



ESG REPORT 2024

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Metzger

AUTOTEILE

DEAR
STAKEHOLDERS,

The challenges of our time require that every individual and every company contribute to solving urgent problems, particularly in the realm of sustainability.

At Werner Metzger GmbH, we are convinced that it is our social responsibility to make both society and the economy more sustainable while ensuring the success of our business. We firmly believe that the transition to a decarbonized and sustainable economy will only endure if companies take decisive action.

In the Independent Aftermarket, we play a crucial role in maintaining mobility and promoting sustainable practices. Our goal is to ensure that our products and services have the smallest possible environmental footprint and actively contribute to reducing carbon emissions. We achieve this by promoting green technologies and integrating environmental considerations throughout our entire value chain. In this way, we help ensure that the automotive industry as a whole contributes to a sustainable economy.

Our efforts and progress in these areas are documented in this second edition of our ESG report (Environmental, Social, Governance) for the year 2024.

Looking ahead, we will pursue innovative approaches to improve resource efficiency and accelerate the transition to a low-carbon society. By fulfilling our social

responsibility and actively promoting sustainability, we aim to make a positive contribution and a real difference in the automotive industry.

Together with our customers, suppliers, and partners, we strive to find the best solutions for a sustainable and responsible future. We thank you for being part of this important endeavor.



Marion Metzger
CEO
Werner Metzger GmbH

Isabel Brockmann-Metzger
CEO
Werner Metzger GmbH

PREFACE

REVIEW & BASIS SUSTAINABILITY STATEMENT PREPARATION



PREFACE REVIEW OF 2024

In 2024, Metzger Autoteile achieved a strong economic growth of 16% and continued to make measurable progress in sustainability and social responsibility.

Environmental

A major step toward long-term sustainability was our decision to expand our headquarters and invest in the future of our logistics operations. We acquired an additional plot of land directly opposite our existing site, where a new logistics hall and modern office spaces will be built. The goal of this expansion is to consolidate our external warehouses and significantly reduce the transport volume between sites.

The planned bridge connection between the existing and new logistics areas will enable an intralogistical material flow without truck movements, minimizing internal transport emissions, reducing noise and energy consumption, and increasing process efficiency.

This strategic expansion is a clear commitment to sustainable growth: by shortening transport routes, optimizing warehouse processes, and integrating modern

energy-efficient systems into the new building, we are creating the foundation for a more climate-friendly logistics infrastructure.

A further environmental milestone was the complete transition of all employee clothing to certified eco-shirts made from sustainable materials. In addition, we fundamentally revised our recycling system. We voluntarily invested in a plastic baling press, enabling us to press and separate plastic waste by material purity directly on site.

This ensures that the films are no longer disposed of via public mixed waste systems but are returned to the recycle industry in a clean and reusable form. The result is a significant improvement in recycling quality, reduced CO₂ emissions from waste transport, and a clear contribution to the circular economy through resource-efficient waste management.

Health protection

In the area of warehouse logistics, Metzger Autoteile introduced a significant innovation – the BionicBack exoskeleton. This passive exoskeleton, based on biomechanical principles, is specifically designed to effectively support and protect employees' backs, especially when



handling heavy items such as brake discs.

Customers relations & support

To ensure sustainable and long-term customer relationships, a comprehensive customer satisfaction survey was conducted. Additionally, our technical field service team was strengthened to maintain the same level of technical support despite our growth.

Employee development & well-being

In 2024, we conducted a comprehensive employee satisfaction survey that received highly positive feedback. Based on the results, several improvements have already been implemented — including the introduction of our Job-Bike program, promoting both sustainable mobility and employee health.

We also nearly doubled our investment in employee training compared to the previous year, reaching an average of five hours of training per employee. This reflects our ongoing commitment to personal and professional development, ensuring that our team remains well-prepared for future challenges and innovations.

These new initiatives underline our commitment to continuous improvement in environmental responsibility, employee satisfaction, and sustainable infrastructure — reinforcing Metzger Autoteile's role as a forward-thinking and environmentally conscious company.

These achievements in 2024 show that we are not only economically successful but also making significant strides in sustainable & responsible business practices. We are proud of what we have accomplished and will continue to work towards contributing to a sustainable & equitable future.

PREFACE BASIS FOR PREPARATION

Our overall basis for preparing our Sustainability Report is rooted in our commitment to transparency, accountability, and responsible business practices.

We follow internationally recognized frameworks and standards to ensure a comprehensive and credible assessment of our environmental, social, and governance performance.

We collect and analyze relevant data across our operations, including environmental impacts, social initiatives, employee well-being, supply chain management, and governance practices. By measuring our performance against key indicators, we identify areas of strength and opportunities for improvement.

Our Sustainability Report serves as a communication tool to engage with our stakeholders and demonstrate our commitment to sustainable practices. It provides a transparent account of our progress, helping us drive positive change and contribute to a more sustainable and equitable future for all. — — —



ENVIRONMENTAL CLIMATE CHANGE

GHG emission reduction targets

Werner Metzger GmbH fully supports the political, social, and economic efforts to limit global warming to less than 1.5°C. Within our domain and sphere of influence, we not only promote but also enforce measures to emit as little greenhouse gas as possible and to limit the use of energy and natural resources to the necessary minimum.

Climate change mitigation action plan

All our actions and decisions are in line with mitigating the effects of climate change and global warming.

