

exyte

# Fostering Sustainability

ESG REPORT  
**2024**



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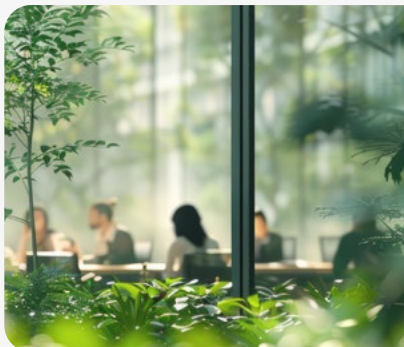


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# Letter from the CEO



Dear Readers,

As we continue to innovate and grow, we recognize that sustainability is not just a responsibility but a fundamental driver of our long-term success. It creates value across our business, benefiting our organization and delivering tangible value to our stakeholders, who include our employees, clients, and suppliers. It is their perspectives that guide our sustainability approach.

We believe in maintaining an open dialogue with our stakeholders to ensure our initiatives align with their needs and expectations and drive meaningful impact.

**Sustainability is deeply embedded in our company, making it an integral part of our vision, values, and core competencies – and inherent in everything we do.**

To reinforce our commitment, we established an Environment, Social, and Governance (ESG) office to shape our strategy and oversee its implementation. This office has been instrumental in developing a global sustainability strategy

and laying the foundation for our oneESG program – our group-wide initiative that embodies our shared dedication to fostering sustainability.

In 2024, we completed our double materiality assessment, gaining deeper insights into the interactions between our company, the environment, and society. This assessment reflects our ongoing efforts to better identify material issues, evaluate impacts, and implement effective mitigation strategies. Input from internal and external stakeholders was vital to this process, ensuring a comprehensive understanding of the material sustainability topics that matter most to our business and stakeholders. Their contributions were instrumental in shaping the outcomes of the assessment, providing a well-rounded perspective and guiding our sustainability initiatives.

**Under the guiding principle of “Fostering sustainability,” our activities are structured into three key areas, each with a guiding theme: “Environment – We protect our nature”, “Social – We care for people”, and “Governance – We manage with prudence”.**

We are firmly committed to protecting our nature as part of our environmental management. With climate change mitigation at the core of our efforts, we aim to reduce our Scope 1 and 2 carbon emissions to zero by 2035 and achieve net-zero status, including Scope 3 emissions, by 2040. To reach these ambitious targets, we have implemented group-wide greenhouse gas accounting and inventory reporting. In addition, in 2025, we issued our Climate Change policy statement and had our near- and long-term climate targets formally validated by the Science Based Targets initiative (SBTi), confirming their alignment with the Net-Zero Standard and a 1.5°C pathway. We are proud of this achievement, which strengthened our accountability for delivering on our climate commitments and motivated us to continue our implementation efforts.

Our commitment to social responsibility is rooted in our understanding to care for people. Health, safety, and human rights are fundamental values that have long been integral to Exyte. These principles apply not only to our workforce but also to workers throughout our supply chain. We also recognize that diversity is essential

to our success. Attracting and developing talent is a priority for us, and we invest great effort in bringing highly qualified, motivated individuals into our workforce while providing opportunities for their continuous development and growth.

In governance, we manage with prudence. Our commitment to ethical business conduct and compliance is deeply embedded in our leadership approach and reinforced through extensive training and programs. This includes initiatives such as sustainable procurement, which align with our broader governance goals. We believe strong governance is essential for fostering long-term partnerships and ensuring lasting success.

As a result of our efforts, we have made significant progress in our sustainability scores and ratings. This is evident in our improved EcoVadis score, which increased from 38 to 56 points, and our Carbon Disclosure Project (CDP) rating, which rose from D to B, demonstrating our greater transparency and action on environmental issues. These achievements are the result of numerous individual initiatives and the active engagement of our dedicated employees, and I would like to take this opportunity to sincerely thank them for their contributions.

Today, we have taken another significant step in our ESG journey, and I am proud to present Exyte's first voluntary ESG report – an affirmation of our commitment to transparency and continuous progress. This report marks the beginning of our journey towards comprehensive sustainability reporting, laying the groundwork for even greater accountability. We are excited about the path ahead and look forward to further deepening our sustainability and ESG efforts.

We thank you for your continued support and partnership.

Sincerely,

Dr. Wolfgang Büchele  
Chairman and Chief Executive Officer, Exyte Group

# Our ESG Highlights



Sustainability practices are not a new concept for Exyte. We are committed to creating a sustainable future and reducing our environmental impact through initiatives and goals. Our approach to sustainability also embraces the people we work with and the way we do business.

We focus on reducing emissions and resource use, supporting the well-being of our employees and communities, and upholding ethical and transparent business practices. The highlights illustrate the principles we believe in and the actions we take to embed sustainability into everything we do.

These highlights reflect just a selection of our ESG priorities.

We invite you to explore the full ESG report to learn more about the broader range of Exyte's material topics, actions, and initiatives that define our ESG program and sustainability efforts.

At Exyte we believe in ...



## ... Net-Zero

That is why we set our target to be net-zero by 2040, with near- and long-term targets validated by SBTi, guiding our Scope 1 – 3 reductions and driving sustainable transformation across our value chain in line with the 1.5°C pathway.

For more information see also pages 24 – 25, 28 – 29



## ... Sustainable Fabs

That's why we design and deliver high-tech facilities that optimize energy and resource use, promote circularity, and support the development of sustainable fabs for our clients.

For more information see also page 7 – 8, 30 – 33



## ... Our People

They are the foundation of our success, and that is why we support their development, foster engagement, and create progression for growth through learning, cross-functional experience, and global career opportunities.

For more information see also pages 35 – 43



## ... Safety

That is why we continuously strengthen our global safety culture through the Incident Free Workplace (IFW) program, which combines leadership, structured processes, and daily safe practices across all project sites and production environments.

For more information see also pages 44 – 45



## ... Human Rights

That is why we commit to the United Nations Human Rights Principles and promote fair labor practices through our Human Rights Policy, supported by policy training, human rights risk assessments, and the Speak Up channel for reporting concerns.

For more information see also pages 46 – 48



## ... Ethical Business Conduct

That is why we uphold a culture of respect and integrity, guided by our Code of Conduct and supported by training, clear rules, and the Speak Up channel for reporting concerns.

For more information see also pages 52 – 55



## About Exyte Group

(ESRS 2 General Disclosures)

At Exyte, our purpose is clear:  
"Bringing the future of technology to life."  
We see ourselves not just as engineers –  
we are architects of progress. Through  
the development of leading-edge facilities,  
we enable the production of life-saving  
medicines, pioneer sustainable techno-  
logies, and drive digital innovation.

Exyte operates  
in more than

**20**

countries

including USA, Germany,  
France, Denmark, Finland, UK,  
Ireland, Israel, Italy, Nether-  
lands, Switzerland, Austria,  
Singapore, Malaysia, China.

# About Exyte Group

## > ESR2 SBM-1

Exyte is a global leader in the design, engineering, and delivery of ultra-clean and sustainable facilities for high-tech industries. With cutting-edge expertise developed over more than a century, the company serves clients in the sophisticated markets of semiconductors, battery cells, pharmaceuticals, biotechnology, and data centers<sup>1</sup>. Exyte offers a full range of services to its customers worldwide, from consulting to managing the implementation of built complete solutions with the highest standards in safety and quality. Exyte creates a better future by enabling key industries to enhance the quality of modern life. In 2024, the company operated in more than 20 countries with 12,368 employees<sup>2</sup>.

## Our purpose – Our vision

At Exyte, through our dedication to sustainability and innovation, we strive to make a positive impact on the world and drive technological advancements forward. Our purpose is clear:

### Bringing the future of technology to life.

We see ourselves not just as engineers – we are architects of progress. By developing cutting-edge facilities, we enable the production of life-saving medicines, pioneer sustainable technologies, and drive digital innovation. Our vision extends beyond engineering – it's about driving human progress and shaping a future where possibilities are limitless.

<sup>1</sup> Exyte does not generate any revenue from activities classified as critical sectors.

<sup>2</sup> The deviating figure of 9,289 employees reported in the [chapter "S1, S2 – Our people"](#) excludes the acquisitions of Kinetics and TTP Group made in 2024. Further details on the number of employees, including regional distribution, can also be found in [this chapter](#).

We create a better future  
by delivering sustainable solutions for high-tech facilities,  
enabling our clients to provide innovative products and services  
that enhance the quality of modern life.

## Our business segments

Exyte manages its business through four business segments: Advanced Technology Facilities (ATF), Biopharma and Life Sciences (BLS), Data Centers (DTC), and Exentec (EXN), our newly rebranded "Technology & Services" segment.

Our Advanced Technology Facilities (ATF) business segment provides consulting, planning, engineering, design, procurement, and project management services for high-tech manufacturing plants and research and development facilities.

The segment serves industries like semiconductors, flat panel displays and photovoltaics as well as batteries. Implementation solutions include mechanical, electrical, and process systems, cleanroom technology, and the installation of semiconductor manufacturing equipment.

Our Biopharma & Life Sciences (BLS) segment provides comprehensive solutions to clients in various sectors, including biotechnology, pharmaceuticals, medical technology, food and nutrition, consumer care, and specialty chemicals. Services encompass planning, engineering, construction as well as commissioning and qualification of production facilities that meet industry and legal standards.

Global leader in design, engineering, and delivery of facilities for high-tech industries

### Advanced Technology Facilities (ATF)



- Semiconductors
- Batteries
- Photovoltaics
- Flat panel displays

### Biopharma & Life Sciences (BLS)



- Pharma and biotech
- Food and nutrition
- Consumer care
- Specialty chemicals

### Data Centers (DTC)



- Cloud computing
- Co-location
- High performance computing
- Edge data center

### Exentec (EXN)



- Cleanroom and Dryroom
- Media Supply
- Exhaust and Abatement
- Installation Services
- Modular Solutions
- Facility Services

Our Data Centers (DTC) segment focuses on constructing energy-efficient data centers for cloud facility providers, high-performance computing, and co-location centers. Key clients include large technology organizations investing in high-capacity cloud data centers globally. DTC also serves co-location service providers, offering additional capacity for scaling to cloud service providers.

Exentec (EXN) is a leading provider of mission-critical technologies and services for high-tech industries. The segment specializes in developing, manufacturing, and installing technology for cleanrooms and dryrooms, media supply, and exhaust and abatement. We also offer installation services, modular solutions, and facility services.

## Our global reach

Exyte operates in more than 20 countries through a global network of service and manufacturing sites across three major regions: Asia-Pacific (APAC), the Americas (AMER), and Europe and the Middle East (EMEA). Our company is headquartered in Stuttgart, Germany.

## Our spectrum of services

Our expertise spans from consulting and planning, through engineering and design to project and construction management. We also provide specialized equipment and services, including commissioning, qualification, and validation – all contributing to the development of more sustainable and efficient facilities. With our deep expertise across all engineering disciplines and various contract types, we tailor our services to meet our clients' specific needs – ensuring the highest standards in every aspect of our work and delivering solutions that create lasting value for our clients.

### Full spectrum of services

From consulting and design to managing built complete solutions

#### Consulting and planning

- Site master planning
- Feasibility studies
- Concept design and project programming
- Factory simulations and factory audits
- Sustainability analyses
- Process technology and equipment evaluation

#### Engineering and design

- Basic and detailed engineering
- Integrated approach
- Design reviews
- Value engineering and cost optimization
- Package development for tendering and execution

#### Project and construction management

- Permitting, licensing and environmental compliance
- EHS
- Planning and scheduling
- Commercial management
- Design management
- Quality assurance (QA) and quality control (QC)

#### Equipment and services

- Self-performance: Fit-outs; installation of electrical and mechanical systems as well as process piping; Tool Install and hook-up
- Cleanroom products
- Air handling units
- Filter fan units
- High-performance ventilation ductwork

