination	
Hazardous goods, chemicals	<b>GOVERNANCE &amp; COMPLIANCE</b>
	Human rights (including labor rights / standards) – focus on Supply Chain
<b>EMPLOYEE &amp; SOCIAL COMMITMENT</b>	Business ethics and corporate behavior
Diversity	
Talent acquisition	
Working conditions	
Employee safety (occupational health and safety)	

## Overall assessment of risks

No non-financial risks were identified in connection with Stabilus' business activities, products, services or business relations that would be expected to have severe adverse consequences.<sup>10)</sup> The risk analysis and its results were assessed and approved by the Management Board.

<sup>10)</sup> Please refer to the Report on Risks and Opportunities in the Combined Management Report of the 2024 Annual Report.





# ABOUT STABILUS

GRI 2-1 | GRI 2-6 | GRI 2-7a | GRI 2-9 | GRI 2-10 | GRI 2-11 | GRI 201-1a

Stabilus SE is a European Company (Societas Europaea – SE) with its registered office in Frankfurt am Main, Germany, and is subject to German law. The company is entered in the commercial register at Frankfurt am Main Local Court under registration number HRB 128539. The administrative headquarters are in Koblenz with the business address Wallersheimer Weg 100, 56070 Koblenz, Germany. Stabilus SE is the parent company of the Stabilus Group, consisting of Stabilus SE and the subsidiaries it controls (referred to below as the “Stabilus Group”). Stabilus SE is operationally managed by the Chief Executive Officer (CEO) Dr. Michael Büchsner and the Chief Financial Officer (CFO) Stefan Bauerreis, appointed by the Supervisory Board of Stabilus SE. In the new reporting year 2025, the Management Board will consist of three people. It was expanded by appointing Mr. David Sabet as CTO in September 2024 in accordance with a resolution of the Supervisory Board. Additional information on the Management Board can be found in the corporate governance statement in the management report of the 2024 Annual Report. The Supervisory Board, chaired by Dr. Stephan Kessel, consists of six members appointed by the Annual General Meeting.

With 45 locations in 20 countries worldwide, Stabilus has a presence in the EMEA (Europe, Middle East and Africa), Americas (North and South America), and APAC (Asia-Pacific) regions. As of September 30, 2024, the Stabilus Group had 7,984 employees worldwide (previous year: 7,426); including active and inactive employees, excluding temporary workers, trainees, interns, and graduates.

The largest production sites are the operational headquarters and the plant in Koblenz (Germany) as well as the plants in Ramos Arizpe (Mexico), Braşov (Romania), Gastonia (USA), Pinghu (China), and Changzhou (China).

The Stabilus Group is a leading supplier of gas springs, dampers and vibration isolation products to automotive and industrial customers. The Stabilus Group is also successfully established in the production and distribution of automatic, electromechanical opening and closing systems (motion control solutions) that are mainly used for installation in tailgates. The Stabilus Group has expanded its product range and its regional presence with the acquisition of HAHN Gasfedern GmbH, Aichwald, Germany, the ACE Group (both in fiscal 2016) and the acquisition of General Aerospace GmbH, Eschbach, Germany, Piston Amortisör Sanayi ve Ticaret A.S. (53%), Bursa, Turkey, and New Clevers S.A. (80%), Buenos Aires, Argentina (all in fiscal 2019). By increasing its shareholding in the Cultraro Group from 32% to now 60% in July 2023, and its associated inclusion in the consolidated financial statements, the Stabilus Group expanded its market presence in the automotive industry and in the industrial sector.

Particularly in light of the megatrend of industrial automation, the Stabilus Group expanded its motion control portfolio with the acquisition of DESTACO, an industrial automation specialist based in Auburn Hills, Michigan, USA, completed on March 31, 2024. This product range of intelligent motion technologies will further expand and strengthen the Stabilus Group’s industrial business.

Overall, the Stabilus Group offers a broad range of solutions for motion control, including damping and vibration control technologies. The products supplied by the Stabilus Group are used in a variety of applications in the automotive and industrial sectors. Stabilus products are typically used to support the lifting and lowering or dampening of movements. As a world market leader for gas springs, the Group supplies all well-known vehicle manufacturers. The customer base of the Stabilus Group is diversified by a broad range of industrial customers. While the Stabilus Group’s products enable safe motion sequences and precise vibration control, DESTACO complements the Group’s product range with pneumatic and electronic grippers, clamps and end-of-arm tools for robotics, as well as indexers and conveyors. DESTACO’s core competence lies in precisely gripping,

clamping, placing, moving, and repositioning components in a production system. DESTACO products help customers increase their productivity, which makes them the perfect complement to the Stabilus product range. DESTACO serves customers around the world in a wide variety of markets, such as consumer goods, packaging, aerospace, automotive engineering, life sciences and nuclear technology.

Stabilus generated revenue of €1,305.9 million in fiscal 2024 (PY: €1,215.3 million). The full Consolidated Financial Statements of the Stabilus Group can be found in the Stabilus Group 2024 Annual Report at: [ir.stabilus.com/investor-relations/publications/](https://ir.stabilus.com/investor-relations/publications/).

Like most manufacturing companies, Stabilus purchases production and non-production materials. Stabilus mainly purchases components and semi-finished products. The raw materials typically used by the Group are those contained in the semi-finished products / components, e.g., steel, copper, resins, and rubber.

Stabilus’ customers are international companies from the automotive and industrial sectors.

## Shareholder structure

The shareholder structure of Stabilus SE is published annually in the Group’s Annual Report<sup>11)</sup>. According to the voting rights notifications received by September 30, 2024, the following shareholders held more than 3% of the total voting rights associated with Stabilus shares: The Goldman Sachs Group, Inc, Wilmington, USA (11.02%), Allianz Global Investors GmbH, Frankfurt am Main, Germany (10.06%), NN Group N.V., Amsterdam, Netherlands (10.05%), Teleios Capital Partners LLC, Zug, Switzerland (Igor Kuzniar) (10.01%), FMR LLC, Wilmington, USA (6.77%), Allianz SE, Munich, Germany (5.31%), Marathon Asset Management

<sup>11)</sup> [ir.stabilus.com/investor-relations/publications/](https://ir.stabilus.com/investor-relations/publications/)

Limited, London, United Kingdom (5.00%), Fidelity Investment Trust, Boston, USA (3.70%), Ameriprise Financial, Inc, Wilmington, USA (3.25%), Ministry of Finance of the State of Norway, Oslo, Norway (3.07%), Janus Henderson Group Plc, St. Helier, Jersey (3.01%).

## Corporate values

GRI 2-23 | GRI 2-27 | GRI 2-28

Stabilus' corporate values are anchored in the value statement<sup>12)</sup> and set out in the Code of Conduct<sup>13)</sup>. For Stabilus, social responsibility also means social commitment at its locations worldwide, particularly regarding science, education and culture as well as social and humanitarian causes.

Stabilus has committed to complying with the principles of the International Labour Organization (ILO)<sup>14)</sup>, joined the UN Global Compact in 2018. Stabilus is guided by the United Nations Sustainable Development Goals (SDGs)<sup>15)</sup>. Stabilus aims to promote sustainable development worldwide in accordance with the SDGs and at the same time align its business with the future. The following six goals have priority for Stabilus:

### WE SUPPORT



#### Focused Stabilus SDGs

A\_003



#### SDG 4

Quality education | Ensure inclusive and equitable quality education and promote lifelong learning opportunities for all



#### SDG 5

Gender equality | Achieve gender equality and empower all women and girls



#### SDG 6

Clean water and sanitation | Ensure to water and sanitation for all



#### SDG 8

Decent work and economic growth | Promote inclusive and sustainable economic growth, employment and decent work for all



#### SDG 12

Sustainable consumption and production | Ensure sustainable consumption and production patterns



#### SDG 13

Climate action | Take urgent action to combat climate change and its impacts

<sup>12)</sup> group.stabilus.com/company/compliance-at-stabilus

<sup>13)</sup> group.stabilus.com/company/compliance-at-stabilus

<sup>14)</sup> group.stabilus.com/company/compliance-at-stabilus

<sup>15)</sup> <https://www.unglobalcompact.org/sdgs/17-global-goals>



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# ENVIRONMENT & CLIMATE PROTECTION

GRI 2-29 | GRI 201-2

As a manufacturing company, the Stabilus Group is aware of its responsibility for the environment and climate protection and has firmly anchored this in its corporate culture. Advancing climate change is having a significant impact on the living and working conditions of people around the world. This also poses potential risks for the Stabilus Group: Extreme weather events may limit the availability of raw materials, reduce planning reliability, and drive up commodity and raw material prices. Stabilus is committed to combating climate change and minimizing its impacts by constantly minimizing greenhouse gas emissions. Stabilus has set itself global goals and is thus responding to the increasing demands of external stakeholders, including customers and investors, while continuously improving its processes.

## Global environmental management

GRI 2-23

### Responsibility

Responsibility for Stabilus' environmental management lies primarily with the Stabilus SE Management Board for overarching environmental issues. The Management Board is supported in terms of operational implementation by the Chief Operating Officer as well as the Environment, Health & Safety Manager, who is part of the ESG department.

The ESG department defines responsibilities, targets, key figures, and framework conditions for the entire Group. The framework conditions also include the Group's EHS Policy, which describes the basic approach to managing EHS processes at Stabilus.

### Global EHS management

Global EHS management has three main tasks: Improving environmental performance (including CO<sub>2</sub> emissions) as part of an environmental mandate, protecting the health, safety and well-being of employees as part of an occupational health and safety mandate, and continuously reducing the resources used in operations as part of the production efficiency mandate. Targets and responsibilities are defined based on these mandates. All Stabilus production sites worldwide are part of the EHS management system. Stabilus has an internal system for tracking energy consumption, water intake<sup>16)</sup>, CO<sub>2</sub> emissions<sup>17)</sup>, and waste generation, which also includes all Stabilus production sites. The Stabilus Group has implemented environmental management systems in accordance with ISO 14001 and energy management systems in accordance with ISO 50001 at most of its production sites. The European EMAS (Eco Management and Audit Scheme) validation at the Koblenz site will no longer be pursued from fiscal 2024. The necessary components will be covered by the globally applicable ISO standards.

The local management of the individual Stabilus plants and their EHS officers are responsible for target setting, while the local plant managers and local HR management are responsible for implementing preventive

<sup>16)</sup> Please refer to the specification in "About this report", p. 10: In line with the materiality definition, water intake is reported in the topic of "Water management". The monitoring of water consumption, water discharge and recycling is currently under development internally and will be reported in accordance with the requirements of the CSRD from the coming fiscal year. The report therefore does not contain complete disclosures in accordance with the reporting standards on water, but is limited to the disclosures set out in the definition above and corresponding to the materiality analysis.

<sup>17)</sup> Please refer to the specification in "About this report", p. 10: In this reporting year, Stabilus once again decided to deviate from the standard definition of the GHG Protocol by limiting its GHG emissions reporting to CO<sub>2</sub> emissions from the consumption of gas and the use of purchased electricity. The CO<sub>2</sub> emissions from the consumption of gas at the production sites are declared as Scope 1 and the CO<sub>2</sub> emissions from the use of purchased electricity are declared as Scope 2. The report therefore does not contain complete disclosures in accordance with the GHG Protocol or other reporting standards on greenhouse gases, but is limited to the disclosures set out in the definition above and corresponding to the materiality analysis. This will be broadened to the definitions per the GHG Protocol for Scope 1 and Scope 2 as part of the sustainability report for fiscal 2025 in accordance with the requirements of the Corporate Social Reporting Directive (CSRD).

health protection measures. The site managers in the EMEA, Americas, and APAC regions are responsible for collecting key figures on CO<sub>2</sub>, energy, water, waste, health, and safety. The EHS key figures are reported to the ESG department every month.

Stabilus has defined the following targets for the Environment & Climate Protection action area in the categories of energy, water, and waste:

- Reduce water intensity by (10)% by 2030  
(base year 2021: 2.11 l/unit)
- Reduce energy consumption by (15)% by 2030  
(base year 2021: 0.92 kWh/unit)
- Reduce hazardous waste by (10)% by 2030  
(base year 2021: 0.012 kg/unit)

### Data collection process

The collection and reporting of EHS data is rooted in a fixed process. Key figures for CO<sub>2</sub> emissions, energy, water, and waste data (not part of the audit scope) are reported monthly. When recording GHG emissions, the Stabilus Group focuses exclusively on the CO<sub>2</sub> emissions from gas consumption (declared as Scope 1) and the consumption of purchased electricity (declared as Scope 2).

Scope 2 emissions are reported both market-based and location-based in order to improve and show the use of lower-carbon energy sources. The emission factors of the local energy suppliers based on the electricity mix of the purchased energy are used for the market-based approach. Country emission factors are used to determine the location-based emissions. As part of the CO<sub>2</sub> reduction initiative, the proportion of renewable energies in total electricity consumption is reported and the switch to renewable electricity is promoted throughout the Group.

The reporting process is carried out using Group-wide reporting software, which makes it possible to aggregate, evaluate, and analyze data from all companies. An EHS reporting guideline has been rolled out at all production sites worldwide.



Stabilus reports its intensities in the ratio “consumption per unit”. The products of the Stabilus companies differ considerably from the DESTACO companies and Cultraro in terms of type of products, quantities and consumption. For this reason, the intensities shown in the report are shown for the entire group (incl. DESTACO and Cultraro) as well as individually for the previous Stabilus companies, DESTACO and Cultraro. This is intended to ensure better comparability with the previous year.

The key figures that follow also include data from six DESTACO locations (three U.S. locations, Germany, France, and Thailand) for the period April 1, 2024, to September 30, 2024.

### EHS audits

EHS measures are monitored by both internal and external audits. External audits in accordance with ISO 14001, ISO 50001, and ISO 45001 are carried out regularly as part of monitoring and recertification audits.

Internal EHS audits cover energy, the environment, and occupational safety. Their purpose is to ensure compliance with the EHS guidelines and the reporting guidelines, as well as to identify pointers and ideas for optimization potential. EHS audit findings and agreed remedies are discussed with the responsible plant management, the local EHS managers, and the Chief Operating Officer. In fiscal 2024, a total of four internal EHS audits were carried out at the two production sites in Romania and two production sites in Germany. The audits showed that the companies were all rated with a compliance level of 80% or more according to the internal evaluation matrix. Potential for improvement was presented to each site. The issues were discussed and corresponding implementation recommendations were made. This primarily involved information and ideas for increasing the site’s energy efficiency, measures to improve environmental performance, and the identification of potential hazards to improve occupational health and safety.

### Global EHS meetings

Global EHS meetings were initiated in fiscal 2024, and serve as a forum for information and discussion around EHS topics. The meetings take place every two months and are led by the Environment, Health & Safety Manager. The key topics in fiscal 2024 were the refinement of the CO<sub>2</sub> roadmap, energy-saving measures, CO<sub>2</sub> reduction, water reduction measures, and focal areas in occupational safety and accident prevention.

### Certifications

Stabilus has environmental management systems in place. The majority of the plants are ISO 14001 certified. The main plant in Koblenz was the first location to receive certification back in 1997. Since then, 14 Stabilus plants (PY: 13), which account for 78% of total production, have been certified to ISO 14001. The increase is due to the acquisition of DESTACO, whose site in Germany is ISO 14001 certified. The certifications include environmental risk assessments. In light of the increasing importance of energy efficiency measures, Stabilus Koblenz and HAHN-Gasfedern, which together account for 26% of global production output, were certified in accordance with ISO 50001, the international standard for setting up an energy management system. ISO 50001 certification is planned for the Pinghu site in China in 2025.

### Environmental compliance

Stabilus works toward compliance with all locally applicable regulations and laws. The environmental management system and environmental certification in accordance with ISO 14001 support compliance with environmental regulations. The IMDS database (International Material Data System database) and the centralized material compliance office at the plant in Romania ensure that the materials used meet the requirements of the applicable chemical and environmental laws of the production countries (REACH, RoHS, end-of-life vehicle regulations, etc.) and customer specifications.

### CO<sub>2</sub> emissions<sup>18)</sup>

GRI 2-29 GRI 305-1a GRI 305-2a-b GRI 305-4a-c GRI 305-5a

GHG emissions contribute to global climate change. Stabilus is therefore pursuing the goal of measuring and continuously reducing its CO<sub>2</sub> emissions in order to mitigate its climate impact. Scope 1 and Scope 2 emissions were identified as a material topic for this fiscal year. Further development of the CO<sub>2</sub> reporting and reduction strategy with a fixed CO<sub>2</sub> reduction target by 2030 is the focus of the EHS strategy. Stabilus aims to significantly reduce the CO<sub>2</sub> emissions of its own operations and its supply chain by 2030 and has defined the following targets:

- Reduction of Scope 1 emissions by 30% by 2030
- Reduction of Scope 2 emissions by 100% by 2030
- Reduction of Scope 3 emissions by 25% by 2030

The targets are based on the emission levels for Scope 1 and Scope 2 determined in 2021.

<sup>18)</sup> See specification in “About this report”: Deviation of the recording and calculation of emissions from the Greenhouse Gas (GHG) Protocol, p. 10.

CO<sub>2</sub> TARGET 2030

A\_004

Reduction of total CO<sub>2</sub>  
emissions by**43%**

by 2030



Use of

**100%**electricity from renewable  
energies by 2030

For the coming fiscal years, we plan to have the CO<sub>2</sub> targets validated for conformity with the Paris Climate Agreement using scientific methods with the help of the Science Based Targets initiative (SBTi). Stabilus made a commitment to this in fiscal 2024.

