

# SUSTAINABILITY REPORT 2024





## FOREWORD

### Dear readers,

Several megatrends are shaping the future of the automotive industry: Digitalisation and artificial intelligence are driving the development of smart, connected vehicles. Circular economy and sustainable production methods call for resource-saving innovations. The social value of health and sustainability continues to grow. At the same time the automotive industry will be under pressure in 2024 due to stricter emissions standards, falling subsidies, growing competition from China and US tariffs, which will also have a noticeable impact on Silver Atena. In addition, the EU requirements for new CSR reporting demand a lot from us without the benefits being worth the effort.

Like every change, this one also combines challenges with opportunities. We already know one thing today: Silver Atena's long-term, future-orientated and sustainable corporate strategy has proven its worth. Nevertheless, we must adapt to the structural crisis in the automotive industry. The significant decline in the trend towards electric cars requires us to rethink electric mobility, which is still in its infancy. Let's be realistic: Sustainability must be affordable. As a company that operates responsibly, we must orientate ourselves accordingly.

This sustainability report for the 2024 financial year shows how well we are doing this. It summarises the economic, ecological and social sustainability goals we have already achieved and what we would like to achieve in the coming years.

Despite the declining order situation, our developments and products for e-mobility continue to be in high demand. We are proud of our achievements. Here are some examples:

- 85% of our revenue in the 2024 financial year was classified as sustainable.
- Our sustainability report was once again recognised as forward-looking in 2023.

- We opened a new office location in Augsburg, which is operated almost climate-neutrally.
- Our systematic sustainability management was ranked among the top 3 of the Sustainable Impact Awards for the area of governance.

Our employees are particularly important to us. As our company continues to evolve, we are seeking more and more young professionals as well as experienced, highly trained specialists. In order to win them over and keep them enthusiastic about us in the long term, in addition to a professional working environment, many attractive additional benefits and a comprehensive health and fitness programme.

This Sustainability Report 2024 is the outcome of a process in which we have aligned the needs of our stakeholders and customers with our activities, ideas, and initiatives. We have also adapted it to the requirements of the EU Corporate Sustainability Directive (CSRD) and the European Sustainability Reporting Standards (ESRS).

### WE TAKE RESPONSIBILITY – FOR THE ECONOMY, THE ENVIRONMENT AND ESPECIALLY FOR PEOPLE.

I am personally committed to this.

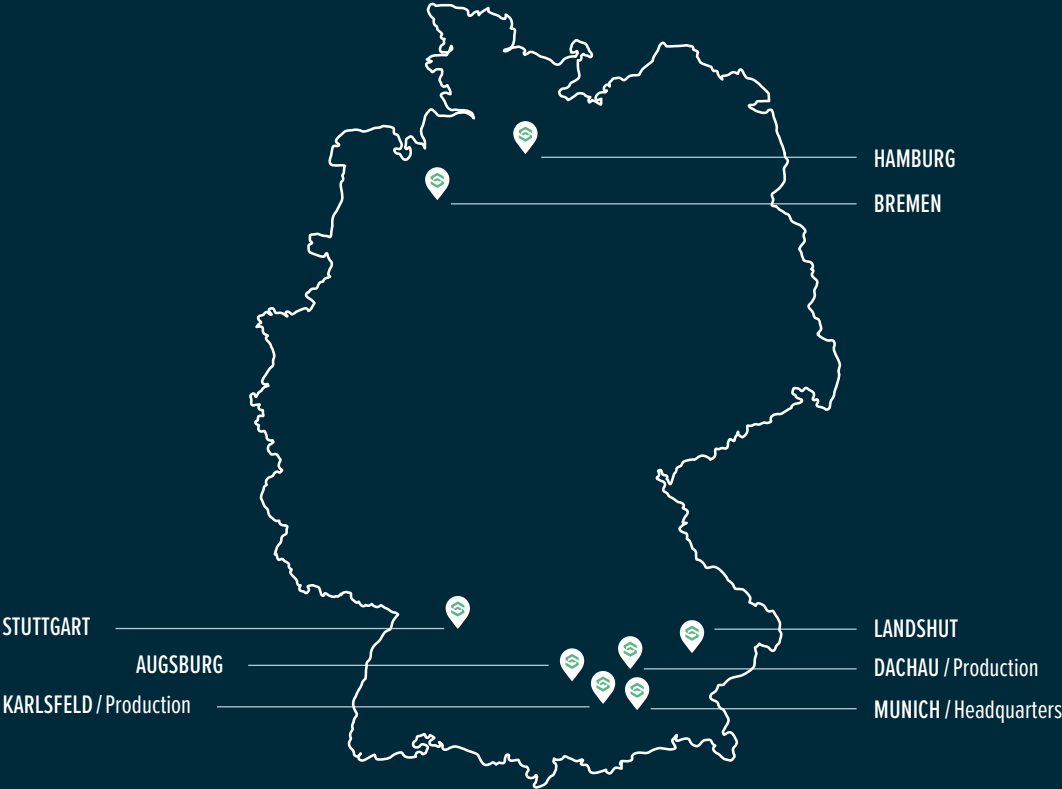
Josef Mitterhuber  
COO

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# LOCATIONS AND EMPLOYEES



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## SILVER ATENA

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# ELECTRIFICATION, HYDROGEN AND RENEWABLE ENERGIES ARE THE KEY TO THE MOBILITY OF THE FUTURE.

Silver Atena develops and supplies components for fuel cells, electro mobility and urban air mobility.

We supply the industry with prototypes and series products. In doing so we focus on high-tech solutions for different market segments. Our products are used in sports cars, limousines and lorries, air taxis, drones, aircrafts and wind turbines. Our iONiX DC charging station is an integral part of the charging infrastructure. Our components meet the most stringent safety and efficiency requirements.

Silver Atena was established in 1998 and is today part of the Expleo Group. We employ around 500 people at locations in Munich, Landshut, Dachau, Karlsfeld, Augsburg, Stuttgart, Hamburg and Bremen. The team includes numerous engineers and highly trained production and logistics specialists who develop custom solutions and exceptional products for our customers. We use our expertise to offer our own future-proof and competitive products with foresight. We have positioned ourselves as a driving force on the market.

Our goal is to achieve leadership in technology.

# VISION



WE ARE THE **DRIVING FORCE** IN THE SWITCH TO ELECTRIFICATION IN ALL AREAS OF MOBILITY.



WE ARE A **TECHNOLOGY-OPEN DEVELOPMENT PARTNER** FOR FAIL-SAFE CONTROL UNITS AND POWER ELECTRONICS. POWER ELECTRONICS



WE ARE A **TRUSTWORTHY SERIAL PRODUCT SUPPLIER** FOR HIGH-TECH COMPONENTS WITH A FOCUS ON SPECIFIC MARKET SEGMENTS.



WE ARE **SUSTAINABLE AND CONSCIOUSLY ACTING-** WITH A FOCUS ON PEOPLE, THE ECONOMY AND THE ENVIRONMENT.



## COMPANY AND GOVERNANCE

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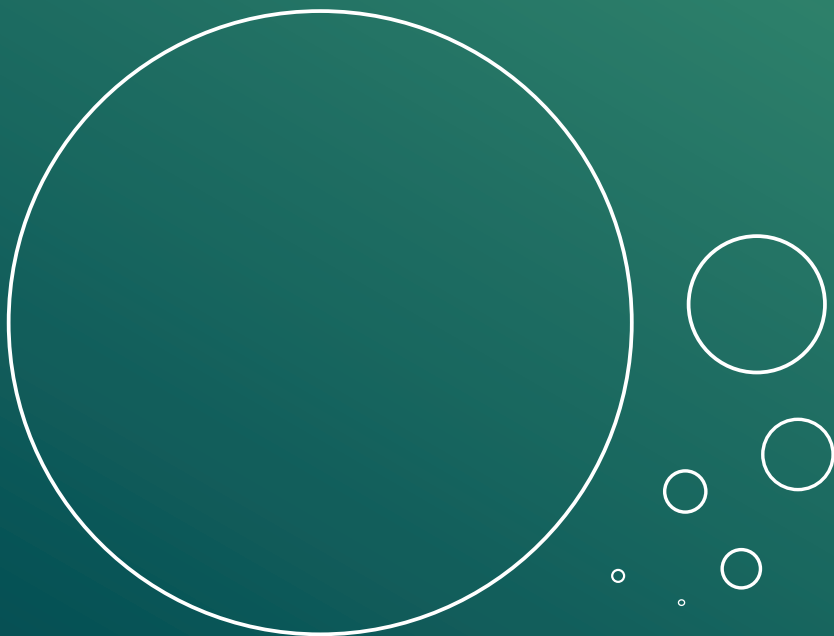
"WITH A SHARE OF SALES  
OF 85 PERCENT IN SUSTAINABLE  
PROJECTS WE DRIVE  
TECHNOLOGIES THAT WILL  
MAKE OUR FUTURE CLIMATE-FRIENDLY  
AND EFFICIENT."

Dr Irene Schönreiter  
Sustainability Director  
Health & Safety



# COMPANY & GOVERNANCE

## SUSTAINABLE PROJECTS



### PROPORTIONS OF PROJECT AREAS

We generate 85% (2023: 89 %, 2022: 85%) of our sales with sustainable projects in the areas of electromobility, fuel cells and wind energy. Due to the automotive crisis in Germany, our growth slumped sharply in 2024.

We expect stagnation in 2025. We then assume average growth of 12% per year until 2030.

#### CAR E-MOBILITY

65.2 %

#### OTHER SUSTAINABLE PROJECTS

4.7 %

#### FUEL CELL COMPONENTS

8.0 %

#### WIND ENERGY

1.7 %

#### AIRCRAFT MOBILITY

5.0 %

#### NON-SUSTAINABLE PROJECTS

15.0 %

#### SUSTAINABLE INFRASTRUCTURE

0.4 %

AROUND 85% OF OUR PROJECTS ARE SUSTAINABLE  
AND AROUND 15 % NON-SUSTAINABLE.



## SUSTAINABILITY COMMITTEE

Innovation and sustainability are the drivers of Silver Atena. We established the Sustainability Department back in 2021 with the aim of implementing our sustainability strategy with a specific focus. Due to our size and culture, we operate with a flat hierarchy. A third of the managers on the first management level are women.

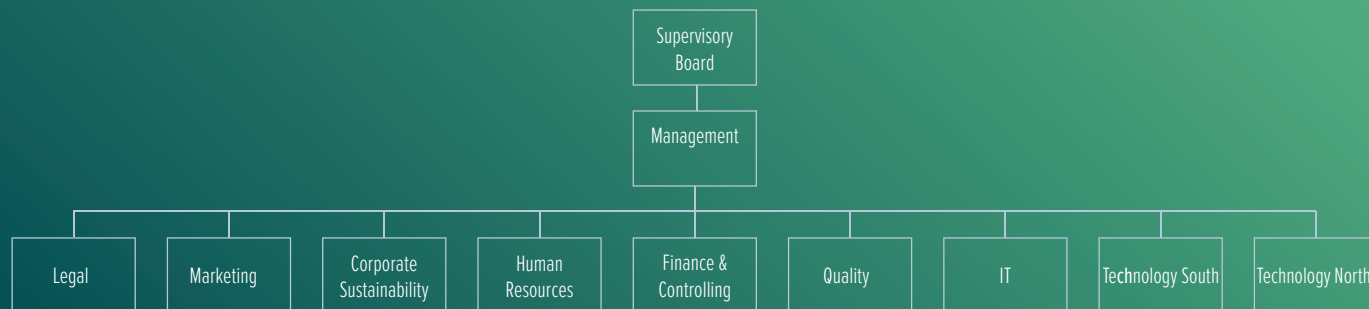
We have established a Sustainability Committee to adequately and continuously assess the effects, risks and opportunities of sustainability. The committee has defined tasks and objectives. It ...

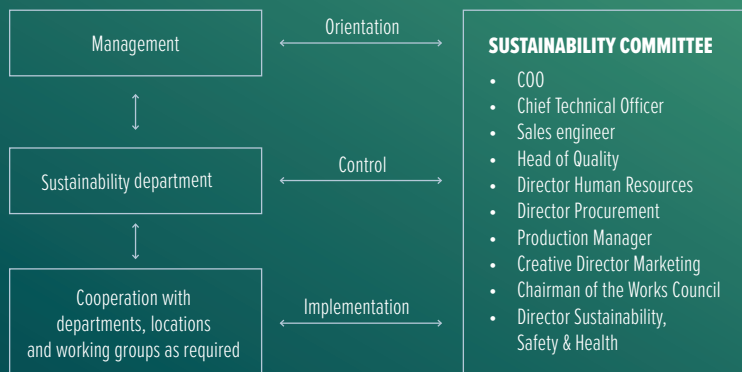
- conducts a materiality analysis and assesses the impacts, risks and opportunities it reveals,
- formulates a sustainability strategy,
- defines and monitors the sustainability targets,

- guides the company's sustainability policy,
- derives measures from customer requirements and requirements ensuing from legislation,
- communicates internally and externally,
- defines sustainability projects and puts them into action,
- adjusts the corporate culture to sustainability aspects.



OUR ORGANISATION IS EVOLVING  
AS FOLLOWS:





## OUR SUSTAINABILITY STRATEGY

Ultimately, the management team or a defined committee decides on sustainability issues. The management also summarises all sustainability aspects in the annual management review. It documents the extent to which the above-mentioned objectives have been achieved and the extent to which the tasks have been realised. The strategic direction for the following year is also determined. Measures on current sustainability aspects are closely coordinated with management. A further committee on occupational health and safety meets quarterly.

In addition, all those involved often share information outside of the meetings. This is easily done thanks to the size of the company.

Guidelines and processes are part of everyday business and are adapted as needed. The input of the Sustainability Committee plays a key role in this.

The Sustainability Committee comprises the main stakeholders. In this way, we ensure that topics from all areas of the company are considered and the results of all agreed strategies, targets, measures and parameters are evaluated. Thanks

to the interdisciplinary composition the members of the committee already bring a great deal of specialist knowledge with them, which they share at the meetings. If the need for knowledge goes beyond this, Silver Atena organises training or turns to external consultants. As the Managing Director is a member of the Sustainability Committee, he can oversee sustainable processes at any time. Silver Atena's decision-making and signature guidelines regulate the interaction between decision makers, consultation and information on all company matters.

### INCENTIVES

Silver Atena makes contributions towards sustainability part of its incentive systems. These are discussed individually with the employees and are therefore confidential.

### EXTERNAL STAKEHOLDERS

Silver Atena also recorded the requirements of the stakeholders in a double materiality analysis. The company maintains close relationships with customers, suppliers, partners, financiers and shareholders. Meetings, workshops and joint events provide an opportunity to discuss current issues, projects, opportunities and risks.

## DOUBLE MATERIALITY ANALYSIS

In order to identify the key sustainability issues, we prepared an initial materiality analysis in 2021, which we review and update annually for changes. This analysis became more detailed from year to year. In 2024, we expanded it into a double materiality analysis in accordance with the guidelines of the European Sustainability Reporting Standards (ESRS). At the end of the year, we also launched a pilot project together with an external partner to take the double materiality analysis to a new level. We make these concrete in several workshops with all stakeholders. In order to narrow down and prioritise strategically important sustainability risks and opportunities for us, we classify them in a cross-company risk matrix. We categorize individual issues into the relevant areas. We take account of potential negative effects on our stakeholders and take countermeasures if required. An internal control system ensures that we proceed in a constructive manner.

There are no dramatic impacts concerning human rights or potentially climate-damaging activities. All employees or external workers are employed in accordance with German law, so that forced and child labour are excluded.

### UPSTREAM AND DOWNSTREAM VALUE CHAINS

This sustainability report concerns Silver Atena. Nevertheless, the double materiality analysis also includes upstream and downstream value chains, although these are not fully included in the calculation of greenhouse gas emissions. Cradle-to-gate considerations are noted in the relevant chapters. Sustainability requirements relating to labour in the value chain are mentioned insofar as Silver Atena can influence the value chain. Our series suppliers are under an obligation to comply with the Supplier Code of Conduct. That said, we cannot rule out a residual risk within the value chain as a whole. Internal management manuals contain extensive stakeholder analyses and the key interest groups and their effects are transferred to the materiality analysis.

We derive the four areas of focus from the materiality analysis

- **"Customers and products",**
- **"Employees and social responsibility",**
- **"Environment" and**
- **"Suppliers and partners".**

focus. In addition, the KPIs make facts transparent.

### WE DISTINGUISH BETWEEN THE FOLLOWING TIME HORIZONS

- Short term – within one year, analogous to the reporting period of this sustainability report. This time frame relates to specifically defined measures.
- Medium-term – up to five years. This time frame relates to general goals.
- Long-term – more than five years. This time frame also relates to general goals.



Feedback from our stakeholders and experience from our day-to-day business are incorporated into the dual materiality analysis and the resulting opportunity and risk management. Currently, these are the effects of the car crisis with the decline in electromobility and hydrogen drives. Global topics such as those from the Global Risk Report are currently automation and artificial intelligence, demographic change and exogenous shocks such as the sudden rise in the price of our raw materials. We evaluate the effects of these circumstances, including financially, and decide on suitable measures. KPIs for opportunity and risk management can be found in the four areas of action mentioned above, but are not part of this sustainability report.

IMPACT ON EXTERNAL STAKEHOLDERS	HIGH	<ul style="list-style-type: none"> <li>• Sustainability and social commitment</li> <li>• Governance and development</li> <li>• Product management and development</li> <li>• Customer satisfaction</li> <li>• Supplier management</li> </ul>	<ul style="list-style-type: none"> <li>• Environmental management</li> <li>• Corporate success</li> <li>• Corporate identity</li> </ul>	<ul style="list-style-type: none"> <li>• Social responsibility</li> <li>• Governance</li> <li>• Corporate security</li> </ul>
	MEDIUM	<ul style="list-style-type: none"> <li>• Future-proof products, innovation</li> </ul>	<ul style="list-style-type: none"> <li>• Digitalisation</li> <li>• Product type, product use</li> <li>• Consumption of materials and resources, avoidance of conflict minerals</li> <li>• Energy management, energy consumption</li> </ul>	<ul style="list-style-type: none"> <li>• HR management</li> <li>• Ethics</li> <li>• Technological development</li> <li>• Long-term orientation, corporate strategy</li> <li>• Reliable &amp; uninterrupted operation</li> </ul>
	MINIMAL	<ul style="list-style-type: none"> <li>• Social dialogue (collective agreements and EEA)</li> <li>• Political commitment</li> <li>• Animal welfare</li> <li>• Sustainable packaging concepts</li> </ul>	<ul style="list-style-type: none"> <li>• Freedom of association, existence of works councils and workers' rights to information, consultation and co-determination</li> <li>• Disposal concept</li> </ul>	<ul style="list-style-type: none"> <li>• Corporate culture and values</li> <li>• Job security and stability</li> <li>• Workplace design and health</li> <li>• Human resources development and well-being</li> <li>• Remuneration and additional benefits</li> </ul>
		MINIMAL	MEDIUM	HIGH
IMPACT ON INTERNAL STAKEHOLDERS				



## → RISK MANAGEMENT

The sustainability aspects are incorporated into the company's management report. Silver Atena reports in accordance with the German Commercial Code (HGB), which is why there was no sector categorisation as per the International Financial Reporting Standards (IFRS) (see SBM-1).

### SUSTAINABLE BUSINESS MODEL

Employee retention and recruitment are essential to Silver Atena's business model due to the targeted growth. In order to retain employees, we invest our sustainable investments (impact investing) within the company in corporate benefits, events and occupational health management. Successfully so: Our engagement has higher growth and a comparatively very high health rate with simultaneously low fluctuation rate as a result.

We also invest in eco-friendly technologies. They are an important decision-making criterion when we plan the construction or establishment of new production facilities and office locations.

### DIGITALISATION STRATEGY

Thanks to our commitment to sustainability and in line with the interests of our stakeholders, we have made significant progress in the digitalisation of our corporate processes. In a first step, the Finance division was fully digitalised in 2023. In the same year, Silver Atena introduced a digital time recording tool, which was expanded to include a project time recording tool at the beginning of 2025. The benefit is that working hours can be recorded accurately and transparently. They are also easier to manage. This gives our employees more flexibility in arranging their working hours.

These initiatives are part of our overall strategy to use digitalisation as a key component for sustainable growth. We are convinced that these steps will help us to achieve our eco goals, while increasing the productivity and satisfaction of our employees at the same time.

## 17 GOALS FOR SUSTAINABLE DEVELOPMENT

In September 2015, the United Nations agreed on a framework for global, sustainable development at an economic, social and environmental level, the "Agenda 2030". It contains 17 goals for sustainable development (Sustainable Development Goals - SDGs for short) and is a guide for business, politics and society.

As a medium-sized company, we see ourselves as responsible to implement the SDGs. We provide our contribution to the energy and climate transition and to a decent working environment. To this end, we have developed four fields of action from the 17 Sustainable Development Goals for Silver Atena.



Source: <https://17ziele.de/downloads.html>

## OUR FIELDS OF ACTION

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### CUSTOMERS AND PRODUCTS

We impress our customers with exceptional products that we develop and produce with the least possible impact on the environment. Ethical integrity is the basis of all our business decisions and operational activities. These guidelines are embedded in our integrated management system and verified by certifications.



### EMPLOYEES AND SOCIETY

Our employees are our most important asset. We take responsibility and ensure the right balance between challenge and support. This ensures that the mutual relationship remains successful and trusting in the long term. We are dedicated to creating a sustainable society.



### ENVIRONMENT

We help protect the environment and mitigate climate change. Because we determine our own corporate carbon footprint, we are able to identify the largest emission sources. This is the basis of our strategy for reducing our greenhouse gas emissions.



### SUPPLIERS AND PARTNERS

We make sure that our customers and partners are treated fairly. We work with them to successfully realise our own products and customer projects. We insist on compliance with our "Supplier Code of Conduct".

## CUSTOMERS AND PRODUCTS

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"AS A WINNER OF THE ECOVADIS GOLD MEDAL WE ARE AMONG THE TOP 5 PERCENT OF ALL COMPANIES ASSESSED, SENDING A STRONG SIGNAL FOR SUSTAINABILITY IN OUR PRODUCTS AND PROCESSES."

