

DRADURA Group GmbH

Sustainability Report 2025

Sustainable manufacturing



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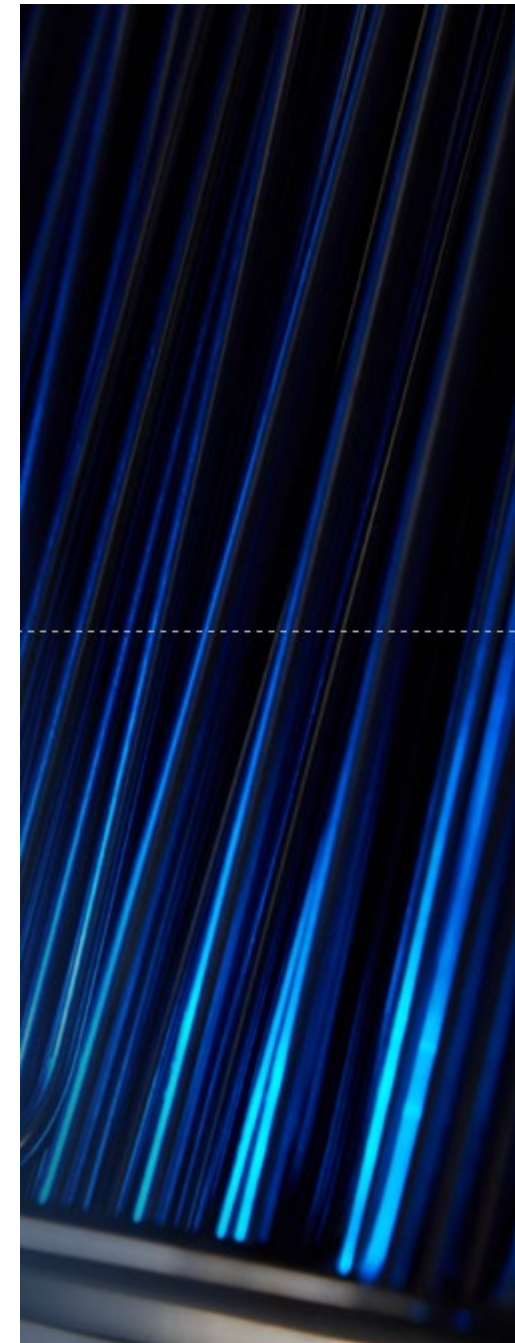
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1 Management Summary

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1 Management Summary

1.1 Letter to our stakeholders

Dear Ladies and Gentlemen, Dear Stakeholders,

Sustainable business practices are a core element of DRADURA's corporate responsibility and business model. As an international manufacturer of high-quality coated wire products, we actively contribute to shaping the future of metal processing, with the ambition of developing sustainable, durable, and resource-efficient solutions for our customers worldwide. In doing so, we combine demanding technical requirements with sustainable production standards, making a significant contribution to conserving resources and extending product life cycles.

Our core business is the series production of customised wire products for a wide range of applications from household appliances and furniture to specialised industrial sectors such as medical technology.

A key component of our sustainability strategy is the continuous optimization of our production processes. Through the use of highly automated manufacturing, lean management principles, and fully integrated value chains, we reduce material losses, energy consumption, and emissions throughout the entire production process. At the same time, our in-house manufacturing capabilities provide maximum control over quality, efficiency, and environmental standards.

We also focus specifically on sustainable technologies in the surface treatment and finishing of our products. The transition to Chromium(III) technologies more environmentally friendly coating processes was completed in 2025. This change reduces the use of hazardous substances while simultaneously lowering energy and water consumption, resulting in a significant reduction of our emissions.

The products we manufacture are designed to perform reliably over the long term, even under demanding conditions such as high temperatures, intensive use, or continuous exposure to water. This durability represents a key contribution to sustainability, as it reduces the need for replacement products and improves resource efficiency throughout the entire product life cycle.

Furthermore, we work closely with our customers to incorporate sustainable product solutions at an early stage of development. From design and prototyping to series production, this collaborative approach enables us to consider environmental requirements from the outset and develop innovative solutions for a more sustainable industry.

In addition to our products, we also take responsibility for the environmental impact of our production sites. We invest strategically in energy-efficient technologies, renewable energy sources, and modern equipment to continuously reduce our carbon footprint while ensuring stable and efficient production operations.

As a globally operating industrial company, we also regard it as our responsibility to promote sustainability throughout the entire value chain. Through transparent communication, clear standards, and close collaboration with our partners, we contribute to advancing sustainable business practices across the industry.

Our long-term objective is to establish DRADURA as a leading provider of sustainable, high-quality coated wire products and to set new benchmarks for environmental responsibility and efficiency in metal processing. To achieve this, we rely on innovation, quality, and continuous dialogue with our stakeholders.

We would like to thank you for your trust and support.

Thomas Seitz
Director
DRADURA Group GmbH





1 Management Summary

1.2 Report prepared in accordance with the European Sustainability Reporting Standards (ESRS)

We are pleased to present our latest developments and initiatives as part of our sustainability strategy, which has been inspired, among other things, by the introduction of the new EU Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). These developments not only promote greater transparency and balanced disclosure of sustainability-related information but also strengthen our internal processes and management structures.

Our Sustainability Strategy

Since 2023, responsibility for ESG matters has been embedded at the highest management level and has become a permanent consideration in all major business decisions. In preparing this Sustainability Report, we work closely with partners such as ESG.DNA GmbH.

Voluntary Sustainability Reporting

Although DRADURA is currently not subject to the mandatory reporting requirements of the CSRD, we have decided to continue preparing a Sustainability Report in accordance with the ESRS on a voluntary and proactive basis.

This report demonstrates our commitment to environmental, social, and economic responsibility. By aligning ourselves with industry best practices and European standards, we provide our stakeholders with transparent insights into our sustainable business strategy. In doing so, we strengthen trust and underscore our commitment to society and the environment.

Double Materiality Assessment (DMA)

Our Double Materiality Assessment (DMA) was conducted in accordance with the ESRS requirements. Throughout the process, we made deliberate strategic decisions to ensure a clear and focused assessment of the sustainability topics most relevant to our business and stakeholders.



2 ESG Strategy

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2 ESG Strategy

2.1 Double Materiality Analysis(DMA)

2.1.1 Purpose and Regulatory Context of the Double Materiality Assessment

In 2024, we voluntarily initiated a comprehensive Double Materiality Assessment (DMA) process, as we believed at the time that the Company could become subject to the requirements of the European Union’s Corporate Sustainability Reporting Directive (CSRD) and, consequently, the application of the European Sustainability Reporting Standards (ESRS). This proactive approach enabled us to systematically prepare for potential regulatory obligations and to integrate the relevant methodologies and principles into our assessment framework at an early stage.

Conducting a comprehensive DMA in accordance with the ESRS allows us to systematically assess both our impacts on the environment and society (impact materiality) and the sustainability-related risks and opportunities facing the Company (financial materiality).

The DMA serves as an effective management tool for the development of our integrated ESG strategy and for the definition of tailored Key Performance Indicators (KPIs) to measure and achieve our sustainability objectives.

2.1.2 Results of the Double Materiality Assessment

The DMA covers both DRADURA’s own operations and its upstream and downstream value chain. During the identification phase, a total of 65 sustainability-related impacts, risks, and opportunities across the Environmental, Social, and Governance (ESG) dimensions were identified. These included both positive and negative impacts on people and the environment, as well as financial risks and opportunities arising from sustainability-related developments. Following a systematic assessment of impact materiality and financial materiality, 21 impacts, risks, and opportunities (IROs) were confirmed as material.

These IROs can be assigned to nine ESRS topics:

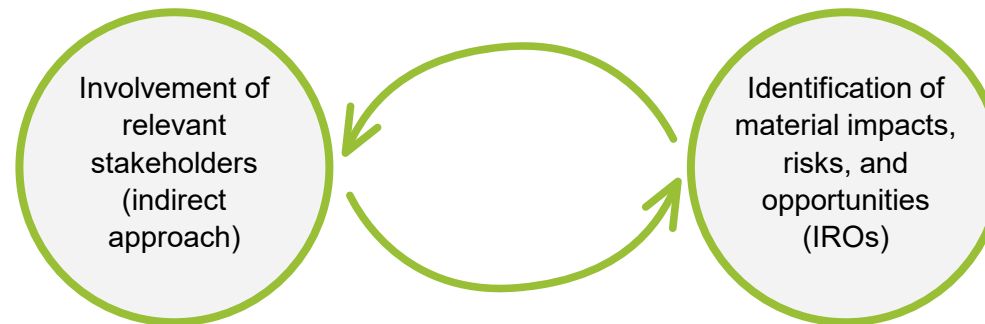
ESRS Topics		
	ESRS E1	Climate Change
	ESRS E2	Pollution
	ESRS E3	Water
	ESRS E5	Resource Use and Circular Economy
	ESRS S1	Own workforce
	ESRS S2	Workers in the value chain
	ESRS S3	Affected communities
	ESRS S4	Consumers and end-users
	ESRS G1	Governance



2 ESG Strategy

2.2 Approach and Methodology

We have established a structured process for conducting the Double Materiality Assessment (DMA), beginning with the assessment of impact materiality and followed by the assessment of financial materiality. This approach and methodology is in-line with the implementation guidance, materiality assessment from EFRAG.



Assessment of material Impacts, Risks and Opportunities (IROs)

Step	Content
1. Assessment of impacts	Both positive and negative impacts were considered and assessed for their significance.
2. Classification of impacts	The identified impacts were classified as either actual or potential, with the majority being assessed as actual.
3. Assessment of risks and opportunities	In addition to impacts, sustainability-related risks and opportunities were also included in the assessment.
4. Consideration of the value chain	The assessment covered both the company's own operations and, where relevant and feasible, the value chain.
5. Management Review	The results were reviewed and validated by management.
6. Management of material IROs	The identified material impacts, risks, and opportunities form the basis for further management and prioritization.



2 ESG Strategy

2.3 ESRS E1 – Climate Change

For many years, DRADURA has pursued measures aimed at reducing CO₂ emissions and improving energy efficiency throughout the entire value chain. One component of this strategy is the gradual transition of the Company's vehicle fleet to electric vehicles. This transition was implemented at the German site in February 2025. In addition, DRADURA plans to install charging infrastructure at its Italian site at the beginning of 2027 to further advance the electrification of its mobility activities.

An even greater opportunity for reducing our carbon footprint lies in the use of renewable energy. Consequently, we are strategically planning the expansion of photovoltaic systems at our international locations. In Italy, the completion of a corresponding project is scheduled by the end of 2027. Similar projects in Poland are currently in the development and evaluation phase. At the Altleiningen site, the assessment of photovoltaic solutions has been suspended due to the discontinuation of production activities.

Furthermore, beginning in 2027, DRADURA intends to increase the procurement of electricity generated from renewable energy sources through external energy suppliers. The objective is to significantly reduce the share of fossil energy sources and progressively decarbonise the Company's energy supply.

In parallel, we continuously invest in innovative production and process technologies to improve energy efficiency and sustainably reduce emissions. A particular focus is placed on replacing gas-based processes with electrified solutions that can, in the future, be powered by renewable energy sources.

In this context, a new powder-coating facility utilising a dip-coating process was installed at the OMIM site. The facility is equipped with a hybrid burner system that is already technically capable of enabling fully electric furnace operation.

In addition, we work closely with our suppliers to develop and implement lower-carbon material alternatives. This includes, in particular, the evaluation of lower-emission steel and coating solutions, as well as the optimisation of material usage and supply chains. In this way, we not only address our direct emissions but also contribute to reducing emissions throughout the upstream and downstream value chain (Scope 3).

Overall, DRADURA aims to make a measurable contribution to the decarbonisation of industry through a combination of technological innovation, energy efficiency, and collaborative partnerships with customers and suppliers.

As part of its energy- and resource-intensive production processes, DRADURA is exposed to a range of environmental risks. In particular, rising carbon and energy prices—resulting from emissions trading schemes, carbon border adjustment mechanisms, or increasing energy costs—may lead to significant cost increases and adversely affect the Company's economic competitiveness.

Furthermore, increasing regulatory requirements, reporting obligations, and administrative burdens add complexity to business operations. This may result in delays to investment and transformation projects and could impose limitations on the use of certain technologies.

We prioritise Environmental, Social, and Governance issues in our operations.



2 ESG Strategy

2.4 ESRS E2 - Pollution

The operation of DRADURA's coating facilities, particularly its electroplating processes, generates air emissions that may have adverse environmental impacts despite the use of advanced filtration systems. These emissions are associated with chemical processes and may contribute to air pollution.

To limit these environmental impacts, DRADURA has implemented comprehensive technical measures. These include sophisticated filtration and recovery systems that comply with applicable legal requirements and ensure that emissions remain within regulatory limits. In addition, the facilities are managed through continuous monitoring and control systems to ensure ongoing compliance with environmental standards.

At the same time, DRADURA is continuously working to reduce these negative impacts through technological innovation. A key element of this effort is the transition to more advanced electroplating technologies, particularly the replacement of Chromium(VI)-based processes with Chromium(III) technologies. This transition not only reduces environmental impacts but also significantly minimises health and safety risks for employees.

Despite these measures, coating technology remains a material environmental aspect of DRADURA's own operations due to its process-related emissions. Accordingly, it is actively managed and continuously improved as part of the Company's environmental management approach.

As part of its production processes, DRADURA uses and generates various substances, including chemicals, oils, lubricants, and dust particles, which may potentially lead to soil contamination. This risk arises particularly in cases of improper handling, leakages, or disruptions to production processes.

To minimise this risk, DRADURA has implemented comprehensive technical and organisational measures. These include appropriate storage and handling procedures for hazardous substances, filtration systems, and clearly defined process and control mechanisms. These measures help ensure that potential environmental impacts are largely prevented and that all applicable environmental requirements are met.

Despite these precautions, a residual risk remains, as the materials used cannot be completely substituted due to process-related requirements. Consequently, this issue is continuously monitored and actively managed within the environmental management system in order to minimise any potential impacts on soil.





2 ESG Strategy

2.5 ESRS 3 - Water

DRADURA's electroplating processes are associated with significant water consumption and the generation of wastewater and therefore represent a material environmental aspect of the Company's own operations.

In addition to the high level of resource consumption, rising costs for wastewater treatment and disposal in particular create additional financial burdens. At the same time, these processes are subject to strict regulatory requirements regarding water withdrawal, wastewater discharge, treatment, and monitoring, further increasing operational complexity and administrative effort.

DRADURA has already implemented various measures to limit environmental impacts. These include modern treatment and filtration systems, as well as internal control mechanisms to ensure compliance with statutory limits. Nevertheless, due to process-related requirements, water demand remains a material influencing factor.

Against this background, DRADURA continuously reviews and develops measures to improve water management. The objective is to sustainably reduce water consumption, further expand closed-loop systems, and minimise wastewater volumes and their environmental impact. This includes, among other measures, investments in more efficient technologies, process optimization, and the increased reuse of water within production processes.

At the same time, the high levels of water consumption and wastewater generated by electroplating processes present a significant financial opportunity for DRADURA through efficiency improvements and technological innovation. In light of rising water and disposal costs, investments in sustainable water treatment, closed-loop systems, and consumption-reducing technologies offer substantial savings potential.

Furthermore, the further development of more efficient electroplating processes provides an opportunity to differentiate the Company technologically from its competitors and may lead to additional market opportunities, stronger customer loyalty, and improved positioning in sustainability-driven markets.

Overall, water management offers DRADURA the opportunity to reduce costs, mitigate risks, and at the same time unlock new business opportunities, thereby making a positive contribution to the Company's financial





2 ESG Strategy

2.6 ESRS E5 – Resource Use and Circular Economy

As part of DRADURA's production processes, various types of waste are generated, including steel scrap, paper, cardboard, wood, PE films, metal dust, and oil-contaminated materials. These waste streams may potentially have negative environmental impacts, particularly with regard to resource consumption, waste disposal, and potential environmental pollution.

DRADURA actively implements measures to reduce waste generation. These measures include, among others, the recovery of polyamide powder and the continuous improvement of process quality with the objective of sustainably reducing scrap rates. In fiscal year 2025, total waste generated amounted to 2,829 tonnes. In 2024, total waste generation amounted to 2,799 tonnes.

A significant proportion of the waste stream—approximately one-third—consists of steel scrap, which is generally highly recyclable. Furthermore, DRADURA places great emphasis on consistent waste segregation and achieves a waste sorting rate of 98.6%. All waste is disposed of by certified specialist waste management companies in compliance with all applicable legal requirements.

Waste management is fully documented and forms an integral part of DRADURA's ISO 14001-certified Environmental Management System (EMS). Despite these comprehensive measures, waste generation remains a material environmental aspect that is continuously monitored and further reduced as part of the Company's sustainability strategy.

Although no formal circular economy programs or standardized take-back systems have yet been implemented, the technical feasibility of such approaches generally exists and may provide opportunities for future development.

We prioritise Environmental, Social, and Governance issues in our operations.



2 ESG Strategy

2.7 ESRS S1- Own Workforce

DRADURA makes a significant positive contribution to stable employment, fair working conditions, and the long-term development of its employees through its people-focused policies and corporate culture. Permanent employment contracts provide economic security, long-term career prospects, and strengthen employee retention. Transparent working time recording ensures legal compliance and fair compensation for overtime, while flexible working arrangements, where operationally feasible, support work-life balance, employee wellbeing, and productivity.