Stabilus also maintains a regular dialogue with its customers about climate change and environmental protection. Furthermore, a process was introduced to allocate the emissions of the products sold by Stabilus to its customers (see Products & Supply Chain: “Sustainable innovation”).

Global CO<sub>2</sub> roadmap

Stabilus aims to meet its Scope 1 and 2 targets with the help of the Group-wide CO<sub>2</sub> roadmap as a global strategic initiative to reduce energy consumption. One focus in the reporting year was on modifying and optimizing this. The action plan envisages Stabilus switching its electricity procurement entirely to renewable sources and reducing its gas consumption by 30% by 2030. By further installing photovoltaic systems at selected sites, more renewable electricity is produced and consumed by the company itself, reducing the electricity purchased from the grid. Individual projects were implemented during the reporting period; these are outlined in the “Energy” section.

Key priorities for fiscal 2024 include various energy efficiency projects that contribute to CO<sub>2</sub> reduction and are documented in the roadmap. Converting existing lighting systems to energy-efficient LED technology, lowering temperatures in heating processes, and using energy-efficient pump technology are just a few examples. Stabilus continued expanding its photovoltaic systems globally and completed various projects to increase the proportion of renewables in the electricity mix. We are also gradually pushing ahead with the changeover to renewable sources of electricity. For example, during the course of the fiscal year some plants were able to switch entirely to renewable sources of electricity. The CO<sub>2</sub> roadmap includes the current electricity mix, the status of the lighting

CO<sub>2</sub> emissions

T\_003

	2022	2023	2024
Scope 1 emissions (in metric tons) (natural gas + LPG)	10,464*	9,266	9,993
Scope 2 emissions – location-based (in metric tons) (electricity)	40,047	40,401	40,506
Scope 2 emissions – market-based (in metric tons) (electricity)	29,940**	33,174**	27,376**
Scope 1 and 2 emissions – location-based (in metric tons)	50,511	49,667	50,499
Scope 1 and 2 emissions – market-based (in metric tons)	40,404**	42,440**	37,369**
Emission intensity Scope 1 (kg/unit) (natural gas + LPG)	0.06	0.05	0.05
Emission intensity Scope 2 – location-based (kg/unit) (electricity)	0.24	0.24	0.20
Emission intensity Scope 2 – market-based (kg/unit) (electricity)	0.18	0.20	0.13
Emission intensity Scope 1 and Scope 2 – location-based (kg/unit)	0.30	0.29	0.25
Emission intensity Scope 1 and Scope 2 – market-based (kg/unit)	0.24	0.25	0.18

\* Due to the adjustment of the emission factor for natural gas in fiscal 2023 to 0.201 metric tons of CO<sub>2</sub> per MWh (2022: 0.181 metric tons of CO<sub>2</sub> per MWh), the previous year's figure for 2022 was adjusted accordingly. The adjustment was made due to a methodological specification in the emissions survey. Furthermore, the previous year's figures for 2022 relate exclusively to natural gas.

\*\* The market-based Scope 2 emissions contain Scope 2 emission factors in CO<sub>2</sub>e instead of CO<sub>2</sub> for the Australia location.



systems, and the status of photovoltaic technology projects for each individual plant. This helps us optimize global projects to reduce CO<sub>2</sub> emissions.

### Scope 1 / Scope 2 emissions

The direct Scope 1 emissions of the operational sites are the total emissions from direct combustion sources. Emissions from combustion sources at the Stabilus plants are attributable to the combustion of natural gas and LPG. The Scope 1 emission factors for natural gas are based on the data available from the German Federal Office for Economic Affairs and Export Control (Bundesamt für Wirtschaft und Ausfuhrkontrolle; BAFA). In fiscal 2024, the emission factor for natural gas of 0.201 metric tons of CO<sub>2</sub> per MWh was applied across the Group.

Indirect Scope 2 emissions arise from the generation of purchased energy in the form of electricity. Stabilus calculates Scope 2 emissions based on the electricity purchased and the resulting emissions from electricity suppliers (in metric tons). For the market-based approach, the emission factors of the local energy suppliers are used, based on the electricity mix of the purchased/used energy. Country emission factors are used to determine the location-based emissions.

Scope 1 emissions (natural gas + LPG) amounted to 9,993 metric tons (PY: 9,266 metric tons) with an emission intensity of 0.05 kg/unit (Stabilus companies 0.06 kg/unit; DESTACO 0.04 kg/unit; Cultraro 0.0002 kg/unit) (PY: 0.05 kg/unit). The increase in absolute Scope 1 emissions is due to the inclusion of DESTACO and Cultraro as well as an increase in gas consumption at some locations (see "Energy" section).

Scope 2 emissions (market-based) amounted to 27,376 metric tons (PY: 33,174 metric tons) with a Scope 2 emission intensity (market-based) of 0.13 kg/unit (Stabilus companies 0.16 kg/unit; DESTACO 0.75 kg/unit; Cultraro 0.0075 kg/unit) (PY: 0.20 kg/unit). The reduction of (5,798) metric tons or (17.5)% in absolute Scope 2 emissions is the result of global conversion projects relating to renewable energies in the electricity mix (see "Energy" section).

Based on the total units produced, this results in an emissions intensity for Scope 1 and Scope 2 (market-based) of 0.18 kg/unit for fiscal 2024 (Stabilus companies 0.22 kg/unit; DESTACO 0.79 kg/unit; Cultraro 0.0077 kg/unit (PY: 0.25 kg/unit).

Scope 2 emissions (location-based) amounted to 40,506 metric tons (PY: 40,401 metric tons) with a Scope 2 emission intensity (location-based) of 0.20 kg/unit (Stabilus companies 0.23 kg/unit; DESTACO 1.07 kg/unit; Cultraro 0.01 kg/unit) (PY: 0.24 kg/unit). This results in a Scope 1 and Scope 2 (location-based) emissions intensity of 0.25 kg/unit (Stabilus companies 0.29 kg/unit; DESTACO 1.11 kg/unit; Cultraro 0.01 kg/unit) (PY: 0.29 kg/unit).

### Scope 3 emissions

An estimate was made for the Scope 3 reduction target in 2021 based on Stabilus' calculations for factors such as product/component evaluations. A more extensive assessment of Scope 3 emissions is currently being prepared in order to further improve CO<sub>2</sub> reporting, increase transparency, and gain insights into the emission drivers along the supply chain. This will take place as part of the reporting for fiscal 2025 in accordance with the CSRD.

## Energy

GRI 302-1a-e GRI 302-3a GRI 302-4a-b

### PHOTOVOLTAIC MODULES AT THE STABILUS LOCATIONS

A\_005

(FY 2024)



saved

> 950 t CO<sub>2</sub>\*



generated

> 2,048 MWh of electricity\*\*



\* of which > 700 t CO<sub>2</sub> through own consumption.  
\*\* of which 1,562 MWh own consumption.

Energy consumption is a significant environmental factor in the Stabilus Group's operations, as it is largely associated with the use of fossil fuels and the corresponding GHG emissions. Stabilus' main energy sources are electricity and gas. In direct business activities, the vast majority of energy consumption is attributable to manufacturing processes. Internal logistics and other non-production-related processes play a lesser role.

Stabilus has set a target to reduce energy consumption at all global production sites. In connection with the initiative to reduce CO<sub>2</sub> emissions, Stabilus aims to increase the share of renewable energies in electricity consumption to 100% by 2030 and has drawn up a corresponding action plan. In line with the GRI definition, Stabilus defines renewable energy as energy from a source that can be renewed in a short period of time through



ecological cycles or agricultural processes, including geothermal energy, wind energy, solar energy, hydropower, and biomass. The share of renewable energy in total electricity consumption is part of external reporting. Stabilus is pursuing the goal of reducing energy consumption by (15)% by 2030 (base year 2021: 0.92 kWh/unit).

### Use of renewable energies

In fiscal 2024, the Stabilus Group implemented further projects that promote the transition to renewable energy sources in the electricity mix or through self-generation.

The share of renewable energies in the overall electricity mix was improved primarily through the purchase of renewable electricity, but also through the construction of photovoltaic systems at the sites.

#### *Solar projects*

In fiscal 2024, the company further expanded its own solar power production. Photovoltaic systems were put into operation at two locations and have been producing solar power since this fiscal year. The photovoltaic system at the Changzhou site in China has an output of 413 kWp and was commissioned in January 2024. Two photovoltaic systems with an output of 260 kWp were commissioned at the Italian site in April 2024. Stabilus is pushing ahead with the expansion of further photovoltaic systems.

#### *Changing the electricity mix*

In fiscal 2024, the share of renewable energies in the electricity mix was improved at some locations and two locations switched entirely to renewable electricity. Since February respectively May 2024, the plants in Mexico have been sourcing all of their electricity from renewable energy sources in the form of hydropower, while the Powerise® plant in Romania switched entirely to renewable electricity at the start of the fiscal year. In all, seven Stabilus Group production sites have switched entirely to electricity from renewable energies. Further conversions will be implemented gradually at other locations.

### Short-term energy-saving projects

In addition to the CO<sub>2</sub> roadmap as a long-term reduction plan, Stabilus is pushing ahead with short-term energy-saving projects. These are low-investment measures that can be implemented quickly. The aim is to consume only the energy that is absolutely necessary and to avoid wasting energy. The ESG department therefore provided the sites with a list of measures and recommendations for action so that they can swiftly launch projects to reduce energy consumption. The locations were asked to check the feasibility of these. As such, global meetings were held with the EHS managers at the sites, where practical suggestions were made for faster implementation. Examples of short-term measures include lowering temperatures in heating processes, shutdown plans for lighting, production facilities and processes, leak tests on compressed air systems, and optimization proposals for technical building systems.

### Energy efficiency projects

The Stabilus Group increased energy efficiency in fiscal 2024 by implementing further projects from its action plan. We are continuously driving ways to reduce energy consumption by introducing efficiency measures. As such, global meetings are held regularly with the energy managers at the locations.

Converting the lighting at the main plant in Koblenz to LED technology will save almost 700 MWh of electricity per year, which equates to more than 100 metric tons of CO<sub>2</sub> per year. In a further step in fiscal 2025, additional production areas and offices will be equipped with LED technology. Old conventional lighting technology is gradually being replaced with modern, efficient lighting technology at all locations worldwide, and some have already completed the changeover in full.

Stabilus aims to record energy consumption at the individual plants in more detail internally so that it can introduce targeted energy efficiency measures. A building management system has been established at the Koblenz site for years and is being expanded and optimized ongoing. Digital electricity meters were installed throughout Romania as part of a pilot project. In fiscal

2024, the meters were connected online to a data management system and are now helping to analyze electricity consumption so that energy efficiency measures can be introduced. Energy consumption measurement systems are now to be successively introduced or expanded at all other plants; where appropriate, the technology used and tested at the Romanian site will be rolled out. Discussions and initial planning have already begun.

In the 2023/2024 fiscal years, the administration building in Koblenz was renovated to make it more energy efficient. In collaboration with an external energy consultant, all the windows in the building were replaced with new, modern triple-glazed thermal insulation windows. At the same time, approximately 1,200 m<sup>2</sup> of the exterior facade was thermally insulated. Further energy planning will focus on the heating of the building.

The CO<sub>2</sub> reduction plan includes additional measures that will be implemented at various Group locations by 2030, including the use of new compressed air compressor technology, replacing old lighting systems with LED technology, and expanding and upgrading measurement technology to record key energy figures. We are resolutely working to increase the energy efficiency of existing systems and processes.





## Energy consumption

The Stabilus Group's total energy consumption (including natural gas/LPG and purchased and self-generated electricity) amounted to 156,051 MWh in fiscal 2024 (PY: 146,358 MWh). The increase of +9,693 MWh or +6.6% is largely due to company acquisitions (+5,377 MWh). The previous year was marked by particularly stringent energy-saving measures.

In fiscal 2024, natural gas consumption increased by +3,463 MWh or +7.8% from 44,653 MWh to 48,116 MWh. LPG consumption amounted to 1,482 MWh in fiscal 2024 (PY: 1,350 MWh), which is an increase of +132 MWh or +9.8%.

Total electricity consumption (purchased electricity, electricity from photovoltaic generation and electricity from cogeneration) increased by +6,099 MWh or +6.1% to 106,453 MWh in fiscal 2024 (PY: 100,354 MWh). Due to further expansion of photovoltaic systems at the locations, the share of self-generated electricity from photovoltaics for own use almost doubled this fiscal year, increasing by +765 MWh or +96.0% to 1,562 MWh (PY: 797 MWh).

The energy intensity per production unit (based on all products) amounted to 0.75 kWh/unit in the fiscal year (Stabilus companies 0.91 kWh/unit; DESTACO 2.81 kWh/unit; Cultraro 0.03 kWh/unit) (PY: 0.87 kWh/unit).

In fiscal 2024, the consumption of electricity from renewable energies amounted to 51,431 MWh (PY: 30,961 MWh). This brings the share of renewable energies in total electricity consumption to 48.3% (PY: 30.9%), which is +17.4 percentage points up on the previous year's figure. The main reason for this is the changeover to entirely renewable electricity at the plants in Mexico and the Powerise® plant in Romania, as well as the higher proportion of renewable energy sources in the electricity mix at selected locations.

The following table shows the total energy consumption of Stabilus and the breakdown by natural gas, LPG, and electricity as well as the proportion of electricity consumption from renewable sources:

### Energy consumption

T\_004

	2023	2024
Energy consumption (MWh)	146,358	156,051
of which natural gas (MWh)	44,653	48,116
of which LPG (MWh)	1,350	1,482
of which electricity (MWh)	100,354	106,453
of which electricity (MWh) from the grid	98,024	102,762
of which electricity (MWh) from photovoltaics	797	1,562
of which electricity (MWh) from cogeneration	1,533	2,129
Energy intensity (kWh / unit)	0.87	0.75
	2023	2024
Consumption of electricity from renewable sources (MWh)	30,961	51,431
Consumption of electricity from renewable sources (%)	30.9%	48.3%

## Water<sup>19)</sup>

GRI 303-1a | GRI 303-3a

Water is used in manufacturing processes primarily for cooling and cleaning. It is also used in sanitary facilities. In many locations, the availability of sufficient good-quality water is necessary for operational processes. Stabilus therefore monitors and evaluates water consumption to rule out water risks and develop appropriate risk mitigation strategies where necessary. Stabilus is working on optimizing its manufacturing processes and saving as much water as possible.

## Water risk analysis

In fiscal year 2024, Stabilus prepared a global water risk analysis of all production sites. The AQUEDUCT Water Risk Atlas data tool was used for this, to analyze for water stress and water shortage in the areas of the Stabilus sites. Water stress measures the ratio of total water demand to available surface and groundwater supplies. Higher values indicate stronger competition between users. Water shortage describes an acute lack of drinkable freshwater. Higher values mean greater impacts on the local water supply and lower water availability for downstream users. The unit of assessment for both indicators is a five-point rating scale from low to extremely high.

In addition to the local and geographical conditions, Stabilus also compared the total water intake at each location. The Stabilus Group's five major production sites (Germany [here: Koblenz], Romania, China [here: Changzhou], USA [here: Gastonia] and Mexico) account for 86% of the total water consumption, with the Koblenz site being the largest consumer in the Group. These five locations offer the greatest reduction potential.

Stabilus has identified a risk of very high water stress (>80%) at the sites in Mexico and China (here: Changzhou), taking into account the total water intake. At the locations in Germany (here: Koblenz) and Romania, a risk of medium to high water stress (20% to 40%) was determined, taking into account the total water intake. At these locations in particular, water reduction projects will be stepped up in the coming fiscal years.

Stabilus has also analyzed the DESTACO sites for water risks based on local and geographical conditions and will compare these with the total water intake at each site in the next reporting period in order to assess potential risks. DESTACO does not use production water, which minimizes the risks.

<sup>19)</sup> See specification in "About this report": Specification of water management, p. 10.



## Water reduction roadmap

Saving water has become increasingly important for Stabilus in recent years and will become an even greater focus in the future.

Stabilus aims to reduce water intake per production unit at site level and reduce water intensity by (10)% by 2030 (2021: 2.11 l/unit).

To achieve this long-term goal, Stabilus plans projects to save water, implements them, and documents the associated savings. Stabilus therefore established its first water reduction roadmap in fiscal 2024 – a global documentation system that serves as a central document. The water reduction roadmap addresses everything with the idea of reducing water consumption from planning to monitoring the progress of projects implemented at the sites. The ESG department provides technical support for individual measures and projects, documents them centrally, and tracks their status. Best practice measures are highlighted in global EHS meetings with the aim of generating further global water-saving projects at the sites. Water reduction measures relate to optimizing water use in production and technical infrastructure.

The first water-saving projects have already been launched. Rainwater harvesting projects are currently being implemented at the plants in Mexico and internal water flows are being analyzed in order to launch further water-saving projects. Pilot projects to save water in cooling systems and measurements to increase the efficiency of osmosis systems are currently underway at the Koblenz site. The plant in Romania has retrofitted the sanitary facilities with water-saving sensor technology and new water-saving projects are currently being defined at the plants in the USA and China.

## Short-term water-saving projects

In addition to the water reduction roadmap as a long-term plan, Stabilus is pushing ahead with short-term water-saving projects. These are low-investment measures that can be implemented quickly. The aim is to use only the water that is absolutely necessary and to avoid wastage. The ESG department therefore provided the sites with a list of measures and recommendations for action to enable them to launch water reduction projects in the short term. The locations were asked to check the feasibility of these. As such, global meetings were held with the EHS managers at the sites, where practical suggestions were made for faster implementation. Short-term measures include shutdown plans for cooling towers, cooling water technology and irrigation systems as well as the elimination of leaks and the documentation of the largest consumers.

