

making every product unique



Sustainability Report **2025**

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KURZ Sustainability Report

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1. Preface



Dear Ladies and Gentlemen,

The world is undergoing rapid and profound change, bringing with it complex environmental, social, and economic challenges. We are determined not only to respond to these developments, but to actively help shape them – with clarity, responsibility, and ambition.

LEONHARD KURZ has stood for innovation in surface decoration for over 125 years. Today, this innovative strength is increasingly measured by how effectively we address one of the defining challenges of our time: Making our products and processes more sustainable.

Sustainability is an integral part of how we make decisions – but expectations are evolving rapidly. Customers, regulatory authorities, and society are demanding greater transparency and measurable results – and rightly so. We see this as an opportunity to sharpen our approach: By setting clearer targets, improv-

ing the quality of our data, and embedding sustainability more deeply into our innovation processes. In the past year, we made further progress, including the continued development of our in-house recycling plant for PET-based carrier materials.

At the same time, we recognize that we – like others – are not yet where we want to be. In particular, the complexity of our value chains and material innovations continues to present challenges that we are actively addressing.

This report outlines where we stand today, the progress we have made, and the areas where further effort is required. Our ambition is clear: To develop solutions that combine functionality, design, and sustainability – creating long-term value for our customers, employees, and the environment.

Beyond environmental aspects, we are equally committed to our social responsibility. Our employees are the foundation of our success, and we strive to provide a safe, inclusive, and future-oriented working environment across all our locations. At the same time, we take responsibility along our value chain by promoting fair working conditions and building long-term, reliable partnerships with our suppliers. We understand that social sustainability requires continuous attention, open dialogue, and consistent action.

Sustainability is not defined by ambition alone, but by measurable progress. This is the standard we set for ourselves.

Dr. Andreas Hirschfelder



Executive Management Board of
LEONHARD KURZ Stiftung & Co. KG

Dr. Andreas Hirschfelder,
and the entire Executive Management Board
May 2026





2. Key Sustainability Highlights

2.1 General Objectives and Challenges

As global market leader in thin-film technology and surface decoration, we are aware of our responsibility towards our employees, customers, suppliers, end users, and the environment. At the heart of our sustainability strategy is a clear commitment to actively addressing both environmental and social challenges. These two core areas form the basis of our long-term orientation and guide our actions on the path to a more sustainable future.

Sustainability is an integral part of our corporate strategy. We pursue clear, measurable goals in order to combine environmental and social responsibility with economic stability.

In fulfillment of the goals set by the EU Green Deal on climate neutrality our goal is to reduce any climate changing emissions drastically in scope 1 and 2. In addition, we want to continuously reduce our production energy consumption and further improve the sustainability of our material formulations.

In line with Germany's climate targets for 2030 and 2045, we have also set ourselves the goal of systematically **increasing our resource efficiency** and consistently anchoring the principles of the circular economy along our value chain.

These goals are set against a backdrop of profound global change. Rising demand for

raw materials, volatile procurement markets, and persistently high energy prices are increasing the economic risks of industrial production. Unstable supply chains and limited opportunities to pass on cost increases are hampering planning reliability. At the same time, high energy prices are affecting international competitiveness and consumer purchasing power.

To put these goals into the context of our company and our products, the following chapters provide insights into our company profile, a brief product overview, and the industries in which our products are used worldwide. This is followed by a description of the individual topics and measures that contribute to achieving our objectives.

Reduce
CO₂ emissions
drastically in
Scope 1
and 2

Increasing
resource
efficiency



2.1.1 Environmental Goals and Actions

In the environmental field, we focus on two key areas of action: Mitigating climate change through responsible energy management using climate-neutral and climate-friendly resources, and reducing resource consumption by consistently promoting the principles of the circular economy. To achieve these objectives, we have established short-, medium-, and long-term targets. These goals are listed beside here.

Climate Change: GHG-Emissions

High CO₂ emissions in Scope 1 due to heat generation

By using gas and heating oil for the heat generation CO₂ emissions are emitted

Mid-term goal: Reduce CO₂ emissions through renewable energy usage,
- 4,000 t CO₂e p/a

Electrical heat generation (e.g. power to heat) instead of CO₂-emitting heat generation

Climate change: GHG-Emissions

High CO₂ emissions in Scope 1 due to the burning of solvents

The production of transfer products uses fossil-based solvents, which are burned in incinerator plants. This generates CO₂ emissions

Mid-term goal:
Reducing Scope 1 emissions through solvents
- 8,500 t CO₂e p/a

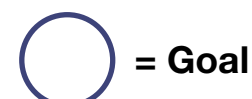
Replacing fossil-based solvents through bio-based solvents, solvent-recovery



= Impact



= Description



= Goal



= How to achieve



2.1.1 Environmental Goals and Actions



Climate change: GHG-Emissions

High CO₂ emissions
in Scope 1 due to
company activities

The production of transfer
products uses fossil-based
solvents, natural gas and
heating oil which generate
CO₂ emissions

Long-term goal:
Reducing Scope 1
emissions to Net Zero

**Find project
within the decarbonization
lever after 2030;
minimum reduction goal
per year - 5.3 %**

Climate change: Energy consumption

High energy
demand

Energy demand
of all production machines
and utility systems is not
recorded individually

Short-term goal:
Ensure energy
consumption recording
of all relevant production
machines and utility
systems

**Installing of
electrical and heat
energy meters**

 = Impact

 = Description

 = Goal

 = How to achieve



1. Preface

2. Key Sustainability Highlights

3. Company Profile

4. Environmentally Relevant Information
on Transfer Products

5. Certificates

6. Environmental Responsibilities

7. Social Responsibilities

8. Ethics and Compliance

9. Management Systems

10. Principle of Implementation

11. Report Parameters and GRI Index

2.1.1 Environmental Goals and Actions



**Climate change:
Energy consumption**

High energy
demand

Review and expansion
of waste heat utilization

Short-term goal:
Proofing for the
meaningful use of
waste heat

**Monitoring and
coupling of sources and
sinks; e.g. Installing a heat
exchanger for using the
waste heat efficiently**

**Resource Use and
Circular Economy:
Resource outflows and
resource use related
to products**

Downstream waste
care

Reduction in the
thermal combustion of
post-consumer
product waste

Short-term goal:
Increase the recycling
quota of post-consumer
waste

**Producing
high-quality rPET
by collecting the
post-consumer waste
of our products**

= Impact

= Description

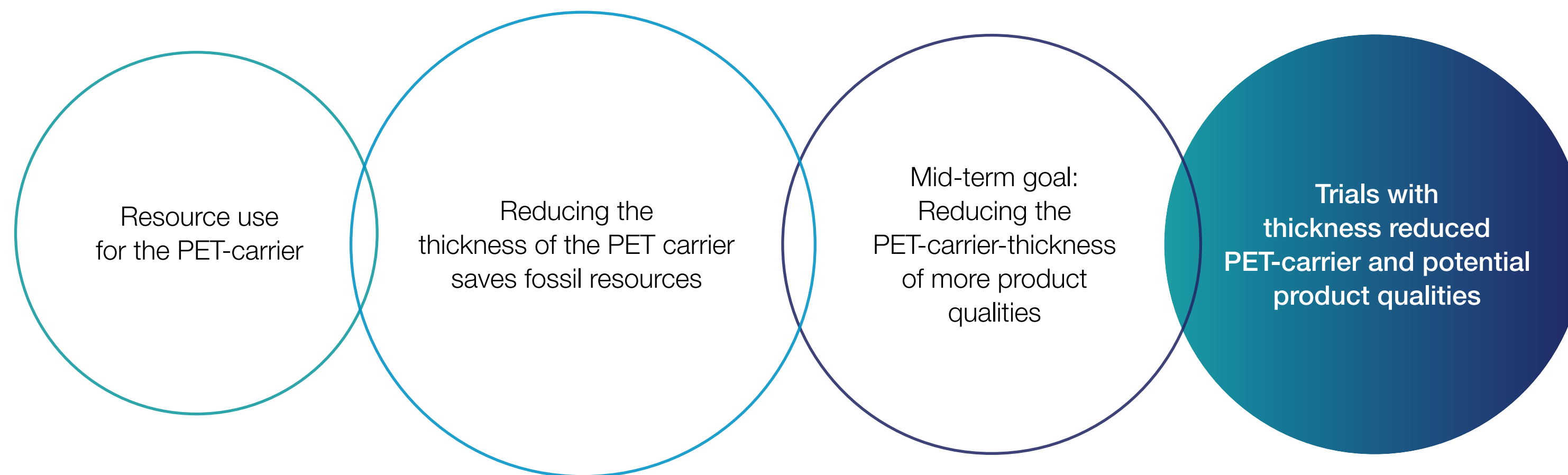
= Goal

= How to achieve



2.1.1 Environmental Goals and Actions

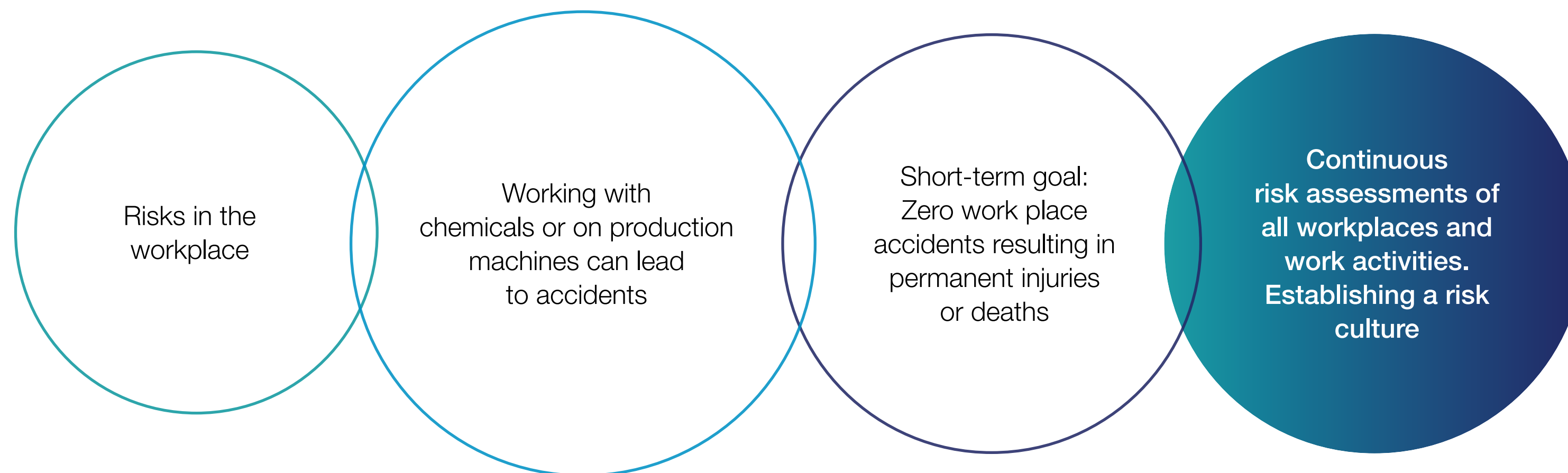
**Resource Use and
Circular Economy:
Resource outflows
and resource use
related to products**



2.1.2 Social Goals and Actions

In the social field, we are committed to equal treatment and equal opportunities for all employees. At the same time, we ensure that consumers and end users have access to high-quality and transparent information. To achieve these objectives, we have established various targets. These goals are listed beside here.

**Own Workforce:
Health and Safety**



 = Impact  = Description  = Goal  = How to achieve



2.1.2 Social Goals and Actions



Equal treatment and opportunities for all:

Measures against violence and harassment in the workplace

The active commitment to employee protection promotes employee trust and satisfaction. Furthermore, the whistleblowing platform offers the opportunity to raise concerns anonymously, which provides employees with security and can increase employee satisfaction

Mid-term goal: Maintain and enhance employee trust and satisfaction

Implement measures against violence and harassment

Information related impacts for consumers and/or end-users access to (quality) information:

Increasing product transparency for customers and end-users through the provision of qualitative information

To enhance access to quality information, we will increase product transparency for customers and end-users by providing detailed and accurate data. This approach supports informed decision-making and builds trust

Short-term goal: Launch a comprehensive customer portal to centralize and enhance the accessibility of qualitative product information, thereby increasing transparency for our customers and end-users

Provide qualitative information to customers and end-users to enhance transparency

= Impact

= Description

= Goal

= How to achieve



3. Company Profile

3.1 Global Expertise and Responsible Innovation

KURZ is a global leader in thin-film technology and the international market leader in hot stamping solutions. With more than 5,800 employees and over 50 locations worldwide, we develop and produce decorative and functional thin-film coatings for a wide range of industrial applications.

Our surface solutions are used in the automotive industry, the consumer goods and electronics sectors, the printing and packaging industry, and in security applications, among others. Transfer products fulfill several functions: They serve to enhance the appearance and brand profile, enable product identification, protect surfaces, and contribute to counterfeit protection. The combination of design and

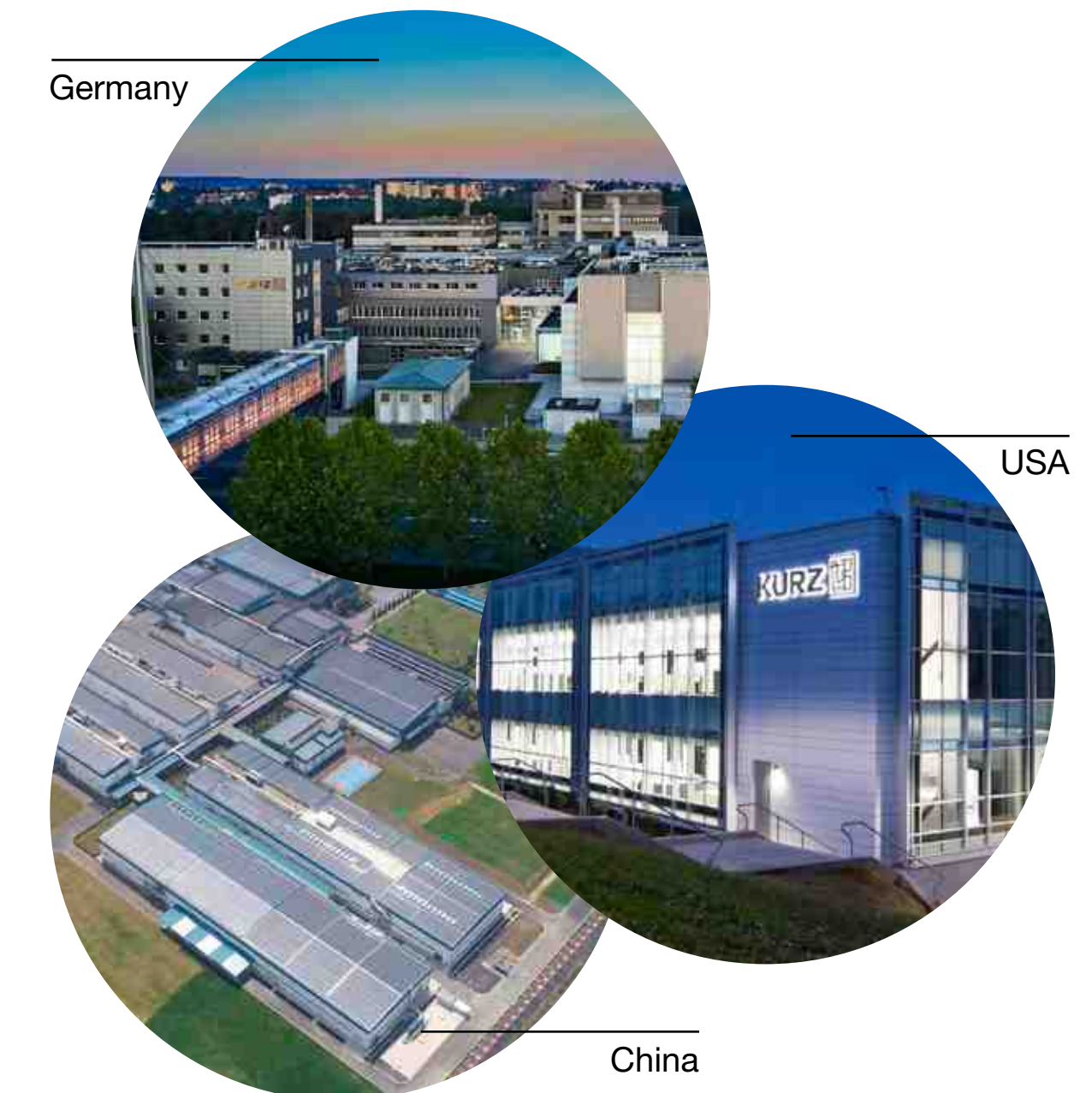
functional or digital elements results in durable and secure product solutions.

With over 125 years of experience, we combine technological expertise with continuous development. Key process and coating technologies are developed in-house, ensuring high product consistency and global quality standards. Production takes place across multiple locations in Europe, Asia, and the USA in accordance with uniform quality and environmental standards.

A global network of subsidiaries, representatives and sales offices ensures short paths, individual, on-site consulting, stable supply chains, reliable logistics structures, and

on-site technical support. As a partner to industry, public institutions, and research organizations, we are particularly committed to product safety and functional surface solutions, including printed electronics applications.

This structured and standardized approach enables the company to create the basis for responsible, high-quality, and sustainable value creation.





3.2 Core Competences

Future-oriented development remains a central focus. KURZ continuously advances machines, transfer products, and application techniques. With its in-house design trends department, plus in-house development of coatings, the company actively identifies and shapes market trends.

Best practice for all market requirements

- Most extensive processing spectrum
- In-house development of coatings
- Consistently secure production output with unvarying foil properties
- Reliable quality management
- Suitable transfer product fabrication

Worldwide service

- Reliable logistics with global logistics concept
- Well positioned around the world
- Asia experts for over 50 years
- Support team for application technology

Technologies for today and tomorrow

- Future viability through continuous further development of machines, transfer products, and techniques
- Grasp of trends with in-house design department
- Our future prospects: Printed electronics, function, battery components and smart surfaces

3.3 Surface Decoration and Layer Structure of the Transfer Product

Setting up a transfer decoration

Carrier (polyester)

Release layer

These layers are transferred during the hot-stamping process:

Protective layer and
chromophone layer (transparent
synthetic resin lacquer)

Metallization (super-purity
aluminum, vaporization in
high vacuum)

Heat-sealing adhesive

Typical composition of a LUXON / ALUMIN hot-stamping foil for the graphic industry



3.4 Long-Term Commitment to Sustainable Operations

Sustainability has been an integral part of KURZ's corporate philosophy for decades. As early as the 1970s, the company invested in advanced exhaust air treatment systems – at a time when such technologies were not yet standard in the industry. Environmentally harmful substances were systematically eliminated from KURZ decor products many years ago.

Today, sustainability is embedded in the company's governance structures and operational processes. Environmental and product-related responsibilities are clearly assigned within the organization and integrated into decision-making at management level. Group-wide policies, internal standards, and compliance mechanisms ensure adherence to environmental regulations and responsible product stewardship across all sites.

KURZ pursues the objective of combining design excellence with recyclability. Decorative enhancement and circularity are not viewed as conflicting goals, but as complementary requirements of responsible product design. Circular economy considerations are incorporated into product development processes at an early stage. Cross-functional teams evaluate material choices, product compositions, and application methods with regard to recyclability and regulatory requirements.

This includes:

Assessing
recycling pathways
for products using
KURZ transfer
technology

Aligning testing
and validation
methodologies

Supporting
compliance with
regulatory
requirements

Integrating
circular design
principles into
customer
applications

Beyond internal processes, KURZ actively engages with customers and partners along the value chain to improve sustainability outcomes.

Through structured governance, clear accountability, and collaboration across the value chain, KURZ strengthens product responsibility and contributes to long-term environmental and economic resilience.