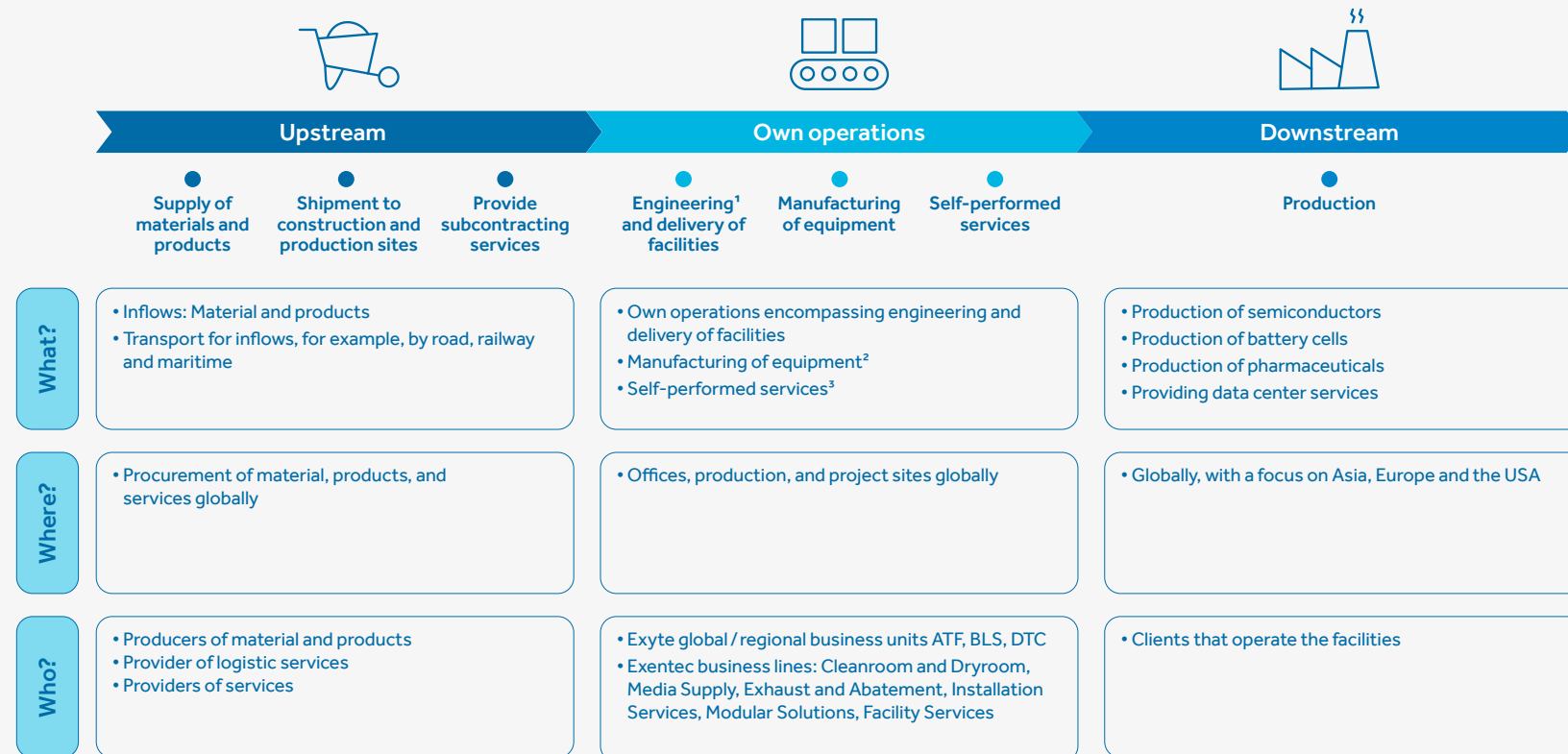
#### Commissioning, qualification and validation

- Commissioning and start-up
- Qualification and validation
- As-built documentation
- Optimization, upgrades and retrofits

- Deep expertise across all engineering disciplines
- Full range and combination of services offered
- All forms of contract types serviced (reimbursable, open book, lump sum), tailored to customer requirements



## Exyte's value chain



ESRS mandates to identify actual as well as potential underlying impacts within Exyte's value chain when assessing the materiality of a topic.

① See also chapter "Our ESG program (ESRS2)", page 9.

## Our value chain

At Exyte, we create value primarily through exceptional performance in our core business areas by delivering high-quality solutions and leveraging our expertise. Additionally, we integrate sustainability, ethical business practices, and social responsibility into our operations, further enhancing the value we provide and contributing to a positive societal impact. This approach ensures mutual growth and success for our clients, partners, and communities.

**Upstream:** Exyte globally procures all kinds of materials – including steel, concrete, insulation, and other construction and engineering materials – along with products, services, and related logistic services from a wide range of suppliers and subcontractors. As Exyte is not a construction firm, construction services may be incorporated into client agreements depending on project requirements. The construction services are purchased from subcontractors.

**Own operations:** Within our core operations, Exyte focuses on engineering and delivering high-tech facilities. We operate worldwide with our own offices and production but mainly at the project sites of our clients, particularly in Asia, Europe and the USA. The business units in our strategic segments, ATF, BLS, and DTC, design, engineer, and deliver high-tech facilities. Exentec divisions manufacture cutting-edge equipment, including cleanroom and dryroom solutions, media supply systems, and exhaust and abatement technologies. Exentec also provides self-performed services such as installation services, modular solutions, and facility services.

**Downstream:** The downstream activities encompass the operational phase, where Exyte's clients leverage the delivered facilities. Our clients operate the facilities, for example, for semiconductor manufacturing, battery cell production, pharmaceutical production, and data center services.

<sup>1</sup> Exyte is not primarily a construction company but, depending on the scope of work and client requirements, construction could be included in the contractual agreement.

<sup>2</sup> Technology of Exentec: e.g., dryroom and cleanroom equipment, media supply systems, exhaust, and abatement.

<sup>3</sup> Services of Exentec: e.g., installation services, modular solutions.





## Our ESG Program

Fostering Sustainability at Exyte

Sustainability is anchored in Exyte's corporate strategy, shaping how we grow, innovate, and operate across our business. Our strategic vision – to build a better future through sustainable solutions for high-tech facilities – serves as a guiding principle. Our ESG program provides the framework through which our sustainability ambitions for value creation and transparency are translated into measurable action.

18

material ESG topics have been identified during our double materiality assessment (DMA).



## ESRS 2 General Disclosures

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> ESRS 2 SBM-1, SBM-3

## Our approach to sustainability and ESG

Sustainability is anchored in Exyte's corporate strategy, shaping how we grow, innovate, and operate across our business. Our strategic vision – to build a better future through sustainable solutions for high-tech facilities – serves as a guiding principle. Supported by the newly established ESG Office, our ESG strategy has been developed to align and operationalize sustainability efforts across the company ([@ for more general information about Exyte's strategy, business model and value chain see the chapter "About Exyte Group", page 6](#)). Key elements of the strategy and its implementation to make sustainability part of our culture are:

- We embedded "sustainability" in our vision.
- We made "oneESG" a strategic initiative of Exyte's global strategic program "Next Level".
- We added "Fostering sustainability" to our values and Core Competencies.
- The core competency "sustainability" became part of the annual performance dialogue.
- We aligned our ESG material topics to the UN Sustainability Development Goals.
- We established an ESG organization governed by a dedicated ESG office and supervised by the Executive Board.
- We defined our ESG priorities by way of conducting a double materiality assessment (DMA).
- We nominated sponsors and owners for our material topics which drive their progress.

All this is central to our approach of how we create long-term value through sustainability and manage our responsibilities to stakeholders, society, and the planet. With this approach, Exyte is targeting to position itself as a leader in sustainable innovation within its industry, continuously advancing on its ESG journey to deliver impact, resilience, and long-term value. While sustainability is increasingly integrated into strategic planning, a dedicated assessment of the resilience of Exyte's strategy and business model with regard to material sustainability-related impacts, risks,

## Anchoring sustainability at Exyte

Sustainability has always played a vital role at Exyte, especially in areas like safety and human rights, which we have consistently addressed with the utmost diligence. Environmental considerations have also long guided how we design fabs and facilities, focusing on the responsible use of resources in project execution for the benefit of our clients.

With the introduction of CSRD reporting requirements, we decided to approach sustainability in a structured and strategic way. As a result, we launched the "oneESG" initiative, which was placed under the department of Corporate Strategy and M&A, directly reporting to the CEO to elevate its importance and attention to the highest level. Our oneESG office brings ESG-related matters under one umbrella and drives them forward, ensuring that all material topics for Exyte are addressed in a comprehensive manner. Our approach has enabled continuous progress made tangible through steadily improving ESG ratings to industry standards and above.

This first voluntary, non-audited ESG report based on CSRD offers stakeholders transparent insight into how we address Exyte's material topics and the progress we are making. ESG at Exyte is a top management priority, and we are committed to refining our disclosures while pursuing external assurance as we continue to improve.

*"At Exyte, we understand ESG as the opportunity to drive value sustainably through environmental, social, and governance topics. We're dedicated to making it happen."*



**Dr. Jochen Oelert,**  
Senior Vice President Corporate Strategy, M&A, ESG



and opportunities has not yet been conducted. We have already made meaningful progress in receiving recognition for our sustainability efforts, which is proven by our ratings and developments at EcoVadis and CDP.

Exyte advanced in the EcoVadis assessment, achieving a score of 56/100 and a "Committed" medal in 2024, up from 49/100 in 2023 and 38/100 in 2022. This represents almost a 50% increase in score from 2022 to 2024. [See for more detail "Continuously improving our ESG ratings", page 12.](#)

In addition to internal and external communications such as on the internet and intranet, we disclose ESG-relevant data to the UN Global Compact, to rating agencies such as CDP or EcoVadis, and make ESG-relevant data available to stakeholders on an as needed basis, and publish and intend to issue annually a CSRD-compliant report.

This is based on a structured process of assessing and analyzing ESG priorities through a DMA alongside comprehensive data gathering across the organization. As a part of our slogan "Fostering sustainability", we continuously improve our efforts on sustainability.

On a final note: At Exyte, ESG and sustainability are considered closely aligned. While the definition of "sustainability" refers back to the definition of the UN in 1987 considering "natural", "social" and "economic resources", "ESG" refers more to the three pillars of the European Sustainability Reporting requirements from the 2020s providing a framework for disclosure.

Understanding and appreciating the difference of origin and meaning of "sustainability" and "ESG", however, we at Exyte chose to use these two terms in most cases rather synonymously.

### Sustainability as integral part of Exyte's vision

Sustainability is already an inherent part of Exyte's purpose: Bringing the future of technology to life. With our stakeholders increasingly prioritizing environmental,

social and governance factors into their practice, it's essential for Exyte to embed ESG and sustainability in its company strategy. To do so, we have revisited our vision and made sustainability explicit.

### oneESG as part of our Exyte's strategic program "Next Level"

Exyte's strategy is called "Next Level" and structured in four elements: "Growth & Profitability", "Engineering & Delivery", "Culture" and "oneCOMPANY".

oneCOMPANY is the collection of strategic initiatives which aim to harmonize processes and internal structures to become more effective and efficient. ESG is one of these "one" initiatives to globally manage environmental, social and governance aspects supervised by the oneESG office. Our sustainability efforts are operationalized through the oneESG initiative, part of the broader oneCOMPANY framework, which provides a unified global platform for ESG implementation.

### oneESG as part of Exyte's strategic program "Next Level"



#### onePROCESS

Global business processes also as a basis for oneERP

#### oneSTRUCTURE

Global organization aligned to strategy

#### oneERP

Global state-of-the-art template-based SAP system

#### oneCRM

Global management of clients and project opportunities

#### oneHR

Global platform for HR professionals and employees

#### oneIT

Global IT tools for project execution and joint digital workspace

#### oneESG

Global management of environmental, social, and governance topics

## Continuously improving our ESG ratings

Exyte has reaffirmed its commitment to ESG excellence with notable advancements in sustainability disclosures. Recently improvements were made to the company's overall transparency and accountability ratings, particularly through its EcoVadis and Carbon Disclosure Project (CDP) assessments.

As part of its commitment to transparent climate action, Exyte has strengthened its environmental reporting through the CDP, the world's leading independent environmental disclosure system. In its most recent assessment, Exyte achieved a "B score", demonstrating significant progress in managing its environmental impact ([for more detail see "Enhancements in sustainability ratings", page 24](#)). This improvement of our rating reflects Exyte's proactive approach to climate-related challenges. Last year we established a carbon accounting practice which is now being performed on an annual basis.

At the same time, Exyte has advanced its EcoVadis scoring. EcoVadis, a globally recognized sustainability rating platform, evaluates corporate performance in key areas. Exyte has continuously enhanced its ESG performance, achieving 56 points in the latest assessment, bringing the company to an above average score. With this, Exyte has been awarded the "Committed" badge, recognizing its dedication to ongoing improvements in sustainability. This is a clear signal to our clients and achievement reflects a company's effective management in areas such as environment, labor and human rights, ethics, and sustainable procurement. This improvement is the result of the effort of many people in our company who are dedicated towards enhancing sustainability practices at Exyte.



## Fostering sustainability supported by our values and Core Competencies

We want that sustainability becomes part of our everyday behavior. And we understand that no matter how far we have gone already, we want to go further. This is why we created the slogan "Fostering sustainability at Exyte" for our ESG program and have implemented this in our values and in our Core Competencies, which guide and drive our behavior. [For competencies see in more detail "Sustainability: a Core Competency at Exyte", page 40.](#)

Our company values are the guiding principles for our behavior at Exyte when dealing with our clients and other stakeholders of our company as well as when managing internal matters. By respecting and living up to these values, we will achieve future success together.

### > ESRS 2 GOV-3

## Sustainability-related performance and behavior in incentive and evaluation schemes

At Exyte, there is no specific remuneration tied to sustainability or specifically climate-related considerations at the level of the Executive Board or the senior management. For some managers, safety performance is an element of their bonus scheme. While no remuneration metrics were systematically linked to ESG efforts in 2024, Exyte plans to evaluate their potential inclusion in the future.

Already now, sustainability is a core competence at Exyte and is evaluated every year during the individual performance dialogue.

With this it is embedded in the company's performance management system, with managers expected to evaluate sustainability-related behaviors during employee reviews. This approach ensures that sustainability is not only a guiding principle but also a measurable and actionable component of individual and organizational performance.