We supply our customers with highly efficient products that we develop and manufacture as climate-neutrally as possible. In doing so, we prioritise the health and safety of our customers. We want to leave behind an enriching world for future generations. We contribute to SDG 9 (Industry, Innovation and Infrastructure), SDG 12 (Sustainable Consumption and Production) and SDG 16 (Peace, Justice and Strong Institutions) by acting together with our customers and partners in a climate-friendly and resource-conserving manner.





## OUR GOALS

WE ARE FURTHER EXPANDING OUR SUSTAINABLE PRODUCT PORTFOLIO

### PRODUCTS

We create a concept to develop product-specific CO<sub>2</sub> emissions quickly, effectively and accurately.

### SUSTAINABILITY RATINGS

We achieve top results like last time:  
SAQ 5.0 > 90 % and EcoVadis Gold.

### SUSTAINABLE PROJECTS

With our sustainable projects, we will generate more than 80 % of our sales in 2025.

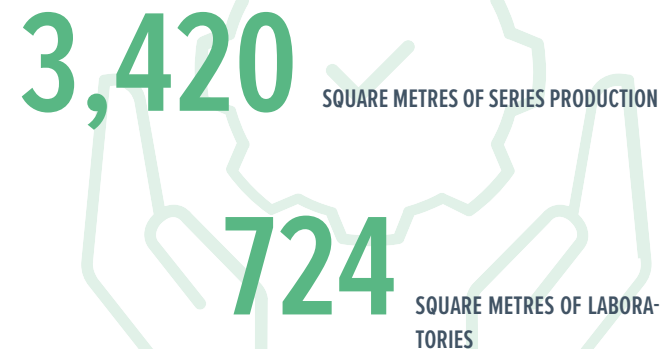
## OUR PRODUCTION

We manufacture high-tech electronics for all industries – quickly available and environmentally-friendly. Our series production covers an area of 3,420 square metres, the laboratories take up 724 square metres. We want to grow and expand areas.

Our variable and scalable assembly lines are conducive to fast product changeovers. We uphold social, environmental and human rights standards both during our work and in the upstream supply chains.

### INNOVATIVE AND CLIMATE-FRIENDLY

For several years now, we have been operating our production sites with 100 % green electricity. In 2023 we opened our production hall in Karlsfeld near Munich. It is equipped with a photovoltaic system so that we can generate our own electricity. In order to make optimum use of the green electricity we produce ourselves, we shifted our energy-intensive tests to Karlsfeld. In addition, our iONIX charging points installed there. Due to the proximity of production to our main site in Munich, we avoid long transport routes and therefore CO<sub>2</sub> emissions.



In Karlsfeld, we have set great store by the ergonomic design of the workstations in production. We looked at numerous workplace scenarios, analysed workflows and examined lifting aids to find the best possible ergonomic solutions.

## NEW OPENING OF THE AUGSBURG OFFICE

In the first quarter of 2024, we opened our newly built office in Augsburg. The location is ideal in terms of transport links to the local public transport network. In terms on energy, the building will also be equipped with a PV system. We currently use green electricity from an energy supplier. We heat and cool with a groundwater heat pump.



## OUR PRODUCTS

**OUR PRODUCTS CONTRIBUTE SIGNIFICANTLY TO BETTER CLIMATE PROTECTION.  
AN EXCERPT FROM OUR PORTFOLIO:**

### ELECTROMOBILITY

The mobility of the future hinges on electrical energy – stored in a battery or generated from hydrogen using a fuel cell. Whether people travel by car, plane or ship plays a subordinate role. Electromobility with battery and fuel cell drives is one of our core topics. Both battery and fuel cell-powered vehicles ensure emission-free propulsion and make a

positive contribution to CO<sub>2</sub> neutrality. Over the past 15 years, Silver Atena has developed a range of components for this purpose, including the first series control unit for the BMW Hydrogen 7 ("Clean Energy") back in 2002.

### IONIX CHARGING POINT

The iONiX charging point is designed for bidirectional charging, i.e. charging in

## PRODUCTS FOR ELECTROMOBILITY

two directions. Energy flows on one side into the e-vehicle and on the other via a smart energy system from the battery of the e-vehicle to the house or other devices. The electric vehicle can be used to store cheap electricity obtained from the grid providers at night, for example, and surplus electricity from your own photovoltaic system. Made possible by iONiX.

### BOOST CHARGER

Our DC Boost Charger (DC fast charger) makes it possible to charge vehicles with an 800 VDC electrical system on 400 VDC wall boxes.

### HIGH-VOLTAGE TRACTION INVERTER

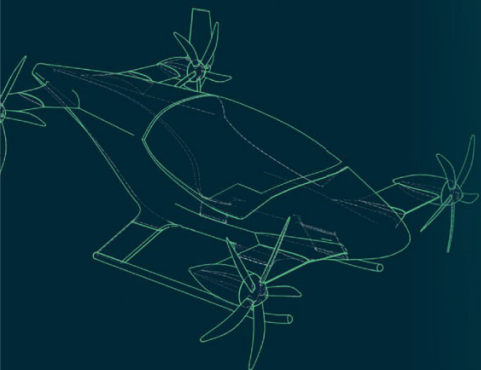
The compact and robust DC/AC converters were developed for controlling traction electric motors on the 400 V to 800 V on-board electrical system and designed for the harsh conditions on the axle drive. The high-voltage traction inverter can be used in battery electric vehicles as well as in fuel cell-powered vehicles.

### FUEL CELLS DC/DC CONVERTER

The highly integrated, scalable DC/DC converters including energy distribution function act as a high-voltage central unit in vehicles with fuel cells. They set the variable fuel cell voltage to the required voltage of the 400 V or 800 V on-board power supply.

### HIGH SPEED INVERTERS

The highly-integrated inverter operates turbo compressors for fuel cell vehicles at speeds of up to 150,000 rpm. Scalable from 400 V to 800 V and optionally equipped with silicon or silicon carbide semiconductors, the inverters can be trimmed to a specific electric motor and its operating conditions by means of optimised control concepts.



**ELECTRIC TURBINE**  
Air-cooled electric turbine fan drive with integrated inverter.



**ELECTRIC PROPELLER**  
Air-cooled propeller drive with integrated inverter.



**HIGH LIFT SYSTEM**  
Air-cooled power inverter to control the operation of FLAPS and SLATS.



**CIRCULATION PUMP**  
Reliable pump control for sustainable rapid circulation.



**WING ACTUATOR**  
Control of a rotary wing providing high torque and great dynamics.



**HIGH SPEED INVERTER**  
Control of high-speed turbo compressor.



**H2 TANK CONTROL UNIT**  
Safe storage and delivery of H2 in aircraft.



**H2 CONTROL UNIT**  
Control control unit for fuel cell operation.



**FUEL CELL CONVERTER**  
FC/DC/AC converter for central energy distribution including fuel cell health monitoring.



**ELECTRIC WHEEL DRIVE**  
Electric wheel hub drive for low noise and emission-free testing.



**AVIONICS COMPUTER**  
High-performance computer for highly automated regulation and control tasks for auto-pilot.



**AERO ENGINE CONTROL (FADEC)**  
Certified control unit for jet propulsion turbines, propeller turbines or piston engines.



**HIGH POWER INVERTER**  
Efficient control of electric traction motors.



**ELECTRIC TORQUE VECTORING**  
Controlled distribution of additional torque.



**CIRCULATION PUMP**  
Reliable pump control for sustainable liquid circulation.



**H2 CONTROL UNIT**  
Control Control Unit for fuel cell operation.



**FUEL CELL CONVERTER**  
Control of the unit including fuel cell health monitoring.



**HIGH SPEED INVERTER**  
Control of high-speed turbo compressor.



**ACTIVE SUSPENSION LV**  
Active dynamic control of vehicle dampers.



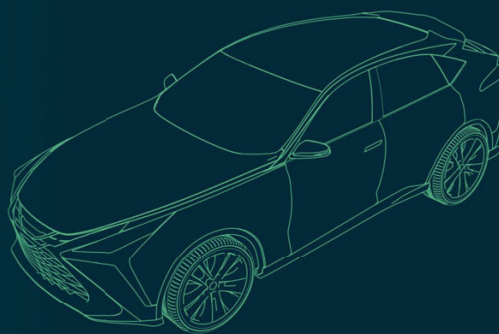
**ACTIVE SUSPENSION HV**  
Active dynamic control of vehicle dampers.



**H2 TANK CONTROL UNIT**  
Safe storage and delivery of H2 in vehicles.



**DC BOOST CHARGER**  
Voltage level converter from 400 V vehicle to 800 V vehicle systems.



## PRODUCTS FOR THE ACTIVE CHASSIS

In addition to components for electro mobility, Silver Atena produces components that increase safety and contribute to accident prevention. In the active chassis, our components intervene in vehicle damping and torque distribution. This not only increases comfort and driving dynamics, but also contributes to stabilisation of the vehicle especially in critical situations.

### EQUALIZER

The award-winning shock absorber control unit, the Intelligent eQualizer, controls a motor-pump unit consisting of DC motor and bidirectionally operating hydraulic pump. The road surface is recorded with the aid of a stereo camera. A corresponding control algorithm, with the help of the engine-pump-unit, allows the passenger cell to relax and align horizontally in any driving situation. Rolling and pitching moments are neutralised. This improves both driving comfort and safety.

### ETORQUE VECTORING

Active torque distribution increases driving dynamics and improves safety. The control unit with integrated electric motor powers individual wheels with different torques and thus prevents understeering or oversteering.

### PROJECT PARTICIPATIONS

As an innovative company, we cooperate with science institutions and universities and other companies in projects like these:

- Development of a hybrid drive for aircraft (electric motor and combustion engine). We provide the Full Authority Digital Engine Control (FADEC, also digital engine control with full authority).
- Development of a hydrogen propulsion system for aircraft (fuel cell and electric motor or H2 combustion engine). Our contribution is the H2 tank control unit.
- Development of an HP inverter, including an electric motor. The aim here is a ten-percent efficiency increase as part

of the Federal Ministry of Economics' "New Vehicle and System Technologies" programme.

- Development of a fuel cell DC/DC converter based on super-junction mosfets. These make the power density of converters much more efficient. The aim is to cut costs to ultimately increase the acceptance of electromobility. We are thus participating in the National Hydrogen and Fuel Cell Technology Innovation Programme Phase 2 (NIP II).
- Development of a high-performance inverter for the traction drive. We use optimised high-performance modules based on discrete wide-bandgap semiconductors to increase efficiency and reduce costs. With this project, we are participating in the "DIE - BayVFP Digitalisation - Electronic Systems" funding line of the Bavarian State Ministry of Economic Affairs, Regional Development and Energy.



## OUR CERTIFICATIONS AT A GLANCE

### DIN EN

- DIN EN ISO 9001 Quality management
- DIN EN 9100 Quality management in aviation, aerospace and defence
- DIN EN ISO 14001 Environmental management
- DIN EN ISO 45001 Occupational health and safety management

### TISAX

- TISAX information security management, data protection and prototype protection

### ASPICE

- ASPICE Level 2

### IATF

- IATF 16949 requirements for quality management systems for series and spare parts production in the automotive industry

### ENX VCS

- ENX VCS Vehicle Cybersecurity

## PROCESSES AND COMPLIANCE

Certifications confirm that we implement our processes in accordance with standards and requirements. Our integrated management system is certified according to DIN EN ISO 9001, DIN EN 9100 and IATF 16949 certified. It combines compliance with governance. Workflows and processes are standardised and are defined company-wide.

We have been practising environmental management for many years. In 2014, we had our environmental management system certified in accordance with DIN EN ISO 14001. This enables environmental issues to be analysed on a company-specific basis and production processes to be improved in an environmentally friendly manner. Our occupational health and safety management system had also been in place for some time before being certified in accordance with DIN EN ISO 45001 in 2020.

The TISAX certification confirms that we implement and comply with information security and data protection according to a defined standard.

We comply with the relevant environmental, social and governance guidelines and pass them down the supply chain. We also voluntarily comply with sustainability standards and initiatives and integrate them into our internal processes and guidelines. The same applies to external obligations and commitments to our customers. Our effectiveness audit includes the Expleo Group's internal control systems and a voluntary self-assessment.

### VEHICLE CYBERSECURITY

As the risks of hacker attacks on vehicles increase, the automotive industry's requirements for automotive cybersecurity are also becoming more stringent. We are countering this situation by setting up a vehicle cybersecurity (VCS) management system.

In 2023, we participated in a pilot audit with the accreditor ENX to have our VCS management system certified. This is why we are one of the first companies in the world to be certified according to Vehicle Cybersecurity by the ENX Association, an association of European automotive manufacturers, suppliers and organisations.

We also achieved ASPICE Level 2. Automotive SPICE is an automotive industry model that evaluates the development processes for electronic and software-based systems such as control units.

This has enabled us to reinforce our technological leadership and increase the benefits for our customers. For Silver Atena, a company that develops using the latest technologies, the evolution from safety to security is a natural process. Our innovation is a driver for VCS management systems.





## PROCESSES AND COMPLIANCE

### HANDLING INFORMATION AND DATA

The responsible handling of data and information is high on our agenda.

#### THIS INCLUDES

- internal data, e.g. employee data internal information
- external data, e.g. customer data, project data and information

Strict security standards are imposed for confidential information. We train our employees and agree confidentiality and data protection declarations.

We promote the awareness of our employees through annual sensitisation training courses via e-learning. We achieve our target value of a 95% participation rate and our target values with regard to the integrity, confidentiality and availability of our systems. We also define annual preventive measures to further strengthen our cybersecurity.

We attach particular importance to securing access to our offices and buildings and to the security of our computer infrastruc-

ture and networks. We test these regularly by means of penetration tests. The staff's awareness is tested using phishing simulations. By introducing an "ambassador" concept, we can ensure a rapid alarm chain within the company in case of an emergency. Ambassadors are employees who have been specially trained and sensitised in information security and who act as multipliers at their particular location.

In addition, we set up the "Shadow Intelligence Agency", an internal group that simulates attack scenarios to enable us to react quickly and appropriately in the event of a cyberattack. This also increases the awareness of our employees and improves cybersecurity.

Cybersecurity is constantly changing due to new technologies, threats and regulatory requirements. Artificial intelligence (AI) and machine learning are on the rise. We have already started test projects on AI. We are also working on an AI policy to review internal processes for their potential for automation and to develop guidelines for a AI governance.



## INTEGRITY

We maintain fair and trusting relationships with our customers. We firmly oppose any unethical or illegal business practices. Integrity, sustainability and ethical behaviour are part of our integrated management system and firmly anchored in the Code of Conduct.

We provide our employees with ethics and compliance training as well as training on supply chains, equal treatment, competition law, etc. We check whether processes and responsibilities are documented, monitored and updated if necessary.

We rigorously investigate any violations of human rights or other grievances brought to our attention. Reports can be made via the Expleo Group's "Speak Up!" whistleblowing system. Our suppliers and partners can also make use of this system.



## SUSTAINABILITY RATINGS

### TOP RATING FOR SUSTAINABILITY– SAQ 5.0:

Silver Atena regularly answers the SAQ (Sustainability Assessment Questionnaire), a self-assessment questionnaire in the automotive (supplier) industry. The SAQ sets out the automotive industry's guidelines for improving sustainability. The current version SAQ 5.0 covers the following topics:

- Management
- Human rights and working conditions
- Occupational safety
- Business ethics
- Environment
- Responsible supply chain management
- Responsible procurement of raw materials

The aim of SAQ 5.0 is to improve the sustainable management and actions of original equipment manufacturers (OEMs) and the supply chain as a whole. The independent service provider NQC Ltd. checks and evaluates the documents uploaded via a platform. Silver Atena achieves very good ratings in each category. With a result of 91% for the Munich and Dachau locations, we exceed both the industry average (53% for 41 locations) and the average rating for Germany (51% for 1,183 locations) by far.

### ECOVADIS

In 2023, Silver Atena participated for the first time in the Sustainability Rating from EcoVadis, a provider of ESG ratings of companies. We achieved Gold status. With this, our company is in the 5 % of best-rated companies in this evaluation cycle.



## AWARDS

Our innovations are convincing for our customers. Our employees benefit from our company offers. We help improve environmental and climate protection, and promote well-being. Our awards:

### ESG TRANSPARENCY AWARD 2024/2025

The international market research institute EUPD Research Sustainable Management GmbH, which offers research and consulting services in the energy market, honours organisations with exemplary character. With their innovative sustainability concepts, they show that profitability and sustainability are not opposites, but together pave the way to a future worth living. EUPD organised the ESG Transparency Award for the second time. Silver Atena won it for the second time. The award honours companies whose CSR report not only fulfils legal requirements, but also primarily addresses the protection of people and their environment. It comprises three stages: Development, distinction, excellence. We were able to improve from distinction to excellence.



### OUR SUSTAINABILITY REPORT WAS PREPARED ACCORDING TO THE FOLLOWING CRITERIA

- Forward-looking sustainability concept
- Underlying measures and sustainability goals
- Transparent presentation of sustainability measures in ESG reporting
- Pioneers

### SUSTAINABLE IMPACT AWARD 2024

This award is given to companies that integrate sustainability holistically into their core strategies and thus have a positive impact on society. Silver Atena was a finalist and was awarded third place in the category "Impact of Corporate Sustainable Governance". Over 400 companies applied for this prestigious award. It was a great honour for us to be recognised by Wirtschafts-Woche magazine.



## TRADE FAIRS AND CONFERENCES

We present our services and products at trade fairs and events. These events are important platforms for engaging in dialogue with customers and partners and presenting the positive contribution of our innovations to the climate and environment in person.

### IN 2024, SILVER ATENA PRESENTED ITSELF AT THESE EVENTS, AMONG OTHERS:

- Product exhibition and speaker at the Future Day of the BVMW e.V. Association of Small and Medium-sized Enterprises in Berlin
- Speaker at the One SPIE trade fair in Landshut
- Product exhibition at the digitalisation initiative Digital X in Cologne
- Participation in a panel discussion at the event Sustainability x Digital (SXD) in Munich
- Speaker at the European Sustainability Week in Cologne

## WE HAVE ACHIEVED THIS TOGETHER

- Way above-average sustainability rating by SAQ 5.0 and EcoVadis
- Awards and prizes such as the ESG Transparency Award and Sustainable Impact Award 2024
- Development and establishment of an interdisciplinary Sustainability Committee
- Increasing contribution to electromobility and its infrastructure
- 100% green electricity at our production sites, 100 % green electricity throughout the company from 2025
- Extension of our materiality analysis to the Double materiality analysis according to ESRS
- Numerous awareness campaigns organised by our internal "Hacker" force "Shadow Intelligence Agency", to strengthen our IT security
- Opening of our new office location in Augsburg

**100 %**  
**GREEN ELECTRICITY AT OUR PRODUCTION SITES**

## THESE ARE OUR NEXT STEPS

- Stronger focus on resource-efficient, low-emission and climate-friendly production
- Recyclability and life cycle assessment considered as early as the product development phase
- Advancing our digitalisation strategy and using artificial intelligence on the basis of use cases
- Relocation of some test systems to the Karlsfeld site, to make better use of the electricity from their own PV system

## BY WHICH WE MEASURE OUR SUCCESS

- 85 % sustainable projects
- Positive results from SAQ 5.0. ACTUAL value: 91 %
- Awarded EcoVadis Gold
- Honoured with the ESG Transparency Award, Level "Excellence"
- No whistleblowing reports on suspected cases of corruption or violations of our Code of Conduct / discrimination. ACTUAL value: 0 messages
- Proportion of operating sites with a risk of corruption: 0 %
- Number of legal proceedings due to anti-competitive behaviour and violations of antitrust and monopoly law: 0
- Signed confidentiality agreements from our newly recruited employees. ACTUAL value: 100 %
- Participation rate in training on ethics & compliance and anti-corruption: 97 %
- Total number of substantiated complaints received regarding breaches of customer privacy: 0
- Number of convictions and amount of fines for offences against corruption and bribery regulations: 0 / 0 €
- Total number and nature of confirmed cases of corruption or bribery: 0
- Number of confirmed cases in which own employees were dismissed or disciplined for corruption or bribery: 0
- Number of confirmed cases regarding contracts with business partners that were terminated or not renewed due to violations in connection with corruption or bribery: 0

**85 %**  
**SUSTAINABLE PROJECTS**





## EMPLOYEES AND SOCIETY

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**"WITH 505 EMPLOYEES FROM 32 NATIONS WE CREATE A WORKING ENVIRONMENT, SHAPED BY DIVERSITY, RESPECT AND MUTUAL TRUST."**

We take responsibility for our employees and are committed to a sustainable society. Our corporate strategy is geared towards the long term and the sustainable safeguarding of attractive jobs. We pay living wages and honour our suppliers so that they can also pay living wages. The health of our employees is our top priority:

We contribute to SDG 3 (Good Health and Well-being), SDG 5 (Gender Equality) and SDG 10 (Reduced Inequalities) by promoting diversity and equal treatment within the company as well as the health and safety of our workforce.



## OUR GOALS

### SATISFIED EMPLOYEES ARE OUR MOST IMPORTANT ASSET

#### EMPLOYEE RETENTION

We optimise the three points that are most important to our employees according to the Great Place to Work® Survey 2024.

#### OCCUPATIONAL HEALTH MANAGEMENT

We are motivating even more people to participate in our internal offer.

#### SOCIAL COMMITMENT

We are realising a social project planned by our Sustainability Committee.

## DIVERSITY WITHIN THE COMPANY

We are performance-orientated. At the core of our corporate culture is the appreciative and respectful treatment of all employees – regardless of ethnic origin, skin colour, gender, sexual orientation, gender identity, pregnancy, motherhood, disability, age, veteran status, religion, political opinion and social background.



#### ONLY QUALIFICATIONS AND PERSONALITY ARE

**DECISIVE FOR US.** Because of this principle of equality, we can dispense of strategies that promote or include groups of people. However, we provide our employees with disabilities with the necessary aids. Our rooms are accessible. We do not tolerate any form of discrimination or harassment. Hostile, insulting, aggressive and hurtful behaviour is unacceptable and will be severely punished. All employees are entitled to equal opportunities in terms of employment, recruitment, development and promotion. Our workforce is vibrant and diverse. In 2024, 0.79 % of our employees had a disability. The collaboration of the most diverse talents leads to innovative and creative solutions time and again.