Changes in product and service portfolio and adoption of new technologies for decarbonization

We prioritize the development and implementation of product recycling and reuse initiatives. We actively seek opportunities to offer products that can be recycled or remanufactured to reduce waste and extend their life, thereby reducing our carbon footprint while increasing efficiency and productivity.

We research and implement smart packaging solutions that optimize material use and minimize waste. This includes exploring packaging alternatives that are biodegradable, compostable, or made from recycled materials. We aim to minimize the use of paper by offering our customers an online catalogue of our products, the ability to order online, and to receive both digital order confirmations and digital invoices.

Additionally, we actively seek out shipping options that offer carbon offset services to help neutralize the environmental impact of transportation. We strive to reduce transportation distances between our suppliers and customers. By working closely with local and regional suppliers, we can minimize the transportation required to deliver our products. This approach not only reduces carbon emissions but also supports local economies and fosters sustainable business relationships within our communities.

Financial resources to support climate change mitigation plan

We allocate funds to implement ener-

gy-efficient technologies and practices within our operations. This may include upgrading equipment, optimizing energy consumption, and adopting renewable energy sources. We set aside financial resources to support carbon offset projects. By investing in verified and credible carbon offset initiatives, we can compensate for our unavoidable emissions and contribute to the reduction of greenhouse gas levels in the atmosphere. We recognize the importance of empowering our employees with the knowledge and skills necessary to actively participate in our climate change mitigation efforts. Therefore, we allocate funds to provide training programs, workshops, and educational materials related to climate change awareness, sustainable practices, and environmental stewardship. Wherever possible, we encourage our employees to use climate-neutral ways of commuting, such as biking, walking, or using public transport.

Locked-in GHG emissions from key assets and products

As we are primarily a trading company, we deal in products that may have a significant amount of GHG emissions locked in. It is not within our power to determine the exact amount of locked-in GHG emissions or to influence that amount. However, we select and encourage our suppliers to reduce their GHG footprints and are willing to switch to suppliers with a better overall environmental footprint where feasible.

Progress in implementing transition plan

Implementing the transition and optimizing for lower carbon emissions and a smaller environmental footprint is an ongoing effort that is part of our daily decisions and actions as a company. We prefer to measure our progress in hard facts and numbers rather than in announcements. Therefore, we plan to report on

our progress in future ESG reports.

Material impacts, risks, and opportunities & their interaction with strategy and business models

As we are primarily in the automotive parts business, we expect our business model to remain viable as long as there is a need for individual motorized transportation. Climate change affects our business as we see a significant shift to electric vehicles now and in the coming years. We have already responded to this shift by expanding our parts offering to include battery electric vehicles (BEVs) and other hybrid forms of electric vehicles under the name Metzger GREENPARTS, which we actively promote and inform our customers about.

Description of the process to identify & assess climate-related impacts, risks, and opportunities

Identifying and assessing the impact of climate change on our business is a key management responsibility. Furthermore, it is part of our daily interaction and communication with our suppliers and customers.

Policies implemented to manage climate change mitigation, adaptation, energy efficiency, renewable energy deployment & more

Energy policies

Metzger is committed to minimizing our energy consumption and reducing our carbon footprint. We believe that responsible energy management is essential to our sustainability efforts, and we strive to continually improve our energy performance.

Continual improvement

We pledge to continuously improve our energy performance and reduce our carbon footprint. To achieve this, we regularly review our energy consumption,

identify opportunities for improvement, and set targets to reduce our energy use. We also educate our employees on the importance of energy conservation and encourage them to submit ideas for reducing energy consumption.

Greenhouse gas emissions policies

Metzger is committed to reducing our greenhouse gas emissions and minimizing our impact on the environment. We recognize the urgent need to address climate change, and we strive to be a leader in our industry by constantly improving our environmental performance. Our policy is based on the following principles:

Offering hybrid & electric vehicle parts

We now offer parts for hybrid and electric vehicles and encourage the use of these vehicles by our employees and customers. We believe that the use of these vehicles is a critical step in reducing greenhouse gas emissions and addressing climate change.

Reducing our carbon footprint

We are committed to reducing our carbon footprint and minimizing our impact on the environment. We have implemented measures to reduce our energy consumption, increase our use of renewable energy, and minimize our waste generation. We also strive to reduce our greenhouse gas emissions from our operations, including transportation, buildings, and shipping.

Strategic decision-making

We consider the impact of our operations on the environment when making strategic decisions. We believe that sustainable practices are essential to our long-term success and strive to integrate environmental considerations into all of our decision-making processes.

Compliance

We comply with all relevant environmental laws, regulations, and standards. We monitor our environmental performance regularly, set targets to reduce our

environmental impact, and report on our progress to our stakeholders.

Actions and resources in relation to climate change policies

Switching off electronic devices

We encourage all employees to switch off electronic devices, including computers, when not in use. We also promote the use of power-saving settings on devices and the use of energy-efficient equipment wherever possible.

Motion sensors & LED lights

We have implemented motion sensors to control lighting in our buildings, ensuring that lights are on only when needed. We have also switched to LED lights, which are more energy-efficient and last longer than traditional light bulbs. This reduces the amount of electricity we use and helps us lower our energy bills.

