

# Sustainability Report 2024



## 0 Introduction

### 0.1 Preamble and Explanations

#### **Objective**

This Sustainability Report presents the ESG-related (Environmental, Social, Governance) activities of the REINTJES Group, hereinafter referred to as REINTJES for short, for the calendar year 2024.

The approaches, facts and other information presented ultimately aim to continuously improve the sustainability of the company.

#### **Information collection, report generation and evaluation**

This report is based on the key figures for the areas of environment, social affairs and governance, which were recorded for the first time across the Group and also contains composite set pieces of the various business sectors affected. These are based on the double materiality analysis implemented with Code Gaia, a specialized software platform for sustainability management. In terms of content, only topics are dealt with in which REINTJES identified significant importance for sustainability or its impact on the company in the year under review.

All statements made are valid as of the time the report is prepared. It was not possible to verify information consistently.

As far as possible, attention was paid to gender-neutral formulations. In cases where this has been overlooked or was not possible or difficult for practical reasons, the generic masculine applies.

The layout of the report was designed according to meaningfulness and according to the topics E, S and G. Any formal requirements arising from legal requirements for sustainability reporting were not considered in the preparation of the report. These will be used as a basis after the double materiality analysis in Code Gaia has been fully performed. In the future, depending on the legal situation, it is possible to report from the system either in accordance with the Voluntary Standard for Small and Medium Enterprises (VSME) or the European Sustainability Reporting Standards (ESRS).

#### **Database**

This report includes key figures for the same scope of consolidation as for financial reporting - i. e. the REINTJES Group - unless otherwise presented in detail. As a result, the key figure values from the base year 2023 have changed accordingly compared to the internal test report for 2023. It should be noted that the key figures from 2024 onwards include data from the REINTJES Academy and for the REINTJES Hybrid Power joint venture in Italy, which leads in particular to an increase in the values in the area of environmental key figures for the Hameln site and in the social key figures within Europe. Text modules are mainly only valid for the production site in Hameln, unless they explicitly describe information for the REINTJES Group or other locations.

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### 0.3 Glossary

Abbreviation	Meaning	Explanation
<b>CO<sub>2</sub></b>	Carbon dioxide	A greenhouse gas to whose reference value other greenhouse gases are related in order to obtain so-called CO <sub>2</sub> -equivalents (abbreviated: CO <sub>2</sub> e) and thus to consider the effect on global warming in a unified way.
<b>CSRD</b>	Corporate Sustainability Reporting Directive	Directive (EU) 2022/2464 on corporate sustainability reporting, i. e. the disclosure of non-financial information and key figures.
<b>ECHA</b>	European Chemicals Agency	European authority that regulates the technical, scientific and administrative aspects of the registration, evaluation and authorisation of chemicals.
<b>ESG</b>	Environment, Social, Governance	The three pillars of sustainability.
<b>ESI</b>	Employee Security Index	Index of the company Hornetsecurity as a scientific benchmark to measure and monitor security awareness in companies.
<b>ESRS</b>	European Sustainability Reporting Standards	A set of standards by the EU Commission to standardise and improve corporate sustainability reporting.
<b>FAFR</b>	Fatal Accident Frequency Rate	Quota for the presentation of accidents at work resulting in death.
<b>IMO</b>	International Maritime Organization	Organization with the aim of regulating all non-purely economic matters of merchant shipping, reducing marine pollution and improving maritime safety.
<b>ISO</b>	International Standardization Organisation	
<b>LTIFR</b>	Lost Time Injury Frequency Rate	Accident rate x 1,000,000 hours x actual hours -> key figure to illustrate the proportion of lost time due to accidents at work in relation to the total hours worked.
<b>PFAS</b>	per- and polyfluorinated alkyl compounds	A group of substances that is currently subject to prohibition and regulatory proposals worldwide and has extensive effects on many technical products.
<b>SBTi</b>	Science based targets initiative	Approach of setting emission reduction targets for companies on a science-based basis in order to achieve the goals of the Paris Climate Agreement (including limiting global warming to 1.5 °C).
<b>SDG</b>	Sustainable Development Goals	17 United Nations Global Sustainable Development Goals.
<b>VSME</b>	Voluntary Standards for Small and Medium Enterprises	Sustainability reporting standard developed specifically for small and medium-sized enterprises that are not subject to CSRD reporting obligations.

## 0.4 Greetings from the Managing Director

Dear Readers,

Marine gearbox manufacturers and sustainability. How do these two topics fit together? I think: quite excellent. At REINTJES, sustainability is not just a hackneyed phrase.

ESG certification, photovoltaic systems and the focus on our corporate CO<sub>2</sub> footprint underline this. But what is even more important: For some time now, we have been adding hybrid and fully electric marine transmissions to our product range. Under the motto "Think Outside the Gearbox!", we are going on the offensive this year.

To ensure that this further development works well, we recently founded REINTJES Hybrid Power, a competence center in Italy with a specialized team and a lot of expertise.

A milestone: The two gearboxes for the E-Kat catamaran, the first electric ship on the open sea under the German flag, come from REINTJES. We were also able to equip the hybrid passenger ship M/S Ander with different components. These two examples show that we are playing a key role in a green future for maritime propulsion technology.

In addition, as a foundation company with a social touch, we take on a lot of responsibility, especially at our headquarters in Hameln. Through very different benefits for our employees. And with the Eugen-Reintjes Foundation for the people who live in the region. This is also sustainable.

Now I invite you to get a more detailed overview of sustainability at REINTJES on the following pages. And if you are interested in the dialogue or have any questions, please feel free to contact us.