## Sustainability as Core Value at Exyte



### Sustainability

#### We foster sustainability

We drive sustainability as our commitment to preserve the basis of life. In our understanding, sustainability comprises of Environmental, Social and Governance. We advocate sustainable solutions for our clients and all other business partners. And we consider fostering sustainability to be crucial for our own business success.



### Safety

We live "Safety First"



### Collaboration

We collaborate as one team



### Future focus

We shape the future



### Integrity

We act with integrity at all times



### Excellence

We commit to excellence



### Dedication

We are dedicated



> ESRS 2 SBM-1

## Alignment with UN Sustainable Development Goals

Exyte is committed to advancing and supporting all 17 United Nations Sustainable Development Goals (UNSDGs). Moreover, Exyte is a signatory of the United Nations Global Compact (UNGC) since 2024.

We identified 10 priority UNSDGs where our business activities generate the most significant positive impact. These priorities were determined through matching the results of our double materiality assessment which considered impact materiality (inside-out) and financial materiality (outside-in) while taking into account the expectations of our internal and external stakeholders.

As a consequence, Exyte's 18 material sustainability topics are closely aligned with UNSDGs, which span environmental, social, and governance dimensions. These include emissions reduction, energy efficiency, waste and resource management, health and safety, talent attraction and retention, diversity and inclusion, human rights, and anti-corruption.

Our global operations – across Europe, North America, and Asia-Pacific – integrate these UNSDGs into day-to-day practices. Key examples include our commitment to health and safety across the workforce and value chain is guided by UNSDG 3 (Good Health and Well-being). Our efforts to ensure secure employment, fair wages, and inclusive workplace practices align with UNSDG 8 (Decent Work and Economic Growth). UNSDG 13 (Climate Action) guides both our carbon measurement practices and our plans to reduce emissions across operations.

With this, the UNSDGs are embedded in core elements of our sustainability strategy, ensuring that our sustainability efforts are aligned with global standards and guidelines.

### United Nations Sustainable Development Goals corresponding to Exyte's material ESG topics



→ Health and safety  
→ Work-life balance  
→ Secure employment  
→ Adequate wages



→ Attraction and retention of talent  
→ Diversity, equity, and inclusion (DEI)



→ GHG emissions  
→ Energy consumption and sourcing



→ Attraction and retention of talent  
→ Diversity, equity, and inclusion (DEI)  
→ Employee engagement  
→ Health and safety  
→ Human rights  
→ Training and skill development  
→ Work-life balance  
→ Secure employment  
→ Adequate wages



→ Attraction and retention of talent  
→ Diversity, equity, and inclusion (DEI)  
→ Training and skill development



→ Corporate Social Responsibility



→ Circular economy – waste  
→ Circular economy – resources



→ GHG emissions  
→ Energy consumption and sourcing



→ Corruption and bribery  
→ Corporate culture  
→ Human rights



→ Management of relationships with suppliers

As part of our commitment, Exyte supports the contribution towards all 17 SDGs but focuses on the above 10 highlighted UNSDGs currently based on its double materiality assessment.

> ESRS 2 GOV-1, GOV-2, GOV-5

## Corporate Governance and ESG organization at Exyte

Corporate Governance is the combination of processes and structures implemented by the Executive Board to inform, direct, manage, and monitor the activities of the organization toward the achievement of its objectives.

At Exyte, Corporate Governance starts with the Supervisory Board including the Audit Committee and the Executive Board, which sets strategic priorities and monitors targets and performance. To ensure the effectiveness of an organization's risk management framework, the Executive Board and senior management need to be able to rely on adequate line functions – including monitoring and assurance functions – within the organization. The governance model defines multiple lines of responsibility with these functions and guides how responsibilities should be divided. [See graphic on the right side.](#)

The first line is the operational units. Here the managers are required to comply with rules and standards and to identify and manage changes and risks. The second line includes an Internal Control System (ICS), a Risk Management System (RMS), and a Compliance Management System (CMS). In addition, corporate functions set group-wide rules and standards as well as provide advice and support. With the third line, oversight is provided by auditing and consulting through the internal audit function.

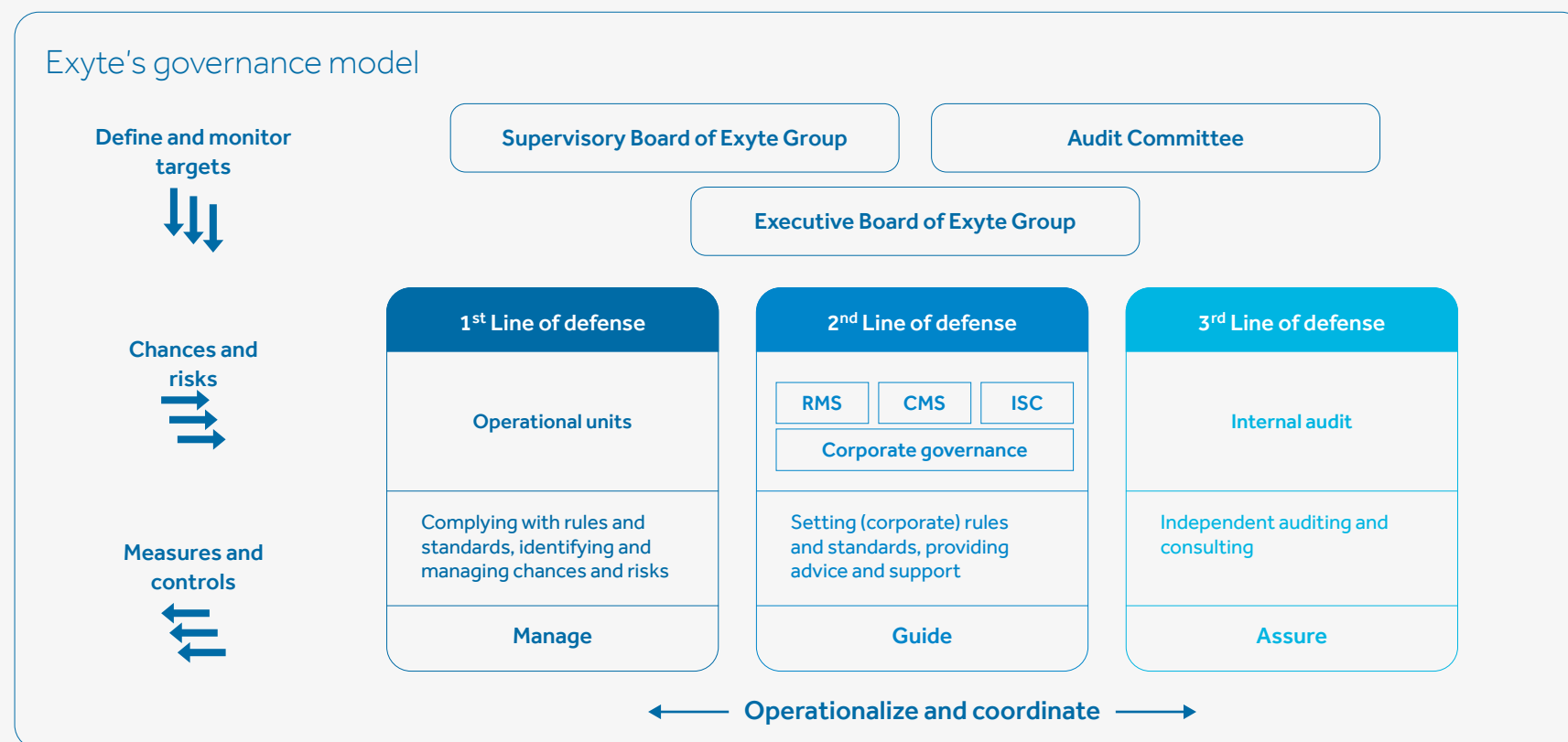
To operationalize its sustainability strategy, Exyte has established a dedicated ESG governance structure. Sustainability is governed at the highest level of Exyte's organization. [See graphic on the next page.](#)

The Executive Board plays a central role in overseeing Exyte's ESG agenda. It defines the strategic direction for sustainability, approves key ESG concepts, targets, and measures, and ensures their integration into the broader corporate strategy. The Executive Board oversees material ESG-related impacts, risks,

and opportunities across all 18 ESG lead topics, which are addressed through the assigned sponsors and topic owners. The Executive Board ensures that ESG priorities are aligned with Exyte's long-term business objectives. Strategic oversight includes the approval of sustainability goals and the integration of ESG considerations into corporate planning and performance management processes. The Board is regularly informed about ESG matters in two ways. On the one side, the ESG office provides a monthly report on the overall status of the ESG program and addresses points of decisions, achievements and concerns. On the other side – as the ESG topics are deeply rooted within the

organization – the topic sponsors and owners report regarding their topics regularly, as well as on an as-needed-basis on ESG matters such as compliance, safety, topics around our people, etc. The Executive Board is deeply involved in this and well informed about all key items that concern ESG.

The oneESG Office is responsible for developing and managing the ESG program and reports to the Executive Board on progress, including updates on material impacts, risks, and opportunities identified through the double materiality assessment.





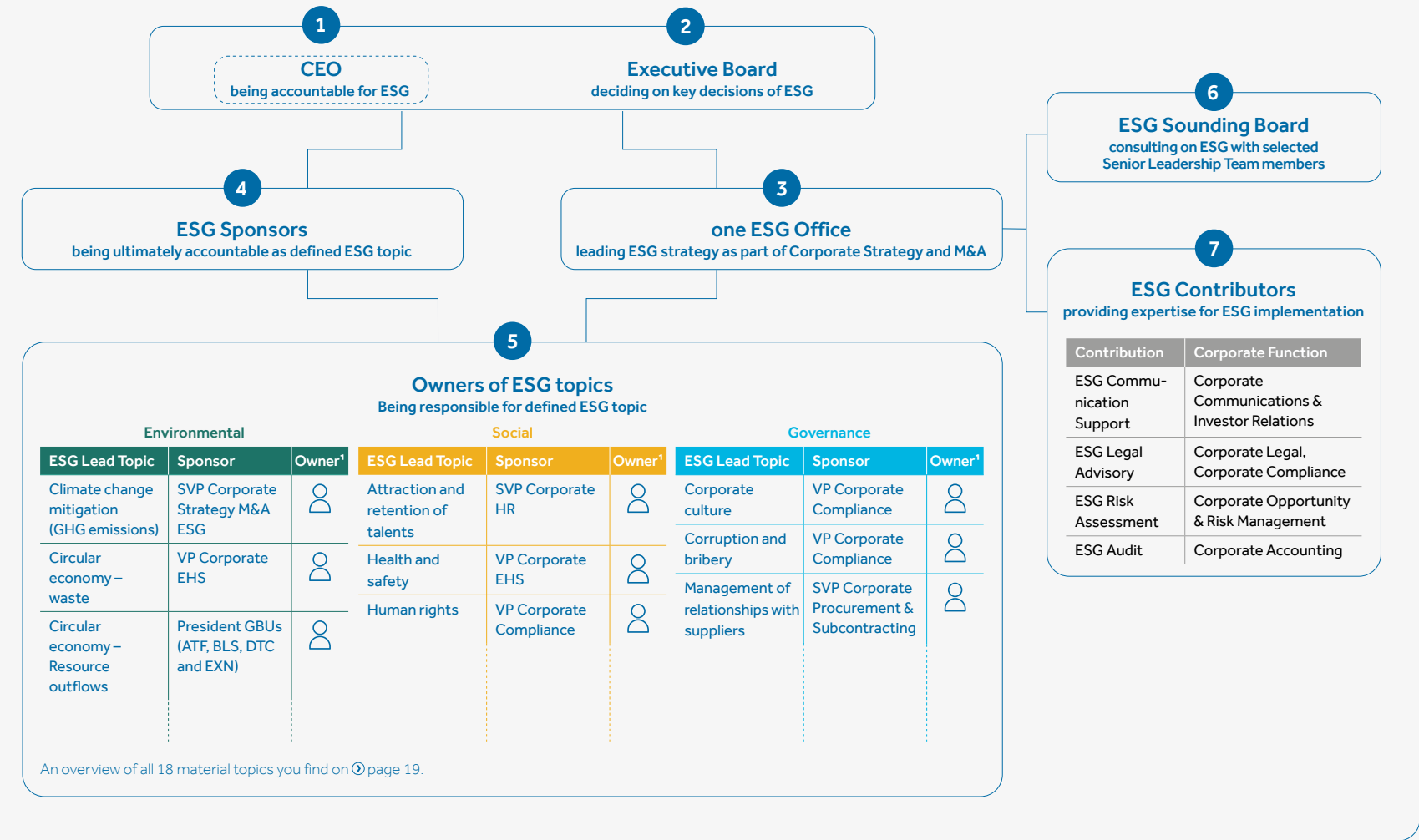
Across the organization, ESG sponsors and topic owners are accountable for implementing ESG measures within their respective business functions. These roles ensure that sustainability is embedded in day-to-day operations and that emerging ESG issues are addressed through timely policy updates and actions. The ESG Sounding Board, composed of senior leadership, provides strategic input and is kept informed of major regulatory developments. ESG contributors support implementation by offering specialized expertise in ESG reporting and communication. These role-specific responsibilities are transparently assigned, with ESG sponsors and topic owners accountable for individual material topics.