The Company is committed to equal opportunity, fair recruitment, equal pay, and a culture of diversity, respect, and trust. Since 2024, workforce metrics have been systematically monitored to identify potential inequalities and support continuous improvement. The "ONE TEAM" culture, together with regular leadership and collaboration training, reinforces cooperation and mutual respect and trust.

Occupational health and safety are key priorities. DRADURA ensures compliance with legal and internal safety requirements, provides regular safety training, and operates an ISO 9001-certified Quality Management System, supporting high standards of quality, process efficiency, workplace safety, and continuous improvement. The Company also invests in employee development through targeted training, professional qualifications, and career development programmes. Regular employee dialogue and feedback help identify improvement opportunities and strengthen engagement.

At the same time, DRADURA faces workforce-related risks, including employee absenteeism, workplace accidents, demographic change, and shortages of skilled labour, which may affect productivity, operational continuity, and competitiveness. Higher labour and operating costs at some locations may also reduce competitiveness and make it more challenging to attract and retain qualified employees.

To mitigate these risks, DRADURA maintains a comprehensive occupational health and safety management system with the objective of achieving "Zero Accidents," supports return-to-work programmes, invests in automation and operational efficiency, strengthens its employer attractiveness, and regularly reviews its site strategy. These measures enhance workforce resilience, support business continuity, and contribute to the Company's long-term competitiveness and sustainable growth.





2 ESG Strategy

2.8 ESRS S2 – Workers in the Value Chain

DRADURA's sourcing strategy, which focuses predominantly on countries with high labour and social standards—particularly within the European Union—has a positive impact on working conditions throughout the upstream value chain. Compliance with stringent legal requirements in these countries helps ensure that employees working for suppliers operate under fair, safe, and socially responsible conditions.

In addition, DRADURA follows a responsible and transparent approach to the selection of its suppliers and service providers. Procurement decisions are made fairly, without discrimination, and based on clearly defined criteria such as quality, performance, and competitiveness. This approach promotes a stable and reliable supplier network that supports long-term partnerships and sustainable business relationships.

A key component of this approach is the consistent implementation of the Supplier Code of Conduct. DRADURA requires its relevant suppliers to comply with defined social, ethical, and environmental standards. These include, among other things, fair working conditions, respect for human rights, fair remuneration, and safe working environments. At the same time, suppliers are expected to cascade these requirements throughout their own supply chains and actively ensure compliance.

To verify adherence to these standards, DRADURA conducts regular supplier audits. These audits are designed to monitor compliance with established requirements, identify risks at an early stage, and drive continuous improvement. In cases where suppliers fail to meet the defined standards, DRADURA reserves the right to take appropriate corrective measures, up to and including the termination of the business relationship.

Overall, these measures enable DRADURA to actively promote fair working conditions and responsible business practices throughout its upstream value chain. At the same time, the Company strengthens sustainable structures among its business partners and makes a positive contribution to social stability and compliance with internationally recognized labour standards.

DRADURA is highly dependent on the availability and qualifications of workers throughout its upstream value chain. In particular, labour shortages or insufficiently qualified personnel at suppliers and service providers may lead to significant disruptions within supply chains. These disruptions may include production delays, quality issues, or supply shortages, which can directly affect DRADURA's own production capabilities, delivery reliability, and customer satisfaction.

A material risk arises when shortages of skilled labour or insufficient qualifications among suppliers impair compliance with quality standards. This may result in defective intermediate products, increased scrap rates, or additional inspection requirements. Consequently, such issues may create not only operational inefficiencies but also potential financial burdens arising from rework, customer complaints, or delays.

Furthermore, a lack of qualified personnel within the value chain may lead to information gaps or poor decision-making. For example, inadequately trained employees may communicate incorrect specifications, place erroneous orders, or fail to implement quality requirements properly. This increases the complexity of supply chain management and may create additional operational risks for the business.



2 ESG Strategy

2.9 ESRS S3 – Affected Communities

DRADURA's production sites may have various impacts on the surrounding environment and local communities. In particular, industrial activities may give rise to potential disturbances such as noise emissions, increased traffic volumes, and operational disruptions that may affect the quality of life of residents living in the vicinity.

Noise emissions may result primarily from production facilities, machinery operations, and logistics activities and may cause disturbances to the daily lives of local residents. In addition, the transportation of raw materials and finished products leads to increased traffic volumes, particularly through delivery vehicles and heavy goods transport. This may contribute not only to additional noise pollution but also to increased pressure on local infrastructure and heightened road safety risks.

Although DRADURA's sites are predominantly located in industrial or mixed-use areas where such impacts are generally anticipated, adverse effects on neighbouring residential or commercial areas may still occur. These impacts are particularly relevant during sensitive periods, such as nighttime hours, or in areas with higher population density.

DRADURA is aware of these potential impacts and is committed to minimizing them wherever possible. Measures include the optimization of production and logistics processes, compliance with statutory noise limits, the implementation of technical noise mitigation measures, and the efficient planning of transportation and delivery schedules. Furthermore, the location of facilities within designated industrial areas already makes a significant contribution to reducing potential land-use conflicts.

Despite these measures, the impact of operations on the local environment remains a material aspect of DRADURA's own activities. Accordingly, it is continuously monitored and actively managed as part of the Company's environmental and sustainability management framework.

The impacts of DRADURA's operations on local communities may also give rise to financial risks. Complaints from residents or local stakeholder groups may result in regulatory inspections, stricter operating requirements, or restrictions on business activities. This may necessitate additional investments in noise mitigation measures, infrastructure improvements, or process modifications.

Furthermore, there is a risk of delays in permitting procedures for expansion or modernization projects where environmental concerns or community interests require greater consideration. Such delays may increase the cost of planned investments or hinder the implementation of strategic projects.

Another financial risk arises from potential reputational impacts. Negative perceptions among local communities may reduce acceptance of the Company's sites and, over the long term, adversely affect relationships with authorities, municipalities, and other stakeholders. This may indirectly impact business development, for example through more challenging site development projects, limited expansion opportunities, or increased difficulty in filling vacant positions.

In addition, increasingly stringent environmental and emissions protection regulations may lead to higher ongoing costs, including stricter compliance requirements, enhanced monitoring obligations, or investments in emission-reduction technologies.



2 ESG Strategy

2.10 ESRS S4 – Consumers and End-Users

DRADURA's high product and service quality has a direct positive impact on the safety, health, and satisfaction of end-users, as the wire products manufactured by the Company are, in many cases, incorporated into end products without further processing or constitute end products themselves. By consistently focusing on robust, durable, and functional products, the risk of malfunctions and safety-related defects is minimised. This makes a significant contribution to reducing potential hazards during use and ensuring reliable and safe performance throughout the product lifecycle.

Particular emphasis is placed on the continuous improvement of safety-related product characteristics, including stability, durability, load-bearing capacity, and manufacturing quality. These attributes are critical for applications in sectors such as household appliances, industrial applications, and other end products in which DRADURA components are used. Consequently, high product quality has a direct and positive impact on the protection, safety, and well-being of end-users.

Through the introduction of its End-User Policy within the Code of Conduct, DRADURA has taken a further important step toward systematically strengthening its responsibility throughout the product use chain. The objective of this policy is to place greater emphasis on end-user interests—particularly safety, quality, transparency, and responsible product use—and to integrate these considerations into existing processes.

This also includes the early identification of potential risks, the clear definition of product safety requirements, and their continuous development and enhancement.

Furthermore, this approach fosters a higher level of trust among customers and end-users, as DRADURA does not limit its responsibility solely to its direct business partners but also deliberately considers the impacts of its products on their actual users.

Overall, the Company's high product quality and increased focus on end-user needs make an important contribution to protecting health and safety, improving the user experience, and strengthening confidence in DRADURA products throughout the value chain.

By continuously improving product attributes such as safety, functionality, durability, and availability, DRADURA is able not only to meet the requirements of its direct customers but also to positively influence the expectations of end-users. High end-user satisfaction, in turn, strengthens relationships with direct customers, as they benefit from the quality and reliability of DRADURA's products.

This positive impact is reflected in a low customer complaint rate for deliveries, underscoring the high quality of the Company's products and services.





2 ESG Strategy

2.11 ESRS G1 – Governance

DRADURA makes an important positive contribution to protecting people throughout the value chain through its strong commitment to integrity and transparency. The Company's anti-corruption measures ensure that all business activities are conducted fairly, in compliance with applicable laws, and in accordance with the highest ethical standards. The strict prohibition of bribery, undue advantages, and all forms of corruption protects employees, business partners, and other stakeholders from unethical conduct and potential disadvantages.

These clear principles create a working and business environment based on trust, fairness, and equal treatment. Employees benefit from transparent decision-making processes and a culture in which performance and integrity are valued above all else. At the same time, business partners are expected to uphold these values, thereby promoting fair competition throughout the value chain.

Another key component is the established whistleblowing system, which enables employees, customers, suppliers, and other stakeholders to report potential violations anonymously and without fear of retaliation. This strengthens stakeholder participation, promotes an open corporate culture, and actively contributes to the early identification and mitigation of risks.

The fact that no cases of corruption have been identified at DRADURA to date demonstrates the effectiveness of the measures currently in place. Overall, the Anti-Corruption Policy and its associated processes make a significant contribution to protecting individuals from unfair conduct, building trust, and ensuring a safe and ethical working and business environment.

Responsible and sustainable supplier management represents a significant financial opportunity for DRADURA to strengthen stability, efficiency, and competitiveness. By building long-term, trust-based relationships with suppliers—founded on transparency, fair payment practices, and regular performance evaluations—the Company can enhance supply chain resilience and reduce the risk of disruptions. This leads to greater planning certainty and lower costs associated with supply shortages, quality issues, or short-term procurement measures.

Close collaboration with large international suppliers that already maintain established codes of conduct helps ensure stable and high-quality procurement structures. At the same time, the gradual expansion of the Supplier Code of Conduct to smaller suppliers (target: 25% of all suppliers by 2030) provides an opportunity to further reduce supply chain risks and establish a consistent level of sustainability performance across the supplier base.

Furthermore, strong supplier management can generate cost advantages through efficiency improvements, such as optimized processes, enhanced quality, and reduced complaint rates. Sustainable and reliable supply chains also strengthen DRADURA's position with customers who increasingly value responsible sourcing practices, thereby creating additional market opportunities.

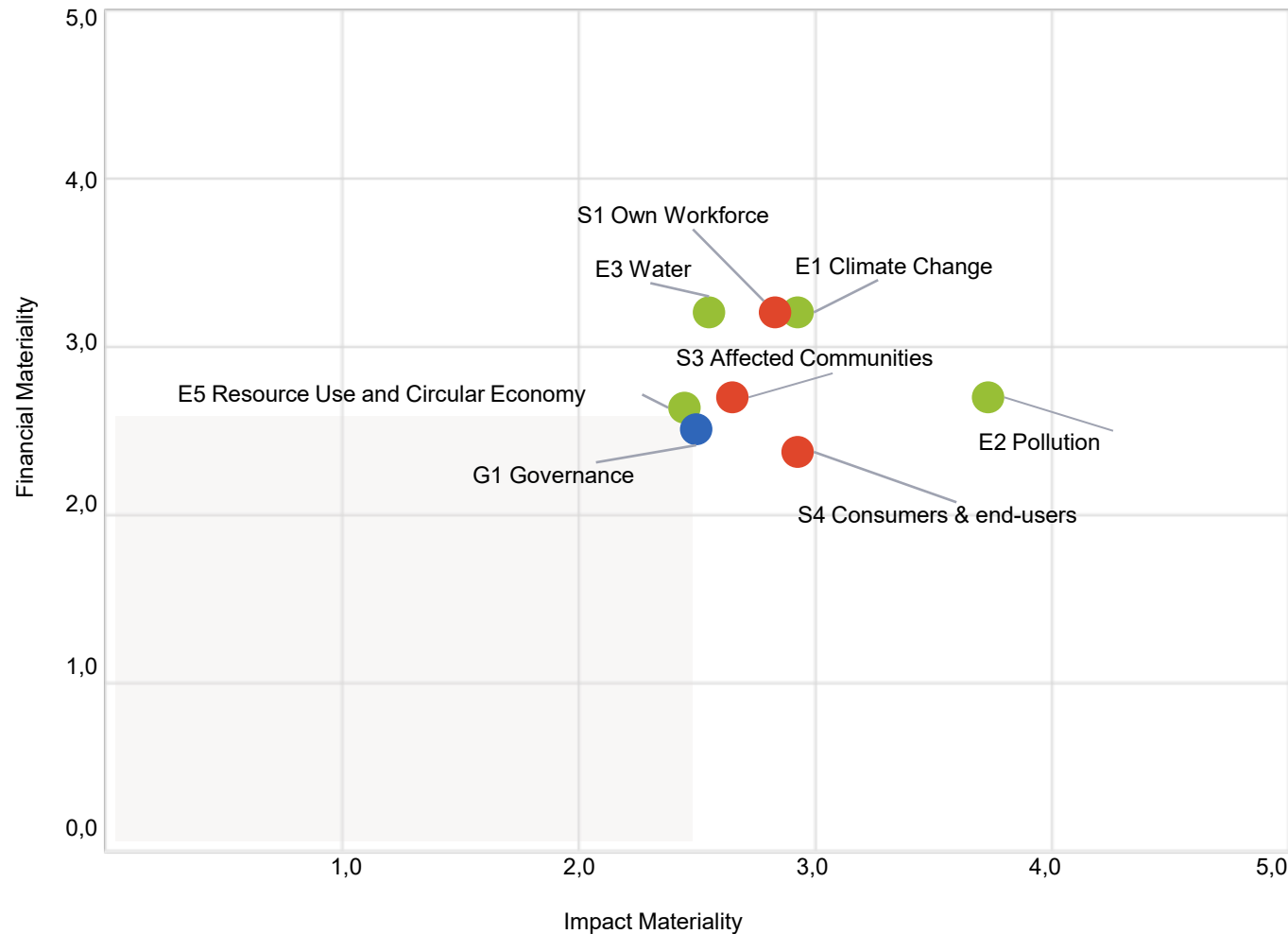
Another financial benefit arises from improved risk management. Compliance with labor, social, and environmental standards among suppliers reduces potential compliance risks, financial penalties, and reputational damage that could adversely affect the business.

Overall, a systematic and sustainable approach to supplier management provides DRADURA with the opportunity to optimize costs, reduce risks, and simultaneously enhance competitiveness and long-term value creation.



2 ESG Strategy

2.12 Double Materiality Matrix



Legends

● Environment ● Social ● Governance

E1 Climate Change
 E2 Pollution
 E3 Water
 E5 Resource Use and Circular Economy
 S1 Own Workforce
 S3 Affected Communities
 S4 Consumers & end-users
 G1 Governance

This materiality matrix is presented at the ESRS topic level, with financial materiality shown on the vertical axis and impact materiality on the horizontal axis. The shaded grey area highlights the topics that were assessed as material in the Double Materiality Assessment (DMA), as their materiality score exceeds the defined threshold.

The threshold of 2.5 on a five-point scale (1–5) has been selected to ensure that only genuinely material impacts, risks, and opportunities (IROs) are identified, while avoiding the inclusion of topics of limited relevance. This approach ensures that only topics with significant financial and/or impact-related relevance are prioritized. As a result, the assessment provides a balanced and decision-useful focus that supports the company's ESG strategy without diluting the analysis with less relevant topics.

Figure 1: Double Materiality



2 ESG Strategy

2.13 Mapping of Material Impacts, Risks, and Opportunities across the Value Chain

DMA	Categories	Sustainability Topics	IROs			Time horizon
			Upstream	Own Activities	Downstream	
			Resources	Wire forming, welding and metal processing	Sales / Consumers	
E1 Climate Change	–	GHG-Emissions	GHG emissions from the extraction and production of steel wire, coatings, plastics and other purchased materials, as well as inbound transportation to DRADURA production sites.			● ○ ○
	⚠	GHG-Emissions		Transition risks arising from carbon pricing, supplier decarbonisation requirements and increasing raw material costs.		● ○ ○
E2 Pollution	+	Water Pollution		Water Pollution is managed through environmental controls, wastewater treatment and regulatory compliance.		● ○ ○
	✓	Water Pollution		Water consumption for cooling, cleaning and surface treatment processes. Continuous improvement through water efficiency measures and process optimisation.		● ● ○
E3 Water	–	Water usage		Water consumption associated with steel production and manufacture of purchased materials.		● ○ ○
	⚠	Water usage		Risk of water shortages affecting manufacturing operations. Opportunities to improve resilience through efficient water management and recycling initiatives.		● ○ ○
E5 Resource Use and Circular Economy	+ ✓	Recycling		Efficient material utilisation in wire forming and metal processing. High recyclability of steel products, waste segregation, recycling and continuous reduction of production scrap.		● ○ ○
	⚠	Resources	Risk of Resource Scarcity			● ○ ○



DMA	Categories	Sustainability Topics	IROs			Time horizon
			Upstream	Own Activities	Downstream	
			Resources	Wire forming, welding and metal processing	Sales / Consumers	
S1 Own Workforce	+	Value-oriented corporate structure		Equal Opportunities and Work-Life Balance		● ○ ○
	+	Training		Training and Professional Development		● ○ ○
	⚠	Occupational health and safety		Comprehensive Procedures and Internal Policies		● ● ○
S2 Workers in the value chain	+	Secure employment		Sourcing of Goods from Countries with High Labour Standards (EU)		● ● ●
	⚠	Secure employment		Working Conditions Risk		● ○ ○
S3 Affected communities	⚠	Safety-related impacts		Safety Incidents Affecting Local Communities		● ○ ○
S4 Consumers & end-users	+	Security of supply		Consumer-Oriented Responsibility		● ○ ○
	⚠	Security of supply		Safety Risks Arising from Automated Production Malfunctions		● ○ ○
G1 Governance	+	Company culture	Strong values and partnerships		Strong values and partnerships	● ● ●
	⚠	Suppliers	Improved supplier relationships			● ● ○

● Environment
● Social
● Governance



Positive Impact



Negative Impact



Risks



Opportunities

Figure 2: Mapping of material IROs to the value chain

3 SUSTAINABILITY STATEMENT

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3 Sustainability Statement

3.1 ESRS 2 General Disclosures

3.1.1 BP-1 – BP-1 –Basis for Preparation of the Sustainability Statement

The DRADURA Group Sustainability Statement has been prepared on a consolidated basis and covers all material entities and locations included within the scope of consolidation of the financial reporting. The boundary of the Company's own operations generally corresponds to that of the consolidated financial statements.