Yours, Klaus Deleroi

Managing Director REINTJES GmbH

# 1 Objectives, Approach and Ratings

## 1.1 Sustainability targets and Sustainable Development Goals

	Goal	Target 2028	Target 2035	Key figure 2024	Base year 2023
Environment	Increasing the share of self-generated renewable energy	8 %	20 %	1,37 %	1,57 %
	Reduction of CO <sub>2</sub> emissions (basis: GHG intensity)	0.045 t CO <sub>2</sub> e / 1000 € turnover	0.03 t CO <sub>2</sub> e / 1000 € turnover	0.046 t CO <sub>2</sub> e / 1000 € turnover	0.062 t CO <sub>2</sub> e / 1000 € turnover
	Increasing the proportion of recyclable waste	> 90 %	> 90 %	86,1 %	90 %
Social	Increasing the training rate for employee development	14 h / employee / year	35 h / employee / year	not available	not available
	Reduction of work-related injuries (Lost Time Injury Frequency Rate <sup>1</sup> )	< 10	< 5	7,2	10,5
	Increase in the proportion of trainees and students in the total number of employees	8 %	15 %	6,2 %	6,1 %
Governance	Increasing the training rate for cyber security, data security	> 90	> 90	89	57 <sup>2</sup>
	Increasing the training rate for ethical behaviour	> 90 %	100 % incl. annual refresh	not available	not available

Figure 1 Overview of REINTJES GmbH's ESG goals for the Hameln site

The REINTJES Group is geared towards achieving the goal of *Net Zero* in 2040. Work is underway to meet the definition of the *Science based targets initiative* (SBTi) for a science-based approach to climate neutrality by 2040. This defines net zero as "reaching a state in which greenhouse gas emissions have no net impact on the climate due to activities within a company's value chain. This will be achieved by reducing greenhouse gas emissions in the value chain according to 1.5 °C-pathways, as well as by offsetting the impact of remaining greenhouse gas emissions by reducing CO<sub>2</sub> accordingly."

From 2025, the base year will be updated every five years to account for significant changes.

Details and background information on the environmental indicators and the significant changes from the reporting year compared to the base year are provided in chapter 2. Parallel to the increase in the proportion of recyclable waste in the total amount of waste, the focus will in future be on the prevention of waste.

Due to the time of the preparation of the report, it has not yet been possible to take any measures to record and evaluate the training hours and training quotas at the time of the Figure 1 objectives. The total training quotas of all employees of REINTJES GmbH are scheduled to be determined for the 2025 financial year. Training courses on topics related to "ethical conduct" are planned in the first half of 2025, initially as part of a training course on sustainable procurement for the employees of the purchasing department. In the long term, comparable training courses on this topic will be made available to all employees.

The recording and analysis of CO<sub>2</sub> emissions for the REINTJES Group was carried out for the first time in 2025 for the years 2023 and 2024. A derivation of Group-wide goals and measures is in progress. In

<sup>1</sup> LTIFR x 1,000,000 hours x actual worked hours

<sup>2</sup> The training rate in terms of IT and data security represents the Employee Security Index of the company Hornetsecurity.

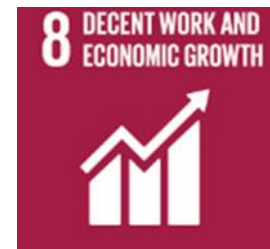
2025, based on this, it will be considered which objectives are realistic for the REINTJES Group for a gradual achievement of the "Net Zero 2040" overarching target and which measures must be taken to achieve the target. In principle, the Group-wide targets should be based on the Figure 1 for the location of Hameln.



Ensure healthy lives and promote well-being for all at all ages



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



Promote sustained, inclusive and sustainable economic growth, full and productive employment and decent work for all.



Build resilient infrastructure, promote inclusive and sustainable industrialization and foster innovation.



Ensure sustainable consumption and production patterns.



Take urgent action to combat climate change and its impacts.

*Figure 2 Sustainable Development Goals (SDGs) of the REINTJES Group at a glance*

On the basis of the Figure 2 in the six Sustainable Development Goals shown, workshops with the globally active subsidiaries were held in greater depth on how the path to sustainability can be taken together. Both general and specific measures were identified that form a basis for contributing to these goals both for REINTJES as a company and for all employees. These are used as a basis for the further development of sustainability-related strategies in the Group and for the definition of specific measures at the individual locations.

## 1.2 Material topics and materiality analysis

In 2024, the double materiality analysis was launched in several workshops with the ESG team and the management. This will be continued in 2025 together with the service provider Code Gaia, supported by their platform, in order to identify the topics that are material to REINTJES as well as to internal and external stakeholders and to incorporate the results into future strategies. An overview of the evaluated categories as well as the number of material and non-material topics included in each case can be found in the figures Figure 3 Figure 4.

The identification and coordination of specific goals and measures as well as the transition to a sustainability strategy will be initiated by the REINTJES management in the future and then regularly

reviewed so that material topics can be incorporated into specific objectives of the corporate divisions. This approach ensures that a comprehensive view of the central tasks is guaranteed.

In the chapters 2.2, 3.2, 4.2 as well as 5 the impacts, risks and opportunities are presented in accordance with the system of the double materiality analysis based on the system of the European Sustainability Reporting Standards (ESRS). Occasionally, impacts, risks or opportunities are listed in addition, the assessment of which suggests the conclusion of a non-material topic, but whose further consideration was considered useful by the ESG project team.