③ See graphic on the right side.

This ESG organization collectively ensures that ESG-related risks and regulatory obligations are identified, assessed, and effectively managed across the organization especially overseen by the oneESG Office. In addition, ESG related risks are supervised by the Director of Enterprise Opportunity & Risk Management (EORM), who reports directly to the Vice President of Corporate Opportunity & Risk Management. As Exyte has a sophisticated EORM framework, ESG is already as a general topic integrated in the risk management of Exyte. It is currently being discussed, in how far individual IROs can and shall be reflected in the risk management system.

In general, the governance of ESG at Exyte is set up as described through the ESG organization. In this first reporting year, the ESG data collection process was organized in the following way. The ESG Office provided to the data owner and sponsors comprehensive lists of relevant datapoints. The data owners were responsible to provide such data and ensure data completeness and accuracy. Data provided was reviewed by the ESG Office and ESG consultants and, where necessary, joint efforts were taken to improve data availability. The data collection process was governed regularly by a dedicated Steering Committee including all Board members in which the process, completeness, issues and risks were discussed. The report was finally compiled by an agency with ESG competence and finally reviewed by the data owner, sponsors, the ESG Office and an ESG consultant. Finally, the report was reviewed and approved by the Executive Board of Exyte.

## ESG organization at Exyte



> S1-9, ESRS 2 GOV-1

## Composition and Diversity of Exyte's Executive Board

The leading entity of Exyte Group is a German GmbH, and its management is composed of three Executive Board members: Dr. Wolfgang Büchele (Chief Executive Officer), Elena Bashkeeva (Chief Financial Officer), and Mark Garvey (Chief Executive Officer of Advanced Technology Facilities). Each member brings extensive international experience and domain-specific expertise in areas such as engineering, finance, and sustainability. Their collective leadership ensures that ESG considerations are embedded in the company's strategic and operational decisions. The members of the Executive Board have a deep understanding of their responsible fields of expertise, including the material ESG topics (and related IROs) such as HR, compliance, safety, procurement etc., and are advised by the ESG office on special matters of ESG. For an overview of the relevant expertise of key members [see descriptions on the right side](#).

The abovementioned Board does have non-executive board members, however, there is a Supervisory Board which consists of six persons, four of them representing the shareholders and two workers' representatives. One of the members representing the shareholders is elected based on his independence and his financial expertise; he also chairs the Audit Committee.

As of the end of 2024, the Board reflects a balanced composition in terms of geography, tenure, age, and gender. One member is based in Germany, one in Singapore, and one in Switzerland. Their tenure ranges from one to ten years, and their ages span from the 40s to the 60s. The Board includes one female and two male members, contributing to a degree of gender diversity and broadening the perspectives represented at the leadership level. As of the end of 2024, the percentage of independent board members on the Executive Board is 0%.

Nationality/ Residence			Board tenure		Gender		Age distribution		
1	1	1	2	1	♀	♂	1	1	1
W. Büchele Germany	E. Bashkeeva Italy/Switzerland	M. Garvey USA/Singapore	1 – 5 years	6 – 10 years	1 woman (33%)	2 men (67%)	40 – 49 years	50 – 59 years	60 – 69 years



**Dr. Wolfgang Büchele, Chairman and Chief Executive Officer**  
Dr. Wolfgang Büchele was appointed Chief Executive Officer (CEO) of Exyte in March 2017.

**Role and experience:** Dr. Wolfgang Büchele brings deep experience in the chemical and engineering industries, with a strong background in plant engineering. Before joining Exyte, he served as Chairman of the Executive Board at Linde AG. At Exyte, his strategic oversight supports the identification of sustainability impacts, risks, and opportunities. Under his leadership, Exyte has committed to becoming net-zero by 2040. He champions energy-efficient systems and the broader use of renewable energy, reinforcing sustainability as a long-term business priority.

**Other management duties:** Dr. Büchele is Chairman of the Board of Partners at Wegmann Unternehmens-Holding GmbH & Co. KG

**Education:** Doctorate in Chemistry from the University of Ulm, Germany.

**Qualification:** Leadership experience in multi-national corporations, including expertise in chemical industry management. Experience in chemical plant engineering and construction, sustainability.



**Elena Bashkeeva, Chief Financial Officer**  
Elena Bashkeeva was appointed to the Executive Board of Exyte as Chief Financial Officer (CFO) in April 2024.

**Role and experience:** Elena Bashkeeva oversees Exyte's global Finance, Accounting, Controlling, Tax, Treasury, and IT functions. She ensures that sustainability initiatives are financially sound and embedded into Exyte's strategic planning. Bashkeeva brings extensive experience in financial management across energy and healthcare sectors. Prior to Exyte, she was CFO of GE's Steam Power business unit. Her financial leadership helps ensure that environmental and social goals are aligned with responsible business performance and operational execution.

**Education:** Bachelor's degree in Economics from Novosibirsk University (NSU).

**Qualification:** International experience in finance and controlling, auditing and consulting, accounting, tax, and treasury; oversight of IT department.



**Mark Garvey, Chief Executive Officer Advanced Technology Facilities (ATF)**  
Mark Garvey joined Exyte in 2015 and was appointed to the Executive Board of Exyte as Chief Executive Officer (CEO) of ATF in December 2023.

**Role and experience:** Mark Garvey brings a strong background in engineering and construction, with hands-on experience managing large-scale projects across industries and regions. His expertise in advanced technology facilities and power plants informs Exyte's efforts to embed sustainable practices into design and delivery. He actively supports the implementation of environmentally responsible solutions and efficient project execution, contributing to Exyte's long-term sustainability goals through innovation and operational excellence.

**Education:** Bachelor's degree in Arts from Drew University, Madison, New Jersey.

**Qualification:** International experience in engineering and construction, expertise in energy management, sustainability, procurement, and supply chain.



## &gt; ESRS 2 GOV-4

## Sustainability due diligence

Exyte has established a structured due diligence framework to identify, assess, and manage sustainability-related impacts, risks, and opportunities. Material topics identified through the DMA are managed by the ESG organization, with oversight supported by established systems such as the Compliance and Safety Management Systems. This ensures that due diligence is embedded across governance, strategy, and operations, and that sustainability risks are addressed proactively. The core components of our due diligence approach include:

- **Governance and ESG organization:** Sustainability considerations are embedded into corporate governance and strategic decision-making processes.
- **Stakeholder engagement:** Internal and external stakeholders are actively involved in identifying and prioritizing sustainability issues.
- **DMA:** Actual and potential adverse impacts across the value chain are systematically evaluated through a double materiality assessment (DMA).
- **Mitigation and remediation:** Targeted actions are implemented to address identified risks and enhance positive outcomes.
- **Monitoring and reporting:** The effectiveness of due diligence measures is regularly reviewed, with progress communicated through our Annual Report and other corporate disclosures.

To further enhance transparency and accountability, Exyte plans to expand third-party assurance of its ESG disclosures in alignment with evolving regulatory standards.

## &gt; ESRS 2 SBM-2

## Stakeholder engagement

As a responsible business and global partner in high-tech facility development, Exyte actively engages with internal and external stakeholders to foster trust, transparency, and mutual understanding. These interactions take place through regular stakeholder dialogues, surveys and interviews, and are essential to aligning

### Core elements of due diligence



our sustainability strategy with stakeholder expectations and enhancing the relevance and impact of our ESG initiatives. The Executive Board is regularly briefed on stakeholder views and interests through the ESG organization or designated topic sponsors, who synthesize insights from engagement activities. Stakeholder dialogue is conducted through diverse channels and tailored to the needs of each group. Key stakeholder groups include:

- **Our customers:** Our customers are central to our operations. We maintain continuous engagement to understand their evolving needs and expectations, ensuring we deliver high-value, innovative, and sustainable solutions. Feedback

from these interactions informs our project delivery and strengthens long-term partnerships.

- **Our employees:** Our global workforce is a cornerstone of our success. We promote an inclusive and supportive work environment through regular communication, including intranet updates, town halls, employee surveys, and manager check-ins. Also, our "Speak Up" culture encourages open dialogue and continuous improvement. We are also in close and trustful exchange with workers' representatives where applicable.
- **Our suppliers and contractors:** We collaborate with our supply chain partners to advance sustainable practices and innovation. This ensures alignment on responsible sourcing, emissions reduction, and ethical conduct. These insights are integrated into procurement processes to build more resilient and sustainable value chains.
- **Our financing partners:** We regularly exchange with our bank on our development regarding ESG and expectations from them. These exchanges have been very fruitful and showed that Exyte meets the needs of our financing partners. If special requirements came up, Exyte would integrate them into our ESG progress.
- **Civil society:** Exyte engages with civil society and participates in trade associations to contribute to regulatory discussions and industry standards. These interactions help inform our ESG disclosures and social responsibility efforts, reinforcing our commitment to ethical business practices and regulatory compliance.
- **Shareholders:** For our shareholders ESG is key, as they fundamentally expect that core elements of our business are adhered to especially emphasizing safety and governance. More than that, as a "people company" the shareholders understand that following up on the social aspects is critical to the success of Exyte. In addition, sustainable solutions are understood to become increasingly important as value drivers.

> ESRS2 SBM-3, 2 IRO-1, IRO-2

## Methodology of our double materiality assessment

In 2024, Exyte conducted a double materiality assessment (DMA) in alignment with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). The objective was to identify and prioritize sustainability topics based on both their impact on people and the environment, and their financial relevance to the company. This structured process ensures that our ESG efforts are focused where they create the greatest value for stakeholders and long-term business resilience.

Our double materiality assessment was broken down into several steps to identify in a structured manner our key sustainability topics that are material from an impact perspective (inside-out) as well as a financial perspective (outside-in). The steps followed were the following:

- 1. Identification of stakeholders:** We identified stakeholders based on the affected stakeholders and users of sustainability information (e.g., employees, suppliers, communities, investors, clients, regulators). Based on this a stakeholder engagement concept was developed, which was an integral part of the DMA. Through the following steps we consulted a diverse group of internal and external stakeholders to identify existing and emerging sustainability impacts, risks, and opportunities. The IRO process involved participants from different regions, business segments, and functional departments to ensure that sustainability-related risks and opportunities were identified with appropriate consideration given to geographic and operational diversity.
- 2. Development of a "longlist" of potential material topics:** Potential material topics were compiled using ESRS requirements, global frameworks (GRI, SASB, SDGs), and Exyte's strategic priorities. This is why our material topics do not only include ESRS topics, but also Exyte-specific topics as talent acquisition, employee engagement and Corporate Social Responsibility. They would not

have been represented but are key to the success of Exyte. The result was a longlist of 64 sustainability topics potentially relevant to Exyte.

- 3. Evaluation of a "shortlist" of potential material topics:** The longlist was evaluated internal workshops by selected representatives within Exyte using a structured relevance rating system with a scale from 10 to 50 to filter out topics of low priority already at this stage, ensuring a focused discussion in subsequent workshops. Through this, the longlist was refined to 34 topics.
- 4. Assessment of the (double) materiality of the shortlisted topics:** The shortlisted topics were assessed according to their impact materiality (inside-out) and their financial materiality (outside-in). This included nine workshops with internal teams dedicated to "E", "S", and "G" with a total of 123 impacts and 94 risks and opportunities having assessed:
  - Impact materiality assessment:** Each shortlisted topic was assessed for actual and potential positive and negative impacts across the value chain. Topics were scored based on severity (scale, scope, irremediability) and likelihood, with a threshold score to determine materiality.
  - Financial materiality assessment:** In parallel, we evaluated the financial implications of each topic, considering the probability and magnitude of actual or potential risks and actual opportunities. This assessment was aligned with our Enterprise Risk Management (ERM) framework.
- 5. Validation with external stakeholders:** Based on the result of the double materiality assessment, we conducted twelve interviews with representatives of our external stakeholders such as clients, regulators, and civil society representatives. External stakeholder feedback was used to validate the internal assessments. Their input helped shape our view on our material topics.
- 6. Defining the materiality matrix and thresholds:** The shortlisted topics were listed in the materiality matrix. Different thresholds were tested to define the "material" topics. It was chosen to pick the middle of rating scale of 0 to 25. Topics that exceeded the threshold of 12.5 in either impact or financial materiality were classified as material to Exyte. As a result, 18 material topics have been

identified for Exyte as mandatory topical reporting requirements under CSRD.

- 7. Approval of Exyte's double materiality assessment:** The final materiality matrix was presented to the Executive Board and discussed in detail. The Executive Board approved the list of material topics developed.

The entire process of our double materiality assessment was governed by external consultants to secure correct methodology and documentation throughout the process to meet CSRD requirements.

> ESRS 2 IRO-2

## 18 material topics as the outcome for Exyte

The DMA identified 18 material topics across environmental, social, and governance dimensions. Of these, 15 align with ESRS topical standards (E1, E5, S1, S2, G1), while three are Exyte-specific: Attraction and retention of talent, Employee engagement and Corporate Social Responsibility. [🔗 See graphic on next page.](#)

Six of the ten ESRS topical standards were deemed material for Exyte, with Climate change (E1) ranked as the most significant. Other material standards include Resource use and circular economy (E5), Own workforce (S1), Workers in the value chain (S2), and Business conduct (G1). The remaining four ESRS topical standards – Pollution (E2), Water and marine resources (E3), Biodiversity and ecosystems (E4), and Affected communities (S3) – were assessed as not material to Exyte's operations at this stage, due to their limited relevance to our business model and stakeholder priorities.