3.5 Subsidiaries

KURZ continuously advances its technology portfolio to provide holistic surface solutions. Its subsidiaries develop innovative technologies for the functional integration of features into surfaces, as well as products for labeling, brand protection, and anti-counterfeiting — including the corresponding software solutions. A comprehensive portfolio of stamping presses and tooling systems complements the KURZ product range. In addition, the subsidiaries leverage their expertise to provide customized, forward-looking turnkey solutions that encompass project consulting as well as machine and tool technology.

more than **50**
sites worldwide



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3.6 What We're About

3.6.1 Vision, Mission, Values

What we aim to achieve – Our vision

Being the first choice by delivering the best solutions – for every customer, every time – is the benchmark by which we measure ourselves. We create exceptional customer experiences and lasting value through inspiring solutions designed around our customers' needs. By doing so, **we inspire customers, partners, and talented people.**

What drives us – Our mission

We identify trends early and develop with passion innovative solutions for our customers – supported by global expertise and local agility – redefining industry standards. Tailored and responsible, this is how we make every product unique and **create added value for our customers.**

making
every product
unique

What we build on – Our values

Passionate

We are passionate about what we do – and our customers can feel it. We are fully committed to finding the best possible solutions and strengthening our unique position in the market. Nothing motivates us more than seeing our customers succeed.

Forward-Thinking

We think ahead and set new standards. By continuously advancing our technologies, processes, and ways of working, we create innovative solutions and services that deliver real value to our customers.

Ambitious

We never settle for anything less than excellence. High standards fuel our ambition. Our drive is to consistently deliver best-in-class quality, competitive value, and exceptional reliability – consistently and without compromise. Through passion, perseverance, and genuine dedication to our customers and our work, we strive to exceed expectations. Competition motivates us.

Open-minded

Diversity is our strength. We value working with different cultures. New perspectives and a wide range of needs enrich us. We listen, understand, and connect – bringing them together into one strong, diverse whole.



3.6.2 Global Employer Value Proposition

Our key elements

Culture: We are family

Family values have been an essential part of our DNA for over 125 years.

Open communication culture based on trust and respect for each other – KURZ values diversity of minds.

ONE global KURZ team – everyone's contribution counts and is respected.

Internationality: We are global

We operate in 53 countries across five continents.

We cultivate short decision paths and flat hierarchies.

We foster an open, international mindset and combine global strength with local focus.

Local partnership: We are local

We cooperate with local communities for mutual benefit.

We make a long-term commitment to each location.

We believe in partnership and support social engagement.

Stability: We are stable

Long term thinking and planning leads to stability and reliability.

We are known for our global footprint and versatile product portfolio.

Profitability results in financial strength and job security.

Market position: We are strong

We are a world market leader in many segments/areas.

With a wide range of products and services we deliver tailor-made solutions to our customers.

We believe in strong, long-term partnerships with our employees, customers and suppliers.

Experience & Innovation: We are innovative

We constantly invest in future technologies and products.

We are passionate about creating new products and solutions.

We drive the fusion of physical and digital products to shape the future.

Sustainability: We think sustainably

We are committed to reduce our CO₂-equivalent emissions in fulfillment of the German Climate Protection Law.

We are fostering energy recovery and waste solutions.

We apply high environmental standards in every production site across the globe.

Attractive Jobs: Employee retention

We combine attractive jobs with competitive compensation & benefits.

We apply highest health and safety standards worldwide.

We prioritize employee rights and compliance regulations.

Personal growth: We shape our future

To build long-term relationships, we invest in our employees and support their personal development.

Continuous learning and training is part of the company's DNA.

We offer personal development opportunities – locally and internationally.



3.7 Memberships

We complement our internal sustainability initiatives through active participation in international frameworks and industry networks. Membership of the United Nations Global Compact and engagement in initiatives related to climate-neutral packaging reflect our commitment to recognized standards and collaborative climate action. These partnerships support knowledge exchange, transparency, and the continuous advancement of responsible business practices.

3.7.1 Membership UN Global Compact

The UN Global Compact is a United Nations initiative that aims to promote a more inclusive and sustainable economy across industries and borders. Companies that are part of the UN Global Compact undertake to act in accordance with its principles. Participating companies must submit a report once a year as proof of their progress.

The initiative is based on ten principles, e.g. the protection of international human rights,

which participants undertake to uphold. In principle, any company can join the UN Global Compact as long as it commits to working towards implementing the ten principles of the UN Global Compact through learning, dialog, projects, process improvements or other measures.

3.7.2 EcoVadis

LEONHARD KURZ Stiftung & Co. KG has earned a Silver Medal from EcoVadis, recognizing its performance among the top 15 % of companies assessed and the top 6 % of companies in its industry over the 12 months prior to the medal issue date. It reflects the quality of the company's sustainability management system and demonstrates a commitment to promoting transparency throughout the value chain.



[Learn more about EcoVadis Medals & Badges.](#) EcoVadis is recognized globally for trusted business sustainability ratings.





3.7.3 Memberships for sustainable packaging

At KURZ, sustainability is a guiding principle. That's why we prioritize the procurement of climate-neutral packaging materials certified by 'Climate Partner'. By choosing these solutions, we contribute to global climate protection and support recognized climate protection projects. Our process for ensuring the climate neutrality of packaging involves a three-step approach.

1. Determining the Carbon Footprint

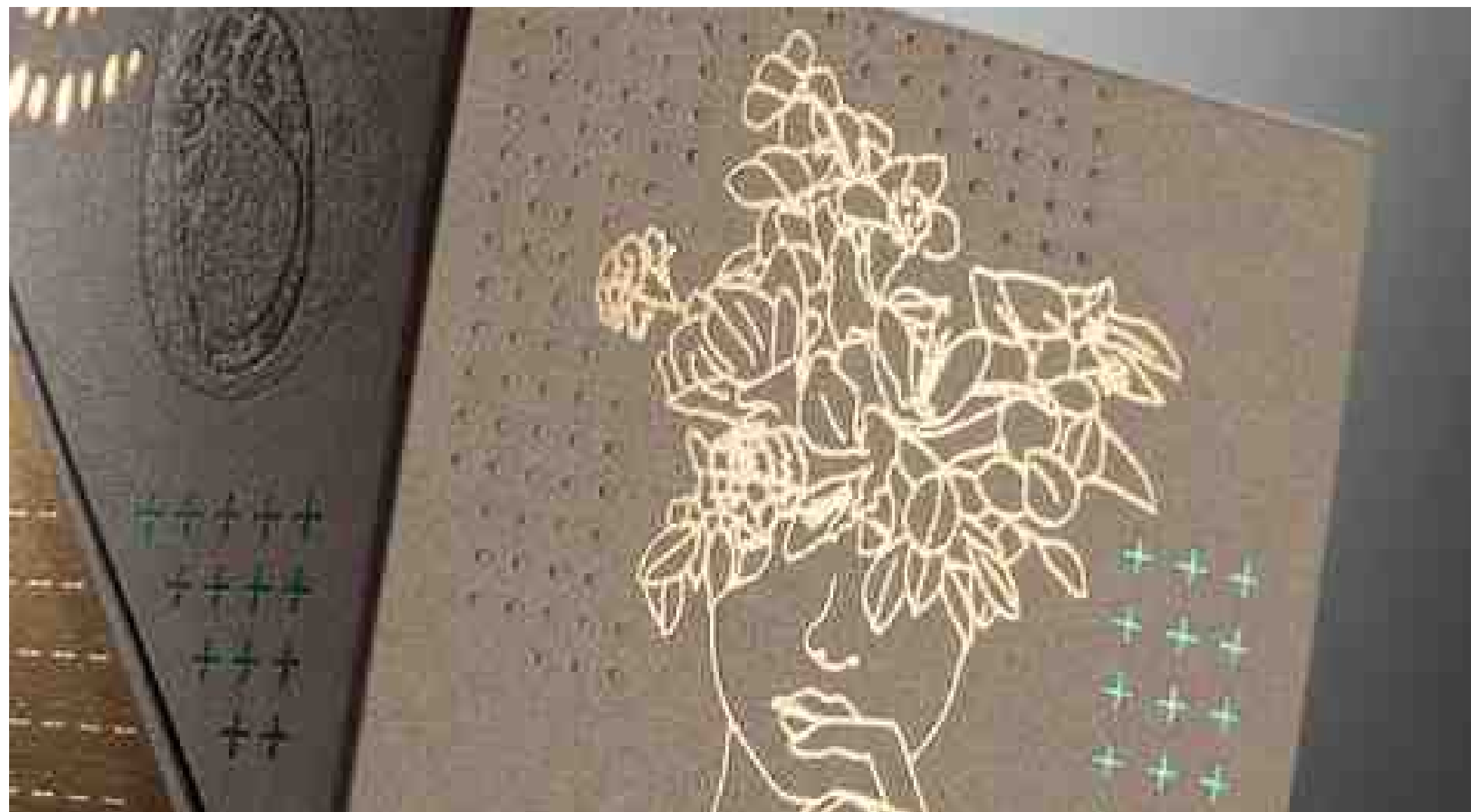
The first step is to calculate the CO₂ emissions generated during the production of the packaging. This product Carbon Footprint is determined using both company-specific and order-specific data. For packaging, we typically apply the cradle-to-gate model, which includes emissions from raw material sourcing, transport, and the manufacturing process – similar to the methodology used for printed products.

2. Offsetting emissions through certified projects

Once the emissions have been quantified, we offset them through certified climate protection projects. These projects, such as a hydropower initiative in Indonesia or a forest conservation effort in Kenya, are recognized internationally and regularly audited. They ensure verifiable CO₂ savings, enabling us to offer our customers fully climate-neutral packaging solutions.

3. Transparent labeling and verification

Every climate-neutral order is labeled accordingly and includes a unique ID number. This number allows customers to trace the compensation process on the 'Climate Partner' website. Detailed information is provided about the CO₂ emissions offset, the supported climate project, and the specific order – ensuring full transparency and accountability.



KURZ in industry initiatives – our commitment to sustainable progress

FFI

As a member of the German association FFI (Fachverband Faltschachtel-Industrie), we join forces with other manufacturers in the packaging supply industry. FFI advocates for their interests in political, business, and international arenas, ensuring a strong voice for the industry in shaping sustainable practices.

Cepi 4evergreen

Through our membership in Cepi 4evergreen, we support efforts to strengthen the role of fiber-based packaging in a sustainable circular economy. The initiative works to highlight the environmental benefits of fiber packaging across the EU and to improve collection systems and recycling infrastructure.

RecyClass

RecyClass unites stakeholders from various sectors with the goal of enhancing the recyclability of plastic packaging in Europe. The initiative evaluates packaging designs, provides clear assessments of recyclability, and offers actionable recommendations to support the development of circular plastic packaging solutions.



3.8 Social Commitment



The aim of the support group for Engineering studies is to increase awareness of the Engineering profession and engineering studies among students, parents, and teachers by demonstrating the high importance of the engineering profession in society and ensuring an improved flow of information on engineer-

ing tasks between schools, research institutes, and professional associations. In addition, KURZ is involved with donations for schools, youth welfare, Kinderarche gGmbH (child and youth welfare institution), special education institutions, among others.

3.9 Sustainable Corporate Governance

Be a green leader

Sustainability shapes brands. To gain the upper hand, make a credible case along the value chain. As experts in surface finishing, we deliver sound strategies because to us, as a family company, it matters to leave a better world for future generations. We follow strict environmental and safety standards around the world. We develop products and processes that conserve resources and provide cost-effective individual design freedom for surfaces – entirely in the sense of Design for Recycling. We help make product cycles as environmentally friendly as possible and make our customers leaders in sustainability.

Global partnerships for sustainable development

Unfortunately, it takes more than a lone pioneer to get customers to rethink their green priorities. That's why we rely on the power of the collective and cooperate with an international network of professional bodies and industry initiatives for a mutual, sustainable

future. This bundled know-how from different branches of industry allows us to cultivate a far-reaching understanding of our customers' issues, while presenting them with global solutions.





4. Environmentally Relevant Information on Transfer Products

Transfer products represent no hazardous materials due to the Ordinance on Hazardous Substances (11/2010). According to REACH they have to be classified as articles (1907/2006/EG) and therefore are not subject to registration. KURZ does not use any raw materials containing volatile, ozone depleting halogenated hydrocarbons, cadmium, lead, mercury or hexavalent chromium for the production of transfer products.

The vast majority of our transfer products fulfill the requirements of the various national and international regulations, taking into consideration their formulations, the specifications provided by raw material suppliers and their usage in their respective specialized applications.

For more detailed information please visit our website www.kurz-world.com

Conflict Minerals

With regard to the responsibilities/requirements emerging from the Dodd-Frank Act (Section 1502 – Conflict Minerals), we work with suppliers to track the material fraction of our raw materials in order to determine if minerals for our raw materials come from mining or uncertified melting practices in Conflict regions. We would not knowingly use Conflict materials from the DR Congo or neighboring states in the manufacture of our products. We therefore require our suppliers, with regard to the material fraction known to us in the raw material, to state in writing the due diligence and background of the material designated as conflict material within the raw materials they deliver.

Titanium Dioxide

What does the reclassification of titanium dioxide mean?

After lengthy discussions at EU level, the European Commission adopted the 14th Adaptation of the CLP Regulation as Delegated Regulation (EU) 2020/217, published in the Official Journal of the European Union on February 18, 2020. This regulation entered into force on March 9, 2020, and had to be implemented by September 9, 2021, at the latest.

Do transfer products from KURZ need to be additionally labeled?

The EUH212 additional labeling for mixtures containing ≥ 1 % titanium dioxide particles required by the regulation is not applicable to our transfer products, but only to solid or liquid mixtures (e. g., powder coatings, paints).

The regulation classifies titanium dioxide in powder form with at least 1 % particles with an aerodynamic diameter of $\leq 10 \mu\text{m}$ as carcinogenic (suspected, category 2) and introduces additional EUH rates.

The classification only applies to the pure titanium dioxide powder and to all powder products that contain at least 1 % titanium dioxide in particle form or incorporated in particles with an aerodynamic diameter of $\leq 10 \mu\text{m}$ in mixture.

It does not apply to products, i. e., objects such as wallpaper, paper, or foil products with titanium dioxide.



4.1 EU Chemicals Regulation REACH

The Current Status at LEONHARD KURZ Stiftung & Co. KG (February 4, 2026)

According to the EU regulation 1907/2006 dated 18th December 2006 (REACH REGULATION), our finishing products are classified as articles and therefore are not subject to registration. Therefore, the preparation of a safety data sheet is not mandatory for our finishing products. For the customer using the finishing products this means that the duty to check whether special requests or restrictions resulting from the used raw materials have to be considered is not applicable. Additionally the finishing product (article) fulfills the requirements of article 67 (REACH REGULATION) and complies with the conditions of the restrictions listed in Annex XVII.

Some of our transfer products are manufactured using raw materials that contain synthetic polymer particles (SPM) (> 1% by weight). However, during the production of our transfer products, these lose their defined microplastic particle form through dissolution and film application or solid bonding into a polymer matrix. This means that **our transfer products are not subject to the restrictions** on intentionally added synthetic polymer particles (in

accordance with Regulation (EU) 2023/2055 amending Annex XVII, entry 78 of the REACH Regulation). KURZ, as a downstream user, only utilizes raw materials and substances for its transfer products that, according to information provided by our suppliers, are not subject to authorization requirements under Annex XIV dated April 8, 2022. In general at KURZ, **we do not incorporate SVHC substances (Substances of Very High Concern)** from the candidate list (as of February 4, 2026) in the production of our transfer products.

Should any changes in the classifications of raw materials used herein or amendments to the SVHC list affect transfer products (REACH / Art 33; > 0.1% by weight of authorized ingredients), **we will duly inform our customers** in a separate communication, including the SCIP number, as required by law. In such cases, an immediate substitution program will be initiated in consultation with our customers.

For our customers, this means that, when using our transfer products for the intended purpose of enhancing their products, normally **no further REACH-related activities regarding our transfer products are necessary.**





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4.2 Environmental and Social Assessment of Suppliers

Quality and sustainability are deeply rooted in our corporate values. We therefore set high standards not only for ourselves, but also for our suppliers. To support responsible raw material sourcing, we have introduced a standardized supplier evaluation system. This allows us to identify improvement opportunities and potential risks at an early stage and take appropriate corrective action when necessary.

These evaluations are carried out regularly. Trust and loyalty are the cornerstones of our partnerships, and we believe that strong collaboration is built on these values. Instead of focusing on the number of suppliers, we concentrate on those that are most critical to our business.

A, B and C – Classification

Our supplier evaluation is built on three key pillars: quality, logistics, and procurement. Each of these categories is further broken down into specific criteria.

Within the quality category, for instance, there is a module dedicated to environmental considerations. This module falls under the criterion certificates and checks whether

suppliers hold both a DIN ISO 9001 quality management certification and a DIN ISO 14001 environmental management certification. To achieve the maximum score in this criterion, both certifications must be provided.

The evaluation system is based on a classification of A, B, and C. The optimal supplier fits in category A which means, that an overall rating of 90 % to 100 % is achieved.

Procedure

All suppliers of coating raw materials and substrates are assessed across all Company sites using clearly defined criteria. Some evaluations – such as those conducted within the scope of sustainability controlling – are performed at least once a year, specifically for our core suppliers, whom we refer to as Very Important Project Suppliers (VIPS). Nearly one in four suppliers in the area of raw material procurement belongs to this category.

An individual evaluation is created for each VIPS supplier, and, if necessary, also for non-VIPS suppliers. The evaluation results for VIPS in categories A, B, and C are communicated to them at least once per year. If a supplier falls

into category B or C, they are required to submit an action plan detailing how they intend to correct identified deficiencies and reach the required score.

By maintaining this cycle of evaluation, communication, and improvement, we strengthen our supplier relationships and foster continuous progress in quality and sustainability.

ABC Classification	Points	Traffic light color
A	100-90	Green
B	≤ 89	Yellow
C	≤ 79	Red

ABC classification supplier evaluation-points and traffic light

Category	Weighting	Criterion	Weighting
Quality	45 %	Q-figure (Acceptance, Rejection)	35 %
		Complaint rate	45 %
		Quality assurance agreement	10 %
		Certificates	5 %
		Product safety representative	2 %
		Communication	3 %
Logistics	35 %	Adherence to quantity stipulations	30 %
		Adherence to delivery dates	50 %
		Compliance with shipping instruction	20 %
Purchasing	20 %	Price history	30 %
		Pricing	15 %
		Social responsibility	55 %

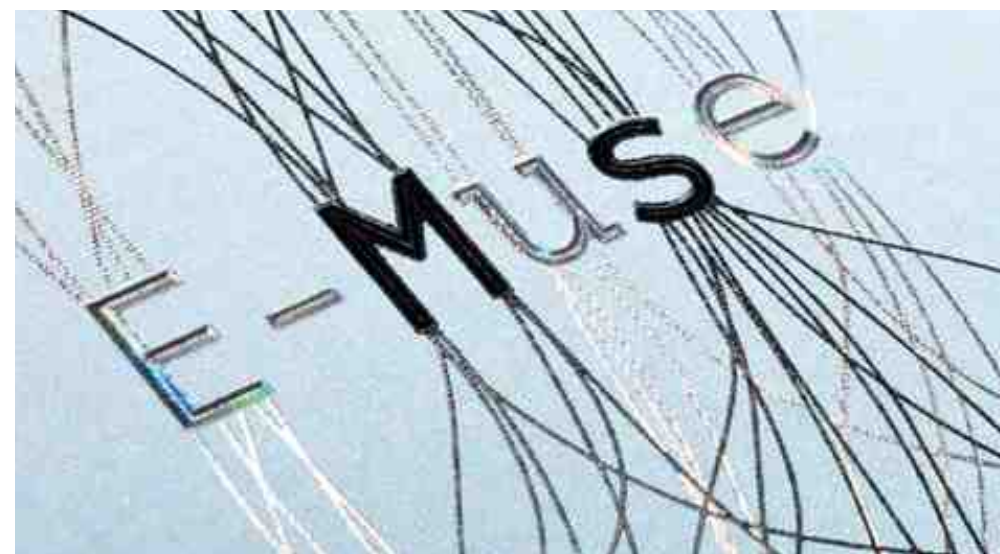
ABC classification supplier evaluation-categories and weighting



Communication

To ensure that our core suppliers – designated as Very Important Project Suppliers (VIPS) – maintain high performance, our goal is to prevent them from falling into category C of our supplier classification system. In cases where performance declines, we actively seek dialogue through audits, site visits, or by inviting suppliers to our facilities.