## Water intake

Total water intake in fiscal 2024 amounted to 359,540 m<sup>3</sup> (PY: 355,163 m<sup>3</sup>) and so increased by +4,377 m<sup>3</sup> or + 1.2%. This results in a water intensity per production unit (based on all products) of 1.74 l/unit (Stabilus companies 2.12 l/unit; DESTACO 5.06 l/unit; Cultraro 0.0075 l/unit) (PY: 2.10 l/unit).

The total water intake is shown in the table below:

### Water intake

T\_005

	2023	2024
Water intake in m <sup>3</sup>	355,163	359,540
Water intake intensity (l/unit)	2.10	1.74

The plant in Koblenz is located in a water protection area and meets the local regulations. Local regulations that Stabilus complies with apply to wastewater quality.



## Waste

GRI 306-2a | GRI 306-3a

Waste is generated in a wide variety of process steps during product manufacturing, packaging, repair, and construction. Reusable containers are used as the standard packaging method for deliveries to car manufacturers. Stabilus is committed to reducing material losses in production through efficient production processes and to properly collecting, disposing of and, where possible, reusing waste. Stabilus has set itself the goal of reducing waste. The laws and regulations on waste disposal applicable at the sites are complied with.

Stabilus records the amount of hazardous and non-hazardous waste at its operational sites. In future, additional disclosures on the recycling of waste, in particular steel scrap, will be included in regular reporting. Stabilus focuses on continuously reducing the volume of waste. The aim is to reduce hazardous waste by (10)% by 2030 (2021: 0.012 kg/unit).

### Waste generation

In fiscal 2024, the locations reported 5,698 metric tons of non-hazardous waste and 1,828 metric tons of hazardous waste (PY: 5,546 metric tons of non-hazardous waste and 1,831 metric tons of hazardous waste), which is an increase of + 152 metric tons or + 2.7% in non-hazardous waste and a decrease of (3) metric tons or (0.2)% in hazardous waste.

This results in a waste intensity of 0.028 kg/unit for non-hazardous waste (Stabilus companies 0.033 kg/unit; DESTACO 0.1399 kg/unit; Cultraro 0.0001 kg/unit) and 0.009 kg/unit for hazardous waste (Stabilus companies 0.011 kg/unit; DESTACO 0.004 kg/unit; Cultraro 0.0001 kg/unit) (PY: 0.033 kg/unit and 0.011 kg/unit respectively).

### Waste generation

T\_006

	2023	2024
Non-hazardous waste (in metric tons)	5,546	5,698
Hazardous waste (in metric tons)	1,831	1,828
Waste intensity of non-hazardous waste (in kg / unit)	0.033	0.028
Waste intensity of hazardous waste (in kg / unit)	0.011	0.009



# EMPLOYEE & SOCIAL COMMITMENT

GRI 2-24

The sustainable corporate success of Stabilus is underpinned by its employees.<sup>20)</sup> As an employer, Stabilus focuses on its own defined corporate values and a dialogue-focused corporate culture based on trust and respect for diversity and equal opportunity. Stabilus offers its employees attractive conditions and a wide range of individual development opportunities. In view of the current and future challenges of the labor market, Stabilus' goal is to support the development of its employees, retain them and promote innovation. Stabilus is also aware of its responsibility for the health and safety of its employees and takes the task of preventing accidents and health hazards very seriously.

## Responsibility

Human Resources (HR) is responsible for managing the HR organization and therefore for the Group-wide guidelines and standards for employees. HR is managed by the Vice President Human Resources. HR is responsible for the operational design, implementation, and management of HR processes with the aim of accelerating employee development and talent promotion. The Group's Diversity Policy, which was signed by the Group Management Board, summarizes the requirements. The Group-wide Head Count Reporting Guideline summarizes the Group-wide requirements for reporting on headcount. Employees around the world are trained and encouraged to comply with them. Details on personnel issues are set out in other binding Group regulations.

<sup>20)</sup> Unless otherwise stated, the employee figures include active and inactive employees, excluding temporary workers, trainees, interns, and graduates.

In its Group strategy "STAR 2030", Stabilus has placed a clear focus on its employees and its social responsibility. The strategic goal of being the "Company of Choice" is centered around employees and aims for open dialogue, shared success, and active employee involvement. The Group strategy "STAR 2030" also emphasizes the assumption of social responsibility, reflecting Stabilus' aspirations to be a model corporate citizen. This includes respect for human rights and the highest level of occupational safety. Trust, reliability, honesty, fairness, and respect should be the basis of management within the Stabilus Group.

Stabilus supports its employees in their professional and personal development through a wide range of training programs. Stabilus also has a corporate culture that promotes innovation, for example through an idea management system. Idea management is the generic term for optimization systems that aim to harness and utilize the idea potential of all employees of a company in order to strengthen its competitiveness. In addition to the goal of mobilizing performance potential and promoting a creative working atmosphere, idea management can also boost motivation – both through philosophical values such as acceptance and personal appreciation and through monetary and non-monetary incentive schemes that reward beneficial ideas. Employee training and development is one of the most important success factors in an industry that relies on constant innovation and operational excellence, especially in the face of a growing shortage of skilled workers. To attract and retain skilled workers, it is important not only to comply with basic legal and ethical standards, but also to offer positive and attractive working conditions. Stabilus promotes a healthy work-life balance through flexible working time models and the option of mobile work to ensure that work and private life are compatible. In addition, the company pension scheme gives employees long-term security. Initiatives such as ergonomics advice in the workplace and regular health checks contribute to well-being in the workplace. This creates an appealing and sustainable working environment.

Employee safety (occupational health and safety) was identified as a material aspect of employee matters in the materiality analysis. Other material topics include talent acquisition, employee retention, and further training to counteract the shortage of skilled workers, as well as diversity, inclusion, and equality with a particular focus on women in management positions.

Stabilus has defined the following targets for the Employee & Social Commitment action area, in the categories of Health Protection & Occupational Safety, Diversity, Inclusion & Equality, and Talent Acquisition & Training:

- By 2030, reduction in days lost due to occupational accidents (Lost Workday Incident Rate – LWDI, days lost per 200,000 hours worked) by (10)% (base year 2021: 11.67 days)
- By the end of 2024, we will train all managers on diversity, inclusion, and equal opportunity
- In 2025, we will conduct a global employee survey (this was postponed to 2025 due to the DESTACO integration, in order to include DESTACO employees directly)
- By 2027: 10% women in management levels 1 and 2
- By the end of 2030, we will fill 60% of management positions that become vacant from within our own ranks (global succession planning)



## Global personnel management

The global HR function coordinates Group-wide activities and defines strategies for working conditions, employment, recruitment, and employee development. It also drives organizational development in human resources and provides central services for the Group.

Using a matrix structure, the HR managers of the Stabilus plants report to the respective plant managers as well as to the regional HR managers and the global HR department. Their task is to ensure compliance with local labor law as well as Stabilus' Group-wide guidelines and standards.

Key figures relating to human resources are reported via a centralized system. Based on these data, Stabilus creates and evaluates strategies for employer development, both globally and in the individual regions.

The key figures that follow include data from all DESTACO companies, with the exception of the "Health protection and occupational safety" section. The key figures there include data from six DESTACO locations (three US locations, Germany, France and Thailand).

## Health protection and occupational safety

GRI 2-24 GRI 403-1 GRI 403-2a GRI 403-3 GRI 403-4 GRI 403-5  
GRI 403-6 GRI 403-7 GRI 403-8a GRI 403-9a GRI 404-1

Occupational safety and the protection of the health of our own workforce include the prevention of occupational accidents and illnesses, the assessment of potential hazards, comprehensive risk management, and the creation of a healthy working environment.

Health and safety risks should be excluded as far as possible. The focus here is primarily on the production areas and maintenance. In particular, workplaces with higher risk profiles, such as metalworking and

painting/coating processes, are permanently monitored for potential hazards. The Management Board, managers, and employees are informed monthly about changes in the accident figures and, if necessary, about individual incidents. EHS management systems have been implemented throughout the Group.

Stabilus continuously promotes an active safety culture through preventive measures such as risk analyses, inspections, and regular training. This is based on the conviction that Stabilus can only create safe working conditions with a motivated and comprehensively trained workforce.

As part of EHS management, Stabilus carries out reporting on health and safety issues that covers all of the Group's production sites. The reporting includes employees in production and office areas and covers 93% (PY: 93%) of the total workforce<sup>21)</sup>.

The key figures that follow also include data from six DESTACO locations (three U.S. locations, Germany, France, and Thailand) for the period April 1, 2024, to September 30, 2024.

Stabilus has formalized written health and safety guidelines in accordance with ISO 45001 and OHSAS (Occupational Health and Safety Assessment Series). The guidelines comply with local legislation and cover personal protective equipment, machine safety, emergency preparedness, incident and accident management, ergonomics in the workplace, handling chemicals, and fire safety. Ten locations are currently certified to ISO 45001; these account for 76% (PY: 93%) of the total production output. The decline is due to the acquisitions of DESTACO and Cultraro, whose sites are not certified to ISO 45001. The occupational safety system covers all employees. A health and safety concept is also in place at the non-certified sites.

<sup>21)</sup> The calculation takes into account all active employees including temporary workers, trainees, interns, and graduates.

Responsibility for health protection and occupational safety lies with the plant management at the individual sites. The global EHS manager advises and supports the plant management, managers, and employees in all matters. Regular communication, plant meetings, and meetings of the occupational safety committee ensure employee engagement with occupational safety issues.

On average, employees at the operational sites completed 7.75 hours of training on health and safety in fiscal 2024 (PY: 8.32 hours).

### Training hours on health protection and occupational safety

T\_007

	2023	2024
Average number of hours of employee training (on health protection and occupational safety)	8.32	7.75

Regular EHS meetings are held at global level to discuss health and safety issues across the Group, identify work-related hazards and define preventive measures. Group-wide harmonization measures are planned for occupational health and safety, including work instructions and protective equipment.



Depending on the location, Stabilus offers its employees health-positive activities such as sports courses and medical check-ups. There is a focus on mental as well as physical health. Depending on the location, we offer statutory preventive medical check-ups, eye tests, hearing tests, back training, vaccinations, nutritional advice and training, ergonomics advice, addiction counseling, and so on. Company runs, sporting events, and health days supplement the program and, along with sporting activity, also raise awareness of a healthy lifestyle. In addition, the range of company bicycles was rolled out at the Koblenz site in the fiscal year, and now exists at four German sites. These initiatives for employees are designed to make a positive contribution to employee motivation, environmental awareness, and health promotion.

The total number of accidents resulting in days lost was 63 in fiscal 2024 (PY: 59), which is an accident frequency rate of 0.84 (PY: 0.85) per 200,000 hours worked.<sup>22)</sup> The lost workday incident rate was introduced as the main indicator for occupational safety in the Stabilus Group. For fiscal 2024, it amounts to 13.33 (PY: 13.07). The increase is due to the higher number of days lost compared to the previous year as a result of behavior-related accidents.

There were no fatalities or work-related injuries with serious consequences in fiscal 2024.

<sup>22)</sup> This figure is based on the number of hours worked for employees whose working time is recorded. Accidents are counted if they result in at least one day's absence.

## Accidents

T\_008

	2023	2024
Number of accidents leading to lost days (Lost Time Injury Incidents)	59	63
Number of lost working days due to Lost Time Injury Incidents	905	1.004
Accident frequency rate (per 200,000 hours worked) (Lost Time Injury Incident Rate – LTIIR)	0.85	0.84
Rate of lost working days due to injury incidents (Lost Workday Incident Rate – LWDI)	13.07	13.33

Stabilus has set itself the goal of reducing the number of days lost due to occupational accidents (Lost Workday Incident Rate – LWDI, days lost per 200,000 hours worked) by (10)% by 2030 (base year 2021: 11.67 days).

## Talent acquisition and employee retention

GRI 404-2a | GRI 404-3

Stabilus is certain that further training and development of its employees is a necessity, and considers this pivotal to mitigating the effects of the increasing shortage of skilled labor.

## Global performance management

Participation in performance management is recorded as a key performance indicator for employee development. Periodic performance appraisals and career development reviews are carried out in a formalized process. A Group-wide performance management system was introduced in fiscal 2021, initially only covering management positions before it was gradually rolled out to other employee groups. In fiscal 2024, 50% (PY: 48%) of all employees took part in the appraisal process.

## Lifelong learning:

### Digital learning management system (LMS)

Stabilus offers all employees targeted and ongoing training and qualification programs. In fiscal 2022, Stabilus implemented a Groupwide learning management system (LMS) to ensure Group-wide access, standardization, quality through process optimization, and the tracking and evaluation of training initiatives. In fiscal 2024, 92% (PY: 87%) of all Stabilus employees had access to the digital learning management platform, on which there are training courses and learning plans.<sup>23)</sup> The DESTACO Group was connected to the LMS in June 2024. Training in areas such as IT security, compliance, products, data protection and occupational health and safety are all centrally organized and completed by employees across the Group. The aim is to continuously expand the LMS and, with the involvement of a multinational group of supervisors, take into account the specific needs of the various regions in addition to global standards.

### Targeted programs and individual development

In addition to the ongoing and targeted qualification programs that Stabilus offers all employees, the company has planned specially tailored programs in its Stabilus Leadership Map. The Stabilus Leadership Map reflects the management level of employees (such as talents, team leaders, department leaders, and general managers) and defines associated potential programs for further development:

<sup>23)</sup> The calculation takes into account all active employees including temporary workers, trainees, interns, and graduates.



The “STARt up” program supports young managers and project managers in their first significant management position. Since its introduction in Germany in 2015, it has been a cornerstone of management development at Stabilus. During the reporting period, one program was completed with a total of 23 participants in two groups. In addition, the program has been greatly expanded globally and 110 “STARt up” participants have already been trained at Stabilus’ largest locations.

“STARq” is another tailor-made development program that focuses on training shift supervisors in order to strengthen and expand their leadership and management skills. The training needs of this group are analyzed ongoing in order to expand the program with targeted additional modules.

The “Rising STARS” program for high potentials offers a further structured approach for the greatest young talents worldwide who want to take on leadership roles at Stabilus in the future. All participants complete a two-year training program, work on projects together and experience a high level of visibility in Group management, including through their collaboration with a mentor from the Management Board, who accompanies their development individually. The program is currently being redesigned and coordinated with the new HR and development strategy, which is also still under development. The relaunch is planned for spring/summer 2025.

The “TOP STARS” program, which was introduced in 2020, is aimed at high-potential Stabilus employees for top management positions. Over a period of three years, high-performing talents from senior management levels worldwide work on various topics and projects in joint training sessions and workshops, receive mentoring from the Management Board, and are offered individual coaching to prepare them for potential future positions in the Stabilus Group’s top management. Like the “Rising STARS” program, the “TOP STARS” program is also in the redesign and coordination phase. The new version will also include cooperation with an international business school, which will add essential and important content to the program.

The “Project Management Excellence” program was launched this fiscal year. It includes three different seniority levels, based on the scale of the project that participants will be working on. The first level has already been successfully completed by 77 participants and is aimed in particular at employees who wish to deepen their knowledge of project management. The training covers key topics such as project organization as a success factor, project management and corporate strategies, multi-project management and project control, strategic project portfolio and prioritization, and the integration of hybrid project structures and methods. These topics provide a sound basis for planning and managing projects efficiently and aligning them with the company’s strategic objectives. The aim of this training is to harmonize the project management landscape and introduce standards in the organization.

### Global succession planning

Stabilus has also been working hard on global succession planning within the company. The status quo is recorded worldwide using a standardized company-wide “Talent & Succession Process”. This forms the basis for individual development planning for talents and potential successors, but also serves as a needs assessment for further development measures at country or Group level.

By 2030, 60% of management positions that become vacant are to be filled from within the company’s own ranks. This goal is to be achieved with the help of a global competency model and the definition of specific development paths tailored to employees (model career paths).

The results of the Talent & Succession surveys are presented and validated with the involvement of management. This provides an overview of the talent pool and its wider potential for other areas of the business. It also promotes development opportunities beyond the usual career advancements.

### Innovation culture

Innovation culture as part of the corporate culture is the focus of Stabilus’ “Innovation Race” project. The project, which began in 2019, has so far generated over 700 ideas. A separate ESG prize was awarded for the first time in the round that took place in the last fiscal year (see Products & Supply Chain: “Sustainable innovation”).

### Working conditions (internal workforce)

GRI 2-30a GRI 401-2a GRI 403-3

In its 2030 strategic vision to become the “Company of Choice”, Stabilus sets out its goal of being an appreciative, attractive employer and creating a fair and supportive working environment for its employees. Stabilus firmly believes that employees who receive fair remuneration as well as attractive opportunities and development options are more motivated to work towards achieving the company’s objectives. The “Company of Choice” strategic initiative includes the measurement and continuous improvement of employee satisfaction. The employee survey originally planned for 2024 was postponed to 2025 due to the DESTACO acquisition in order to involve DESTACO employees in the survey. Stabilus upholds the right to freedom of association and promotes regular discussion with its local works councils and representatives. In fiscal 2024, 57% (PY: 63%) of all employees are covered by collective agreements. The decline compared to the previous year is due to the DESTACO acquisition, for whose employees no collective wage agreements apply. The onboarding process takes into account both local labor law and internal rules and guidelines, e.g., the Code of Conduct.