Relevant datapoints were determined based on ESRS 1 Appendix E and the EFRAG IG3 Datapoints list, drawing on available internal data and expert input. In collaboration with our specialist colleagues and data owners, we looked at existing data and new requirements, which were then compiled by our data experts. These are indexed in the ESRS Index section of this report. [🔗 See also "ESRS Index with covered disclosure requirements", page 64.](#)

Our material ESG topics as outcome of the double materiality assessment



## Environmental

### E1: Climate change

- Climate change mitigation (GHG emissions)
- Energy consumption and sourcing

### E5: Resource use and circular economy

- Waste
- Resource outflows related to products and services



## Social

### S1: Own workforce

- Attraction and retention of talent (Exyte-specific)
- Employee engagement (Exyte-specific)
- Training and skill development
- Diversity, equity, and inclusion
- Health and safety
- Work-life balance
- Adequate wages

- Secure employment
- Human rights

### S2: Workers in the value chain

- Health and safety
- Human rights

### Corporate Social Responsibility (Exyte-specific)

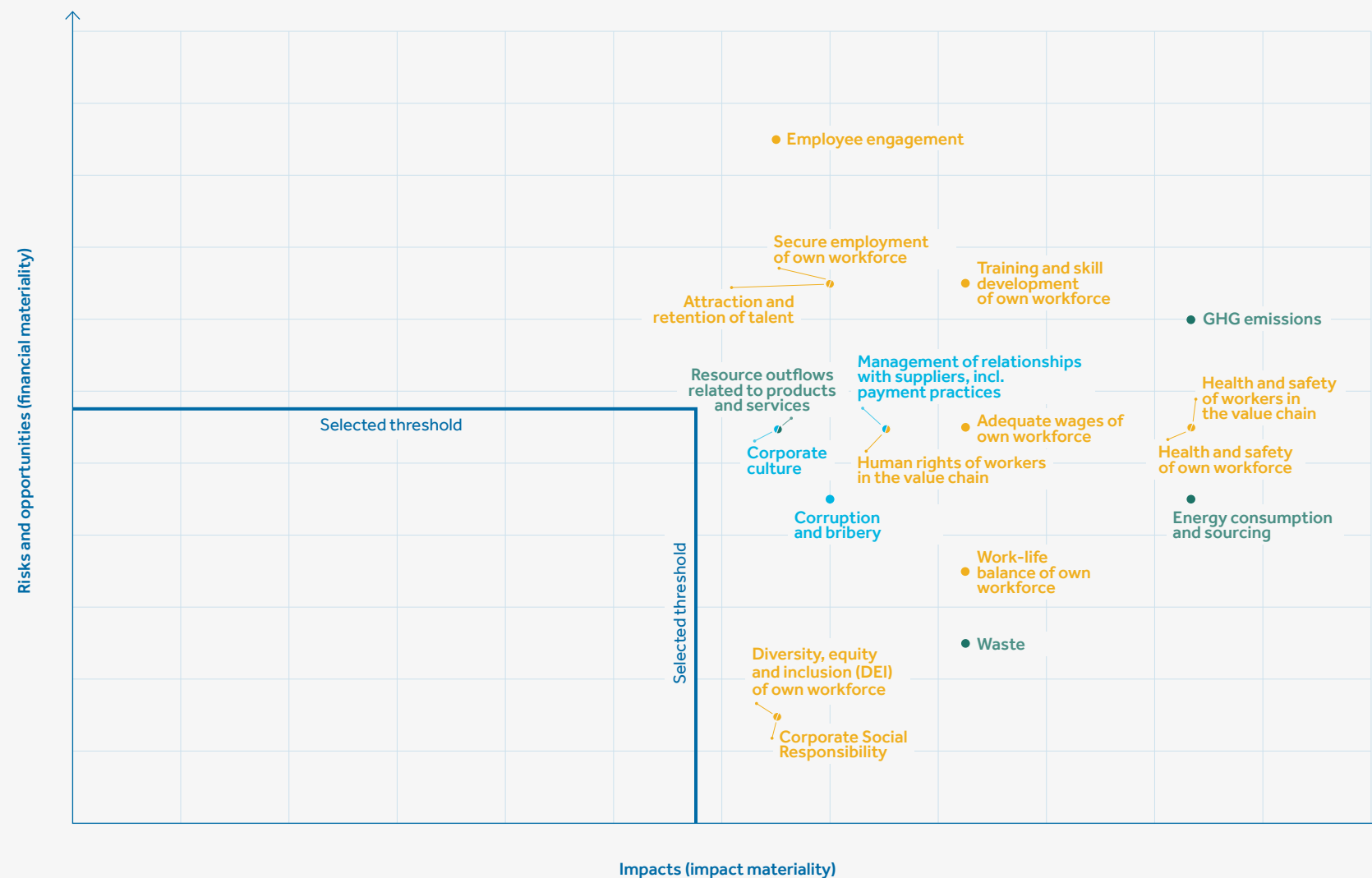


## Governance

### G1: Business conduct

- Corporate culture
- Corruption and bribery
- Management of relationships with suppliers, including payment practices

Materiality matrix





>ESRS 2 SBM-3

# Material ESG impacts, risks, and opportunities

Exyte's approach to managing environmental, social, and governance (ESG) impacts, risks, and opportunities (IROs) is rooted in our DMA. This process enables us to identify and prioritize the most significant sustainability topics based on both their societal and environmental impact and their financial relevance to the business.

Our ESG strategy framework is designed to ensure continuous improvement, responsible business conduct, and alignment with stakeholder expectations. IROs are assessed and prioritized based on their potential to influence strategic direction, operational performance, and long-term value creation. For each topic and associated IRO, we develop targeted strategies and action plans with measurable objectives and clearly assigned responsibilities. ESG considerations are embedded into daily operations, project execution, and decision-making processes across the organization.

Currently, and although a detailed resilience analysis has not yet been performed, none of the identified ESG-related risks are expected to result in material adjustments to the carrying amounts of assets or liabilities in the next reporting period. However, these risks are continuously monitored through our broader risk and ESG management systems to ensure timely response and mitigation.

The IRO description in this ESG report (see on the right side and the next two pages) has been adapted from the original DMA documentation to improve clarity and readability. All relevant facts have been preserved, and the content remains transparent and faithful to the original intent.

IRO category: ① → Impact, ② → Risk, ③ → Opportunity  
IRO value: [+] → positive, [-] → negative

Where: The location of the IRO in the value chain covers upstream, own operations and downstream.  
Time: The time horizon of the IRO is defined as follows:  
short-term (< 1 year), medium-term (1 – 5 years), long-term (> 5 years).  
Occurrence: The occurrence of the impacts has the dimensions "actual" and "potential".



## Environment Climate change mitigation (GHG emissions)

See also page 25.

①[-] GHG emissions in own operations	Where Own operations Time Long-term Occurrence actual
①[+] Reduction of transport and generator-related emissions	Where Own operations Time Long-term Occurrence actual
①[+] Design of low-emission client facilities	Where Own operations, Downstream Time Long-term Occurrence potential
①[-] GHG emissions from upstream activities and long-distance logistics	Where Upstream Time Long-term Occurrence actual
③ Increasing demand for low-carbon solutions	Where Upstream, Downstream, Own operations Time Long-term

## Energy consumption and sourcing

See also page 25.

①[-] GHG emissions from energy use in own operations	Where Own operations Time Long-term Occurrence actual
①[-] GHG emissions from high energy consumption in upstream value chain	Where Upstream Time Long-term Occurrence actual
①[+] Renewable energy and energy efficiency in own operations	Where Own operations Time Long-term Occurrence actual
①[+] Energy efficiency in client projects	Where Own operations, Downstream Time Long-term Occurrence potential
Resource outflows related to products and services	
See also page 30.	
①[+] End-of-life material recovery potential in Exyte-designed facilities	Where Own operations, Downstream Time Short-term Occurrence potential
Waste	
See also page 33.	
①[+] Recovering reusable materials from Exyte's sites	Where Own operations Time Short-term Occurrence actual



## Social

### Attraction and retention of talent

🔗 See also page 37.

#### ①[+] Attracting and retaining top talent

Attracting and retaining top talent not only bolsters Exyte's competitiveness but also contributes to societal and environmental well-being as well as economic prosperity by creating jobs. Skilled employees drive innovation, leading to the development of sustainable technologies and practices that benefit society and mitigate environmental impact.

**Where**  
Own operations  
**Time**  
Short-term,  
Medium-term  
**Occurrence**  
potential

#### Ⓜ Missed business opportunities due to talent gaps

Inability to attract or retain talent may lead to project delays and missed business opportunities, ultimately affecting growth and competitiveness.

**Where**  
Own operations  
**Time**  
Long-term

#### Ⓞ Creation of a desirable job environment

A positive work environment with development opportunities and fair pay helps retain key talent and supports productivity, innovation, and employee commitment.

**Where**  
Own operations  
**Time**  
Medium-term,  
Long-term

### Employee engagement

🔗 See also page 38.

#### ①[+] Employee voice and participatory culture

By prioritizing employee satisfaction, Exyte creates a conducive work environment that directly benefits its workforce. This includes increased job fulfillment, reduced stress levels, enhanced work-life balance, and improved mental well-being.

**Where**  
Own operations  
**Time**  
Short-term  
**Occurrence**  
potential

#### Ⓜ Employee disengagement and low motivation

Lack of engagement and unaddressed feedback can reduce morale, increase absenteeism and turnover, and negatively affect performance and innovation.

**Where**  
Own operations  
**Time**  
Medium-term,  
Long-term

#### Ⓞ Employee engagement as a driver of performance

Strong employee engagement improves organizational performance by supporting motivation, productivity, collaboration, and reducing turnover in alignment with Exyte's expansion objectives.

**Where**  
Own operations  
**Time**  
Medium-term,  
Long-term

### Training and skill development of own workforce

🔗 See also page 40.

#### ①[+] Improved workforce skills and confidence

Investments in training and skills improve employee competence and confidence while supporting income stability and social inclusion for groups facing social disadvantages.

**Where**  
Own operations  
**Time**  
Short-term,  
Medium-term,  
Long-term  
**Occurrence**  
actual

#### Ⓞ Employer reputation and talent retention

Commitment to training and development enhances workforce skills and strengthens Exyte's reputation as an employer of choice, helping to attract and retain talent.

**Where**  
Own operations  
**Time**  
Medium-term,  
Long-term

### Diversity, equity, and inclusion (DEI) of own workforce

🔗 See also page 41.

#### ①[+] Inclusive participation and representation

Promoting diversity and inclusion within the workforce allows underrepresented groups to actively participate in the economy, thereby increasing overall participation rates and contributing to a more inclusive and thriving society.

**Where**  
Own operations  
**Time**  
Short-term,  
Medium-term,  
Long-term  
**Occurrence**  
potential

### Work-life balance of own workforce

🔗 See also page 42.

#### ①[+] Flexible work arrangements and well-being

Flexible work arrangements, including remote options and adjustable hours, support work-life balance, reduce stress, and improve employee well-being and job satisfaction.

**Where**  
Own operations  
**Time**  
Short-term,  
Medium-term,  
**Occurrence**  
actual

### Secure employment of own workforce

🔗 See also page 42.

#### ①[+] Job security and well-being

Perceived job security helps employees be more productive, encourages loyalty, and fosters positive morale, contributing to overall well-being and mental health.

**Where**  
Own operations  
**Time**  
Short-term,  
Medium-term,  
Long-term  
**Occurrence**  
actual

#### Ⓞ Long-term employment and development

Providing long-term employment and company-wide development opportunities helps Exyte strengthen its position as an employer of choice and enhance workforce stability.

**Where**  
Own operations  
**Time**  
Medium-term

### Adequate wages of own workforce

🔗 See also page 42.

#### ①[+] Wages and standard of living

Providing adequate wages, Exyte enables employees and their families to enjoy a decent standard of living and financial security.

**Where**  
Own operations  
**Time**  
Short-term  
**Occurrence**  
actual

### Health and safety of own workforce

🔗 See also page 44.

#### ①[-] Failure to comply with safety instructions

Failure to comply with safety instructions, especially in high-risk environments such as construction sites, can result in serious work-related accidents and injuries. This poses risks to employee health and safety.

**Where**  
Own operations  
**Time**  
short-term,  
Medium-term,  
Long-term  
**Occurrence**  
actual

#### ①[+] Adherence to safety protocols and wellness programs

Adhering to safety protocols and implementing health and wellness programs, including proper use of equipment and preventive measures, helps reduce work-related injuries and fosters a safer, healthier workplace environment.

**Where**  
Own operations  
**Time**  
Short-term,  
Medium-term,  
Long-term  
**Occurrence**  
potential



## Health and safety of workers in the value chain

🔗 See also page 44.