In addition to the Company's own operations, this Sustainability Statement also considers relevant aspects of the upstream and downstream value chain. In particular, material impacts, risks, and opportunities associated with suppliers (e.g., raw materials and production) as well as customers and end-users are incorporated into the assessment. Accordingly, relevant Scope 3 greenhouse gas emissions and other sustainability-related impacts across the value chain are taken into account.

Where applicable, DRADURA has made use of the relief provisions, options, and specific transitional arrangements provided for under ESRS 1. These relate in particular to the phased integration of data from across the value chain and the use of estimates and approximations where comprehensive data collection is not yet feasible in all areas. The corresponding assumptions and methodologies are disclosed transparently throughout this Sustainability Statement.

3.1.2 BP-2 – Disclosures Related to Specific Circumstances

In accordance with the provisions of ESRS 1, DRADURA makes use of selected transitional provisions (phase-in requirements), particularly with regard to the gradual expansion of data collection and reporting across the value chain, as well as certain topic-specific disclosure requirements.

Despite making use of these relief provisions, DRADURA has assessed all relevant sustainability matters as part of its Double Materiality Assessment (DMA). In particular, impacts, risks, and opportunities across the Environmental, Social, and Governance (ESG) dimensions were identified and evaluated for materiality.

The following topics were identified as material and are already addressed, even where certain phase-in provisions are being applied:

ESRS-Topics	Content
Climate Change (E1)	Including Scope 1, Scope 2, and relevant Scope 3 greenhouse gas emissions
Pollution (E2)	Particularly in relation to electroplating processes and emissions
Water (E3)	Particularly water consumption and wastewater
Resource Use and Circular Economy (E5)	Particularly waste management and material efficiency
Own workforce (S1)	Including working conditions, occupational safety, and employee development
Workers in the value chain (S2)	Particularly labour standards among suppliers
Affected communities (S3)	Including impacts on local residents and communities
Consumers and end-users (S4)	Particularly product safety and quality
Governance (G1)	Including compliance, anti-corruption, and governance structures



3 Sustainability Statement

Business Model and Strategy

DRADURA increasingly integrates sustainability considerations into its business strategy, particularly through investments in energy-efficient technologies, the expansion of renewable energy sources, the optimization of production processes, and responsible supply chain and workforce management practices.

Targets and Progress

The Company has established initial time-bound targets, including objectives related to the reduction of greenhouse gas emissions, energy consumption, and water usage, as well as the improvement of supply chain standards. One such target is to increase the proportion of suppliers that have signed the Supplier Code of Conduct to 25% by 2030. Progress against these targets is monitored regularly and continuously developed.

Policies

DRADURA has implemented key policies, including its Code of Conduct, Anti-Corruption Policy, and Supplier Code of Conduct, which define the Company's social, environmental, and ethical standards.

Actions

Key actions include investments in lower-emission technologies (e.g., Chromium(III)-based processes), energy and resource efficiency programs, initiatives to improve occupational health and safety, and regular supplier audits to ensure compliance with standards throughout the value chain.

Metrics

DRADURA reports selected performance metrics, including greenhouse gas emissions (Scopes 1–3), energy and water consumption, waste generation, customer complaint rate (<0.02%), and initial indicators relating to equal opportunity and supplier management.

Where DRADURA makes use of additional transitional provisions under ESRS 1 and certain detailed disclosures are not yet reported in full, this is disclosed transparently. The Company is continuously working to improve data availability and further expand its sustainability reporting capabilities in the coming years.





3 Sustainability Statement

3.1.3 GOV-1 – The Role of the Administrative, Management, and Supervisory Bodies

Responsibility for sustainability matters rests with DRADURA's Managing Directors, who oversee material impacts, risks, and opportunities (IROs) and integrate them into strategic decision-making processes.

Operational implementation is carried out within the relevant functional areas, including Environment, Human Resources, and Procurement, while the Managing Directors retain overall responsibility for governance, oversight, and control.

Sustainability targets—such as those relating to emissions, resource consumption, and occupational health and safety—are established at management level and are regularly monitored using defined performance indicators and metrics. Sustainability considerations are an integral part of the Company's business strategy, risk management framework, and key investment and business decisions.

DRADURA does not have a Supervisory Board. The Company is represented by the following Managing

Managing Directors:
Peter Schmelzer
Thomas Seitz
Jan Kaiser
Mathias Christian Kohler

3.1.4 GOV-2 – Information Provided to the Administrative, Management, and Supervisory Bodies and Sustainability Matters Addressed by Them

DRADURA GmbH's Managing Directors are regularly informed about material sustainability matters. This includes, in particular, information relating to environmental topics (e.g., energy consumption, greenhouse gas emissions, water use, and waste management), social matters (e.g., occupational health and safety, employee development, and workforce well-being), and governance topics (e.g., compliance and supply chain standards).

Reporting is carried out through established management and reporting processes and includes relevant key performance indicators (KPIs), progress against sustainability targets, as well as identified sustainability-related risks and opportunities.

Based on this information, the Managing Directors regularly address key sustainability matters, including:

- the reduction of greenhouse gas emissions and energy consumption;
- the improvement of resource efficiency (e.g., water use and waste management);
- the promotion of occupational health and safety and employee satisfaction; and
- compliance with applicable regulations, ethical standards, and supply chain requirements.

3.1.5 GOV-3 – Integration of Sustainability Performance into Incentive Schemes

At present, DRADURA GmbH has not implemented any specific incentive schemes that directly incorporate sustainability performance (ESG criteria) into the remuneration of members of the administrative, management, or supervisory bodies.

The management of sustainability matters is conducted independently of variable remuneration components and forms part of the Company's overall governance framework and strategic objectives.

3.1.6 GOV-4 – Statement on Due Diligence

DRADURA GmbH fulfils its corporate due diligence responsibilities by systematically identifying, assessing, and managing material sustainability-related impacts, risks, and opportunities. This includes environmental, social, and governance (ESG) matters across the Company's own operations as well as throughout its value chain.

Due diligence is integrated into existing management systems and processes, including risk management, the compliance framework, supplier management, and the contract management system. Key instruments include the Code of Conduct, the Supplier Code of Conduct, regular risk assessments, and established control and monitoring mechanisms.



3 Sustainability Statement

DRADURA implements appropriate measures to prevent, mitigate, or remediate potential adverse impacts. These measures include technical, organizational, and process-related controls, as well as employee training and awareness programs. In addition, a whistleblowing system enables the reporting of potential violations and concerns.

The effectiveness of these measures is reviewed on a regular basis and adjusted where necessary to ensure continuous improvement and the ongoing enhancement of the Company's due diligence processes.

3.1.7 GOV-5 – Risk Management and Internal Controls for Sustainability Reporting

DRADURA GmbH has implemented processes and controls to ensure the reliability and quality of its sustainability reporting. The collection and preparation of relevant ESG data are carried out through defined internal processes and are the responsibility of the respective functional departments, including Environment, Human Resources, Procurement, and Controlling.

To ensure data quality, internal control mechanisms are applied, including plausibility checks, standardized data collection methodologies, and coordination between the relevant departments. Responsibility for the consolidation and validation of sustainability data is centrally managed within the Company.

The Managing Directors are actively involved in overseeing sustainability reporting and ensure that material sustainability matters, risks, and performance indicators are appropriately considered and reflected in the reporting process.

The objective is to continuously enhance the transparency, comparability, and reliability of the information reported and to further strengthen the effectiveness of sustainability-related risk management and internal control processes.

3.1.8 SBM-1 – Strategy, Business Model, and Value Chain

DRADURA GmbH is an internationally operating manufacturer of industrial coated wire products, specializing in the development and series production of customised solutions for a wide range of applications, particularly in the household appliance, industrial, and other technical sectors.

The Company's business model is based on an integrated value chain that encompasses key production processes such as wire processing, welding, bending, and surface treatment, particularly electroplating operations. This integrated approach enables DRADURA to ensure high levels of quality, flexibility, and operational efficiency throughout its manufacturing processes.

The value chain comprises the following stages:

Value chain area	Description
Upstream Activities	Procurement of raw materials, particularly steel, as well as additional materials and components, predominantly from international suppliers.
Own Operations	Processing and finishing of materials at DRADURA's production sites across Europe.
Downstream Activities	Supply of products to industrial customers (B2B), who either incorporate these products into their own end products or sell them directly to end-users.



3 Sustainability Statement

3.1.9 SBM-2 – INTERESTS AND VIEWS OF STAKEHOLDERS

As part of its Double Materiality Assessment (DMA), DRADURA GmbH systematically considered the interests and expectations of relevant stakeholders. Key stakeholder groups include employees, customers, suppliers, local communities, business partners, and regulatory authorities.

Stakeholder engagement is conducted primarily through indirect communication and interaction channels, including:

- Regular dialogue with customers and suppliers;
- Internal feedback processes and employee discussions;
- Consideration of market and regulatory requirements; and
- Monitoring of industry-specific developments and standards.

The identified stakeholder interests relate primarily to:

High product quality and safety;

- Compliance with environmental and social standards;
- Fair working conditions and occupational health and safety;
- Reliable and sustainable supply chains; and
- Transparency, integrity, and compliance in business conduct.

These stakeholder perspectives were incorporated into the assessment of material impacts, risks, and opportunities (IROs) and are reflected in both the strategic direction and operational activities of DRADURA.

The Company is currently further developing a formalized and structured stakeholder engagement process in order to strengthen stakeholder involvement and make it more systematic in the future.

3.1.10 SBM-3 – Material Impacts, Risks, and Opportunities and Their Interaction with Strategy and Business Model

As part of its Double Materiality Assessment (DMA), DRADURA identified material impacts, risks, and opportunities (IROs) across the Environmental, Social, and Governance (ESG) dimensions that are closely linked to the Company's business model and strategic direction.

Material impacts primarily relate to environmental aspects arising from the Company's own production activities, including energy consumption, greenhouse gas emissions, water usage, and waste generation, as well as social impacts associated with employees, occupational health and safety, and working conditions throughout the value chain.

Material risks arise, among other factors, from increasing energy and carbon costs, evolving regulatory requirements, environmental impacts associated with production processes, shortages of skilled labor, and dependencies within the supply chain. These risks may affect the Company's cost structure, operational performance, and overall competitiveness.

At the same time, significant opportunities exist through efficiency improvements, technological innovation (e.g., lower-emission production technologies), sustainable supplier management, and the delivery of high-quality products. These opportunities generate cost savings, strengthen customer relationships, and create market potential.

The identified IROs form an integral part of DRADURA's corporate strategy. They influence key business decisions, particularly investments in energy-efficient technologies and renewable energy, the further development of production processes, and the design of sustainable supply chains. The Company's objective is to reduce negative impacts, actively manage risks, and capitalize on opportunities in a targeted manner.

Overall, there is a strong interrelationship between the material sustainability matters identified and DRADURA's business model, as these matters significantly influence both operational performance and the Company's long-term competitiveness and value creation.



3 Sustainability Statement

ESRS 2 General Disclosures

3.1.11 IRO-1 – Description of the Processes for Identifying and Assessing Material Impacts, Risks, and Opportunities

DRADURA GmbH has implemented a structured process for identifying and assessing material impacts, risks, and opportunities (IROs) as part of its Double Materiality Assessment (DMA).

The assessment was conducted using the Starboard software solution developed by ESG.DNA, which enables the systematic identification, evaluation, and documentation of relevant sustainability matters. Both impact materiality (impacts on people and the environment) and financial materiality (sustainability-related risks and opportunities affecting the Company) were considered throughout the assessment process.

The identification and assessment of IROs were based on multiple sources of information, including:

- Management interviews with relevant functional and executive management representatives;
- Stakeholder surveys to incorporate both internal and external perspectives; and
- Internal data, existing risk assessments, and applicable regulatory requirements.

The process is reviewed and continuously refined on a regular basis to incorporate new insights, evolving regulatory requirements, stakeholder expectations, and changes in the business environment.

3.1.12 IRO-2 –Material Impacts, Risks, and Opportunities and Disclosure Requirements in the Sustainability Statement

As part of its Double Materiality Assessment (DMA), DRADURA identified material impacts, risks, and opportunities (IROs) and assigned them to the relevant ESRS topic areas. These material matters form the basis for the disclosures included in this Sustainability Statement.

For these material topics, the relevant ESRS disclosure requirements are addressed within this Sustainability Statement. This includes disclosures relating to governance, strategy, targets, actions, and performance metrics. Topics that were assessed as not material through the Double Materiality Assessment are not reported separately, or are reported only in aggregated form, in accordance with ESRS requirements.

The allocation of identified IROs to the respective ESRS standards ensures that DRADURA's sustainability reporting is comprehensive, consistent, and aligned with applicable regulatory requirements.

The material topics include, in particular:

ESRS Topics	Content
Climate Change (E1)	Including Scope 1, Scope 2, and relevant Scope 3 greenhouse gas emissions
Pollution (E2)	Particularly in relation to electroplating processes and emissions
Water (E3)	Particularly water consumption and wastewater
Resource Use and Circular Economy (E5)	Particularly waste management and material efficiency
Own workforce (S1)	Including working conditions, occupational safety, and employee development
Workers in the value chain (S2)	Particularly labour standards among suppliers
Affected communities (S3)	Including impacts on local residents and communities
Consumers and end-users (S4)	Particularly product safety and quality
Governance (G1)	Including compliance, anti-corruption, and governance structures



3 Sustainability Statement

ESRS 2 General Disclosures

3.1.13 GDR-P – Policies for Managing Material Impacts, Risks, and Opportunities

Policies for Managing Material Impacts, Risks, and Opportunities

Key Policies and Objectives	Scope of Application	Alignment with External Standards	Consideration of Stakeholder Interests	Human Rights Commitment
The Company's core policies include the Corporate Philosophy and Code of Conduct, the Anti-Corruption Policy, and the Supplier Code of Conduct. These policies are designed to ensure lawful, responsible, and sustainable business conduct, to prevent adverse impacts, and to promote positive outcomes. They address key topics including compliance, working conditions, human rights, environmental standards, and responsible business practices.	These policies apply to DRADURA's own business operations and, particularly in the case of the Supplier Code of Conduct, to the upstream value chain. They cover all relevant locations and business activities and address key stakeholder groups, including employees, suppliers, and business partners.	DRADURA aligns its policies with internationally recognized standards and frameworks, including: • The United Nations Guiding Principles on Business and Human Rights (UNGPs); • The International Labour Organization (ILO) Core Labour Standards; and • The OECD Guidelines for Multinational Enterprises on Responsible Business Conduct	The development and implementation of these policies take into account the interests and expectations of key stakeholders, particularly with regard to fair working conditions, occupational health and safety, environmental and social standards, and transparent and ethical business practices.	Through its policies, DRADURA is committed to respecting human rights throughout its value chain. This commitment applies to the Company's own workforce as well as to workers employed by suppliers and business partners. Particular emphasis is placed on fair treatment, non-discrimination, safe working conditions, and respect for internationally recognized human rights principles. The policies are reviewed regularly and further developed where necessary to ensure alignment with evolving regulatory requirements, international standards, and stakeholder expectations.



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ESRS 2 General Disclosures

3.1.14 GDR-A Actions and Resources

DRADURA GmbH implements a range of measures to actively manage identified impacts, risks, and opportunities (IROs) across the Environmental, Social, and Governance (ESG) dimensions and to achieve the objectives defined in its underlying policies and management systems.

Key measures implemented during the reporting period, as well as planned initiatives, include in particular:

Investments in energy-efficient technologies and the gradual electrification of production processes;

The expansion of photovoltaic installations and the increased use of renewable energy sources;

- The transition to environmentally friendly production technologies, including the completed conversion to Chromium(III)-based processes;
- Measures to reduce water consumption and wastewater generation;
- Improvements in waste management and resource efficiency; and
- Initiatives to strengthen occupational health and safety, employee development, and sustainable supplier management.