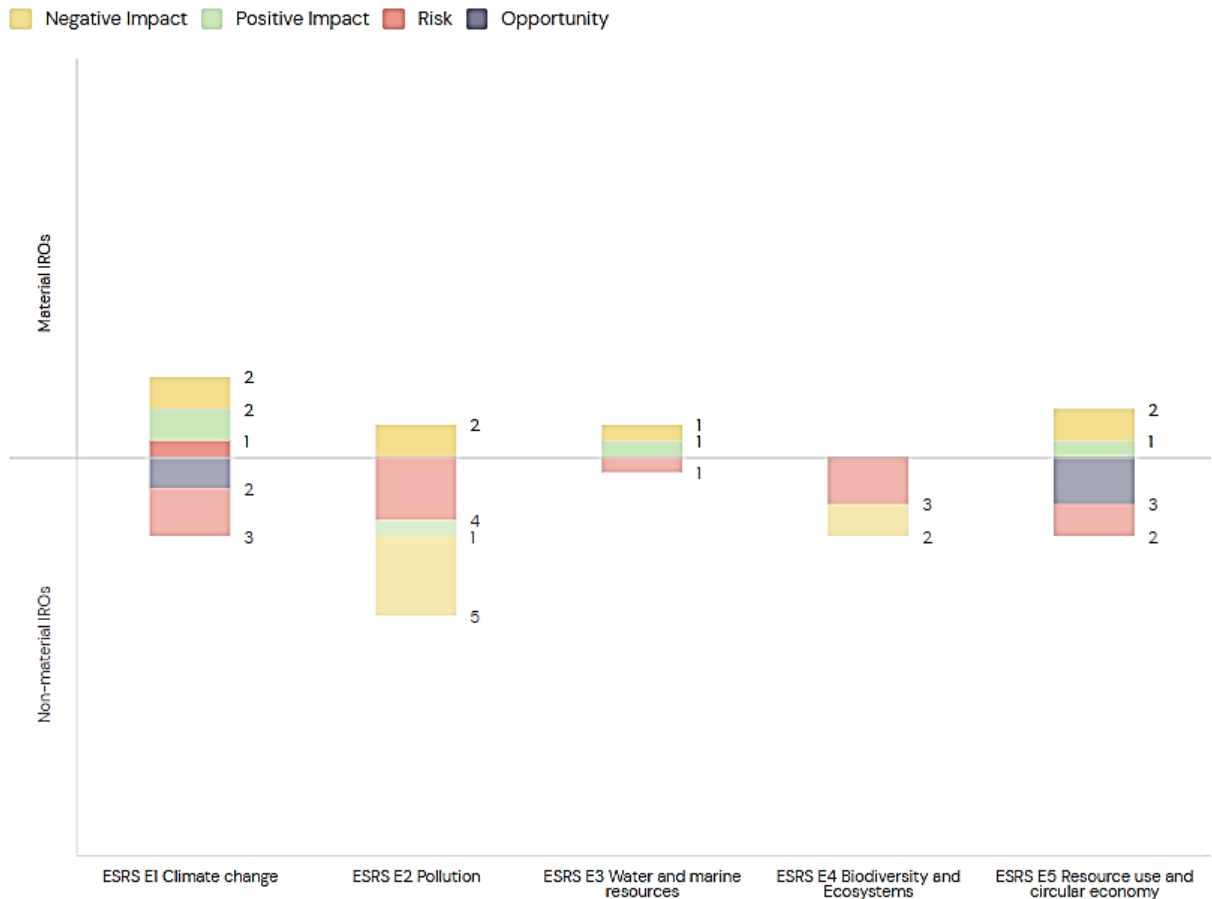


Figure 3 Overview - double materiality analysis out of Code Gaia tool, 27.06.2025, Part 1



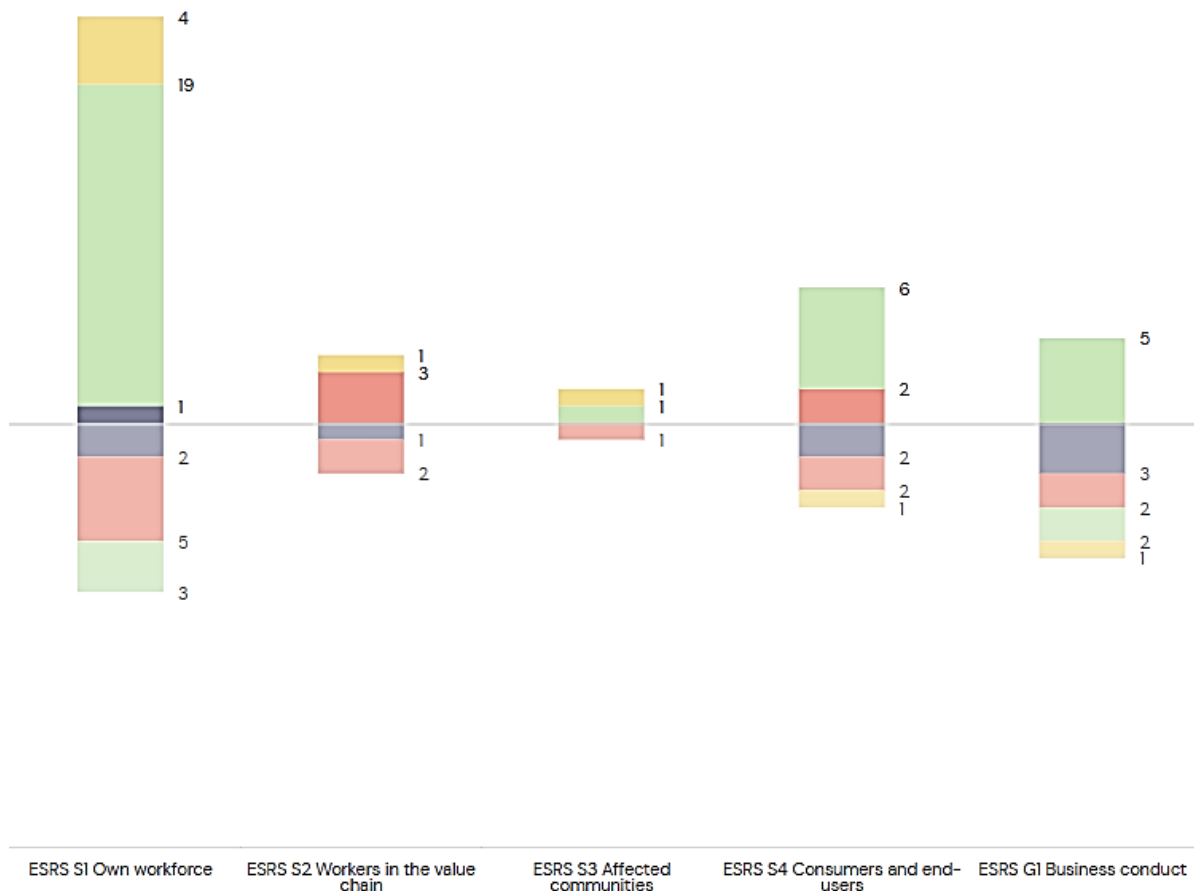
☒ Show non-material IROs


Figure 4 Overview - double materiality analysis out of Code Gaia tool, 27.06.2025, Part 2

### 1.3 Environmental, social and governance ratings

EcoVadis is a leading provider of sustainability assessments for companies and their supply chains. EcoVadis assessed REINTJES for the first time in 2023 on the basis of a comprehensive catalogue of criteria that includes key areas such as the environment, labour and human rights, ethics and sustainable procurement. REINTJES was able to achieve the bronze certificate again in 2024 despite increased requirements. This recognition reflects REINTJES' commitment to sustainable practices and responsible action. At the same time, the assessment identifies areas of action in which REINTJES can further improve its sustainability activities.

Furthermore, the production site in Hameln has been awarded the "Best Place to Learn" seal. REINTJES offers above-average in-company training and has proven this through an independent and scientifically sound certification process. The seal of approval stands for seriousness, transparency and credibility and is valid for three years. In 2024, this award was renewed through a re-certification process. With targeted measures for further training and qualification of employees, which are continuously supported, REINTJES has achieved the maximum result. Innovative training programs and a supportive work environment underline the commitment to lifelong learning. REINTJES is thus sending a clear signal of its responsibility towards the personal and professional development of all employees.

In 2023, REINTJES received the "Future-proof" certificate from the state of Lower Saxony. REINTJES thus underlines its ability to develop sustainable strategies that not only meet current requirements but are

also future-oriented. This certificate confirms the ambition to implement long-term solutions that are both ecologically and economically viable.