### ①[-] Health and safety standards in the value chain

Failure by subcontractors to meet health and safety standards during on-site work can lead to severe accidents, endangering worker safety.

**Where**  
Upstream,  
Downstream  
**Time**  
Short-term  
**Occurrence**  
actual

### ①[+] Safer work environments for subcontractors

Enhancing safety measures, equipment, and oversight on project sites helps establish safer working conditions for subcontractors and other site personnel, particularly during execution phases.

**Where**  
Upstream,  
Downstream  
**Time**  
Short-term  
**Occurrence**  
potential

## Human rights of workers in the value chain

🔗 See also page 46.

### ①[+] Respecting human rights in the value chain

Upholding human rights in the value chain, such as prohibiting discrimination, ensuring adequate wages, and banning forced and child labor, helps improve working conditions and supports the well-being of vulnerable workers.

**Where**  
Upstream,  
Downstream  
**Time**  
Short-term,  
Medium-term,  
Long-term  
**Occurrence**  
potential

## Corporate Social Responsibility

🔗 See also page 49.

### ①[+] Positive societal and environmental contributions

Corporate responsibility initiatives contribute to positive societal and environmental outcomes, reflecting a commitment to sustainable development within the global community.

**Where**  
Own operations  
**Time**  
Short-term,  
Medium-term,  
Long-term  
**Occurrence**  
potential



## Governance Corporate culture

🔗 See also page 54.

### ①[+] Strengthening a culture of respect and compliance

A good corporate culture at Exyte can lead to greater employee satisfaction and happiness, which in turn contributes to overall employee health and well-being

**Where**  
Own operations  
**Time**  
Medium-term  
**Occurrence**  
potential

## Corruption and bribery

🔗 See also page 54.

### ①[+] Preventing and detecting corruption and bribery

Effective mechanisms for preventing and detecting corruption and bribery at Exyte help ensure lawful conduct, protect fair business practices, and reduce risks for people across Exyte's workforce and value chain.

**Where**  
Upstream,  
Downstream,  
Own operations  
**Time**  
Medium-term,  
Long-term  
**Occurrence**  
actual

## Management of relationships with suppliers, including payment practices

🔗 See also page 56.

### ①[+] Supplier engagement for responsible procurement practices

Responsible supplier management, including fair and transparent procurement and payment practices, strengthens supplier relationships and contributes to promoting environmental and social standards in the supply chain.

**Where**  
Upstream,  
Downstream,  
Own operations  
**Time**  
Short-term  
**Occurrence**  
potential

## Outlook and next steps

Exyte remains committed to strengthening the implementation of sustainable practices across the organization. As part of our continuous improvement efforts, we are conducting a comprehensive gap analysis of this year's sustainability reporting. This analysis aims to identify areas where further alignment with current and emerging regulatory requirements is needed.

We are closely monitoring the requirements of ESG disclosures, especially with regard to the CSRD developments and the Omnibus Proposal by the European Commission. These developments are being assessed for their potential implications on Exyte's reporting obligations going forward, ensuring that we remain ahead of regulatory requirements.

Looking ahead, Exyte will strengthen its ESG initiatives by addressing the key findings identified in the comprehensive gap analysis. These initiatives will support the integration of sustainability into long-term strategic planning and risk management.

To maintain the relevance and accuracy of our materiality assessments, we plan to conduct the DMA regularly, with formal approval from the Executive Board. Our risk management team will remain part of the DMA to closely link the IROs from our ESG efforts to the risk assessment of Exyte in total. This will enable us to continuously refine our understanding of material ESG topics and ensure that our reporting remains comprehensive and up to date.

We are also advancing our data collection capabilities to improve the quality and granularity of ESG disclosures. Engagement with auditors and other stakeholders will play a key role in reinforcing the credibility and transparency of our sustainability reporting, helping us meet the expectations of regulators, investors, and society at large.





## Environment

We Protect our Nature

Exyte acknowledges the scientific consensus that emissions from human activities are the primary driver of climate change.

### Our material topics

#### ➤ E1 Climate change

- Climate change mitigation (GHG emissions)
- Energy consumption and sourcing

#### ➤ E5 Resource use and circular economy

- Resource outflows related to products and services
- Waste

## Net-Zero

Exyte is on a path to net-zero, with goals set for 2035 (Scope 1 & 2) and 2040 (Scope 3).





## E1 – Climate change

Learn more about how Exyte advances in climate action:

### 24 Our approach to climate change

## Our approach to climate change

As a global leader in high-tech facility design and delivery, Exyte recognizes the urgency of climate action and acknowledges the scientific consensus that human activities are the primary driver of climate change. Exyte believes the business community must engage constructively in promoting solutions for a low-carbon economy.

In 2024, the company took significant steps, including carbon accounting, baselining, target setting, and obtaining SBTi validation. These efforts laid the groundwork for developing a comprehensive decarbonization plan in the future. Exyte aims to achieve net-zero emissions by 2040, covering Scope 1, 2, and 3 emissions.

During our double materiality assessment, Exyte identified climate change, driven by greenhouse gas emissions (GHG), energy consumption, and sourcing, as two distinct but closely interrelated material topics. Given their strong connection, we have combined them and reported them under the broader topic of climate change in this section.

Building on this foundation, our commitment encompasses reducing emissions across Scopes 1, 2, and 3, expanding the use of renewable energy, and enhancing transparency through consistent annual reporting. We are committed to taking climate action seriously by making it a core part of how we operate. Climate goals guide our decisions and help us continuously improve our practices across all regions.

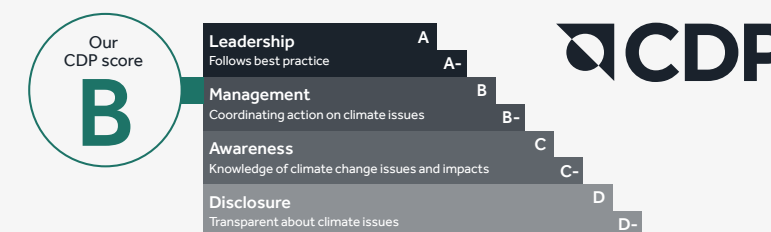
This approach reflects our ambition to lead by example and support the global transition to a sustainable, low-carbon economy. We will continue to align our operations with international standards and stakeholder expectations, reinforcing our role as a responsible, forward-looking industry leader committed to long-term environmental stewardship.

## Enhancements in sustainability ratings

Exyte's progress in external sustainability ratings is noteworthy. In 2024, Exyte received a "B" climate score from CDP, improving from a "C" in 2023 and a "D" in 2022. This upward trend reflects the company's growing maturity in climate-related disclosures and its commitment to transparency.

In addition, Exyte made significant progress in EcoVadis, which also evaluates environmental performance. [For more information, see the chapter "ESRS 2 General Disclosures", page 9.](#)

These advancements reflect Exyte's strong and credible baseline for raising ambition in future disclosure cycles. Our validated targets and improved ratings inspire us to act decisively in reducing emissions, enhancing collaboration across teams, and encouraging stakeholders in our supply chain to participate in decarbonization efforts.



> E1.IRO-1, E1.SBM-3

## Material impacts, risks, and opportunities

Climate change presents both significant impacts and opportunities in relation to Exyte, particularly concerning GHG emissions and energy consumption across our operations and value chain. Stakeholders emphasized the need for robust measures to reduce our carbon footprint and environmental impact, reinforcing climate change mitigation as a key priority for future initiatives.

🔗 See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.

Based on insights from our DMA, we have grouped the climate-related IROs into relevant categories across our value chain: upstream, own operations, and downstream:

- **Upstream:** Our upstream value chain contributes significantly to Scope 3 emissions, primarily due to emission-intensive material production, long-distance transportation, and high energy consumption due to reliance on fossil fuels.
- **Own operations:** Direct emissions from fossil fuel use and company vehicles have a negative impact on climate change. Measures such as fleet electrification and the use of renewable energy in our own operations are already impacting climate change mitigation, helping to reduce emissions and support our climate objectives.
- **Downstream:** Increasing regulatory and client demand for low-carbon solutions presents a significant opportunity for innovation and market growth. By incorporating mitigation strategies for greenhouse gas emissions into the planning and design of customers' facilities, Exyte can enhance its contribution to climate goals by significantly reducing the overall carbon footprint of the downstream value chain, thereby contributing to efforts to limit climate change. While Exyte currently assists clients in reducing downstream emissions by integrating energy-efficient systems and design features into their projects, it aims to further expand these initiatives to maximize their beneficial impact and capitalize on emerging opportunities in the low-carbon economy.

These impacts, risks, and opportunities will be systematically integrated into our decarbonization transition plan.

Furthermore, when it comes to climate resilience, to date, Exyte has not experienced significant climate-related physical risks to its assets due to the nature of its operations, primarily engineering and delivery, and the locations of its production facilities. Especially, for its engineering and delivery activities, the outcome of the climate resilience analysis could have less impact to Exyte because the company does not select project locations or conduct environmental impact assessments (EIAs); these responsibilities lie with its clients. Exyte's role is focused on developing and constructing facilities according to client specifications. Consequently, we believe the impact may be minimal.

However, while a formal climate resilience and scenario analysis has not yet been conducted, Exyte recognizes its importance for long-term risk management particularly in understanding both physical and transition climate risks and plans to undertake these assessments in the future.

> E1-2

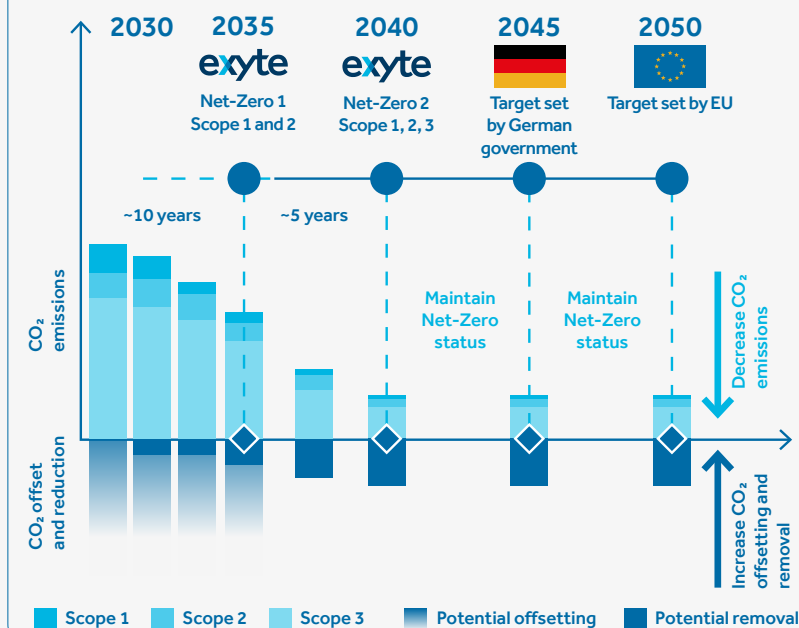
## Our policies and commitment

In 2025, Exyte formalized its commitment to transparency and accountability by issuing a Climate Change Policy Statement. This policy outlines Exyte's dedication to achieving net-zero emissions across its value chain by 2040, and these targets also align with both national and EU climate goals (🔗 see also graphic on the right side). This commitment encompasses the entire Exyte Group, including all legal entities and global operations. The policy explicitly addresses Scope 1, 2, and 3 greenhouse gas emissions, covering both upstream and downstream activities. It also covers climate change mitigation, energy efficiency, and the deployment of renewable energy. Implementation details will be laid out in a dedicated decarbonization transition plan yet to be developed. 🔗 See also "Transition plan and potential measures", page 28.

Also as part of the policy, Exyte is committed to transparent public disclosure of its climate change performance and activities, including annual reporting of GHG emissions and plans for third-party limited assurance. The company will also make appropriate disclosures through rating agencies such as EcoVadis and CDP. 🔗 See also "Enhancements in sustainability ratings", page 24.

The Climate Change Policy Statement is signed by the Executive Board. Responsibility and oversight lie with the Group Chairman and CEO of Exyte, who ensures that climate-related considerations are integrated into strategic decision-making and operations. The implementation of this policy is driven by the oneESG office, which collaborates with key stakeholders throughout the company.

## Our roadmap to Net-Zero



> E1-3, E1-4, E1-5, E1-6

## Our actions and achievements

### Carbon accounting and baselining (2023)

In 2024, Exyte completed a foundational step in its climate action journey by conducting its first global greenhouse gas (GHG) inventory, using 2023 as the baseline year. This inventory covers Scope 1, Scope 2, and Scope 3 emissions across all consolidated entities, enabling comprehensive emissions tracking and forming the basis for future progress monitoring and disclosure.