The implementation of these measures is supported through both operational expenditures (OpEx) and capital expenditures (CapEx). Investments are primarily focused on production equipment, energy infrastructure, and environmental technologies. The execution and timing of individual initiatives may be influenced by external factors, including regulatory developments, energy price fluctuations, and the availability of public funding or incentive programs.

Financial resources allocated to sustainability-related initiatives are recorded through the Company's existing financial reporting processes. DRADURA intends to continue allocating significant resources to sustainability-related measures in the future, particularly to further reduce greenhouse gas emissions, improve energy and resource efficiency, and strengthen sustainable supply chains.

3.1.15 GDR-M – Metrics for Managing Material Impacts, Risks, and Opportunities

DRADURA GmbH collects and reports metrics used to manage, monitor, and assess its material impacts, risks, and opportunities (IROs) across environmental, social, and governance (ESG) topics. The reported metrics are based on both the requirements of the relevant topical ESRS standards and company-specific performance and management indicators.

Key metrics include, in particular:

- Greenhouse gas emissions (Scope 1, Scope 2, and relevant Scope 3 emissions), measured in tonnes of CO₂ equivalent (CO₂e),
- Energy consumption, differentiated by energy source (e.g., electricity, natural gas),
- Water consumption and wastewater volumes, particularly those associated with electroplating processes,
- Waste generation, including recycling
- Occupational health and safety indicators, such as accident and lost-time injury rates,
- Workforce metrics, including employee turnover and diversity indicators,
- Quality performance indicators, particularly the customer complaint rate maintained below 0.02%.

The calculation methodologies are aligned with recognized standards, regulatory requirements, and internal guidelines. Where data from upstream or downstream value chain activities is included, estimates, extrapolations, or proxy data may be used in certain cases. DRADURA continuously works to improve the availability, quality, and reliability of such data.

The reported metrics are regularly analysed and compared over time to identify trends and monitor progress toward the achievement of established sustainability objectives. Significant changes compared with prior reporting periods are identified, analysed, and assessed in the context of implemented measures.



3 Sustainability Statement

ESRS 2 General Disclosures

3.1.16 GDR-T Disclosure requirements under the ESRS addressed in the company's sustainability statement

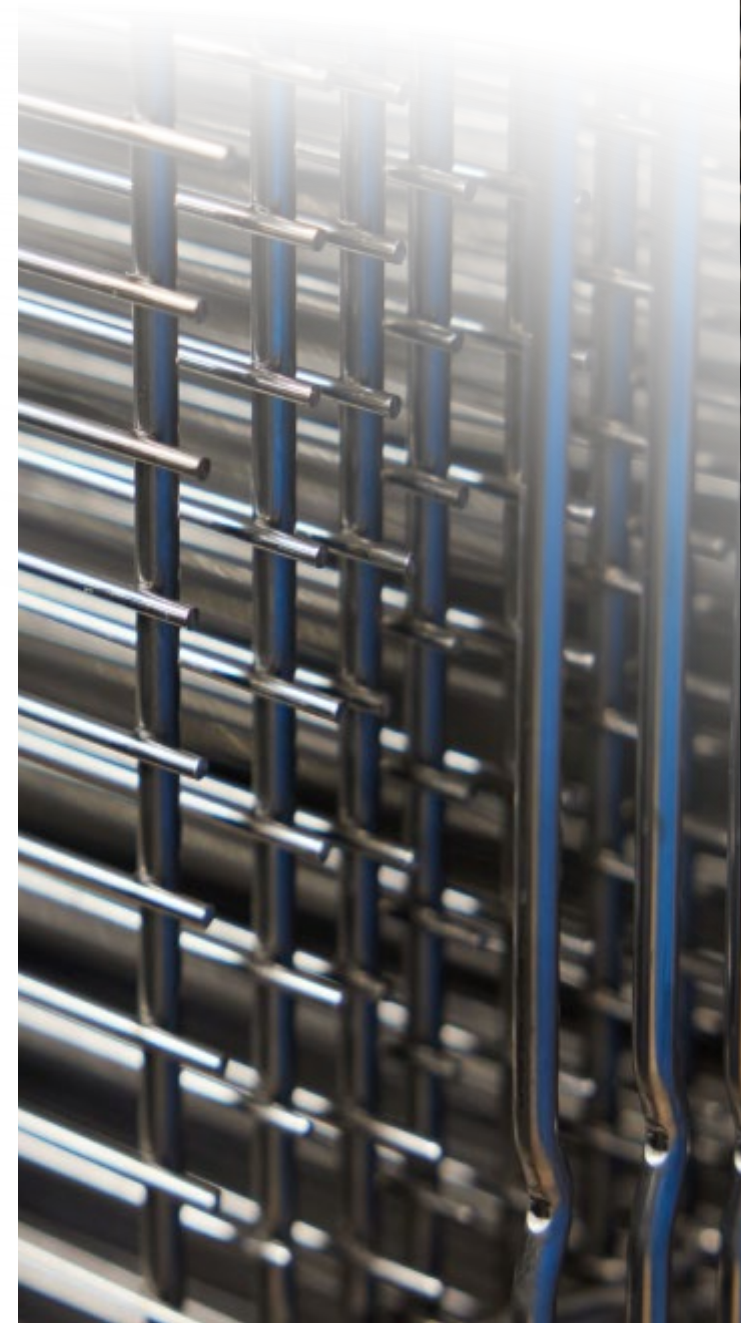
DRADURA GmbH defines and continuously develops targets to manage its material impacts, risks, and opportunities across environmental, social, and governance (ESG) matters. These targets are designed to support the company's sustainable development, measure the effectiveness of actions taken, and transparently demonstrate progress over time.

In the environmental area, a key focus is placed on reducing emissions, improving resource efficiency, and minimizing waste generation. DRADURA aims to continuously reduce its greenhouse gas emissions through measures such as energy efficiency improvements, the electrification of processes, and the increased use of renewable energy sources. At the same time, the company seeks to improve water management, particularly through reducing water consumption and expanding circular water systems. In the area of waste management, DRADURA has set the objective of reducing waste volumes while maintaining its high waste segregation and recycling rates.

In the social area, DRADURA focuses primarily on employee health, safety, and well-being, as well as on the promotion of responsible practices throughout its supply chain. The company pursues a zero-accident objective, aiming to prevent all workplace accidents and work-related illnesses. Furthermore, DRADURA seeks to significantly increase the proportion of suppliers that have signed its Supplier Code of Conduct by 2030, thereby strengthening social and labour standards across the value chain.

Within the governance area, the primary objective is to ensure integrity and compliant business conduct. DRADURA maintains a zero-tolerance approach to corruption and unethical behaviour. Compliance with these principles is supported through internal policies, control mechanisms, and a whistleblower system.

The target-setting process is based on internal analyses, management assessments, and regulatory requirements and is continuously refined over time. Progress is regularly monitored using relevant performance indicators. In areas where fully quantified targets have not yet been established, DRADURA assesses the effectiveness of its actions through appropriate indicators and continues to further develop and specify its target framework.



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4 Environment

4.1 E1 – Climate Change

4.1.1 E1-1 - Transition Plan for Climate Change Mitigation

DRADURA recognizes climate change as a material strategic topic for its business activities. As an international manufacturer of functional wire products and customised solutions serving a wide range of industries, the company is particularly affected by energy-intensive production processes, raw material consumption, and emissions-related requirements throughout its value chain. Consequently, sustainability and decarbonization considerations are increasingly being integrated into both the company's strategic direction and its operational management processes.

The carbon footprint of the DRADURA Group for the 2025 financial year was prepared in accordance with the Greenhouse Gas Protocol (GHG Protocol) and includes the relevant Scope 1, Scope 2, and Scope 3 greenhouse gas emissions. Total greenhouse gas emissions amounted to approximately 78.7 thousand tonnes of CO₂ equivalent (tCO₂e) during the reporting period, with the majority of emissions attributable to Scope 3 categories.

Emission category	Emissions 2025
Scope 1	9,106 tCO ₂ e
Scope 2	4,176 tCO ₂ e
Scope 3	57,817 tCO ₂ e
Total	71,098 tCO₂e

Figure 3: GHG Emissions 2025: SCOPE 1,2 & 3

As a significantly more detailed assessment of Scope 3 emissions was conducted in 2025, comparability with the 2024 emissions data is limited. Consequently, the total greenhouse gas emissions of 78,668 tCO₂e reported for 2025 will serve as the company's base year for future emissions tracking and target setting.

DRADURA aims to gradually reduce its greenhouse gas emissions and align its business activities over the long term with the objectives of the Paris Agreement and the European Union's climate neutrality target for 2050. To support this ambition, the company has identified initial decarbonization measures and strategic areas of action, including:

- Electrification of the vehicle fleet and expansion of charging infrastructure;
- Planned installation of photovoltaic systems at international production sites;
- Increased procurement of renewable electricity;
- Gradual substitution of natural gas-based processes with electrified solutions;
- Optimization of energy-intensive production processes;
- Reduction of waste generation and production scrap; and
- Evaluation of lower-carbon steel and coating alternatives in collaboration with suppliers and customers.

Within Scope 1 emissions, the primary source of emissions is the use of natural gas in production processes. Gaseous fuels alone accounted for approximately 8,799 tCO₂e during the reporting year. Consequently, DRADURA considers the gradual electrification of selected processes and continuous efficiency improvements to be key levers for long-term emissions reduction.

Scope 2 emissions primarily result from electricity consumption at the company's production facilities. Total electricity consumption across the Group exceeded 11 million kWh during the reporting period. In response, DRADURA plans to further increase the use of renewable electricity and develop on-site photovoltaic generation capacity, particularly at its facilities in Italy and, in the longer term, in Poland.



4 Environment

The most significant challenge lies within Scope 3 emissions, particularly in relation to purchased materials, transportation activities, and waste management. The carbon footprint assessment demonstrates that industrial waste and transport-related emissions represent a substantial share of overall emissions. Furthermore, the processing of large volumes of conventionally produced steel contributes significantly to the company's carbon footprint. Accordingly, DRADURA is implementing measures aimed at improving resource efficiency, reducing waste generation, and increasing the integration of sustainable materials and supplier sustainability standards throughout its value chain.

In addition, DRADURA continuously assesses climate-related risks and opportunities. Key transition risks include rising energy and carbon costs, evolving regulatory requirements, investment needs related to decarbonization, and potential dependencies on external energy suppliers. At the same time, opportunities arise from more energy-efficient production processes, the adoption of sustainable technologies, access to ESG-related financing instruments, and growing customer demand for low-carbon products and supply chains.

As of the reporting date, DRADURA has not yet established a fully formalized science-based transition plan in accordance with ESRS E1-1, including 1.5°C-aligned emission reduction pathways, fully quantified investment plans, and formally approved interim targets. However, the company continues to strengthen its governance structures, data collection processes, and management systems related to climate action. DRADURA intends to further develop its climate strategy and decarbonization roadmap over time and to integrate these more comprehensively into its long-term business strategy.





4 Environment

4.1.2 E1-2 – Identification of Climate-Related Risks and Scenario Analysis

DRADURA assesses climate-related risks and opportunities as part of its company-wide sustainability and materiality assessment process. The objective is to identify potential impacts of climate change on the company's operations, production facilities, supply chain, and long-term competitiveness at an early stage and to incorporate these considerations into strategic decision-making processes.

Methodology for Assessing Climate-Related Risks and Opportunities

The assessment of climate-related risks and opportunities is conducted as part of DRADURA's double materiality assessment, supplemented by ESG-related evaluations and risk management processes. In particular, DRADURA considers:

- Its own production facilities and operational processes;
- Energy consumption patterns and greenhouse gas emission profiles;
- Upstream supply chains and raw material sourcing;
- Transportation and logistics activities;
- Regulatory developments and evolving climate-related requirements;
- Market trends and customer expectations; and
- Technological developments related to decarbonization and energy efficiency.

Risks and opportunities are assessed using qualitative criteria, including the likelihood of occurrence, potential financial impact, strategic relevance, and the applicable time horizon. In addition, available greenhouse gas emissions data from the Group-wide carbon footprint assessment is incorporated into the evaluation process.

DRADURA has identified the following material climate-related risks:

Risk	Risk Type	Description
Rising energy prices	Transition Risk	Higher electricity and natural gas prices may increase production costs and adversely affect competitiveness.
Carbon pricing and regulatory requirements	Transition Risk	Increasing regulatory requirements, ESG reporting obligations, and carbon-related costs may result in higher compliance and investment expenditures.
Dependence on fossil fuels	Transition Risk	Certain production processes currently rely on gaseous fuels, particularly natural gas.
Emissions-intensive supply chains	Transition Risk	Key materials such as steel, as well as transportation activities, generate significant Scope 3 emissions.
Extreme weather events	Physical Risk	Heatwaves, heavy rainfall, flooding, and infrastructure disruptions may adversely affect supply chains, energy availability, and production facilities.

Figure 4: Material Climate-Related Risks



4 Environment

Time Horizons Considered

DRADURA assesses climate-related risks and opportunities across the following time horizons:

Time Horizon	Definition
Short Term	Up-to 3 years
Medium Term	3 to 10 years
Long Term	Over 10 years

In the short term, particular attention is given to energy prices, regulatory developments, and sustainability-related customer requirements. Over the medium and long term, decarbonization, technological transformation, climate-related investments, and potential physical impacts of climate change are expected to become increasingly significant.

Scenario Analysis

As of the reporting date, DRADURA has not yet conducted a fully quantified climate-related scenario analysis in accordance with the requirements of ESRS E1. Nevertheless, the company continuously monitors relevant regulatory, technological, and market developments associated with the transition to a low-carbon economy.

As part of the ongoing development of its sustainability management framework, DRADURA intends to progressively expand its assessment of climate-related scenarios and their potential financial implications. Going forward, the company plans to consider scenarios that are aligned with the 1.5°C objective of the Paris Agreement, among other relevant climate pathways.

Climate-Related Opportunities

In addition to climate-related risks, DRADURA has identified several opportunities arising from the transition to a more sustainable economy, including:

- Increasing demand for low-carbon products and supply chains;
- Competitive advantages resulting from more sustainable production processes;
- Efficiency gains through electrification and energy optimization initiatives;
- Access to ESG-linked financing instruments; and
- Stronger customer relationships driven by sustainability-related requirements and partnerships.

To capitalize on these opportunities, DRADURA invests in process optimization, energy-efficient technologies, renewable energy solutions, and the evaluation of lower-carbon materials and coating technologies. These initiatives are expected to support the company's long-term competitiveness while contributing to the reduction of its environmental footprint and the achievement of its climate-related objectives.



4 Environment

4.1.3 E1-3 – Resilience in Relation to Climate Change

DRADURA assesses the potential impacts of climate-related risks on its business operations, production facilities, and upstream and downstream value chain. The objective is to strengthen the long-term resilience of the company's business model in response to regulatory, market-related, and physical changes associated with climate change.

As an international manufacturer of steel wire and metal components, DRADURA is particularly exposed to risks related to energy-intensive production processes, raw material availability, transportation and supply chains, as well as increasing expectations regarding decarbonization and resource efficiency. The company's climate risk assessment indicates that rising energy prices, carbon pricing mechanisms, evolving regulatory requirements, and emissions-intensive materials and logistics processes may have a significant impact on cost structures and long-term competitiveness.

To strengthen the resilience of its business model, DRADURA pursues a range of measures and strategic initiatives, including:

- Improving energy efficiency across production facilities;
- Expanding the use of renewable energy and on-site photovoltaic systems;
- Gradually electrifying selected production processes and the company vehicle fleet in Germany;
- Reducing dependence on fossil fuels;
- Optimizing material consumption and reducing production scrap;
- Increasing the integration of sustainable supplier and material sourcing strategies; and
- Further developing lower-emission coating and manufacturing technologies.

As part of its climate strategy, DRADURA also evaluates potential physical climate-related risks, including those associated with extreme weather events, supply chain disruptions, and risks to energy and infrastructure availability. Given the Group's international production and supply network, climate-related events may affect procurement activities, logistics operations, and overall operational stability over the medium to long term.

DRADURA recognizes significant uncertainties in several areas, including:

- Future regulatory developments and carbon pricing mechanisms;
- Availability and pricing of renewable energy;
- Technological advancements in decarbonization solutions;
- Evolving customer requirements across global supply chains;
- Availability of low-carbon materials and raw materials; and
- Long-term impacts of physical climate change on infrastructure and supply chains.

The company believes that the continuous advancement of its sustainability management framework, energy efficiency initiatives, automation efforts, and lower-emission technologies will significantly enhance the adaptability and resilience of its business model over the long term.

In the short term, DRADURA's focus is on improving efficiency, reducing energy consumption and greenhouse gas emissions, and ensuring compliance with evolving regulatory requirements. Over the medium to long term, the company intends to further expand the decarbonization of its production processes, increase the use of renewable energy, and strengthen sustainable material sourcing and supply chain strategies. These efforts are expected to enhance both the competitiveness and resilience of DRADURA in the transition toward a low-carbon economy.



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4.1.4 E1-4 – Policies Related to Climate Change Mitigation and Climate Change Adaptation

DRADURA will continue to develop and strengthen its policies and management approaches for addressing climate-related impacts, risks, and opportunities throughout 2026. Planned climate change mitigation and adaptation measures will be progressively integrated into the company’s sustainability and ESG management framework, as well as into operational and strategic decision-making processes.