In 2025, an examination will be carried out as to which further certifications from the various areas of sustainability are sensible and possible for the REINTJES Group in order to strategically orient itself towards proven and exemplary methods. In particular, the initiatives *Science based targets initiative (SBTi)*, *Climate disclosure program (CDP)* and an obligation under the *Diversity Charter* are examined. Certification of all sites according to the SA8000 standard on occupational health and safety and human rights is also being examined. Certification of the information security management system according to DIN EN ISO/IEC 27001 for the site in Hameln is currently already in preparation.

## 2 Environmental

### 2.1 Key figures E

	Unit	2023 01.01.-31.12.	2024 01.01.-31.12.
<b>Energy use</b>			
<b>Total use of energy</b>	<b>kWh</b>	<b>16,157,562</b>	<b>17,567,416</b>
<b>thereof fuels and propellants (Scope 1)</b>	<b>kWh</b>	<b>761,579</b>	<b>738,680</b>
thereof of non-renewable sources	kWh	761,579	738,680
thereof of renewable sources	kWh	0	0
<b>thereof by power prover (Scope 2)</b>	<b>kWh</b>	<b>15,151,179</b>	<b>16,595,852</b>
Power consumption (Total value)	kWh	8,515,694	9,018,108
Heat energy consumption (Total value)	kWh	6,635,485	7,577,744
<b>Self-generated renewable energy (electricity)</b>	<b>kWh</b>	<b>244,804</b>	<b>232,884</b>
<b>Energy intensity</b>	<b>kWh/EUR</b>	<b>0.133</b>	<b>0.130</b>
<b>Emissions<sup>3</sup></b>			
<b>Greenhouse gas emissions</b>	<b>t CO<sub>2</sub>e</b>	<b>7,459.3</b>	<b>6,174.7</b>
Direct greenhouse gas emissions (Scope 1) <sup>4</sup>	t CO <sub>2</sub> e	148.9	143.7
<i>Biogenic Scope 1 emissions</i>	t CO <sub>2</sub> e	2.1	2.0
Indirect greenhouse gas emissions (Scope 2)	t CO <sub>2</sub> e	1,881.2	2,147.4
<i>Indirect greenhouse gas emissions (Scope 3)<sup>5</sup></i>	t CO <sub>2</sub> e	7,083.7	5,780.2
<b>Intensity of GHG</b>	<b>t CO<sub>2</sub>e / 1000 € turnover</b>	<b>0.062</b>	<b>0.046</b>
Group sales	EUR	121,098,671	134,899,980
<b>Waste</b>			
<b>Accumulated waste</b>	<b>kg</b>	<b>1,203,295</b>	<b>1,228,488</b>
<b>Total weight of recycled waste</b>	<b>kg</b>	<b>1,081,125</b>	<b>1,056,753</b>
<b>Water</b>			
<b>Total water consumption</b>	<b>m<sup>3</sup></b>	<b>5564</b>	<b>6567</b>

Table 1 Key figures Environmental - Base year 2023 & Reporting year 2024 - REINTJES Group

<sup>3</sup> All emissions figures are based on the carbon footprint created using Code Gaia's software. The values are shown market based.

<sup>4</sup> Scope 1 emissions have not yet been determined separately for each site and are therefore only initial indications. This will be fleshed out in the course of the next recording periods.

<sup>5</sup> Biogenic Scope 3 emissions are not yet determined separately.

The increases in energy consumption, waste and the associated Scope 2 emissions are mainly attributable to increases in production. The simultaneous reduction in greenhouse gas intensity shows that REINTJES is nevertheless on the right track to reduce its own CO<sub>2</sub> footprint.

The amount of self-generated renewable energy has fallen, as part of the existing PV system had to be dismantled in the 2023 financial year for the purpose of a planned roof renovation. After completion of the renovation work, a new PV plant with a higher capacity will be installed.

The reduction in greenhouse gas emissions in Scope 3 in turn results from reductions in the quantities of raw materials procured. Scope 3 emissions are currently only recorded in relation to the key metal components (steel, iron and aluminium) and are therefore not fully meaningful across the entire Group. A more in-depth determination of Scope 3 emissions in the coming years is planned.

The increase in water consumption was mainly caused by the fact that the REINTJES Academy has been holistically integrated into the reporting system since the 2024 financial year and additional office and production space has been put into operation both at the site in Hameln and in Brazil.

## 2.2 Impacts, Risks and Opportunities on Environmental Issues

Some of the impacts, risks and opportunities considered in the field of "environment" are below financial thresholds or would be difficult to substantiate financially at the current time. However, some of these are not insignificant in the overall view and will therefore be considered further in the further course despite the alleged lack of materiality. Particularly with regard to market potentials in the context of the circular economy, it is currently difficult to make a financial assessment of opportunities, but it is assumed that there is previously untapped potential that needs to be exploited economically in the future.

REINTJES has found that there is increased energy and resource consumption along the entire value chain as well as increased greenhouse gas emissions, which are particularly concentrated in the areas of production, logistics and use of the products. These consumption occurs throughout the entire upstream and downstream value chain as well as in the company's own operations across all locations. In addition, the use of services along the entire value chain causes consumption and emissions.

In the company's own operations, these are concentrated in particular at the production site in Hameln. First and foremost, the hardening shop should be mentioned here as a major energy consumer. Greater energy consumption (albeit less than in production) is also generated at sites that provide assembly and other services in addition to sales.

Likewise, the transport of products and goods as well as trips by employees cause emissions and consumption throughout the entire value chain.

The production and distribution of goods generally contributes to an increased amount of waste along the entire value chain. In the course of its own operations, waste is generated in connection with production as well as in supporting functions. This is also the case in the upstream and downstream value chain. Within REINTJES GmbH, there is a waste balance sheet for waste management.

All these emissions and consumption are unavoidable by maintaining a manufacturing operation, so the greatest possible reduction of emissions and consumption as well as the focus must be placed on environmentally friendly alternatives such as recycling, renewable energies and circular economy. This also means that costs must be reduced with regard to regulatory and market requirements. These are primarily based on the International Maritime Organisation's (IMO) goal of climate neutrality in shipping by 2045 and the REINTJES Group's own goal of achieving it already by 2040.