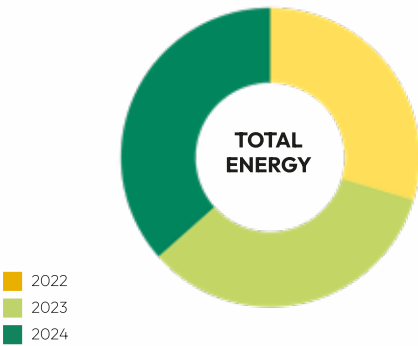
Thermal heat pump

To heat our buildings, we use a thermal heat pump, which is an energy-efficient alternative to traditional heating systems. This pump uses heat from the air to warm the building, reducing our dependence on fossil fuels and lowering our energy costs. During the summer months, we use this pump to cool our building and offices.

Photovoltaic system

We have installed a photovoltaic system to harness solar energy, which is a sustainable and cost-effective alternative to conventional energy sources. This system generates electricity from sunlight, reducing our reliance on fossil fuels and lowering our energy costs. By utilizing this renewable energy source, we further decrease our carbon footprint and contribute to a more sustainable future.

ENERGY
CONSUMPTION



Renewable sources

119.14 MWh
92.01 MWh
93.18 MWh

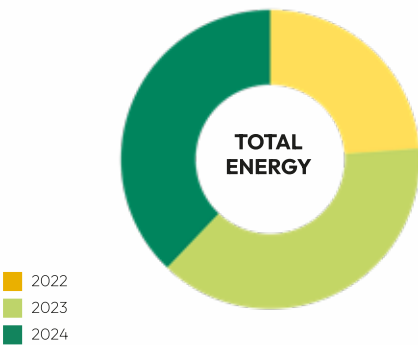
German energymix

133.10 MWh
169.57 MWh
191.95 MWh

Gas

259.75 MWh
187.42 MWh
199.94 MWh

ENERGY
PRODUCTION



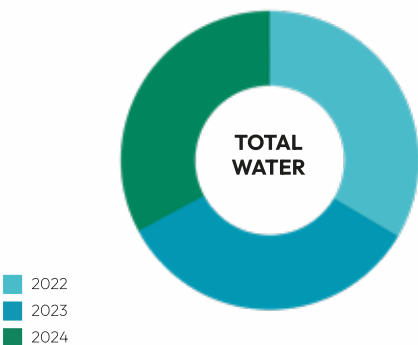
Non-renewable

0.0 MWh
0.0 MWh
0.0 MWh

Renewable

Photovoltaic
119.14 MWh
191.08 MWh
189.28 MWh

WATER
CONSUMPTION



Water

977 m³
733 m³

Dirty water

508 m³
614 m³

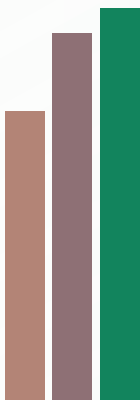
Rainwater

4,639 m³
4,620 m³

WASTE
RECYCLABLE



PACKAGING USED
RECYCLABLE



103.50 t
131.99 t
141.36 t



69.61 t
181.70 t
211.70 t

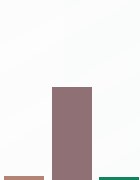
Cardboard boxes
99.22 t
120.12 t
139.06 t

Scrap / Cast / Alu
4.28 t
11.87 t
2.3 t

Cardboard boxes
49.46 t
177.13 t
204.80 t

100% recycled plastic
20.15 t
4.57 t
6.90 t

WASTE
HAZARDOUS



0.00 t
0.22 t
0.00 t

WASTE
NON-RECYCLABLE



26.07 t
34.52 t
39.03 t

2022
2023
2024

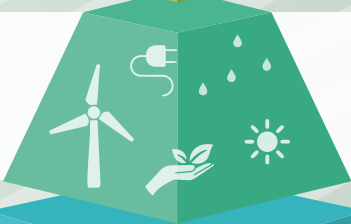
GROSS SCOPES

SCOPE 1



Total emissions
—
58.13 tco²eq
102.34 tco²eq
137.12 tco²eq

SCOPE 2



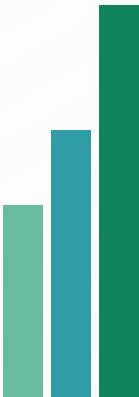
Total emissions
—
57.20 tco²eq
54.64 tco²eq
46.50 tco²eq

SCOPE 3



Total emissions
—
303.06 tco²eq
369.08 tco²eq
521.40 tco²eq

EMISSIONS
TOTAL



—
418.39 tco²eq
526.06 tco²eq
705.02 tco²eq

2022
2023
2024

GHG
INTENSITY



—
6.98 tco²/mio
7.28 tco²/mio
8.19 tco²/mio

GHG intensity based on net turnover
59.9 million €
72.3 million €
86.1 million €

GHG REMOVALS & GHG MITIGATION PROJECTS FINANCED THROUGH CARBON CREDITS

GHG removals
from own operations

—

0.0 tCO₂eq

GHG removals
in the value chain

—

0.0 tCO₂eq

Total carbon credits
canceled

—

0.0 tCO₂eq

Carbon credits
canceled in
removal projects

—

0.0 tCO₂eq

Carbon credits
canceled in
reduction projects

—

0.0 tCO₂eq

Carbon credits
canceled in
quality standard 1

—

0.0 tCO₂eq

Carbon credits
canceled in
quality standard 2

—

0.0 tCO₂eq

Carbon credits
canceled in
quality standard 3

—

0.0 tCO₂eq

Carbon credits
from projects
within the EU

—

0.0 tCO₂eq

Carbon credits
that classify
as adjustments

—

0.0 tCO₂eq

Carbon credits
planned to be cancelled
based on existing contracts

—

0.0 tCO₂eq

Carbon credits
planned to be cancelled
based on existing contracts

—

0.0 tCO₂eq

Carbon credits
purchase of
Co₂ certificates

—

0.0 tCO₂eq



ENVIRONMENTAL POLLUTION

We strive to prevent pollution by:

- 1 Minimizing the amount of waste generated by our operations through efficient use of resources and recycling.
- 2 Using environmentally friendly products and materials whenever possible.
- 3 Ensuring that all hazardous substances are handled, stored, and disposed of in accordance with applicable regulations.
- 4 Regularly monitoring and reviewing our pollution prevention practices to identify opportunities for improvement.

Air pollution

We reduce air pollution by minimizing our greenhouse gas emissions through energy-efficient practices such as reducing fossil fuel energy consumption, using renewable energy sources, and optimizing transportation. Our goal is to ensure that our processes do not release harmful pollutants into the air.

Water pollution

We work to reduce water pollution by reducing water use in our operations

through water conservation measures and by ensuring that wastewater is treated to remove pollutants before it is discharged into public wastewater treatment facilities.

Waste separation

We separate all waste into appropriate categories, including recyclable, non-recyclable, hazardous, and electronic waste to ensure the proper disposal of all waste materials. We ensure that all waste is disposed of in accordance with national and local regulations and train our employees on proper waste separation and disposal procedures.

Compliance

We comply with all applicable pollution and environmental laws and regulations. We regularly review and update our pollution prevention practices to ensure compliance, cooperate with regulators in their efforts to protect the environment, and report violations to the appropriate authorities.



SOCIAL POLICIES RELATED TO OWN WORKFORCE

Commitment to a safe & inclusive Workplace

Metzger is committed to creating and maintaining a work environment that is free from harassment and discrimination of any kind. As a signatory to the Charta of Diversity, we embrace and value diversity and inclusion among our employees and stakeholders. The full “Charta der Vielfalt” text can be found here:

<https://www.charta-der-vielfalt.de/en/diversty-charter-association/about-the-diversity-charter/>

We believe that everyone has the right to work in an environment that is respectful, supportive, and inclusive, regardless of their gender, race, ethnicity, age, religion, sexual orientation, disability, or any other characteristic protected by law. We prohibit any form of harassment or discrimination. We take our commitment to anti-harassment and anti-discrimination seriously, and we expect all employees to do the same. We believe that by creating a work environment that is respectful, supportive, and inclusive, we can attract and retain a loyal and engaged workforce and achieve our business goals.

Fair pay

We are committed to providing fair pay to all employees, regardless of gender, ethnicity, age, or any other legally protected characteristic. We believe that equal pay for equal work is a fundamental principle of a fair and inclusive workplace. We regularly review our pay practices to ensure that we provide fair and competitive compensation.

Employee benefits

At work

We offer break rooms to all our employees that are separate from the workplace to increase the regenerative effect of break time. In these spaces, we provide free drinking water, coffee, and fruits. All break times are in accordance with German law requirements. Where possible, we offer our employees the option to work from home or remotely.

Outside of work

To promote a healthy lifestyle outside of the workplace, we sponsor local gym memberships and participate in public sports events like the city run in Stuttgart.



We further encourage our employees to take part in continued education programs by sponsoring or subsidizing them.

Financial benefits

In addition to fair and performance-based wages, Metzger Autoteile offers a range of financial and social benefits designed to promote long-term employee well-being and security. These include capital-building benefits (“Vermögenswirksame Leistungen”) and company pension schemes (“betriebliche Altersvorsorge”), both of which are provided tax-free.

A key component of our employee benefits is our comprehensive company health insurance in cooperation with Allianz. This supplementary insurance is fully financed by Metzger Autoteile and offers employees significant advantages beyond the scope of statutory health insurance.

It includes enhanced coverage for preventive medical check-ups (e.g., skin cancer screening, dental prophylaxis, and professional dental cleaning), access

to alternative treatment methods, and financial support for visual aids and hearing aids. In addition, employees benefit from worldwide health protection while traveling and receive financial compensation for hospital stays and specialist treatments.

By providing this extended health insurance, Metzger Autoteile emphasizes its commitment to promoting health, preventing illness, and ensuring comprehensive care for its employees — a key pillar of our social sustainability strategy.

Family and medical leave policy

Metzger is committed to supporting the work-life balance of our employees and recognizes the importance of family and medical leave. We offer a comprehensive policy in accordance with German law that includes maternity leave, parental leave, paid sick days, and family caregiver leave.

Maternity leave

We offer 14 weeks of maternity leave for female employees, with a mandatory six

weeks taken before the expected due date. During this time, employees receive full pay. If employees wish to take additional time off, they may do so but will not receive full pay for that time.

Parental leave

We offer parental leave to both mothers and fathers after the birth or adoption of a child. Parents are eligible for up to three years of unpaid leave. During this time, employees have job protection and can return to the same or a similar position.

Paid sick days

We offer paid sick days to all employees in accordance with German law. Employees are entitled to six weeks of paid sick leave per year. If an employee is sick for longer than six weeks, they may be entitled to additional sick pay from their health insurance.