These audits are based on comprehensive questionnaires that cover a wide range of topics. Key aspects include compliance with environmental and occupational safety standards, as well as adherence to international frameworks such as SA 8000, which prohibits child labor and promotes fair working conditions.



Environmental and social responsibility are integral to our supplier evaluation process. Our supplier questionnaire explicitly addresses these areas and includes verification of:

- **Compliance with the KURZ Supplier Code of Business Conduct or an equivalent internal guideline of the supplier**
- **Implementation of Corporate Social Responsibility (CSR) principles as outlined in our CSR guideline**

The responses are incorporated into the evaluation as qualitative ‘soft facts.’ This information is entered manually once, then updated monthly unless a change is triggered. Points are assigned automatically based on a pre-defined scoring matrix. By combining regular assessments with clearly defined sustainability criteria, we ensure transparency and accountability in our supplier relationships.

The supplier has to explain the following:

1. Supplier Declaration

The supplier confirms that it complies with all applicable laws and regulations. It commits to upholding basic human rights and strictly opposes any form of corruption, bribery, child labor, or forced labor. Furthermore, the supplier takes responsibility for the health and safety of its employees, guarantees fair compensation and reasonable working hours, complies with all relevant environmental laws, and endeavors to promote these principles throughout its own supply chain.

2. Compliance and Social Responsibility

Does your company have a policy addressing compliance and social responsibility? This includes, but is not limited to:

- The exclusion of child labor
- Non-discrimination
- Anti-corruption and anti-bribery practices
- Compliance with minimum wage regulations
- Occupational health and safety standards

3. Commitment to the KURZ Supplier Code of Business Conduct

Do you agree to comply with the principles set out in the KURZ Supplier Code of Business Conduct?

4. Use of Conflict Minerals

The supplier shall ensure that no products delivered to KURZ contain conflict minerals or any metals or metal compounds derived from them. If this obligation cannot be met, the supplier must notify KURZ in writing – prior to the first delivery – about any conflict minerals used in the manufacturing process. For the purposes of this clause, ‘Conflict minerals’ refers to the definition provided in Section 1502 of the U.S. Dodd-Frank Wall Street Reform and Consumer Protection Act and the corresponding final rule issued by the U.S. Securities and Exchange Commission (SEC) on August 22, 2012. This includes, but is not limited to, columbite-tantalite (coltan), cassiterite, gold, wolframite, or their derivatives, as well as any other minerals or derivatives designated by the U.S. Secretary of State as financing conflict in the Democratic Republic of the Congo or neighboring countries (subject to the exemptions outlined in the Final Rule).



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If the supplier uses such conflict minerals and is required to file a Form SD and/or a Conflict Minerals Report with the SEC under the Act, a copy of this documentation must also be submitted to KURZ.

90 % of all VIPS meet the requirements to 100 %, 6 % have to explain which actions will be taken to reach a score of 100 %. From the first reporting year in 2022 up to 2025 we could improve the rate of VIPS that meet all requirements from 86 % to 90 %.

Impact of Incomplete Supplier Information

An incomplete or insufficiently filled-out supplier questionnaire negatively affects the overall supplier rating. Suppliers classified in categories B and C are required to submit regular action plans that outline specific measures to address identified shortcomings.

Compliance following the requirements of the German Supply Chain Act

Since 2023, KURZ has been subject to the reporting obligations defined by the German Act on Corporate Due Diligence Obligations in Supply Chains. As part of this legal framework, the company reports annually to the Federal Office for Economic Affairs and Export Control (BAFA) on how it fulfills its due diligence responsibilities. 93 % of our VIPS are low risk suppliers according to these requirements.

Transparent and Accountable Reporting

The annual report is submitted to the relevant authorities in Germany and made publicly accessible. A key component of the due diligence obligations is the establishment of a risk management system that identifies, prevents, or mitigates potential risks relating to human rights and environmental violations.

Risk Assessment and Preventive Measures

The legal framework defines both preventive and corrective measures and requires the establishment of a complaints mechanism.

Companies are also required to conduct regular risk analyses, evaluating and prioritizing potential adverse impacts on human rights and environmental standards.

Quantity	%	Status
81	90 %	Compliant to KURZ CoC (Code of Conduct) or own CoC
4	4 %	Only CSR-guideline or Enhancement with future CoC
5	6 %	No KURZ CoC, no own CoC, no CSR

Evaluation of social responsibility VIPS 2025

Quantity	%	Status
84	93 %	Low risk suppliers
3	3 %	Medium risk suppliers
3	3 %	High risk suppliers

Evaluation of social responsibility VIPS 2025 according to the German Supply Chain Act



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5. Certificates

The effectiveness of our management systems is tested and verified by external inspectors at our production sites in Germany, Switzerland, China, and Malaysia. Our environmental management system is certified under **ISO 14001**, and our quality management system under **ISO 9001**. Our energy management system is implemented and certified under **ISO 50001** at our German sites in Fuerth, Sulzbach-Rosenberg and Doebeln, as well as internationally at our site in China. In addition, our occupational safety management system is certified under **ISO 45001** at our Sulzbach-Rosenberg site (Plant 1300).





6. Environmental Responsibilities

Environmental protection is firmly embedded in our corporate activities. We are committed to minimizing the environmental impact of our products and manufacturing processes. This responsibility is not limited to isolated initiatives but is reflected in comprehensive structures and clearly defined corporate standards.

As a global manufacturer of transfer products, we recognize the far-reaching responsibility we bear towards people and the environment. Accordingly, we are committed to the continuous optimization of our production processes. Regardless of national, cultural, or legal differences, we apply consistent, high environmental standards at all our global production sites.

Global guidelines and environmental management

Group-wide directives on environmental matters – such as the selection and handling of raw materials – are issued by corporate management and are binding across all KURZ locations worldwide. To ensure compliance and to pursue continuous improvement, we have established dedicated environmental management systems. These systems are overseen by an appointed Environmental Officer who reports directly to the top management. Our environmental, energy, and occupational safety principles apply uniformly to all employees within KURZ and form the basis for the environmental policies implemented at all subsidiaries.

• Responsibility towards employees

We actively encourage our employees to engage in environmentally and safety-conscious behavior and to make responsible, health-oriented decisions. Ensuring a safe working environment is of central importance. Conditions that could pose a risk to health are systematically identified, and appropriate measures are taken to eliminate or, where not possible, minimize such risks.

• Efficient use of resources and energy

In all areas of our operations – from product development and production to plant planning – we strive for the efficient use of resources and energy. Environmental precautions are taken to reduce the impact of our activities and to support the health and safety of our workforce.

• Monitoring and compliance

Compliance with environmental measures is regularly reviewed through internal audits and official inspections. These monitoring processes ensure transparency and accountability. To date, no complaints have resulted in fines or other penalties, confirming the effectiveness of our approach.

• Preventive measures and regulatory cooperation

Before commissioning new facilities or developing new products and processes, we conduct detailed assessments of potential environmental risks and take steps to avoid them wherever possible. Our close cooperation with regulatory authorities ensures adherence to legal requirements and is confirmed through the necessary official approvals.



6.1 Raw Materials and Materials Used

Compared to other decoration processes, transfer finishing is particularly efficient and resource-friendly, thanks to the wafer-thin aluminum layer that enables high-quality packaging decoration with minimal material use. We are committed to reducing waste and making the most of the raw materials we use thanks to the highly efficient material use in ultra-thin layers which enables state of the art surface decoration.

In addition to material selection, we also place great importance on the ecological aspects of our operating supplies, such as oils, lubricants, and refrigerants. Our development teams are working continuously to increase the proportion of renewable and bio-based raw materials in our processes. Where technically feasible, we also make use of PET carrier films containing recycled content.

Wherever possible, we rely on bio-based or recycled materials – both in the manufacture of our own products and in the materials we source.

We are aware of the significance of deforestation and forest degradation for the loss of biodiversity. KURZ has analyzed the goods and products purchased from suppliers and sub-contractors, as well as its own products and goods, in accordance with its due diligence obligations as a trader within the meaning of the EU Deforestation Regulation (EU) 2023/1115 ('Regulation').

We source a significant proportion of the solvents we use in bio-based or regenerated form. Through distillation, we recover solvent mixtures from our processes and reuse them internally, thereby conserving resources and minimizing environmental impact.

All packaging materials are regularly reviewed in terms of their environmental impact and are continuously optimized as needed.

Reusable packaging is used wherever applicable to further reduce waste.

Another step toward improving our sustainability performance is the reduction of carrier film thickness. By decreasing the thickness to the least possible thickness, we have achieved a significant reduction in the Carbon footprint of our products.





6.2 Water and Wastewater

Responsible water management and water protection

Water is the foundation of all life. For this reason, we handle one of the world's most valuable resources with the utmost care. As our Fuerth site is located in an extended water protection zone, we are aware of our responsibility and attach great importance to water protection. We have therefore not only appointed a water protection officer for our Fuerth and Sulzbach-Rosenberg sites but may also use the designation of specialist vendors in accordance with the WHG (Water Resources Act).

- We continuously monitor compliance with the legal requirements and the additional requirements imposed by ourselves through our existing environmental management system. We comply with these at all our production sites worldwide.
- Through measures such as installing chemically impermeable floors, double-walled containers, and automatic leak monitoring, we can guarantee that no harmful substances get into the ground or surface water.
- Thanks to our comprehensive containment concept, we can catch escaping substances before they reach the sewer system or other undesirable areas. Our employees are specially and regularly trained in the handling of water-polluting substances.

Water requirement

Our comparatively low water consumption for an industrial operation results primarily from its use in sanitary facilities, as a raw material in lacquer production, for cleaning processes, and as drinking water.

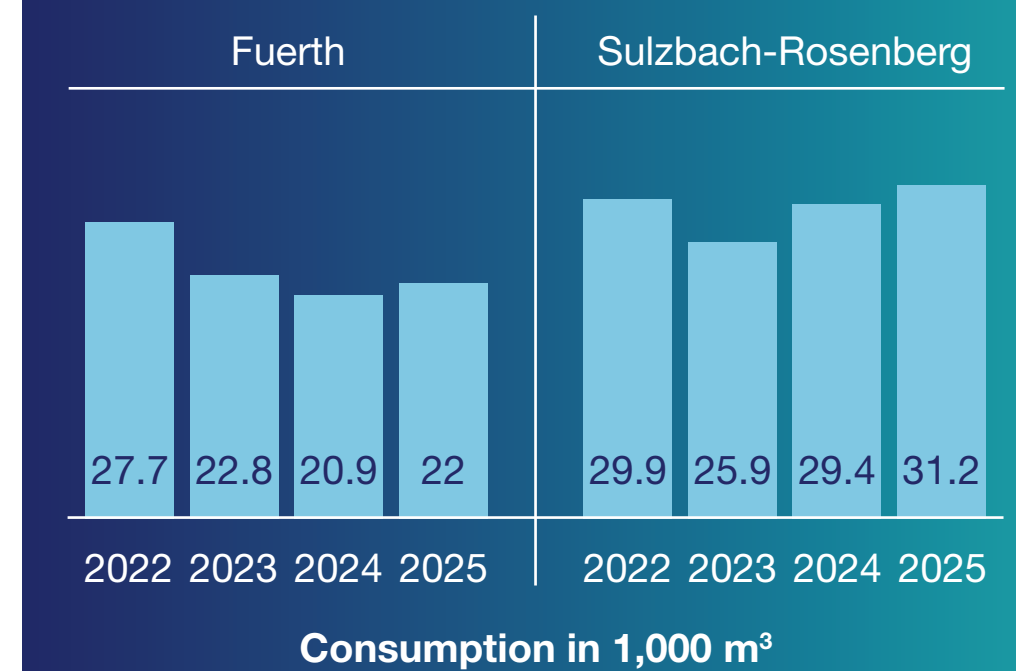
When purchasing new water consumers, we pay attention to water-saving systems and products. Wherever possible, we work with closed water circuits. For example, we operate vacuum distillation plants to recover water and close loops.

Our customers do not need water or wastewater when processing and using our products.

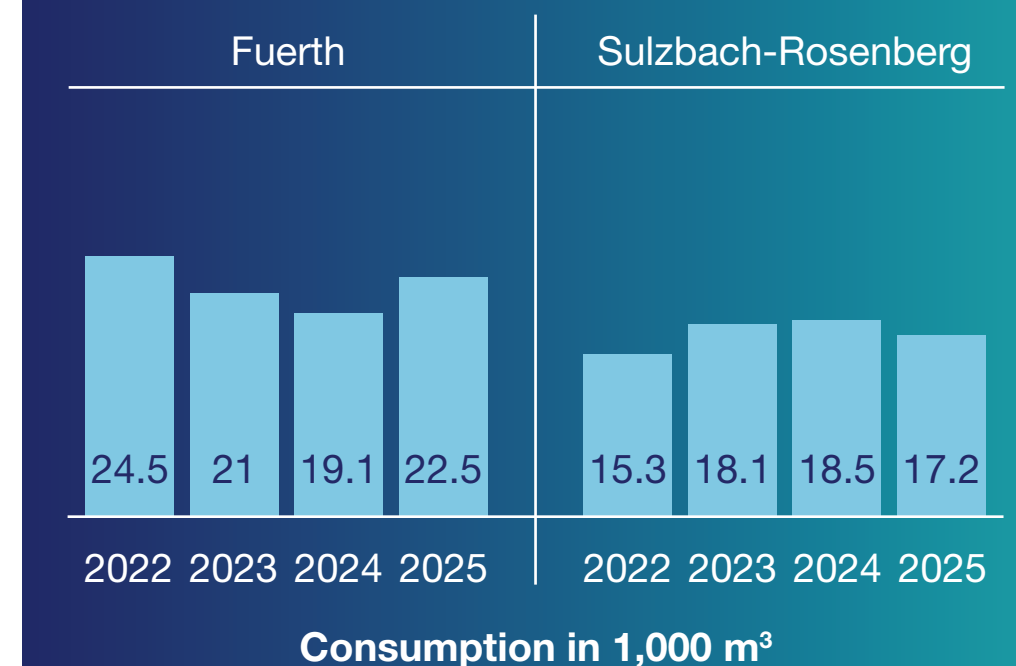
Water disposal

The effluent that accumulates from sanitary facilities and the rainwater is discharged directly into the sewerage system and sent to the local sewage treatment plant. In doing so, we comply with the discharge requirements. Our rainwater is monitored for unwanted ingredients using oil skimmers.

Water consumption



Waste water to sewage treatment plant



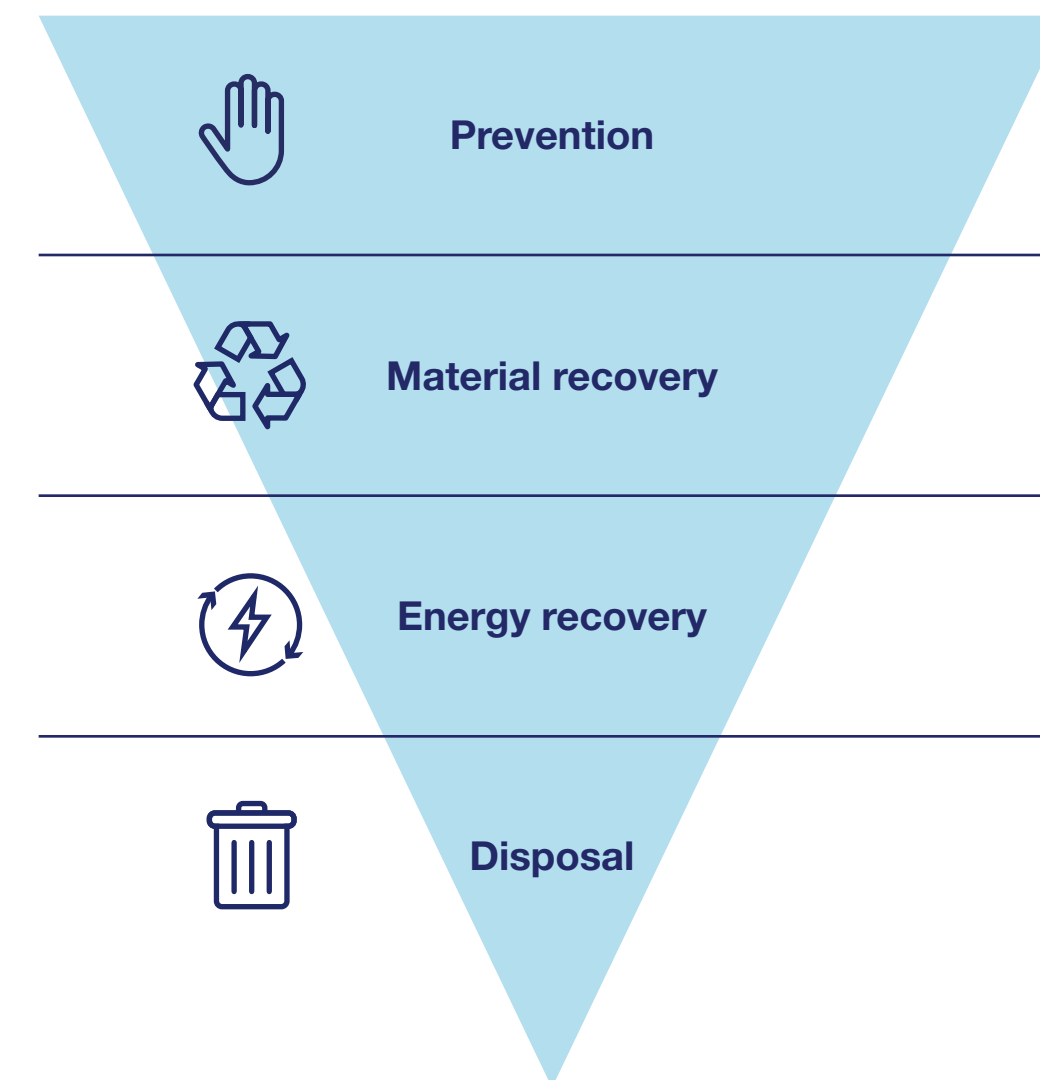
Cooling processes required for production are generated by refrigeration systems in a closed circuit. Fresh water is therefore not used for cooling purposes. The water is sourced from regional drinking water suppliers; we do not extract ground or surface water.



6.3 Waste

Our approach to waste management

Waste prevention is the guiding principle of our waste management approach. We aim to minimize waste generation at source through continuous process optimization and responsible material use. We follow the waste treatment hierarchy. First prevention, then material recovery, followed by energy recovery, and finally disposal.



That means, where waste cannot be avoided, we seek to manage it in a controlled, transparent, and environmentally sound manner and, wherever feasible, direct it to recycling or recovery pathways.

As a manufacturing company, we recognize our responsibility for the downstream management of waste arising from our operations. We therefore place particular emphasis on traceability, careful partner selection, and technically appropriate treatment methods. Waste is handled exclusively through authorized disposal partners, and only facilities that have been reviewed and audited by qualified personnel are used for further treatment.

Waste prevention on site

Reducing waste volumes is an integral part of our ongoing process development. Waste prevention measures are systematically considered in the design and optimization of production processes in order to reduce material losses and improve resource efficiency. The measures implemented include, in particular:

- Optimization of foil widths
- Reduction of PET carrier thickness where technically feasible
- Reduction of coating weights
- Use of off-spec polyester batches for press proofs
- Solvent recovery as well as wastewater treatment on site

However, our measures are not limited to the production area; we have also implemented programs in other departments.

Examples include:

- Renewable exhaust air purification systems with heat recovery
- Use of reusable racks for shipping rolls
- Internal reuse of cores and disposable wood pallets
- Reusable sample vials for internal lacquer quality inspection
- Recycling program for paper towels (restrooms)

All these measures not only help to reduce waste generation across all our activities, they also reduce material consumption and thus are

enabling circular economy and cost efficient processes.





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Responsible handling of unavoidable waste

Where waste generation cannot be prevented, we ensure that waste streams are managed responsibly and in line with environmental best practice. Our objective is to maintain control over the full handling pathway of our waste through to final treatment and to ensure that treatment routes are both technically appropriate and energy-efficient. We are always on the lookout for new treatment techniques and new equipment.