Particular focus will be placed on initiatives aimed at improving energy efficiency, electrifying production processes and vehicle fleets, expanding the use of renewable energy sources, reducing material and energy consumption, and further developing lower-emission production and coating technologies.

In addition, during 2026 DRADURA will intensify its assessment of climate-related risks across its production operations and supply chains. The company also plans to further strengthen organizational responsibilities, governance structures, and monitoring processes related to climate management in order to improve the identification, assessment, and management of climate-related impacts, risks, and opportunities.

The planned policy framework will support DRADURA’s efforts to reduce greenhouse gas emissions, increase resource efficiency, strengthen resilience to climate-related risks, and align its business activities with evolving regulatory requirements and stakeholder expectations. As these policies and management approaches continue to mature, they are expected to form an increasingly important component of the company’s overall sustainability strategy and long-term value creation.

4.1.5 E1-5 – Actions and Resources Related to Climate Change Mitigation and Climate Change Adaptation

DRADURA implements a range of measures to reduce greenhouse gas emissions and adapt to climate-related risks. These measures are aligned with the material emission sources and risks identified within the company’s own operations as well as its upstream and downstream value chain.

Decarbonisation Lever	Actions	Status
Energy Efficiency	Optimization of energy-intensive production processes and reduction of production scrap	Ongoing
Electrification	Electrification of the vehicle fleet (planned in Poland and Italy)	Ongoing
Renewable Energy	Expansion of photovoltaic systems at international sites	Preparation and implementation phase
Lower-Carbon Materials	Assessment of lower-carbon steel and coating alternatives in cooperation with suppliers and customers	Ongoing
Circular Economy & Waste Reduction	Improvement of waste segregation and recycling rates and reduction of industrial waste generation	Ongoing
Logistics Optimization	Assessment of transport-related emissions and optimization of logistics and transportation routes	Ongoing

Figure 5: Key Climate Mitigation Measures by Decarbonisation Lever



4 Environment

The climate mitigation measures are aligned with the key emission drivers of the DRADURA Group. The greenhouse gas emissions inventory identifies significant emissions arising in particular from gaseous fuels, electricity consumption, steel procurement, transportation activities, and industrial waste.

Key Emission Sources of the DRADURA Group

Emission sources	Emissions 2025
Gaseous Fuels (Scope 1)	8,799 tCO ₂ e
Electricity Consumption (Scope 2)	4,176 tCO ₂ e
Steel (Scope 3, Category 1)	43,328 tCO ₂ e
Industrial Waste (Scope 3, Category 5)	6,240 tCO ₂ e

4.1.6 E1-6 – Climate Change Targets

Against this background, DRADURA primarily focuses on reducing energy- and material-related emissions and improving resource efficiency throughout its production processes and supply chains.

DRADURA aims to progressively reduce greenhouse gas emissions from its own operations and throughout its value chain while actively driving the transition toward a more resource-efficient and lower-emission production model. The basis for the development of these climate targets is the Group-wide greenhouse gas inventory prepared in accordance with the Greenhouse Gas Protocol for the 2025 financial year.

GHG Emissions 2025: SCOPE 1,2 & 3

Emissions Category	Emissions 2025
Scope 1	9,106 tCO ₂ e
Scope 2	4,176 tCO ₂ e
Scope 3	57,817 tCO ₂ e
Total	71,098 tCO₂e

The analysis shows that the majority of emissions originate from Scope 3 categories. Key emission drivers include industrial waste, transportation activities, steel, energy consumption, and upstream supply chains.

Climate Targets and Target Areas

At present, DRADURA pursues primarily qualitative climate targets, complemented by progressively developed quantitative targets.

Emission Scopes	Target Direction
Scope 1	Reduction of fossil fuel consumption and electrification of production processes and vehicle fleets
Scope 2	Expansion of renewable energy sources and reduction of electricity-related emissions
Scope 3	Reduction of material-, transportation-, and supply chain-related emissions

The targets generally apply to the material entities and production sites of the DRADURA Group that are included in the scope of the Group-wide greenhouse gas inventory.

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Key Decarboniation Levers

To achieve its climate objectives, DRADURA is pursuing the following key measures:

Decarbonisation Lever	Measures
Energy efficiency	Optimisation of energy-intensive production processes
Electrification	Electrification of the vehicle fleet and the gradual electrification of production processes
Renewable Energy	Expansion of photovoltaic systems and increased procurement of renewable electricity
Material efficiency	Reduction of production scrap and material losses
Sustainable material	Evaluation of low-carbon steel and alternative coating solutions
Supply chain and logistics	Optimisation of transport-related emissions and supply chain integration

Time Horizons Considered

DRADURA assesses climate-related risks and opportunities across the following time horizons:

Time horizon	Focus
Short-term to 2027	Energy efficiency, expansion of renewable energy, and initial electrification of processes.
Medium-term to 2030	Further decarbonisation of production, energy supply, and the supply chain.
Long-term to 2050	Long-term transition towards a climate-neutral business model.

4.1.7 E1-7 - Energy Consumption and Energy Mix

Energy Consumption and Energy Mix

The objective of this disclosure is to provide transparency regarding the energy consumption and energy mix of the DRADURA Group. Due to its energy-intensive production processes, particularly in the areas of metal processing, wire manufacturing, and coating technologies, energy consumption represents a significant environmental and cost factor for the company.

DRADURA records the energy consumption of its own operations as part of its Group-wide greenhouse gas inventory and sustainability management processes. Data is collected based on the relevant production sites and legal entities within the DRADURA Group.

The principal energy sources used in the company’s own operations include:

- Gaseous fuels, primarily natural gas, used in thermal production processes;
- Purchased electricity for production facilities and infrastructure; and
- Fuels used for vehicles and internal logistics activities.

Energy Source	Consumption MWh
Fossil Energy Sources	24.715 MWh
Purchased Electricity	10.987 MWh
Total	35.703 MWh



4 Environment

Fossil energy sources consist primarily of butane and natural gas, which are mainly used in energy-intensive thermal production and coating processes. These energy sources also represent the principal drivers of the DRADURA Group's Scope 1 greenhouse gas emissions.

During the reporting year, the DRADURA Group's electricity consumption amounted to approximately 11 million kWh, resulting in Scope 2 emissions of around 4,080 tCO₂e. Scope 1 emissions from gaseous fuels amounted to approximately 8,962 tCO₂e.

Key measures include:

- Optimization of energy-intensive production processes;
- Planned electrification of production processes and vehicle fleets;
- Planned expansion of photovoltaic installations;
- Increased procurement of electricity from renewable energy sources;
- Modernization of technical equipment and production facilities;
- Reduction of energy losses and production scrap; and
- Improvement of energy efficiency across international production sites.

Energy source	Use
Butane	23,910,780 kWh
Natural Gas	804,682 kWh
Electricity use	10,987,436 kWh
Total energy use	35,702,898 kWh

Energy source	MWh	Share
Fossile Energy	24.715	69 %
Electricity (60% Renewable/40% Fossile)	10.987	31 %

4.1.8 E1-8 - Gross Greenhouse Gas Emissions (Scope 1, 2 and 3)

The greenhouse gas inventory includes emissions from the company's own operations as well as from upstream and downstream value chain activities and has been prepared in accordance with the Greenhouse Gas Protocol (GHG Protocol).

The carbon footprint of the DRADURA Group covers the material entities and production sites within the consolidation perimeter, including in particular DRADURA Germany, DRADURA Poland, and the two Italian production sites of DRADURA located in San Donà di Piave and Conzano. Emissions are reported in tonnes of carbon dioxide equivalent (tCO₂e).

GHG Emissions 2025: SCOPE 1,2 & 3

Emissions Category	Emissions 2025
Scope 1	9,106 tCO ₂ e
Scope 2	4,176 tCO ₂ e
Scope 3	57,817 tCO ₂ e
Total	71,098 tCO₂e

As part of its materiality assessment and greenhouse gas accounting process, DRADURA therefore focuses in particular on the following relevant Scope 3 categories in accordance with the GHG Protocol:

- Category 1: Purchased Goods and Services
- Category 2: Capital Goods
- Category 3: Fuel- and Energy-Related (not included in Scope 1 or Scope 2)
- Category 4: Upstream Transport und Distribution
- Category 5: Waste generated in operations
- Category 9: Downstream Transport and Distribution.



4 Environment

Furthermore, the calculations for previous years also included activities and sites in the United States, as well as Dradura Altleiningen GmbH, where production has since been discontinued. This particularly affects Scope 1 emissions, which were reported at correspondingly higher levels in previous years.

For the 2025 reporting year, a detailed data collection process was carried out for the first time based on information actually provided by the subsidiaries. The 2025 emissions data therefore represent the reliable base year for the Group's future ESG and climate reporting. This ensures consistent and transparent comparability of future emission developments.

Scope 1 Emissions 2025

Emission sources	Emissions (tCO ₂ e)
Fuels (natural gas)	8,963
Company and delivery vehicles	142
Total Scope 1	9,105

The emissions primarily result from the use of butane and natural gas in energy-intensive metal processing and surface coating operations.

DRADURA is currently not subject to the EU Emissions Trading System (EU ETS).

Scope 2 Emissions 2025

Emission sources	Emissions (tCO ₂ e)
Purchased electricity (location-based)	4,176
Market-based	n.a.
Total Scope 2	4,176

The DRADURA Group's electricity consumption amounted to approximately 11 million kWh during the reporting year. Electricity supply is currently based predominantly on externally sourced grid electricity.





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SCOPE-3-EMISSIONS

MATERIAL SCOPE-3-CATEGORIES

Scope-3-Categories	Area	Emission Source	Emissions in tCO ₂ e
Category 1	Purchased Goods and Services	Steel	43,328
		Coating Chemicals	1,896
		Packaging	323
		Nickel	396
Total			45,943
Category 2	Capital goods	CAPEX	21
Total			21
Category 3	Fuel- and energy-related activities	Upstream energy-related emissions	5.047
Total			5.047
Category 4	Upstream transportation and distribution	Upstream transportation and logistics processes	616
Total			616
Category 5	Waste generated in operations	Mixed industrial waste	6,240
		Plastic waste	3,244
Total			9,484



4 Environment

SCOPE-3-EMISSIONS

Material SCOPE-3-Categories			
Scope-3-Category	Area	Emissions source / Description	Emissions (tCO ₂ e)
Category 9	Downstream transportation and distribution	Sea Freight	53
		Road Transport	447
Total			500
Total Scope 3 Emissions			71,098

The emissions arise primarily from international transportation and distribution activities, including road freight and ocean shipping.

Scope 3 Calculation Methodology

The Scope 3 inventory is primarily based on screening approaches, activity data, tonne-kilometres (tkm), and emission factors from internationally recognized databases and standards.

The following sources were used in particular:

- DEFRA / UK Government Conversion Factors,
- GHG Protocol,
- EXIOBASE,
- USEEIO (EPA),
- GaBi-Data bank
- World Steel Association,
- Plastics Europe Eco Profiles,
- Nickel Institute Data Bank.

DRADURA continuously enhances the data foundations and methodologies used to measure and manage its Scope 3 emissions, particularly in the areas of material consumption, the supply chain, transportation and logistics, and waste management.

Figure 6: MATERIAL SCOPE-3-CATEGORIES



4 Environment

4.1.9 E1-9 - Greenhouse Gas Removals and Emission Reduction Projects Financed through Carbon Credits

The disclosure requirements relating to greenhouse gas removals, carbon storage projects, voluntary carbon credits, and climate neutrality claims are currently not relevant for DRADURA.

During the reporting period, DRADURA did not develop, operate, or finance any projects involving the active removal or permanent storage of greenhouse gases. Likewise, there are currently no projects within the company's own operations or its upstream and downstream value chain that are aimed at technical or nature-based carbon removals.

Furthermore, during the reporting period, DRADURA did not purchase, finance, or retire any carbon credits from voluntary carbon markets. The company does not currently pursue a climate neutrality strategy that relies on offsetting emissions through carbon credits.

As of the reporting date, DRADURA had not made any public claims regarding the company's full climate neutrality that are based on the use of carbon credits or other offsetting mechanisms.

4.1.10 E1-10 – Internal Carbon Pricing

The disclosure requirements relating to internal carbon pricing are currently not relevant for DRADURA.

As of the reporting date, DRADURA does not have a formal internal carbon pricing system that is systematically applied in strategic or operational decision-making processes. In particular, no internal carbon prices are currently used in connection with investment decisions, scenario analyses, transfer pricing systems, or impairment testing.

Nevertheless, DRADURA continuously monitors developments in external carbon pricing, regulatory requirements, and market-related climate costs, particularly in relation to:



Energy and emissions costs



European climate policy and regulatory requirements



Increasing ESG requirements from customers and financial institutions



Potential future carbon pricing mechanisms



4 Environment

4.1.11 E1-11 - Expected Financial Effects of Material Physical and Transition Risks and Potential Climate-Related Opportunities

DRADURA assesses climate-related risks and opportunities as part of its double materiality assessment as well as its broader ESG and risk management processes. The objective is to identify potential impacts of climate change on business operations, production sites, supply chains, and market requirements at an early stage and to incorporate these considerations into strategic decision-making processes.

As of the reporting date, however, DRADURA has not yet conducted a fully quantitative assessment of the expected financial effects of climate-related physical and transition risks and climate-related opportunities in accordance with the requirements of ESRS E1.

Current assessments are primarily based on qualitative evaluations, internal risk analyses, greenhouse gas accounting, and the double materiality assessment. In this context, the following potential climate-related risks have been identified in particular:

- Rising energy and carbon costs;
- Increasing regulatory requirements and ESG compliance obligations;
- Dependence on fossil energy sources;
- Emission-intensive supply chains and raw materials;
- Growing customer expectations regarding decarbonization;
- Potential physical risks affecting international supply chains and production sites.

In addition, DRADURA has identified several climate-related opportunities, particularly through: Efficiency improvements in production processes;

- Electrification and the increased use of renewable energy sources;
- More sustainable materials and coating technologies;
- Growing demand for low-carbon products;
- Potential ESG-related financing and market opportunities.

DRADURA is currently further developing the methodologies and data foundations required to assess the financial effects of climate-related risks and opportunities.





4 Environment

4.2 E2 - Pollution

4.2.1 E2-1 – Policies Related to Pollution

Policies and management approaches for addressing environmental impacts related to emissions, chemicals, waste, and production processes are being further developed as appropriate and necessary. These measures will be progressively integrated into the Company's environmental, quality, and sustainability management systems.

Particular focus is placed on:

- Reducing environmentally relevant emissions;
- Ensuring the responsible management of chemicals and hazardous substances;
- Minimizing waste generation and production scrap;
- Improving resource and energy efficiency;
- Optimizing production and coating processes; and
- Ensuring compliance with applicable environmental regulations.

4.2.2 E2-2 – Measures and Resources Related to Pollution

Measures and management approaches aimed at reducing environmental impacts arising from production, coating, and logistics processes are being further developed as appropriate and necessary. These measures will be progressively implemented as part of the Company's environmental, quality, and sustainability management systems.

Any personnel, technical, and organizational resources required for these activities will be provided on a step-by-step basis within the framework of the ongoing operational and strategic development of the Company's sustainability management practices.

4.2.3 E2-3 – Targets Related to Pollution

Processes for identifying, assessing, and managing potential emissions to air, water, and soil, as well as other environmental impacts, are being further developed as appropriate and necessary.

As a company engaged in manufacturing, metal processing, and coating operations, DRADURA will give particular consideration to potential impacts arising from energy consumption, electroplating and surface treatment processes, waste generation, and the use of chemical substances.

As of the reporting date, a comprehensive quantitative assessment of all potentially relevant emissions to air, water, and soil in accordance with ESRS requirements has not yet been completed. The related data collection, monitoring, and control processes will be further developed as part of the Company's environmental and sustainability management framework.

DRADURA does not currently manufacture primary microplastics. Based on current knowledge, microplastics are neither produced in significant quantities nor intentionally released into the environment. The assessment of potentially relevant impacts associated with secondary microplastics will be further evaluated as part of future environmental and double materiality assessments.



4 Environment

4.2.4 E2-4 – Pollution of Air, Water, and Soil

Dradura Group is committed to preventing pollution and complying with all applicable environmental regulations across its manufacturing operations. Potential environmental impacts arise primarily from metal processing, surface treatment, powder coating, and the handling of chemicals.

Air emissions are controlled through modern production equipment, filtration systems, and regular maintenance to ensure compliance with legal requirements and to improve energy efficiency.

Water is used mainly for surface treatment and cleaning processes. Process wastewater is treated in accordance with local regulatory requirements before discharge, while water consumption and wastewater quality are regularly monitored.

Potential risks to soil are managed through sealed storage areas, spill prevention measures, and strict procedures for handling hazardous substances. During the reporting year, no material incidents of soil contamination or significant pollution events were identified.

As part of its environmental improvement programme, Dradura completed the transition to Chromium (III) surface treatment technology, reducing the use of hazardous substances while maintaining product quality. The company remains committed to continuously reducing pollution risks through technological improvements, responsible chemical management, and ongoing environmental monitoring.

4.2.5 E2-5 – Substances of Concern and Substances of Very High Concern

Processes for the identification, assessment, and monitoring of potentially relevant substances, chemicals, and materials associated with production, coating, and electroplating processes are being further developed and formalized as appropriate and necessary.