Caretaking of family members

We recognize that employees may need to take time off to care for a family member who is ill or requires care. In such cases, employees may be entitled to up to 10 days of paid leave per year to care for family members who require care. This leave can be taken in blocks of up to 5 days at a time.

Workplace safety

At Metzger, we are committed to providing a safe and healthy workplace for all employees. To ensure the safety and health of our employees, we have implemented the following workplace safety policies:

Personal safety equipment

We provide personal protective equipment free of charge to all employees who need it to perform their work safely. This includes safety glasses, gloves, ear plugs, and respiratory protection.

High degree of automation

To reduce the risk of injury to our employees, we have implemented a high degree of automation for repetitive tasks. This includes the use of robotic machinery, automated conveyors, and similar equipment.

Mechanized lifting equipment

We provide mechanized lifting equipment, such as pallet jacks and forklifts, to reduce the risk of injury when handling heavy items. Employees are required to complete proper training and certification before operating this equipment.

Support for standing operations

To reduce the risk of leg and back strain, we provide rubber mats for employees who work while standing. This includes workstations that require employees to stand for long periods of time.

Climate-controlled workplace

We provide a climate-controlled workplace to ensure that our employees can work comfortably and safely. This includes maintaining appropriate temperature and humidity levels, as well as providing adequate ventilation.

Height-adjustable desks

We provide height-adjustable desks for office workers to ensure that they can work comfortably and safely.

Exoskeleton for heavy lifting

To protect our employees' backs during the handling of heavy items, we provide a state-of-the-art exoskeleton. This innovative device supports the biomechanical structure of the body, reducing strain and minimizing the risk of injury. By utilizing this advanced technology, we ensure that our employees can work more safely and comfortably, particularly when lifting heavy weights.

METRICS
CHARACTERISTICS



2022
2023
2024

153
185
194

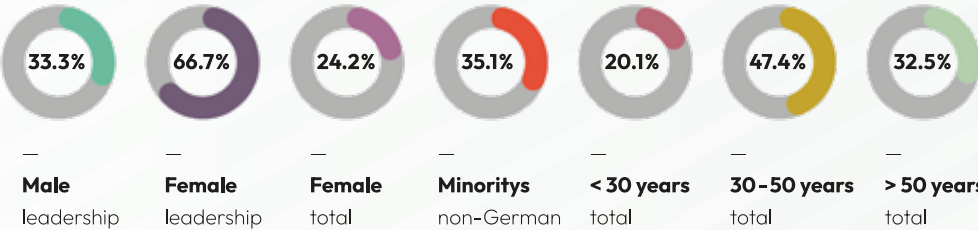
Permanent	Temporary	Full-time	Part-time	Non-guaranteed hours
132	21	115	38	0
185	0	141	44	0
194	0	150	44	0

COLLECTIVE BARGAINING COVERAGE
& SOCIAL DIALOGUE

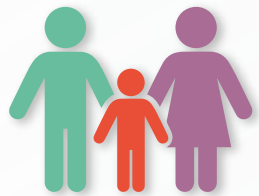
Employees covered by collective bargaining agreements

0.0 %

DIVERSITY



PARENTAL LEAVE



Employees female

entitled to take family related leaves
—
100 %

Employees total

entitled to take family related leaves
—
100 %

TRAINING & SKILLS

Number
of own workers that participated in regular performance and career development reviews