All waste generated by the German KURZ sites is disposed of exclusively within Germany. Defective batches and residual transfer products are not sold to third parties that might export them to developing or emerging countries. This approach supports transparency over downstream waste flows and helps avoid shifting environmental burdens to regions with lower regulatory or operational standards.

Precautionary approach to hazardous waste

The handling of hazardous waste requires a particularly high level of diligence and control. As a precautionary measure, we do not import,

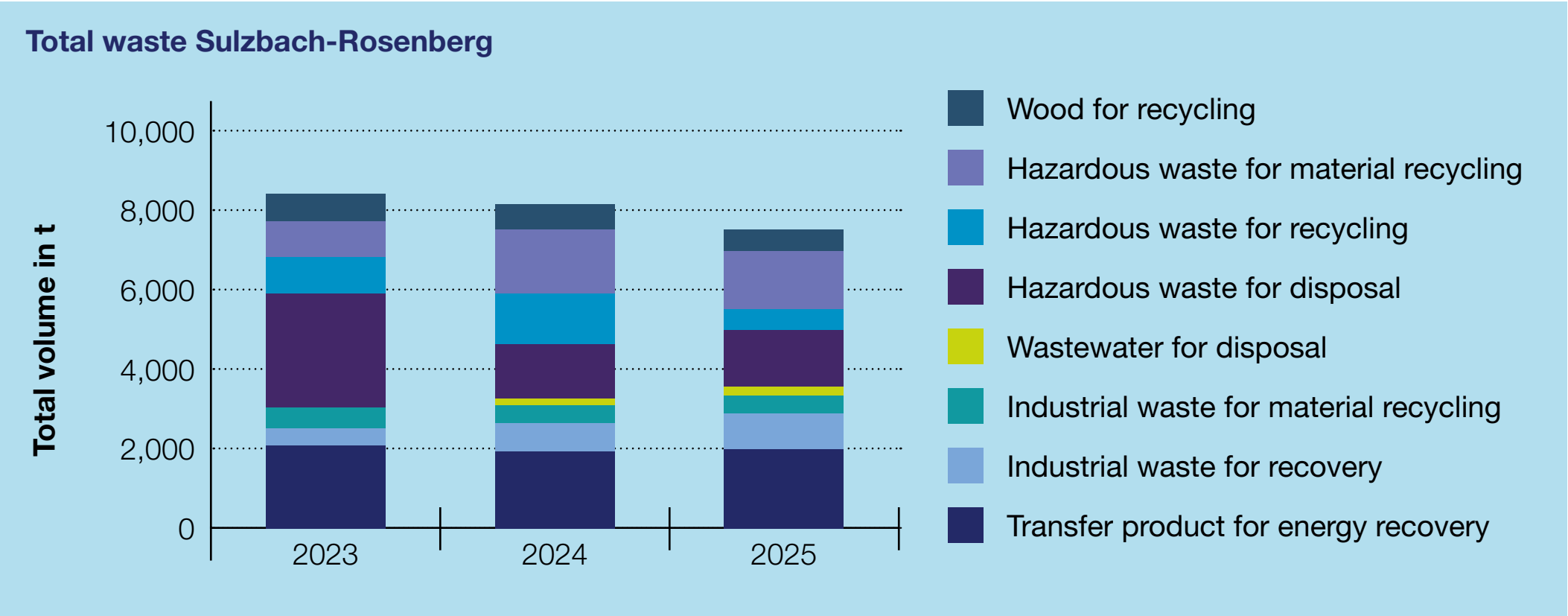
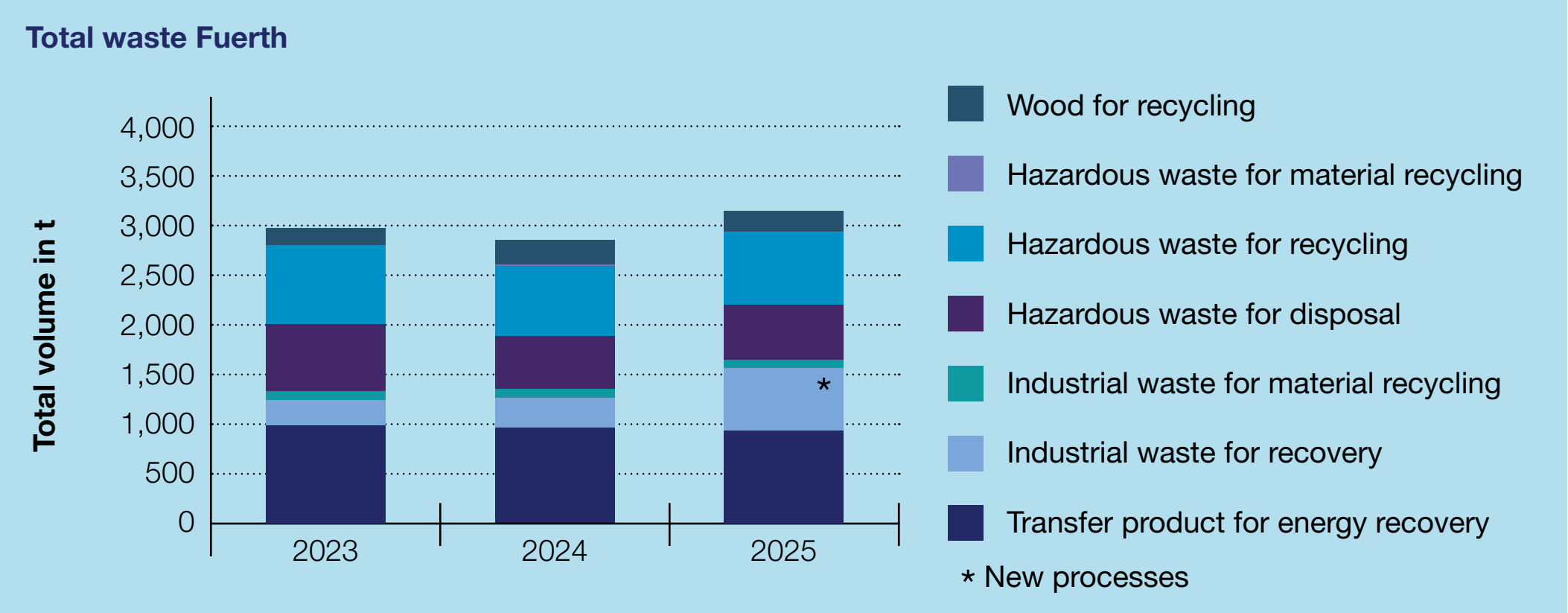
export, transport, or process hazardous waste. This approach reflects our commitment to environmental responsibility, legal compliance, and operational safety.

Governance and employee awareness

Waste-related responsibilities are embedded in our environmental management system. To ensure compliance with legal requirements and internal standards, we have appointed a dedicated waste management officer. All relevant waste management processes are integrated into the broader environmental management framework.

We conduct frequent – at least annual – evaluations of waste types and waste volumes. Where deviations or irregularities are identified, their causes are analyzed promptly and corrective measures are developed in cooperation with the relevant departments.

Employee awareness and training are also key elements of our waste management approach. Employees receive regular training on waste prevention, correct waste separation, and the safe handling of waste materials.





This also includes comprehensive instruction in the handling of dangerous goods. To support compliance with applicable requirements, we have appointed a dangerous goods officer and trained a large number of employees accordingly.

Disposal of carrier materials and defective transfer products

A relevant share of our waste volume arises from the disposal of carrier materials and defective batches of our transfer products. These waste streams originate both from our own operations and from our customers and generally consist of PET carrier film with a dry coating.

Although this material is classified as non-hazardous and could technically be treated as standard commercial waste, we apply a higher internal standard. Wherever possible, internally generated PET waste is directed into our dedicated recycling system, RECOSYS® (see Chapter 6.4.1). We actively encourage customers to participate in this program wherever feasible.

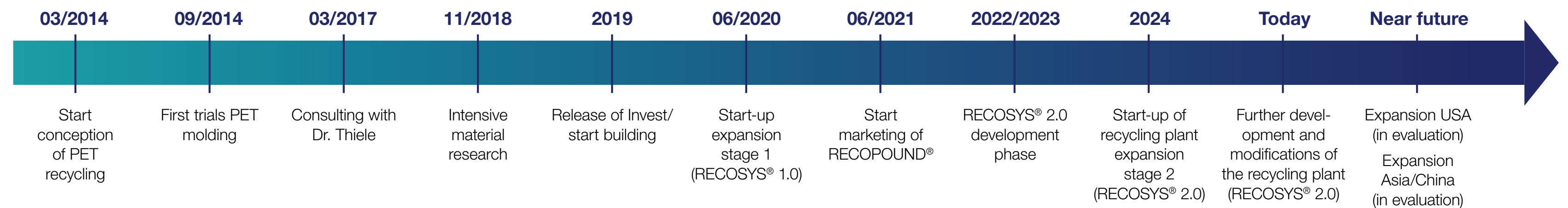
Material that cannot be recycled through this route is directed to energy recovery: The polyester substrate has a high calorific value of approximately 34,000 kJ/kg and is therefore well suited for use as a substitute fuel. The energy contained in this material is used primarily in the cement industry. By replacing fossil fuels such as coal and heating oil, this recovery route contributes to the conservation of natural resources and supports the reduction of carbon emissions. When waste is used as substitute fuel in the cement industry, this represents a higher-value form of energy recovery, because the solid residues from the incineration process are incorporated in the cement clinker and no ash remains and thus combining material and energetic recycling.



6.4 Recycling

In all our waste streams, we are investigating the possibility of material reduction or if this is not possible of recycling in order to close material streams. Wherever possible, we prefer disposal methods that enable material or energy recycling. E.g. the material on which our customers receive their transfer product is an extremely thin PET carrier material, which becomes residual material after processing by the customer. By reducing the carrier thickness from 12 µm to 6 µm, a large amount of residual material has already been avoided. The amount of PET residue that nevertheless accumulates can be recycled with excellent energy efficiency.

For many years now, we have recommended that our customers use the waste material they produce for energy recovery. However, since we regard PET as a valuable raw material, we have made it our mission to find a way to recycle the carrier materials.





6.4.1 RECOSYS® Program



We have been doing pioneering work for many years and have already invested more than 15 million euros in the development and continuous optimization of our largely self-developed recycling process for PET residues called RECOSYS®. At the moment our KURZ recycling plant in Fuerth is going through commissioning, during which the recycling plant is being further optimized and ramped up to full capacity.



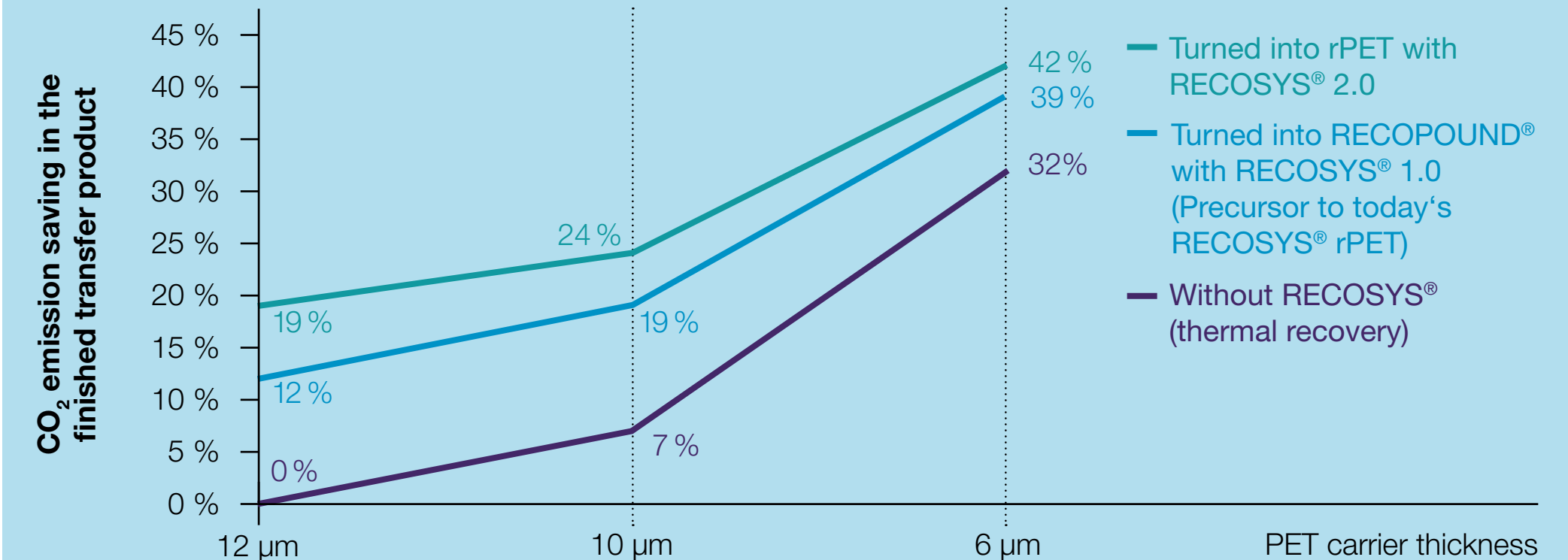
10
years
of pioneering

Investment
of more than
15
Mio. EUR

The RECOSYS® process needs almost no effort from our customers: Customers collect the residual PET carrier material separately in accordance with the framework agreement. Our premise is a single-variety processing; other residual materials or hazardous waste must not be included. A pickup of the material takes place, if the collected residual material quantity corresponds to our pickup criterion requiring that the transport emissions are in a reasonable balance. RECOSYS® offers a competitive advantage that also clearly benefits our environment.

In all our recycling activities, we focus on closing loops. We have also set ourselves the

How much CO₂e (in percent) of the Product Carbon Footprint (PCF) of the transfer product is saved by the reduction or further processing of the used PET carrier?



goal of reusing the PET carrier recycled by us for the manufacture of new transfer carriers. Apart from that the resulting valuable rPET pellets are especially interesting for the fiber industry due to the high purity and the fine filtration grade of the rPET. Additionally, other fields of application like injection molded or extruded products are possible. Overall, by reducing the PET carrier thickness and returning the carrier to the material cycle prevents the use of virgin PET, and therefore resulting in savings of CO₂e which would be emitted during the production of virgin PET, as illustrated.

Scope 3 emissions, based on the end-of-life calculation of the transfer product, can be

reduced by up to 90 % when 1 kg of the residual PET transfer product is recovered through the RECOSYS® 2.0 program compared to its combustion via thermal recovery. The reduction is achieved due to the fact that far less CO₂e is emitted for the production of energy needed for the RECOSYS® process than CO₂e emitted during the thermal recovery combustion process. All relevant GHG emissions generated by energy consumption, waste, transport, etc. are included in the calculation. Our goal is to include as many customers as possible in our RECOSYS® community in order to become more sustainable together.



6.4.2 Recyclability of Our Customers Decorated Products

We also asked ourselves how the recyclability of products is influenced by our transfer products. Therefore, we have had several investigations and tests carried out that enable us to make qualified statements:

- Paper and cardboard decorated with KURZ transfer finishing can be recycled without restriction by existing collection, sorting, and recycling machinery. Our decorative layers for ALUFIN®/LUXOR® products are demonstrably deinkable.
- Biological degradability and compostability of decorated packaging has been proven safe. Our LUXOR® MTS 220, for example, was certified in accordance with DIN EN 13432 as a harmless additive for the composting process. The minimal decorative layer ($\leq 1\%$ by weight) does not affect the process. Prerequisite: The cardboard itself is compostable (disintegration according to DIN EN 13432).
- We support our customers in creating a holistic recycling cycle through research and development of products and processes. On our website, we inform our customers and all interested parties about the recyclability of transfer-coated products.
- Our goal is to develop solutions for innovative and sustainable concepts that combine maximum design freedom with high efficiency. We continuously strive to develop our products in a way that does not significantly affect the recyclability of end products. Our products already enable recycled materials to be finished with the same high quality and creative versatility as virgin materials.





6.5 Greenhouse Gas Emissions

Corporate carbon footprint and the path to climate neutrality

In order to offer our next generations a future worth living in, we regard the fulfillment of the German climate protection law and/or the goals set by the EU Green Deal on climate neutrality as one of our most important tasks. Due to that KURZ has implemented a transition plan to reduce its climate changing emissions drastically by 2030 and to evaluate further possibilities to reach climate neutrality in the shortest possible timeframe. The calculations of the corporate emissions were carried out based on the GHG protocol. All the seven climate relevant gases defined therein are included in the calculations. The total emissions are presented in CO₂-equivalent values. The emission factors and GWP values refer to the IPCC status report and provide for a time horizon of 100 years.

For our way to climate neutrality, we have identified the main decarbonization levers.

Projects such as electrical heaters, heat pumps, the purchase of electric cars, or the use of organic solvents as well as solvent recovery are examples of these levers and reducing GHG emissions. A cross-departmental team has been set up to develop new decarbonization projects that align with the defined decarbonization levers.

Direct Scope 1 emissions

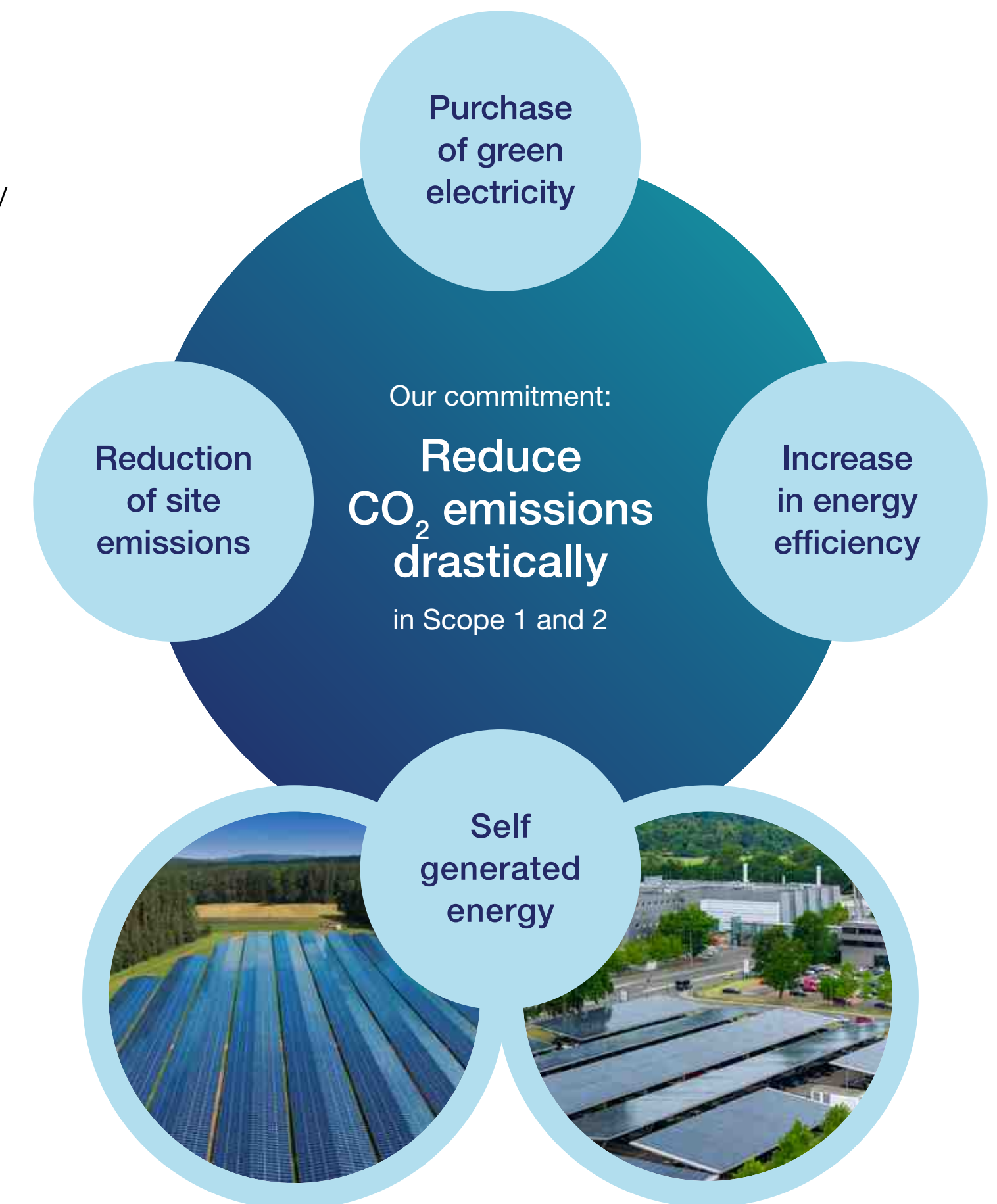
Most of Scope 1 emissions come from the combustion of the solvents used in our production. Followed by the emissions caused by natural gas. The remaining and smaller proportion of Scope 1 emissions is made up of combustion emissions from heating oil and fuels as well as volatile gases in minimal quantities from refrigeration systems.