Exyte's GHG emissions were as follows, and the figures highlight the relative contributions of each scope, including out-of-scope biogenic emissions ([see graphic on the right side](#)):

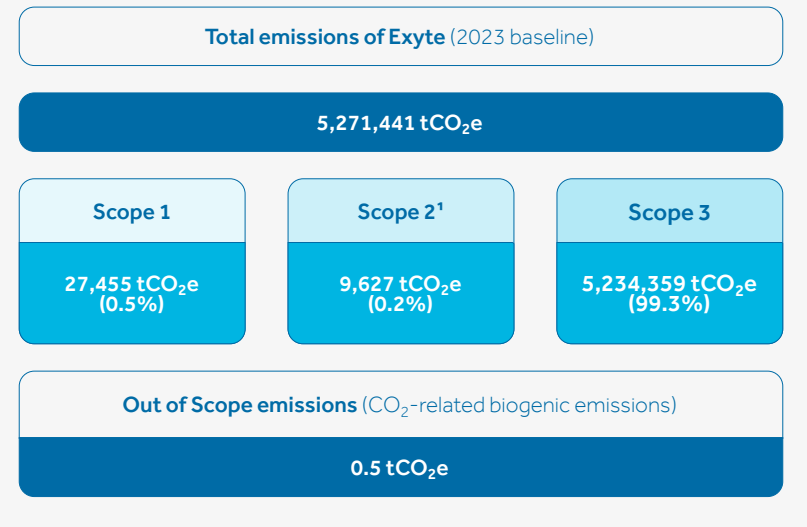
- **Scope 1:** 27,455 tCO<sub>2</sub>e, primarily from mobile fuel combustion (69%) and stationary sources (30%), representing 0.5% of Exyte's total footprint.
- **Scope 2:** 9,627 tCO<sub>2</sub>e, representing 0.2% of Exyte's total footprint.
- **Scope 3:** 5,234,359 tCO<sub>2</sub>e, accounting for 99.3% of Exyte's total footprint.

A detailed breakdown of emissions by scope and category is provided in the chapter "Data and indices". [See tables 14 and 15, page 60.](#)

Exyte has provisions in place to adjust the 2023 baseline in the event of structural or methodological changes. Any such adjustments will be disclosed transparently in future reports and communicated to relevant stakeholders, including SBTi.

Going forward, Exyte plans to engage with third-party auditors for limited assurance on the accuracy and completeness of its GHG emissions data and baseline value.

### Exyte's "Baselining 2023" of Scope 1, 2 and 3 (performed in 2024)



### Energy consumption and sourcing performance (2023)

As part of the carbon accounting exercise, Exyte also assessed its energy consumption, which is a key driver of Scope 1 and 2 emissions. In 2023, total energy consumption across the company amounted to 134,905 MWh. Of this, 99.8% was derived from fossil sources and 0.2% from renewable sources. The energy mix is primarily composed of fossil fuels, including natural gas and petroleum products, alongside purchased electricity. Exyte does not use contractual instruments. Renewable energy use remains limited but is expected to increase in the future as part of Exyte's broader decarbonization plan. The following tables provide a detailed breakdown of Exyte's 2023 energy consumption.

<sup>1</sup> This figure presents location-based emissions. For both location-based and market-based Scope 2 emissions, [see table 14 on page 60.](#)  
<sup>2</sup> Exyte generated total revenue of approximately €7.06 billion for the full year 2023. This year's results are based on total revenue. The assessment of high-impact sectors will be conducted at a later stage.

**Table 1: Energy intensity and mix**

EFRAG ID	Indicator	Unit	Base year 2023
E1-5_18	Energy intensity (= total energy consumption per net revenue in MWh/€m) <sup>2</sup>	MWh/€m	€19
E1-5_09	Share of fossil sources in total energy consumption (%)	%	99.8%
E1-5_15	Share of renewable sources in total energy consumption (%)	%	0.2%

**Table 2: Energy consumption and mix**

EFRAG ID	Indicator	Base year
E1-5_10	(1) Fuel consumption from coal and coal products (in MWh)	0
E1-5_11	(2) Fuel consumption from crude oil and petroleum (in MWh)	96,285
E1-5_12	(3) Fuel consumption from natural gas (in MWh)	13,945
E1-5_13	(4) Fuel consumption from other fossil sources (in MWh)	856
E1-5_14	(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil fuels (in MWh)	23,585
E1-5_02	(6) Total fossil energy consumption (in MWh) (calculated as the sum of lines 1 to 5)	134,671
Share of fossil sources in total energy consumption (%)		99.8%
E1-5_03	(7) Consumption from nuclear sources (in MWh)	0
Share of consumption from nuclear sources in total energy consumption (%)		0.0%
E1-5_06	(8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (in MWh)	2
E1-5_07	(9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (in MWh)	216
E1-5_08	(10) The consumption of self-generated non-fuel renewable sources (in MWh)	16
E1-5_05	(11) Total renewable energy consumption (in MWh) (calculated as the sum of lines 8 to 10)	234
Share of renewable sources in total energy consumption (%)		0.2%
E1-5_01	Total energy consumption (in MWh) (sum of lines 6 and 11)	134,905



## Carbon accounting

### Methodologies

Exyte calculates its GHG emissions in accordance with the Greenhouse Gas Protocol, classifying emissions into three scopes:

- **Scope 1:** Direct emissions from company-owned or controlled sources.
- **Scope 2:** Indirect emissions from purchased electricity and heat.
- **Scope 3:** All other indirect emissions across the value chain, including suppliers, logistics, and product use

**Operational control approach:** Exyte accounts for all emissions where it has direct control over operations, including owned or leased facilities and vehicles. This includes all owned or leased facilities and vehicles operated by Exyte. Facilities under Exyte's control but not fully owned are also included within the organizational boundaries. This approach aligns with the World Resources Institute (WRI) and the World Business Council for Sustainable Development (WBCSD) GHG Protocol and general sustainability reporting guidelines. To ensure comprehensive coverage, emissions for entities such as Exyte France, Italy, and Intega were extrapolated.

### Calculation methods

**Scope 1 and Scope 2 emissions:** Calculated using activity data, such as fuel consumption and electricity usage, multiplied by relevant emission factors.

**Scope 3 Emissions:** Exyte calculates Scope 3 emissions using a combination of spend-based, activity-based, and average data methods, applying each approach to specific categories as defined in the Greenhouse Gas Protocol. Of the 15 Scope 3 categories, 10 are applicable to Exyte's business model, as outlined below:

- The **spend-based calculation method** is applied to purchased goods and services (Category 1), capital goods (Category 2), upstream transportation and distribution (Category 4), waste generated in operations (Category 5), business travel (Category 6), and downstream transportation and distribution (Category 9).
- The **activity-based method** is applied to fuel and energy-related activities (Category 3), use of sold products (Category 11), and end-of-life treatment of sold products (Category 12).
- The **average data method** is applied to employee commuting (Category 7), based on estimates using full-time equivalent (FTE) data.

The remaining five Scope 3 categories, upstream leased assets (Category 8), processing of sold products (Category 10), leased assets (Category 13), franchises (Category 14), and investments (Category 15), are not relevant due to the nature of Exyte's operations and are therefore excluded from the inventory.

### Calculation process

- **Data collection:** Detailed data on emissions from various sources, such as fuel consumption, electricity usage, and emissions from business travel and supply chain activities, was collected on ESG application and excel and verified for accuracy and completeness.
- **Emissions calculation:** Activity and spend data was multiplied by relevant emission factors to calculate total GHG emissions for each category, ensuring accurate quantification and reporting.

### Emission factors

For Scope 1 emissions, Exyte uses emission factors from the UK Department of Environment, Food and Rural Affairs (DEFRA).

For Scope 2 emissions, Exyte applies two sets of emission factors: location-based factors from the International Energy Agency (IEA) and market-based factors for electricity from MLC (formerly GaBi).

For Scope 3 emissions, Exyte utilizes emission factors from the US Environmentally Extended Input-Output (USEEIO).

By adhering to these methodologies and using accurate emission factors, Exyte ensures that its GHG emissions calculations are reliable, transparent, and aligned with industry standards.

> E1-1, E1-3, E1-4, E1-7, E1-8

### Transition plan and potential measures

While Exyte does not yet have a formal Decarbonization Transition Plan, we are committed to developing one in 2025. This plan will serve as a comprehensive roadmap for achieving our SBTi validated net-zero targets in line with the 1.5-degree pathway and will build on existing initiatives already underway. Our near- and long-term targets will form the foundation of the transition plan, closely aligned with our existing mitigation efforts. We have already taken tangible mitigation actions, including solar rooftop installations at our Renningen and Dresden sites, which have the potential to cover up to 50% of local electricity demand. Leveraging our engineering and project delivery expertise, Exyte supports client decarbonization by incorporating energy-efficient systems and low-carbon design features into the facilities we deliver. This includes achieving certifications under international frameworks such as LEED (Leadership in Energy and Environmental Design) and BREEAM (Building Research Establishment Environmental Assessment Method). We aim to further enhance these efforts.

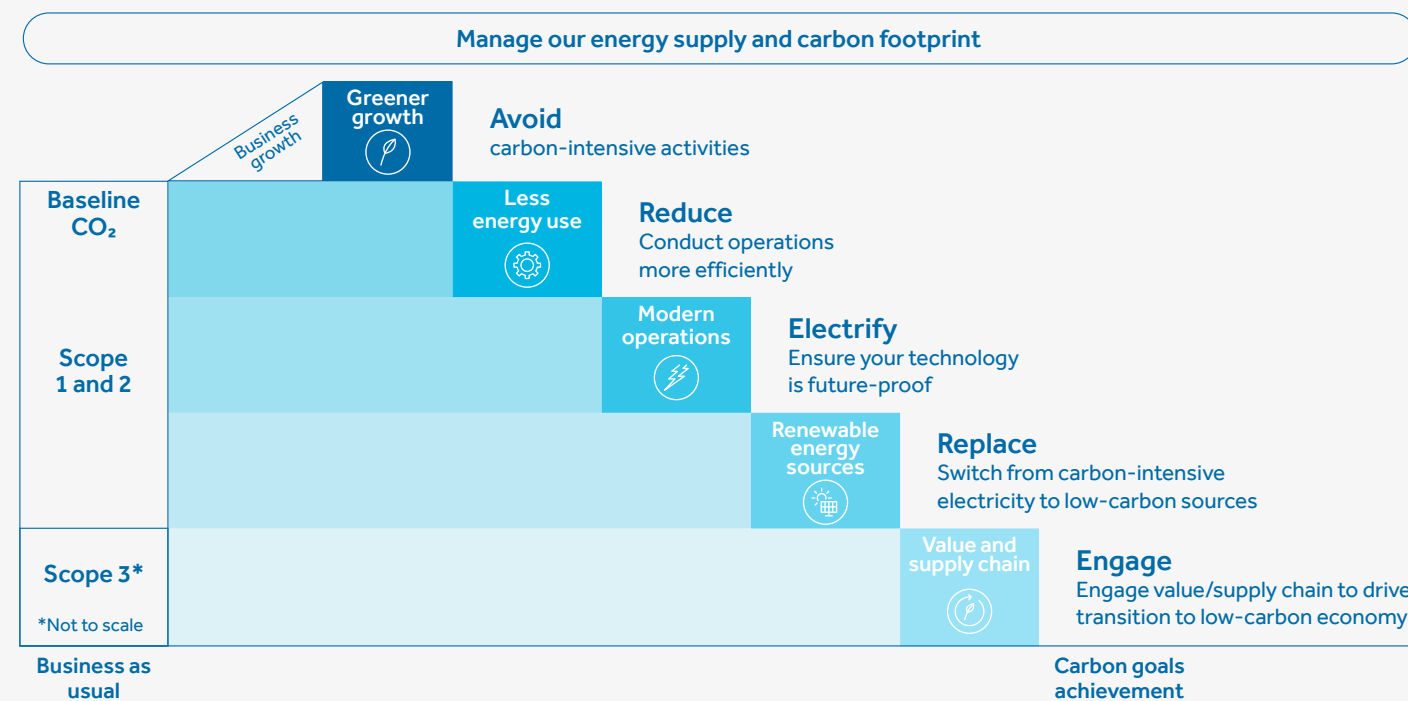
As we prepare the plan, we will assess potential decarbonization levers across our operations and value chain, following the "Manage-Avoid-Reduce-Electrify-Replace-Engage" logic also outlined in our Climate Change Policy Statement. These levers reflect where we see the most effective opportunities for long-term transformation.

Exyte's potential levers (🔗 see also graphic on the right side) we assess to include in the transition plan. Engaging internal and external stakeholders, including clients, suppliers, and employees, will be a core component of the plan, fostering collaboration and ensuring shared accountability throughout Exyte's decarbonization journey.

Moreover, Exyte will consider incorporating carbon removal or carbon credit programs, as well as an internal carbon pricing mechanism, into this plan. Although currently not in place, Exyte plans to monitor market trends and developments in the carbon credit market.

Based on these observations, the company may purchase carbon credits to offset any emissions exceeding its reduction targets. This strategy ensures Exyte remains adaptable to market conditions while striving to achieve "Net-Zero" status by 2040.

### Levers for Exyte's decarbonization plan



## &gt; E1-1

**EU Taxonomy assessment**

Exyte has conducted a review of its current activities in relation to the EU Taxonomy framework and has determined that most activities are presently negligible for reporting purposes. Moving forward, Exyte will rigorously test and verify these findings to ensure non-eligibility for reporting, with regular reassessments to maintain compliance with the EU Taxonomy requirements. This assessment will be periodically revisited to ensure ongoing compliance with evolving EU Taxonomy disclosure obligations.