Stabilus offers its employees additional benefits that are tailored to the local subsidiaries. In 2024, 63% of employees<sup>24)</sup> (PY: 70%) have a doctor available at their place of work on two to five days of the week and 72% (PY: 79%) of all employees<sup>25)</sup> worldwide receive a meal allowance. Depending on the location, this includes a subsidized lunch in the company canteen or meal vouchers. The declines compared to the previous year are due to the DESTACO acquisition. Full-time and part-time employees are equally entitled to standardized additional benefits. Offers for flexible working hours such as flexitime, reduced working hours and flexible workplace arrangements such as mobile working have been introduced in the global subsidiaries. Looking ahead to create the conditions for the workplace of the future, the Management Board has launched the “Modern Office Workspace” pilot project for the design of modern workspaces at the Koblenz site. The detailed planning for selected projects was implemented with the help of an external planning office. In the previous fiscal year, four projects were implemented in administration and production. Three further projects were implemented in this fiscal year.

## Diversity, inclusion, equal opportunity

GRI 2-7a | GRI 405-1

Stabilus recognizes the importance of diversity as a key factor in attracting and retaining employees and promoting equal opportunity in society. The company believes in the potential of diversity: Diversity in skills and backgrounds benefits performance and satisfaction. Stabilus treats all employees with respect, regardless of ethnic background and ethnic origin, religion, political and other views, gender, disability, age, sexual identity, national and social origin, and language. Diversity, inclusion, and equal opportunity are among the topics that the Stabilus Group has classified as material in its materiality assessment, with a particular focus

<sup>24)</sup> The calculation takes into account all active and inactive employees including temporary workers, trainees, interns, and graduates.

<sup>25)</sup> The calculation takes into account all active employees including temporary workers, trainees, interns, and graduates.

on women in management positions. To this end, Stabilus has set itself the goal of training all managers on diversity, inclusion, and equal opportunity by the end of 2024.

As an automotive and industrial supplier, the Stabilus Group is a technically oriented company and still has predominantly male employees in management positions. However, Stabilus promotes gender equality and has defined targets and measures to promote women in management positions. At management level 1, the Stabilus Management Board, which is made up of business unit heads, regional heads and strategically important Group functions, the proportion of women is currently 13.3% (PY: 7.7%). At management level 2, which comprises employees who report directly to the CEO and CFO or to the Stabilus Management Board (incl. team leaders) and who are not part of management level 1, the proportion of women is 9.3% (PY: 6.0%). Stabilus has set itself the goal of increasing the gender quota of women at management levels 1 and 2 to 10% by 2027. The target for level 1 was met in this fiscal year. Stabilus is developing and implementing appropriate measures to boost gender diversity with the Group. These include initiatives for succession planning and a better work-life balance, as well as cooperation with agencies that focus on recruiting female senior managers. Another measure to promote women is the “LadySTAR” initiative, to support the female workforce in developing a women’s network. This serves to motivate, network, and promote the careers of women at Stabilus. At the Koblenz location, an HR network has also been set up in cooperation with the local Chamber of Industry and Commerce and other companies in the region with the aim of promoting women in management.

The Stabilus Group’s Management Board, which consisted of two people until the end of fiscal 2024, was expanded to three people as of October 1, 2024. In the new fiscal year 2025, the Management Board will consist of three men. The target figure for women on the Management Board remains zero. Additional information on the Management Board can be found in the corporate governance statement in the management report of the 2024 Annual Report.

The Supervisory Board set a target of 20% for the proportion of women among its members and determined that this target must be achieved by the end of September 30, 2027. With Ms. Inka Koljonen as a member of the Supervisory Board of Stabilus SE, which consisted of five people in the last fiscal year, the aforementioned target was actually met in the fiscal year ending September 30, 2023. Prior to the Annual General Meeting on February 15, 2023, the Supervisory Board had undertaken to improve its diversity and, in its efforts to further raise its own gender diversity ratio, to create a further seat on the Supervisory Board to be filled by a woman. At the Annual General Meeting on February 7, 2024, Susanne Heckelsberger was elected as a member of the Supervisory Board of Stabilus SE. As a result, the Supervisory Board now consists of six people, including two women and so increasing female representation to 33%. Further information on the Management Board and Supervisory Board can be found in the Corporate Governance Statement in the Combined Management Report of the 2024 Annual Report.





In fiscal 2024, the Stabilus Group had 7,984 employees as of September 30, 2024 (PY: 7,426), of which 7,670 or 96% were full-time and 314 or 4.0% part-time (PY: 7,131 full-time and 295 part-time). As a rule, employees are given permanent contracts.

In the reporting period, Stabilus employed 5,170 male employees (65%) and 2,814 female employees (35%) (PY: 4,663 male and 2,763 female employees). In percentage terms, this results in 65% men and 35% women among full-time employees (PY: 63% men and 37% women), and 59% men and 41% women among part-time employees (PY: 61% men and 39% women).

Stabilus employs people of different age groups and values experience and new ideas in equal measure. In terms of age and gender profile, the majority of Stabilus employees (50% of the workforce) are between the ages of 30 and 49 (PY: 51%); 30% (PY: 27%) fall into the 50+ age group; 20% are under 30 years old (PY: 22%). At 70%, the age group over 50 (PY: 70%) had the highest proportion of male employees, while the 30 to 49 age group had the highest proportion of female employees (38%) (PY: 41%).

As of September 30, 2024, the age groups on the Stabilus Group's Management Board are as follows: 0% are younger than 30 years, 50% are aged 30 to 49, and 50% are 50 years and older. The age groups on the Stabilus Supervisory Board are as follows: 0% are younger than 30 years, 17% are aged 30 to 49, and 83% are 50 years and older.

### Employees T\_009

	2023	2024
Number of employees	7,426	7,984

### Gender T\_010

	2023	2024
Number of male employees	4,663	5,170
Number of female employees	2,763	2,814

### Full-time, part-time T\_011

	2023	2024
<b>Number of full-time employees</b>	<b>7,131</b>	<b>7,670</b>
thereof male	4,484	4,984
thereof female	2,647	2,686
<b>Number of part-time employees</b>	<b>295</b>	<b>314</b>
thereof male	179	186
thereof female	116	128

### Age structure of the workforce T\_012

	2023	2024
<b>Number of employees &lt;30 years</b>	<b>1,627</b>	<b>1,585</b>
thereof male	1,004	1,028
thereof female	623	557
<b>Number of employees 30–49 years</b>	<b>3,761</b>	<b>4,037</b>
thereof male	2,233	2,492
thereof female	1,528	1,545
<b>Number of employees ≥50 years</b>	<b>2,038</b>	<b>2,362</b>
thereof male	1,426	1,650
thereof female	612	712

### Employees by region T\_013

	2023	2024
EMEA	3,635	3,911
Americas	2,713	2,834
APAC	1,078	1,239



## Social commitment

GRI 2-23 | GRI 413-1

### *Initiatives as part of the 90th anniversary celebrations*

To mark the company's 90th anniversary, Stabilus took part in the Wings for Life World Run with 13 participants from China, South Korea, Romania, Japan, the USA, and Mexico. The entry fee was paid by Stabilus, every penny of which will go to the nationally recognized Wings for Life foundation. The foundation supports research projects and clinical studies aimed at curing paraplegia.

The proceeds from the tombola and the raffle came to €6,000, which Stabilus rounded up to €10,000. Half of this sum will go to the *Kinderschutzbund Koblenz e. V.* (Koblenz Child Protection Association) and half to the *Elterninitiative krebskranker Kinder Koblenz e. V.* (Koblenz Parents' Initiative for Children with Cancer).

To mark its 90th anniversary, Stabilus took part in a tree-planting campaign and planted 90 trees, some on the company premises and some in the Koblenz city forest. Further tree planting campaigns took place at some Stabilus locations. With the tree planting campaigns, Stabilus aims to set a proactive example for environmental protection and its own sense of duty and commitment.

The ESG department had its own exhibit as part of the company celebrations. A slideshow provided information on all global sustainability initiatives such as donation campaigns, environmental protection activities – including waste collection campaigns, tree planting campaigns and the constructions of bird boxes to protect biodiversity as part of Earth Day. Visitors also received information about energy efficiency projects carried out around the world in recent years.

In addition to information on global sustainability activities, technical information was also provided, various measuring devices were demonstrated, and their practical applications were shown. Visitors were able to detect leaks in compressed air systems using an ultrasonic measuring device and were shown the possible savings potential based on the measurement. Furthermore, a direct comparison of consumption measurements informed how much electricity can be saved with an LED light compared to a conventional light. In addition, visitors were able to see for themselves how state-of-the-art flow measurement technology is used at Stabilus in liquid media to obtain real-time information on water consumption, enabling water-saving projects to be initiated as a next step. A comparison of old and new high-efficiency pump technology was also demonstrated on site. Experts were available to answer questions from interested visitors.

As a lasting reminder of the day and in the spirit of nature and raising awareness of biodiversity, wildflower seeds were distributed to visitors at the anniversary celebrations.

### *Other initiatives*

As part of the company's "Together against blood cancer" campaign, Stabilus has launched a DKMS (*Deutsche Knochenmarkspenderdatei* - German Bone Marrow Donor Center) typing campaign. As part of this campaign, 29 new potential stem cell donors were registered with DKMS. For each registered employee, Stabilus donated of €50 per person to DKMS, amounting to a total of €1,450.

During this fiscal year, the US site in Gastonia supported a project that assists people with disabilities and helps them to get a job.

Stabilus, meanwhile, promoted career guidance for young professionals. The initiative included attending vocational training fairs, applicant training at schools, and other collaborations and actions such as "Industry meets school", where vocational school teachers visit the company and then discuss current trends, challenges, and expectations in the partnership between schools and training organizations. Another German location supports student teams in "Student Formula 1" by providing Stabilus products free of charge, which students then install in the test cars.

Stabilus provides ongoing support for social and educational projects organized by the local sites. The principles of social engagement projects and donations are set out in the internal Stabilus donation guidelines.

### *Women Automotive Network*

Stabilus has been a sponsor of the Women Automotive Network, a network supporting women in the automotive industry, since January 2024. The platform provides for professional growth, networking and industry insights. The network currently has over 34,000 active members and is growing steadily, with a presence in Europe, the USA, Mexico, and 108 other countries.

The aim of this group is to create a network for passionate representatives of the automotive industry who are inspired to change the dynamics of the industry. The network strives for the perfect balance between the future of the industry and diversity issues.

Stabilus sponsorship actively supports annual events (live summits) with keynote speeches by managers, online events in the form of leadership interviews on a wide range of topics, and mentoring of female managers. Stabilus employees benefit from the six-month mentorship programs both as mentors and mentees.



# PRODUCTS & SUPPLY CHAIN

## GRI 2-6

As a globally active group, Stabilus sources services and materials from all over the world. The processes in purchasing and supplier management are based on demanding ethical, social, and environmental principles. Stabilus expects its suppliers to follow these principles as well, and supports them in doing so, thus active helping to improve sustainability in the supply chain.

### Responsibility

The Purchasing organization manages the company's supply of raw materials, goods, and services worldwide. Stabilus influences society and the environment through its purchasing activities and supplier relationships. Ethical, social, and ecological principles are anchored along with economic principles in the documents applicable to suppliers, including the Stabilus Procurement Guideline and the Business Partner Code of Conduct. The term "series suppliers" includes suppliers whose products and services are directly incorporated into the goods sold by Stabilus and are on the parts lists. Purchasing operates according to defined purchasing processes that also include ESG criteria, in particular environmental standards and human rights, in order to safeguard against compliance and ESG risks. Long-term contracts and active supplier management for strategically important goods and services are important elements of this. This process is designed to minimize purchasing-specific risks such as supply bottlenecks or major price fluctuations, but also to safeguard the Group's competitiveness and ensure smooth production processes.

### Global purchasing management

In the global economy with its strong international division of labor, the supply chain is of central importance for functioning corporate processes and for implementing and measuring the success of sustainable corporate governance. Given the need for delivery reliability and the demand for quality and sustainability in our own products and processes, a reliable and sustainable supply chain is vital to Stabilus' success. In the fiscal year, in light of the introduction of the German Supply Chain Due Diligence Act (*Lieferkettensorgfaltspflichtengesetz*), there was once again an increased focus on compliance with human rights in the supply chain and their monitoring and control. In its materiality analysis, Stabilus identified sustainable and responsible procurement as a material topic.

Group-wide control and coordination of procurement and supply chain management is the remit of Strategic Purchasing. The local purchasing managers are responsible for implementation. Operational decisions, for example on the awarding of contracts, are the responsibility of the Procurement Committee. This is made up of representatives from various functional areas such as Procurement, Logistics, Research and Development (R&D), and Controlling.

The process of collecting supplier and supply chain data on a quarterly basis is managed centrally by Strategic Purchasing and encompasses Stabilus' global purchasing organizations. Key figures are reported via a centralized system.

The key figures that follow do not include any data from DESTACO companies. The DESTACO companies are now included in the reporting processes, but it is not yet possible to collect key figures due to a lack of data.

Stabilus has defined the following targets for the "Sustainable Procurement" category in the "Products & Supply Chain" action area, particularly in light of the Supply Chain Due Diligence Act:

- By 2025, we will train 80% (by revenue) of our series suppliers on the Supply Chain Due Diligence Act.
- We attach great importance to certified raw materials. We will therefore purchase at least 20% (of the total steel purchasing volume) CO<sub>2</sub>-reduced steel (fused using the EAF process) by 2030.
- By 2030, all our series suppliers should be sustainably certified (e.g., ISO 14001, ISO 50001, ISO 45001, EMAS).
- By 2030, 90% of the purchasing volume of production materials will be sourced from series suppliers following a sustainability self-assessment.
- By 2030, 70% of the purchasing budget for series suppliers should be regional (country of origin).<sup>26)</sup>

Stabilus aims to significantly reduce CO<sub>2</sub> emissions in its supply chain by 2030 and has set itself the target of reducing Scope 3 emissions by 25% by 2030 (see Environment & Climate protection: "CO<sub>2</sub> emissions"). In order to minimize its impacts on the environment, Stabilus wants to involve its suppliers more closely in measures to reduce CO<sub>2</sub> emissions and energy consumption. Increased regional procurement is intended to reduce transportation requirements and the associated environmental impacts.

In addition to the established supplier management processes, Stabilus launched additional projects in the reporting period to further integrate the focus on sustainable procurement with regard to respect for the

<sup>26)</sup> Production of the product for supply is located in the same region as the Stabilus company that requires it.



environment, human rights, and information security. This is described in the section on “Expansion of sustainable supplier management and supplier qualification”.

**Global risks in the supply chain**

Global risks with a potential impact on supply chains in the fiscal year were

- the ongoing Russia-Ukraine war
- ongoing tensions in the Middle East and the associated uncertainty with regard to the global economy
- the temporary significant shortage and availability of energy
- supply bottlenecks due to attacks by Houthi militias in the Red Sea

**Sustainable and responsible procurement**

GRI 2-23 GRI 2-30 GRI 308-1 GRI 308-2 GRI 406-1 GRI 407-1

GRI 414-1 GRI 414-2

**Social and environmental standards**

Stabilus has anchored its expectations of suppliers and other business partners in a central set of rules, the Business Partner Code of Conduct.<sup>27)</sup> The basis for this is the Group’s own Code of Conduct, which contains detailed specifications on the following matters, among others:

- Working conditions, e.g., right to freedom of association and equal pay for men and women, compliance with the basic principles of the International Labour Organization (ILO)
- Human rights, e.g., combating child labor, forced labor, and discrimination in accordance with the United Nations’ Universal Declaration of Human Rights

<sup>27)</sup> group.stabilus.com/company/compliance-at-stabilus

- Fair business practices, e.g., respecting the principles of fair competition, preventing corruption, and ensuring data protection
- Environmental protection, e.g., improving the protection of the environment and natural resources in the Group’s business activities and the entire value chain
- Health protection and occupational safety, e.g., compliance with all applicable laws and active promotion of safe working conditions

By signing the Stabilus Business Partner Code of Conduct, suppliers must confirm that they ensure compliance with defined social and environmental standards as well as rules to combat corruption and bribery. Stabilus will only enter into a business relationship with a new series supplier if the supplier commits to the Business Partner Code of Conduct. For existing business partnerships, the local companies coordinate recognition by the series suppliers. Stabilus is therefore doing all it can to have its Business Partner Code of Conduct recognized by all the company’s series suppliers. In fiscal 2024, 55% (PY: 51%) of series suppliers had signed the Business Partner Code of Conduct. The survey is conducted at individual company level.

**Series suppliers that have signed the Business Partner Code of Conduct**

T\_014

	2023	2024
Percentage of series suppliers that have signed the Business Partner Code of Conduct	51%	55%

Depending on their severity, violations of the Business Partner Code of Conduct may result in sanctions up to and including immediate termination of the business relationship with the supplier concerned. The Business Partner Code of Conduct was amended in fiscal 2023, first to meet the requirements of the Supply Chain Due Diligence Act, and second to set out and subsequently contractually agree extended supplier requirements concerning the environment, compliance with human rights, and information security. This was finally implemented in the first quarter of fiscal 2024. In this context, the Business Partner Code of Conduct was also rolled out to all DESTACO companies.

Regular training courses on sustainable procurement guidelines and practices and future legal requirements ensure the further training and qualification of buyers, supplier developers, and sustainability management. In fiscal 2023, the sustainability strategy was presented at the Group-wide Global Procurement Meeting – which brings together all employees in Procurement – and the implementation of the Supply Chain Due Diligence Act was presented by the Head of Sustainability.

**Supplier qualification and supplier management**

Potential series suppliers go through a system-based pre-qualification process in which a basic risk assessment is carried out. The assessment covers financial factors, sustainability and information security issues as well as a sanctions list check. New series suppliers must complete a self-assessment questionnaire, which includes information on their existing environmental, energy, occupational health and safety, quality and information security management, and related certifications. The request to submit a valid certification according to ISO 14001, EMAS or ISO 50001 as well as ISO 45001 is part of this evaluation. The renewal of series suppliers’ certifications is systematically and automatically checked by the purchasing department on a regular basis.