Indirect Scope 2 emissions

By purchasing 100 % green electricity and generating our own electricity, we have already been able to reduce Scope 2 emissions at KURZ by almost 100 %.

Indirect Scope 3 emissions

To date, the assessment of the far more complex and difficult to determine Scope 3 emissions has been continuously optimized for a better understanding of these Scope 3 emissions. Primary data is continuously collected.





6.6 Energy Consumption and Energy Savings

We have been maintaining our environmental awareness for decades, and an eco-audit was carried out in conjunction with our first environmental report in 1998. Since 2002, we have had an environmental management system in place, certified in accordance with ISO 14001, in which energy has always played a major role. In 2014, an energy management system in accordance with ISO 50001 was implemented in the existing system.

Energy management

Our energy managers record and evaluate energy consumption continuously and work to increase the transparency of our energy flows inside the company. At regular intervals a cross-departmental energy team discusses outcomes of the evaluation process and defines efficiency improvement measures. Among other things, we encourage our employees to act in an energy-saving manner through annual training, because avoiding energy consumption is our top priority. That's why we take energy efficiency into account right from the planning stage of new plants, buildings, or production processes.

All purchased electricity in Fuerth and Sulzbach-Rosenberg comes from renewable energy sources. We supplement the purchased green electricity with internally generated energy, e.g. from photovoltaic systems. We are constantly installing new self-generation systems to increase the percentage of internally generated electricity. In 2025, more than 13 GWh of our electricity demand was covered by local photovoltaic generation.

Reducing CO₂ emissions has become a key pillar of energy management at KURZ. In all new construction and maintenance projects, the operational CO₂ emissions of each system are considered a key decision-making criterion.

A major focus of these efforts is the generation and use of process heat. In support of this objective, two electric heaters were installed in 2024, using surplus electricity from our photovoltaic systems to replace natural gas burners.

In summer 2026 a power-to-heat-system with thermal energy storage will be commissioned. With this system we will be able to reduce the CO₂ emissions of our process heat

generation furthermore and even provide decarbonized process heat during night hours due to the storage system. Installing heat recovery directly on our production machines helps reduce energy consumption and decreases the supply temperature required at the point of use.



Supported by:



on the basis of a decision
by the German Bundestag

Power-to-heat-system with thermal storage

At our production site at Sulzbach-Rosenberg we are installing a power-to-heat-system with a thermal storage system to decarbonize the process heat supply of a production area. The system will take excess energy from a photovoltaic park close to our premises at the Sulzbach-Rosenberg site and will supply heat to the production machines. Additionally the system is able to store further excess energy in a thermal storage for later use. The system is able to reduce the consumption of natural gas about 3.5 GWh/a and will reduce the CO₂ emissions about 700 tons/a.



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Exhaust air treatment needs high temperature in order to fulfil environmental standards. To combine both economic and environmental aspects, our post-combustion plants are working at a high efficiency of 95 % and are equipped with a heat recovery system, which allows the reuse of the recovered heat directly in our production process. To reduce low-concentration exhaust air and at the same time improve the efficiency of heat recovery, we use adsorption wheels to significantly lower the volume of air that needs to be treated.

Increasing energy efficiency and reducing CO₂ emissions

The efficiency measures identified by the energy team are translated into energy objectives in accordance with ISO 50001. The energy management department supports these projects by developing appropriate energy measurement concepts.

us to evaluate the savings achieved through efficiency projects while also helping to detect system malfunctions quickly.

Continuous measurement and data collection provide the basis for implementing energy performance indicators. These indicators allow

	Fuerth		Sulzbach-Rosenberg	
	2024	2025	2024	2025
Total fuel consumption (not renewable)	59.3 %	58.4 %	40.2 %	43.2 %
Natural gas	79.9 %	76.5 %	96.8 %	97.2 %
Fuel oil	12.9 %	18.9 %	2.1 %	1.9 %
Solvent regenerate	5.7 %	3.1 %	0 %	0 %
Fuel	1.5 %	1.5 %	1.0 %	1.0 %
Heat recovery exhaust air purification	3.1 %	3.4 %	17.8 %	15.7 %
Electricity consumption total	37.6 %	38.2 %	42.0 %	41.1 %
Total energy consumption	100 %	100 %	100 %	100 %

Energy goal	Measures	Savings in kWh/a	Types of energy saving	Method for savings calculation	Location	Year of implementation
# 1	Heat pump transition for production facility	160,000	Fuel oil	Measurement	Fuerth	2026
# 2	Power-to-heat-system with high-temperature storage	3,500,000	Natural gas	Simulation	Sulzbach-Rosenberg	2026
# 3	Heat recovery lacquer machine	1,100,000	Natural gas / Fuel oil	Calculation	Fuerth	2026
	Total Savings	4,760,000				



6.7 Product Carbon Footprint

KURZ has been conducting Product Carbon Footprint (PCF) assessments in accordance with ISO 14067 for many years, taking into account the entire life cycle of the transfer product (cradle to gate). These footprint assessments are carried out by an internal expert. In addition, the calculation method has been validated by an external auditor.

Through various measures, the PCFs have been continuously reduced in recent years. Main drivers for the emission savings were internal energy reduction measures, reduction of the used resources in the upstream value chain and the recycling of the PET carrier in our RECOSYS® recycling plant. Additionally, many R&D-programs are focused on the using

of bio-based or emission-reduced materials for the production of our transfer products. This will also decrease the PCF in the future.

The manufacture of the PET carrier and the relevant production materials account for a significant proportion of our PCF). For a 10 µm cold transfer product this means, that around

two-thirds of the emissions come from the upstream value chain. Efficiency measures and the purchase of green electricity reduced the emissions from the production process itself to 14 %.

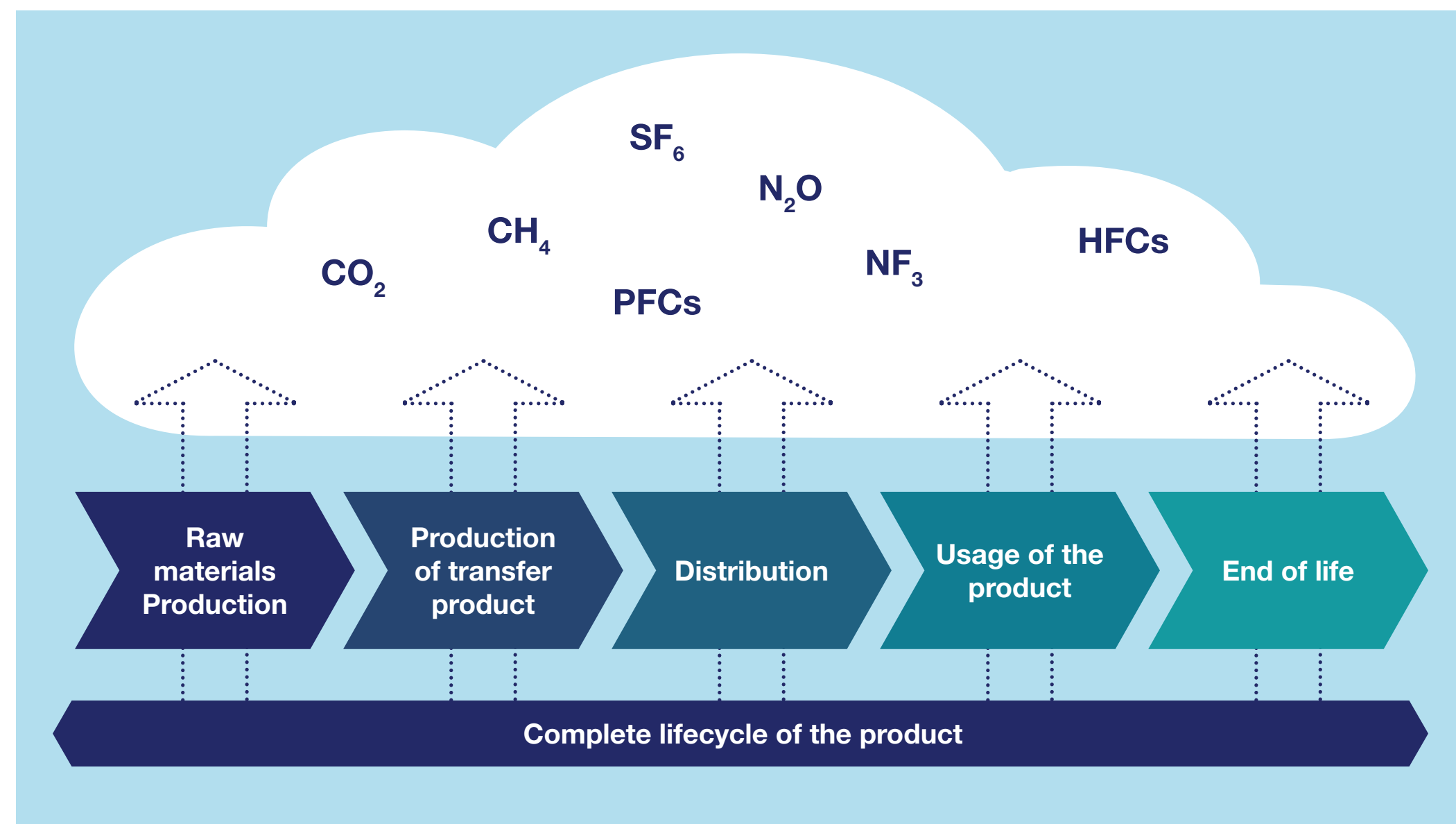
Development of the PCF of a cold transfer product

2010: First creation

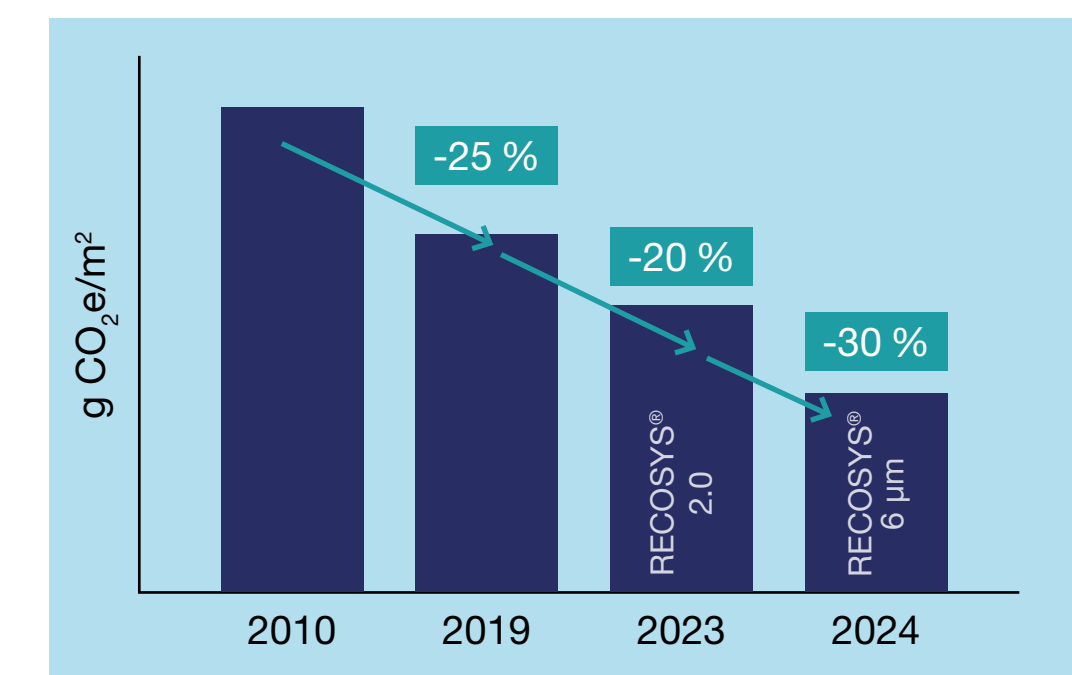
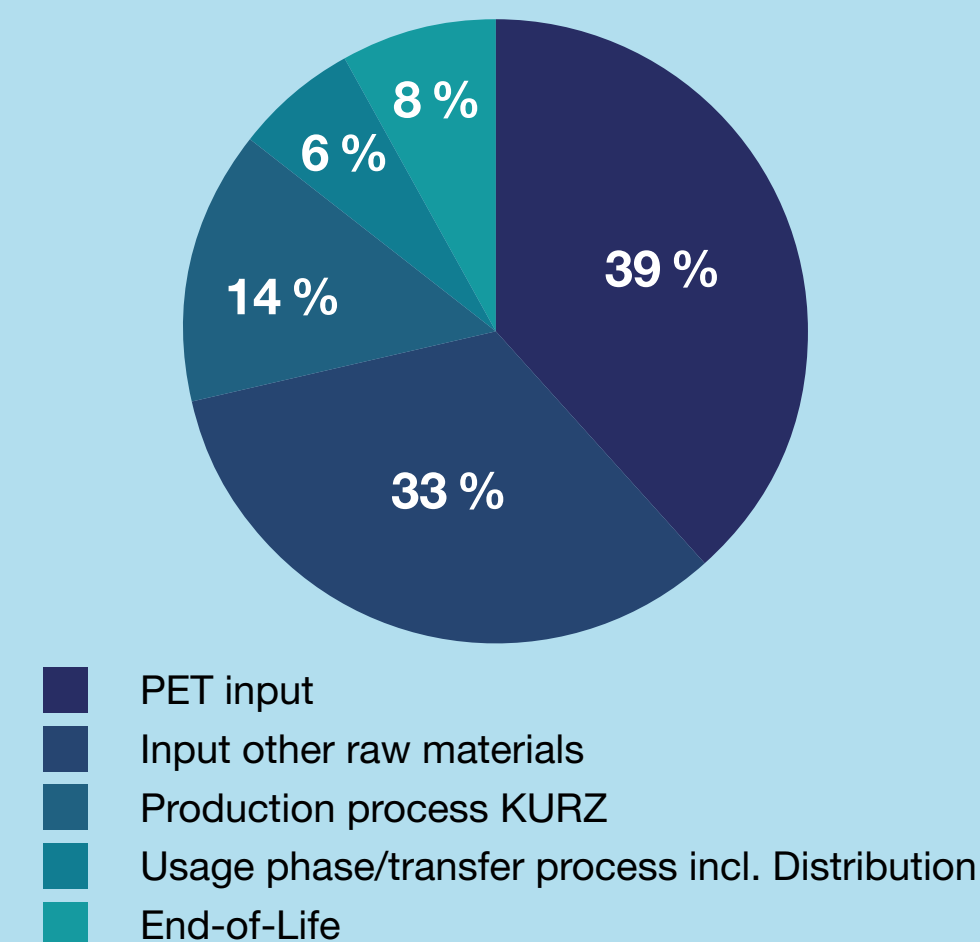
2019: Conversion to green electricity and updates

2023: Main impact of the reduction: RECOSYS® 2.0

2024: Consideration of the slim program (reduction from 12 µm PET layer to 6 µm PET layer)



Allocation of CO₂ emissions using the example of a cold transfer product 10 µm





6.8 Biodiversity

The loss of biodiversity, alongside climate change, is one of the most significant global risks in the years ahead. Functioning ecosystems provide essential services such as clean air, fresh water, fertile soils, and climate regulation. Businesses depend on these ser-

vices to varying degrees. At the same time, economic activity can have a considerable impact on biodiversity. If ecosystems are degraded beyond a certain threshold, their ability to function diminishes – leading to long-term risks for both the environment and business operations.

KURZ is aware of these interdependencies and has therefore initiated the development of a biodiversity monitoring approach at its German sites. As a first step, a risk assessment was conducted to identify potential biodiversity impacts along the value chain of KURZ transfer products. The assessment revealed that the most significant risks are located in the upstream supply chain. Regular updates of the risk analysis will ensure that relevant factors are reviewed and adjusted as needed over time.

In addition, KURZ ensures full compliance with the respective applicable environmental regulations and legal requirements at its production sites.

To increase internal awareness of the importance of biodiversity, KURZ also engages employees through targeted initiatives. One such activity was a workshop on ‘Native Birds and Nesting Boxes.’ Participants learned about local bird species and biodiversity in their region and were able to build and take home their own nesting box – contributing directly to species protection in their local environment.

KURZ was also part of the ‘World Cleanup Day’. Several teams of KURZ employees collected waste from natural habitats which directly contributed to preserving biodiversity in those areas. We will continue to support this initiative in the coming years and hope to steadily increase the number of participants.





7. Social Responsibilities

7.1 Employee Rights and Human Rights

We take the social commitment of our company seriously. It is therefore important to us to fulfill our responsibility towards employees, customers, and society in our day-to-day work. We respect the human rights of our employees and treat our employees with dignity and respect in accordance with the standards of the international community. We prevent social discrimination against minorities and improve equal opportunities in the company.

Wherever we can, we also provide support in various ways, e.g., provision of one-off assistance to employees in social emergencies or active addiction prevention.

General Working Conditions

Fair wages ensured through collective agreement and salary framework. The lowest tariff-based remuneration in Fuerth and Sulzbach-Rosenberg is approximately 36 % higher than the statutory minimum wage. Due to the function/activity performed, a classification into the pay grades in the collective bargaining agreement takes place irrespective of gender. In Germany, the remuneration transparency law, which came into force in 2018, ensures equal remuneration for women and men.

We offer a wide range of working time models, currently totaling 48, providing employees with a high degree of flexibility to accommodate different life situations and needs. Employee participation is ensured through the works council and employee representatives, who are involved in relevant deci-

sion-making processes. Depending on the role and responsibilities, employees may work up to 40 % of their time remotely. In IT functions, remote work of up to 80 % is possible, reflecting the company's efforts to support modern and flexible working arrangements.

Employees can save funds in long-term accounts at our sites in Fuerth and Sulzbach-Rosenberg in order to retire early. Once employees on collective bargaining agreements have reached the age of 57 (or 55 years of age for shift employees), they have a (collectively agreed) entitlement to up to 2.5 hours of retirement leave per week.

Recruiting, Onboarding and Vocational Training

Our approach to sustainable recruitment is based on transparency, fairness and diversity and ensures that we consider candidates of all ages, nationalities and genders. All employees,





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including interns, working students, and temporary workers at KURZ have to pass a three-day comprehensive onboarding program to ensure a sustainable integration. This onboarding plan is designed to help new hires acclimatize quickly and effectively, fostering a supportive and inclusive work environment from the outset. By investing in these sustainable practices, we aim to build a resilient and diverse Team that contributes to our long-term success and the broader community.

In the area of vocational training, we offer a wide range of entry opportunities across various professions and regularly provide corresponding training positions. Information on current opportunities is available via our career pages. In addition, a total of 11 trainees were hired in 2025 to support the structured development of early-career talent and prepare them for future roles within the company.