## EMPLOYEES BY LOCATION

Most of our 505 employees are based in Munich in 2024. 84% of our employees are male. This ratio is typical for a company in a technical sector. The genders are equally distributed in the administrative departments.

84%

OF OUR EMPLOYEES ARE MALE

### MUNICH, KARLSFELD & DACHAU

292  
62



### HAMBURG

36  
9



### LANDSHUT

29  
1



### BREMEN

5  
0



### STUTTGART

41  
7



### AUGSBURG

19  
4



## WORKFORCE

### IN 2024, OUR EMPLOYEES CAME FROM THESE COUNTRIES

Albania, Argentina, Bosnia-Herzegovina, Bulgaria, China, Germany, France, Greece, India, Indonesia, Iran, Ireland, Italy, Japan, Cameroon, Croatia, Morocco, Mexico, the Netherlands, Austria, Peru, Poland, Romania, Russia, Slovakia, Spain, South Africa, Tunisia, Turkey, Ukraine, Hungary and Venezuela.

**32** NATIONALITIES

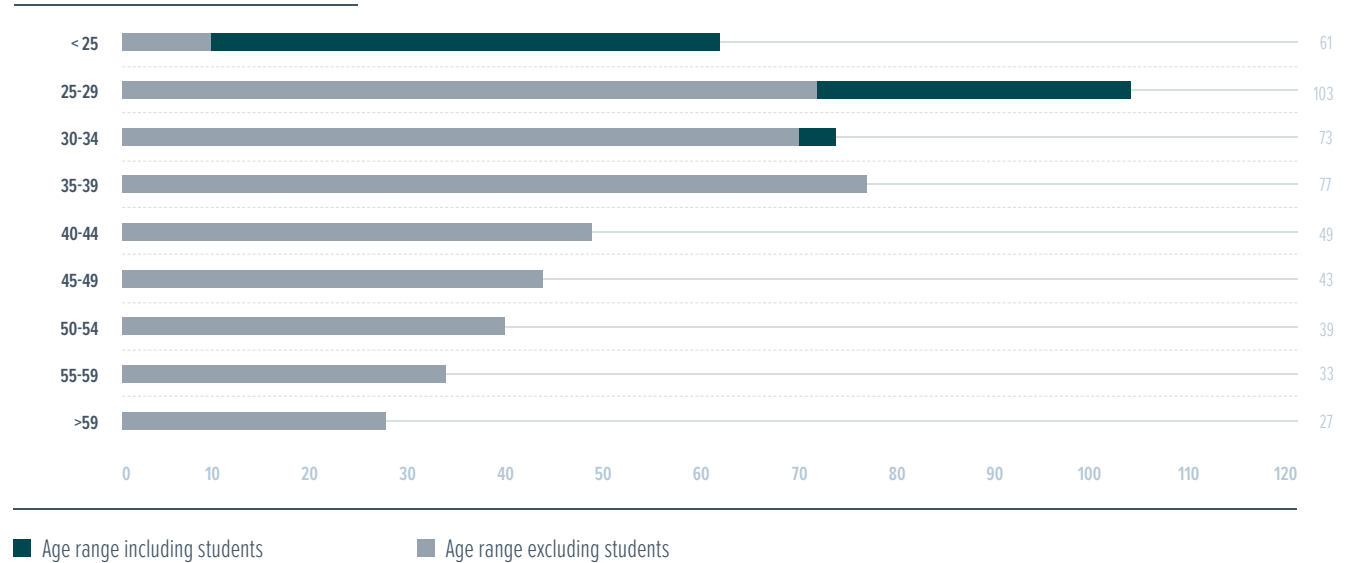


THE GROUP OF  
MEN AGED




**25-29**




YEARS IS THE STRONGEST  
IN THE WORKFORCE




AGE








**IF STUDENTS ARE EXCLUDED, THE GROUP AGED 35 TO 39 IS THE LARGEST IN THE WORKFORCE.**

MUNICH, DACHAU & KARLSFELD					
FULL-TIME PART-TIME STUDENTS	  	PERMANENT		TEMPORARY	
		Male	Female	Male	Female
		194	35	0	0
		53	17	1	0
		26	7	19	2

LANDSHUT					
FULL-TIME PART-TIME STUDENTS	  	PERMANENT		TEMPORARY	
		Male	Female	Male	Female
		11	1	0	0
		3	0	0	0
		3	0	12	0

STUTTGA RT					
FULL-TIME PART-TIME STUDENTS	  	PERMANENT		TEMPORARY	
		Male	Female	Male	Female
		34	5	0	0
		4	2	0	0
		3	0	0	0

HAMBURG & BREMEN					
FULL-TIME PART-TIME STUDENTS	  	PERMANENT		TEMPORARY	
		Male	Female	Male	Female
		28	8	0	0
		8	1	0	0
		3	0	2	0

AUGSBURG					
FULL-TIME PART-TIME STUDENTS	  	PERMANENT		TEMPORARY	
		Male	Female	Male	Female
		6	3	1	0
		4	0	0	0
		6	0	2	1

Male Female

EMPLOYMENT RELATIONSHIPS AND  
WORKING TIME MODELS

Silver Atena employs staff on a permanent and limited basis. We offer full-time and part-time working models. The table shows the employees by gender and region. The effective date was 31 December 2024.

All employees have a German employment contract. This is how we guarantee to comply with the minimum wage and avoid human rights violations such as forced and child labour. As Silver Atena is a limited liability company and does not have a Management Board, no Management Board remuneration needs to be disclosed.

There were no major fluctuations within the workforce over the course of 2024. The figures relate to salaried employees. In addition to this we employ an average of 45 freelancers over the course of the year. Persons on parental leave and dormant employment relationships are not included in the table.

The number of working hours per day, week or month is specified in the employment contracts.

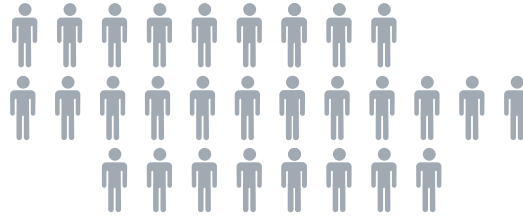
## DEMOGRAPHIC MANAGEMENT

SILVER ATENA OPERATES A DEMOGRAPHIC MANAGEMENT SYSTEM WITH THE FOLLOWING OBJECTIVES:

- We want our employees to reach retirement age in good health.
- We want to pass on the knowledge of experienced colleagues to young colleagues.
- We are mindful of the changes that occur with age.
- We want to retain our employees.
- We foster motivation and expertise.

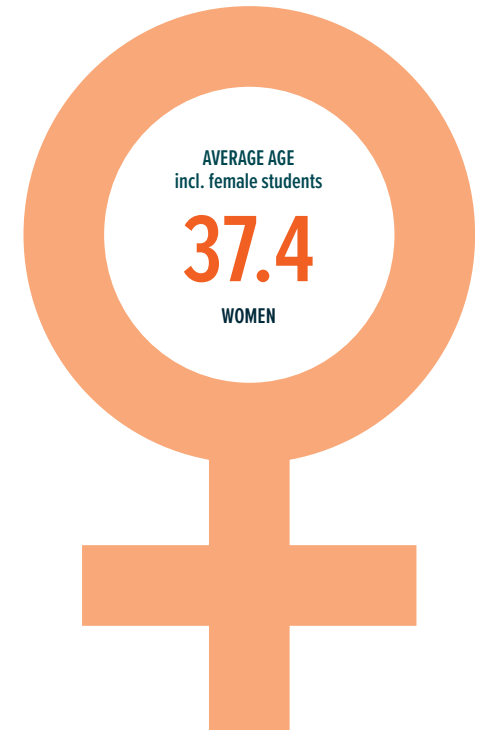
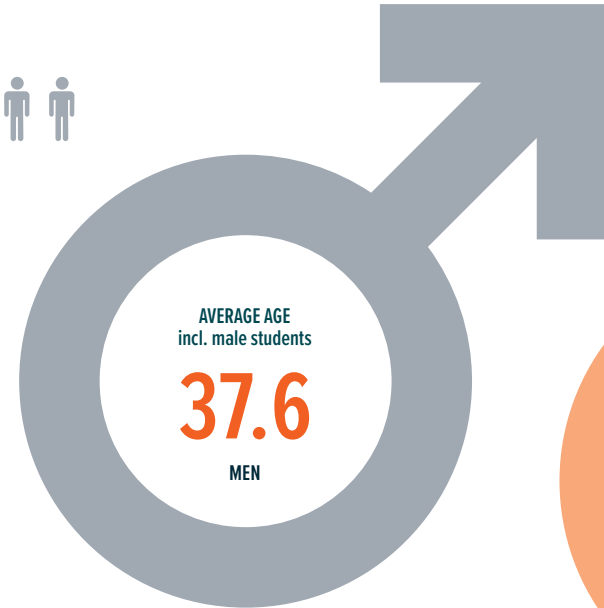
In order to effectively manage the different age groups within the company, we analysed the age structure. Therefore, Mixed-age teams work together at Silver Atena. We have few employees who are close to retirement age. A small number of retirees are employed. The employees in the individual teams are mainly between 25 and 39 years old. The average age of the smaller locations is low. The age of employees in administration is between 30 and 59. Given these two different age groups, the transfer of knowledge between old and young plays an important role.

According to our forecast, the average age of our employees will not change significantly in the future.



**37.6**  
AVERAGE AGE

The average age of the workforce is 37.6 years-old at Silver Atena. It is significantly below the national average age. According to the 2023 microcensus, the average age of the labour force in Germany in that year was 43.8 for men and 44 for women.





NEW HIRES AND FLUCTUATION

The employee turnover rate at Silver Atena is 9%. This figure is comparatively low. In 2024, 48 new permanent employees were hired, 7 of whom were women. The new hires in 2024 are distributed across our locations as follows:

- MUNICH INCL. DACHAU AND KARLSFELD: 24 people
- LANDSHUT: 1 person
- STUTTGART: 7 people
- HAMBURG AND BREMEN: 13 people
- AUGSBURG: 3 people

COMPANY BENEFITS

Silver Atena offers the same basic benefits to all employees, regardless of whether they are employed full-time, part-time, on a temporary or permanent basis.

PARENTAL LEAVE

The employees of Silver Atena took a total of 3,699 days of parental leave in 2024. Of the 34 employees who took parental leave, 23 were men and 11 women. All employees had previously agreed to return to work. All of them did actually return. Nobody resigned after returning from parental leave, the return rate was therefore 100 %.

NEWLY HIRED EMPLOYEES



REMUNERATION PARAMETERS

414 %

PAY RATIO MEAN VALUE

Ratio of the total annual remuneration for the highest-paid person to the average annual total compensation for all employees in % (excl. students, 2024)

452 %

PAY RATIO MEDIAN

Ratio between the total annual remuneration of the highest-paid individual and the median of the total annual remuneration of all employees (excluding the highest-paid individual and students, 2024)

19.63 % GENDER PAY GAP

(Average unadjusted gender pay gap (excl. students, 2024)  
(Wage comparison independent of job, education, qualification etc., i.e. pure calculation value)

## OUR VALUES

### PRINCIPLES

Silver Atena upholds the principles and values set out in the United Nations Universal Declaration of Human Rights (OECD Guidelines). Although we are not a member of the International Labour organisation (ILO), we adhere to its principles and promote them. Set out in our Code of Conduct, these rights are

- the right to respect and dignity,
- the prohibition of any form of discrimination,
- freedom of assembly and freedom of association,
- freedom of opinion and the right to freedom of expression,
- the right to work and equal pay for equal work.

We condemn child, forced and compulsory labour and uphold the rights of indigenous peoples.

### WHISTLEBLOWING TOOL

We use the Expleo Group's whistleblowing tool, which regulates the whistleblowing process and the follow-up steps. The whistleblowing tool guarantees that whistleblowers stay anonymous and face no repercussions as a result of their report. Internal and external persons can express concerns about:

- unlawful behaviour,
- suspicion of corruption or bribery,
- violations of human rights,
- violations of animal welfare and
- behaviour that is contrary to our Code of Conduct, ban on discrimination or similar.

We condemn behaviour like this in the strongest possible terms; it contradicts our corporate culture. The management team leads by example, and the core values are deeply embedded within the company. Training courses are offered

on a regular basis. Our target value is 0. No cases were reported in 2024 either.

### SOCIAL DIALOGUE

We attach great importance to social dialogue. We respect the right of our employees, trade unions or employee organisations or join them.

Internal and external parties are identified in our management handbook, their interests and requirements assessed and monitored.

Silver Atena has a works council.

### RESPECTFUL INTERACTION

Our dealings with one another are based on respect and openness. We support our employees and are pleased to share our successes in development and production. New markets and the challenges presented by the electrification of mobility engage our workforce and encourage creativity and innovation.

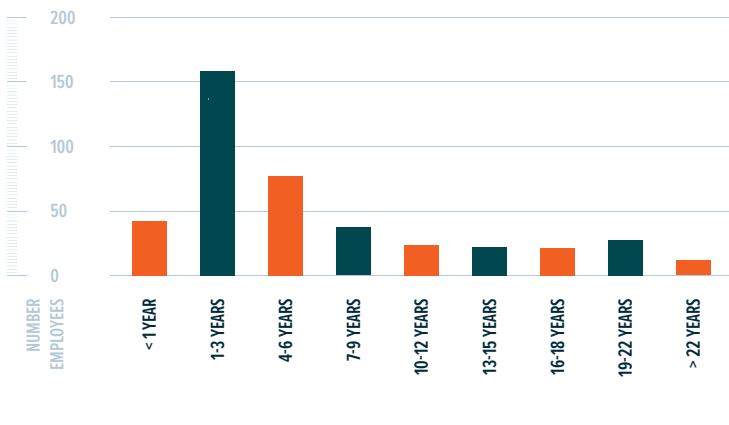
Because we favour flat management structures and balanced teams, our managers are always available to all employees. The annual employee appraisal is about the development goals and interests of each individual. Talking openly with each other encourages employees to develop both professionally and personally. The high internal occupancy rate of management positions is especially pleasing.

# 26%

## OUR EMPLOYEES ARE 10 YEARS OR LONGER IN THE COMPANY.

We celebrate our long-timers. Employees receive a bonus on their 5th, 10th, 15th, 20th or 25th anniversary with the company. We recognise their loyalty with a celebration.

### LENGTH OF EMPLOYMENT IN YEARS\*



\* (excluding students)

# 6.6

AVERAGE LENGTH OF SERVICE OF OUR PERMANENT EMPLOYEES IN YEARS

## THE PRINCIPLE OF OPEN DOORS AND FLAT HIERARCHIES

We encourage open communication across all hierarchical levels. In order to strengthen this principle, we encourage our employees to share their thoughts and feelings openly.

We also provide regular information on the current and planned sustainability activities, those already started and new projects, company figures, personnel information and occupational health management. Info channels are our Intranet, e-mails and "Klartext", the TV programme of the management. In 2024, we broadcasted "Klartext" three times.

## SECURITY AND STABILITY

We are a healthy, sustainably growing company that offers secure and stable jobs. Our employees can accomplish their tasks in a goal- and results-driven manner. That pays off. The average length of service of our permanent employees is 6.6 years. This is a very satisfactory figure in relation to the industry comparison and the average age.



### APPRECIATION AND CORPORATE BENEFITS


The Universal Declaration of Human Rights "Human Rights Policy" includes all topics relating to working conditions concerning:

- Ensuring equal opportunities
- Protection against discrimination and harassment
- Fighting against child labour, forced labour and modern slavery
- Ensuring health and safety
- Fair pay
- Freedom of association
- Right to collective bargaining.

We live and work according to this code of conduct. It is accessible to all employees on the Intranet. As Silver Atena operates exclusively in Germany, our employees are covered for the following cases:

- Sickness
- Unemployment
- Accidents at work and incapacity to work
- Parental leave and
- Retirement.

In addition, we offer discounts and corporate benefits. This includes group accident insurance, an allowance for the company pension scheme and capital-forming benefits. It is important to us that our employees feel good. We provide you



with personalised workwear and electrostatic discharge (ESD) protective clothing, in the workshop and production. We ensure that our workplaces, social areas, laboratories and production facilities comply with occupational safety requirements. The rooms are also attractively and ergonomically designed. We offer our employees cold drinks, tea and coffee free of charge.

We invite all employees to Christmas parties and summer parties at all locations. At the last summer party in Munich, we opened our company's own fitness and culinary centre MOVE & TASTE. We introduced our coaches and honoured them for their commitment. The response was very positive. The plank challenge, a competition to strengthen the core, was also very popular.

Christmas parties with special attractions and contests go far beyond the usual. We are planning a visit to the Munich Oktoberfest every year. The racing day at the Salzburgring is one of the most popular special events. Our employees value our benefits and our actions very much.



### FLEXIBLE WORKING ENVIRONMENT

The transition to a more flexible working environment at Silver Atena began before the coronavirus pandemic and has gained traction ever since. As a result, we work as flexibly as possible in terms of time and location. Our employees coordinate this in detail.

### WORK LOCATIONS

Across all locations, our employees come to work in the office, laboratory or production site on an average of 3.4 days per week. Just under a quarter of the workforce attends work every day, 3% work exclusively on the move, e.g. from their home office.

### COMPATIBILITY OF FAMILY AND CAREER

We have always encouraged a good work/life balance through flexible working hours and working from home. We support our employees in applying the parental leave regulations flexibly. We take family matters into account with individual part-time models. All employees are entitled to special leave if, for example, there is a special occasion in the family or if someone is temporarily unable to work through no fault of their own. is temporarily unable to work.

### SOCIAL AND CHARITABLE PROJECTS, CORPORATE CITIZENSHIP

It is very important to us to support social and charitable projects. We decide in favour of projects with which we communicate the values of our company to society. In concrete terms, this means that we support regional projects in the long term and give our employees the opportunity to get actively involved. We pay attention to the measurability of our commitment and prepare a cost-benefit analysis. We report on our activities in our internal media and on the Internet. These are some examples:

- Sports programmes: We participate in charity events wherever possible. We have been sponsoring the Münchner--Kindl-Lauf® for several years. In 2024, we took part in several company runs for a good cause. The FC Silver Atena put up a good fight at the football charity tournament "Munich City Company Championship".
- Education: With our MINT Guide, we give young people ideas for exciting experiments. We have partnerships with several universities through which we support lectures and excursions.
- Diversity and inclusion: We promote intercultural exchange with culinary events, among other things. When we award contracts to service providers, we choose providers who promote diversity and inclusion.
- Environmental protection: We support regional projects such as planting trees in the Landshut climate forest.



## MEMBERSHIP IN ORGANISATIONS AND ASSOCIATIONS

We communicate our values to the outside world and influence social issues through various committees. Silver Atena is involved as a member of several associations, partnerships and advocacy organisations at international, national and regional level.

### WE ARE A MEMBER OR REPRESENTED IN:

- Federal Economic Senate
- BMW - Federal Association of Small and Medium-Sized Enterprises
- Automotive Northwest
- BavAIRia
- Corporate Health Alliance
- ECPE - European Center for Power Electronics e.V.
- ESG Transparency Committee
- IEEE - Institute of Electrical and Electronics Engineers
- Hamburg Aviation
- UAV Dach e.V. – Association for Unmanned Aviation
- VDA - German Association of the Automotive Industry
- ZAL - Centre for Applied Aeronautical Research

Silver Atena is not politically active and is not involved in involved in lobbying activities.



## INTELLECTUAL PROPERTY AND TRANSFER OF EXPERTISE

Our long-standing employees have excellent specialised knowledge that they can pass on to new employees. This transfer of knowledge enables us to achieve high added value through lean processes, as we are able to work in a resource-saving way and at the same time support our younger employees. We can constantly increase our productivity. Knowledge management (lessons learned) and the mix of experienced and young employees are standard practice in our projects. They enable maximum transfer of expertise.

Our internal knowledge holders share their experience in numerous training courses. We also offer training courses by external trainers. We will continue to develop this concept. The aim is to analyse and improve the interaction of qualification and productivity.

## TRAINING AND DEVELOPMENT

Our HR development works according to an integrated, skills-based development model for employees. It shows the diversity of career prospects at Silver Atena: Among other things, the model compares possible development paths in the company with the expectations of employees with regard to their personal development in various areas of expertise. We motivate people to take on more responsibility. We regularly assess the performance and professional development of individual employees in one-to-one annual appraisals.

### AVERAGE NUMBER OF HOURS FOR TRAINING

The average number of hours for training per employee in 2024 was 10.15 hours (Assumption: 419 permanent employees, excluding students)

### PERFORMANCE AND HEALTH

We improve the effectiveness of our personnel development measures through training courses on time and self-management as well as resilience training. This not only promotes the performance, but also the resilience and health of our workforce.

### TRAINING IN FIGURES

#### SEMINARS IN HOURS



4,494 hours, i.e. 10.60 hours per employee



652.5 hours, i.e. 7.86 hours per employee

#### OVERALL RESULT

# 5,146.5

HOURS

## PARTICIPATION

All of our employees can lend their voice to the Works Council and contribute to reaching a consensus. In 2024, the Silver Atena Works Council comprised eleven employees from all locations, nine men and two women. The Works Council monitors, among other things, whether laws, company agreements and guidelines are observed in the interests of the employees. It represents the labour law and general interests of all employees vis-à-vis the management team. The Works Council has formed various committees that are in regular dialogue with the Executive Board on specific topics. These meetings take place weekly to quarterly, depending on the topic. This way, the input of the workforce is integrated into the corporate concept. Numerous company agreements document the regulations.

The Works Council reports on the content of communication with the management at works meetings and in regular newsletters. It also informs employees on aspects of labour law and helps to decide on new appointments to vacant positions. Significant operational changes are coordinated between the employer and employee representatives in compliance with the law. The Works Council surveys employees annually to assess the efficacy of their work. These surveys encourage people to raise further concerns.

Silver Atena does not have a collective wage agreement.

■ Male

■ Female







## STUDY WITH SILVER ATENA

We support the younger generation. We invest in our future by offering young people the best possible training and passing on our knowledge. This is our answer to the shortage of skilled labour. In 2024, students accounted for 17% of our workforce. We encourage talent with seven initiatives: voluntary internships, compulsory internships, working students, Bachelor's and Master's degrees, dual study programmes for university students and the Silver Atena Entry Programme for university students.