In fiscal 2024, 44% (PY: 42%) of series suppliers completed the self-assessment for supplier qualification with regard to their environmental impacts. 23% (PY: 21%) of the series suppliers presented a valid environmental certification. No serious deficiencies with regard to negative environmental impacts were identified during the assessment. In fiscal 2024, 6% (PY: 5%) of series suppliers had a valid ISO 45001 certification. These three key figures are collected at individual company level.

As part of feasibility studies, Stabilus receives confirmation from its suppliers that they comply with legal and customer-specific requirements for materials (including REACH and RoHS conformity, Conflict Minerals Regulation).

### Expansion of sustainable supplier management and supplier qualification

Stabilus uses a web-based program (Risk Radar) to record supply chain risks worldwide. Stabilus has also expanded its own web-based supplier platform so that supplier risk assessments on environmental and IT security issues, and in particular on compliance with human rights, could be managed as of fiscal 2024.

An internal guideline for sustainable procurement has been in place since fiscal 2022. It defines the Group's assessment criteria with regard to sustainability requirements for suppliers. Projects have already been launched to implement the guideline with regard to supplier self-evaluation, risk assessment and supplier qualification based on fulfillment of the criteria. Targets and measures for the sustainable development of the supply chain are set and achieved with suppliers based on the key figures collected on the environment, social standards, and information security. A lack of cooperation or failure to meet performance targets can lead to the supplier being phased out.

Three specific self-evaluation questionnaires have been integrated into the aforementioned global communication and evaluation tool for supplier management (supplier platform): Energy consumption and CO<sub>2</sub> emissions, human rights, social standards, and compliance as well as information security.

The questionnaire on energy consumption and CO<sub>2</sub> emissions is initially aimed at large component suppliers and records their performance, the targets and key figures for the CO<sub>2</sub> and energy certificate, as well as the reduction of consumption and emissions. The pre-selection of major component suppliers was based on size, component type, and global presence. Once the requested information has been received, an initial indication of significant proportions of Scope 3 emissions is possible. Reduction measures can then also be developed together with the suppliers.

The human rights, social standards, and compliance element of supplier qualification is intended to take into account the requirements for implementing the Supply Chain Due Diligence Act, particularly with respect to supplier risk analysis. All suppliers are currently assessed based on a questionnaire on compliance and human rights. The next step is to define measures for suppliers identified as having a higher risk potential. In addition, a highly automated digital software solution was purchased to fulfill the due diligence obligations of the Act.

Stabilus has set itself the goal of training 80% (by revenue) of its series suppliers on the Supply Chain Due Diligence Act by 2025. A new key figure was introduced in fiscal 2024 to measure the target. In fiscal 2024, 49% (by revenue) of all series suppliers were already trained on the Supply Chain Due Diligence Act.

### Supplier audits

Stabilus conducts regular on-site audits of series suppliers, covering qualitative and technical factors. Sustainability issues relating to health protection and occupational safety, working conditions, and human rights as well as the environment and energy were also increasingly taken into account. If deficiencies in compliance or human rights are identified during these on-site audits, a predefined escalation process involving the Group Chief Compliance Officer follows.

### Regional procurement

Stabilus pursues the "in the region, for the region" approach. This is reflected in the purchasing strategy. Regional sourcing improves the carbon footprint by reducing transportation emissions in the supply chain and increases the reliability of supply and just-in-time deliveries. Stabilus is also reducing its exchange rate risk by developing a regional supplier base. The gradual expansion of the procurement strategy to two or more suppliers increases flexibility in purchasing and thus minimizes the risk of supplier failure.

In regional procurement, the focus is on regional purchasing from suppliers for series production. Purchases from non-series suppliers such as tradespeople, service providers, and energy and water suppliers are not included in the reporting. Regional procurement is when the goods supplied are delivered by a supplier from the same region (country of dispatch).



In fiscal 2022, the data collection basis for the regional sourcing quota (RSQ) indicator was changed in order to improve its accuracy. Procurement within the Stabilus Group, which generally takes place between regions, was included in the data collection.

The three regions of the Stabilus Group are:

- EMEA (Europe, Middle East, Africa)
- Americas (North and South America)
- APAC (Asia-Pacific)

The degree of regionalization (“country of dispatch”) was reported by each production unit of the Stabilus Group and consolidated by the central Purchasing department. The figures for 2024 amount to 87% (PY: 89%) for the EMEA region, 53% (PY: 58%) for the Americas region and 77% (PY: 79%) for the APAC region.

**Regional suppliers**

T\_015

	2023	2024
Share of purchasing budget spent with regional suppliers – EMEA	89%	87%
Share of purchasing budget spent with regional suppliers – Americas	58%	53%
Share of purchasing budget spent with regional suppliers – APAC	79%	77%

To further strengthen regionalization, Stabilus is pursuing the goal of procuring 70% of its purchasing budget from series suppliers regionally (country of origin) by 2030.

**Conflict minerals**

GRI 2-29

Within the Stabilus Group, responsibility for conflict minerals is borne centrally by the R&D department in close cooperation with Strategic Procurement. Stabilus uses the template of the Responsible Minerals Initiative (RMI)<sup>28)</sup>, the Conflict Minerals Reporting Template (CMRT), for reporting on conflict minerals. Stabilus requires its direct suppliers at risk of sourcing conflict minerals to complete this standardized report to trace the minerals throughout the supply chain. The information is then made available to Stabilus’ customers via various platforms.

**Whistleblower system for suppliers**

GRI 2-25 GRI 2-26

The Stabilus Ethics Line anonymous whistleblower system<sup>29)</sup> is available to all suppliers and business partners. The whistleblower system is available on the Stabilus website in over 15 languages for all countries with Stabilus locations. Suppliers are informed about the anonymous communication tool both during supplier qualification and in the Stabilus Business Partner Code of Conduct. No incidents were reported by suppliers via the whistleblower system during the reporting period.

**Product quality and safety**

Quality management systems (QM systems) have been implemented at all Stabilus plants and are continuously improved. The QM systems at all Stabilus locations are certified to at least ISO 9001, and additionally to IATF 16949 for locations with direct automotive business. The acquired DESTACO companies are also certified to ISO 9001, with the exception of the China site, where certification is planned for the future.

The quality of purchased components is beyond that essential for the quality of Stabilus products. Most of the suppliers’ QM systems are certified to ISO 9001, and some are also certified to IATF 16949. Stabilus views its suppliers as partners whose qualifications are already determined as part of the onboarding process, among other things through potential analyses. They are subject to continuous improvement as part of ongoing business operations, with the help of systematic supplier assessments, supplier audits, and a supplier development process that is coordinated both centrally and locally.

Components are developed in close cooperation with suppliers and, like the development and series launch of Stabilus products, follow a systematic product development process based on APQP (advanced product quality planning). Risk assessment and minimization is a particular focus here, supported by the application of relevant methods such as design and process FMEA (failure mode and effects analysis), product and process testing as well as design and project reviews, including a regulated release procedure after all phases of the product development process.

The planning of quality assurance measures in production already takes place as part of the product development process, based on risk assessments, e.g., from FMEA. 100% or random sample tests during production are standard, especially at locations with automotive business, as are final inspections, some of which are automated in end-of-line testing machines, and service life simulations such as corrosion and endurance tests.

Internal findings and feedback from customers and from the field provide valuable input for systematic problem-solving and improvement processes that use relevant methods such as 8D reports, cause and effect diagrams, 5Why, etc. to permanently reduce any quality risks.

<sup>28)</sup> <https://www.responsiblemineralsinitiative.org/>

<sup>29)</sup> [stabilus.whistleblownetwork.net/frontpage](https://stabilus.whistleblownetwork.net/frontpage)



## Sustainable, resource-efficient production

The core objective of the circular economy is the development towards resource-efficient use of materials and the reuse of recyclable materials and waste. Stabilus is convinced of the need to conserve resources and is already examining the possibilities for using recycled materials in its product development process.

Depending on the technical requirements, Stabilus is already successfully using plastic-based recycled materials in its products. Regranulates returned to the production process sorted by type from the injection molding production process are used for a structurally stressed core component of the Stabilus main product group – gas springs. This method is already used throughout the production process of the product group. Recycled materials are already being used successfully on a customer-specific basis for non-structurally stressed components for the Stabilus Powerise® and suspension strut product groups.

The gradual expansion of the use of recyclates across the appropriate product groups is planned and will be supported by the Stabilus Development department in cooperation with Procurement and Sales.

The Development department is largely responsible for the use of recyclates and regranulates and implements requirements in the development process. To ensure that the technical requirements for the materials are continuously met, quality checks are integrated in the development process as standard, and requalification measures are carried out.

Stabilus is currently working on the existing measures and processes in order to define and establish structured goals and measures for implementing the circular economy along the value chain in the future. Examples of this can be found in the procurement of recycled materials, in the reduction of material use in products, in the implementation of internal resource-efficient manufacturing processes, in the resource-efficient use phase of products, but also in their disposal or reusability.

## Sustainable innovation

Stabilus believes that a sustainable, successful company must promote innovations in products and manufacturing processes that preserve resources and reduce environmental impacts.

In order to determine the environmental impacts of the production and use of Stabilus products and to gradually reduce their impact, carbon footprint studies are carried out for specific product types. In fiscal 2021, a pilot project was launched to calculate product-specific emissions based on respective bills of materials.

Calculation of the carbon footprint at product level was extended to other products, with the focus on high-volume product models in the gas spring and Powerise® segments for the automotive industry. The Stabilus Development and Purchasing departments play a significant role in the project.

The aim is to identify processes and products that currently generate high CO<sub>2</sub> emissions in order to take further steps to reduce these at product level. The resulting measures will be implemented based on further assessments. These relate to purchasing decisions for components with a better carbon footprint, initiatives to reduce CO<sub>2</sub> in internal processes, initiatives to reduce the use of materials, and material assessments with a view to replacing them with materials that have lower CO<sub>2</sub> impacts. Measures for sustainability at product level are to be formalized in the future in a comprehensive strategy and with corresponding adaptation of the design standards.

Another milestone is the Stabilus Innovation Race, which emphasizes and promotes the importance of innovation as an indispensable part of the Stabilus corporate culture. More than 700 ideas have emerged from the initiative, which was launched in 2019. The aim of the Stabilus Innovation Race is to generate product and process innovations from the creative ideas of the workforce, taking equal account of all employees worldwide

and promoting new connections between the creative minds of the global locations. All employees across the Group were able to take part in the Innovation Challenge and submit their innovation ideas for evaluation in an open online dialogue. The winning idea from the first Innovation Race held in 2019 has already been successfully marketed to a global automotive customer and is currently in series development.

In last fiscal year, a particular focus was placed on making the competition even more international and better integrating the smaller locations in particular. For the first time, sustainability was declared a separate competition category to underline its importance for the future success of the company. Most ideas were submitted by employees in the APAC region, followed by EMEA and the Americas. Accordingly, ideas are broken down into categories such as product, business activity, processes, and sustainability. The final of the last Innovation Race took place in fiscal 2024 – including a separate prize for the best ESG ideas.



# GOVERNANCE & COMPLIANCE

GRI 2-16 | GRI 2-23 | GRI 2-24 | GRI 2-25 | GRI 2-26 | GRI 2-27 | GRI 2-29  
GRI 205-2b | GRI 205-2e | GRI 206-1

The Stabilus Group conducts its business responsibly and in accordance with the laws and regulations of the countries in which it operates. Stabilus does not tolerate any violations of applicable laws, codes or internal regulations. Compliance is essential for sustainable economic success.

## Responsibility

The Group’s Management Board is fully committed to compliance. Stabilus’ global business activities are characterized by entrepreneurial action in compliance with applicable law and regulations as well as ethical standards and principles. Stabilus has embedded these principles and standards in its Code of Conduct as the central document of the Stabilus Compliance Organization. The Stabilus Code of Conduct defines the corporate culture as well as the rules applicable to each employee, creating a framework for lawful and responsible behavior. It governs all of the Stabilus Group’s business activities, both internally and in interaction with external parties such as stakeholders, customers, suppliers, and other business partners.

To ensure that all Stabilus employees are familiar with the applicable standards and rules, the Stabilus Code of Conduct is part of the induction plan for new employees. They are familiarized with the Code by the employees of the HR department and declare by signature that they have understood and will comply with the applicable principles.<sup>30)</sup> The code of conduct is supplemented by the values set out in the Stabilus Declaration of Corporate Values and the Stabilus Business Ethics.<sup>31)</sup> The Stabilus Code of Conduct and Business Partner Code of Conduct were fundamentally

revised in fiscal year 2023. As part of the DESTACO integration, all DESTACO companies were brought into the governance structures and fully integrated into compliance management.

## Global compliance management

Stabilus has introduced a Group-wide compliance management system, defined compliance as a key management task and laid down the Stabilus Compliance Rules of Procedure. Stabilus’ Chief Compliance Officer, who reports to the Chief Executive Officer (CEO) and, at least twice annually, directly to the Audit Committee of the Supervisory Board, bears responsibility for all matters arising in connection with compliance, including but not limited to anti-trust law, corruption, and insider trading. The Audit Committee informs the full Supervisory Board accordingly. The Supervisory Board monitors the actions of the Management Board in accordance with the applicable laws and the Articles of Association. Information on the Management Board and the members of the Supervisory Board is available on the Stabilus website<sup>32)</sup> and in the “Corporate Governance Statement”<sup>33)</sup> section of the Combined Management Report in the Annual Report.

The Chief Compliance Officer also provides training to ensure that all employees are informed about the content of the Code of Conduct. The e-learning tool Cornerstone, which was introduced in the fiscal year before last, is used in particular for this purpose. The training courses held in the fiscal year covered in particular the criteria of the Code of Conduct, including ethical behavior, combating bribery and corruption, and dealing with conflicts of interest. The revised Code of Conduct itself as well as supplementary compliance training documents on the Code of Conduct and the Stabilus Ethics Line were rolled out to employees via Cornerstone.

In connection with the DESTACO integration, the Code of Conduct and the compliance training documents for the Code of Conduct were rolled out to all new employees and information was provided about the Stabilus Ethics Line in Cornerstone.

In addition to training, adherence to compliance standards is also ensured through audits in close cooperation with Internal Audit and through specific approval procedures for sensitive transactions (e.g., donation guidelines).<sup>34)</sup>

Stabilus assesses its operational activities with regard to existing compliance risks. This year once again saw a particular focus on compliance with human rights and ethical standards in the supply chain with regard to the implementation of the Supply Chain Due Diligence Act. In light of this, the Business Partner Code of Conduct was revised in the previous fiscal year and implemented in the first quarter of fiscal 2024. Stabilus employees are encouraged to report compliance violations to their superiors, the Chief Compliance Officer or the respective HR managers. In addition, an electronic reporting portal, the Stabilus Ethics Line<sup>35)</sup> was set up in fiscal 2018. It provides employees and business partners with a secure system through which complaints, incidents or concerns can be reported anonymously to the Chief Compliance Officer. Reports can be submitted anonymously in 15 languages. The handling of the reports is defined in a procedural instruction.

## Compliance cases

T\_016

	2023	2024
Number of reports	6	14
Number of cases with detailed investigation	5	11

<sup>30)</sup> group.stabilus.com/company/compliance-at-stabilus

<sup>31)</sup> group.stabilus.com/company/corporate-social-responsibility

<sup>32)</sup> ir.stabilus.com/investor-relations/corporate-governance/supervisory-board/

<sup>33)</sup> ir.stabilus.com/investor-relations/publications/

<sup>34)</sup> group.stabilus.com/company/compliance-at-stabilus

<sup>35)</sup> stabilus.whistleblownetwork.net/frontpage





14 cases of potential compliance violations were reported in fiscal 2024, both via the whistleblower system and directly via the Compliance email address. All cases were checked for relevance and eleven of the 14 cases were examined in detail. The investigation did not reveal a criminal offense in any of the cases. No breaches of competition law were reported in this fiscal year.

## Non-discrimination

GRI 406-1

Stabilus prohibits and in no way tolerates discrimination based on personal characteristics such as age, disability, ethnic origin, marital status, ethnicity, religion, gender, sexual orientation or social background. Stabilus joined the UN Global Compact and recognizes its principles.

## Freedom of association

GRI 2-27 GRI 2-30 GRI 407-1

Employee representatives can be established at all Stabilus locations in accordance with the respective national regulations. Stabilus greatly values cooperation based on trust and supports freedom of association and collective bargaining. Stabilus is a member of the UN Global Compact, complies with applicable law, and has works councils in several Group companies. In the previous fiscal year, a future collective agreement was concluded with IG Metall for the Koblenz site.

No controversies relating to freedom of association were reported during the reporting period.

## Information security

Stabilus completed TISAX certification at its German plant in Koblenz in the last fiscal year. In this fiscal year, the locations in the USA (one location), Mexico, Romania, and China (two locations) followed suit. As such, five locations are currently TISAX-certified.



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# EU TAXONOMY

GRI 2-24

## Compliance with the transparency requirements of the EU taxonomy

The EU Taxonomy, in accordance with Article 8 of EU Regulation 2020/852, is a classification system that aims to promote investments of the financial services sector in economic activities that the EU considers to be environmentally sustainable activities. The regulation thus establishes a standardized understanding of the environmental sustainability of economic activities and obligates companies to report on this.