Employee Retention and Corporate Culture

KURZ has a high employee loyalty and a low turnover rate, which is approximately 7 % with about a quarter of departures due to retirement. To strengthen a supportive and inclusive

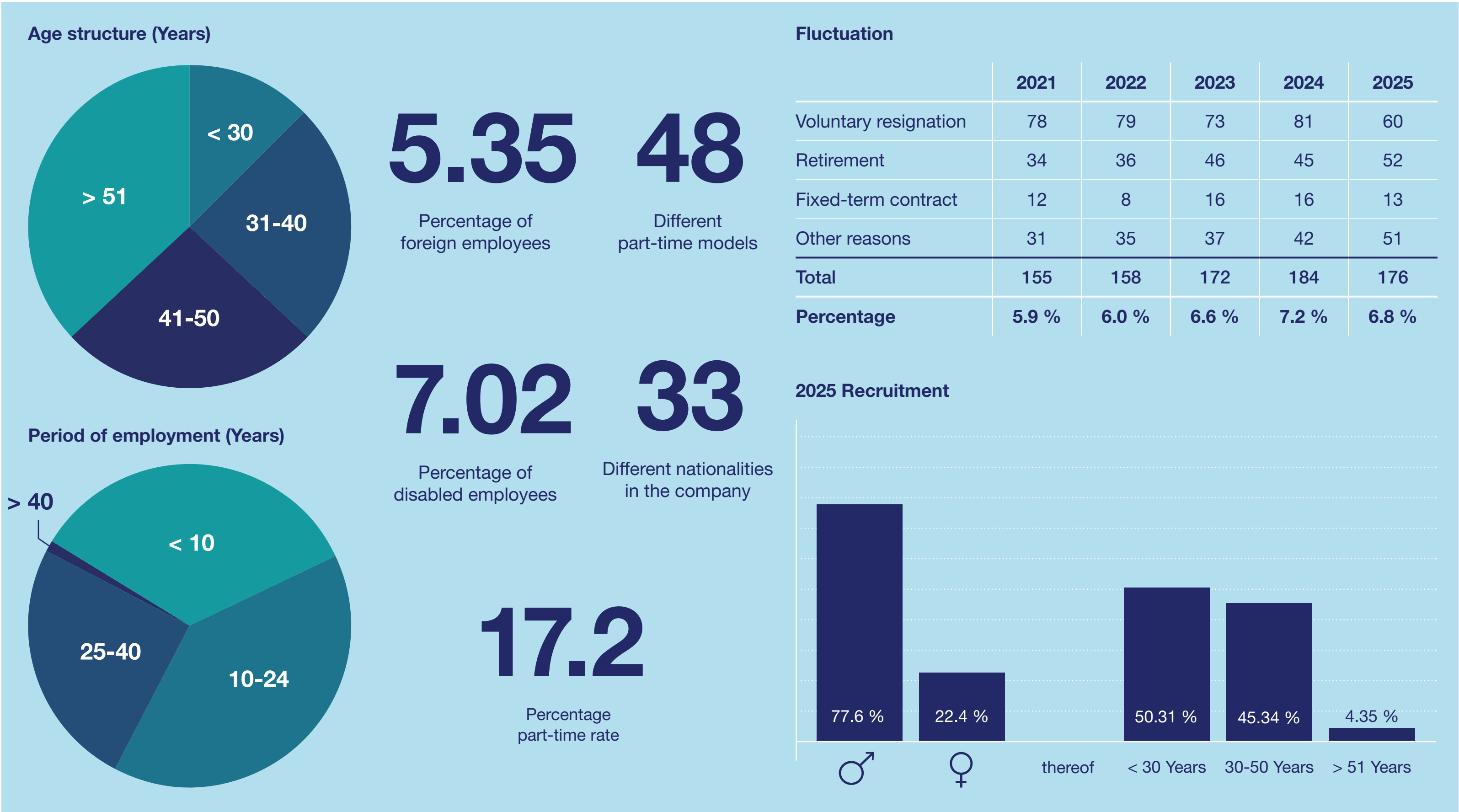
environment, we build a corporate culture that includes e. g. a regular Women's Networking Event, called 'W:IRE' as well as our annual company-funded Christmas parties for all departments. Additionally, we have introduced a Job Bike Scheme, encouraging sustainable commuting and promoting a healthy work-life balance. To honor our long-serving employees we present them with commemorative coins and other gifts for work anniversaries. Overall, these initiatives contribute to a positive and engaging work environment in which employees feel valued and motivated.

7.1.1 Equality, Diversity and Respect

At KURZ, diversity is not just a principle but an integral part of our daily operations. We are proud to employ individuals from 33 different nationalities, reflecting a wide range of backgrounds, cultures, and perspectives. A significant proportion of our employees have international roots, contributing to the diversity and dynamism of our organization. In addition, we actively create employment opportunities for



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older individuals and exceed legal requirements in the hiring of people with severe disabilities. We exceed statutory requirements with a severely disabled employee representation rate of 7 %, compared to the legally required 5 %. Through collective agreements and structured pay frameworks we ensure fair and equitable compensation.

We are committed to fostering an inclusive and respectful work environment. Discrimination based on race, color, age, gender, sexual orientation, ethnicity, disability, religion, political beliefs, membership in employee organizations, or marital status is not tolerated. This applies to all aspects of employment, including recruitment, training, promotions, compensation, and termination. All applicable laws and regulations are strictly observed. Pregnancy tests are never required unless legally mandated.

Equality
At KURZ our awareness includes the mandatory training on the General Equal Treatment Act (AGG) for employees in Germany (incl. temporary workers, temps, interns), ensuring that all employees are informed about their rights and responsibilities in promoting a



respectful workplace. German employees complete this training on the first day of work at KURZ. The AGG e-learning training includes a final, comprehensive test to verify understanding of the content. Additionally, a designated contact person is available within the company for any complaints.

Harassment and Bullying

We are committed to a working environment without harassment and bullying. Our employees do not need to worry about being treated roughly or inhumanly in their workplace. Sexual harassment or assaults, physical harassment, mental or physical coercion, and hurtful statements are prohibited. Our goal is to provide a safe environment for all our employees.

Forced Labor

KURZ undertakes, in accordance with Section 5.3 of its Code of Business Conduct, to reject all forms of forced labor, slave labor, work obligations, and prison labor. Any work performed is performed voluntarily, and our employees can leave the company at any time subject to the applicable notice period.

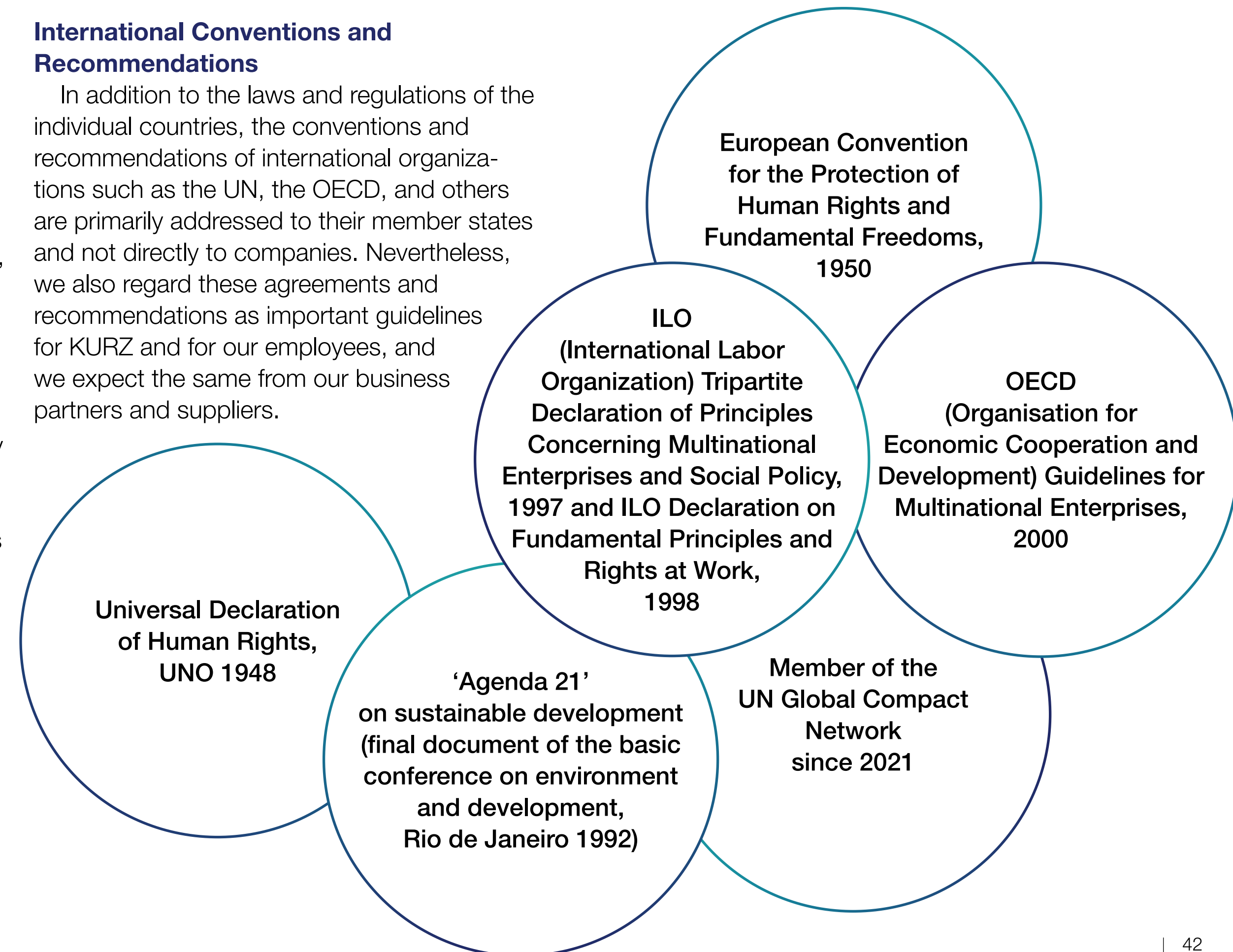
Child Labor

KURZ undertakes not to use child labor in any stage of the production process. According to Section 5.4 of its Code of Business Conduct, our employees must have reached the minimum age for employment in the country in question or an age at which they are no longer subject to compulsory schooling, whichever is higher. Under no circumstances may our employees be younger than 15 years of age (with the exception permitted under ILO Convention 138 on the Minimum Age for Employment (ILO Minimum Age Convention No. 138)). Employees under the age of 18 may not be involved in work that, according to ILO Minimum Age Convention No. 138, would endanger the health, safety, or moral principles of young adults. Participation in regulated apprenticeship programs which comply with the requirements of Article 6 of ILO Minimum Age Convention No. 138 is not prohibited.

In Germany, the prohibition of child labor is regulated by the Youth Employment Protection Act (The State, 'JArbSchG').

International Conventions and Recommendations

In addition to the laws and regulations of the individual countries, the conventions and recommendations of international organizations such as the UN, the OECD, and others are primarily addressed to their member states and not directly to companies. Nevertheless, we also regard these agreements and recommendations as important guidelines for KURZ and for our employees, and we expect the same from our business partners and suppliers.





7.1.2 Employee Growth and Development

We place a strong emphasis on continuous learning and the ongoing development of our employees. To support this, we have implemented a Learning Management System that is accessible to all employees at LEONHARD KURZ Group (LKG). The system is being gradually rolled out across our global organization, with locations in Malaysia, China, and several subsidiaries in Germany, Austria, and Switzerland already connected.

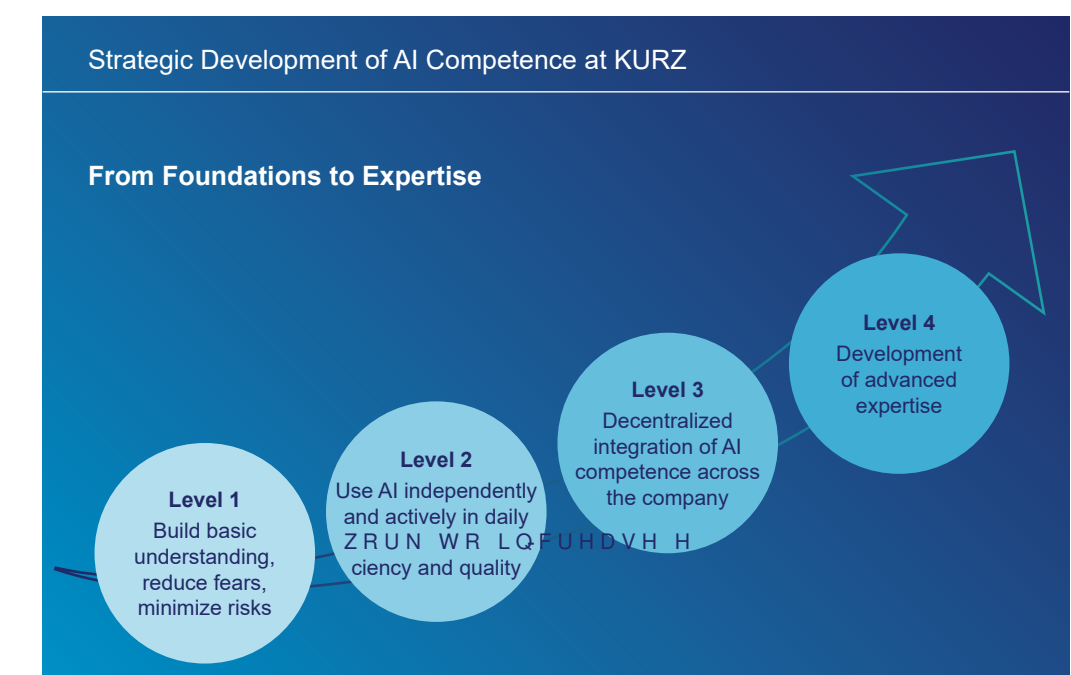
We actively promote lifelong learning through a wide range of development opportunities, including in-person and virtual training sessions, e-learning modules, instructional videos, key-note insights, and workshops. Our leadership development programs have been restructured at the national level, and beginning in 2025, international leadership training programs are being progressively introduced. These include dedicated programs for leaders across European locations as well as for managers in Malaysia, India, Vietnam, Thailand, and China.

Annual performance and development discussions are conducted with all managers up to department head level to review employ-

ee development and identify potential. Based on a structured competency model, individual development plans are created to support targeted growth and career progression.

Our internal KURZ College, which celebrated its 10th anniversary in 2025, remains a central platform for cross-functional learning and exchange. Participant feedback highlights its value as a comprehensive and accessible learning tool that supports both new and experienced employees in understanding the organization and staying up to date.

In addition, we focus on building future-oriented skills, including competencies in artificial intelligence, change and transformation management, and innovation. A comprehensive initiative to strengthen AI capabilities has been launched across the organization. This includes mandatory web-based training to establish a common knowledge base and promote responsible use of AI, targeted workshops to enable employees to apply AI effectively in their daily work, the development of AI multipliers to embed expertise across the organization, and the training of in-house experts, project leads, and innovation drivers.



Participant Feedback:

“KURZ College Inside is a great tool with fantastic opportunities across all business areas.”

“It’s a great way for me to get to know the company’s structure and responsibilities better.”

“It’s a great concept, especially for newcomers to KURZ, but also for long-time KURZ veterans who want to stay up to date.”

	KURZ College inside		KURZ College inhouse		KURZ College individual	
	Number of people training	Attendees	Number of people training	Attendees	Number of people training	Attendees
2021	115	1856	76	694	105	398
2022	110	1450	96	1293	113	93
2023	93	1120	86	819	176	792
2024	136	1262	55	639	181	268
2025	76	1024	51	863	119	147



7.2 Occupational Health and Safety



Providing employees with proper training is a fundamental part of ensuring a safe and healthy work environment. Only those who are thoroughly trained can spot potential risks and follow safety rules effectively. To enhance our regular in-person training programs, we introduced the KURZ LMS (Learning Management

System), a further development of our former e-learning system. This digital tool gives all employees the flexibility to learn at their own pace and in a way that is tailored to their work activities. In addition, various contact persons are available to answer questions or to assist with language barriers. The training programs

cover a wide range of safety-related topics, including safe handling of materials and hazards, work safety, proper lifting techniques, ergonomics, and emergency response protocols. The training content is regularly reviewed and updated as needed.

- **We are committed to fostering a healthy and supportive work environment for all our employees.**
- **We prioritize the well-being of our employees through a comprehensive range of initiatives focused on both mental and physical health.**

Mental health initiatives

We implement a range of measures to support the mental health and well-being of our employees. A psychological hotline is available to all employees, providing confidential support in challenging situations. In addition, managers participate in regular mandatory workshops focused on recognizing and responding to mental health conditions, as well

as training on identifying and addressing substance abuse issues.

In 2025, we conducted six events for employees on resilience and mental well-being, along with five to six sessions for managers covering resilience and age-appropriate feedback. Further initiatives are planned for 2026, including workshops and keynote sessions on resilience, positive mindset and positive psychology, peer support in everyday work, and emotional intelligence. Complementing these efforts, we offer a broad range of e-learning programs on topics such as change management, project management, and intercultural communication.

A formal company agreement defines the approach to handling substance abuse, and trained specialists are available as contact persons for affected employees, ensuring structured and professional support.



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Our mental health initiatives:

- **Psychological support:**
A dedicated hotline is available for all employees to seek help whenever needed
- **Leadership training:**
Regular, mandatory workshops for managers on recognizing and responding to mental health issues
- **Departmental workshops:**
Full-day resilience workshops tailored for specific departments
- **Stress management:**
Lectures and e-learning on stress management and mental health, such as 'Managing Frustration'
- **Substance abuse awareness:**
Mandatory training for managers on recognizing and addressing alcohol related issues among employees
- **Support for addictions:**
A company agreement on handling substance abuse, along with trained specialists available for affected employees
- **Sleep hygiene:**
Lectures on sleep hygiene, with special sessions for shift workers

Outlook / Offers for 2026:

Keynote presentations and workshops on resilience, positive mindset/positive psychology, peer support in everyday life, and emotional intelligence.



Our physical health initiatives:

- **Ergonomic training:**
Workplace-specific back training and active breaks for all employees
- **Nutrition counseling:**
Nutrition advice and cooking demonstrations
- **Health days:**
Various daily events in collaboration with health insurance providers, such as Life Kinetics
- **Health screenings:**
Different measurements and examinations for preventive health care, like pupillography and spine measurements
- **Yoga classes:**
Regular yoga sessions
- **Corporate runs:**
Company-sponsored runs with training programs
- **Occupational health services:**
Comprehensive health support through our occupational health service, including vaccinations, blood tests, and eye examinations
- **Health workshops:**
Lectures with exercises, such as neck and back stretches, eye training, and health in shift work

Physical health initiatives

We implement a variety of measures to promote the physical health of our employees. These include workplace-related back training sessions and active break formats that encourage movement during the workday. In addition, employees have access to nutritional counseling, including cooking demonstrations, to support healthy eating habits.

We also organize one-day health events in cooperation with health insurance providers, such as Life Kinetics programs, as well as preventive screenings and measurements, including pupillography and spinal assessments. Regular yoga classes and company runs, complemented by structured running training, further contribute to physical well-being.

Our occupational health service provides comprehensive medical support, including vaccinations, blood tests, and vision screenings. This is complemented by targeted keynote sessions with practical exercises on topics such as neck and back health, eye training, and maintaining health during shift work.





7.2.1 Company Cafeterias

We run and subsidize our own cafeterias to ensure that all employees have access to our cafeterias in Fuerth and Sulzbach-Rosenberg. Employees are served fresh, high quality dishes made from seasonal and regional ingredients every day. It is our priority to serve our employees healthy and nutritious meals.

- **Veggie and salad bar:**

In addition to various main dishes, our cafeterias have an extensive salad bar and a varied veggie counter offering a diverse selection of vitamin-rich and nutritious dishes.

- **Cooking courses and nutritional advice:**

Employees can obtain advice on healthy eating and take part in cooking courses on various topics.

- **Sustainable cooking:**

Dishes are prepared using 100 % green electricity and energy-efficient appliances. Where possible, food is sourced from the region and mostly delivered in reusable packaging.

We plan to introduce traffic light labeling for food and drinks (green: desirable, yellow: neutral, red: undesirable). Until now, dishes have been labeled as vegetarian, vegan, with meat or fish. For meat and fish products, we pay great attention to animal welfare and sustainability labels. We also attach great importance to sourcing all products from the region wherever possible.