### THE NOTORIOUS E.N.G. CREW

In October 2020, our students founded the group "Notorious E.N.G. Crew" in order to better share ideas with each other. Anyone new to Silver Atena is immediately informed of the group's activities and can quickly network within the company. The members of the Notorious E.N.G. Crew work together on their own projects and meet regularly. The management supports the activities with its own budget and provides premises.



## OCCUPATION HEALTH AND SAFETY

We bear responsibility for the health of our employees and for visitors to our premises. Whether production, high-voltage systems or office workstations - occupational health and safety play a central role. Silver Atena protects its employees from accidents at work and from acute and chronic illnesses. The occupational health and safety requirements are certified by ISO 45001.

### RISK ASSESSMENTS

During risk assessments, we check whether the health and safety of our employees is adequately guaranteed at the workplace or on the way to work. e.g. through the production halls. We identify and assess potential emergency situations and accidents during inspections at company sites, among other things. For critical deviations such as

- health hazards,
- impact on several areas and
- violation of legal requirements,

we write a deviation report. We act immediately.

We always create new risk assessments for new areas. We review the risk assessments every two years in order to adapt them if necessary. If our employees work for customers, we also check whether they are at risk.

At all locations with high-voltage systems there are defibrillators to be able to react quickly to a cardiac arrest in an emergency.

We avoid hazardous substances with high risks as far as possible. Carcinogenic CMR substances (carcinogenic mutagenic reprotoxics) are only used in exceptional cases at the customer's request. During the regular inventory of hazardous substances, we check which environmentally-friendly alternatives can replace hazardous substances.



## OCCUPATIONAL HEALTH AND SAFETY

As Silver Atena develops very different technical products the safety and occupational health and safety standards are reviewed individually for each project and adapted if necessary. The requirements of the EHS management system (Environment, Health and Safety) are accessible to employees via the Intranet.



### COMMITTEE FOR OCCUPATIONAL SAFETY

To address health and safety issues such as occupational safety, working hours, the management of authorised representatives and occupational health management, the Committee for Occupational Health and Safety meets quarterly. The committee is made up of the management team, works council, safety officer, company physician, occupational safety specialist, health management team and, if required, subject matter experts.

We also fulfil our responsibility in occupational health and safety vis-à-vis external companies and visitors. This also applies to external locations where our employees are deployed.

### PREVENTIVE MEDICAL CHECK-UPS

Our company physician offers the following preventive check-ups:

- G25 examination for employees with driving, controlling and monitoring activities to check whether they are physically fit enough for their duties.
- G37 examination for employees at VDU workstations in order to identify or prevent work-related health problems at an early stage.
- G40 examination specifically for employees who work with carcinogenic and mutagenic substances.
- All data from the analyses are subject to strict data protection regulations.

### OCCUPATIONAL ACCIDENTS

Four reportable accidents occurred in 2024.

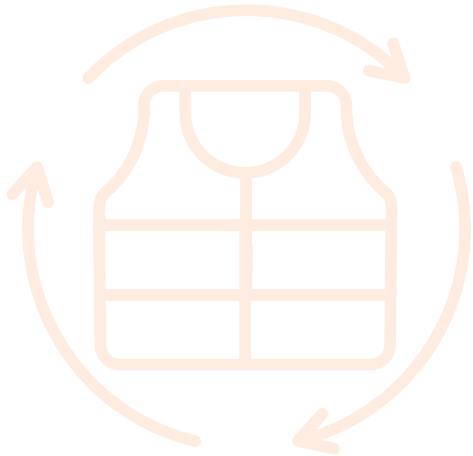
One of these was directly related to occupational activity, but had no health consequences. Work-related injuries did not cause any lost days.

### TRAINING COURSES

Silver Atena regularly trains its employees on topics relevant to occupational health and safety as well as ergonomics, handling in the laboratory, specific hazardous substances, etc.

### COMPANY INTEGRATION MANAGEMENT

For every employee who has been ill for a longer period of time and returns to the company, we offer the company's integration management. This enables us to successfully integrate returnees into the work process.





## TRIMM DICH FIT - OCCUPATIONAL HEALTH MANAGEMENT

With the Corporate Health Awards 2022 and 2023, EUPD, an independent assessment body, recognised our occupational health management (OHM) programme as one of the best in Germany. We are driving our BGM forward on a massive scale. With our digital health app VIER400, we have added a digital offering to the BGM. As a pilot company of Berlin-Health Media, we were able to test the app and optimise it based on our feedback. We introduced the app with a campaign in which we asked our employees about their health literacy, among other things. We want to repeat the survey.

We want to ensure the health and performance of our employees, regardless of age, gender identity, location or physical constitution in the long term. That's why, with our Trimm-Dich-Fit health programme, offering activities around

nutrition, exercise, stress reduction and resilience. Since April 2022, this has resulted in further courses in which employees can develop their skills and hobbies. At that time, beginners and advanced runners in our Run4Fun running group were preparing for the company run. It was the starting signal for further courses that employees continue to this day or have received requests from colleagues to organise a course on their speciality.

We now have 32 internal trainers from the workforce who give OHM courses at 6 locations in their free time. Through a rapid momentum of its own a varied programme developed. We alternate the courses to suit the season and adapt the programme to the demand.

### TEAM SPIRIT

Our programme includes: Football with the specially founded FC Silver Atena, boxing, dancing, Run4Fun, sword fighting, tennis, Qi Gong, golf, bouldering, road cycling, magic and spinning. The number of trainers, courses and participants is increasing at all locations. Given the size of our company, the programme is an impressive one. In our evaluations, our employees rate these courses extremely positively. Sport brings people together. The team spirit creates a better understanding for each other and new friendships develop. This spirit radiates out into the community: This is why some colleagues support the organisation of charity events.

### APPRECIATION

Silver Atena supports this commitment financially: We make rooms available and provide sports clothing and equipment

such as boxing gloves, swords, balls, etc. We finance health days at all locations, in 2024, for example, this focused on the topic of nutrition and resilience. Competitions and surprise packages are additional incentives to get involved. External partners and health insurance companies round out this programme. Last but not least, the newly opened MOVE & TASTE fitness and culinary centre shows how important occupational health management is to us.

### WE ALSO OFFER:

- Fruit basket and snacks at all locations
- favourable membership in selected national gyms
- Mental health counselling in the workplace
- EGYM Wellpass with sports and wellness offers as a corporate benefit

## EMPLOYER ATTRACTIVENESS THROUGH OHM

The Trimm-Dich-Fit programme boosts employee loyalty. Our fluctuation rate is stable and is far below the below the industry average. At 95%, the health rate is very high. OHM is more than just a benefit. It supports the growth-led corporate strategy and makes us more attractive as an employer. It has a positive impact on performance, motivation, satisfaction, robustness and identification with the company. To ensure that employees make use of the Trimm-Dich-Fit programmes, we communicate them through channels such as the Intranet, e-mails, videos and the "Klartext" TV show by our Managing Director. Multipliers also reach out to employees.

### THESE ARE THE RESULTS OF OUR BGM EVALUATION

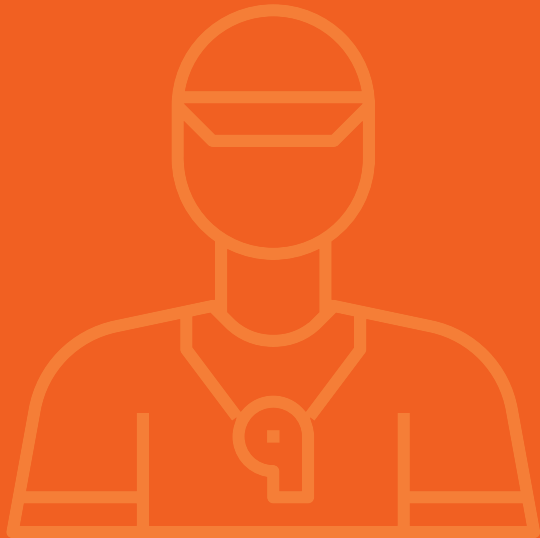
- 88 % of respondents consider company health management to be important or very important
- 95% are aware of the Trimm-Dich-Fit campaigns (2022: 69%)
- 54 % took part in courses
- Each course had an average of 8.5 participants



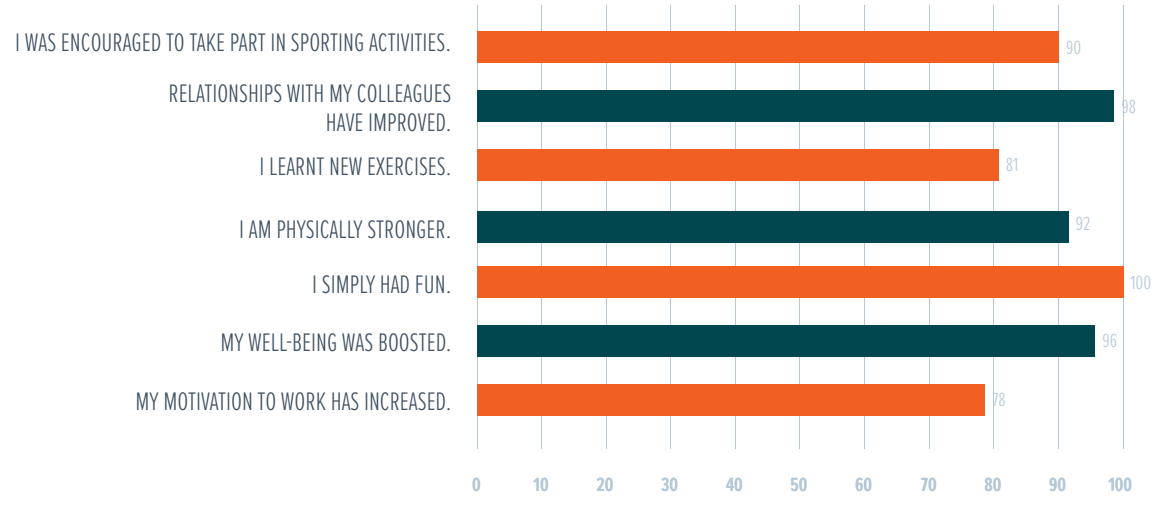
## OUR TRIMM-DICH-FIT CONCEPT:

# 88%

INTERNAL TRAINERS

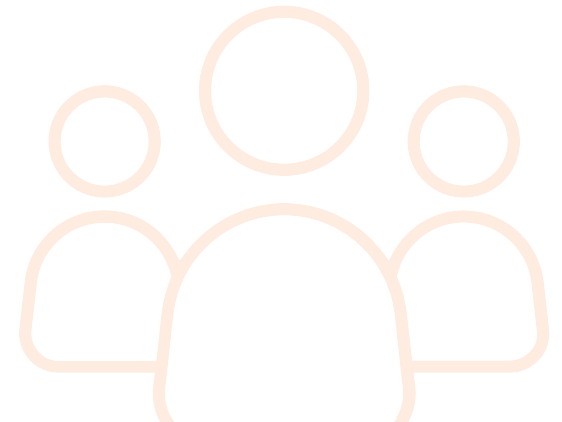


## THE HIGH LEVEL OF AGREEMENT WITH THE FOLLOWING STATEMENTS CONFIRMS THE CONTRIBUTION TO EMPLOYEE RETENTION:



## EVALUATION OF THE TRIMM-DICH-FIT ACTIVITIES:

PARTICIPANTS OF COURSES	★★★★★ 4.53
DID NOT PARTICIPATE	★★★★ 3.71





## TRIMM-DICH-FIT ACTIVITIES



## WE HAVE ACHIEVED THIS TOGETHER

- Honoured several times with the Corporate Health Award for our company health management
- Low fluctuation rate of 9% in 2024 (permanent employees)
- In 2024, 26 % of our employees were at the company for ten years or longer
- Above-average health rate of 95 % compared to the industry average
- Company events such as Christmas parties and summer parties, Oktoberfest visit and racing day at the Salzburgring
- Student group "Notorious E.N.G. Group"
- Points of contact for addiction prevention and online stop smoking programmes
- Introduction of the digital health navigator VIER400 with evidence-based, medically tested and comprehensible information
- Management system in accordance with ISO 45001 at all sites, certification at the production sites in Munich, Dachau and Karlsfeld
- Firmly anchored company health management with growing programmes and internal trainers
- Official opening of our company's own fitness and culinary centre MOVE & TASTE for even better company health management
- GPTW survey in 2024

**95 %** HEALTH RATE



## THESE ARE OUR NEXT STEPS

- Further management training with modules according to Malik (e.g. result-orientation, contribution to the whole, thinking positively)
- Analysing the jobs of the future
- Corporate Citizenship: launch of other social and charitable projects to support the common good and strengthen employees in their commitment to society
- Contracts with service providers who are committed to inclusion and diversity including cooperation in DGUV V3 testing with the Pfennigparade Foundation, which supports people with disabilities.

## WE MEASURE OUR SUCCESS BY THIS

- All production locations are ISO 45001 certified
- Health rate of over 90% in 2024. ACTUAL value: 95.4 %
- Student quota above 10%. ACTUAL values: 14 % in 2020 and 2021, 17 % in 2022, 18 % in 2023, 17 % in 2024
- D&I score (Diversity & Inclusion) in GPTW 2024 over 85%. ACTUAL value: 84 %
- Number of whistleblowing reports on cases of discrimination or similar: 0 reports. ACTUAL value: 0

## ENVIRONMENT

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### “UNSERE CO<sub>2</sub> BALANCING WITH CLEAR CLIMATE TARGETS CREATES TRANSPARENCY AND SHOWS RESPONSIBILITY FOR SUSTAINABLE ACTION.”

As a medium-sized company, we see it as our duty to contribute to climate protection. Our overarching goal is to be carbon-neutral by 2030. We have formulated climate protection targets and calculate our CO<sub>2</sub> footprint (corporate carbon footprint). This enables us to identify the largest sources of emissions from our internal processes and upstream and downstream activities. We see where greenhouse gas emissions can be reduced and are continuously working to measurably reduce our emissions. This requires us to calculate our corporate carbon footprint.

Clean water is also important to us. We therefore handle hazardous substances carefully. We store and dispose of substances of all kinds in accordance with regulations so as not to jeopardise groundwater and wastewater. Where possible, we replace substances with a high hazard potential with more harmless forms. We check our resource consumption in energy audits. We are constantly improving.

We contribute to SDG 7 (Affordable and clean energy), SDG 11 (Sustainable cities and communities), SDG 12 (Sustainable consumption and production) and SDG 13 (Climate action).





## OUR GOALS

### WE ARE CO<sub>2</sub>-NEUTRAL UNTIL 2030

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#### TO REDUCE OUR CARBON FOOTPRINT

We are implementing the measures in our plan to reduce our emissions with the goal of CO<sub>2</sub> neutrality by 2030 after prioritisation.

#### VEHICLE FLEET

We carry out an inventory of our vehicle fleet and analyse the charging options.

#### CHARGING POINTS

We are continuing to expand the charging infrastructure for employees with hybrid/electric vehicles.

#### GUIDELINE

We draw up a policy on the use of charging points by employees.

#### ELECTRICITY

We will use 100% electricity from renewable energies from 2025.

## OUR CONTRIBUTION TO CLIMATE PROTECTION

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Silver Atena is drawing up an internal climate protection plan. It contains our strategy for contributing to a sustainable economy and limiting global warming. This includes detailed emissions reduction targets for Scopes 1, 2 and 3.

#### RISK ANALYSIS

In order to protect the climate, we assess each risk individually. We examine whether these are climate-related physical risks or climate-related transition risks. Physical risks include natural disasters, extreme weather events and commodity crises. Transition risks are the inadequate control of climate change and the failure to achieve the CO<sub>2</sub> neutrality target. Anticipated financial effects are also included in the risk analysis.

#### RESILIENCE ANALYSIS

In a resilience analysis, we looked at all of our identified risks associated with our business activities and the upstream and downstream value chains. To assess the short-, medium- and long-term impact of risks, we formulated critical assumptions about macroeconomic trends, energy consumption and energy mix as well as the use of technologies. The International Energy Agency's (IEA) net-zero climate scenario up to 2050 was

used for the resilience analysis. Main features are, for example, the rapid transition to renewable energies, the electrification of various sectors and increasing efficiency. Result of our analyses: Further measures must be taken to mitigate climate change and to be resilient as a company to its potential consequences.

#### RISK MATRIX

We determine and assess the climate-related impacts, risks and opportunities annually, taking into account the double materiality analysis. We use a cross-company risk matrix to assess our vulnerability to physical risks in order to prioritise them and strengthen our resilience. We develop measures to prevent, minimise or remedy actual and potential effects. Short, medium and long-term climate risks and transition events include the cost of lower-emission technologies, higher prices for greenhouse gas emissions and rising commodity prices.

## WASTE MANAGEMENT AND ENERGY CONSUMPTION

Silver Atena has set itself the goal of strengthening the circular economy and minimising waste along the entire value chain. This applies both within the company itself and in the upstream and downstream supply chains. We are drawing up a recycling concept that will gradually be implemented in all projects. When selecting our suppliers, we check whether their waste management concept fulfils our requirements.

If we commission external service providers with the management of our waste, we ensure that they comply with the contractual obligations and the applicable legal requirements. We use the service providers' invoices to track how waste-related data has been recorded and monitored.

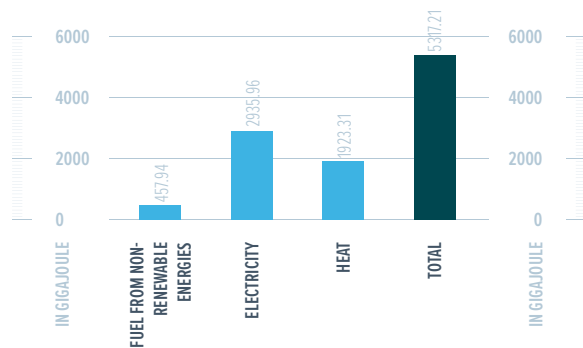
### REDUCTION IN ENERGY CONSUMPTION

To test our products, we use systems in which electricity is fed back into the system. These systems initially require one-off electricity for the start-up of the system. Thereafter, only 10 % of the necessary current (power loss) is fed into the circuit again. The remaining 90% is generated by feeding electricity back in.

**5,317.21** GIGAJOULE

consumed by Silver Atena in 2024.

### ENERGY CONSUMPTION





## SCOPE 1 DIRECT GHG EMISSIONS

- Vehicle fleet
- Stationary combustion
- Fugitive emissions

## SCOPE 2 INDIRECT GHG EMISSIONS

- Purchased electricity
- Purchased district heating

## SCOPE 3 OTHER INDIRECT GHG EMISSIONS

- Waste and disposal
- Business trips
- EMPLOYEES' JOURNEYS TO WORK
- Fuel and energy-related activities

Categorisation of Silver Atena's greenhouse gas emissions according to the Greenhouse Gas Protocol

## GREENHOUSE GAS EMISSIONS

We use the Corporate Carbon Footprint to record all direct and indirect greenhouse gas (GHG) emissions at Silver Atena. Based on the results of the Corporate Carbon Footprint we can set emission reduction targets and other goals in relation to climate-related impacts, risks and opportunities. The calculation is based on the standards of the Greenhouse Gas Protocol. This divides the emissions into three scopes:

- **SCOPE 1** includes all direct greenhouse gas emissions owned or controlled by the company, e.g. from the vehicle fleet and heating systems.
- **SCOPE 2** includes all indirect emissions such as those from purchased electricity and district heating.
- **SCOPE 3** measures further indirect emissions from upstream and downstream value chains. This includes, for example, supply chains, disposal and transport. Although Scope 3 emissions are determined on a voluntary basis, the largest emissions can still occur in these categories. It is extremely valuable to include these emissions, as potential savings can often be realised relatively easily. Not all Scope 3 categories are taken into account, as there is no valid database in some cases. In the long term, we plan to include all relevant categories in the calculation.



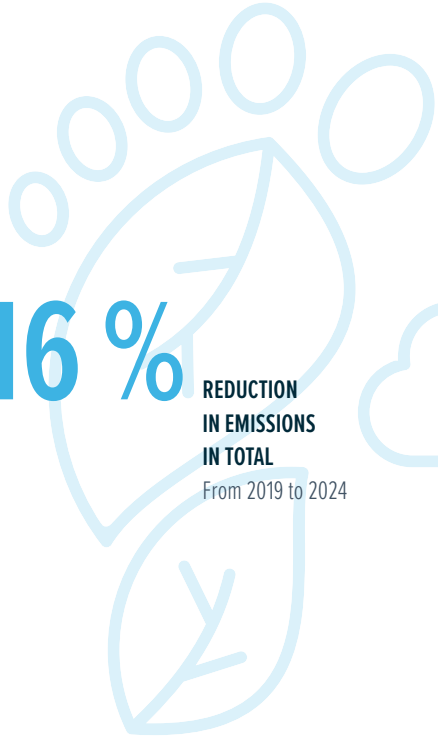
We use the unit of measurement CO<sub>2</sub> equivalents, or Co2e for short. It makes the effect of the various greenhouse gases comparable, as they remain in the earth's atmosphere for different lengths of time. New findings in the fugitive emissions category have led to a retroactive correction of the 2019 figures. In 2023, the category category "Fuel and energy-related activities" was introduced.

## DEVELOPMENT OF GREENHOUSE GAS EMISSIONS

Since 2019, we have been calculating our corporate carbon footprint, which includes emissions from upstream and downstream processes. We use the Greenhouse Gas Protocol and the ISO 14064 standard as a supporting document.

In 2019, almost half of the emissions were caused by employees travelling to work. Business trips accounted for just over a fifth of greenhouse gas emissions. Around one sixth of emissions were attributable to the vehicle fleet.

At 55 %, the share of employee journeys in the emissions caused was higher in 2024 than in 2019. We were able to reduce emissions from business trips. In 2024, they accounted for 8%, compared to 23% in 2019. Emissions from stationary combustion fell from 6 % to 3 %. In the other categories, there was either no change or emissions increased compared to 2019.



**16 %**  
**REDUCTION  
IN EMISSIONS  
IN TOTAL**  
From 2019 to 2024

From 2019 to 2024, emissions fell by 16% overall. In the same period, the workforce grew by 47%. The reduction in emissions from 2023 to 2024 is almost entirely due to the switch to green electricity. As Silver Atena employed more staff in 2024 than in 2023, the number of consumption in the categories of heating and employee journeys increased.