—
50
90
194

Average number
of training hours per person
—
1.5 h
3.5 h
5.0 h

DISABILITIES



Male employees
with disabilities
—
3

Female employees
with disabilities
—
1

HEALTH & SAFETY

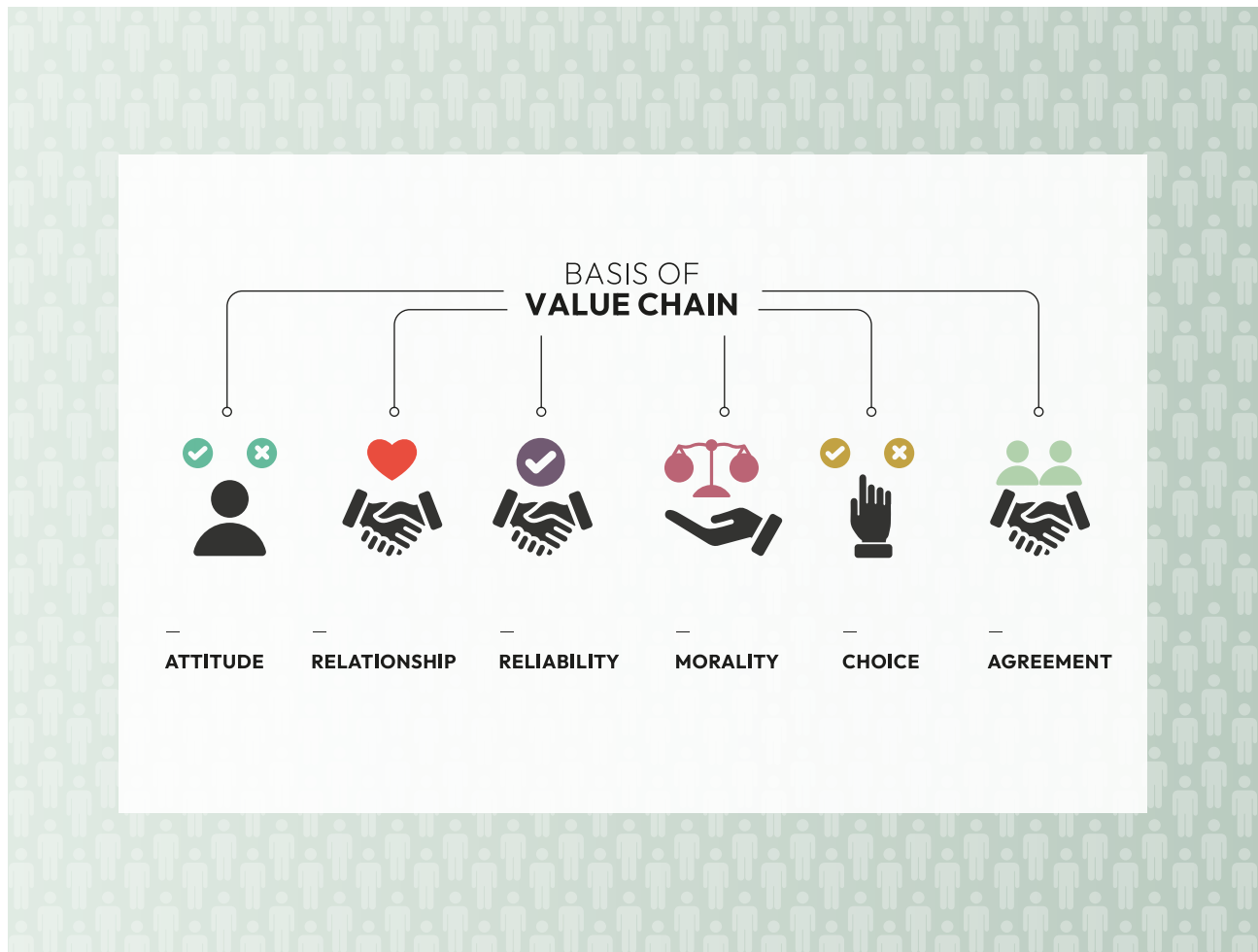
Percentage
of own employees covered by health and safety management systems
—
100 %

Number
of fatalities as a result of workrelated injuries and work-related ill health
—
0

Number
of recordable work-related injuries
—
7

Number
of cases of recordable workrelated ill health
—
7

Number
of days lost to work-related injuries and fatalities from work-related accidents, ill health and fatalities
—
32



SOCIAL WORKERS IN THE VALUE CHAIN

Policies related to value chain workers

At Metzger Autoteile, we believe that our relationships with suppliers are essential to our success. We are committed to building and maintaining strong, mutually beneficial relationships with our suppliers, based on ethical and responsible business practices. In extension to our code of conduct, we have formalized the following policies regarding our supply-side business partners.

Human rights

We expect our suppliers to respect human rights and to ensure that their operations do not contribute to human rights abuses. Specifically, we expect our suppliers to:

- 1 Prohibit the use of forced or child labor
- 2 Ensure that all employees are treated fairly and with respect
- 3 Prohibit discrimination based on race, gender, religion, sexual orientation, or other factors

Code of ethics

We expect our suppliers to adhere to high ethical standards, including:

- 1 Complying with all applicable laws and regulations
- 2 Treating their employees and subcontractors fairly and with respect
- 3 Conducting business in an honest and transparent manner
- 4 Avoiding conflicts of interest
- 5 Protecting the environment and promoting sustainable practices

Freedom of speech

We support freedom of speech and expect our suppliers to respect this fundamental right. We will not tolerate any attempts to suppress or censor the opinions of employees or subcontractors.

Personal development

We believe in the personal development of our employees and expect our suppliers to share this commitment. Specifically, we expect our suppliers to provide employees with opportunities for training and professional development.

Occupational safety

We are committed to ensuring the health and safety of our employees and expect our suppliers to share this commitment. Specifically, we expect our suppliers to provide a safe working environment, free from hazards, and to provide adequate training and personal protective equipment.

ISO certifications

We only work with suppliers who have obtained ISO 9001 or ISO 16949 certifications. These certifications demonstrate that our suppliers have implemented quality management systems and have a strong commitment to continuous improvement and future business.

Processes to remediate negative impacts on the value chain

Signed supplier statements

We require all our suppliers to fill out and sign a master data sheet in which they certify compliance with the guidelines mentioned above.

Supplier audits

We conduct random audits of our suppliers to ensure that they are complying with our code of conduct and meeting our expectations regarding human rights, freedom of speech, personal development, and occupational safety.

SOCIAL CONSUMERS & END-USERS

Policies related to consumers and end-users

As a B2B company, we value our relationships with our customers and are committed to providing exceptional service to meet their needs. Therefore, we have established the following customer-related policies:

Communication

We are committed to clear and timely communication with our customers. Our team will respond to all inquiries, questions, and concerns as quickly as possible, and we will keep our customers informed of any updates or changes in a timely manner.

Privacy

We respect our clients' privacy and will not share their information with any third parties other than those stated in our general terms and conditions (AGB). All data collected will be used solely for the purpose of conducting business with our clients.

Confidentiality

We understand that confidentiality is important to our customers, and we take this responsibility seriously. All information provided to us is kept confidential and protected in accordance with applicable laws and regulations.