Water consumption at all sites is also in the focus of analyses and reduction measures, as water is a scarce commodity all over the world. Since this situation is expected to worsen in the coming years, it will be necessary to determine in the future where water consumption is highest in one's own company so that specific measures can be introduced to reduce or avoid unnecessary water consumption. REINTJES operates a water treatment plant at the production site, which helps to discharge treated water into public waters. This has an impact on water quality in the region, especially in connection with the evaluation of water abstraction and recycling within its own business processes.

Possible worldwide bans on PFAS seals have been identified as a potential risk for REINTJES, which affects both its own activities and the entire value chain. Currently, a corresponding regulatory and prohibition proposal is in the evaluation process of the European Chemicals Agency (ECHA) and various regulations in the USA are in legislative procedures, which entail increased administrative effort. Technical adjustments to manufacturing processes and products may also be necessary. Individual components of the products also contain lead and other substances of very high concern. These are already sourced from the upstream value chain and are also passed on to the downstream value chain, as they are included in the product. If their use is completely banned, this would be a cost factor that cannot be estimated at present due to current technical necessity but is indisputably present. REINTJES observes and evaluates such regulatory impacts through qualified material compliance management in order to be able to react to emerging market changes at an early stage.

REINTJES is making an increased contribution to the energy transition by operating its own photovoltaic system in Hameln, the expansion of which is already planned. Since 2023, there has been an agreement under the electricity supply contract with Stadtwerke Hameln to obtain 100 % of the electrical energy supplied from plants for the generation of renewable energies from hydropower (Hydro-EU) via proof of origin. This has significantly reduced the CO<sub>2</sub> footprint at the production site in Hameln and reduced dependence on fossil fuels.

Furthermore, REINTJES makes an increased contribution to climate protection through systems for an electric or hybrid powertrain as well as through turbo transmissions, which have been in trouble-free operation for many years. Increasing demand for environmentally friendly solutions in cross-segment markets is expected due to the regulatory measures taken by the IMO. This offers opportunities primarily through the development and sale of sustainable products and technologies. REINTJES also sees opportunities in the implementation of circular economy approaches, e. g. through the buyback, refurbishment and resale of products that have already been used. By reusing components and materials, resources can also be conserved, waste can be reduced, and material costs can be saved. The use of single-origin materials also facilitates recycling and can improve resource efficiency along the entire value chain.

REINTJES also contributes to the promotion of the circular economy through consistent waste separation, especially in the areas of production and logistics. This impact can be found in terms of waste management and recycling throughout the value chain and also supports sustainable resource use.

### 3 Social

#### 3.1 Key figures S

	Unit	2023 31.12.	2024 31.12.
<b>Employees</b>			
<b>In total</b>	<b>Number</b>	<b>544</b>	<b>602</b>
<b>By Region</b>			
thereof in Germany	Number	440	487
thereof in Europe except Germany	Number	42	47
thereof in South America	Number	9	13
thereof in Asia	Number	53	55
<b>By gender</b>			
thereof male	Number	446	499
thereof female	Number	98	103
<b>By age</b>			
thereof in the age group < 30 years	Number	106	123
thereof in the age group 30 - 50 years	Number	242	269
thereof in the age group > 50 years	Number	189	207
<b>Employees by age and period of employment</b>			
<b>Ø Age</b>	<b>Years</b>	<b>41.4</b>	<b>41.8</b>
<b>Ø Period of employment</b>	<b>Years</b>	<b>12.7</b>	<b>11.8</b>
<b>Women's share</b>			
<b>In total</b>	<b>%</b>	<b>18.0</b>	<b>17.1</b>
<b>New hires (incl. trainees)</b>	<b>%</b>	<b>8.7</b>	<b>7.8</b>
<b>In Board of Directors</b>	<b>%</b>	<b>0</b>	<b>20</b>
<b>In management positions (director level)</b>	<b>%</b>	<b>13.9</b>	<b>12.4</b>
<b>Share of women in top management position, i. e. max. one level below the managing director (8 vice presidents)</b>	<b>%</b>	<b>12.5</b>	<b>25</b>
<b>Apprentices</b>			
<b>In total</b>	<b>Number</b>	<b>24</b>	<b>25</b>
thereof in Germany	Number	24	25
<b>By gender</b>			
thereof male	Number	20	19
thereof female	Number	4	6
<b>Dual Students</b>			
<b>In total</b>	<b>Number</b>	<b>3</b>	<b>5</b>
thereof in Germany	Number	3	5
<b>By gender</b>			
thereof male	Number	2	2
thereof female	Number	1	3

	Unit	2023 31.12.	2024 31.12.
<b>Employees by contract type</b>			
<b>Permanent employees</b>	<b>Number</b>	<b>498</b>	<b>563</b>
<b>By Region</b>			
thereof in Germany	Number	400	452
thereof in Europe except Germany	Number	40	47
thereof in South America	Number	9	13
thereof in Asia	Number	49	51
<b>By gender</b>			
thereof male	Number	408	468
thereof female	Number	90	95
<b>Non-permanent employees</b>	<b>Number</b>	<b>16</b>	<b>7</b>
<b>By Region</b>			
thereof in Germany	Number	10	3
thereof in Europe except Germany	Number	2	0
thereof in South America	Number	0	0
thereof in Asia	Number	4	4
<b>By gender</b>			
thereof male	Number	13	6
thereof female	Number	3	1
<b>Full-time employees</b>	<b>Number</b>	<b>487</b>	<b>548</b>
<b>By Region</b>			
thereof in Germany	Number	384	434
thereof in Europe except Germany	Number	42	47
thereof in South America	Number	9	13
thereof in Asia	Number	52	54
<b>By gender</b>			
thereof male	Number	414	474
thereof female	Number	73	74
<b>Part-time employees</b>	<b>Number</b>	<b>27</b>	<b>22</b>
<b>By Region</b>			
thereof in Germany	Number	26	21
thereof in Europe except Germany	Number	0	0
thereof in South America	Number	0	0
thereof in Asia	Number	1	1
<b>By gender</b>			
thereof male	Number	7	4
thereof female	Number	20	18