### DIFFERENT TRENDS IN ABSOLUTE VALUES

Compared to 2019, we reduced emissions in 2024 in the categories stationary combustion, vehicle fleet, electricity, business trips and employee journeys.

### THE TRENDS IN ABSOLUTE VALUES:

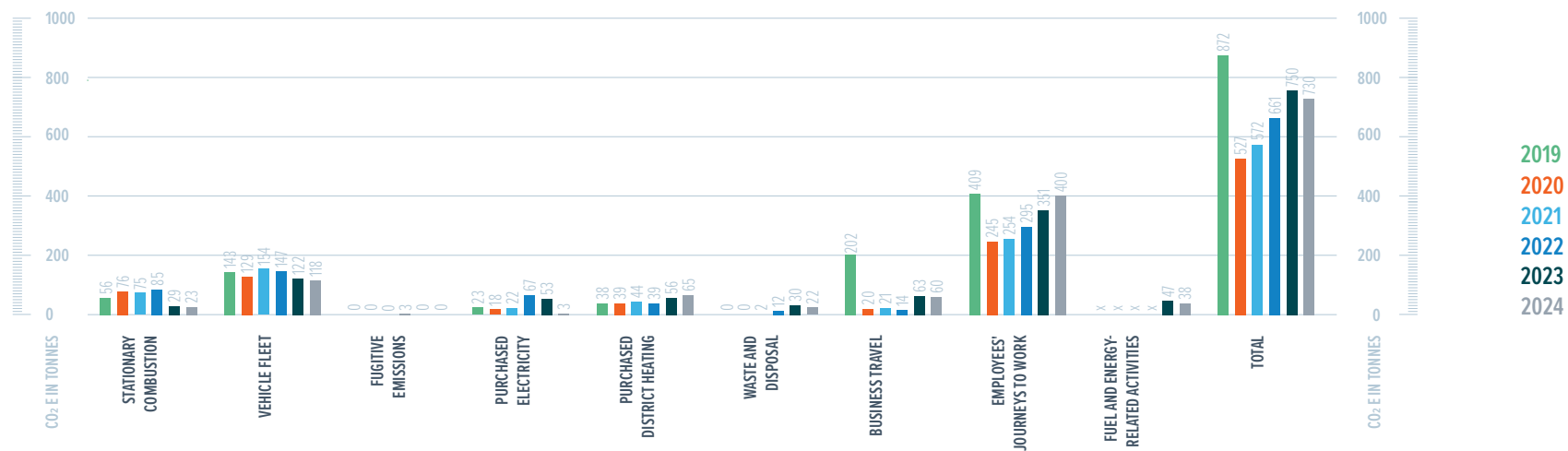
- There has been a reduction in emissions from the vehicle fleet of around 17% since 2019, as the proportion of electric and hybrid vehicles has increased.
- Around 70% of emissions were saved on business trips, as online meetings often replaced business trips.
- Emissions from employees travelling to work were reduced by around 2%, as people worked from home more.

- There was no change in fugitive emissions as no refrigerants were topped up.
- Emissions caused by purchased electricity fell by 86%, as the site in Stuttgart has been supplied with green electricity since 2024. Overall, space and the number of employees increased.
- Stationary combustion reduced emissions by around 58%. The reason for this is a recalculation based on new findings.
- Emissions from purchased district heating increased by 71 % as the area utilised grew.
- Emissions from waste and disposal rose sharply, as waste at the Karlsfeld production site increased significantly.

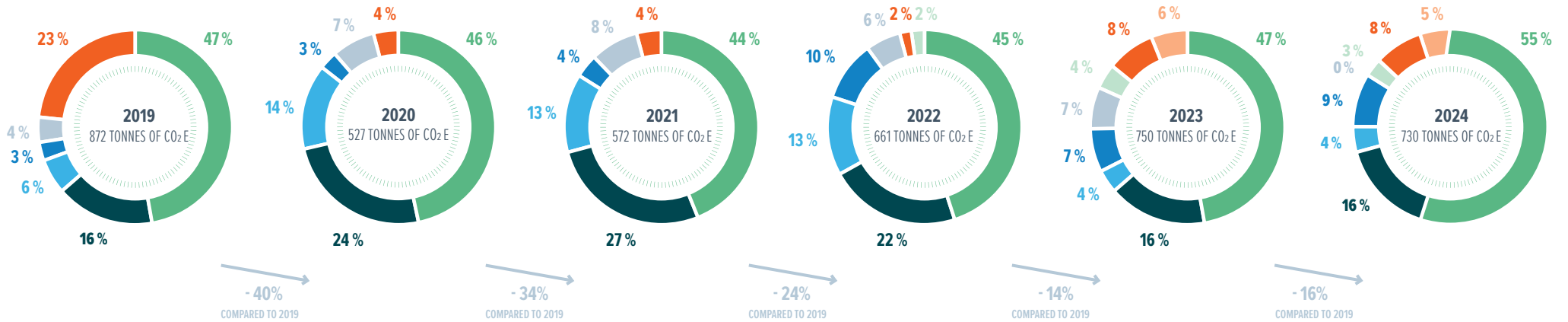


**17 %**  
**REDUCING EMISSIONS FROM THE  
VEHICLE FLEET**

## GREENHOUSE GAS EMISSIONS CAUSED IN CATEGORIES



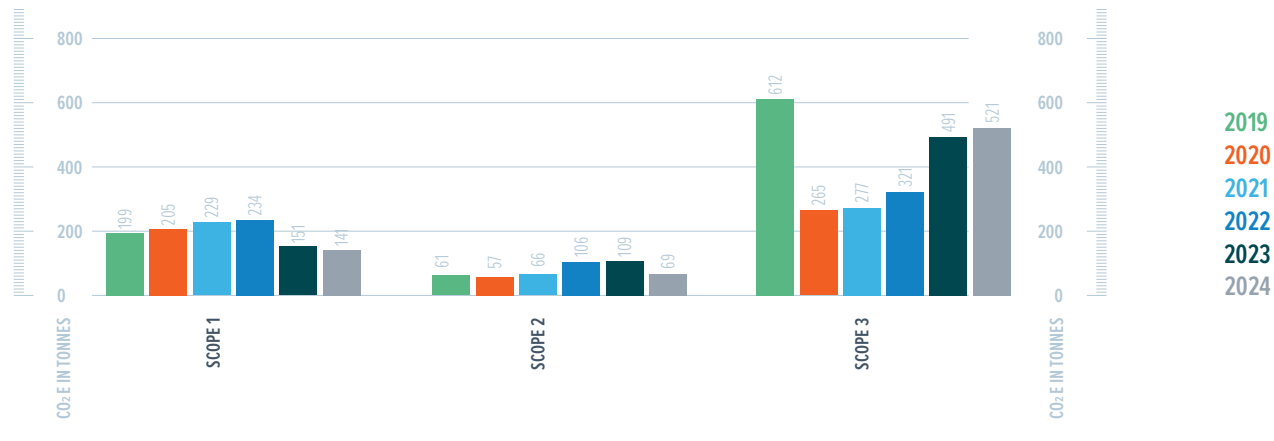
## SILVER ATENA CAUSED THE FOLLOWING QUANTITIES OF GREENHOUSE GAS EMISSIONS



- Journeys by employees
- Vehicle fleet
- Stationary combustion
- Purchased electricity
- Purchased district heating
- Fugitive emissions
- Business travel
- Waste & disposal
- Fuel and energy-related activities



## GREENHOUSE GAS EMISSIONS CAUSED: DIVISION INTO SCOPES

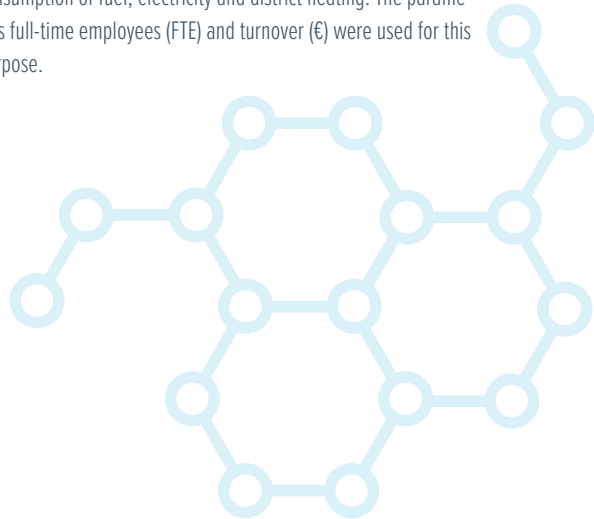




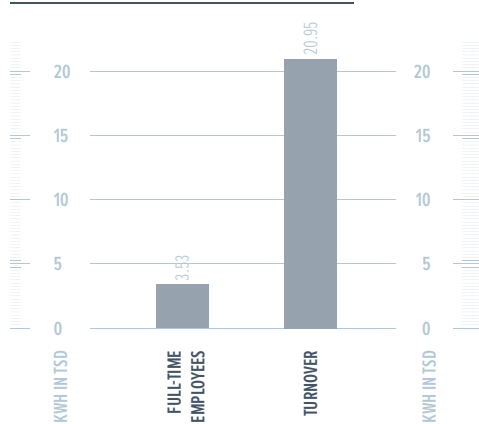
## INTENSITY OF THE GREENHOUSE GAS EMISSIONS

Greenhouse gases are harmful to the climate in different ways. Carbon dioxide (CO<sub>2</sub>) is the most common, but is less harmful than methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydro fluorocarbons (HFCs), perfluorocarbons (PFCs), sulphur hexafluoride (SF<sub>6</sub>) and nitrogen trifluoride (NF<sub>3</sub>).

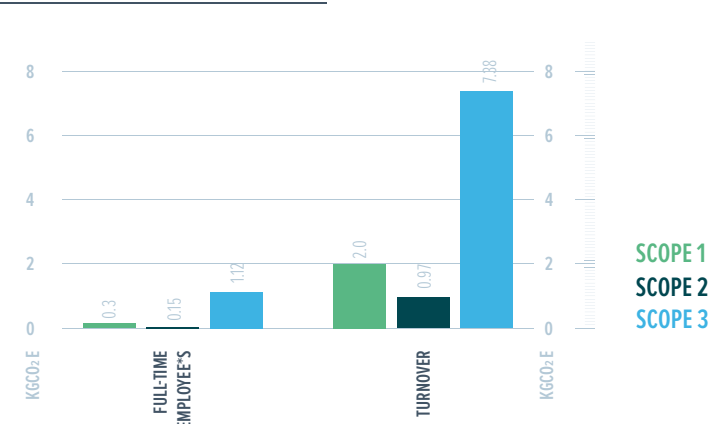
We included all these gases. In order to compare them with one another other, we calculated intensity ratios that included the consumption of fuel, electricity and district heating. The parameters full-time employees (FTE) and turnover (€) were used for this purpose.



### ENERGY INTENSITY



### INTENSITY OF GREENHOUSE GAS EMISSIONS



## SAVING GREENHOUSE GAS EMISSIONS

To significantly reduce greenhouse gas emissions in the future Silver Atena is focusing on the categories vehicle fleet, electricity consumption, waste avoidance and disposal. There is huge potential in reducing employees' journeys and business trips.

### VEHICLE FLEET

Our fleet includes vehicles with conventional drive systems as well as hybrid and electric cars. To minimise the greenhouse emissions, we are purchasing more vehicles with non-fossil drive systems.

### ELECTRICITY

To reduce energy consumption, conventional light bulbs have been replaced by LEDs in almost all offices and production facilities. Seven of our eight locations obtain electricity from renewable energies. By 2025, the remaining site in Hamburg will also use green electricity. Generally, due to our business activities, we are only able to save electricity only to a limited extent. HVAT tests (High Voltage Acceptance Test) and functional tests are power-intensive and there is no alternative. However, we use systems for testing our products in which power can be fed back into the system. This cycle means that only 10 % of the electricity consumed has to be fed back in. All the more reason to monitor the energy efficiency of our systems and equipment and increase it wherever possible. At our new production facility in Karlsfeld, we produce our own green electricity with the help of photovoltaics.

### DISPOSAL AND CUTTING DOWN ON PAPER

Our waste disposal concept includes all kinds of waste and follows the rules of the Commercial Waste Ordinance. Our locations use sustainable, 100% climate-neutral printing paper. In the medium to long term, we would like to completely digitalise the HR and finance departments, thereby reducing paper consumption to a minimum.

### EMPLOYEES' JOURNEYS TO WORK

In order to reduce the greenhouse gas emissions caused by our employees, we offer job bikes. Employees can lease a bike from our company at a favourable rate. So far, 6 % of our workforce has taken up this offer. We also subsidise travel by public transport. This is not only climate and environmentally friendly, but also good for your health.

### JOURNEYS TO WORK

In 2024, 246 employees (49 %) took part in our travel survey (2023: 258 participants, 54 %). The largest proportion used the car to travel to work in 2024 (63%). This was followed by public transport users (31%), cyclists (24%) and motorcyclists (2%). On average, each individual drove 147 kilometres there and back per week.

The results differ little from those of the previous year. Only the proportion of public transport users rose slightly from 26 % in 2023 to 31 % in 2024. Only 4.5 % of employees carpool. They tend to make rather long journeys and travelled an average of 238.6 kilometres per week.

**6 %** OF THE EMPLOYEES TAKE THE OFFER OF JOB BIKES

## → SAVING GREENHOUSE GAS EMISSIONS

### BUSINESS TRIPS

There were hardly any business trips in 2020, 2021 and 2022 due to the corona virus pandemic. In 2024, many business trips were replaced by digital meetings. Emissions fell by 142.3 tonnes of CO<sub>2</sub>e between 2019 and 2024. Silver Atena will continue to minimise on-site visits in the future and conduct conferences via video.

### CO<sub>2</sub> CREDITS AND INTERNAL

#### CO<sub>2</sub> PRICING SYSTEMS

Silver Atena has not yet acquired any CO<sub>2</sub>credits in order to compensate for the emissions of greenhouse gases. We also did not apply any internal CO<sub>2</sub>pricing systems.

### CO<sub>2</sub> NEUTRALITY PROJECT

We will be CO<sub>2</sub>-neutral by 2030. To achieve this goal, the Sustainability Committee launched the CO<sub>2</sub> neutrality project in 2024. An interdisciplinary project group made up of people from the Sustainability, Purchasing, Production and Quality teams, developed measures based on our emissions from the Corporate Carbon Footprint 2023. We examined every single factor from the three scopes, brainstormed intensively and then obtained additional expertise. All topics mentioned were assessed according to a scheme. Some ideas became superfluous, others we are pursuing further. At the end of this process,

the Sustainability Committee and the Management Board coordinated a plan to implement realistic measures on the way to CO<sub>2</sub> neutrality. From this a concept to communicate the results and possible effects was realised. A simulation for the next few years up to 2030 is available.

### TWO FINDINGS FROM THIS PROJECT ARE PARTICULARLY IMPORTANT:

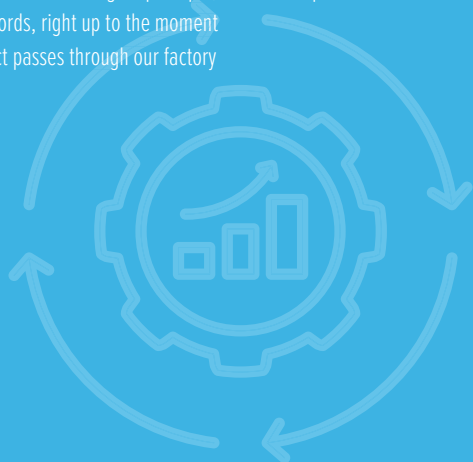
1. The greatest savings potential has already been recognised in recent years. Appropriate measures to reduce CO<sub>2</sub>emissions have been implemented.
2. We will not be able to minimise a large proportion of the CO<sub>2</sub> emissions on our own. This is the case, for example, with employee journeys. Instead, we will buy certificates to offset greenhouse gas emissions. We have thus started to examine suitable providers.



## LIFE CYCLE ANALYSIS

Silver Atena would like to know how high the greenhouse gas emissions are for each individual product (product carbon footprint). As an initial project, emissions from transport, production and disposal of a typical control unit were analysed. We analysed the emissions of the upstream and downstream processes according to the cradle-to-gate principle, in other words, right up to the moment the product passes through our factory

gates. We make sure that our suppliers also record their CO<sub>2</sub> emissions, in order to recognise potential savings both internally and externally and reduce CO<sub>2</sub> emissions as early as possible. Medium-term, we want to reduce the emissions of the total product carbon footprint and determine this for all our series products.

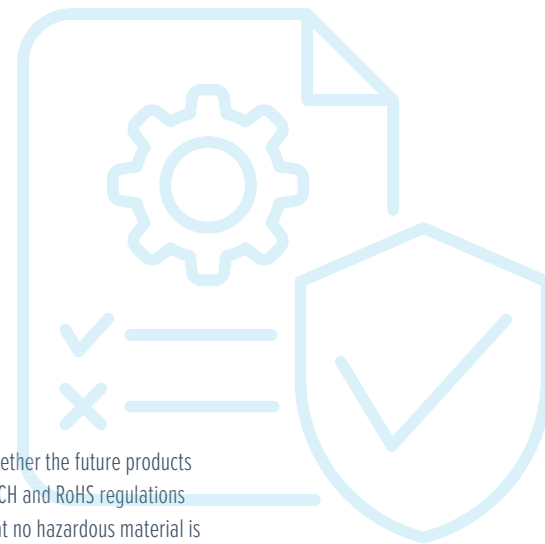


## COMPLIANCE WITH THE REACH AND ROHS REGULATIONS

We comply with the REACH (Regulation concerning the Registration, Evaluation, Authorisation and Restriction of Chemicals), RoHS (EU Directive 2011/65/EU Restriction of Hazardous Substances) and GADSL (Global Automotive Declarable Substance List) regulations. We do not use certain hazardous substances in electrical and electronic devices and avoid conflict minerals such as tin, tungsten, tantalum and gold as far as possible.

For some customer projects the Directive 2000/53/EC is also relevant. It commits us to a defined reuse and recycling rate. Where possible, we use recyclates. We respect the applicable substance bans according to the GADSL list. As early as the development stage

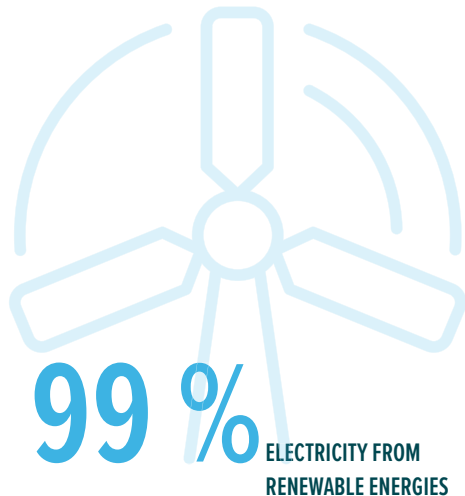
we check whether the future products fulfil the REACH and RoHS regulations to ensure that no hazardous material is used. This is how we protect people and the environment. We check the individual components of our products using an IT-supported reporting tool. Either our suppliers confirm in writing that they comply with the regulations, or we verify this via IMDS reports (IMDS - International Material Data System). As soon as we place an order, we obligate the supplier to comply with the regulations.





## WE HAVE ACHIEVED THIS TOGETHER

- Certification according to DIN EN ISO 14001 and DIN EN 16247
- Decreasing greenhouse gas emissions from our vehicle fleet
- 99 % electricity from renewable energies throughout the company, 100 % at the production sites
- Reduction of greenhouse gas emissions by 16% compared to the base year 2019
- Use of sustainable printer paper at all locations
- Offer of job bikes for employees
- Consistent compliance with RoHS/REACH regulations
- Life cycle analysis for first series products
- Annual surveys to measure greenhouse gas emissions from journeys to work
- Detailed action plan for the path to CO<sub>2</sub> neutrality by 2030

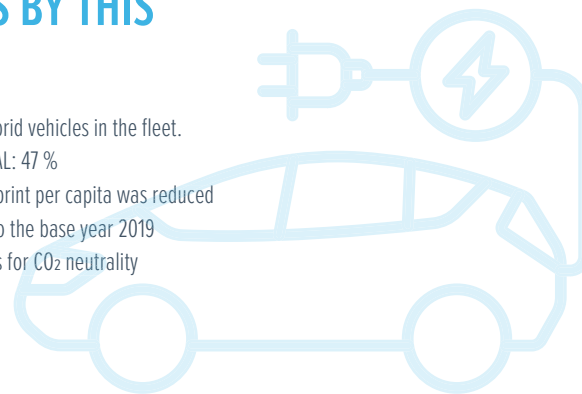


## THESE ARE OUR NEXT STEPS

- Development of an internal environmental dashboard, to make our emission values transparent and increase the awareness of our employees
- Green electricity for all locations
- Equipping further locations with iONiX charging points
- Training on sustainability in development
- Launch of the project to achieve CO<sub>2</sub> neutrality
- Adaptation of further internal processes to environmental aspects
- Establishment of an energy management system

## WE MEASURE OUR SUCCESS BY THIS

- Proportion of electric or hybrid vehicles in the fleet. Target in 2030: 90%, ACTUAL: 47 %
- Our Corporate Carbon Footprint per capita was reduced by around 43% compared to the base year 2019
- Progress with our measures for CO<sub>2</sub> neutrality



**43 %**

**PER CAPITA, OUR CORPORATE CARBON FOOTPRINT WAS REDUCED COMPARED TO THE BASE YEAR 2019**



## SUPPLIERS AND PARTNERS

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"SUSTAINABLE INNOVATION SUCCEEDS THROUGH STRONG PARTNERSHIPS - THAT'S WHY WE FOCUS ON LONG-TERM COOPERATION WITH RESPONSIBLE SUPPLIERS."

Our suppliers and partners are essential to our success. We choose carefully according to ethical and legal principles. A prerequisite for cooperation is that suppliers are committed to our Supplier Code of Conduct. It contains the values of our company and creates the basis for responsible and trusting cooperation. This is how we contribute to SDG 8 (Decent Work and Economic Growth) and SDG 17 (Partnership to Achieve the Goals).