GOVERNANCE

THE ROLE OF THE ADMINISTRATIVE, SUPERVISORY & MANAGEMENT BODIES

Management plays a critical role in business conduct and governance under our ESG Principles. We strive to promote responsible corporate governance and ensure that our business activities meet the highest ethical standards. To achieve this, we have taken the following measures:

Establish corporate values & policies

Management establishes corporate values and develops policies that promote responsible business conduct. These policies include integrity, transparency, human rights, environmental protection, and social responsibility.

Monitor & enforce compliance

Management monitors compliance with corporate policies and relevant regulations. It ensures that appropriate control mechanisms are in place to identify and address potential violations. Consistent enforcement and sanctioning of misconduct create a business environment of

integrity.

Risk management

Management identifies and assesses risks and ensures that relevant information on business practices, environmental impacts, social initiatives, and governance structures is communicated in a transparent and understandable manner.

Stakeholder engagement

Management engages in dialogue with stakeholders, including suppliers, customers, employees, and the community. It takes their interests and concerns seriously and considers them in strategic decisions to ensure sustainable value creation for all stakeholders.

We put our ESG principles into practice through responsible corporate governance. We strengthen the trust of our stakeholders, promote a long-term and sustainable corporate culture, and contribute to positive social and environmental development.

Processes to identify & assess material impacts, risks, and opportunities

When evaluating companies and transactions, we consider relevant criteria such as location, business activities, sector, and ESG aspects. In this way, we ensure that environmental, social, and governance factors are appropriately taken into account and long-term value creation is promoted for all stakeholders.

GOVERNANCE CORPORATE CULTURE & BUSINESS CONDUCT POLICIES

Strategy to foster corporate culture

Our company is committed to conducting business with integrity, honesty, and

respect for all individuals and organizations with whom we interact. The Code of Conduct outlines the basic principles that guide our actions and decisions.

Compliance with laws and regulations

Our company will comply with all applicable national and international laws and regulations, and we expect all employees to do the same. We will not tolerate any illegal activity or behavior that violates laws, regulations, or ethical standards.

Integrity & honesty

We value honesty and integrity in all our business dealings. We will be truthful and accurate in our communications and will not make false or misleading statements. We will also respect the confidentiality of information that is entrusted to us.

Respect for others

Our company will treat all employees, customers, vendors, and other stakeholders with respect and dignity. We will not tolerate discrimination, harassment, or any other form of inappropriate behavior.

Conflict of interest

Our company will avoid any situation where there is an actual or potential conflict of interest. Employees must disclose any actual or potential conflicts of interest and take appropriate steps to avoid them.

Protection of assets

Our company will protect the assets entrusted to us by our customers and stakeholders. We will not use company resources for personal gain, and we will report any suspected theft, fraud, or other illegal activity.

GOVERNANCE SAFEGUARDS FOR REPORTING IRREGULARITIES INCLUDING

WHISTLEBLOWING

External service provider

We offer an external service provider for cases of misdemeanour and whistleblowing. This provider will ensure that any allegations of harassment or discrimination are thoroughly investigated, and appropriate actions are taken in line with our policies and legal requirements. Employees can report any misconduct, including harassment or discrimination, to this provider without fear of retaliation.

If you experience or witness any kind of inappropriate action, please contact:

ZiDa-Datenschutz GmbH
Erich Zimmermann
Schwarzwaldstr. 17
68163 Mannheim | Germany
M: hinweis@zida-datenschutz.de
P: +49 621 30696731

Commitment to investigate business conduct incidents

Our company encourages employees to report any concerns they may have about unethical or illegal behavior. Employees can report such concerns without fear of retaliation, and our company will investigate all reports in a timely and confidential manner. Any employee found to have engaged in harassment or discrimination will be subject to disciplinary action, up to and including termination of employment. We take all allegations of harassment and discrimination seriously and will investigate any complaints promptly, impartially, and confidentially.

PROTECTION MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS

Policies and practices to prevent late payments

Our late payment prevention policies and

practices are based on ESG principles to maintain a sustainable and responsible business relationship with our partners.

1 Transparent communication

We maintain open and honest communication with our business partners to clearly define payment terms and deadlines. This creates transparency and avoids misunderstandings.

2 Partnership dialogue

We strive to work in partnership with our partners to identify and resolve payment issues early. An open dialogue allows us to proactively find solutions.

3 Liquidity management

We rely on sound liquidity planning and management to ensure that we can meet our payment obligations on time. This minimizes the risk of late payment.

4 Sustainable financing

We are committed to sustainable financing that takes into account economic, environmental, and social aspects. A stable and sustainable financial base puts us in a better position to avoid late payments.

5 Risk assessment

We conduct regular risk assessments to identify potential payment defaults at an early stage. This enables us to take appropriate action to mitigate risk and avoid late payment.

By applying these ESG-compliant policies and practices, we strive to build long-term, trusting relationships with our partners. We value sustainable business and contribute to a more stable and fair business environment.

Strategy with respect to relationships with suppliers

Through an ESG-compliant supplier engagement strategy, we seek to build sustainable business relationships that address both environmental and social issues. We believe these efforts will not only improve the sustainability perfor-

mance of our supply chain but also help promote a fair and responsible global economy.