Stabilus reports on the taxonomy-eligible and taxonomy-aligned shares of turnover\*, capital expenditure (CapEx) and operational expenditure (OpEx). When Stabilus' 2023 Non-Financial Report was published, only Commission Delegated Regulation (EU) 2021/2139 ("Climate Delegated Act") was effective. Therefore, the Non-Financial Report for the fiscal year ending September 30, 2023 only reports on the economic activities for the environmental objectives of "Climate Change Mitigation (CCM)" and "Climate Change Adaptation (CCA)", as defined in the Climate Delegated Act.

Further sector-specific economic activities related to the environmental objectives of "climate change mitigation" and "climate change adaptation" were added as part of Commission Delegated Regulation (EU) 2023/2485 amending the Climate Delegated Act (EU) 2021/2139. Among these added activities, activity 3.18. ("Manufacture of automotive and mobility components") was assessed for its relevance to Stabilus's EU Taxonomy.

\* The term "turnover" as used in the EU Taxonomy corresponds to the term "revenue" as used in the Annual Report.

Additionally, Delegated Act (EU) 2023/2486 ("Environmental Delegated Act") became effective for the current reporting period and defined further economic activities concerning the remaining four environmental objectives ("Sustainable Use and Protection of Water and Marine Resources", "Transition to a Circular Economy (CE)", "Pollution Prevention and Control", and "Protection and Restoration of Biodiversity and Ecosystems").

These regulations (2023/2485 and 2023/2486) were applied for the first time in this 2024 Non-Financial Report. However, following the EU-granted exemption, only the taxonomy-eligible and non-taxonomy-eligible proportions of revenues, CapEx, and OpEx for the remaining four environmental objectives must be disclosed at this time. The associated disclosures on taxonomy alignment must be presented for the fiscal year ending September 30, 2025.

Stabilus acknowledged and considered the notices published by the European Commission on October 20, 2023, regarding the interpretation and implementation of certain legal provisions of the EU Taxonomy Climate Delegated Act and the Disclosures Delegated Act under Article 8 of the EU Taxonomy Regulation, in preparing its EU Taxonomy disclosures for the fiscal year ending September 30, 2024.

## New economic activities included in the EU taxonomy

For the fiscal year ending September 30, 2024, Stabilus has assessed the economic activity of CCM 3.18. "Manufacture of automotive and mobility components" which was applied for the first time this year. Manufacturing components for the automotive industry is generally taxonomy-eligible if the components significantly contribute to improving a vehicle's environmental performance. Stabilus concluded that its automotive components do not meet this requirement. Therefore, the turnover in the

automotive business unit is not included in the EU Taxonomy reporting for the fiscal year ending September 30, 2024.

Additionally, Stabilus assessed further economic activities in relation to the remaining four environmental objectives ("Sustainable Use and Protection of Water and Marine Resources", "Transition to a Circular Economy" (CE), "Pollution Prevention and Control", and "Protection and Restoration of Biodiversity and Ecosystems"), which were also to be reported for eligibility for the first time for the fiscal year ending September 30, 2024.

Under activity CE 1.2. "Manufacture of electrical and electronic equipment", which contributes to the environmental objective of the "Transition to a Circular Economy", Stabilus identified products from its industrial business unit that comply with the eligibility criteria for "manufacturing of electrical and electronic equipment" for industrial, professional and consumer use. Stabilus's Industrial Powerise® products as well as DESTACO's Power Clamps, Indexer and Conveyors rely on electrical currents for proper operation and thus comply with the eligibility criteria of the activity CE 1.2. "Manufacture of electrical and electronic equipment".

## Taxonomy eligibility analysis

The taxonomy eligibility analysis, as described below, is based on the taxonomy eligibility analysis from the previous year.

### Economic activities relevant to turnover\*

Stabilus's activity of manufacturing of gas springs and Powerise® products in the business unit Automotive Gas Spring and Business Unit Automotive Powerise® is not covered by the EU Taxonomy, as these products are used primarily to ensure movement, motion control, and damping functions. As a result, they contribute to enhanced safety and comfort but do not improve a vehicle's environmental performance.



The taxonomy eligibility of all products in the Industrial Components business unit was also analyzed. Following this analysis, the production of solar dampers qualifies under the economic activity CCM 3.1. "Manufacture of renewable energy technologies" and is therefore taxonomy-eligible. The production of "Thermal Insulation Material" (TIM), which is used in building insulation, falls under economic activity CCM 3.5. "Manufacture of energy efficiency equipment for buildings" under EU Taxonomy. Furthermore, the products, including Industrial Powerise® from the business unit Industrial Components as well as DESTACO Power Clamps, Indexer and Conveyors from the business unit Industrial Automation, are classified under economic activity CE 1.2. "Manufacture of electrical and electronic equipment".

These three activities under CCM 3.1., 3.5. and CE 1.2. generate low revenues as a percentage of total revenues. This also applies to the associated capital expenditures (CapEx) and operational expenditure (OpEx).

In sum, the majority of activities within Stabilus's business model are not yet covered by the taxonomy. This means that most of Stabilus's core business activities cannot currently be presented as taxonomy-eligible.

### Economic activities outside the core business

Taxonomy-eligible activities were identified outside of the core business activities in the following categories in the fiscal year ending September 30, 2024 (category numbering aligns with the EU Taxonomy):

- CCM 6.4. Operation of personal mobility devices, cycle logistics,
- CCM 6.5. Transport by motorbikes, passenger cars and light commercial vehicles,
- CCM 7.3. Installation, maintenance and repair of energy efficiency equipment,

- CCM 7.4. Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings),
- CCM 7.5. Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings,
- CCM 7.6. Installation, maintenance and repair of renewable energy technologies and
- CCM 7.7. Acquisition and ownership of buildings.

Activities outside of Stabilus's core business that contribute to the EU environmental objectives of "Climate Change Adaptation", "Sustainable Use and Protection of Water and Marine Resources", "Transition to a Circular Economy", "Pollution Prevention and Control", and "Protection and Restoration of Biodiversity and Ecosystems" were not identified for the fiscal 2024.

### Taxonomy alignment analysis

Taxonomy-eligible activities are considered environmentally sustainable and aligned if they make a significant contribution to at least one of the six EU environmental objectives and do not lead to any significant harm to one or more of the other environmental objectives ("Do No Significant Harm"; DNSH principle). In addition, the company must comply with the required minimum social safeguards when performing these activities. These frameworks cover compliance with human rights, social and labor standards, anti-corruption, fair competition, and taxation.

The activities identified as taxonomy-eligible were assessed for taxonomy alignment regarding their contribution to the EU environmental objective of "Climate Change Mitigation". For the fiscal year ending September 30, 2024, taxonomy-aligned proportions of revenues, CapEx, and OpEx for the environmental objective "Transition to a Circular Economy" are not required to be disclosed due to the exemption granted by the EU. The

associated disclosures on taxonomy alignment will be mandatory for the fiscal year ending September 30, 2025.

As explained below in the chapter "No Significant Harm to other Environmental Objectives (DNSH)", Stabilus has not yet fully met the requirements of Annex A of Delegated Regulation (EU) 2021/2139 regarding Climate Change Adaptation due to the lack of information on the long-term nature of the underlying climate scenarios. Therefore, Stabilus does not report taxonomy alignment of any revenues, CapEx, and OpEx in this year's EU Taxonomy report.

### Substantial contribution to the environmental objective of climate change mitigation (CCM)

The significant contribution to the environmental objective of "Climate Change Mitigation" of the taxonomy-eligible activities is explained below:

#### CCM 3.1. "Manufacture of renewable energy technologies"

The production of the damper elements for solar systems helps increase the solar yield of photovoltaic systems and extend their service life by reducing exposure to strong winds.

#### CCM 3.5. "Manufacture of energy efficiency equipment for buildings"

Stabilus develops and produces structural thermal insulation panels and compounds or thermal insulation materials (TIM) made from a glass fiber-reinforced laminate composite. The properties of such materials provide a thermally efficient, energy-saving product that prevents thermal bridges in structural connections. TIM is a load-bearing "thermal break" used between flanged steel connections. Its main advantage is maintaining structural integrity while heat loss is reduced. The TIM material is LEED Leadership in Energy and Environmental Design certified by the US Green Building Council (USGBC).



### CCM 6.4. "Operation of personal mobility devices, cycle logistics"

With the JOBRAD leasing model, Stabilus enables its employees to use emission-free mobility with bicycles and e-bikes.

### CCM 6.5. "Transport by motorbikes, passenger cars and light commercial vehicles"

Stabilus promotes the electrification of the vehicle fleet by incentivizing employees to use electric vehicles or vehicles with reduced CO<sub>2</sub> emissions, particularly in Germany and the EU. When purchasing new vehicles, Stabilus already complies with the CO<sub>2</sub> limits set by the EU Taxonomy.

### CCM 7.3. "Installation, maintenance and repair of energy efficiency equipment", CCM 7.4. "Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)", CCM 7.5. "Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings", CCM 7.6. "Installation, maintenance and repair of renewable energy technologies", and CCM 7.7. "Acquisition and ownership of buildings"

Like in previous years, Stabilus continues to invest in improving the energy efficiency of the administrative buildings and in photovoltaic systems at the locations, as well as installing charging stations for electric vehicles. Therefore, the activities fall under the above-mentioned EU Taxonomy activity codes. The activities meet the criteria for a significant contribution to the EU environmental objective of "Climate Change Mitigation" as defined in the respective categories of the EU Taxonomy.

### Significant contribution to the environmental objective of transition to circular economy (CE)

The significant contribution to the environmental objective of "Climate Change Mitigation" of the taxonomy-eligible activities is explained below:

#### CE 1.2. „Manufacture of electrical and electronic equipment"

Stabilus develops and produces the industrial business products Industrial Powerise® as well as DESTACO Power Clamps, Indexer and Conveyors. They are generally designed for long lifetime and recyclability. However, following the exemption granted by the EU, alignment does not yet have to be disclosed for this fiscal year ending September 30, 2024, Stabilus has not fully assessed any alignment criteria for the products Industrial Powerise® and DESTACO Power Clamps, Indexer and Conveyors.

### No significant harm to the other environmental objectives (DNSH)

#### Climate change adaptation

Stabilus has analyzed the climate risks for all major production sites to assess the acute and chronic physical climate risks to which these sites may be exposed. This analysis enables Stabilus to identify relevant climate risks and mitigate them as needed. The results revealed that no significant physical climate risks were identified. Hence, mitigation measures are not necessary.

Although the climate risk analysis is generally based on the requirements of the German Environment Agency, it does not yet fully meet the requirements of Annex A of Delegated Regulation (EU) 2021/2139 regarding the long-term nature of the underlying climate scenarios.

As the EU Taxonomy requires a climate risk and vulnerability analysis to report alignment of any of the activities, Stabilus will not be able to report

the turnover-relevant economic activities or the activities outside the core business activities as taxonomy-aligned in the fiscal year 2024.

### Sustainable use and protection of water and marine resources

The production sites for the activities CCM 3.1. "Manufacture of renewable energy technologies", CCM 3.5. "Manufacture of energy efficiency equipment for buildings" and CE 1.2 "Manufacture of electrical and electronic equipment" for the product Industrial Powerise® were evaluated for their environmental impacts within the scope of ISO 14001 certification. This evaluation included assessments of water quality and water scarcity impacts. Where necessary, measures to address potential water-related issues will be applied and monitored. This means that the criteria listed in Annex B of the EU Taxonomy Regulation, which are decisive for the revenue-relevant activities CCM 3.1., CCM 3.5., and CE 1.2. for Industrial Powerise®, are considered met in terms of compliance. For the production of DESTACO Power Clamps, Indexer and Conveyors, no such assessment was finalized for fiscal 2024, but it will be completed for fiscal 2025.

#### Transition to a circular economy

The DNSH criterion "Transition to a circular economy" must be met for the revenue-relevant economic activities (CCM 3.1. and CCM 3.5.) and the two transport-related activities (CCM 6.4. and CCM 6.5.).

As with the development of all the products, Stabilus places great importance on durability and recyclability in the development of the dampers for solar systems (CCM 3.1.) and the "Thermal Insulation Material TIM" (CCM 3.5.). The DNSH assessment of these two activities has shown that the requirements for the "transition to a circular economy" criterion are considered met.

In terms of the transport-related activities, the criterion "transition to a circular economy" is met as well due to the mandatory type approval for the registration of motor vehicles in the EU for activity CCM 6.5. Regarding the operation of personal mobility devices and cycle logistics (CCM 6.4.),



bicycles and e-bikes can be returned to the leasing company at the end of the leasing term. It is also possible to either hand them in free of charge at municipal collection centers or to dispose of them properly via your bicycle dealer. Hence, the criterion are considered met as well.

### Pollution prevention and control

The DNSH criterion "Pollution prevention and control" is essential for the revenue-relevant activities CCM 3.1., CCM 3.5. and CE 1.2., as well as the activities outside the core business CCM 6.5. (Transport by motorbikes, passenger cars and light commercial vehicles) and CCM 7.3. (Installation, maintenance and repair of energy efficiency equipment).

For the revenue-relevant activities CCM 3.1., CCM 3.5., and CE 1.2., Stabilus ensures compliance with the requirements of Annex C of the EU Taxonomy Regulation by neither manufacturing nor placing on the market the substances listed in the various EU regulations referenced by the EU Taxonomy Regulation.

For activity CCM 6.5. Stabilus leaves the decision of vehicle tires to the vehicle user. Therefore, the taxonomy alignment of the tires could not yet be verified for the reporting year.

In terms of activity CCM 7.3. components and materials used comply with the criteria set out in Annex C to EU Regulation 2020/852.

### Protection and restoration of biodiversity and ecosystems

The main production sites are certified in accordance with the international environmental management system standard ISO 14001. The environmental management system meets the requirements of Annex D of the EU Taxonomy. For the production of DESTACO Power Clamps, Indexer and Conveyors, no such assessment was finalized for fiscal 2024, but it will be completed for fiscal 2025.

### Minimum social safeguards

Stabilus complies with the required minimum social safeguards regarding human rights, social and labor standards, anti-corruption, fair competition, and taxation for all activities.

Stabilus applies its group-wide management systems, including underlying commitments, regulations, processes, and systems, to ensure that these requirements are met. The minimum social safeguards require a management system that complies with the OECD Guidelines for Multinational Enterprises and the UN Guiding Principles on Business and Human Rights, including the core labor standards of the International Labour Organization (ILO) and the International Bill of Human Rights. Stabilus is explicitly committed to these principles and fulfills its duty to

respect human rights through a risk-based management system covering the group and the supply chain. This system monitors compliance with social and environmental standards. Stabilus also maintains a trust-based dialogue with employee representatives and trade unions.

To avoid corruption and ensure fair competition, Stabilus has established a risk-based compliance management system.

To comply with the minimum social safeguards for taxation, Stabilus is committed to adhering to the tax regulations of the countries in which Stabilus operates. This commitment is set out in the Code of Conduct and is intended to ensure compliance. Compliance with tax regulations is maintained through internal controls and monitored as part of tax risk management.



## Determination of KPIs

The Consolidated Financial Statements of the Stabilus Group as of September 30, 2024 have been prepared in accordance with the International Financial Reporting Standards (IFRS). The key performance indicators relevant for the EU Taxonomy – turnover\*, capital expenditures (CapEx), and operational expenditure (OpEx) – were calculated based on the figures reported in the Consolidated Financial Statements.

All fully consolidated Group companies are included in the reported KPIs. It is ensured that all key performance indicators are reported after expense and income consolidation. This avoids double counting.

### Turnover\*

The total taxonomy-eligible and non-taxonomy-eligible turnover of €1,305.9 million corresponds to the revenues recognized in Stabilus's consolidated income statement. These are indicated in the following table T\_017 as total turnover "Total (A+B)", forming the denominator in calculating the share of taxonomy-eligible and taxonomy-aligned revenues.

The numerator indicates the revenues of Stabilus's activity CCM 3.1. "Manufacture of renewable energy technologies" from the sale of the dampers for solar systems and CCM 3.5. "Manufacture of energy efficiency equipment for buildings" from the sale of the "Thermal Insulation Material TIM" as well as the revenues of the activity CE 1.2. "Manufacture of electrical and electronic equipment" from the sale of the products Industrial Powerise® and DESTACO Power Clamps, Indexer and Conveyors. The clear allocation of the revenues to product and customer groups as well as to the production locations allows for the precise determination of taxonomy-eligible revenues.

\* The term "turnover" as used in the EU Taxonomy corresponds to the term "revenue" as used in the Annual Report.

## Capital expenditure (CapEx)

The total taxonomy-eligible and non-taxonomy-eligible capital expenditures of €412.8 million corresponds to additions to property, plant and equipment and intangible assets (excluding goodwill, less customer subsidies, including additions from company acquisitions) during the fiscal year before depreciation and amortization in accordance with IAS 16, 38 and IFRS 16, as reported in the Group's asset schedule. These are shown in the following table T\_018 as absolute CapEx "Total (A+B)" and form the denominator in the calculation of the share of taxonomy-eligible and taxonomy-aligned investments. Due to the acquisition of DESTACO in fiscal 2024, the total additions to property, plant and equipment and intangible assets also include any assets acquired as part of the DESTACO acquisition (i.e., under IFRS the DESTACO business combination assumes, as part of the purchase price allocation, the acquisition of the single assets and liabilities of DESTACO).

Capital expenditure attributable to the taxonomy-eligible activities is recognized in the numerator. An allocation key for the revenue-relevant activities CCM 3.1. "Manufacture of renewable energy technologies", CCM 3.5. "Manufacture of energy efficiency equipment for buildings", and CE 1.2. "Manufacture of electrical and electronic equipment" is selected based on the number of units produced, which are used to divide the capital expenditure between taxonomy-eligible and non-taxonomy eligible investments. Investments outside of the core business activities are clearly allocated to taxonomy-eligible activities.