## OUR GOALS

WE WILL ESTABLISH A SUSTAINABLE  
VALUE CHAIN BY 2030.

### SUPPLIER QUALIFICATION

We review how sustainable our supply chain is and specify the requirements according to which we nominate product suppliers.

### SUPPLIER CODE OF CONDUCT

We oblige our series suppliers to comply with our Supplier Code of Conduct and audit ten suppliers for this purpose.

### REQUIREMENTS FOR SUPPLIERS

We draw up a sustainability plan for the supply chain and implement what we can.

## OUR SUPPLY CHAIN

We source 100% of our product components from suppliers, in particular die-cast housings, injection-moulded parts, turned parts, deep-drawn parts, assembled cables, chokes, assembled circuit boards (PCBA) and power modules. These are the main components of the control units that we assemble in our production facility.

### SUPPLIERS ARE SELECTED IN THREE STAGES:

- Research and check whether the company fulfils our basic requirements, e.g. regarding certifications, equipment, competency and location. An environmental and social assessment takes place. The basis for this are the requirements of our customers, which result from the order concerned.
- If the potential supplier meets our requirements, we establish direct contact.
- If the outcome is positive, we visit the company to audit it.

Our purchasing department evaluates our series suppliers once a year. We want to establish a catalogue of requirements specifically for environmental criteria in supplier management.

### OUR RESPONSIBILITY TOWARDS SUPPLIERS AND PARTNERS

We want to work fairly with our suppliers and partners. Only then is long-term successful cooperation possible.

We select our suppliers carefully and place great importance on transparency during the collaboration. We are in close contact with our direct suppliers and ensure that they comply with our standards. These are randomly checked in internal audits and verified in discussions.

We cannot guarantee this throughout the entire value chain, as our influence is limited to direct contact with our customers. The obligation to pass on only applies to the upstream supply chains. This also applies to the labour in the value chain.



**100 %** OF OUR PRODUCT COMPONENTS  
WE PURCHASE FROM SUPPLIERS

## OUR SUPPLY CHAIN

### PAYMENT PRACTICES

Our payment practices are independent of the supplier groups. We treat suppliers of all sizes equally. The payment term of 30 days is exceeded by 10 days and is 40 days. This value includes all invoices and is thus at 100 %. We regularly analyse the key figures in extensive reports using the ESKER tool. Our conditions of purchase are available to all suppliers on our homepage. Every order refers to this.

We strategically select our suppliers according to quality and regionality. In doing so, we take into account whether the supplier fulfils its social and ecological responsibility. As disruptions in the supply chain have a negative impact on our output, we review the risks in order to minimise them. Series suppliers in particular are regularly audited against defined criteria. We are planning to gradually assess them according to additional sustainability factors.

### TRANSPORT ROUTES

The suppliers are based in Europe and Asia. Although we use regional suppliers wherever possible, this is not always possible. Some elements are only produced in Asia. Nevertheless, we keep transport routes as short as possible. For example, we have components from Italy and Thailand sent directly to other partners in our supply chain, to have them processed there. Silver Atena receives the end product as ordered.



OUR SUPPLIERS ARE LOCATED  
IN EUROPE AND ASIA



## CO<sub>2</sub> NEUTRALITY OF SERIES SUPPLIERS

We will be CO<sub>2</sub>-neutral by 2030. To achieve this goal, we also demand CO<sub>2</sub> neutrality from our suppliers. As a first step, we are focussing on our series suppliers and obliging our top suppliers to draw up a life cycle assessment. We then work with them to develop a strategy to reduce greenhouse gases through to CO<sub>2</sub> neutrality. We review our progress with annual audits. Environmental protection is a key criterion for the future nomination of our suppliers. This is based on your self-disclosure, proof of certifications and sustainability activities as well as our Requests for Quotation (RFQ). A project group was launched in 2024 to realise our plan for CO<sub>2</sub> neutrality in series delivery and define the procedure.

**WE ARE CO<sub>2</sub>-NEUTRAL**  
**BY 2030**



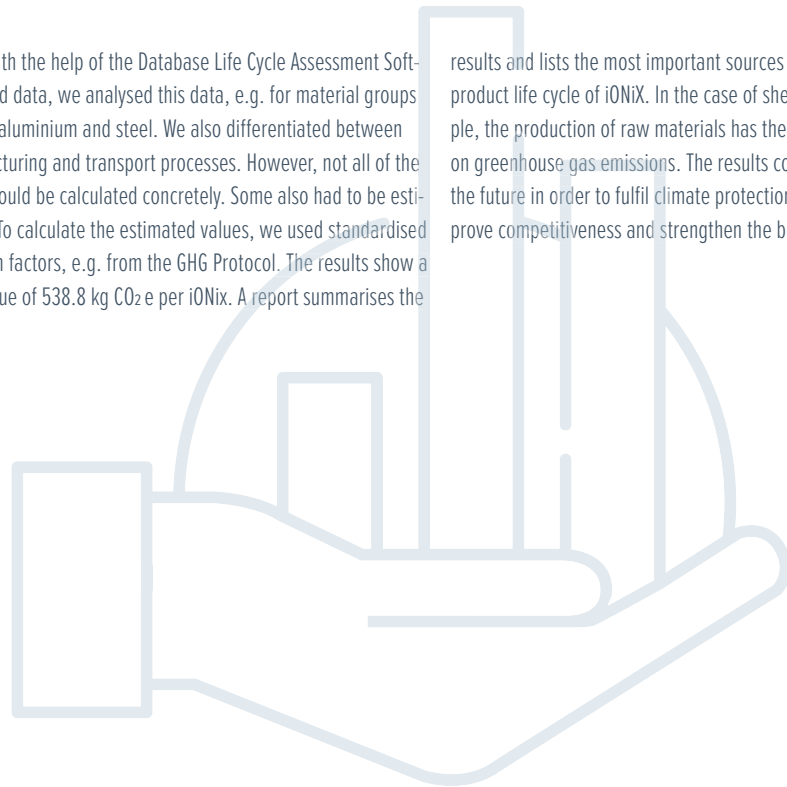
## CALCULATION OF THE LIFE CYCLE ANALYSIS

The life cycle assessment of our series suppliers' products is essential for us to be able to carry out the Life Cycle Analysis (LCA) of our own products. In particular our customers want additional analyses.

In order to be able to report specifically on a product and transparency, in 2024 we calculated the LCA of our DC charging station iONiX 25kW. All relevant production steps were included. Project managers and employees provided parts lists as a data-

base. With the help of the Database Life Cycle Assessment Software and data, we analysed this data, e.g. for material groups such as aluminium and steel. We also differentiated between manufacturing and transport processes. However, not all of the values could be calculated concretely. Some also had to be estimated. To calculate the estimated values, we used standardised emission factors, e.g. from the GHG Protocol. The results show a total value of 538.8 kg CO<sub>2</sub>e per iONiX. A report summarises the

results and lists the most important sources of emissions in the product life cycle of iONiX. In the case of sheet metal, for example, the production of raw materials has the greatest influence on greenhouse gas emissions. The results could be important in the future in order to fulfil climate protection requirements, improve competitiveness and strengthen the brand value.



## OUR SUPPLIER CODE OF CONDUCT

100% of Silver Atena's series suppliers agree to our Supplier Code of Conduct. We expect our stakeholders to meet the highest standards of integrity, as this is the only way we can work together in a spirit of trust. Our standards are based on internationally recognised standards relevant to workers in the value chain, including the United Nations Guiding Principles on Business and Human Rights. Violations can be reported via the whistleblowing tool. Our suppliers and their employees must comply with the applicable laws and rules. If the law is stricter than the

regulations applicable at Silver Atena, it takes precedence. The principles described in the Supplier Code of Conduct are a minimum standard. Country-specific supplements based on the respective culture remain unaffected.



## THE PRINCIPLES OF THE SUPPLIER CODE OF CONDUCT OF SILVER ATENA

### REQUIREMENTS FOR ETHICAL BEHAVIOUR

- Combating bribery and corruption
- Gifts and invitations
- Conflict of interest
- Fair competition
- Minerals from conflict areas
- Good trading practices
- Finances
- Intellectual property and product counterfeiting
- Information security
- Sensitive, confidential and protected information
- Protection of personal data

### SOCIAL RESPONSIBILITY

- Human rights
- Employment practices
- Health and safety

### ENVIRONMENT

- Compliance with all applicable environmental laws
- Animal welfare
- Conservation of resources
- Reduction of greenhouse emissions

### SUSTAINABLE PROCUREMENT

#### OBLIGATION OF THE SUPPLIER

- Consent to the Silver Atena Supplier Code of Conduct
- Reporting a concern or problem
- Inspection rights
- Corrective measures





## THE PRINCIPLES OF THE SUPPLIER CODE OF CONDUCT OF SILVER ATENA

### REQUIREMENTS FOR ETHICAL BEHAVIOUR

- Bribery and corruption violate public trust, jeopardise economic and social development and damage fair trade. We are committed to acting in accordance with the highest anti-corruption standards and expect our suppliers to comply with applicable laws, policies and regulations in the countries in which they operate.
- We have clearly regulated the handling of gifts and invitations. Suppliers, partners and our employees must not gain an unfair competitive advantage through business favours.
- Conflicts of interest must be strictly avoided. We expect our employees to act in the best interests of Silver Atena.
- Our regulations on fair competition protect consumers and competitors from unfair business practices. In the interests of healthy competition, we comply with antitrust and competition laws.
- The extraction and trade of minerals and raw materials from conflict areas can lead to human rights violations and further conflicts. We refuse to support public and private security forces that illegally control mining sites and transport routes. Our suppliers are obliged to respect human rights and to supply all minerals and raw materials - especially from conflict and high-risk areas - responsibly. Armed groups may not be financed either directly or indirectly.
- Suppliers shall comply with applicable export control regulations, laws, directives and regulations on sanctions and embargoes and provide truthful information to customs and other authorities on request.
- Suppliers must not take financial advantage of fraud, embezzlement or counterfeiting or allow third parties to do so. Laws to combat money laundering and terrorist financing are observed.
- Suppliers are obliged to comply with all rights and laws for the protection of intellectual property. They accept protection from disclosure, patents, copyrights and trademarks. They may only use legally acquired and licensed information technology and software. They may not disclose technology, proprietary information or trade secrets without the prior written consent of Silver Atena's Legal Department. If counterfeit parts and materials are delivered despite all precautionary measures and checks, they must be identified, reported and quarantined. They must not re-enter the supply chain.
- Supplier data and information security is a basic prerequisite for working with Silver Atena.
- Suppliers are obliged to treat sensitive, confidential and proprietary information entrusted to them by Silver Atena, its customers or third parties as confidential. Exception: Disclosure is authorised or required by law. Then it may only take place after prior notification.
- All applicable data protection laws and regulations must be observed.

### SOCIAL RESPONSIBILITY

- Silver Atena expects its suppliers to recognise and respect the International Declaration of Human Rights and the International Labour Organization's Declaration on Principles and Rights at Work. Suppliers treat people with dignity and respect. They ensure a safe, inclusive and accessible workplace, both physically and virtually.
- Our suppliers accept our guidelines on human rights and employment practices such as working hours, wages and social benefits, freedom of association, diversity, equal opportunities and respect for the individual.
- Suppliers must comply with the ban on human trafficking and the applicable local laws in the countries in which they operate. There must be no forced, bonded or compulsory labour. Child labour is absolutely taboo. Employees must be able to terminate their employment relationship after giving reasonable notice.
- Regulations on the health and safety of employees must be complied with.

## THE PRINCIPLES OF THE SUPPLIER CODE OF CONDUCT OF SILVER ATENA

### ENVIRONMENT

- In line with the Science Based Target Initiative (SBTi), the United Nations Global Compact and the Paris Climate Agreement, Silver Atena has decided to achieve net-zero greenhouse gas emissions across the entire value chain by 2030. We want to play a leading role on the road to a net-zero society by reducing and avoiding CO<sub>2</sub> emissions. We utilise sustainable innovations and increase environmental and climate awareness as well as the actions of our stakeholders. We also expect a net-zero initiative from our suppliers.
- Our suppliers must comply with the applicable environmental laws. The responsible treatment of living beings is part of our understanding of values. Silver Atena requires that all members of the company and suppliers comply with national and international legal standards on animal protection and welfare.
- Our suppliers must monitor, measure and minimise their consumption of natural resources such as water, raw materials and energy.

### SUSTAINABLE PROCUREMENT

Our suppliers adhere to the principles of the Supplier Code of Conduct to its partners, subsidiaries and their subcontractors who do business with Silver Atena. They apply our standards to their own suppliers.

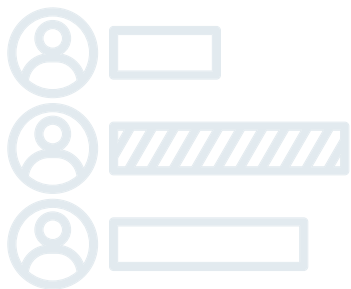
### OBLIGATION OF THE SUPPLIER

Suppliers undertake to comply with the Supplier Code of Conduct of Silver Atena and to act in accordance with an effective ethics and compliance programme. You are always welcome to report your concerns or problems. We reserve the right of verification. In the medium-term, we will also set up a training programme on ethics and compliance for our suppliers.



## WE HAVE ACHIEVED THIS TOGETHER

- Focus on regional suppliers
- Calculating the product carbon footprint for our iONiX charging station
- Careful selection and verification of future suppliers
- All suppliers have undertaken to comply with the Supplier Code of Conduct
- Greater competitiveness thanks to innovative products that we have introduced with new suppliers



## THESE ARE OUR NEXT STEPS

- Calculation of the life cycle analysis of our series products, respectively based on real data
- Coordination of schedules with suppliers on timetables for climate neutrality
- Checking the self-declarations of our suppliers
- Review of price and condition enquiries
- Sustainability along the entire supply chain, from supplier selection to procurement



## WE MEASURE OUR SUCCESS BY THIS

- Our suppliers are committed to climate neutrality
- Proportion of our suppliers with ISO 14001 certification is 68 %
- Standard payment terms: 30 days, ACTUAL: 40 days
- Number of court proceedings currently pending due to late payment to suppliers: 0

68 %

OF OUR SUPPLIERS ARE ISO 14001  
CERTIFIED



## CONCLUSION

Silver Atena has published a sustainability report every year since 2021 to provide information about its economic, environmental and social goals, key figures and measures. Information on upstream and downstream activities can be found in the information on suppliers and products, but is not a primary component of this sustainability report. The Sustainability Report 2024 shows that we have already taken important steps towards sustainable economic growth. Many more are planned.

As a company, we live by ethical principles every day, and we expect the same from our partners and suppliers. We are aiming for CO<sub>2</sub> neutrality by 2030. This goal will challenge us and everyone involved in our supply chain over the next few years.

Realism is the measure of all things. Both social and environmental aspects of sustainability must suit Silver Atena and its workforce. For example, it is unrealistic to convert the vehicle fleet completely to e-mobility because electric transport vehicles will probably not be available in the desired quality by 2030. What is realistic is the maximum possible rate of around 90 % by 2030. In order to become climate-neutral, we will buy CO<sub>2</sub> certificates as a final measure. Once again, 85% of our sales contribute to sustainability. With our projects on electro-

mobility, wind power, hydrogen technologies, etc., we promote the further development of electromobility and other ecological industries. The careful use of resources throughout the supply chain and a high recycling rate for our waste are very important to us.

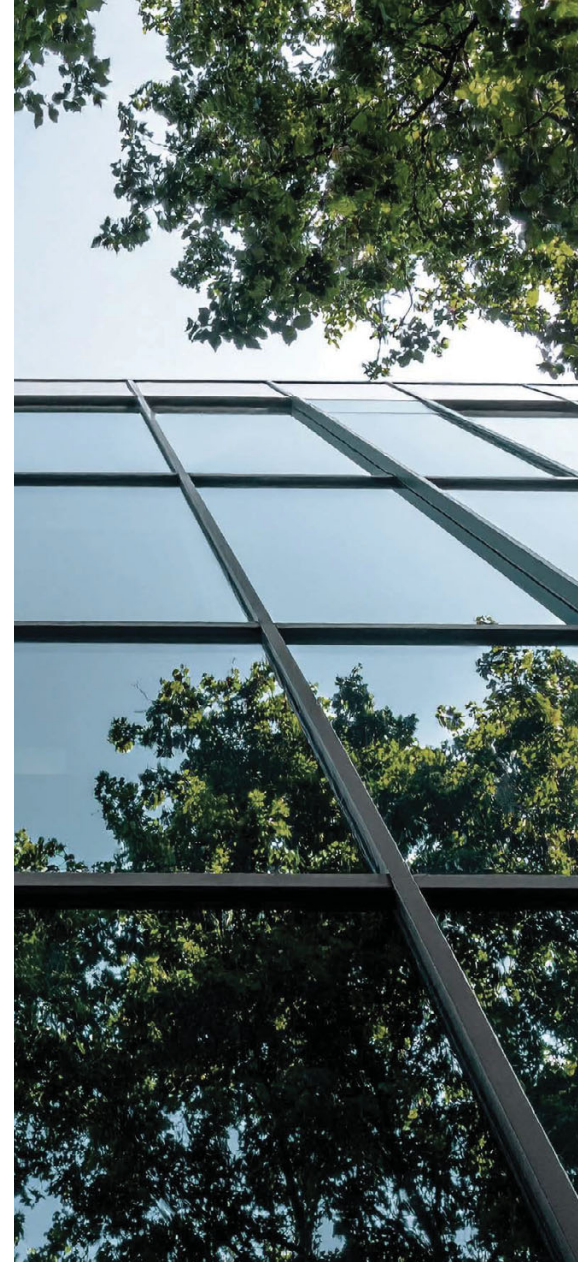
Our employees remain our most important asset. Particularly in times of declining economic figures and stagnating growth, employee retention and finding the right employees are key factors. Flexible working models and an average of 3.4 attendance days per week, which our statistics show, have proven their worth. We promote our own young talent by employing students and offering them an exciting spectrum of tasks. With us you can turn innovative ideas into reality and make a contribution to sustainable technologies.

When it comes to occupational health management, we focus on a combination of sport, fun and health, which is very well received by our employees. With our MOVE & TASTE in-house fitness centre, we have expanded this offer. Corporate benefits round it off. We will continue to follow this path. Our roadmap to CO<sub>2</sub> neutrality by 2030 is a milestone. We will consistently implement this plan over the next few years.

The reporting period covers the entire year 2024. It includes the performance of key figures since 2019. All Silver Atena locations are included.

### THE REPORT IS BASED ON THE FOLLOWING REGULATORY STANDARDS:

- Corporate Sustainability Reporting Directive (CSRD)
- European Sustainability Reporting Standards (ESRS)
- Global Reporting Initiative (GRI Standard)
- German Sustainability Code (DNK)
- The Universal Declaration of Human Rights
- United Nations Sustainable Development Goals (SDG)
- UN Global Compact
- GHG Protocol
- ISO 14064





## EU TAXONOMY

The EU taxonomy play a key role on the way to Europe's planned climate neutrality by 2050. As a classification instrument of the EU Commission, it is intended to make the Green Deal tangible for companies and investors. It should be recognisable how environmentally- and climate-friendly individual companies are. The new EU directive Corporate Sustainability Reporting Directive (CSRD) breaks down the requirements of the EU taxonomy for companies. The European Sustainability Reporting Standards (ESRS) set out the details of sustainability reporting, reporting and specify the criteria according to which an economic activity is or is not environmentally-compatible.

The EU taxonomy affects Silver Atena as a subsidiary of the Expleo Group. The results of our own sustainability reporting mean a great deal to us. This is because we can use these results to review our strategy, ensure that we are adhering to the path we have taken, recognise po-

tential for improvement and strengthen stakeholder trust. Three financial indicators show the extent to which our activities comply with the EU taxonomy: Sales, investments (CapEx) and operating costs (OpEx). We have integrated the principles of the EU taxonomy into our growth strategy and made sustainability an integral part of our business model.

In the Sustainability Report 2024 we implement the requirements of the ESRS as far as possible. According to the ESRS definition all corporate activities are in the "Other" sector. We are aware that we can only improve our sustainability reporting step by step. However, we are on the right track, as shown by the excellent results of our sustainability ratings and the ESG Transparency Award.