As a company operating in the fields of metal processing, wire manufacturing, surface treatment, and coating technologies, DRADURA uses various chemical substances and process materials that may be subject to enhanced assessment and monitoring under regulatory requirements, particularly the European REACH Regulation.

As part of its greenhouse gas accounting and material assessments, DRADURA has considered materials and substances including steel, nickel, and coating and process chemicals. These materials are primarily associated with production processes, surface treatment activities, and supply chain operations.

As part of the further development of its environmental and sustainability management framework, DRADURA intends to continue analysing and evaluating, in particular, the following topics:

- Potentially hazardous substances (Substances of Concern – SoC);
- Substances of Very High Concern (SVHC) under the REACH Regulation;
- Chemical-related risks throughout the supply chain;
- Potential regulatory changes and compliance requirements;
- Potential emissions or releases of relevant substances; and
- Improvements in data collection, monitoring, and documentation processes.



4 Environment

As of the reporting date, DRADURA has not yet established a comprehensive quantitative inventory or systematic disclosure of SoC or SVHC volumes in accordance with ESRS requirements. The related processes, data foundations, and assessment methodologies are being further developed as appropriate and necessary.

Based on current knowledge, no material unintended releases of relevant substances to air, water, or soil attributable to DRADURA have been identified. The ongoing assessment of potential risks and regulatory requirements will form part of future environmental and ESG management processes.

This includes, in particular, the evaluation of a minor groundwater contamination at the San Donà di Piave site, which was caused by previous owners or neighboring companies.





4 Environment

4.3 E3 - Water

4.3.1 E3-1 – Policies Related to Water

Water-related policies and management approaches within the environmental and sustainability management framework are being further developed as appropriate and necessary. Particular focus will be placed on the efficient use of water resources, the optimization of water-related production processes, and compliance with applicable regulatory requirements.

Based on current knowledge, DRADURA does not operate any significant production sites in areas experiencing high water stress.

4.3.2 E3-2 – Measures and Resources Related to Water

Water-related measures and management approaches within the environmental and sustainability management framework are being further developed as appropriate and necessary. Particular focus will be placed on improving resource efficiency, optimizing water-related production processes, and enhancing internal monitoring and control systems.

Based on current knowledge, no material unintended releases of relevant substances to air, water, or soil attributable to DRADURA have been identified. The ongoing assessment of potential risks and regulatory requirements will form part of future environmental and ESG management processes.

This includes, in particular, the evaluation of a minor groundwater contamination at the San Donà di Piave site, located within a flood-risk area, which was caused by previous owners or neighboring companies.

4.3.3 E3-3 – Targets Related to Water and Marine Resources

Water-related targets and monitoring approaches within the environmental and sustainability management framework are being further developed as appropriate and necessary. Particular focus will be placed on improving resource efficiency, optimizing water-related production processes, and ensuring compliance with applicable regulatory requirements.

4 Environment

4.3.4 E3-4 – Metrics on Water Consumption and Water Management

The objective of these disclosure requirements is to provide transparency regarding the water-related performance of the DRADURA Group. The water metrics relate to the Group’s own operations at its principal production sites.

Water Metrics – DRADURA Group 2025

Metric	Value
Total water withdrawal	148,083 m³
Total water discharge	120,099 m³
Total water consumption	27,984 m³

Where data were available, water consumption was calculated in accordance with the ESRS definition as the difference between water withdrawal and water discharge.

The reported water metrics are based on the currently available site-level data of the DRADURA Group. A comprehensive Group-wide data collection process and further harmonization of water-related metrics will be developed as part of the ongoing enhancement of the Company's environmental and sustainability management framework during 2026.

As of the reporting date, a complete Group-wide assessment of the following information has not yet been implemented:

- Reused or recycled water;
- Stored water volumes; and
- Detailed water consumption data for all sites.

The corresponding data collection and monitoring processes will be further formalized and expanded in the future.





4 Environment

4.4 E3 - Biodiversity and Ecosystems

4.4.1 E4-1 - Biodiversity and Ecosystems Transition Plan

The disclosure requirements relating to biodiversity and ecosystems are currently not material for DRADURA or are considered to be of limited relevance.

As a company operating in the metal processing and industrial coating sectors, DRADURA currently does not have any significant direct impacts on biodiversity-sensitive areas or ecosystems. Furthermore, the Company does not currently maintain a dedicated biodiversity or ecosystems transition plan within the meaning of the Kunming-Montreal Global Biodiversity Framework (GBF).

Nevertheless, biodiversity-related topics and potential ecological impacts will continue to be monitored and assessed as part of the ongoing development of the Company's environmental and sustainability management framework, as appropriate and necessary. In this context, particular consideration may be given in the future to topics such as resource efficiency, waste management, emissions reduction, and sustainability requirements within the supply chain.

4.4.2 E4-2 - Policies Related to Biodiversity and Ecosystems

Due to its business model as a metal processing and industrial coating company, direct impacts on biodiversity-sensitive areas are currently considered to be of limited significance.

Based on current knowledge, DRADURA does not operate any significant production facilities located within or in the immediate vicinity of biodiversity-sensitive areas



Compliance with environmental and permitting requirements



Responsible use of raw materials and resources



Improvement of resource and energy efficiency



Reduction of emissions, waste, and environmental impacts



Further development of sustainability-related requirements across the supply chain



4 Environment

4.4.3 E4-3 - Measures and Resources Related to Biodiversity and Ecosystems

Due to its business model as a metal processing and industrial coating company, direct impacts on biodiversity and ecosystems are currently considered to be of limited significance.

As of the reporting date, DRADURA does not apply any biodiversity offsets or compensation measures relating to biodiversity and ecosystems.

4.4.4 E4-4 - Targets Related to Biodiversity and Ecosystems

As of the reporting date, DRADURA has not established or implemented any science-based biodiversity targets or biodiversity offsets within the meaning of the ESRS requirements.

The related assessment, monitoring, and management processes will be further developed during 2026, where deemed necessary and appropriate, as part of the ongoing enhancement of the Company's environmental and sustainability management framework.

4.4.5 E4-5 - Metrics Related to Biodiversity and Ecosystem Changes

The disclosure requirements relating to biodiversity- and ecosystem-related metrics are currently of limited relevance for DRADURA.

Based on current knowledge, DRADURA does not operate any significant production facilities located within or in the immediate vicinity of biodiversity-sensitive areas. Furthermore, the double materiality assessment conducted to date has not identified any material direct adverse impacts of the Company's own operations on protected ecosystems or biodiversity-sensitive areas.

As a company operating in the metal processing and industrial coating sectors, DRADURA currently focuses primarily on environmental aspects such as energy consumption, greenhouse gas emissions, waste management, water consumption, and resource efficiency.

The development of biodiversity-related metrics, site-specific assessments, and more advanced monitoring processes may be evaluated and further developed in the future as part of the ongoing enhancement of the Company's environmental and sustainability management framework, where deemed necessary and appropriate.



4 Environment

4.5 E5 Resource use and circular economy

4.5.1 E5-1 – Policies Related to Resource Use and Circular Economy

Policies and management approaches relating to resource use and the circular economy are being further developed as appropriate and necessary within the framework of the Group-wide ESG and sustainability management system. The primary focus is on reducing material consumption, waste generation, and energy-intensive production processes throughout the value chain.

In connection with its core metal processing and wire finishing operations, DRADURA continuously evaluates measures aimed at:



Improving resource efficiency



Reducing production scrap and waste volumes



Increasing the use of recycled materials



Optimizing packaging solutions



Further developing durable and recyclable products

In addition, DRADURA increasingly incorporates, where feasible, principles of the circular economy and eco-design into the development of selected products and production processes.

This includes, in particular:



The use of recyclable materials



The evaluation of lower-carbon steel alternatives



The reduction of single-use packaging



The development of durable wire and coating solutions for household appliances and industrial applications

Further Group-wide policies, targets, and performance indicator systems relating to the circular economy are being developed as appropriate and necessary and will be progressively refined as part of the Company's ongoing ESG development activities.



4 Environment

4.5.2 E5-2 – Measures and Resources Related to Resource Use and Circular Economy

Measures aimed at improving resource efficiency and further integrating circular economy principles into the Company's own operations are being developed as appropriate and necessary. The planned initiatives primarily relate to the energy- and material-intensive production processes associated with metal processing and surface coating activities.

In addition, DRADURA intends to evaluate opportunities to increase the use of circular material flows, particularly in relation to steel, packaging materials, and production waste. As part of its sustainability strategy, the Company also plans to further strengthen collaboration with customers and suppliers to promote resource-efficient solutions.

The specific resources, investments, and Group-wide performance indicators required to implement these measures are currently under development and will be progressively defined as part of the ongoing ESG and decarbonization strategy.

Key planned measures include:



Reducing production scrap and waste volumes;



Optimizing material use and resource efficiency;



Increasing the use of recycled and recyclable materials;



Evaluating lower-carbon steel and coating alternatives;



Expanding the use of reusable and recyclable packaging solutions;



Optimizing production and electroplating processes



4 Environment

4.5.3 E5-3 – Measures and Resources Related to Resource Use and Circular Economy

DRADURA is evaluating the gradual development and formalization of targets related to resource use and the circular economy as part of the further enhancement of its sustainability and ESG management framework from 2026 onwards.

The planned targets are expected to focus in particular on the following areas:



Improving Resource Efficiency



Reducing material consumption and production scrap



Reducing waste generation



Optimizing packaging solutions



Increasing the use of recyclable materials



Further developing durable and resource-efficient products

4.5.4 E5-4 – Resource Inflows

The objective of this disclosure requirement is to provide transparency regarding the DRADURA Group’s key material and resource inflows. Due to the nature of its business activities as a manufacturer of wire, metal, and coating solutions, metallic raw materials, coating chemicals, packaging materials, and auxiliary materials represent the most significant input resources.

The principal materials used include, in particular:

- Steel and wire materials;
- Nickel and coating metals; and
- Coating and process chemicals.,
- Plastics;
- Packaging materials; and
- Auxiliary and operating materials.

Certain materials used by the Company, such as nickel, may be classified as critical or strategic raw materials under applicable regulatory definitions. DRADURA continuously monitors relevant regulatory developments and evaluates their potential implications for supply chains and material availability.

The collection and assessment of material flow data are currently based primarily on available procurement, production, and emissions data. A comprehensive quantitative inventory of all material flows, including the proportion of secondary or recycled raw materials, is still under development.



4 Environment

4.5.5 E5-5 – Resource Outflows

The objective of this disclosure requirement is to provide transparency regarding the DRADURA Group's waste streams and its contribution to resource efficiency and the circular economy. Due to its activities in metal processing, wire manufacturing, and surface coating, the Group generates, in particular, metal-containing production waste, packaging waste, and hazardous waste arising from coating and chemical processes.

DRADURA's products are generally designed for long-term industrial use. In addition, the Company is increasingly evaluating opportunities to improve the recyclability of products and packaging, as well as to further reduce material losses and production scrap.

Location	Non-Hazardous Waste (t)	Hazardous Waste (t)	Total (t)
Altleiningen	2	0	2
COME Italy	286	9	295
OMIM Italy	763	685	1,448
Poland	903	181	1,084
DRADURA Group	1,954	875	2,829

Figure 7: Waste metrics

The principal waste streams include, in particular:



Metal-containing production waste



Coating and electroplating residues



Chemical-related waste



Packaging waste



Production and process waste



Wastewater generated from production processes (treated in Poland; treatment arrangements differ at the Italian sites);

The comparatively high proportion of hazardous waste is primarily attributable to coating, electroplating, and chemical production processes at certain sites.

As of the reporting date, a comprehensive Group-wide quantitative assessment of recovery, recycling, reuse, and disposal rates in accordance with the detailed ESRS requirements has not yet been fully implemented.

No radioactive waste is generated as part of the Company's business activities.

5 SOCIAL

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5 SOCIAL

5.1 S1 Own Workforce

5.1.1 S1-1 – Policies Related to the Own Workforce

DRADURA has established policies and management approaches to manage material impacts, risks, and opportunities relating to its own workforce in accordance with ESRS 2 GDR-P (see Section 2.11). These policies generally apply to all employees across the Group, including employees in production operations, administrative functions, and management positions. Where necessary, additional specific measures are implemented for particular employee groups, locations, or areas of activity in order to address local legal, operational, or occupational health and safety requirements.

DRADURA's workforce-related policies are designed to ensure fair working conditions, occupational health and safety, equal treatment, employee development, and compliance with applicable labour and human rights standards. The Company aims to foster a respectful, inclusive, and safe working environment while strengthening the long-term motivation and retention of its employees.

The policy framework also addresses risks associated with human rights violations within the Company's own operations, including the prevention of human trafficking, forced labour, compulsory labour, and child labour. DRADURA expects compliance with these principles from both its employees and its business partners and suppliers and has established appropriate compliance and governance mechanisms to support their implementation.

5.1.2 S1-2 – Engagement with the Own Workforce and Workers' Representatives, Availability of Channels for Raising Concerns or Needs, and Remediation Approaches

DRADURA follows a structured approach to engaging with its own workforce in order to incorporate employees' perspectives into decision-making processes and into measures for managing actual and potential impacts on the workforce.

Communication with employees takes place through various formats and channels, including employee discussions, training programs, and feedback mechanisms. Engagement may occur on a regular basis or on an ad hoc basis, for example in the context of organizational changes, transformation processes, or workforce-related initiatives.

Where employee representative bodies exist, DRADURA works constructively with them and takes applicable employee participation and co-determination structures into account in accordance with national legal requirements. Any agreements or outcomes resulting from cooperation with employee representatives are intended in particular to safeguard employee rights and promote fair working conditions.

Employees have access to various channels through which they can raise concerns, provide feedback, or submit complaints directly to the Company. These channels include, in particular, supervisors, human resources departments, compliance officers, employee representatives, and existing compliance or whistleblower systems. DRADURA has established mechanisms for reporting potential violations of internal policies or legal requirements, including human rights- and labour-related matters. The objective of these mechanisms is to ensure that reports are handled confidentially, transparently, and appropriately.

The effectiveness of these channels is reviewed on a regular basis, for example through monitoring system usage, response and resolution times, and the implementation of appropriate corrective actions. In doing so, DRADURA follows recognized principles for effective grievance mechanisms, particularly with regard to accessibility, confidentiality, and protection against discrimination, retaliation, or adverse treatment of reporting individuals.



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5.1.3 S1-3 – Measures and Resources Related to the Own Workforce

DRADURA implements various measures and allocates resources to manage material positive and negative impacts, risks, and opportunities relating to its own workforce. These measures are aligned with the requirements of ESRS 2 GDR-A (see Section 2.12) and are intended to ensure safe working conditions, long-term employability, employee satisfaction, and compliance with labor and human rights standards.

Key measures include, in particular, activities relating to occupational health and safety, training and professional development programs, employee development initiatives, and measures aimed at promoting equal opportunities and an open corporate culture. In addition, DRADURA continuously invests in the optimization of production and work processes in order to minimise safety risks and sustainably improve working conditions.

With regard to potential or actual adverse impacts on its own workforce, DRADURA follows a preventive and risk-based approach. This includes measures designed to prevent, mitigate, and remediate adverse impacts, such as clear policies, compliance mechanisms, training programs, regular safety briefings, and internal control and monitoring processes.

Where trade-offs arise between economic requirements and social considerations, the Company seeks to ensure balanced and responsible decision-making while taking the interests of employees into account.

Furthermore, DRADURA implements measures intended to support the socially responsible transition towards a more sustainable and resource-efficient economy. Changes in production processes, organizational adjustments, or efficiency measures may affect job profiles and qualification requirements.

5.1.4. S1-4 – Targets Related to the Own Workforce

DRADURA pursues qualitative objectives relating to its own workforce in order to ensure safe working conditions, employee satisfaction, skills development, and a responsible and sustainable corporate culture. These objectives are aligned with the Company's strategic priorities as well as the requirements of relevant ESG and compliance standards.

Particular focus is placed on the continuous improvement of occupational health and safety, the promotion of employee development and training, the strengthening of equal opportunities, and the long-term retention and motivation of employees. In addition, DRADURA is committed to consistently upholding labor and human rights standards within its own operations and to identifying and mitigating potential adverse impacts at an early stage.

The perspectives of employees and employee representatives are incorporated, where relevant, into the further development of measures, performance indicators, and objectives. Regular dialogue with the workforce helps DRADURA to better assess the effectiveness of existing measures, identify opportunities for improvement, and achieve positive long-term outcomes for employees.

At present, DRADURA primarily discloses qualitative objectives relating to its own workforce. The development of quantitative ESG-related targets and corresponding monitoring processes is being evaluated as part of the ongoing enhancement of the Company's sustainability management framework.



5 SOCIAL

5.1.5 S1-5 – Characteristics of the Company's Employees

The objective of this disclosure requirement is to provide transparency regarding DRADURA's employment structure and employment practices. The disclosures also serve as the basis for further quantitative metrics under the ESRS S1 standard and support an understanding of the composition of the workforce.

DRADURA collects and consolidates employee data based on internal HR systems. Data collection is generally carried out as of the end of the respective reporting year. Where necessary, national definitions of employment categories are taken into account in accordance with applicable local labour law requirements.