## Operational expenditure (OpEx)

The EU Taxonomy defines relevant operational expenditure as expenses for research and development, building refurbishment measures, short-term leasing, maintenance and repair as well as other direct expenses related to the day-to-day maintenance of property, plant and equipment.

The operational expenditure associated with the taxonomy-eligible activities are also not material since the main part of Stabilus's business model is not covered by the EU Taxonomy. As a result, Stabilus uses the provision in Annex 1, Chapter 1.1.3.2 of the EU Taxonomy Regulation. Accordingly, taxonomy-eligible and taxonomy-aligned operational expenditure are not to be reported if they are not material to the business model. Therefore, Stabilus only reports the total amount of the operational expenditure according to the above definition in the following table T\_019 as OpEx "Total (A+B)".



## Turnover\*\*

T\_017

ECONOMIC ACTIVITIES (1)	2024		SUBSTANTIAL CONTRIBUTION CRITERIA						
	CODE (2)	TURNOVER (3)	PROPORTION OF TURNOVER (4)	CLIMATE CHANGE MITIGATION (5)	CLIMATE CHANGE ADAPTATION (6)	WATER (7)*	POLLUTION (8)*	CIRCULAR ECONOMY (9)*	BIODIVERSITY (10)*
		€ thousand	%	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL
<b>A. Taxonomy-eligible activities</b>									
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>									
Manufacture of electrical and electronic equipment	CE 1.2.	–	–	–	–	–	–	–	–
Manufacture of renewable energy technologies	CCM 3.1.	–	–	–	–	–	–	–	–
Manufacture of energy efficiency equipment for buildings	CCM 3.5.	–	–	–	–	–	–	–	–
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		–	–	–	–	–	–	–	–
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>				EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL
Manufacture of electrical and electronic equipment	CE 1.2.	15,400	1.2	N / EL	N / EL	N / EL	N / EL	EL	N / EL
Manufacture of renewable energy technologies	CCM 3.1.	16,142	1.2	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Manufacture of energy efficiency equipment for buildings	CCM 3.5.	3,135	0.2	EL	N / EL	N / EL	N / EL	N / EL	N / EL
<b>Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>34,678</b>	<b>2.7</b>	1.4%	–	–	–	1.2%	–
<b>A. Turnover of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>34,678</b>	<b>2.7</b>	1.4%	–	–	–	1.2%	–
<b>B. Taxonomy-non-eligible activities</b>									
<b>Turnover of Taxonomy-non-eligible activities</b>		<b>1,271,249</b>	<b>97.3</b>						
<b>Total (A + B)</b>		<b>1,305,926</b>	<b>100.0</b>						

(2) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i. e.

- Climate Change Mitigation (CCM)
- Circular Economy (CE)

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 EL – Eligible, Taxonomy-eligible activity for the relevant environmental objective  
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

\* The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.  
 \*\*The term "turnover" as used in the EU Taxonomy corresponds to the term "revenue" as used in the Annual Report.





## Turnover\*\* continued

T\_017

DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
ECONOMIC ACTIVITIES (1)	CLIMATE CHANGE MITIGATION (11)	CLIMATE CHANGE ADAPTATION (12)	WATER (13)*	POLLUTION (14)*	CIRCULAR ECONOMY (15)*	BIODIVERSITY (16)*	MINIMUM SAFEGUARDS (17)	PROPORTION OF TAXONOMY-ALIGNED (A.1.) OR -ELIGIBLE (A.2.) TURNOVER, 2023 (18)	CATEGORY ENABLING ACTIVITY (19)	CATEGORY TRANSITIONAL ACTIVITY (20)
	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	%	E	T
<b>A. Taxonomy-eligible activities</b>										
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>										
Manufacture of electrical and electronic equipment	–	–	–	–	–	–	–	–	–	–
Manufacture of renewable energy technologies	–	–	–	–	–	–	–	–	–	–
Manufacture of energy efficiency equipment for buildings	–	–	–	–	–	–	–	–	–	–
<b>Turnover of environmentally sustainable activities(Taxonomy-aligned) (A.1)</b>	–	–	–	–	–	–	–	–	–	–
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>										
Manufacture of electrical and electronic equipment								–		
Manufacture of renewable energy technologies								2.7		
Manufacture of energy efficiency equipment for buildings								0.3		
<b>Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>								<b>3.0</b>		
<b>A. Turnover of Taxonomy-eligible activities (A.1 + A.2)</b>								<b>3.0</b>		
<b>B. Taxonomy-non-eligible activities</b>										
<b>Turnover of Taxonomy-non-eligible activities</b>										
<b>Total (A + B)</b>										

\* The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.

\*\*The term "turnover" as used in the EU Taxonomy corresponds to the term "revenue" as used in the Annual Report.



## CapEx

T\_018

ECONOMIC ACTIVITIES (1)	2024		SUBSTANTIAL CONTRIBUTION CRITERIA						
	CODE (2)	CAPEX (3)	PROPORTION OF CAPEX (4)	CLIMATE CHANGE MITIGATION (5)	CLIMATE CHANGE ADAPTATION (6)	WATER (7)*	POLLUTION (8)*	CIRCULAR ECONOMY (9)*	BIODIVERSITY (10)*
		€ thousand	%	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL
<b>A. Taxonomy-eligible activities</b>									
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>									
Manufacture of electrical and electronic equipment	CE 1.2.	-	-	-	-	-	-	-	-
Manufacture of renewable energy technologies	CCM 3.1.	-	-	-	-	-	-	-	-
Manufacture of energy efficiency equipment for buildings	CCM 3.5.	-	-	-	-	-	-	-	-
Operation of personal mobility devices, cycle logistics	CCM 6.4.	-	-	-	-	-	-	-	-
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	-	-	-	-	-	-	-	-
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	-	-	-	-	-	-	-	-
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	-	-	-	-	-	-	-	-
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	-	-	-	-	-	-	-	-
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	-	-	-	-	-	-	-	-
Acquisition and ownership of buildings	CCM 7.7.	-	-	-	-	-	-	-	-
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		-	-	-	-	-	-	-	-

(2) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i. e.

- Climate Change Mitigation (CCM)
- Circular Economy (CE)

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 EL – Eligible, Taxonomy-eligible activity for the relevant environmental objective  
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.



## CapEx continued

T\_018

ECONOMIC ACTIVITIES (1)	2024			SUBSTANTIAL CONTRIBUTION CRITERIA					
	CODE (2)	CAPEX (3)	PROPORTION OF CAPEX (4)	CLIMATE CHANGE MITIGATION (5)	CLIMATE CHANGE ADAPTATION (6)	WATER (7)*	POLLUTION (8)*	CIRCULAR ECONOMY (9)*	BIODIVERSITY (10)*
		€ thousand	%	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>									
				EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL
Manufacture of electrical and electronic equipment	CE 1.2.	7,525	1.8	N / EL	N / EL	N / EL	N / EL	EL	N / EL
Manufacture of renewable energy technologies	CCM 3.1.	880	0.2	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Manufacture of energy efficiency equipment for buildings	CCM 3.5.	238	0.1	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Operation of personal mobility devices, cycle logistics	CCM 6.4.	123	0.0	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	2,897	0.7	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	689	0.2	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4.	23	0.0	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	16	0.0	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Installation, maintenance and repair of renewable energy technologies	CCM 7.6.	132	0.0	EL	N / EL	N / EL	N / EL	N / EL	N / EL
Acquisition and ownership of buildings	CCM 7.7.	24,127	5.8	EL	N / EL	N / EL	N / EL	N / EL	N / EL
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>36,651</b>	<b>8.9</b>	7.0%	–	–	–	1.8%	–
<b>A. CapEx of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>36,651</b>	<b>8.9</b>	7.0%	–	–	–	1.8%	–
<b>B. Taxonomy-non-eligible activities</b>									
<b>CapEx of Taxonomy-non-eligible activities</b>		<b>376,164</b>	<b>91.1</b>						
<b>Total (A + B)</b>		<b>412,815</b>	<b>100.0</b>						

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.



## CapEx continued

T\_018

DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
ECONOMIC ACTIVITIES (1)	CLIMATE CHANGE MITIGATION (11)	CLIMATE CHANGE ADAPTATION (12)	WATER (13)*	POLLUTION (14)*	CIRCULAR ECONOMY (15)*	BIODIVERSITY (16)*	MINIMUM SAFEGUARDS (17)	PROPORTION OF TAXONOMY-ALIGNED (A.1.) OR -ELIGIBLE (A.2.) CAPEX, 2023 (18)	CATEGORY ENABLING ACTIVITY (19)	CATEGORY TRANSITIONAL ACTIVITY (20)
	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	%	E	T
<b>A. Taxonomy-eligible activities</b>										
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>										
Manufacture of electrical and electronic equipment	-	-	-	-	-	-	-	-	-	-
Manufacture of renewable energy technologies	-	-	-	-	-	-	-	-	-	-
Manufacture of energy efficiency equipment for buildings	-	-	-	-	-	-	-	-	-	-
Operation of personal mobility devices, cycle logistics	-	-	-	-	-	-	-	-	-	-
Transport by motorbikes, passenger cars and light commercial vehicles	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of energy efficiency equipment	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of renewable energy technologies	-	-	-	-	-	-	-	-	-	-
Acquisition and ownership of buildings	-	-	-	-	-	-	-	-	-	-
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>	-	-	-	-	-	-	-	-	-	-

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.



## CapEx continued

T\_018

DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
ECONOMIC ACTIVITIES (1)	CLIMATE CHANGE MITIGATION (11)	CLIMATE CHANGE ADAPTATION (12)	WATER (13)*	POLLUTION (14)*	CIRCULAR ECONOMY (15)*	BIODIVERSITY (16)*	MINIMUM SAFEGUARDS (17)	PROPORTION OF TAXONOMY-ALIGNED (A.1.) OR -ELIGIBLE (A.2.) CAPEX, 2023 (18)	CATEGORY ENABLING ACTIVITY (19)	CATEGORY TRANSITIONAL ACTIVITY (20)
	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	%	E	T
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>										
Manufacture of electrical and electronic equipment								–		
Manufacture of renewable energy technologies								0.4		
Manufacture of energy efficiency equipment for buildings								0.0		
Operation of personal mobility devices, cycle logistics								0.0		
Transport by motorbikes, passenger cars and light commercial vehicles								1.7		
Installation, maintenance and repair of energy efficiency equipment								0.7		
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)								0.0		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings								0.2		
Installation, maintenance and repair of renewable energy technologies								0.3		
Acquisition and ownership of buildings								4.9		
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>								<b>8.3</b>		
<b>A. CapEx of Taxonomy-eligible activities (A.1 + A.2)</b>								<b>8.3</b>		
<b>B. Taxonomy-non-eligible activities</b>										
<b>CapEx of Taxonomy-non-eligible activities</b>										
<b>Total (A + B)</b>										

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.



## OpEx

T\_019

ECONOMIC ACTIVITIES (1)	2024		SUBSTANTIAL CONTRIBUTION CRITERIA						
	CODE (2)	OPEX (3)	PROPORTION OF OPEX (4)	CLIMATE CHANGE MITIGATION (5)	CLIMATE CHANGE ADAPTATION (6)	WATER (7)*	POLLUTION (8)*	CIRCULAR ECONOMY (9)*	BIODIVERSITY (10)*
	€ thousand	%	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL
<b>A. Taxonomy-eligible activities</b>									
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>									
Manufacture of electrical and electronic equipment	CE 1.2.	-	-	-	-	-	-	-	-
Manufacture of renewable energy technologies	CCM 3.1.	-	-	-	-	-	-	-	-
Manufacture of energy efficiency equipment for buildings	CCM 3.5.	-	-	-	-	-	-	-	-
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	-	-	-	-	-	-	-	-
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	-	-	-	-	-	-	-	-
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	-	-	-	-	-	-	-	-
Acquisition and ownership of buildings	CCM 7.7.	-	-	-	-	-	-	-	-
<b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		-	-	-	-	-	-	-	-

(2) The Code constitutes the abbreviation of the relevant objective to which the economic activity is eligible to make a substantial contribution, as well as the section number of the activity in the relevant Annex covering the objective, i. e.

- Climate Change Mitigation (CCM)
- Circular Economy (CE)

Y – Yes, Taxonomy-eligible and Taxonomy-aligned activity with the relevant environmental objective  
 N – No, Taxonomy-eligible but not Taxonomy-aligned activity with the relevant environmental objective  
 EL – Eligible, Taxonomy-eligible activity for the relevant environmental objective  
 N/EL – Not eligible, Taxonomy-non-eligible activity for the relevant environmental objective

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.



## OpEx continued

T\_019

ECONOMIC ACTIVITIES (1)	2024		SUBSTANTIAL CONTRIBUTION CRITERIA						
	CODE (2)	OPEX (3)	PROPORTION OF OPEX (4)	CLIMATE CHANGE MITIGATION (5)	CLIMATE CHANGE ADAPTATION (6)	WATER (7)*	POLLUTION (8)*	CIRCULAR ECONOMY (9)*	BIODIVERSITY (10)*
	€ thousand	%	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL	Y; N; N / EL
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>									
Manufacture of electrical and electronic equipment	CE 1.2.	–	–	EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL	EL; N / EL
Manufacture of renewable energy technologies	CCM 3.1.	–	–	–	–	–	–	–	–
Manufacture of energy efficiency equipment for buildings	CCM 3.5.	–	–	–	–	–	–	–	–
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5.	–	–	–	–	–	–	–	–
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3.	–	–	–	–	–	–	–	–
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	CCM 7.5.	–	–	–	–	–	–	–	–
Acquisition and ownership of buildings	CCM 7.7.	–	–	–	–	–	–	–	–
<b>OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>0</b>	<b>0</b>	0%	–	–	–	0%	–
<b>A. OpEx of Taxonomy-eligible activities (A.1 + A.2)</b>		<b>0</b>	<b>0</b>	0%	–	–	–	0%	–
<b>B. Taxonomy-non-eligible activities</b>									
<b>OpEx of Taxonomy-non-eligible activities</b>		<b>100,467</b>	<b>100.0</b>						
<b>Total (A + B)</b>		<b>100,467</b>	<b>100.0</b>						

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.



## OpEx continued

T\_019

DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
ECONOMIC ACTIVITIES (1)	CLIMATE CHANGE MITIGATION (11)	CLIMATE CHANGE ADAPTATION (12)	WATER (13)*	POLLUTION (14)*	CIRCULAR ECONOMY (15)*	BIODIVERSITY (16)*	MINIMUM SAFEGUARDS (17)	PROPORTION OF TAXONOMY-ALIGNED (A.1.) OR -ELIGIBLE (A.2.) OPEX, 2023 (18)	CATEGORY ENABLING ACTIVITY (19)	CATEGORY TRANSITIONAL ACTIVITY (20)
	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	%	E	T
<b>A. Taxonomy-eligible activities</b>										
<b>A.1 Environmentally sustainable activities (Taxonomy-aligned)</b>										
Manufacture of electrical and electronic equipment	-	-	-	-	-	-	-	-	-	-
Manufacture of renewable energy technologies	-	-	-	-	-	-	-	-	-	-
Manufacture of energy efficiency equipment for buildings	-	-	-	-	-	-	-	-	-	-
Transport by motorbikes, passenger cars and light commercial vehicles	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of energy efficiency equipment	-	-	-	-	-	-	-	-	-	-
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings	-	-	-	-	-	-	-	-	-	-
Acquisition and ownership of buildings	-	-	-	-	-	-	-	-	-	-
<b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>	-	-	-	-	-	-	-	-	-	-
<b>A.2 Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities)</b>										
Manufacture of electrical and electronic equipment								-		
Manufacture of renewable energy technologies								-		
Manufacture of energy efficiency equipment for buildings								-		
Transport by motorbikes, passenger cars and light commercial vehicles								-		

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.





OpEx continued

T\_019

DNSH CRITERIA ("DOES NOT SIGNIFICANTLY HARM")										
ECONOMIC ACTIVITIES (1)	CLIMATE CHANGE MITIGATION (11)	CLIMATE CHANGE ADAPTATION (12)	WATER (13)*	POLLUTION (14)*	CIRCULAR ECONOMY (15)*	BIODIVERSITY (16)*	MINIMUM SAFEGUARDS (17)	PROPORTION OF TAXONOMY-ALIGNED (A.1.) OR -ELIGIBLE (A.2.) OPEX, 2023 (18)	CATEGORY ENABLING ACTIVITY (19)	CATEGORY TRANSITIONAL ACTIVITY (20)
	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	Y / N	%	E	T
Installation, maintenance and repair of energy efficiency equipment								—		
Installation, maintenance and repair of instruments and devices for measuring, regulation and controlling energy performance of buildings								—		
Acquisition and ownership of buildings								—		
<b>OpEx of taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>								<b>0</b>		
<b>A. OpEx of Taxonomy-eligible activities (A.1 + A.2)</b>								<b>0</b>		
<b>B. Taxonomy-non-eligible activities</b>										
<b>OpEx of Taxonomy-non-eligible activities</b>										
<b>Total (A + B)</b>										

\*The criteria for a substantial contribution are only relevant for this environmental objective in the fiscal year ending September 30, 2025, see explanation above.

Koblenz, December 5, 2024

**DR. MICHAEL BÜCHSNER**

**STEFAN BAUERREIS**

**DAVID SABET**

Stabilus SE

Management Board



## Limited assurance report of the independent practitioner regarding the non-financial reporting

To STABILUS SE, Frankfurt am Main/Germany

### Engagement

We have performed a limited assurance engagement on the sections of the separate consolidated non-financial report of STABILUS SE, Frankfurt am Main/Germany, (hereafter referred to as “the Company”) marked with a green line for the financial year from 1 October 2023 to 30 September 2024 (hereafter referred to as “non-financial reporting”).