How social & environmental criteria are considered for the selection of supply-side contractual partners

Social and environmental criteria are considered in the selection of supply-side partners to ensure that business relationships are consistent with sustainability principles. This includes the identification of relevant ESG factors, due diligence on potential partners, evaluation of their performance, dialogue to support improvements, risk management, and promotion of long-term positive change. This ensures that the company operates in a sustainable manner and contributes to positive social and environmental development.

Practices implemented to support vulnerable suppliers and improve their social & environmental performance

We engage in long-term oriented business partnerships with an exchange of best practices. We actively collaborate with suppliers at risk, encouraging open dialogue to understand challenges and jointly develop solutions. By working in partnership, we create a win-win situation for both sides.

How outcomes of these practices are evaluated

As part of our commitment to maintaining a responsible and sustainable supply chain, we conduct ongoing supplier assessments and audits that include an evaluation of suppliers' compliance with ESG criteria. In addition, we focus on delivery performance and quality control through rigorous sampling testing methods to ensure that our suppliers consistently meet our high standards and deliver products and services that meet

our customers' expectations.

PROTECTION PREVENTION & DETECTION OF CORRUPTION AND BRIBERY

Procedures to prevent, detect & address allegations or incidents of corruption or bribery

Through ESG-compliant practices, we promote integrity and transparency and strengthen the trust of our stakeholders. We actively fight corruption and bribery and contribute to a fair and responsible business environment.

Total number and nature of confirmed incidents of corruption or bribery

—

Number of convictions and amount of fines for violation of anti-corruption and anti-bribery laws

—

Number of confirmed incidents relating to contracts with business partners that were terminated or not renewed due to violations related to corruption or bribery

—

0

Communication of policies

Our communication policies are an integral part of our employees' contracts and are reinforced through regular departmental training. We emphasize the importance of effective and responsible communication and promote transparency, clarity, and professionalism in all interactions. By incorporating these policies into employee contracts and providing ongoing training, we ensure that our employees have the knowledge and skills necessary to maintain consistent and ethical communication practices throughout the organization. — — —

CONCLUSION

The 2024 ESG report of Werner Metzger GmbH demonstrates a strong commitment to sustainability and the reduction of greenhouse gas emissions. The company has undertaken extensive measures to minimize its environmental impact and support the transition to a low-carbon economy. These measures include:

- 1 **Reduction of greenhouse gas emissions**
Initiatives to promote recycling and reuse of products, as well as implementing smart packaging solutions.
- 2 **Energy efficiency**
Use of energy-efficient technologies such as thermal heat pumps and LED lighting, and promoting the use of renewable energy sources.
- 3 **Social responsibility**
Commitment to fair working conditions, equal opportunities, and support for local communities through various social projects.
- 4 **Governance**
Strict adherence to ethical standards and promotion of transparency and accountability within corporate governance.

OUTLOOK 2025

Looking ahead, Werner Metzger GmbH will continue to expand its sustainability efforts in a targeted and practical manner. Our focus remains on achievable goals that strengthen both our environmental and social performance while supporting the long-term success of the company.

- 1 **Quantitative goals**
Emission reduction
We aim to further reduce our Scope 1 and Scope 2 emissions through optimized energy management and increased use of energy-efficient

technologies within our logistics and office infrastructure.

Energy savings & renewable energy

With the planned construction of our new logistics hall, we will integrate photovoltaic systems and intelligent energy control systems to increase the share of renewable energy in our overall consumption.

Waste reduction

Following the successful implementation of our new recycling system, we plan to further improve internal waste separation and expand the use of recyclable packaging materials for outgoing goods.

2 **Qualitative goals**

Sustainable infrastructure

The design and construction of the new logistics site will follow clear sustainability criteria — focusing on energy efficiency, environmentally friendly materials, and optimized intralogistics to minimize emissions and resource consumption.

Employee development

We will continue to strengthen our employee training initiatives with the goal of maintaining or exceeding the current average of five hours of training per employee per year. Training will increasingly include sustainability-related topics such as energy efficiency, resource awareness, and workplace health.

Employee well-being & retention

We plan to build on the results of the 2024 satisfaction survey and implement further measures to improve work-life balance and health promotion – for example through the expansion of the Job-Bike program and flexible work models.

Stakeholder collaboration

We will deepen cooperation with suppliers to ensure transparency regarding material origins and promote more sustainable supply chains, particularly in areas linked to packaging and product materials.

Regulatory compliance & EU frameworks

In addition to our internal initiatives, Werner Metzger GmbH is actively aligning its processes with current and upcoming European Union regulations. This includes the **European Deforestation Regulation (EUDR)**, the **Carbon Border Adjustment Mechanism (CBAM)**, and other sustainability-related directives. By ensuring full compliance and proactive adaptation to these frameworks, we contribute to a transparent, responsible, and climate-aligned value chain.

Scope 3 transparency

Starting in 2025, Werner Metzger GmbH will enhance the transparency of its **Scope 3 emissions** by systematically differentiating and reporting them according to **Upstream and Downstream activities**. This approach will provide a more accurate picture of our overall value chain impact and support targeted reduction strategies in cooperation with suppliers and customers.

Through these focused and realistic objectives, Werner Metzger GmbH continues to strengthen its commitment to sustainability. Our goal is to steadily enhance environmental performance, employee satisfaction, and operational efficiency – creating lasting value for all stakeholders while fully aligning with the evolving European sustainability landscape.

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FOR THE SAKE OF THE ENVIRONMENT
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