Gender	Number of employees
Male	310
Female	272
Total number of employees	582

Country	Number of employees
Germany	16
Poland	355
Italy	211

Employees by Contract Type	Share
Permanent employees– actual year	80%
Permanent employees – last year	72%
Temporary employees – actual year	20%
Permanent employees – actual year	28%

The increase in the proportion of permanent employees compared to the previous year reflects DRADURA's ongoing efforts to promote stable employment relationships and strengthen long-term employee retention.

Employee Turnover

The employee turnover rate is calculated based on the number of employees who left the Company during the reporting period, whether voluntarily or due to retirement, termination, or other reasons, relative to the average total number of employees during the same period.

Description	Percent
Employee turnover	17,80%

DRADURA regularly analyses turnover trends in order to identify potential risks relating to employee retention, working conditions, and the availability of skilled labour at an early stage and to derive appropriate measures where necessary.

Where differences exist between the employee figures presented here and those reported in the consolidated financial statements, such differences may result from variations in the scope of consolidation, reporting dates, or the definitions applied to employee headcount figures.



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5.1.6 S1-6 – Characteristics of Non-Employee Workers in the Company's Own Workforce

As of the reporting date, DRADURA does not engage any non-employee workers who would need to be considered as part of its own workforce within the meaning of ESRS S1.

Metric	Current year of reporting
Number of non-employee workers	0

5.1.7 S1-7 – Collective Bargaining Coverage and Social Dialogue

During the 2025 reporting year, a total of 36.3% of employees within the DRADURA Group were covered by collective bargaining agreements or other collective labor agreements. The calculation was based on the employee data available during the reporting period (headcount/FTE) in accordance with the requirements of ESRS S1.

Within the European Economic Area (EEA), the level of collective bargaining coverage varied significantly between countries. In Italy, all employees were covered by collective bargaining agreements, resulting in a coverage rate of 100%. In contrast, no collective bargaining agreements or comparable collective labor arrangements were in place in Germany or Poland during the reporting year.

5.1.8 S1-8 - Diversity Metrics

The DRADURA Group attaches great importance to diversity and equal opportunities within its leadership structures. Diversity in management is regarded as an important factor for sustainable business success, innovation capacity, and responsible corporate governance.

In line with the principles of the “ONE TEAM” philosophy, DRADURA promotes a corporate culture based on respect, fairness, trust, and equal treatment.

For the purposes of this disclosure, DRADURA defines Top Management as the Managing Directors and members of the Senior Leadership Team. This includes senior leadership positions in the areas of Operations, Finance, Human Resources, Sales, Quality, and Sustainability across the Group's international production sites.

DRADURA is committed to further strengthening diversity within leadership positions over the long term and ensuring equal development opportunities for all employees. As part of its personnel and succession planning processes, qualifications, experience, and performance are considered the primary criteria for appointments and career advancement. At the same time, measures to promote diversity, equal opportunities, and professional development are continuously reviewed and enhanced.



5 SOCIAL

5.1.9 S1-9 – Adequate wages

The DRADURA Group is committed to providing fair and appropriate working conditions at all of its locations. This includes, in particular, the payment of fair remuneration that complies with applicable legal requirements, national labour market conditions, and relevant collective bargaining and regulatory frameworks. DRADURA regards fair remuneration as a key component of its social responsibility and long-term employee retention strategy.

In countries where collective bargaining agreements apply, particularly in Italy, remuneration is aligned with the respective national collective labour agreements. At all other locations, DRADURA ensures that employee compensation meets at least the applicable statutory minimum requirements and is reviewed on a regular basis.

As of the reporting date, the DRADURA Group had no material indications that employees were being compensated below an adequate remuneration level. Accordingly, no countries were identified in which a material proportion of employees received inadequate remuneration.

Furthermore, DRADURA is committed to ensuring fair and transparent remuneration structures and promoting gender-independent equal treatment. In line with the Company's "ONE TEAM" values and internal codes of conduct, respect, fairness, and equal opportunities are supported throughout the organization

The assessment of remuneration adequacy is based on country-specific reference values, including in particular:



Statutory minimum wage requirements



Applicable collective bargaining and labor agreements



National labor law requirements



Market-standard industry compensation levels



Internal remuneration structures and equal treatment principles



5 SOCIAL

5.1.10 S1-10 – Social protection

The DRADURA Group considers social protection for its employees to be an essential component of responsible corporate governance and fair working conditions. The objective is to ensure that employees have access to the applicable social protection systems in the countries where they are employed.

Employees of the DRADURA Group are generally covered by national social security systems and, where applicable, by additional company-related benefits. In particular, this includes protection in the areas of:

- illness and healthcare,
- unemployment,
- occupational accidents and resulting disability, and
- maternity protection and parental leave.

The social protection mechanisms are based on the respective legal requirements of the countries in which DRADURA operates.

As of the reporting date, the DRADURA Group was not aware of any material indications that employees in the relevant countries were not covered by existing public or company-sponsored social protection programmes. Accordingly, no countries were identified in which the significant life events of illness, unemployment, occupational accidents or disability, or maternity were not adequately covered.

5.1.11 S1-11 – People with disabilities

The DRADURA Group is committed to equal opportunities, diversity, and inclusion in the workplace. The Company follows the principle of providing all employees with fair employment and development opportunities, regardless of gender, origin, age, religion, or physical and mental disabilities. People with disabilities are to be actively integrated into the working environment and treated equally.

As part of its human resources and workplace management processes, DRADURA seeks to ensure non-discriminatory working conditions and compliance with applicable legal requirements in the respective countries of operation. This includes, among other things, measures relating to occupational health and safety, health promotion, and the consideration of individual workplace needs.

The collection and processing of data relating to people with disabilities are carried out exclusively in accordance with applicable national data protection and labour law requirements.

DRADURA is committed to continuously strengthening an inclusive working environment and promoting the long-term integration of people with disabilities within the Company. This includes the ongoing improvement of working conditions, health and safety measures, and the promotion of a respectful and discrimination-free workplace in line with the Company's values and its “ONE TEAM” principle.



5 SOCIAL

5.1.12 S1-12 – Metrics on Training, Education and Skills Development

The DRADURA Group considers the continuous training and development of its employees to be a key element of sustainable corporate development. The objective is to continuously enhance employees' professional and personal competencies, strengthen their long-term employability, and meet the increasing requirements relating to quality, safety, digitalisation, and sustainability.

As part of its “ONE TEAM” corporate culture, DRADURA promotes an open feedback and learning culture. Regular discussions between managers and employees are used to assess performance development, career perspectives, and individual training needs, and to define appropriate development measures.

DRADURA regularly provides its employees with training programmes, continuing education measures, and individual development opportunities. These include, among others:

-  job-specific qualifications and professional training
-  health and safety training
-  training on quality and environmental standards
-  leadership and communication training
-  individual development plans and employee performance reviews

In the reporting year 2025, the following training and skills development metrics were recorded:

Metric	2025
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Average number of training 12.2 Hours
hours per employee

Approximately 6,413 training (Health, Safety, Environment and Data Protection) hours in total were delivered in 2025. DRADURA will continue to enhance its existing training and development programmes in order to sustainably strengthen the Company's long-term success, employee satisfaction, and adaptability to technological and regulatory changes.

Metric	2025
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Average number of 3 Hours
compliance training hours
per employee

Approximately 1,350 compliance training hours in total were delivered in 2025. Over 450 employees took part in the training.



5 SOCIAL

5.1.13 S1-13 – Health and Safety Metrics

The DRADURA Group considers occupational health and safety to be a core element of its corporate responsibility and a fundamental prerequisite for sustainable business success. Protecting the health and safety of all employees is a top priority and is firmly embedded in the Company's values and its “ONE TEAM” principle.

DRADURA aims to continuously prevent work-related accidents, occupational illnesses, and unsafe working conditions. To achieve this, Group-wide measures and processes are implemented that comply with applicable legal requirements and recognized occupational health and safety standards.

The existing management systems include, among others:

-  regular health and safety training
-  hazard identification and risk assessments
-  preventive and control measures
-  return-to-work discussions following sickness absence or workplace accidents
-  technical safety measures at production facilities
-  continuous improvement initiatives in the field of occupational health and safety

The occupational health and safety management systems cover the Company's own workforce across its production and administrative sites.

DRADURA is committed to providing a safe and healthy working environment for all employees. During the reporting period, recordable workplace accidents were reported at the sites in Italy and Poland. No fatalities resulting from workplace accidents or work-related illnesses occurred during the reporting year

For the reporting year 2025, the following occupational health and safety metrics were recorded:

Location	Recordable Workplace Accidents	Total Hours Worked	Accident Rate*	Fatalities
Come (Italy)	3	220,776	2,72	0
Omim (Italy)	7	194,119	7,21	0
Poland	0	540,000	0	0

Figure 8: Occupational Health and Safety Overview

The accident rate is calculated based on the number of recordable workplace accidents relative to the total hours worked during the reporting year, multiplied by 200,000.

The highest accident rate during the reporting period was recorded at the Omim site in Italy. By comparison, the accident rate in Poland was significantly lower. DRADURA systematically analyses workplace accidents in order to identify appropriate preventive and corrective measures and to reduce the risk of future incidents.

DRADURA remains committed to its long-term objective of achieving “Zero Accidents” and continuously works to further develop health and safety standards and measures across the Group in alignment with international best practices.



5 SOCIAL

5.1.14 S1-14 - Work-Life Balance Metrics

The DRADURA Group supports its employees in balancing work, family, and personal responsibilities. Family-related leave is an important component of the Company's social responsibility and contributes to creating an attractive, respectful, and sustainable working environment.

Depending on the applicable national legislation, employment contracts, and organisational arrangements, employees of the DRADURA Group are entitled to various forms of family-related leave.

These include, in particular:



maternity leave



paternity leave



parental leave



leave to care for dependent family members

The respective entitlements are based on applicable national labour and social security legislation, internal policies, and, where relevant, collective bargaining agreements or other collective arrangements. At the European locations of the DRADURA Group, statutory regulations on family-related leave are in place, providing employees with the corresponding protection and support rights.

DRADURA aims to further expand flexible and family-friendly working conditions. This includes, among other measures, flexible working time arrangements, remote working opportunities where operationally feasible, and an open corporate culture that takes individual life circumstances into account and supports employees in balancing their professional and personal responsibilities.

5.1.15 S1-15 – Compensation Metrics

The DRADURA Group is committed to fair, transparent, and non-discriminatory remuneration structures. Equal treatment and equal opportunities are core elements of the Company's values and its “ONE TEAM” principle. The objective is to ensure equal pay for equal work or work of equal value and to promote a fair remuneration structure throughout the organisation.

The remuneration systems of the DRADURA Group are based on objective criteria such as qualifications, professional experience, scope of responsibilities, performance, and local market and industry conditions. Gender-based differences in remuneration are to be avoided. As part of the continuous enhancement of its ESG and HR processes, DRADURA has introduced initial key performance indicators (KPIs) to monitor equal treatment and pay transparency. Where potential inequalities are identified, appropriate corrective measures are assessed and implemented.

At present, however, the DRADURA Group does not yet have fully consolidated and reliable metrics available for the quantitative assessment of gender pay differences and remuneration ratios across the entire Group. The corresponding data collection and analysis processes are currently being established. The objective is to collect robust metrics and report them transparently from the next financial year onwards.

5 SOCIAL

5.1.16 S1-16 - Incidents of Discrimination and Other Human Rights Violations

The DRADURA Group is committed to providing a respectful, non-discriminatory, and safe working environment for all employees. Respect for human rights, as well as the promotion of diversity, fairness, and equal treatment, are integral components of the Company's culture and its “ONE TEAM” principle.

DRADURA maintains a zero-tolerance policy towards discrimination, harassment, intimidation, and any other violations of human rights.

This includes, in particular, discrimination based on:

- Gender
- Ethnic or social
- Nationality
- Religion or belief
- Disability
- Age
- Sexual Orientation

These principles are embedded in the Company's Code of Conduct and internal policies. In addition, DRADURA operates a whistleblower system through which employees and external stakeholders can confidentially report potential violations.

In the reporting year 2025, the following metrics relating to discrimination and human rights incidents were recorded

Metric	2025
Number of confirmed incidents of discrimination	0
Number of confirmed other human rights incidents involving the Company's own workforce	0
Total amount of fines, penalties, or compensation payments related to discrimination or human rights incidents	0€

The reported incidents include confirmed cases that were either:

- identified through internal processes,
- reported through whistleblower channels, or
- subject to judicial or non-judicial proceedings

As of the reporting date, DRADURA was not aware of any material indications of systematic discrimination or human rights violations within its own workforce. The Company will continue to further develop its prevention, training, and compliance measures to ensure a respectful and inclusive working environment over the long term

The absence of confirmed incidents during the reporting period reflects DRADURA's commitment to fostering a workplace culture based on respect, equal opportunity, and compliance with internationally recognised human rights standards. The Company will continue to strengthen preventive measures, awareness initiatives, and reporting mechanisms to ensure the effective protection of human rights throughout its operations.



5 SOCIAL

5.2 S2 Workers in the value chain

5.2.1 S2-1 - Policies Related to Workers in the Value Chain

DRADURA's policies and processes generally apply to all workers within its value chain. This includes, in particular, employees of suppliers, subcontractors, external service providers, and other business partners involved in relevant sourcing and production processes. Where elevated risks are identified, specific countries, sites, suppliers, or groups of workers may be subject to enhanced consideration and monitoring.

DRADURA's policies explicitly address fundamental human rights and labour standards. These include, in particular:

- the prohibition of human trafficking,
- the prohibition of forced or compulsory labour,
- the prohibition of child labour,
- respect for internationally recognised labour and social standards,
- protection against discrimination, and
- the promotion of safe and fair working conditions.

To implement these requirements, DRADURA has established a Supplier Code of Conduct. This Code of Conduct defines the minimum requirements relating to ethical behaviour, human rights, working conditions, environmental standards, and business integrity throughout the supply chain. Suppliers and business partners are expected to comply with these standards and, where possible, to cascade these requirements throughout their own supply chains. The communication of these policies and requirements takes place through various channels, including:

- the provision of the Supplier Code of Conduct as part of supplier relationships,
- contractual agreements and purchasing terms and conditions,
- direct communication by procurement, quality management, and ESG representatives,
- supplier assessments and audit processes, and
- internal training and awareness-raising measures for relevant employees.





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5.2.2 S2-2 - Engagement with Workers in the Value Chain, Availability of Channels for Workers in the Value Chain to Raise Concerns or Needs, and Remediation Processes

DRADURA follows a responsible approach in its interactions with workers throughout the value chain. Respect for human rights and fair working conditions forms an integral part of the Group's sustainability and compliance strategy.

The Company engages with business partners and relevant contacts within the supply chain through supplier assessments, audits, ESG and compliance questionnaires, and regular supplier discussions. Where possible, the perspectives of potentially vulnerable groups of workers are also taken into consideration, including migrant workers and employees in regions with elevated human rights risks. As of the reporting date, DRADURA has not entered into any Global Framework Agreements (GFAs) or comparable formal agreements with workers' representatives within the value chain.

DRADURA provides various channels through which stakeholders can raise concerns or submit complaints relating to human rights, social, or compliance-related matters. These channels include, in particular, designated contacts within the procurement, compliance, and ESG functions, as well as existing whistleblower mechanisms and supplier management processes.

5.2.3 S2-3 - Actions and Resources Concerning Workers in the Value Chain

DRADURA implements various measures to prevent, mitigate, and, where necessary, remediate potential adverse impacts on workers within its value chain. These measures include, in particular, supplier assessments and the implementation of the Supplier Code of Conduct.

As part of its supplier management processes, human rights and labour-related risks are assessed on a regular basis. Where risks or potential violations are identified, DRADURA works together with the respective business partners to develop and implement appropriate corrective and improvement measures. In cases of serious non-compliance, the Company reserves the right to review or adjust its business relationships.

The effectiveness of these measures is monitored and evaluated through existing ESG processes. The objective is to identify risks at an early stage and to continuously improve compliance with the defined standards throughout the supply chain.

During the reporting period, DRADURA was not aware of any material human rights incidents involving workers within its value chain.

5.2.4 S2-4 - Targets Related to Workers in the Value Chain

DRADURA is currently evaluating the gradual development of qualitative and quantitative ESG targets relating to workers in its value chain. Particular focus is being placed on further strengthening human rights due diligence, enhancing transparency within the supply chain, and continuously improving compliance and supplier management processes.

As of the current reporting date, however, no comprehensive quantitative targets or robust key performance indicators (KPIs) have yet been established for this area. DRADURA intends to further expand its data collection processes and develop appropriate metrics and targets in the coming years.

The effectiveness of existing measures is currently assessed primarily through supplier evaluations, ESG and compliance reviews, audit processes, and ongoing engagement with business partners and relevant stakeholders.



5 SOCIAL

5.3 S3 Affected Communities

5.3.1 S3-1 – Actions Related to Affected Communities

DRADURA aims to identify and responsibly manage potential impacts of its business activities on affected communities at an early stage. The relevant principles form part of the Group's ESG, compliance, and sustainability strategy and generally apply to all affected communities in the vicinity of its own sites as well as throughout the value chain.

In particular, DRADURA considers potential impacts on residents living near its production and operational sites, for example in connection with environmental aspects, emissions, occupational health and safety, or local social impacts. Relevant risks and potential impacts are assessed and monitored through existing management, environmental, and compliance processes.