	Unit	2023 31.12.	2024 31.12.
<b>New hires</b>			
<b>In total</b>	<b>Number</b>	<b>84</b>	<b>87</b>
<b>By Region</b>			
thereof in Germany	Number	64	66
thereof in Europe except Germany	Number	10	10
thereof in South America	Number	2	4
thereof in Asia	Number	8	7
<b>People leaving</b>			
<b>In total</b>	<b>Number</b>	<b>34</b>	<b>34</b>
<b>By Region</b>			
thereof in Germany	Number	23	18
thereof in Europe except Germany	Number	3	6
thereof in South America	Number	0	5
thereof in Asia	Number	8	5
<b>Parental leave</b>			
<b>Parental leave entitlement</b>	<b>Number</b>	<b>19</b>	<b>27</b>
thereof male	Number	12	19
thereof female	Number	7	8
<b>Entry into parental leave</b>	<b>Number</b>	<b>16</b>	<b>23</b>
thereof male	Number	11	21
thereof female	Number	5	2
<b>Returnees from parental leave</b>	<b>Number</b>	<b>12</b>	<b>25</b>
thereof male	Number	11	22
thereof female	Number	1	3
<b>Diversity in Board of Directors</b>			
<b>People in Board of Directors</b>	<b>Number</b>	<b>5</b>	<b>5</b>
thereof male	%	100	80
thereof female	%	0	20
<b>Diversity at management positions</b>			
<b>People in management positions (director level)</b>	<b>Number</b>	<b>37</b>	<b>42</b>
thereof male	%	83.8	85.7
thereof female	%	16.2	14.3
thereof in the age group < 30 years	%	0.0	0.0
thereof in the age group 30 - 50 years	%	54.1	50.0
thereof in the age group > 50 years	%	45.9	50.0

	Unit	2023 31.12.	2024 31.12.
<b>Diversity in the divisions (without managing directors and vice presidents)</b>			
<b>Management</b>	<b>Number</b>	10	11
thereof male	%	60	64
thereof female	%	40	36
<b>Sales &amp; Service</b>	<b>Number</b>	50	54
thereof male	%	66	69
thereof female	%	34	31
<b>Production</b>	<b>Number</b>	218	228
thereof male	%	98	98
thereof female	%	2	2
<b>Research &amp; Development</b>	<b>Number</b>	57	60
thereof male	%	72	73
thereof female	%	28	27
<b>Quality</b>	<b>Number</b>	26	31
thereof male	%	88	84
thereof female	%	12	16
<b>Human resources</b>	<b>Number</b>	40	42
thereof male	%	65	57
thereof female	%	35	43
<b>Finance</b>	<b>Number</b>	18	21
thereof male	%	61	67
thereof female	%	39	33
<b>Material management</b>	<b>Number</b>	11	35
thereof male	%	55	80
thereof female	%	45	20
<b>Worldwide organisation</b>	<b>Number</b>	104	115
thereof male	%	82	79
thereof female	%	18	21



	Unit	2023 31.12.	2024 31.12.
<b>Other KPI</b>			
<b>Quote of people leaving</b>	%	6.3	5.6
<b>Severely disabled employees<sup>6</sup></b>	%	4.4	5.0
<b>Temporary employees</b>	Number	13	15
<b>Number of days lost due to work-related injuries, fatalities and illnesses</b>	Number	111	123
<b>Fatalities due to work-related injuries</b>	Number	0	0
<b>Fatal Accident Frequency Rate (FAFR)</b>	Rate	0	0
<b>Work-related injuries with serious consequences (LTI)</b>	Number	9	6
<b>Lost Time Injury Frequency Rate (LTIFR)</b>	Rate	10.5	7.3
<b>Documented work-related injuries</b>	Number	94	65

Table 2 Key figures for social issues - Base year 2023 & Reporting year 2024 - REINTJES Group

Within REINTJES GmbH in Hameln, some functions are performed at director level, i. e. directly below the vice president level, by the vice presidents themselves. These people working in personal union are not included in key figures relating to director level.

### 3.2 Impacts, risks and opportunities on social issues

Employees have a decisive influence on the success and development of a company. Motivated and satisfied employees increase productivity, reduce absenteeism and contribute to a positive working atmosphere, which in turn increases employee retention and reduces turnover. In addition, working conditions are a central factor for sustainable corporate success and the well-being of employees.

Employees have a significant influence on the corporate success of REINTJES, as committed and motivated teams increase productivity, promote innovation and increase customer satisfaction. They are directly involved in the creation of value by contributing their expertise, skills and creativity. They ensure that REINTJES products and services are created and improved. As carriers of knowledge, innovation and corporate culture, their commitment, satisfaction and loyalty to the company are decisive positive factors for sustainable and long-term corporate success.

REINTJES has integrated various aspects into its strategies and work processes that can create secure and attractive jobs and contribute to a positive corporate development. Key measures and success factors for the sustainable retention of the workforce are fair and safe working conditions, employee participation, further training and qualification, flexible and family-friendly working models as well as health promotion and occupational safety.

Permanent employment contracts create a reliable basis for REINTJES and employees and promote sustainable, successful cooperation. These offer positive effects for both sides, such as planning security, financial stability, protection against dismissal, stronger employee loyalty, long-term cooperation and knowledge retention. Appropriate remuneration is also a central factor for sustainable corporate success, employee well-being and social stability. Appropriate remuneration has positive effects such as increasing employee satisfaction and loyalty, motivation, as well as reducing income inequalities and strengthening ethical and democratic values.

<sup>6</sup> The key figure refers only to the production site in Hameln.

At REINTJES in Hameln, there is a works agreement on flexitime - working hours, whereby the working conditions in the company are bindingly regulated. It creates clear and reliable regulations for the organisation of working hours and thus promotes understanding and cooperation in the company and thus contributes to a smooth and fair working day. It ensures that the right number of qualified employees are available in the right place at the right time.

The high degree of predictability and reliability for both sides lead to the achievement of corporate goals, optimization of personnel costs, employee satisfaction and retention, as well as agile response to changes, which on the other hand can also represent a competitive advantage in tense skilled worker situations.

Social dialogue at REINTJES refers to all forms of negotiation and exchange of information between employees and employer, or their representatives. The focus is on economic, employment and social policy issues. The dialogue includes, for example, collective bargaining, works agreements or joint project groups. Social dialogue has positive effects such as fairness and co-determination, improvement of working conditions, strengthening competitiveness, economic progress and sustainable growth.

The REINTJES works council is an elected body that represents the interests of employees vis-à-vis the employer and exercises co-determination rights in social, personnel and economic matters. The existence of the REINTJES works council has been proven to lead to higher wages, safer jobs and better working conditions for employees. The works council promotes employee co-determination, which contributes to greater satisfaction, lower fluctuation and a more family-friendly personnel policy.

REINTJES also provides information on collective agreements for employees who are not bound by collective bargaining agreements. This transparency strengthens employee trust, increases employee loyalty, promotes industrial peace and reduces fluctuation. It makes it possible to detect and eliminate unjustified pay differences, which leads to more fairness and equal opportunities in the company. In addition, transparency increases employee satisfaction and motivation, which has a positive impact on productivity and the company's image.