## CORE ELEMENTS OF DUE DILIGENCE

Integration of due diligence into governance, strategy and business model

Involvement of affected stakeholders in all key due diligence steps

Identification and assessment of negative impacts

Measures to counter these negative effects

Tracking the effectiveness of these efforts and communication

## SECTIONS IN THE SUSTAINABILITY REPORT

- Foreword
- Sustainability strategy
- Silver Atena

- Sustainability Committee
- Employees and society/works council

- Double materiality analysis and risk management

- Double materiality analysis and risk management
- Internal processes and documents

- Double materiality analysis and risk management
- Employees and society/ Our values
- Internal processes and documents



# KEY FIGURES ACCORDING TO ESRS AND GRI

ESRS NO.	DISCLOSURE	KEY FIGURE	2024	2023	2022	2021	REFERENCE TO SECTION IN CSR	GRI	COMMENT
ESRS 2 GOV-1	21a	Number of executive members	2	2	2	2	Sustainability organisation	2-9	
ESRS 2 GOV-1	21a	Number of non-executive members	0	0	0	0	-	2-9	
ESRS 2 GOV-1	21d	Percentage share by gender and other aspects of diversity	100% male	100% male	100% male	100% male	-	2-9	
ESRS 2 GOV-1	21d	Gender diversity in management	1	1	1	1	-	2-9	
ESRS 2 GOV-1	21e	Percentage of independent board members	1	1	1	1	-	2-9	
ESRS 2 GOV-3	29d	Proportion of variable remuneration that depends on sustainability related targets and/or impacts	n.a.	n.a.	n.a.	n.a.	-	2-19	Variable remuneration is included at individual level
ESRS 2 SBM-1	40 a iii	Number of employees	505	484	433	388		2-7	see ESRS 1-6
ESRS 2 SBM-1	40b	Total revenue	70,503,000 €	70,426,000 €	58,855,000 €	50,111,000 €	Appendix / Key figures at a glance	201-1	
ESRS 2 SBM-1	40 d i	Revenues from fossil fuels, coal, oil, gas, chemical production, arms supplies, tobacco	0 €	0 €	0 €	0 €	-	2-7	
ESRS G1-4	24a	Number of convictions for offences against corruption and bribery regulations	0	0	0	0	Customers and products / summary page	2-27	
ESRS G1-4	24a	Amount of fines for offences against corruption and bribery regulations	0 €	0 €	0 €	0 €	Customers and products / summary page	2-27	
ESRS G1-4	22, 25a	Number of cases of corruption or bribery	0	0	0	0	Customers and products / summary page	205-3	
ESRS G1-4	25b	"Number of confirmed cases in which own employees were dismissed or disciplined for corruption or bribery"	0	0	0	0	Customers and products / summary page	205-3	
ESRS G1-4	25c	"Number of confirmed cases of contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery"	0	0	0	0	Customers and products / summary page	205-3	
ESRS G1-5	29b	"Amount of political contributions made in cash or in kind"	0 €	0 €	0 €	0 €	-	415-1	
ESRS G1-6	33a	Average time (in days) taken by the company to settle an invoice from the start of the contractual or statutory payment period	40 days	27 days			Suppliers and partners / summary page	-	
ESRS G1-6	33b	Standard payment terms of the company in days	30 days	30 days			Suppliers and partners / summary page	-	
ESRS G1-6	33b	Percentage of its payments for which these standard terms are applied	100 %	100 %			Suppliers and partners / summary page	-	
ESRS G1-6	33c	Number of court proceedings currently pending due to late payment	0	0			Suppliers and partners / summary page	-	
		Share of ISO 14001 certification of our suppliers	68 %	68 %	68 %		Appendix / key figures at a glance	-	
ESRS S1-6	50a	Total number of employees	505	484	433	388		405-1	Employees Silver Atena: Permanent staff, casual workers, external employees and students

ESRS NO.	DISCLOSURE	KEY FIGURE	2024	2023	2022	2021	REFERENCE TO SECTION IN CSR	GRI	COMMENT
ESRS S1-6		of which women	83	78	70	59			
ESRS S1-6		of which men	422	406	363	329			
ESRS S1-6		of which working in Germany	505	484	433	388			
ESRS S1-6		of which not working in Germany	0	0	0	0			
ESRS S1-6	50b	Total number of permanent employees	419	398	359	333		2-7	
ESRS S1-6		of which women	73	70	64	282			
ESRS S1-6		of which men	346	328	295	51			
ESRS S1-6	50b	Total number of temporary employees	86	86	74	55		2-7	incl. students
ESRS S1-6		of which women	10	8	68	8			
ESRS S1-6		of which men	76	78	6	47			
ESRS S1-6	50b	Total number of employees without guaranteed working hours	1	2	1	1		2-7	
ESRS S1-6		of which women	0	0	0	0			
ESRS S1-6		of which men	1	2	1	1			
ESRS S1-6	50c	Total number of employees who have left the company	96	84	93	109		401-1	incl. students
		Total number of employees who have left the company (core workforce)	38	43					
ESRS S1-6	50c	Employee turnover rate	19 %	20 %	23 %	26 %		401-1	incl. students
		Employee turnover rate, core workforce	9 %	9 %					excluding students
ESRS S1-7	55a	Total number of non-salaried employees	19	45				2-8	
ESRS S1-8	60a	Percentage of all employees covered by collective agreements	0 %	0 %	0 %	0 %		2-30	Silver Atena does not have a collective wage agreement.
ESRS S1-8		of which in the European Economic Area	0 %	0 %	0 %	0 %			
ESRS S1-8	63a	Total percentage of employees, covered by employee representatives	100 %	100 %	100 %	100 %			
ESRS S1-9	66a	Gender distribution at top management level						405-1	
ESRS S1-9		of which women (number)	3	3	3	2			
ESRS S1-9		of which women (percentage)	33 %	33 %	30 %	20 %			
ESRS S1-9		of which men (number)	6	6	7	8			
ESRS S1-9		of which men (percentage)	67 %	67 %	70 %	80 %			
ESRS S1-9	66b	Age distribution						405-1	All employees

ESRS NO.	DISCLOSURE	KEY FIGURE	2024	2023	2022	2021	REFERENCE TO SECTION IN CSR	GRI	COMMENT
ESRS S1-9		Employees under 30 years of age	164	155	131	104			
ESRS S1-9		Employees 30 - 50 years	242	240	229	222			
ESRS S1-9		Employees over 50 years of age	72	89	73	62			
ESRS S1-10		Fair remuneration: Narrative							
ESRS S1-11		Social protection: Narrative							
ESRS S1-12	77	Employees with disabilities (percentage)	0.79 %	0.04 %	1 %	1 %			
ESRS S1-13	83a	Percentage of employees who have participated in regular performance and career development reviews	100 %	100 %	100 %	100 %		404-3	
ESRS S1-13		of which men	100 %	100 %	100 %	100 %			
ESRS S1-13		of which women	100 %	100 %	100 %	100 %			
ESRS S1-13	83b	Average number of training hours/employees	10.15	18.32	13.2			404-1	Key figure from 2022
ESRS S1-13		of which men	10.6	18.91	13.3				
ESRS S1-13		of which women	7.89	15.56	12.7				
ESRS S1-14	88a	Percentage of own workforce covered by the company's health and safety management system based on legal requirements and/or recognised standards or guidelines	100 %	100 %	100 %	100 %		403-8	
ESRS S1-14		of which salaried employees	100 %	100 %	100 %	100 %			
ESRS S1-14		of which non-salaried employees	100 %	100 %	100 %	100 %			
ESRS S1-14	88b	Number of deaths due to work-related injuries and illnesses	0	0	0	0		403-9	
ESRS S1-14		of which other employees working at company locations	0	0	0	0			
ESRS S1-14	88c	Number of reportable occupational accidents	4	3	2	7		403-9	
ESRS S1-14	88c	Rate of reportable occupational accidents	6.3	10.5				403-9	
ESRS S1-14	88d	Number of cases of reportable work-related illnesses	0	0	0	0		403-10	
ESRS S1-14	88e	Number of days lost due to work-related injuries and deaths as a result of occupational accidents, work-related illnesses and deaths due to illnesses	0	6				403-9	
ESRS S1-15	93a	Percentage of employees entitled to leave for family reasons	100 %	100 %	100 %	100 %		401-3	
ESRS S1-15	93b	Percentage of eligible employees who have taken leave for family reasons						401-3	Reason for special leave is not recorded
ESRS S1-15		of which women							
ESRS S1-15		of which men							
ESRS S1-16	97a	Gender pay gap	20 %	13 %	24 %	22 %		405-2	Wage comparison independent of task, training, qualification, etc., pure calculation value
ESRS S1-16	97b	Ratio of the annual total remuneration of the highest-paid individual to the median annual total remuneration of all employees (excluding the highest-paid individual)	452 %	370 %	385 %	391 %		2-21	
ESRS S1-17	103a	Total number of reported cases of discrimination, including harassment	0	0	0	0		406-1	

ESRS NO.	DISCLOSURE	KEY FIGURE	2024	2023	2022	2021	REFERENCE TO SECTION IN CSR	GRI	COMMENT
ESRS S1-17	103b	Number of complaints reported through channels through which individuals within the company's own workforce can raise concerns	0	0	0	0			2-25
ESRS S1-17	103c	Total amount of significant fines, penalties and damages in connection with the incidents and complaints described above	0	0	0	0			2-27
ESRS S1-17	104a	Number of serious human rights incidents involving the organisation's workforce	0	0	0	0			3-3
ESRS S1-17	104a	of which violations of the United Nations Guiding Principles on Business and Human Rights	0	0	0	0			
ESRS S1-17	104a	of which violations of the ILO Declaration on Fundamental Principles and Rights at Work	0	0	0	0			
ESRS S1-17	104a	of which violations of OECD Guidelines for Multinational Enterprises	0	0	0	0			
ESRS S1-17	104b	Total amount of fines, penalties and compensation payments in connection with 104a	0 €	0 €	0 €	0 €			2-27
ESRS E1-GOV-3	13	Percentage of recognised allowances linked to climate-related considerations	-	-				-	Not collected, individual target agreements included in bonus system per employee
ESRS E1-1	16c	Financial resources for the action plan (OpEx)	71,479.00 €	99,920.00 €			"Our contribution to climate protection"	-	
ESRS E1-1		Financial resources for the action plan (CapEx)	375,035.00 €	10,000,000.00 €			"Our contribution to climate protection"	-	
ESRS E1-1	16f	Significant capital expenditure for coal- / oil- / gas-related economic activities	- €	- €			-	-	No investments in economic activities in the coal, oil and gas industries
ESRS E1-3	4b	Achieved and expected reduction in GHG emissions	- 16%	- 14%	- 24%	- 3%	"Greenhouse gas emissions"	-	Reduction compared to base year 2019
ESRS E1-4	9a / b	GHG emission reduction targets	0 tCO <sub>2</sub> e until 2030	-			-	305-5	Planning in the project to achieve CO <sub>2</sub> neutrality
ESRS E1-5	12	the total fuel consumption within the organisation from non-renewable sources in joules or multiples of joules, including the types of fuel used	127206 kWh	158477 kWh	365840 kWh				302-1
ESRS E1-5	12	Power consumption	815544 kWh	751581 kWh	583225 kWh		Waste management and energy consumption	302-1	
ESRS E1-5	12	Thermal energy consumption	534253 kWh	481521 kWh	193766 kWh			302-1	
ESRS E1-5	12	Total energy consumption within the organisation in joules or multiples of joules	1477003 kWh	1391579 kWh	1142831 kWh			302-1	
ESRS E1-5	13	Total energy consumption for companies in the climate-intensive sector	-	-			-	302	Not operating in the climate-intensive sector
ESRS E1-5	15	Total energy consumption per net revenue related to activities in climate-intensive sectors	-	-			-	302	Not operating in the climate-intensive sector
ESRS E1-5	16	Total energy consumption by activities in sectors with high climate impact	-	-			-	-	Not operating in the sector with a high climate impact
-	-	Energy intensity ratio of the organisation	117.20 kWh / m²	124.29 kWh / m²	120.97 kWh / m²		-		302-3
-	-		3525.07 kWh / VZB	3496.43 kWh / VZB	3351.41 kWh / VZB		-		302-3
-	-		20949.50 kWh / million EUR	19759.45 kWh / million EUR	19417.74 kWh / million EUR		-		302-3
-	-	Size of office & laboratory space	12602 m²	11196 m²	9447 m²		-		302-3

ESRS NO.	DISCLOSURE	KEY FIGURE	2024	2023	2022	2021	REFERENCE TO SECTION IN CSR	GRI	COMMENT
-	-	Intensity of greenhouse gas emissions - Scope 1	0.01 tonnes CO <sub>2</sub> e/ m²	0.01 tonnes CO <sub>2</sub> e/ m²	0.03 tonnes CO <sub>2</sub> e/ m²	-	-	305-4	
-	-		0.30 tonnes CO <sub>2</sub> e/ VZB	0.38 tonnes CO <sub>2</sub> e/ VZB	0.80 tonnes CO <sub>2</sub> e/ VZB	"Greenhouse gas emissions"	-	305-4	
-	-		2.00 tonnes CO <sub>2</sub> e / EUR m	2.14 tonnes CO <sub>2</sub> e / EUR m	4.64 tonnes CO <sub>2</sub> e / EUR m	"Greenhouse gas emissions"	-	305-4	
-	-	Intensity of greenhouse gas emissions - Scope 2	0.005 tonnes CO <sub>2</sub> e/ m²	0.01 tonnes CO <sub>2</sub> e/ m²	0.01 tonnes CO <sub>2</sub> e/ m²	-	-	305-4	
-	-		0.15 tonnes CO <sub>2</sub> e/ VZB	0.27 tonnes CO <sub>2</sub> e/ VZB	0.31 tonnes CO <sub>2</sub> e/ VZB	"Greenhouse gas emissions"	-	305-4	
-	-		0.97 tonnes CO <sub>2</sub> e / EUR m	1.54 tonnes CO <sub>2</sub> e / EUR m	1.80 tonnes CO <sub>2</sub> e / EUR m	"Greenhouse gas emissions"	-	305-4	
-	-	Intensity of greenhouse gas emissions - Scope 3	0.04 tonnes CO <sub>2</sub> e/ m²	0.04 tonnes CO <sub>2</sub> e/ m²	0.03 tonnes CO <sub>2</sub> e/ m²	-	-	305-4	
-	-		1.12 tonnes CO <sub>2</sub> e/ VZB	1.23 tonnes CO <sub>2</sub> e/ VZB	0.94 tonnes CO <sub>2</sub> e/ VZB	"Greenhouse gas emissions"	-	305-4	
-	-		7.38 tonnes CO <sub>2</sub> e / EUR m	6.97 tonnes CO <sub>2</sub> e / EUR m	5.46 tonnes CO <sub>2</sub> e / EUR m	"Greenhouse gas emissions"	-	305-4	
-	-	Size of office & laboratory space	12602 m²	11196 m²	9447 m²	-	-	305-4	
-	-	Average number of office days	3.4 days	3.4 days	3.2 days	"Principles"	-	-	
-	-	Stationary combustion CO <sub>2</sub> e (tonnes)	23.27	28.99	84.93	75.43	"Greenhouse gas emissions"	305-1	
-	-	Vehicle fleet CO <sub>2</sub> e (tonnes)	117.84	121.60	146.61	153.69	"Greenhouse gas emissions"	305-1	
-	-	Fugitive emissions (refrigerant leaks)	0.00	0.00	2.50	0.00	"Greenhouse gas emissions"	305-1	
ESRS E1-6	19a	Scope 1 - Total	141.11	150.59	234.04	229.11	"Greenhouse gas emissions"	305-1	
-	-	Purchased electricity Co <sub>2</sub> e (tonnes) - grey electricity	3.26	52.87	67.00	21.73	"Greenhouse gas emissions"	305-2	
-	-	Purchased electricity (tonnes) - green electricity	0.00	0.00	0.00	0.00	"Greenhouse gas emissions"	305-2	
-	-	Purchased heat (district heating) CO <sub>2</sub> e (tonnes)	65.29	55.82	38.95	44.27	"Greenhouse gas emissions"	305-2	
ESRS E1-6	19b	Scope 2 - Total	68.55	108.69	105.94	66.00	"Greenhouse gas emissions"	305-2	
ESRS E1-6	26	Waste and disposal CO <sub>2</sub> e (tonnes)	22.03	29.90	12.08	2.02	"Greenhouse gas emissions"	305-3	
ESRS E1-6	26	Business trips CO <sub>2</sub> e (tonnes)	60.09	63.16	14.47	21.15	"Greenhouse gas emissions"	305-3	
ESRS E1-6	26	Employee journeys CO <sub>2</sub> e (tonnes)	400.12	350.73	294.51	253.99	"Greenhouse gas emissions"	305-3	
ESRS E1-6	26	Fuel and energy-related activities	38.32	46.83	-	-	"Greenhouse gas emissions"	305-3	
ESRS E1-6	19c	Scope 3- Total	520.57	490.63	321.06	277.16	"Greenhouse gas emissions"	305-3	
ESRS E1-6	19d	TOTAL	730.23	749.91	661.04	572.28	"Greenhouse gas emissions"	305	
ESRS E1-6	23b	Percentage share of Scope 1 greenhouse gas emissions from regulated emissions trading systems	-	-	-	-	-	-	No participation in emissions trading system
ESRS E1-6	24a	Location-based Scope 2 GHG gross emissions	406.31 tonnes of CO <sub>2</sub> e	418.70 tonnes of CO <sub>2</sub> e	-	-	-	305-2	
ESRS E1-6	24b	Market-related Scope 2 GHG gross emissions	68.55 tonnes of CO <sub>2</sub> e	108.69 tonnes of CO <sub>2</sub> e	-	-	-	305-2	
ESRS E1-6	25a	Breakdown of Scope 1 and Scope 2 emissions, parent company	-	-	-	-	-	-	Separate consideration of emissions of Silver Atena and the parent company

ESRS NO.	DISCLOSURE	KEY FIGURE	2024	2023	2022	2021	REFERENCE TO SECTION IN CSR	GRI	COMMENT
ESRS E1-6	27a	Scope 1-2 and 3 GHG emissions by location	406.31 tonnes of CO <sub>2</sub> e	418.70 tonnes of CO <sub>2</sub> e	-	-	-	-	Consideration of Scope 2 only, as Scope 1 and 3 not relevant for market-related
ESRS E1-6	27b	Scope 1-2 and 3 GHG emissions market-related	68.55 tonnes of CO <sub>2</sub> e	108.69 tonnes of CO <sub>2</sub> e	-	-	-	-	Consideration of Scope 2 only, as Scope 1 and 3 are not relevant for market-related
ESRS E1-6	28	Net revenue	-	-	-	-	-	305-4	Data confidential, no reporting
ESRS E1-6	28	Intensity of GHG emissions per net revenue	-	-	-	-	-	305-4	
ESRS E1-6	AR 43c	Biogenic CO <sub>2</sub> emissions from the combustion or biodegradation of biomasses that are not included in Scope 1 GHG emissions	-	-	-	-	-	305-1	are not recognised
ESRS E1-6	AR 45d	Percentage of contractual instruments	-	57 %	-	-	-	-	
ESRS E1-6	AR 45e	Biogenic CO <sub>2</sub> emissions from the combustion or biodegradation of biomasses that are not included in Scope 2 GHG emissions	-	-	-	-	-	-	are not recognised
ESRS E1-6	AR 46g	Percentage of GHG Scope 3 calculated from primary data	25 %	25 %	-	-	-	-	Of four categories, only business trips primary data
ESRS E1-6	AR 46j	Biogenic CO <sub>2</sub> emissions from the combustion or biodegradation of biomasses that occur in the value chain and are not included in Scope 3 GHG emissions	-	-	-	-	-	305-3	are not recognised
ESRS E1-6	AR 55	Net revenue Net revenues used for the calculation of greenhouse gas intensity not used for the calculation of greenhouse gas intensity	-	-	-	-	-	-	all net income was taken into account
ESRS E1-7	all		-	-	-	-	-	305	not relevant, as no GHG abatement and GHG reduction projects financed via CO <sub>2</sub> credits
ESRS E1-8	all		-	-	-	-	-	-	not relevant, as no internal CO <sub>2</sub> pricing takes place
ESRS E1-9	all		-	-	-	-	-	201	no specific values, evaluation takes place in the risk analysis
		Proportion of electric and hybrid vehicles in the fleet	47 %	44 %	30 %	-	-	-	
		Share of electricity from renewable energies	99 %	84 %	71 %	77 %	-	-	
		Percentage of employees who use a job bike	6 %	5 %	4 %	-	-	-	

# ESRS INDEX

ESRS NO.	DISCLO-SURE	TITLE	LOCATION IN CSR
ESRS 2	BP-1	General principles for the preparation of the sustainability declaration	Conclusion, suppliers and partners
ESRS 2	BP-2	Information in connection with specific circumstances	Time frame: Materiality analysis Value chain: Suppliers & partners Other legislation: Appendix GRI
ESRS 2	GOV-1	The role of the administrative, management and supervisory bodies	Sustainability organisation  Note: Our company has no significant impact on animal welfare. We have no operational activities that could directly affect or endanger animals. Our power electronics business does not require the use of animals or animal products and has no impact on animal habitats. Animal welfare is therefore not relevant for our company. However, the other aspects of the ESRS G1 are taken into account.
ESRS 2	GOV-2	Information and sustainability aspects handled by the administrative, management and supervisory bodies of the company	Sustainability organisation
ESRS 2	GOV-3	Inclusion of sustainability-related performance in incentive systems	Sustainability organisation
ESRS 2	GOV-4	Declaration on due diligence	Appendix, presentation of sustainability aspects considered ESRS
ESRS 2	GOV-5	Risk management and internal controls for sustainability reporting	Materiality analysis and risk management
ESRS 2	SBM-1	Strategy, business model and value chain	Projects for the future, Customers and products/Our products (No. 39+40) Employees and society (No. 40), Suppliers and partners (No. 42)  Materiality analysis and risk management
ESRS 2	SBM-2	Stakeholders' interests and positions	Materiality analysis and risk management
ESRS 2	SBM-3	Significant effects, risks and opportunities and their interaction with strategy and business model	Materiality analysis and risk management
ESRS 2	IRO-1	Description of the procedure for determining and evaluating the material effects, risks and opportunities	Materiality analysis and risk management
ESRS 2	IRO-2	Disclosure obligations covered by the company's sustainability statement and included in ESRS	Appendix
ESRS 2	MDR-P	Strategies for dealing with material sustainability aspects	Chapter "Silver Atena", Chapter T7 Sustainable Development Goals, Our Areas of Focus, Objectives for Each Area of Focus,
ESRS 2	MDR-A	Measures and resources in relation to material sustainability aspects	Objectives/measures for each area of focus, final page for each area of focus
ESRS 2	MDR-M	Parameters in relation to material sustainability aspects	Information in the areas of focus
ESRS 2	MDR-T	Tracking the effectiveness of strategies and measures through targets	Information in the areas of focus
ESRS G1	GOV-1	The role of the administrative, management and supervisory bodies	Sustainability organisation section
ESRS G1	IRO-1	Description of the process for identifying and assessing the material impacts, risks and opportunities	Materiality analysis and risk management
ESRS G1	G1-1	"Strategies concerning corporate policy and corporate culture"	Employees and society / Our values, sustainability organisation

ESRS NO.	DISCLO-SURE	TITLE	LOCATION IN CSR
ESRS G1	G1-2	Management of relationships with suppliers	Suppliers and partners / Supplier selection / Our responsibility towards suppliers and partners
ESRS G1	G1-3	Prevention and detection of corruption and bribery	Customers and products / summary page
ESRS G1	G1-4	Incidents of corruption or bribery	Customers and products / summary page
ESRS G1	G1-5	Political influence and lobbying activities	Employees and society / Membership in organisations and associations
ESRS G1	G1-6	Payment practices	Suppliers and partners // Our responsibility towards suppliers and partners Suppliers and partners // how we measure our success
ESRS E1	GOV-3	Inclusion of sustainability-related performance in incentive systems	Silver Atena section
ESRS E1	E1-1	Transition plan for climate protection	Our contribution to climate protection section
ESRS E1	SBM-3	Significant effects, risks and opportunities and their interaction with strategy and business model	Our contribution to climate protection section
ESRS E1	IRO-1	Description of the procedure for determining and evaluating the material effects, risks and opportunities	Our contribution to climate protection section
ESRS E1	E1-2	Strategies concerning climate protection and adaptation to climate change	Our contribution to climate protection section
ESRS E1	E1-3	Measures and resources in connection with the climate strategies	Objectives/measures for each area of focus, final page for each area of focus
ESRS E1	E1-4	Objectives in connection with climate protection and adaptation to climate change	Objectives/measures for each area of focus, final page for each area of focus
ESRS E1	E1-5	Energy consumption and energy mix	Greenhouse gas emissions section
ESRS E1	E1-6	Gross GHG emissions in the Scope 1, 2 and 3 categories and total GHG emissions	Greenhouse gas emissions section
ESRS E1	7	Reduction of greenhouse gases and projects to reduce greenhouse gases, financed via CO2 credits	Greenhouse gas emissions section
ESRS E1	8	Internal CO2 pricing	Greenhouse gas emissions section
ESRS E1	9	Expected financial impact of significant physical risks and transition risks, as well as potential climate-related opportunities	Our contribution to climate protection section
ESRS E2	all	Air, water and soil pollution	Typically, companies from the agriculture, forestry, construction and property development, energy production, tourism and leisure sectors are affected. However, our company is not active in these sectors. Furthermore, our company does not cause any significant environmental impact in terms of soil, air or water pollution. We also do not make any significant operational expenditures or investments in measures to reduce environmental pollution. Due to our business activities, noise and noise protection are also irrelevant. ESRS E2 is therefore not relevant for our company.
ESRS E3	all	Water and marine resources	Typically, companies from the agriculture, forestry, construction and property development, energy production, tourism and leisure sectors are affected. However, our company is not active in these sectors. Furthermore, our company has no significant impact on water and marine resources. We also do not make any significant operational expenditures or investments in measures to reduce our impact on water and marine resources. ESRS E3 is therefore not relevant for our company.