As of the current reporting date, DRADURA does not operate any specific sites or business activities with a direct connection to Indigenous Peoples or other similarly vulnerable communities. Consequently, the Company does not currently maintain separate policies exclusively addressing Indigenous Peoples. Nevertheless, DRADURA is committed to respecting internationally recognised human rights and expects its business partners to comply with corresponding social and human rights standards.

5.3.2 S3-2 – Engagement with Affected Communities, Availability of Channels for Affected Communities to Raise Concerns or Needs, and Approaches to Remediation

DRADURA follows a responsible approach in its engagement with affected communities in the vicinity of its operations and throughout its value chain. The objective is to identify potential adverse impacts at an early stage, minimise risks, and ensure a transparent dialogue with relevant stakeholders.

Engagement with affected communities takes place, depending on the location, business activity, and relevance, primarily through local management structures, interactions with public authorities, environmental and safety management processes, as well as permitting, audit, and compliance procedures. Insights gained from these interactions are incorporated into the assessment and management of potential impacts on affected communities.

Where possible, DRADURA also takes into account the perspectives of potentially vulnerable or disadvantaged groups, such as women, migrants, and persons with disabilities, where relevant risks or impacts have been identified.

DRADURA provides various channels through which stakeholders can raise concerns, complaints, or other issues. These channels include existing compliance and whistleblower systems as well as designated contacts within relevant corporate functions. Reports received are treated confidentially and reviewed and addressed in accordance with defined procedures. The effectiveness of the existing reporting and grievance mechanisms is regularly assessed and continuously improved.



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5.3.3 S3-3 – Actions and Resources Related to Affected Communities

DRADURA implements various measures to identify, prevent, and mitigate potential adverse impacts on affected communities in the vicinity of its business activities at an early stage. These measures include, in particular, environmental, health and safety initiatives, compliance and risk management processes, as well as adherence to applicable legal and regulatory requirements at the respective sites.

Potential risks and impacts are monitored through existing management systems and internal assessment processes. Where risks or incidents are identified, appropriate measures for improvement and risk mitigation are evaluated and implemented. In doing so, DRADURA takes into account both regulatory requirements and relevant economic and operational considerations.

The effectiveness of these measures is regularly assessed as part of the Company's existing ESG, compliance, and environmental management processes and is continuously enhanced. During the reporting period, DRADURA was not aware of any material human rights incidents involving affected communities.

5.3.4 S3-4 – Targets Related to Affected Communities

DRADURA pursues qualitative targets related to affected communities, focusing in particular on the prevention of adverse impacts, compliance with human rights and environmental standards, and the promotion of transparent and responsible dialogue with relevant stakeholders.

The Group aims to identify potential risks affecting communities at an early stage and to continuously implement appropriate measures to mitigate risks and improve existing processes. This includes, in particular, the further development of ESG, compliance, and environmental management processes, as well as the promotion of transparent communication and grievance mechanisms.

Engagement with affected communities, public authorities, business partners, and other relevant stakeholders supports DRADURA in assessing the effectiveness of existing measures, identifying opportunities for improvement, and guiding the future development of related processes and targets.



5 SOCIAL

5.4 S4 Consumers and end-users

5.4.1 S4-1 – Policies Related to Consumers and End-Users

DRADURA has established policies and processes to manage material impacts, risks, and opportunities related to consumers and end-users in accordance with ESRS 2 GDR-P. These policies generally apply to all consumers and end-users of the Company's products and solutions. Particular attention is given to product safety, quality, transparency, and the long-term reliability of the products offered.

Relevant policies are communicated through various channels and are directed at both internal and external stakeholders. These include, in particular, employees, suppliers, business partners, and customers. DRADURA uses, among other tools, its Code of Conduct, quality and compliance policies, training programmes, contractual requirements, and the Company website to transparently communicate relevant requirements and expectations.

In addition, feedback from customers and end-users is systematically collected and incorporated into continuous improvement processes. The objective is to identify potential risks at an early stage, prevent adverse impacts, and at the same time leverage opportunities to improve products, processes, and customer relationships.

5.4.2 S4-2 – Engagement with Consumers and End-users, Availability of Channels for Consumers and End-users to Raise Concerns or Needs, and Processes for Remedy and Redress

DRADURA pursues a responsible and transparent approach to its interactions with consumers and end-users. The company aims to understand the perspectives and expectations of relevant stakeholders at an early stage and to incorporate these insights into business decisions as well as the continuous improvement of products and processes.

Engagement with customers and end-users takes place through various communication and feedback channels, including direct customer interactions, sales and service processes, quality management systems, customer surveys, and digital communication channels. In addition, DRADURA works closely with business partners and other relevant stakeholders to identify and appropriately address potential impacts on consumers and end-users at an early stage.

Consumers and end-users have access to various channels through which they can raise concerns, complaints, or needs directly with DRADURA. These include general contact channels, customer service processes, sales representatives, and quality-related reporting mechanisms. The company has established procedures for the handling, investigation, and follow-up of incoming feedback and complaints.

Where DRADURA identifies that its own activities or business relationships have caused or contributed to adverse impacts on consumers or end-users, the company follows a structured approach to remedy and redress. This includes, among other measures, investigating the root causes of the issue, implementing appropriate corrective actions, and maintaining close communication with the affected parties. The objective is to effectively mitigate adverse impacts and prevent similar incidents from occurring in the future.



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5.4.3 S4-3 – Actions and Resources Related to Consumers and End-users

DRADURA implements a range of actions and allocates appropriate resources to effectively manage material positive and negative impacts, risks, and opportunities related to consumers and end-users. The company's approach is centred on high quality standards, product safety, responsible business practices, and transparent communication with customers and business partners.

To prevent and mitigate potential adverse impacts, DRADURA applies a preventive approach throughout its value chain. Key measures include established quality management and control processes, regular product testing, supplier assessments, as well as internal compliance and training programmes. In addition, relevant legal requirements and industry-specific standards are continuously monitored and integrated into the company's business processes.

Where potential trade-offs arise between economic considerations and the interests of consumers or end-users—for example, in relation to product requirements, marketing practices, or the handling of information—DRADURA follows a responsible and long-term decision-making approach. Product safety, quality, and regulatory compliance are generally given high priority in such decisions.

The effectiveness of the measures implemented is continuously monitored and evaluated. To this end, DRADURA uses quality management indicators, customer feedback, complaint analyses, audit results, and internal control and improvement processes. The insights gained are incorporated into the ongoing development and enhancement of products, processes, and management systems.

5.4.4 S4-4 – Targets Related to Consumers and End-users

DRADURA pursues both qualitative and quantitative targets related to consumers and end-users to ensure high standards of product quality, product safety, customer satisfaction, and responsible business conduct. These targets support the company in identifying potential risks at an early stage, mitigating adverse impacts, and fostering long-term positive relationships with customers and end-users.

Key objectives include the continuous improvement of product and process quality, the reduction of customer complaints, the maintenance of regulatory compliance, and the strengthening of transparency and trust among customers and business partners. In addition, DRADURA aims to systematically integrate feedback from customers and end-users into its improvement and innovation processes.

Progress towards these targets is monitored through a range of performance indicators and internal management processes. These include quality management metrics, customer feedback and audit results, complaint rates, and response times for customer inquiries and complaints.

Regular engagement with customers, business partners, and other relevant stakeholders supports DRADURA in assessing the effectiveness of the measures implemented and identifying opportunities for improvement at an early stage. The insights gained are incorporated into the ongoing development of targets, key performance indicators, and actions, thereby helping the company to meet the expectations of consumers and end-users over the long term.



6. Governance

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6 Governance

6.1 S1 Business Conduct

6.1.1 G1-1 – Policies Related to Business Conduct

Business conduct at DRADURA is based on a comprehensive Code of Conduct and additional company-wide policies. These apply to all employees, managers, and business partners worldwide and establish binding standards for ethical, lawful, and responsible behaviour.

Key principles include:



Compliance with all applicable national and international laws and regulations



Zero tolerance for corruption, bribery, and improper advantages



Prevention and management of conflicts of interest



Compliance with competition and antitrust laws



Protection of confidential information and data



Transparent and accurate reporting

The Code of Conduct is complemented by internationally recognized standards and relevant anti-corruption legislation.

Furthermore, responsible business conduct is an integral part of DRADURA's ESG strategy and is firmly embedded in the company's management systems, including compliance, risk management, and quality management processes.

6.1.2 G1-2 – Actions Related to Business Conduct

To implement its business conduct policies, DRADURA has established a range of measures designed to promote ethical, lawful, and responsible behaviour throughout the organization.

Topic	Description
Compliance Management System	Integration of compliance requirements into the overarching ESG management framework.
Training and Awareness	Regular training programmes and awareness-raising initiatives on compliance, anti-corruption, and the Code of Conduct.
Whistleblower System	Employees can report potential violations anonymously or openly through established whistleblowing channels.
Reporting and Investigation Procedures	Clearly defined processes for the reporting, investigation, and sanctioning of misconduct and policy violations.
Supplier Management	Business partners are required to comply with a Code of Conduct and uphold responsible business practices throughout the supply chain.

Violations of the applicable policies may result in disciplinary measures as well as civil and criminal liability, where appropriate.



6 Governance

6.1.3 G1-3 – Targets Related to Business Conduct

DRADURA pursues the overarching objective of achieving 100% compliance across all business processes. This objective forms an integral part of the company's ESG strategy and is supported by the following key commitments:

- Ensuring full compliance with all applicable legal requirements and internal policies.
- Fostering a corporate culture based on integrity, transparency, and accountability.
- Continuously improving internal control, compliance, and risk management systems.
- Engaging relevant stakeholders in compliance-related processes and initiatives.

6.1.4 G1-4 – Metrics Related to Corruption and Bribery

DRADURA currently reports qualitatively on its zero-tolerance approach to corruption and bribery. The company has established governance and compliance processes to prevent, detect, and address potential misconduct and continuously monitors relevant performance indicators.

Key metrics used for monitoring purposes include:

- Number of reported compliance violations, including allegations of corruption and bribery.
- Number of confirmed cases and corresponding corrective or disciplinary actions taken.
- Percentage of employees who have completed compliance-related training programmes.

During the reporting year, no material incidents of corruption or bribery were identified or publicly reported. Accordingly, no significant fines, penalties, or legal proceedings related to corruption or bribery were recorded.

6.1.5 G1-5 - Metrics Related to Political Influence and Lobbying Activities

DRADURA does not engage in lobbying activities and does not exercise direct political influence as part of its business operations.

The company is committed to:

- Complying with all applicable laws and regulations governing interactions with public authorities and governmental institutions.
- Ensuring transparency, integrity, and professionalism in communications with regulators and public officials.
- Avoiding any form of improper or undue influence in dealings with public institutions and decision-makers.

At present, DRADURA does not report any material political contributions, donations, or memberships in lobbying organizations.

6.1.6 G1-6 – Metrics relating to payment practices

DRADURA is committed to responsible and fair payment practices in its relationships with suppliers and business partners. Key aspects include:

- Compliance with contractually agreed payment terms.
- Promotion of long-term and fair business relationships.
- Integration of suppliers into sustainable value chains.

As part of its supplier management processes, DRADURA also considers compliance with social and environmental standards.

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7.1 Disclosure requirements in accordance with the ESRS

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7.3 List of abbreviations and definitions

Abbreviations	Descriptions
CO ²	A naturally occurring gas that acts as a significant greenhouse gas, trapping heat in the Earth's atmosphere and contributing to climate change.
CSRD	An EU directive that requires large companies and certain listed companies to provide detailed sustainability reporting on environmental, social, and governance (ESG) matters in accordance with the European Sustainability Reporting Standards (ESRS).
EFRAG	European Financial Reporting Advisory Group
ESG	Environment, Social and Governance
ESRS	European Sustainability Reporting Standards
GHG Emissions	Greenhouse Gas Emissions
IRO	Impact-Risk-Opportunity (IRO): Refers to the assessment of a company's activities to identify actual or potential positive and negative impacts, associated risks, and strategic opportunities relevant to sustainable value creation.
KWh	A unit of energy equal to one thousand watt-hours, commonly used to measure electricity consumption and energy production.
KPIs	Key Performance Indicators
m ³	Cubic metre (m ³): A unit of volume in the metric system equal to the volume of a cube with sides measuring one metre each.



7.3 List of abbreviations and definitions

Abbreviations	Descriptions
MWh	Megawatt-hour (MWh): A unit of energy equal to one million watt-hours (1,000 kilowatt-hours), commonly used to measure large-scale electricity generation, consumption, and storage.
SDG	Sustainable Development Goals
Scope 1	Scope 1 Greenhouse Gas (GHG) Emissions: Direct greenhouse gas emissions from sources that are owned or controlled by the company, such as on-site fuel combustion, company-owned vehicles, and industrial processes.
Scope 2	Scope 2 Greenhouse Gas (GHG) Emissions: Indirect greenhouse gas emissions resulting from the generation of purchased or acquired electricity, heating, cooling, or steam consumed by the company.
Scope 3	Scope 3 Greenhouse Gas (GHG) Emissions: All other indirect greenhouse gas emissions that occur in a company’s value chain, including both upstream and downstream emissions.
t	Tonnes (t): A unit of mass in the metric system equal to 1,000 kilograms. (1 t = 1.000 kg)

7.4 Imprint / Disclaimer



DRADURA

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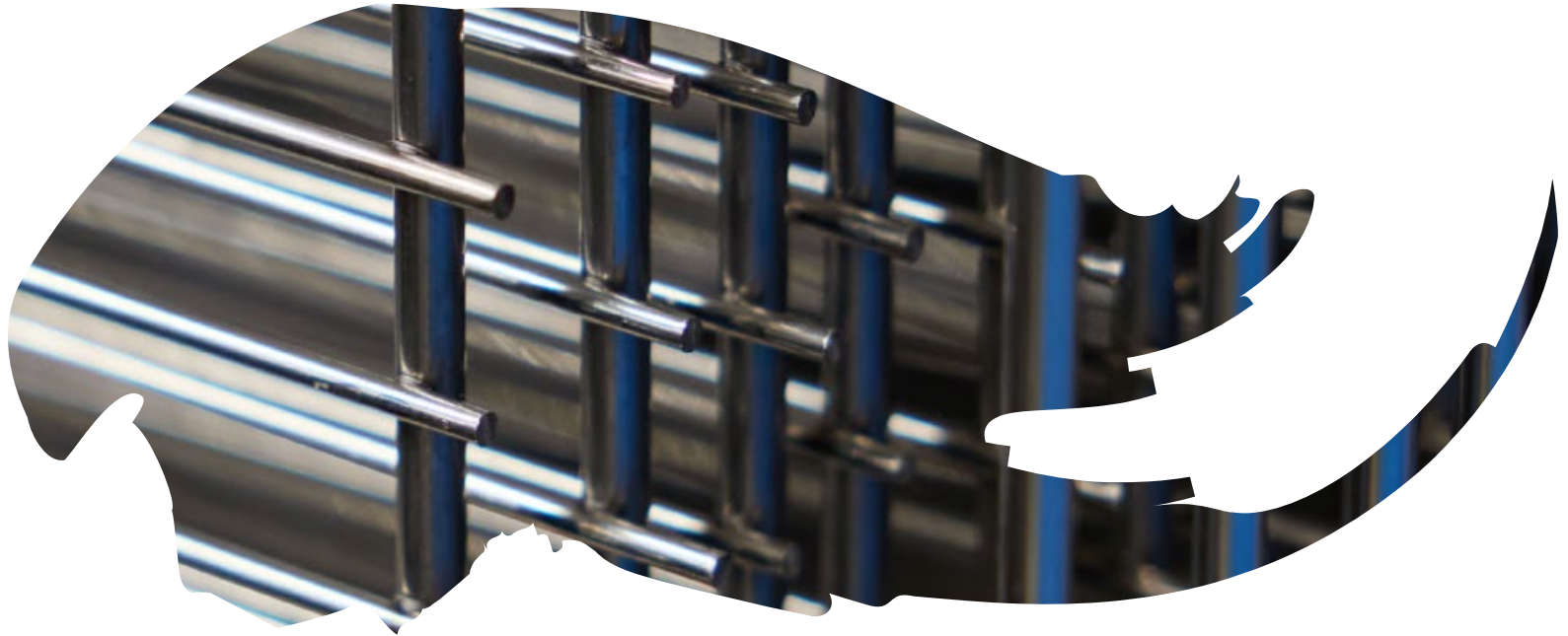
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DISCLAIMER:

For reasons of readability, this report does not use the masculine, feminine and non-binary forms simultaneously. Instead, the masculine form is generally used, with all references to persons applying equally to all genders. For sustainability reasons, this report is available in digital form only.

This report has been prepared with due care and on the basis of the legislation currently in force. Its content is based in particular on the applicable requirements of EU Directive 2024/825 on empowering consumers for the green transition (Empowering Consumers Directive) and its transposition into national law, especially the German Act against Unfair Competition (UWG). It also takes account of the EU Green Claims Directive currently under discussion.

Please note that the regulatory requirements governing environmental claims ("green claims") are evolving dynamically at both European and national level. The information, data and forward-looking statements contained in this report reflect the state of knowledge, the legal framework and the status of ongoing legislative discussions as at the editorial cut-off date of July 2026. Naturally, no liability is assumed or guarantee given regarding the continued timeliness, accuracy or completeness of this information in light of future legislative changes. Users of this report are therefore advised to review all planned measures and statements against the legal requirements applicable at the relevant time.