7.2.2 Work-Related Injuries and Illnesses

Accidents cannot be ruled out, but we do our utmost to avoid them and to continuously reduce the accident rate through improvement measures and review meetings. This caused a reduction of accidents. Not only reportable accidents, but also accidents that result in few or no lost working days are analyzed, assessed, and, if necessary, adaptation measures initiated. In accident statistics and risk assessments, all accidents and the resulting measures are documented in order to detect any clusters or weaknesses. When recording reported accidents, we ensure that the causes of accidents and injuries are precisely documented so that any clusters can be identified and, where necessary, counteracted.

The rate per thousand people enables us to compare the production sites and the industry. This figure refers to the number of reportable workplace accidents each year per 1,000 industrial employees.

Suppliers and service providers

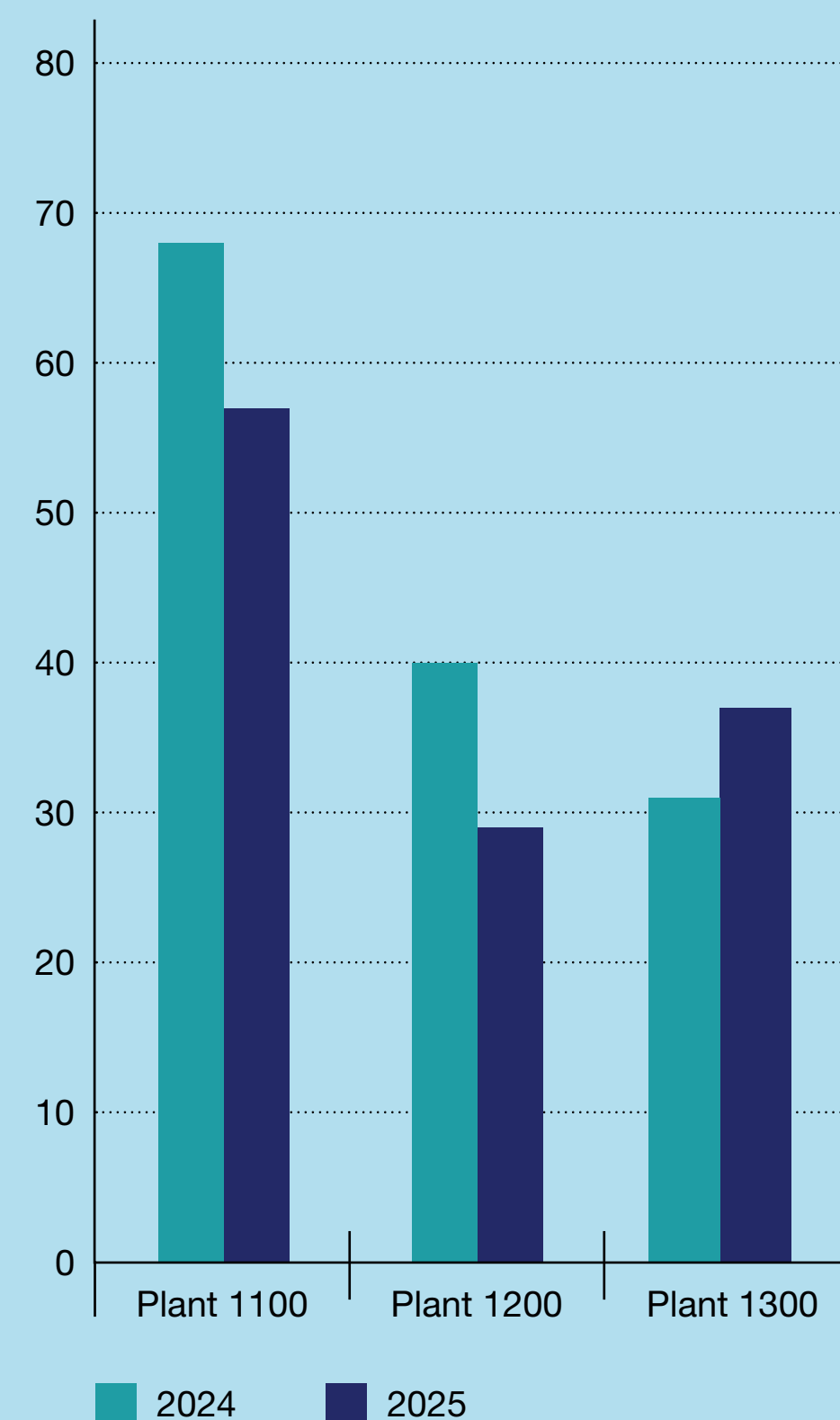
We draw the attention of the service providers working on our sites to our applicable safety regulations through our guidelines for third-party workers. Our purchasing conditions require suppliers to comply with all applicable statutory safety regulations. We use construction site coordina-

Number of accidents under reporting obligation		
	2024	2025
Fuerth Plant 1100	45	38
Sulzbach-Rosenberg Plant 1200	21	20
Sulzbach-Rosenberg Plant 1300	20	22

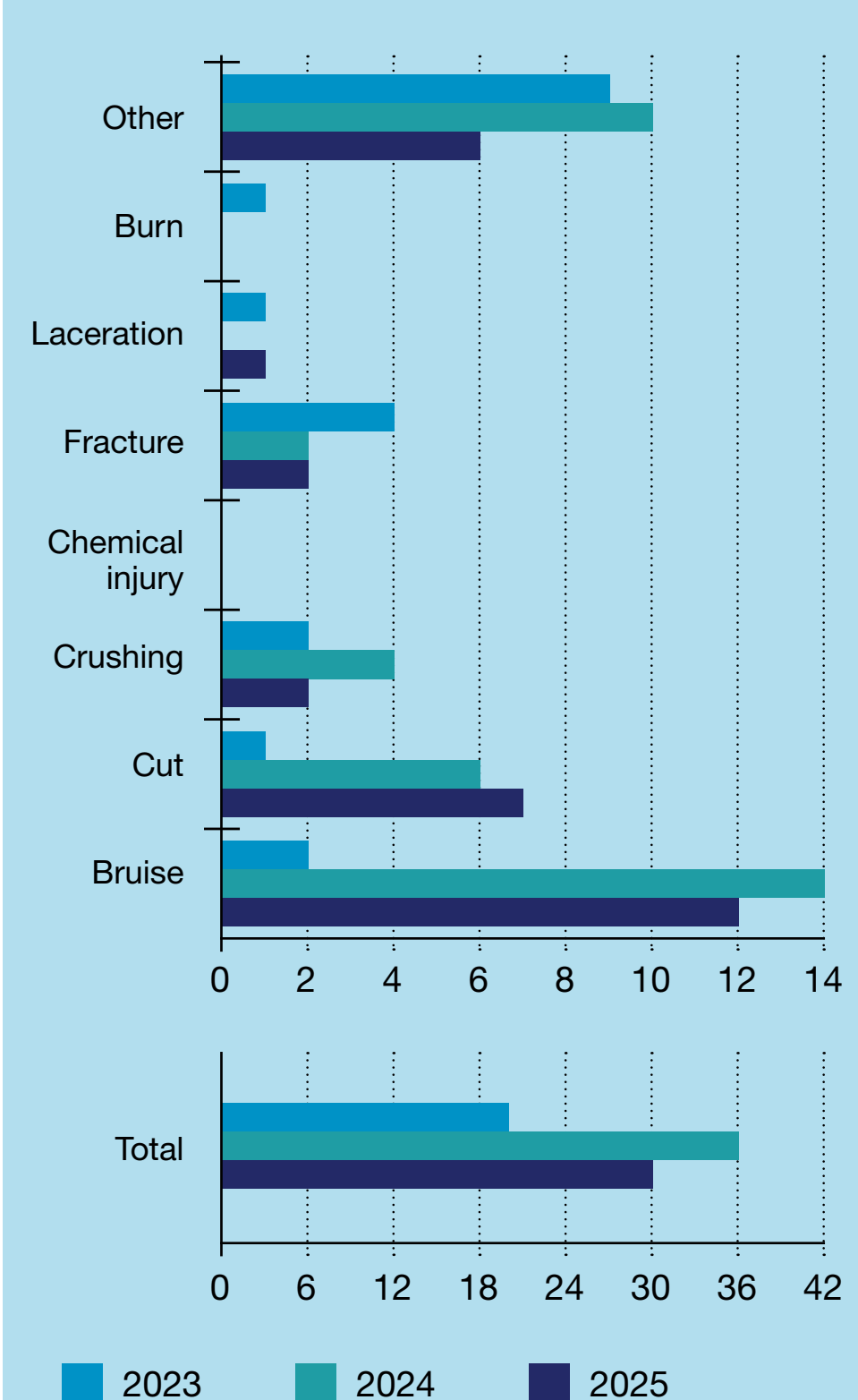
Number of occupational diseases 2025		
	Fuerth	Sulzbach-Rosenberg
Suspected cases	0	0
Acknowledged cases	0	0

tors on in-house construction sites and for conversion work. Employee health is an important benefit of KURZ as an employer. In cooperation with various health insurance providers, KURZ offers its employees at the Fuerth and Sulzbach-Rosenberg sites various preventive, occupational health, workplace-related, and job-specific medical check-ups.

Rate per thousand people



Accident types – reportable accidents only (Fuerth)





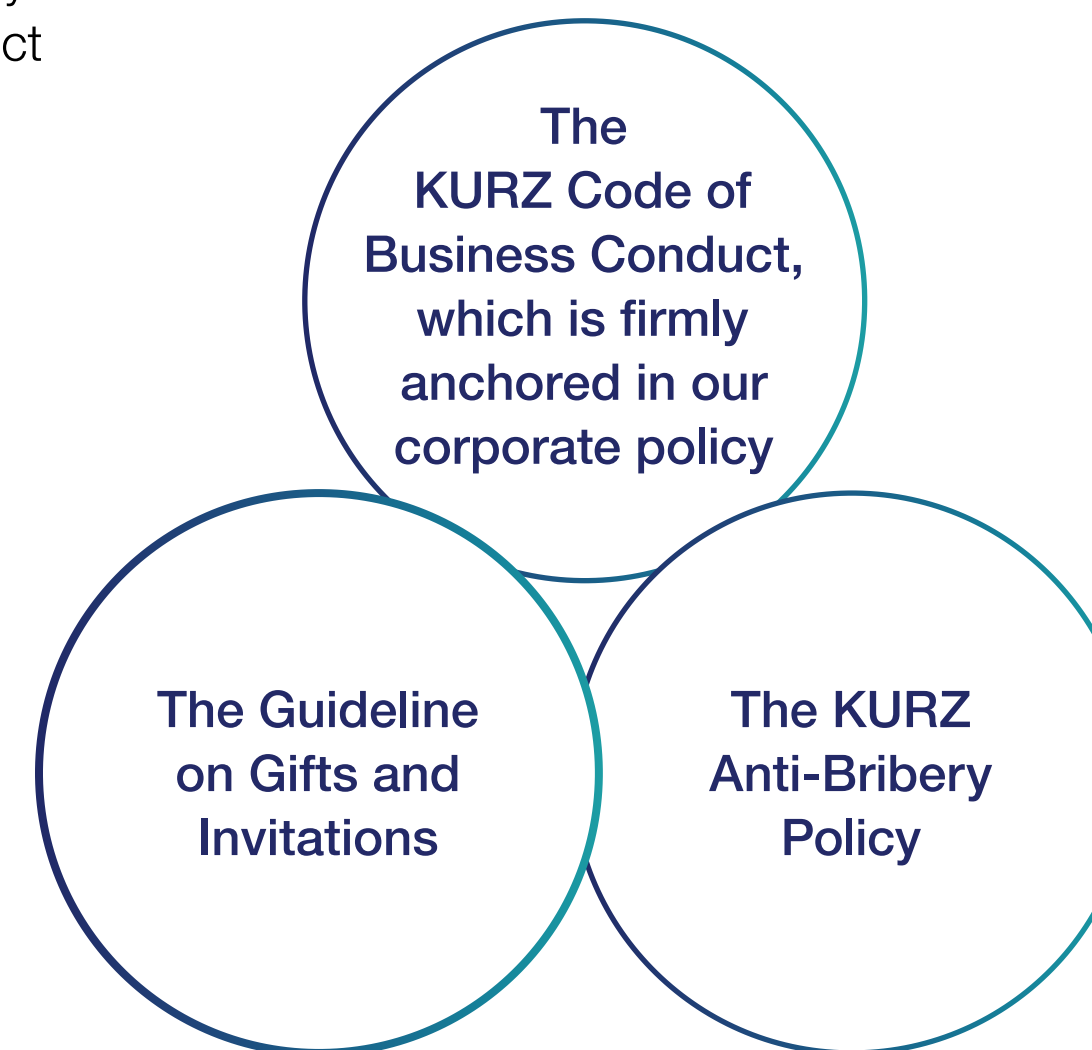
8. Ethics and Compliance

“A company’s good reputation is based not only on the quality of its products and its economic success, it is also significantly influenced by the company’s attitude towards its employees, business partners, and the public. For us, this means that all our values and our corporate actions are based on prescribed legal and ethical standards. We understand the importance of the relevant laws, regulations, principles, and standards, both internally and externally, and we are committed to complying with them.”

(KURZ Code of Business Conduct)

In our endeavor to offer all manufacturers the best solutions for product enhancement and to be the first choice for all aspects of surface finishing in all our target groups, we have always committed ourselves to comply with the highest standards of ethical conduct when dealing with employees, customers, suppliers, government agencies, and authorities.

In order to comply with our commitment to these standards of ethical conduct, we have established the following policies and procedures:



The CEO and the Executive Management Board are committed to the KURZ Code of Business Conduct, the KURZ Anti-Bribery Policy, the Guideline on Gifts and Invitations, and the requirements, processes, and guidelines contained therein.

Our certification in accordance with ISO 37001: 2018 – Anti-Bribery Management System (ABMS) – for the business area Banknotes and OVD Kinegram AG has passed recertification in the last reporting period. The successful certification confirms our commitment for ethical conduct and our reputation as a trustworthy and reliable supplier for banknotes and government documents.



8.1 Guideline on Gifts and Invitations

The KURZ Guideline on Gifts and Invitations describes the process for receiving and issuing gifts and invitations. Gifts that are likely to affect the ability to make appropriate and objective business decisions, or that may merely give the appearance of such an impairment, may not be accepted or offered by KURZ employees or by third parties acting on behalf of KURZ. Gifts or other gratuities are not permitted without exception if the donor expects or suggests that they expect a corresponding consideration. The acceptance of cash or items exchanged for cash is prohibited without exception. Special rules apply with regard to dealings with public officials.

8.2 Training

Communication and training on anti-corruption policies and procedures

All members of the control body are regularly informed of the anti-corruption organization's policies and procedures. All our employees at our Fuerth and Sulzbach-Rosenberg sites are

regularly informed about the anti-corruption policies and procedures of KURZ as part of our internal employee communication.

KURZ strives to implement the KURZ Code of Business Conduct in all its contracts with third parties such as agents and consultants. All third parties in the business area Banknotes and Government Documents have been contractually obligated to comply with the KURZ Anti-Bribery Policy. We are expanding these obligations on third parties of other divisions of the Business Area Security. Other individuals or organizations are informed of policies and procedures via a reference to the KURZ Code of Business Conduct in our Terms and Conditions, as well as a reference on our website.

One member of the Executive Management Board received anti-corruption training during the reporting period. Employees for whom an increased risk of corruption have been identified as part of ISO 37001 due to the nature of their work receive yearly training via our Learning Management System. During the reporting period, KURZ has held online courses on the KURZ Code of Business Conduct for all its employees at the company sites in Fuerth and Sulzbach-Rosenberg and specific training courses on anti-corruption for all employees of the banknotes and document security solutions business. For the next reporting

period, we plan to extend online courses on the KURZ Code of Business Conduct to employees of group companies of the business area security.

Training for employees on human rights policies and procedures

During the reporting period, no specific training on human rights policies or procedures affecting human rights aspects relevant to the business activities was provided.

8.3 Evaluation and Other Measures

Business premises that have been evaluated on corruption risks

As part of its Anti-Bribery Management System, KURZ continuously checks three facilities for corruption risks in relation to its activities in the Business Area Security. As part of the risk assessment, the fact that customers of the Business Area Security largely consist of public officials and the involvement of third parties remain corruption risks. Established policies, controls, and processes are continuously reviewed and evaluated to mitigate this risk.

Significant investment agreements and contracts that contain human rights clauses or have been screened for human rights aspects

KURZ strives to agree in all its investment agreements and contracts with its suppliers that they comply with the laws of the applicable legal system, that they do not tolerate any form of corruption and bribery, that they observe the fundamental rights of their employees, and that they observe the prohibition of child and forced labor. Suppliers are also called upon to take responsibility for the health and safety of their employees in the workplace, to ensure fair remuneration and working hours, to observe environmental protection laws, and to promote compliance with these principles in the best possible way with their own suppliers.

Business premises subject to human rights screening or human rights impact assessment

Human rights screening or human rights impact assessments were conducted at two of the business locations during the reporting period.



8.4 Complaints Procedure and Raising Concerns about Ethics and Compliance

The Group Compliance Officer (GCO) and the Deputy Group Compliance Officer (DGCO) are the point of contact for stakeholders to seek advice on ethical and lawful conduct and integrity at the organizational level, or to report concerns in this regard. Both can be reached at compliance@kurz.de. KURZ guarantees the independence of the GCO and DGCO. Employees can inform themselves about the role of the GCO and DGCO via internal corporate communication platforms.

Training of employees on the role of the Compliance Team and the whistle-blower system is regularly carried out as part of the Anti-Bribery Management System and the training regarding the KURZ Code of Business Conduct. KURZ has set up a whistleblower system 'KURZ Incident Reporting' for reporting concerns regarding unethical and non-compliant conduct as well as integrity at organizational level, which is accessible to all employees and external persons 24/7 and in the languages German, English, French, and Spanish. Reports can be provided anonymously and will be treated confidentially. KURZ has also implemented a procedure for investigating any

concerns raised. As part of the setup, KURZ has also implemented a non-retaliation policy.

During the reporting period, there were five cases reported of non-compliance with business ethics. Non-compliant conduct was confirmed in one case. As a result of the investigation remedial measures were identified and will be implemented in the next reporting period.

8.5 Political Party Donations

KURZ is committed to supporting society in social and economic development and to contributing to sustainability in our social environment. The KURZ Anti-Bribery Policy prohibits gratuities to political parties or party organizations, politicians or political initiatives.

8.6 Report on Procedures and Fines

Non-compliance with social and economic laws and regulations

No significant fines or non-monetary sanctions were imposed for non-compliance with social and economic laws and/or regulations during the reporting period. The total monetary value of significant fines was zero, and the total number of non-monetary sanctions was zero. There were no cases raised in dispute resolution procedures.

Legal proceedings for anti-competitive behavior, antitrust, and monopoly formation

KURZ complies with all national and international antitrust and competition laws in the countries where it does business. No legal proceedings were pending during the reporting period due to anti-competitive behavior and violations of antitrust or monopoly law. No results of closed legal proceedings, including court rulings and judgments, were recorded either.

Confirmed corruption incidents and actions taken

There were no incidents of corruption during the reporting period. No employees have been

dismissed or received a warning due to corruption. There have been no confirmed incidents where contracts with business partners have been terminated or not renewed due to corruption violations. No public legal proceedings related to corruption have been initiated against KURZ or its employees.

Violations related to health and safety impacts of products and services

During the reporting period, there were no violations of rules and/or voluntary codes of conduct related to the health and safety impact of products and services, neither of rules that resulted in a fine or a sanction, or rules that resulted in a reminder of voluntary codes of conduct.

Incidents in which the rights of indigenous peoples have been violated

Due to the geographical location of its business premises, KURZ has no points of contact with indigenous peoples. There have been no incidents in which rights of indigenous peoples have been violated.



8.7 Subcontractors / Suppliers

The KURZ Declaration of Principles on Human Rights can be found on the Homepage of KURZ. Our procurement network ensures that our production facilities are supplied with materials of the required quality and quantity at competitive conditions. The local selection of suppliers is not a target. However, there is a great deal of interest in purchasing locally due to various advantages (e.g. savings in CO₂ emissions, supporting the local economy and society).

KURZ continues to do everything in its power to ensure that it only does business with subcontractors or suppliers who, for their part, have made a commitment to international human rights and environmental protection. Therefore we have a standardized evaluation system for the environmental and social assessment of our suppliers as described in detail in chapter 4.2 (Environmental and Social Assessment of Suppliers).