ESRS NO.	DISCLO-SURE	TITLE	LOCATION IN CSR
ESRS E4	all	Biodiversity in ecosystems	Typically, companies from the agriculture, forestry, construction and property development, energy production, tourism and leisure sectors are affected. However, our company is not active in these sectors. Furthermore, our company has no significant impact on biodiversity, plant protection and ecosystems. We also do not make any significant operational expenditures or investments in measures for the conservation and sustainable use of aquatic freshwater and marine ecosystems. ESRS E4 is therefore not relevant for our company.
ESRS E5	all	Resource utilisation and circular economy	<p>Our company is not involved in the production or processing of materials that typically consume large amounts of resources or generate large amounts of waste. Purchased components are used in our products during production. We attach great importance to using a high proportion of recycled materials wherever possible.</p> <p>Our waste production is mainly limited to conventional waste generated by our employees and packaging material. We ensure careful separation in order to increase the recycling rate and make a positive contribution to the circular economy.</p> <p>For these reasons, ESRS E5 is not of central importance for our company.</p>
ESRS S1	SMB-1	Strategy, business model and value chain	Materiality analysis and risk management
ESRS S1	SMB-2	Stakeholders' interests and positions	Materiality analysis and risk management
ESRS S1	SMB-3	Significant effects, risks and opportunities and their interaction with strategy and business model	Materiality analysis and risk management
ESRS S1	S1-1	Strategies in connection with own workforce	Materiality analysis and risk management, diversity within the company, employees and society, occupational health and safety,
ESRS S1	S1-2	Procedure for involving the company's own management and employee representatives with regard to effects	Participation
ESRS S1	S1-3	Processes for eliminating negative effects and channels through which the company's own workforce can express concerns	Employees and society / Our values, how we measure our success Strategies in relation to corporate policy and corporate culture
ESRS S1	S1-4	Taking measures in relation to material impacts and approaches to managing material risks and capitalising on material opportunities in relation to our own workforce and the effectiveness of these measures and approaches	Governance/ Materiality analysis and risk analysis section
ESRS S1	S1-5	Parameters and targets: Objectives in connection with the management of material negative effects, the promotion of positive effects and the handling of material risks and opportunities	Governance/ Materiality analysis and risk analysis section
ESRS S1	S1-6	Characteristics of the company's employees	Employees and society chapter
ESRS S1	S1-7	"Characteristics of non-salaried employees in the company's own workforce"	Employees and society chapter
ESRS S1	S1-8	Collective wage agreement coverage and social dialogue	Employees and society / participation chapter
ESRS S1	S1-9	Diversity parameters	Employees and society / diversity in the company chapter
ESRS S1	S1-10	Fair remuneration	Employees and society / appreciation and corporate benefits chapter
ESRS S1	S1-11	Social protection	Employees and society / appreciation and corporate benefits chapter
ESRS S1	S1-12	People with disabilities	Employees and society / diversity in the company chapter
ESRS S1	S1-13	Parameters for training and skills development	Employees and society/ training and development chapter
ESRS S1	S1-14	Parameters for health and safety	Employees and society / occupational health and safety chapter
ESRS S1	S1-15	Parameters for work/life balance	Employees and society / flexible working environment chapter

ESRS NO.	DISCLO-SURE	TITLE	LOCATION IN CSR
ESRS S1	S1-16	Remuneration parameters (differences in earnings and total remuneration)	Remuneration parameters
ESRS S1	S1-17	Incidents, complaints and serious impacts in connection with human rights	OCCUPATIONAL ACCIDENTS
ESRS S2	all	Labour in the value chain	<p>ESRS S2 is not included in our current sustainability report as we do not have the necessary data from the upstream and downstream value chain.</p> <p>Our suppliers and distribution partners do not currently have the necessary systems in place to provide the required social data in the required quality and level of detail. In addition, collecting and validating this data presents a considerable challenge due to the complexity of our global value chain and the different regional conditions.</p> <p>We are working hard to improve data collection in order to fulfil the requirements of ESRS S2 in the future.</p>
ESRS S2	S2-1	Strategies relating to labour in the value chain	Principles
ESRS S2	S2-2	Procedures for involving the workforce in the value chain in terms of impact	Suppliers and partners / our responsibility towards suppliers and partners
ESRS S2	S2-3	Procedures to address negative impacts and channels, through which employees in the value chain can raise concerns	Our responsibility towards suppliers and partners
ESRS S2	S2-4	Taking measures in relation to material impacts and approaches to managing material risks and capitalising on material opportunities related to the workforce in the value chain and the effectiveness of these measures and approaches	Materiality analysis and risk management Suppliers and partners / Supplier Code of Conduct
ESRS S2	S2-5	Objectives related to managing material negative impacts, promoting positive impacts and handling material risks and opportunities	Materiality analysis and risk management Suppliers and partners / Supplier Code of Conduct
ESRS S3	all	Communities concerned	<p>ESRS S3 is excluded due to the following criteria:</p> <p>1) Company size: our annual average number of employees does not exceed 750. We will therefore refrain from reporting in accordance with ESRS S3 for the first two years of our reporting obligation and instead make disclosures in accordance with ESRS 2.</p> <p>2) Geographical reach: our activities have no significant impact on affected communities living or working in the immediate vicinity of our operations. We are therefore exempt from reporting in accordance with ESRS S3.</p> <p>3) Materiality analysis: in our materiality analysis, we determined that the impact of our activities on affected communities is not material. We are therefore exempt from reporting in accordance with ESRS S3.</p> <p>This exclusion ensures that our sustainability reporting remains focussed on the material and relevant aspects of our business activities.</p>
ESRS S4	all	Consumers & end users	<p>ESRS S4 is excluded due to the following criteria</p> <p>1) Company size: our annual average number of employees does not exceed 750. We will therefore refrain from reporting in accordance with ESRS S4 for the first two years of our reporting obligation and instead make disclosures in accordance with ESRS 2.</p> <p>2) Geographical reach: Our activities have no significant impact on consumers and end users who live or work in the immediate vicinity of our premises. We are therefore exempt from reporting in accordance with ESRS S4.</p> <p>3) Materiality analysis: In our materiality analysis, we determined that the impact of our activities on consumers and end users is not material. We are therefore exempt from reporting in accordance with ESRS S4.</p> <p>This exclusion ensures that our sustainability reporting remains focussed on the material and relevant aspects of our business activities.</p>



# GRI INDEX

GRI NO.	GRI STANDARD	DISCLOSURE	AVAILABILITY, LOCATION	RELEVANT?	REQUEST	REASON OMITTED?	EXPLANATION
GRI 1	GRI 1: Fundamentals 2021	3.1-1a 3-9	CSR report	yes			
GRI 1	GRI 1: Fundamentals 2021	4	CSR report	yes			
GRI 2	GRI 2: General disclosures 2021	2-1	CSR Report Sec. Silver Atena, Imprint	yes			
GRI 2	GRI 2: General disclosures 2021	2-2	CSR Report Sec. Silver Atena	yes			
GRI 2	GRI 2: General disclosures 2021	2-3	CSR Sec. Chapter Conclusion	yes			
GRI 2	GRI 2: General disclosures 2021	2-4	CSR Report Environmental chapter	yes			
GRI 2	GRI 2: General disclosures 2021	2-5		no			
GRI 2	GRI 2: General disclosures 2021	2-6	CSR Sec. Silver Atena	yes			
GRI 2	GRI 2: General disclosures 2021	2-7	CSR Report Sec. Employees and society	yes			
GRI 2	GRI 2: General disclosures 2021	2-8	CSR Report Sec. Employees and society	yes			
GRI 2	GRI 2: General disclosures 2021	2-9	Organisation chart	yes			
GRI 2	GRI 2: General disclosures 2021	2-10	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-11	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-12	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-13	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-14	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-15	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-16	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-17	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-18	EHS Manual Sec. 5	yes			
GRI 2	GRI 2: General disclosures 2021	2-19	Internal processes	yes	yes	Restrictions due to a Obligation to maintain confidentiality	remuneration policy are not disclosed
GRI 2	GRI 2: General disclosures 2021	2-20	Internal processes	yes	yes	Restrictions due to a Duty of confidentiality	remuneration policy are not disclosed
GRI 2	GRI 2: General disclosures 2021	2-21	Internal processes	yes	yes	Restrictions due to a Duty of confidentiality	remuneration policy are not disclosed
GRI 2	GRI 2: General disclosures 2021	2-22	CSR Report Foreword	yes			
GRI 2	GRI 2: General disclosures 2021	2-23	CSR report, reference to ethics and compliance charter Explo Group	yes			
GRI 2	GRI 2: General disclosures 2021	2-24	CSR Report Sec. Customers and products	yes			
GRI 2	GRI 2: General disclosures 2021	2-25	CSR Report Sec. Customers and products; Explo homepage	yes			
GRI 2	GRI 2: General disclosures 2021	2-26	Silver Atena management system	yes			
GRI 2	GRI 2: General disclosures 2021	2-27	CSR Report Sec. Customers and products; Explo homepage	yes			
GRI 2	GRI 2: General disclosures 2021	2-28	CSR Report Sec. Employees and society	yes			
GRI 2	GRI 2: General disclosures 2021	2-29	CSR Report Sec. Silver Atena, materiality analysis	yes			
GRI 2	GRI 2: General disclosures 2021	2-30		no			
GRI 3	GRI 3: Material topics 2021	3-1	Materiality analysis, CSR Report various sections	yes			
GRI 3	GRI 3: Material topics 2021	3-2	Materiality analysis, CSR Report various sections	yes			
GRI 3	GRI 3: Material topics 2021	3-3	Materiality analysis, CSR Report various sections	yes			
GRI 11	GRI 11: Oil and gas sector 2021			no			
GRI 201	GRI 201: Economic performance 2016	201-1	"Annual financial statements as at 31 December 2022 and management report for the 2022 financial year"	yes			
GRI 201	GRI 201: Economic performance 2016	201-2	"Annual financial statements as at 31 December 2022 and management report for the 2022 financial year"	yes			
GRI 201	GRI 201: Economic performance 2016	201-3	"Annual financial statements as at 31 December 2022 and management report for the 2022 financial year"	yes			
GRI 201	GRI 201: Economic performance 2016	201-4	"Annual financial statements as at 31 December 2022 and management report for the 2022 financial year"	yes			
GRI 202	GRI 202: Market presence 2016	202-1		yes	yes	Restrictions due to a Duty of confidentiality not disclosed,	remuneration policy are not disclosed all employees are paid above minimum wage
GRI 202	GRI 202: Market presence 2016	202-2	CSR Report Sec. Employees and society	yes			
GRI 203	"GRI 203: Indirect economic effects Impact 2016"			no			
GRI 204	GRI 204: Procurement practices 2016	204-1	CSR Report Sec. Suppliers and partners	yes			
GRI 205	GRI 205: Anti-corruption 2016	205-1	CSR Report Sec. Customers and products	yes		some information incomplete	
GRI 205	GRI 205: Anti-corruption 2016	205-2	CSR Report Sec. Customers and products	yes			
GRI 206	GRI 206: Anti-corruption 2016	206-1	CSR Report Sec. Customers and products	yes			
GRI 206	GRI 206: Anti-competitive behaviour 2016			yes			
GRI 207	GRI 207: Taxes 2019			no			
GRI 301	GRI 301: Materials 2016	301-1		yes	yes	Information incomplete	not applicable
GRI 301	GRI 301: Materials 2016	301-2		yes	yes	Information incomplete	no active use of recycled raw materials yet
GRI 301	GRI 301: Materials 2016	301-3		yes	yes	Information incomplete	Information incomplete
GRI 302	GRI 302: Energy 2016	302-1	CSR Report Sec. Environment	yes			
GRI 302	GRI 302: Energy 2016	302-2		yes	yes	not applicable	no disclosure in joules or multiples of joules possible
GRI 302	GRI 302: Energy 2016	302-3	CSR Report Sec. Environment	yes			
GRI 302	GRI 302: Energy 2016	302-4 CSR	Report Sec. Environment	yes	yes	Information incomplete	
GRI 302	GRI 302: Energy 2016	302-5 CSR	Report Sec. Environment	yes	yes	Information incomplete	
GRI 303	GRI 303: Water and wastewater 2018	303-1		no			
GRI 303	GRI 303: Water and wastewater 2018	303-2		no			
GRI 303	GRI 303: Water and wastewater 2018	303-3		no			

GRI NO.	GRI STANDARD	DISCLOSURE	AVAILABILITY, LOCATION	RELEVANT?	REQUEST	REASON OMITTED?	EXPLANATION
GRI 303	GRI 303: Water and wastewater 2018	303-4		no			
GRI 303	GRI 303: Water and wastewater 2018	303-5		no			
GRI 304	GRI 304: Biodiversity	304-1		no			
GRI 304	GRI 304: Biodiversity	304-2		no			
GRI 304	GRI 304: Biodiversity	304-3		no			
GRI 304	GRI 304: Biodiversity	304-4		no			
GRI 305	GRI 305: Emissions 2016	305-1	CSR Report Sec. Environment	yes			
GRI 305	GRI 305: Emissions 2016	305-2	CSR Report Sec. Environment	yes			
GRI 305	GRI 305: Emissions 2016	305-3	CSR Report Sec. Environment	yes			
GRI 305	GRI 305: Emissions 2016	305-4	CSR Report Sec. Environment	yes			
GRI 305	GRI 305: Emissions 2016	305-5	CSR Report Sec. Environment	yes			
GRI 305	GRI 305: Emissions 2016	305-6		yes	yes	Information incomplete	Information is incomplete
GRI 305	GRI 305: Emissions 2016	305-7		yes	yes	Information incomplete	Information is incomplete
GRI 306	GRI 306: Waste 2020	306-1	CSR Report Sec. Environment	yes			
GRI 306	GRI 306: Waste 2020	306-2	CSR Report Sec. Environment	yes			
GRI 306	GRI 306: Waste 2020	306-3	CSR Report Sec. Environment	yes			
GRI 306	GRI 306: Waste 2020	306-4	CSR Report Sec. Environment	yes	information partially incomplete		information partially incomplete
GRI 306	GRI 306: Waste 2020	306-5	CSR Report Sec. Environment	yes	information partially incomplete		information partially incomplete
GRI 306	GRI 306: Wastewater and waste 2016	306-3		no			
GRI 308	GRI 308: Environmental assessment of suppliers 2016/2018		CSR Report Sec. Suppliers	yes			
GRI 308	GRI 308: Environmental assessment of suppliers 2016/2018	308-2		yes	yes	Information incomplete	Implementation of customer requirements
GRI 401	GRI 401: Employment 2016	401-1	CSR Report Sec. Employees and society	yes			
GRI 401	GRI 401: Employment 2016	401-02	CSR Report Sec. Employees and society	yes			
GRI 401	GRI 401: Employment 2016	401-03	CSR Report Sec. Employees and society	yes			
GRI 402	GRI 402: Employer-employee relationship 2016	402-1		no			
GRI 403	GRI 403: Health and safety in the workplace 2018	03-1	CSR Report Sec. Employees and society	yes			
GRI 403	GRI 403: Health and safety in the workplace 2018	403-2	CSR Report Sec. Employees and society yes EHS Manual	yes			
GRI 403	GRI 403: Safety and health at the workplace 2018	403-3	EHS manual, internal processes Maintain occupational health and safety processes / Intranet	yes			
GRI 403	GRI 403: Health and safety at the workplace 2018	403-4	EHS manual, internal processes	yes			
GRI 403	GRI 403: Health and safety at the workplace 2018	403-5	EHS manual, internal processes	yes			
GRI 403	GRI 403: Safety and health at the workplace 2018	403-6	"CSR Report Sec. Employees and society"	yes			
GRI 403	GRI 403: Health and safety at the workplace 2018	403-7		no			
GRI 403	GRI 403: Health and safety at the workplace 2018	403-8	CSR Report Sec. Employees and society	yes			
GRI 403	GRI 403: Safety and health at the workplace 2018	403-9	CSR Report Sec. Employees and society	yes	some information not available		Very low number of occupational accidents. These are considered and analysed individually.
GRI 403	GRI 403: Health and safety at the workplace 2018	403-10	CSR Report Sec. Employees and society	yes	yes	Restrictions due to confidentiality, therefore not published	Duty of confidentiality
GRI 404	GRI 404: Training and development	404-1	2016 404-1 CSR Report Sec. Employees and society	yes			
GRI 404	GRI 404: Training and development 2016	404-2		no			
GRI 404	GRI 404: Training and development	404-3	2016 404-3 CSR Report Sec. Employees and society	yes			
GRI 405	GRI 405: Diversity and equal opportunities 2016	405-1	CSR Report Sec. Employees and society	yes			
GRI 405	GRI 405: Diversity and equal opportunities 2016	405-2	CSR Report Sec. Employees and society	yes		Information not available	
GRI 406	GRI 406: Non-discrimination 2016	406-1	CSR Report Sec. Employees and society, Code of Conduct	yes			
GRI 407	GRI 407: Freedom of association and collective bargaining 2016	407-1	Supplier Code of Conduct	yes			
GRI 408	GRI 408: Child labour 2016	408-1	Supplier Code of Conduct	yes			
GRI 409	GRI 409: Forced or compulsory labour 2016	409-1	Supplier Code of Conduct yes	yes			
GRI 410	GRI 410: Safety practices 2016	410-1	Supplier Code of Conduct	yes			
GRI 411	GRI 411: Rights of indigenous peoples 2016	411-1	Supplier Code of Conduct	yes			
GRI 413	GRI 413: Local communities 413-1 no			no			
GRI 413	GRI 413: Operations with significant or potential negative impacts on local communities	413-2		yes			
GRI 414	GRI 414: Social assessment of suppliers 2016	414-1		no			
GRI 414	GRI 414: Social assessment of suppliers 2016	414-2		no			
GRI 415	GRI 415: Political influence 2016	415-1	CSR Report Sec. Customers and products	yes			
GRI 416	GRI 416: Customer health and safety	416-1	no	no			
GRI 416	GRI 416: Customer health and safety	416-2	no	no			
GRI 417	GRI 417: Marketing and labelling	417-1		no			
GRI 418	GRI 418: Protection of customer data	418-1	CSR Report Sec. Customers and products	yes			

## KEY FIGURES AT A GLANCE



### CUSTOMERS AND PRODUCTS

Revenue performance:  
 2019: 38,314 KEUR  
 2020: 41,336 KEUR  
 2021: 50,111 KEUR  
 2022: 58,855 KEUR  
 2023: 70,426 KEUR  
**2024: 70,501 KEUR**

Result SAQ 5.0  
 (Sustainability Assessment  
 Questionnaire) 2022 and 2023:  
 Munich: **91 %**  
 Dachau: **91 %**  
 EcoVadis: **GOLD**

Coverage rate of companies with a quality management system (9001 / 9100): **100 %**



### EMPLOYEES AND SOCIETY

Number of employees:  
**419 PERMANENT EMPLOYEES**  
**86 students**

Number of different nationalities: **32**

Coverage rate of production sites with ISO 45001: **100 %**



### ENVIRONMENT

Corporate Carbon Footprint - GHG emissions:  
 2019: 871.77 tonnes of CO<sub>2</sub>e  
 2020: 526.82 tonnes of CO<sub>2</sub>e  
 2021: 572.28 tonnes of CO<sub>2</sub>e  
 2022: 661.04 tonnes of CO<sub>2</sub>e  
 2023: 749.91 tonnes of CO<sub>2</sub>e  
**2024: 730.23 TONNES OF CO<sub>2</sub>E**

Share of green electricity in total electricity consumption:  
 2019: 74 %  
 2020: 80 %  
 2021: 77 %  
 2022: 71 %  
 2023: 84 %  
**2024: 99 %**

Coverage rate of production sites with ISO 14001: **100 %**



### SUPPLIERS AND PARTNERS

ISO 14001 coverage of our series suppliers:  
 2021: 47 %  
 2022: 68 %  
 2023: 68 %  
**2024: 68 %**

Approval rate of our suppliers on the Supplier Code of Conduct and the avoidance of conflict minerals: **100 %**

Proportion of audited series suppliers (in relation to A components): **100 %**



## CONTACT PERSON

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## IMPRINT

WE ARE ESTABLISHING A SUSTAINABLE  
VALUE CHAIN BY 2030

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