Within the sections marked with a green line, our engagement did not cover

- the stated external sources of documentation and contents of any websites referred to in the non-financial reporting,
- any information relating to scope 3 emissions.

### Responsibilities of the Executive Directors

The executive directors of STABILUS SE are responsible for the preparation of the non-financial reporting in accordance with Section 315c in conjunction with Sections 289c to 289e German Commercial Code (HGB) and Article 8 of Regulation (EU) 2020/852 of the European Parliament and the Council of 18 June 2020 on the establishment of a framework to facilitate sustainable investment, and amending Regulation (EU) 2019/2088 (hereafter referred to as “EU Taxonomy Regulation”) and the delegated acts adopted thereon, as well as with the executive directors’ interpretation of the wording and terminology contained in the EU Taxonomy Regulation and the delegated acts adopted thereon, as is presented in section “Disclosures in accordance with the EU Taxonomy Regulation” of the non-financial reporting.

These responsibilities of the executive directors of the Company include the selection and application of appropriate methods regarding the non-financial reporting and the use of assumptions and estimates for individual disclosures which are reasonable under the given circumstances. In addition, the executive directors are responsible for such internal control as they have determined necessary to enable the preparation of a non-financial reporting that is free from material misstatement, whether due to fraud or error.

Some of the wording and terminology contained in the EU Taxonomy Regulation and the delegated acts adopted thereon is still subject to considerable interpretation uncertainty and has not yet been officially clarified. Therefore, the executive directors have laid down their own interpretation of the EU Taxonomy Regulation and of the delegated acts adopted thereon in section “Disclosures in accordance with the EU Taxonomy Regulation” of the non-financial reporting. They are responsible for the reasonableness of this interpretation. As there is the inherent risk that indefinite legal concepts may allow for various interpretations, the legal conformity of the interpretation is prone to uncertainty.

The preciseness and completeness of the environmental data in the non-financial reporting is subject to inherent restrictions resulting from the manner in which the data was collected and calculated as well as from assumptions made.

### Responsibilities of the Independent Practitioner

Our responsibility is to express a conclusion on the non-financial reporting based on our work performed within our limited assurance engagement.

Our audit firm applies the Quality Management Standards promulgated by the Institut der Wirtschaftsprüfer (IDW). We have fulfilled the professional responsibilities in accordance with the German Public Auditor Act (WPO) and the Professional Code of Conduct for German Public Auditors and Sworn Auditors (BS WP/vBP) including the requirements on independence.

We conducted our work in accordance with the International Standard on Assurance Engagements 3000 (Revised): Assurance Engagements Other than Audits or Reviews of Historical Financial Information (ISAE 3000 (Revised)), developed and approved by the IAASB. This Standard requires that we plan and perform the assurance engagement so that we can conclude with limited assurance whether matters have come to our attention to cause us to believe that, with the exception of

- the stated external sources of documentation and contents of any websites referred to in the non-financial reporting, and
- any information relating to scope 3 emissions,

the non-financial reporting of the Company has not been prepared, in all material respects, in accordance with Section 315c in conjunction with Sections 289c to 289e HGB and the EU Taxonomy Regulation and the delegated acts adopted thereon, as well as with the interpretation by the executive directors presented in section “Disclosures in accordance with the EU Taxonomy Regulation” of the non-financial reporting.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement; consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement



been performed. The choice of assurance work is subject to the practitioner's professional judgment.

Within the scope of our limited assurance engagement, which we performed between June and December 2024, we performed, among others, the following procedures and other activities:

- Obtaining an understanding of the structure of the Group's sustainability organisation and of the stakeholder engagement,
- Inquiries of the executive directors and relevant personnel who have been involved in the preparation process about the preparation process, about the system of internal control relating to this process, as well as about disclosures in the non-financial reporting,
- Evaluation of the process to identify taxonomy-eligible or taxonomy-aligned economic activities and the corresponding disclosures in the non-financial reporting,
- Identification of probable risks of material misstatement in the non-financial reporting,
- Analytical evaluation of disclosures in the non-financial reporting,
- Tests of details in order to evaluate selected material disclosures in the non-financial reporting,
- Cross validation of disclosures in the non-financial reporting and the corresponding data in the consolidated financial statements as well as in the group management report,
- Evaluation of the presentation of the non-financial reporting.

We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

The determination of the disclosures pursuant to Article 8 of the EU Taxonomy Regulation requires the executive directors to make interpretations of indefinite legal concepts. As there is the inherent risk that indefinite legal concepts may allow for various interpretations, the legal conformity of the interpretation, and hence our related examination, is prone to uncertainty.

### Practitioner's conclusion

Based on the work performed and the evidence obtained, nothing has come to our attention that causes us to believe that the sections marked with a green line of the separate consolidated non-financial report of STABILUS SE for the financial year from 1 October 2023 to 30 September 2024 has not been prepared, in all material respects, in accordance with Section 315c in conjunction with Sections 289c to 289e HGB and the EU Taxonomy Regulation and the delegated acts adopted thereon, as well as with the interpretation by the executive directors presented in section "Disclosures in accordance with the EU Taxonomy Regulation" of the non-financial reporting.

We do not express a conclusion on

- the stated external sources of documentation and contents of any websites referred to,
- any information relating to scope 3 emissions

contained in the sections marked with a green line.

### Emphasis of Matter

Without modifying our conclusion, we draw attention to the fact that the Scope 1 and Scope 2 emissions disclosed in STABILUS SE's non-financial report do not represent complete emissions in accordance with the GHG Protocol or other greenhouse gas reporting standards but are determined in accordance with the definitions set out by the executive directors in section "About this report".

### Restriction of Use

This report is intended for STABILUS SE, Frankfurt am Main/Germany, only and must not be handed to or used by third parties without our previous consent. We assume no responsibility with regard to any third parties.

We issue this report as stipulated in the engagement letter agreed with STABILUS SE (including the "General Engagement Terms for Wirtschaftsprüfer and Wirtschaftsprüfungsgesellschaften (German Public Auditors and Public Audit Firms)" as of 1 January 2024 promulgated by the Institut der Wirtschaftsprüfer (IDW)). We draw attention to the fact that the assurance engagement was performed for the purposes of STABILUS SE and the report is solely designed for informing STABILUS SE about the findings of the assurance engagement. Therefore, it may not be suitable for another than the aforementioned purpose. Hence, this report should not be used by third parties as a basis for any (asset) decision.

Frankfurt am Main/Germany, 5 December 2024

### Deloitte GmbH

Wirtschaftsprüfungsgesellschaft

#### STEFAN DORISSEN

Wirtschaftsprüfer  
(German Public Auditor)

#### DANIEL OEHLMANN

Wirtschaftsprüfer  
(German Public Auditor)



# ADDITIONAL INFORMATION

## GRI content index

<b>Statement of use</b>	Stabilus SE has reported the information specified in this GRI content index for the period (fiscal 2024 – from October 1, 2023, to September 30, 2024) with reference to the GRI Standards.
<b>GRI 1 used</b>	GRI 1: Foundation 2021
<b>Applicable GRI sector standard(s)</b>	None

GRI standards	Page	Comment / omission
<b>General Disclosures</b>		
<b>GRI 2: General Disclosures 2021</b>		
<b>1. The organization and its reporting practices</b>		
2-1 Organizational details	9, 17	
2-2 Entities included in the organization's sustainability reporting	9	
2-3 Reporting period, reporting frequency and contact point	9, 65	
2-4 Restatements of information		Subsequent corrections to individual key figures are indicated by footnotes on the pages indicated.
2-5 External assurance	9, 58 et seq.	
<b>2. Activities and employees</b>		
2-6 Activities, value chain and other business relationships	17, 35 et seq.	
2-7 Employees	17, 32 et seq.	
2-8 Workers who are not employees		For internal management reasons, we do not provide detailed information on workers who are not salaried employees.
<b>3. Governance</b>		
2-9 Governance structure and composition	17	
2-10 Nomination and selection of the highest governance body	17	



GRI standards	Page	Comment / omission
2-11 Chair of the highest governance body	17	
2-12 Role of the highest governance body in overseeing the management of impacts	11 et seq., 13 et seq., 15	
2-13 Delegation of responsibility for managing impacts	11 et seq.	
2-14 Role of the highest governance body in sustainability reporting	11 et seq.	
2-15 Conflicts of interest		Conflicts of interest that arise internally are also clarified internally. No disclosures are made to stakeholders.
2-16 Communication of critical concerns	11 et seq., 15, 40 et seq.	
2-17 Collective knowledge of the highest governance body	11 et seq.	
2-18 Evaluation of the performance of the highest governance body	11 et seq.	
2-19 Remuneration policies	11 et seq.	
2-20 Process to determine remuneration		Restrictions regarding confidentiality: Individual employee salaries are protected as confidential information and their disclosure, including for the purpose of statistical analyses, is restricted accordingly.
2-21 Annual total compensation ratio		Restrictions regarding confidentiality: Individual employee salaries are protected as confidential information and their disclosure, including for the purpose of statistical analyses, is restricted accordingly.
<b>4. Strategy, policies, and practices</b>		
2-22 Statement on sustainable development strategy	8	
2-23 Policy commitments	18, 20 et seq., 34, 36 et seq., 40	
2-24 Embedding policy commitments	11 et seq., 15, 28, 29 et seq., 40, 43	
2-25 Processes to remediate negative impacts	38, 40 et seq.	
2-26 Mechanisms for seeking advice and raising concerns	38, 40 et seq.	
2-27 Compliance with laws and regulations	18, 40, 41	
2-28 Membership associations	18	
<b>5. Stakeholder engagement</b>		
2-29 Approach to stakeholder engagement	13 et seq., 20, 21 et seq., 38, 40	
2-30 Collective bargaining agreements	31, 36 et seq., 41	
<b>Material topics</b>		
<b>GRI 3: Material Topics 2021</b>		
3-1 Process to determine material topics	13 et seq.	
3-2 List of material topics	13 et seq.	



GRI standards	Page	Comment / omission
<b>Environment &amp; Climate Protection</b>		
<b>Energy and Emissions</b>		
<b>3-3 Management of material topics</b>	9, 13 et seq., 21 et seq.	Please refer to the specification in "About this report": "Deviation of the recording and calculation of emissions from the Greenhouse Gas (GHG) Protocol", see p. 10; this applies equally to the following GRIs on the topic of energy and emissions.
<b>GRI 201: Economic Performance 2016</b>		
201-2: Financial implications and other risks and opportunities due to climate change	20 et seq.	
<b>GRI 302: Energy 2016</b>		
		For management reasons, we generally report all key energy figures in megawatt hours (MWh) or kilowatt hours (kWh).
302-1 Energy consumption within the organization	23 et seq.	
302-3 Energy intensity	23 et seq.	
302-4 Reduction of energy consumption	23 et seq.	
<b>GRI 305: Emissions 2016</b>		
305-1 Direct (Scope 1) GHG emissions	21 et seq.	
305-2 Energy indirect (Scope 2) GHG emissions	21 et seq.	
305-3 Other indirect (Scope 3) GHG emissions		No detailed information available: Stabilus only has a partial data basis for this disclosure. A consolidated survey and quality assurance for future reporting is being examined.
305-4 GHG emissions intensity	21 et seq.	
305-5 Reduction of GHG emissions	21 et seq.	
<b>Water</b>		
<b>3-3 Management of material topics</b>	9, 13 et seq., 25 et seq.	Please refer to the specification in "About this report": "Specification of water management", see p. 10; this applies equally to the following GRIs on the topic of water.
<b>GRI 303: Water and Effluents 2018</b>		
303-1 Interactions with water as a shared resource	25 et seq.	No detailed information available; the data basis for future reporting is being reviewed.
303-3 Water withdrawal	25 et seq.	No detailed information available: We report our water intake without a breakdown by other sources and without regions with water risks. Work is underway to improve the data basis for future reporting. For management reasons, we generally report water intake in m <sup>3</sup> .
<b>Additionally reported topic: Waste</b>		
<b>GRI 306: Waste 2020</b>		
306-2 Management of significant waste-related impacts	27	
306-3 Waste generated	27	



GRI standards	Page	Comment / omission
<b>Employee &amp; Social Commitment</b>		
<b>GRI 401: Employment 2016</b>		
401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	31 et seq.	
<b>Health protection and occupational safety</b>		
<b>3-3 Management of material topics</b>		
<b>GRI 403: Occupational health and safety 2018</b>		
403-1 Occupational health and safety management system	29	
403-2 Hazard identification, risk assessment, and incident investigation	29 et seq.	
403-3 Occupational health services	29 et seq., 31 et seq.	
403-4 Worker participation, consultation, and communication on occupational health and safety	29	
403-5 Worker training on occupational health and safety	29	
403-6 Promotion of worker health	29 et seq.	
403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	29	
403-8 Workers covered by an occupational health and safety management system	29	
403-9 Work-related injuries	29 et seq.	
<b>Talent acquisition and training</b>		
<b>3-3 Management of material topics</b>		
<b>GRI 404: Training and education 2016</b>		
404-1 Average hours of training per year per employee	29	No detailed information available: Stabilus only has a partial data basis for gender and employee category. A consolidated survey and quality assurance for future reporting is being examined.
404-2 Programs for upgrading employee skills and transition assistance programs	30 et seq.	
404-3 Percentage of employees receiving regular performance and career development reviews	30	
<b>Diversity, inclusion, equal opportunity</b>		
<b>3-3 Management of material topics</b>		
<b>GRI 405: Diversity and Equal Opportunity 2016</b>		
405-1 Diversity of governance bodies and employees	32 et seq.	Membership of minorities is generally not recorded or reported in order to protect personal rights.
405-2 Ratio of basic salary and remuneration of women to men		Payment is based on the employee's position and performance, regardless of gender. The ratio of basic salaries is therefore not reported.



GRI standards	Page	Comment / omission
<b>GRI 406: Non-discrimination 2016</b>		
406-1 Incidents of discrimination and corrective actions taken	36, 41	Restriction due to duty of confidentiality: In order to protect the individual personal rights of the persons concerned, incidents of discrimination are not recorded or published globally.
<b>Additionally reported topic: Social commitment</b>		
<b>GRI 413: Local Communities 2016</b>		
413-1 Operations with local community engagement, impact assessments, and development programs	34	We report on social engagement and commitment to local communities using examples. Corresponding activities exist in all countries.
<b>Products &amp; Supply Chain</b>		
<b>Sustainable and responsible procurement</b>		
<b>3-3 Management of material topics</b>		
	13 et seq., 35 et seq.	
<b>GRI 308: Supplier Environmental Assessment 2016</b>		
308-1 New suppliers that were screened using environmental criteria	36 et seq.	
308-2 Negative environmental impacts in the supply chain and actions taken	36 et seq.	We report on the impacts that generally occur in the supply chain and the corresponding measures. The number / proportion of suppliers assessed for impacts cannot be reported at present.
<b>GRI 407: Freedom of Association and Collective Bargaining 2016</b>		
407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk	36, 41	
<b>GRI 414: Supplier Social Assessment 2016</b>		
414-1 New suppliers that were screened using social criteria	36 et seq.	
414-2 Negative social impacts in the supply chain and actions taken	36 et seq.	We report on the impacts that generally occur in the supply chain and the corresponding measures. The number / proportion of suppliers assessed for impacts cannot be reported at present.
<b>Governance &amp; Compliance</b>		
<b>Business ethics and corporate behavior</b>		
<b>3-3 Management of material topics</b>		
	13 et seq., 18, 40 et seq.	
<b>GRI 201: Economic Performance 2016</b>		
201-1 Direct economic value generated and distributed	17	
<b>GRI 205: Anti-corruption 2016</b>		
205-1 Operations assessed for risks related to corruption		Restriction due to duty of confidentiality: The compliance management system is reviewed regularly. For reasons of confidentiality and competition, no further information will be published.
205-2 Communication and training about anti-corruption policies and procedures	40 et seq.	
<b>GRI 206: Anti-competitive Behavior 2016</b>		
206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	40 et seq.	





## Additional Information

Additional information including news, reports, and publications can be found in the Investors section of our website at:

[IR.STABILUS.COM](https://ir.stabilus.com).

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## Imprint

**GRI 2-3**

This report is available in German and English.

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## Disclaimer

This report is available in German and English. The German version takes precedence in case of doubt. The key figures presented in this report have been rounded up or down; this may result in discrepancies between the actual totals of the individual amounts in the tables and the totals shown from the values and percentages presented.

## Forward-looking statements

This Non-Financial Report contains forward-looking statements that relate to the current plans, targets, forecasts, and estimates of Stabilus SE management. These statements take into account only information that was available up to and including the date that this Non-Financial Report was prepared. Stabilus SE management does not guarantee that these forward-looking statements will prove correct. The future performance of Stabilus SE and its subsidiaries and the results actually achieved are subject to a number of risks and uncertainties that could cause actual events or results to deviate from the forward-looking statements.

Many of these factors are beyond the control of Stabilus SE and its subsidiaries and so cannot be predicted accurately. These factors include changes in economic circumstances and the competitive situation, changes in the law, fluctuations in interest or exchange rates, legal disputes and investigations, and the availability of funding. These and other risks and uncertainties are set forth in the Combined Management Report of the Annual Report. Other factors can also have a negative impact on our performance and results.

Stabilus SE does not intend, nor is it separately obliged, to update or amend forward-looking statements to reflect events or developments that occur after this Non-Financial Report is published.

**STABILUS**