REINTJES contributes to a good work-life balance through measures such as home office, part-time models, mobile working, company childcare, sports activities and programmes for reintegration after illness. These positive social effects are concentrated on the company's own activities and affect the employees at the Hameln site.

Systematic occupational health and safety management in accordance with ISO 45001 and preventive measures such as ergonomic workplace design, safety instructions and regular workplace inspections make an active contribution to improving occupational safety and the physical well-being of employees. Furthermore, preventive measures such as ergonomic workplace design, safety instructions and regular workplace inspections are actively used to improve occupational safety and physical well-being.

REINTJES actively promotes equal opportunities and equal treatment, which is reflected, among other things, in a balanced proportion of women in management positions, which corresponds to the proportion of women in the company as a whole. By focusing on competencies and qualifications when filling roles - supported by multi-phase selection processes such as structured interviews and assessment centers - subjective influences on personnel decisions are reduced.

REINTJES attaches great importance to further training and competence development and invests specifically in the promotion of young talents, who provide the future competence base. As part of the proactive preparation of a sustainability report, the importance of increasing the proportion of

trainees, dual students and the range of student activities and internships was emphasized in order to contribute to the qualification of the future workforce in the long term. This in turn contributes to the sustainable securing of the skilled worker base for REINTJES.

The REINTJES Academy is an inter-company training centre that was founded by REINTJES GmbH in 2023 by taking over the former training workshop of Preussen Elektra. It offers practical training in the professions of industrial mechanic, electronics technician for industrial engineering and mechatronics technician specially tailored to the regional economy and supports companies in the Weser Uplands that cannot fully cover their own training capacities or resources. Every year, a large number of trainees are trained in several professions in the metal and electrical industry.

REINTJES has set itself the goal of increasing the number of training hours for employees in order to ensure continuous training of its own staff. This approach focuses on internal personnel development measures and helps to secure knowledge and qualifications in the company in the long term. To this end, preparations are currently underway to determine and evaluate the training hours per employee per year in order to plan measures to increase them in a targeted manner.

A global REINTJES human rights guideline does not currently exist. It is planned to be drawn up in 2025. Without clear guidelines and structures, there is an increased risk of human rights violations such as discrimination, unsafe working conditions, restrictions on freedom of assembly or disregard for the right to fair wages and health protection. REINTJES runs the risk of failing to identify or prevent actual or potential adverse impacts on human rights in a timely manner, which can lead to reputational damage, legal consequences and loss of trust among stakeholders

Shift work can put employees at risk because it disrupts the natural sleep-wake cycle and can lead to sleep problems and chronic fatigue. The risk of cardiovascular diseases, gastrointestinal complaints and psychological stress increases significantly. In addition, shift work impairs the work-life balance and reduces the time for social contacts, which can have a long-term negative impact on the quality of life and health of the affected employees. Binding regulations and active health management can counteract the negative consequences.

Reduced occupational safety leads to an increased number of occupational accidents and illnesses, which can have serious physical and psychological consequences for employees. For REINTJES, this results in costs, productivity losses and legal risks. In addition, the motivation and satisfaction of the workforce decreases, which can lead to higher fluctuation and difficulties in attracting qualified specialists.

The double materiality analysis in relation to social issues is still ongoing at the time of reporting. Other material topics will be addressed in future reports.

## 4 Governance

### 4.1 Key figures G

	Unit	2023 01.01.-31.12.	2024 01.01.-31.12.
<b>Training</b>			
Trained employees regarding Code of Conduct	%	75	78
Trained employees regarding Cyber Security	%	29	33
Training hours per employee per year	hours / employee	n. a.	n. a.
<b>Laws and regulations</b>			
Violations of laws and regulations	Number	1	0
Cases in which fines were imposed	Number	0	0
Cases in which non-monetary sanctions were imposed	Number	1	0
Fines paid for violations of laws and regulations	Number	0	0
	EUR	0	0
Fines paid for offences and regulations from previous reporting periods	Number	0	0
	EUR	0	0
<b>Protection of customer data</b>			
Substantiated complaints received regarding breaches of customer data protection	Number	0	0
thereof complaints from external parties recognised as substantiated by the organisation	Number	0	0
thereof complaints from supervisory authorities	Number	0	0
Total number of identified cases of data theft and loss related to / involving of customer data	Number	0	0
<b>Other KPI</b>			
Number of reports through whistleblower procedures	Number	0	0
thereof number of data protection incidents	Number	0	0
thereof number of export control incidents	Number	0	0
thereof number of information security incidents	Number	0	0

Table 3 Key Figures Governance - Base Year 2023 & Reporting Year 2024 - REINTJES Group

### 4.2 Impacts, risks and opportunities on governance issues

Governance issues strengthen transparency and integrity within the company and thus create trust among internal and external stakeholders. They reduce entrepreneurial risks by establishing clear rules and responsibilities for ethical and compliant action. Effective governance promotes sustainable business. The evaluation reflects that there is a need for optimization with regard to training. In particular, potential for improvement can be identified with regard to training courses on the Code of Conduct, in the area of cyber security and the general recording of annual training hours per employee.

The central effects of a Code of Conduct lie in the establishment of ethical standards and the promotion of responsible business practices, both within the company itself and along the entire value chain. Both corporate management and cooperation with business partners in various dimensions bear a special responsibility.

An up-to-date, comprehensive and trained Code of Conduct has an impact on participants within the value chains worldwide. Since topics such as anti-corruption, market behaviour/fair competition can have an impact on global supply chains as well as international agreements, the extent can be classified as global. REINTJES has a Code of Conduct from 2020 that does not yet cover all the essential aspects of such a document and is currently being revised. An updated version is already available to suppliers and has been agreed upon as the basis for cooperation. The version for internal stakeholders is still under revision process. The key figures for the Code of Conduct training rate are derived from this circumstance (Table 3). Potential for improvement can be identified above all in the establishment or increase of internal training measures on the content. Particularly in the upstream supply chain, the Code of Conduct already makes an important contribution to the prevention of corruption, bribery and to ensuring humane working conditions through its contents.

A Code of Conduct itself is only a means of ensuring ethical business practices. Thus, the existence alone does not provide any indication of obtaining financial advantages on the market or eliminating financial risks. However, it helps fundamentally to create or strengthen awareness of relevant topics and thus counteract possible risks.

The existing leadership mission statement creates clear expectations and orientation for leadership behavior and helps to establish a uniform and value-based leadership culture. This promotes integrity, trust and a positive image towards internal and external stakeholders. Managers who are guided by the mission statement can inspire, motivate and act as role models. This increases motivation, loyalty and team spirit and supports the implementation of common goals.