We undertake to monitor the ethical conduct of our suppliers and to take immediate and decisive action if questionable ethical conduct on the part of subcontractors or suppliers comes to our attention. For the purpose of committing suppliers to ethical and environmental standards KURZ has established a Supplier Code of Conduct.

In 2025,
raw materials, goods, and services
worth around € 130 million were
procured for our own production.
Around 75 % of them were sourced locally.
We consider suppliers local if they produce
in the EU (with the exception of the UK).
There were no significant changes to our
supplier structure.



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9. Management System



Our management systems are designed to ensure compliance with all applicable laws and regulations. Operational risks can thus be recognized and eliminated in good time, and a continuous improvement process can be maintained. KURZ management systems consist of the following elements.

Management Responsibility

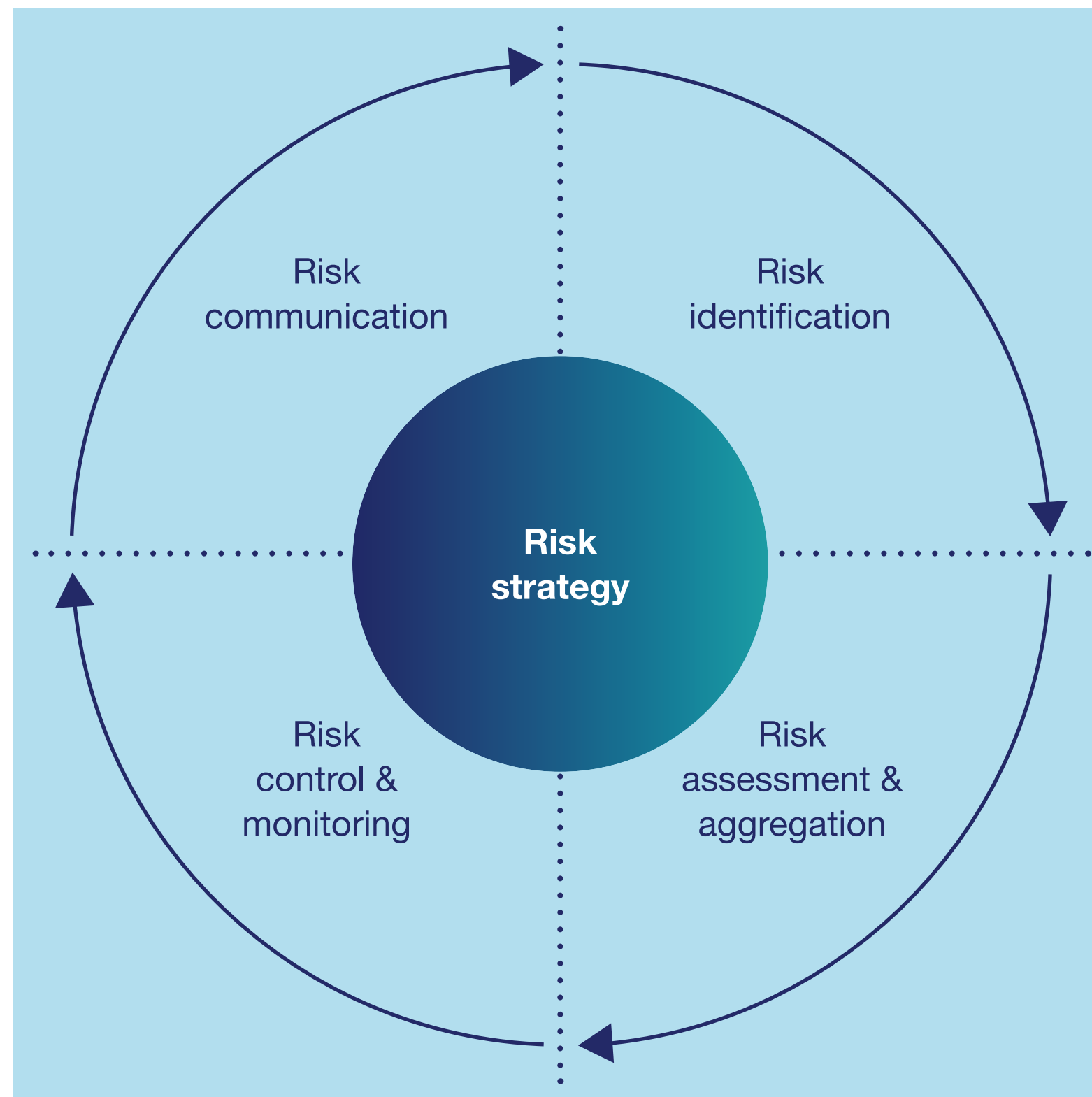
Managers are appointed who are responsible for the implementation and regular monitoring of each management system.

Legal and Customer Requirements / Export, Import

We look at, monitor, and understand the laws and regulations affecting us and the additional requirements imposed on us. We comply with the laws and regulations for export and import control, which apply to the import and export of goods and technical data, including items carried in luggage as samples or goods samples. We conduct a selection process for new customers, subcontractors, and suppliers to ensure that they do not conduct business with unauthorized units.



9.1 Risk Management



A risk management system has been established in order to identify in good time the environmental, health, safety, information security, and occupational safety risks associated with our business operations, to assess the particular significance of each individual risk, and to ensure compliance with occupational safety and other safety regulations with the help of appropriate organizational measures and technical aids. The investigation of potential safety risks extends to warehouses and other storage.

Performance Control

Written standards, performance targets, objectives, and implementation plans must be established. In addition, there is a regular target/actual comparison of the planned data and the services actually provided.

Training

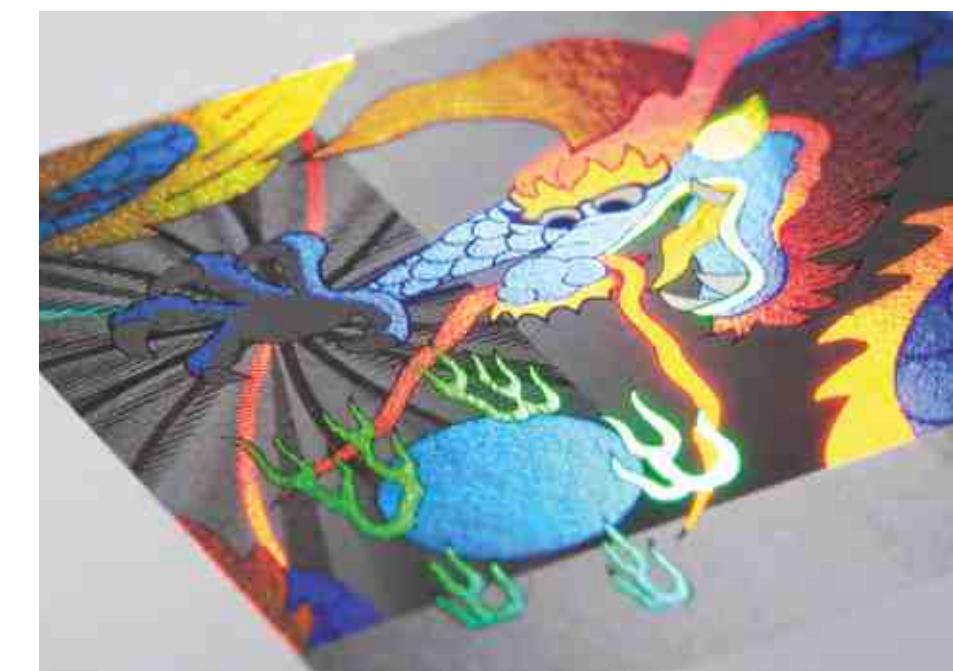
We respect and promote our employees working independently. To this end, we offer our employees appropriate training programs.

Information and Messages

We provide our employees, customers, subcontractors, and suppliers with clear and unambiguous information about our performance, processes, and expectations. A clear system for handling complaints is in place.

Remedial Process

If deficiencies are found during internal or external audits, assessments, tests, investigations, or controls, a corresponding regulated process flow is provided for the prompt implementation of remedial measures.





9.2 Information Security and Data Protection

Information Security Management System

The protection of information and data is a top priority at KURZ. This includes not only company and employee data but also customer and service provider information. Through an Information Security Management System (ISMS) as well as technical and organizational measures, a company-wide information security policy, and topic-specific policy, KURZ ensures the confidentiality, integrity, and availability of information. This is particularly important since many of our customers come from the automotive, product protection, and anti-counterfeiting sectors. The overarching goal is to continuously review, evaluate, and improve the KURZ ISMS to ensure its suitability, adequacy, and effectiveness.

Identification of Information Worth Protecting

The relevant physical and logical information assets have been identified and are subject to regular, structured, and risk-based review and assessment.

IT Security

Information security and IT security are closely intertwined. Key measures include user

management, access controls, encryption, monitoring, vulnerability and patch management, and data backup.

Certification and Auditing

The importance of information security at KURZ is also reflected in the company's long-standing ISO/IEC 27001 certification for the operation of its digital services infrastructure. Compliance with TISAX requirements for the automotive industry, including regular assessments, underscores the professional handling of sensitive information at LEONHARD KURZ in Fuerth, BURG DESIGN in Steyr, and SCRIBOS in Heidelberg. Furthermore, the ISMS is an integral part of other certifications at KURZ, such as ISO 14298 and IATF 16949. In addition, internal system and process audits are conducted regularly.

Goal: To maintain and expand existing certifications, assessments, and audits.

Result: All certification audits and assessments planned for the period under review were successfully passed.

Awareness

Every employee is obligated to comply with the policies and other requirements and makes a decisive contribution to information security through their actions. Awareness of threats and risks is a key factor in this regard. At KURZ, continuous awareness-raising takes place through training sessions, e-learning modules, and anti-phishing campaigns.

Goal: Maintain the high training participation rate and continuously improve user awareness.

Result: The figure showed a slight improvement compared to the previous year.

Information Security Incidents

The technical and organizational measures implemented have successfully thwarted previous (cyber) attack attempts on KURZ, and there has been no unintended disclosure of sensitive information at any time. Employees utilize structured and established reporting channels. Reported information security incidents are consistently analyzed, evaluated, and, where necessary, appropriate measures

are implemented. The insights gained from information security incidents are used to continuously improve the ISMS and other business processes.

Goal: A high level of security with regard to the prevention of information security incidents.

Result: No information security incident was recorded in the reporting year.

Data Protection

The protection of personal data belonging to employees, customers, and other partners is a top priority for us. For this reason, we comply with all applicable legal regulations, train our employees on data protection, and keep them regularly informed about the latest legal developments.

Energy Efficiency in IT

Minimizing energy consumption in our data centers and server rooms has been a key priority at KURZ for many years. By utilizing modern, energy-efficient cooling systems and implementing rigorous life-cycle management of hardware and software, we not only lower operating costs but also reduce CO₂ emissions.



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10. Principles of Implementation

Communication

The company's managerial staff are responsible for ensuring that they communicate the values and principles expressed in the KURZ Code of Business Conduct to employees in a sufficient manner and that they monitor their compliance. They should encourage employees to contact their superiors and other designated persons for these purposes if they are in doubt about the best way to proceed in a given situation.

Working Language

Our working language is English. This applies in particular to communication with our subsidiaries and affiliated companies. Within those subsidiaries and affiliated companies, communication takes place in the respective national language. Occupational health and safety documents and warnings are also available in the local languages of our employees.

Violations of the KURZ Code of Business Conduct

Violations of the provisions of our Code of Business Conduct are investigated and penalized. Any potential consequences under labor law can only arise from the statutory provisions, the employment contracts, the relevant ordinances, or the company agreements and other agreements.



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11. Report Parameters

Contents

This report complies with GRI standards. Reporting has been preceded by a process of identifying the main issues. Compliance with GRI standards is mapped in the GRI content index (see pages 57-62).

Validity Period

The 2025 reporting period is not identical to the 2025 financial year, which runs from February 1 to January 31. The editorial deadline was **May 21, 2026**. We use an annual reporting cycle.

Area of validity

This Sustainability Report reflects the activities and performance of our site in Fuerth as well as our site in Sulzbach-Rosenberg. Unless otherwise stated, the information presented does not cover our global operations. While we are committed to advancing sustainability across all locations, this report focuses on our sites in Germany, where data availability, processes, and governance structures currently allow for a consistent and transparent presentation.



GRI Index		References and Comments	UNGC Principles – Pages	SDGs
GRI 2				
Organization				
2-01	Organization details		10 – 17	
2-02	Entities included in the organization's sustainability reporting		13	
2-03	Reporting period, frequency and contact point		55, 63	
2-04	Restatements of information		5	
2-05	External assurance		3	
Activities and workers				
2-06	Activities, value chain and other business relationships		10, 12 – 13, 21-23	
2-07	Employees		10, 41	
2-08	Workers who are not employed			
Governance (Verwaltung)				
2-09	Governance structure and composition	Code of Conduct	12, 18	
2-10	Nomination and selection of the highest governance body		3	
2-11	Chair of the highest governance body		3	
2-12	Role of the highest governance body in overseeing the management of impacts		53, 55, 18	17
2-13	Delegation of responsibility for managing impacts		3	
2-15	Conflict of interest		3	
2-16	Communication of critical concerns		3	
2-19	Remuneration policies		39, 42	
2-20	Process to determine remuneration		39, 42	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy		4, 14	
2-23	Policy commitments		4, 14	
2-24	Embedding policy commitments			
2-25	Processes to remediate negative impacts			
2-26	Mechanisms for seeking advice and raising concerns		50	



GRI Index		References and Comments	UNGC Principles – Pages	SDGs
2-27	Compliance with laws and regulations	In the reporting period, there were no investigations or sanctions against KURZ regarding non-compliance with laws		
2-28	Membership associations		16 – 17	
Stakeholder Engagement				
2-29	Approach to stakeholder engagement		16 – 17, 50, 52	17
2-30	Collective bargaining agreements		29	17
GRI 3				
3-01	Process to determine material topics		10 – 12	
3-02	List of material topics		10 – 12	
3-03	Management of material topics			
GRI 200 Economic Topics				
201 Economic Performance 2016				
201-1	Direct economic value generated and distributed			8
201-2	Financial implications and other risks and opportunities due to climate change			13
201-3	Defined benefit plan obligations and other retirement plans		29, 39	
201-4	Financial assistance received from government		50	
202 Market Presence 2016				
202-1	Ratios of standard entry level wage by gender compared to local minimum wage		29, 41	
202-2	Proportion of senior management hired from the local community	This indicator is not relevant to KURZ management and is therefore not recorded		
203 Indirect Economic Impacts 2016				
203-1	Infrastructure investments and services supported		4 – 9	
203-2	Significant indirect economic impacts			
204 Procurement Practices 2016				
204-1	Proportion of spending on local suppliers		51	10, 17
205 Anti-Corruption 2016				
205-1	Operations assessed for risks related to corruption		22, 49 – 50	16



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GRI Index		References and Comments	UNGC Principles – Pages	SDGs
205-2	Communication and training about anti-corruption policies and procedures		49	16
205-3	Confirmed incidents of corruption and actions taken	No incidents have been reported	50	16
206 Anti-Competitive Behavior 2016				
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices		50	16
207 Tax 2019				
207-1	Approach to tax	The tax concept of the KURZ company does not intend to exploit tax havens or preferential regulations. There is no tax avoidance strategy – the primary goal of tax obligations is to minimize tax risks. All disclosure and reporting obligations are observed and complied with		
207-2	Stakeholder engagement and management of concerns related to tax	The highest control body is the CFO in close consultation with the Management Board. There is already a higher-level risk management system and an internal audit		
207-3	Tax governance, control, and risk management			
207-4	Country-by-country reporting	KURZ does not have the information on consolidated country-by-country reporting in the form required		
GRI 300 Environmental Topics				
301 Materials 2016				
301-1	Materials used by weight or volume		26	12
301-2	Recycled input materials used		16, 26, 31 – 32, 34	12
301-3	Reclaimed products and their packaging materials		16, 26, 31 – 32, 34	12
302 Energy 2016				
302-1	Energy consumption within the organization		34 – 35	7
302-2	Energy consumption outside of the organization		34 – 35	7
302-3	Energy intensity		34 – 35	7
302-4	Reduction of energy consumption		34 – 35	7, 12
302-5	Reductions in energy requirements of products and services		34 – 35	7
303 Water and Effluents 2018				
303-1	Interactions with water as a shared resource		27	6, 12
303-2	Management of water discharge-related impacts		27	



GRI Index		References and Comments	UNGC Principles – Pages	SDGs
303-5	Water consumption		27	6,12
305 Emissions 2016				
305-1	Direct (Scope 1) GHG emissions		33 – 36	13
305-2	Energy indirect (Scope 2) GHG emissions		33 – 36	13
305-3	Other indirect (Scope 3) GHG emissions		33 – 36	13
305-5	Reduction of GHG emissions		6, 33	13
306 Waste 2020				
306-1	Waste generation and significant waste-related impacts		28 – 30	12
306-2	Waste by type and disposal method		28 – 30	12
306-5	Waste directed to disposal		28 – 30	12
308 Supplier Environmental Assessment 2016				
308-1	New suppliers that were screened using environmental criteria		21 – 23	12
308-2	Negative environmental impacts in the supply chain and actions taken		21 – 23	12
GRI 400 Social Topics				
401 Employment 2016				
401-1	New employee hires and employee turnover		39 – 41	8
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees		39 – 41	8
401-3	Parental leave		39	8
403 Occupational Health and Safety 2018				
403-1	Occupational health and safety management system		44	3
403-2	Hazard identification, risk assessment, and incident investigation		47	3
403-3	Occupational health services		44 – 46	3
403-4	Worker participation, consultation, and communication on occupational health and safety		44	3
403-5	Worker training on occupational health and safety		44	3
403-6	Promotion of worker health		44 – 46	3



GRI Index		References and Comments	UNGC Principles – Pages	SDGs
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships		44	3
403-8	Workers covered by an occupational health and safety management system		44 – 46	3
403-9	Work-related injuries		47	3
403-10	Work-related ill health		47	3
404 Training and Education 2016				
404-1	Average hours of training per year per employee			4
404-2	Programs for upgrading employee skills and transition assistance programs		39 – 43	4
404-3	Percentage of employees receiving regular performance and career development reviews		43	4
405 Diversity and Equal Opportunity 2016				
405-1	Diversity of governance bodies and employees		15, 40	5
405-2	Ratio of basic salary and remuneration of women to men		39	5
406 Non-Discrimination 2016				
406-1	Incidents of discrimination and corrective actions taken	In the reporting period, there were no cases known	42	5
407 Freedom of Association and Collective Bargaining 2016				
407-1	Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk		39	8
408 Child Labor 2016				
408-1	Operations and suppliers at significant risk for incidents of child labor		42	8
409 Forced or Compulsory Labor 2016				
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor		42	8
410 Security Practices 2016				
410-1	Security personnel trained in human rights policies or procedures		49	8
412 Human Rights Assessment 2016				
412-1	Operations that have been subject to human rights reviews or impact assessments	During the reporting period, no reviews or impact assessments have been reported	49	8



GRI Index		References and Comments	UNGC Principles – Pages	SDGs
412-2	Employee training on human rights policies or procedures	During the reporting period, no specific training on human rights policies or procedures affecting human rights aspects relevant to the business activities was provided	41, 49	8
412-3	Significant investment agreements and contracts that include human rights clauses or that underwent human rights screening		49	8
413 Local Communities 2016				
413-1	Operations with local community engagement, impact assessments, and development programs		49	9
414 Supplier Social Assessment 2016				
414-1	New suppliers that were screened using social criteria		51	8
414-2	Negative social impacts in the supply chain and actions taken		21 – 23	8
415 Public Policy 2016				
415-1	Political contributions	Payments to public officials or extortion and embezzlement in any form are strictly prohibited and will be punished by KURZ immediately	50	16
416 Customer Health and Safety 2016				
416-1	Assessment of the health and safety impacts of product and service categories		50 – 53	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services		51	
417 Marketing and Labeling 2016				
417-1	Requirements for product and service information and labeling			
417-2	Incidents of non-compliance concerning product and service information and labeling		50	
418 Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data		54	

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