The corporate mission statement regulates the basic self-image, the goals, values and principles according to which the company acts. It serves as a written declaration that is communicated both internally and externally, thus ensuring clear direction and orientation. It creates a uniform understanding and promotes employees to identify with the company's values. This strengthens motivation and employee loyalty. At the same time, it contributes to the consolidation of the corporate culture, which has a positive effect on customer loyalty and trust. Overall, the mission statement supports the brand identity and strengthens the corporate image.

Potential for improvement can be seen in the fact that the aforementioned guiding principles are integrated and consolidated in the corporate culture through training measures for managers and employees, and that the actual implementation of the values contained therein must also be exemplified in everyday work at all levels of the company. There is potential for optimisation in terms of external communication and the mission statements should generally be regularly reviewed to ensure that they are up to date. This is the only way to ensure that they continue to meet the current challenges, values and goals of the company and are lived by managers and employees. A regular review promotes self-reflection, enables adjustments to changed framework conditions and helps to maintain the effectiveness of the mission statement in the long term and strengthen the corporate culture. However, employee motivation and fluctuation depend not only on the corporate culture, but also on other factors. At the same time, associated costs, e. g. due to recruiting, induction and loss of know-how, are difficult to quantify and also classified as low because of the lack of individual assignment. Nevertheless, it is a fundamental corporate goal to attract satisfied and motivated employees and to retain them in the long term.

Generally, a reporting office within the Whistleblower Protection Act makes a significant contribution to integrity, compliance and a positive corporate image. REINTJES ensures effective protection of whistleblowers by working with an independent external reporting office. The position is accessible from both internal and external sources. Stakeholders can securely and confidentially report legal or

compliance violations, allowing problems to be identified and resolved at an early stage. REINTJES can avoid or minimise financial as well as image damage and legal consequences through the internal processing of reports. A functioning whistleblower system signals to employees, business partners and the public that REINTJES acts responsibly and transparently and can protect against fines or sanctions. Since no incidents have been reported via the reporting office so far, the effectiveness and functionality of the reporting office can currently only be assessed to a limited extent.

General terms and conditions of purchase help to optimize business relationships, reduce legal risks and sustainably increase efficiency in purchasing. Fair and trusting dealings with suppliers are a matter of course for REINTJES. Fair payment practices, general terms and conditions of contract and other essential principles are regulated by General Terms and Conditions of Purchase. In addition, more detailed individual contractual provisions with strategic suppliers apply. It was identified as potential for improvement that the status of these General Terms and Conditions of Purchase from 2018 makes it necessary to adapt to current market conditions. This adjustment is already underway and will bring further transparency to REINTJES' supply chains with the involvement of internal and external stakeholders.

To prevent corruption and bribery in the upstream value chain, REINTJES obliges its suppliers to comply with a Supplier Code of Conduct that will be updated in 2025. The majority of suppliers have already signed it, reducing the risk of supply chain violations and increasing reliability on both sides. Sensitizing strategic suppliers in particular with regard to the prevention of corruption and bribery can lead to positive effects and also contributes to meeting customer requirements.

## 5 Impacts, risks and opportunities for affected stakeholders

Affected stakeholders include users of sustainability information as well as participants in the upstream and downstream value chain affected by positive and negative corporate impacts, as well as end users of the company's own products. The extent of interest in and the degree of possible influence on REINTJES plays a role here. The most important stakeholders were identified as groups that have both a high influence on and a strong interest in the sustainability performance of the REINTJES Group. Externally, these are customers, suppliers and institutional or public actors, internally employees (see the explanations in chapter 3) and the supervisory body - the Board of Directors. The detailed evaluation of the groups mentioned is still being developed and a stakeholder survey on the material topics has not yet been carried out. In the following, therefore, only a few key topics that have already been identified will be discussed in more detail for the time being.

The powertrain solutions developed by REINTJES and their areas of application require a continuous exchange with customers on their requirements. The cooperation with customers begins with the initiation of the contract and includes the precise definition of the quality requirements for the specific solutions. In this context, the type and scope of customer involvement as well as the conditions for product tests and acceptance are also defined. The intensity and frequency of participation differs individually depending on the customer, order and product. With a generally high level of product quality and safety, REINTJES makes a significant contribution to the well-being and satisfaction of its customers. Environmentally friendly products in particular have a positive influence on consumer behaviour and perception. Transparent disclosure of sustainability aspects strengthens trust and can influence purchasing decisions. REINTJES' high level of innovation and sustainable product development offer new solutions and can better meet requirements.

Providing products that meet high requirements and meet the highest safety and health standards offers REINTJES the opportunity to position itself as a responsible and reliable supplier on the market. By developing and documenting its products transparently and taking risk management strategies into account, REINTJES can not only meet regulatory requirements. In addition, this offers the opportunity to increase customer satisfaction and build long-term customer loyalty. The provision of high-quality technical documentation also offers the opportunity to strengthen the trust of customers and end users in the products, to increase product safety and ease of use, and to reduce liability risks. In addition, transparent and standard-compliant documentation can be a competitive advantage, especially in regulated markets or with demanding customer requirements in the area of compliance and sustainability. At the same time, transparency increases the trust and loyalty of customers.

In addition to the opportunities mentioned, potential risks can also arise if product/sustainability requirements or customer needs are not met. Insufficient product safety or lack of safety-related information can lead to accidents, health hazards or product liability cases. Such incidents carry legal and financial risks as well as the risk of reputational damage. Incomplete or incorrect technical documentation can lead to safety problems in the operation of the products as well as legal and liability consequences. These risks lie both in the company's own responsibility in the creation and maintenance of the documentation and in the downstream value chain in the use by customers in the use of the products.

Employees in the upstream and downstream value chain also embody the values and corporate culture of REINTJES and play a significant role in its economic success. REINTJES also bears responsibility for the protection of employees in the value chain, although the possibility of exerting influence here is much more limited than with its own workforce. These include, in particular, occupational safety, protection against discrimination and the protection of personal rights. Supplier agreements, the existing reporting office as well as the receipt and provision of high-quality information throughout the entire product life cycle as well as high-quality and trustworthy supplier management offer the most effective levers in this context. REINTJES can also ensure that its own requirements are also met in the upstream value chain by regularly conducting audits of suppliers.

With regard to employees in the value chains and affected communities, the materiality analysis has not yet been completed. Other material topics will be included in the following reports.