SCIENCE  
BASED  
TARGETS

DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

## &gt; E1-4

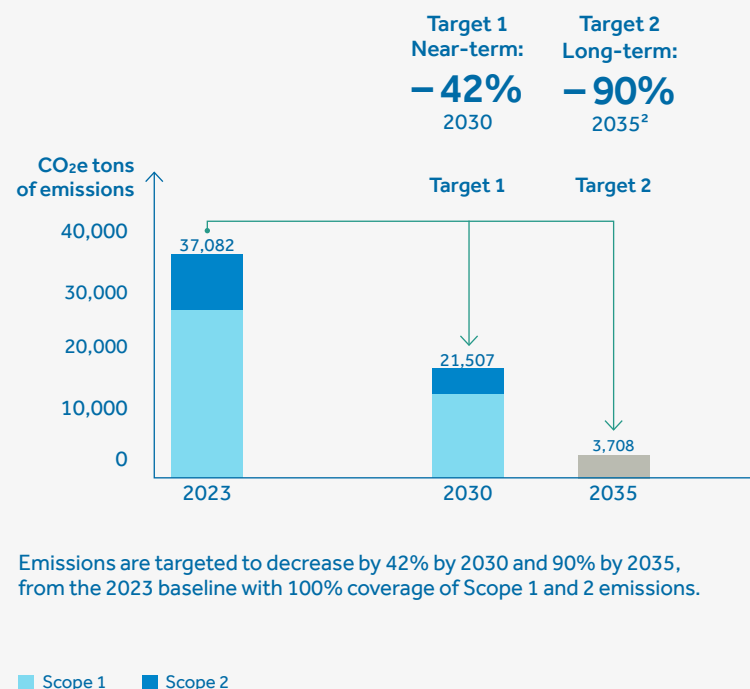
**Our targets and performance**

For Exyte, committing to net-zero by 2040 and achieving validation of our climate targets by the Science Based Targets initiative (SBTi) in April 2025 marks a significant milestone. This approval confirms that our emission reduction targets, both near- and long-term, align with the SBTi Net-Zero Standard and the 1.5°C pathway. This validation follows extensive preparation, including establishing a comprehensive GHG inventory based on 2023 data, alignment with the GHG Protocol, and coordination across global functions to define science-based targets.

Exyte has set net-zero targets for GHG emissions by 2040, based on a 2023 baseline. These targets apply to Scope 1, 2, and 3 emissions and form the core of Exyte's decarbonization roadmap. They involve absolute reductions using the "absolute contraction" SBTi method, with annual performance tracking.

**SBTi near- and long-term targets for Scope 1 and 2<sup>1,2</sup>**

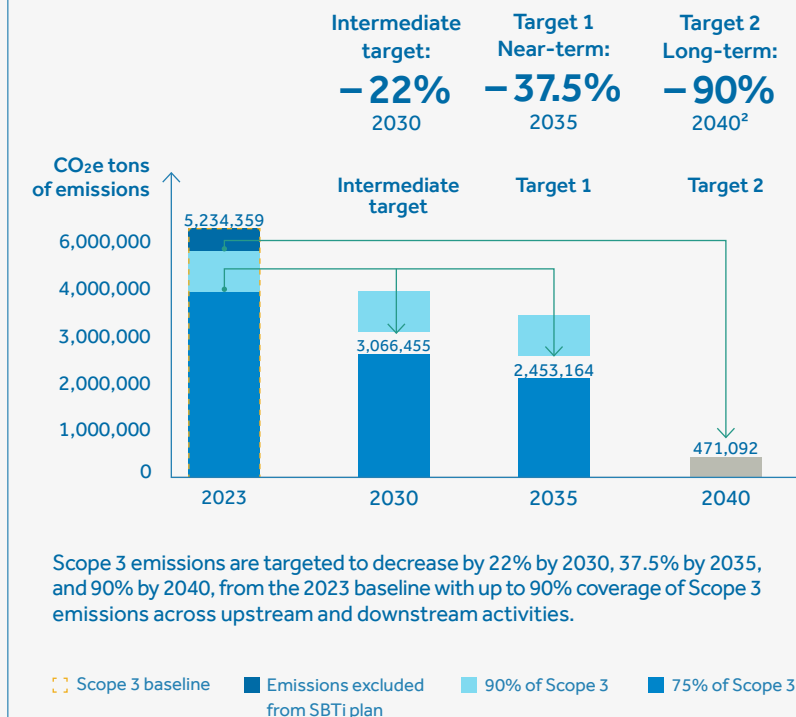
Both near-term (2030) and long-term (2035) targets are calculated in line with SBTi standards of 1.5°C increase in global warming by 2050.



The company will monitor progress using a comprehensive 2023 emissions baseline, ensuring alignment with the SBTi Net-Zero Standard. This approach underscores Exyte's commitment to achieving net-zero emissions.

**SBTi near- and long-term targets for Scope 3<sup>1,2</sup>**

Near-term (2035) target has 75% baseline emissions coverage and is in line with "Well below 2.0°C SBTi standards". Long-term (2040) target has 90% baseline emissions coverage and is in line with 1.5°C SBTi standards.



<sup>1</sup> The targets are set as absolute reduction goals for each of Scope 1, Scope 2, and Scope 3 emissions. These reduction targets are independent of sales growth or business development.

<sup>2</sup> Considered as "Net-Zero".





## E5 – Resource use and circular economy

Learn more about how Exyte makes progress in using less resources and supporting the circular economy:

- 30 Our approach to resource use and circular economy
- 30 Resource outflows
- 33 Waste

### Our approach to resource use and circular economy

At Exyte, we recognize that responsible resource use and circular economy are essential to sustainable development and long-term value creation. These are applicable to our engineering and delivery operations as well as to our technology units, particularly Cleanroom & Dryroom, Media Supply, and Exhaust & Abatement.

In line with the European Sustainability Reporting Standards (ESRS), resource use and circular economy comprises three aspects:

- **Resource inflows** refer to the materials and resources used in our operations, including raw materials, water, packaging and physical assets such as property, plant, and equipment.
- **Resource outflows** focus on emphasizing circular design principles (including durability, reusability, repairability, disassembly etc.) and material recovery.
- **Waste** addresses the end-of-life phase, with strategies centered on reduction, segregation, recycling, and responsible disposal.

Significant inefficient resource use within Exyte's value chain is not an issue and does not result in unnecessary depletion of raw materials or ecosystem stress. Hence, resource inflows were not deemed material for the 2024 reporting cycle.

Resource outflows and waste have been identified as material topics based on our double materiality assessment (DMA). These are addressed as distinct though interconnected topics, allowing for a more focused and transparent approach to managing material efficiency across the value chain.

### Resource outflows

Engineering, delivery, and production are where our commitment to resource outflows is embedded, enabling us to support more sustainable and resiliently built facilities. While this is especially important for Exyte with a view to our projects by the business units Advanced Technology Facilities (ATF), Biopharma & Life Sciences (BLS), and Data Centers (DTC), our technology segment also focuses on resource outflows through selected practices that enhance material efficiency in product design and manufacturing.

#### > ESRS 2 SBM-3

#### Material impacts, risks, and opportunities

As part of our double materiality assessment, Exyte has identified key potential positive environmental impacts related to resource outflows. By integrating circular design principles at the initial stages of planning, Exyte enhances the reusability of facilities and equipment throughout their lifecycles, extending their longevity towards the end of their operational life. This includes selecting materials that allow for easier disassembly and reuse after demolition. Such design choices support a longer life for buildings and equipment and reduce the depletion of finite raw materials. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

#### > E5-1, MDR-P

#### Our policies and commitment

Resource outflow principles are integral to Exyte's environmental management approach, even though they are not currently governed by a standalone policy. Instead, these concepts are embedded in our overarching environmental policy. The Corporate Environmental Management Policy Statement, signed and accounted for by the CEO, sets out the company's high-level environmental commitments. It outlines a clear intention to prevent pollution, use resources efficiently, and minimize waste.

This Policy is implemented through our ISO 14001:2015-certified Environmental Management System (EMS). The EMS provides the operational framework to implement, monitor, and continuously improve environmental performance across project sites and production environments.

The EMS framework ensures that resource outflow principles are applied consistently in engineering and delivery, supporting resource efficiency and environmental stewardship throughout the lifecycle of high-tech facility projects. The EMS framework also applies to the technology segment, ensuring that environmental performance is managed consistently across the value chain. This includes upstream and downstream activities, where applicable, and supports the integration of resource outflow principles in product-related operations.

#### > E5-2, E5-5, MDR-A

### Our actions and achievements

Our ATF business unit prioritizes **longevity and modularity**. It is primarily achieved through design features that contribute to long facility lifecycles and resource efficiency. The use of modular components, flexible building features, and climate-resilient design reflects an intent to reduce material turnover and extend facility lifespan.

The designed facilities are **repairable** and **maintainable** during operation, supported by built-in redundancies. Equipment, piping, and utility systems are strategically arranged to ensure accessibility, facilitating ongoing maintenance and long-term operation. Facilities are built with **future flexibility** in mind, including structural features such as removable panels that allow for the replacement of large equipment over time. This approach extends the overall lifecycle of

installations and reduces the need for resource-intensive retrofitting. Our designs are **climate-resilient**, preparing facilities for future environmental challenges. Chillers are equipped with additional capacity to handle extreme summer conditions, while heating systems are enhanced to cope with severe winters. We also integrate **on-site water retention systems** to mitigate flooding risks and on-premises water recovery systems to recycle wastewater, reducing stress on municipal infrastructure.

Where applicable, client requirements for industry green design guidelines and certification frameworks such as **Leadership in Energy and Environmental Design (LEED)**, the German Sustainable Building Council (DGNB), and Singapore's Green Mark scheme can influence project-specific strategies related to waste reduction and circular economy.

While the technology segment has selected practices, such as **material recovery and reuse of production off-cuts**, to support resource efficiency where technically feasible, it does not apply formal circular economy strategies across all product lines. Product refurbishing is not typical, particularly due to the exposure of components to high-purity process gases or hazardous chemicals. However, **maintenance** is occasionally offered if requested by clients. In some cases, **repair** is possible under certain conditions. In other areas, such as ductwork or exhaust systems, recycling feasibility is limited due to client-specific design and chemical contamination, which prevents safe decontamination.

Circular practices include **reclaiming stainless steel off-cuts** and, where technically feasible, reusing stainless steel powder in coating processes and using reusable pendular packaging for selected product types. For some clients, up to 90% of pendular transport systems are designed for reuse or recovery.

In cleanroom applications, fan filter units (FFUs) include components with **service lives of over 100,000 operating hours**, supported by repair guidance to extend lifespan. While remanufacturing is limited due to contamination risks, maintenance or rework may be offered where technically feasible. Based on CAD and bill-of-material data, up to 70% of key components, primarily aluminum and steel, are **recyclable**.

Upstream in the value chain, Exyte has partnered with original equipment manufacturer (OEM) clients to introduce **pendular packaging** for different products. These custom-designed transport solutions can be reused multiple times and, in some cases, repaired if damaged.

The information on durability, recyclability, and reparability of products and packaging from the technology segment was collected together with the respective product experts. It was available only for the key products presented above based on their specific characteristics. Data availability and quality vary depending on the product type and were not consistent across the full portfolio.

#### > E5-3, MDR-T

### Our targets and performance

Practical applications of resource outflows are already embedded in project and production processes. While Exyte has not yet defined group-wide targets specifically for resource outflows, our performance in this area is shaped by operational goals, business unit-level practices, and project-specific requirements.



## Fostering sustainability in the semiconductor industry

Sustainability has become a major area of focus in the semiconductor industry. As an increasing number of fabs are constructed worldwide, companies face growing pressure to manage material waste responsibly, reduce environmental risks, and meet evolving compliance standards.



At Exyte, process waste management is a strategic priority, particularly as semiconductor manufacturing involves large volumes of complex, high-purity chemicals. These contribute to diverse waste streams composed of acids (45 – 50%), solvents (20 – 25%), sludge (15 – 20%), and other residues (10 – 15%). Exyte applies deep engineering expertise to support advanced segregation strategies tailored to this complexity.

The industry typically chooses between treatment-driven and reclaim-driven waste management. While treatment-driven models group waste for simplified handling, reclaim-driven systems separate streams to enable targeted treatment and recovery. Exyte supports reclaim-driven solutions because they align with long-term sustainability goals, stricter regulations, and fab complexity. Increasingly, our clients request solutions that enable material recovery, closed-loop operations, and better reporting alignment with industry standards such as those being developed within SEMI (Semiconductor Equipment and Materials International).

Exyte's reclaim solutions often feature end-of-pipe technologies such as membrane bioreactors and reverse osmosis. These systems reduce dissolved solids and organics, allowing treated waste to be reused on-site

or safely discharged into industrial networks, depending on local capabilities. This closed-loop model helps reduce external disposal, lowers risk, and contributes to circular resource flows.

Exyte is not only implementing technical solutions – it is actively shaping global industry standards. As a founding member of SEMI's Water Reclamation and Circularity Workgroup, Exyte plays a role in defining circularity targets and a roadmap for waste-to-value. In collaboration with the National University of Singapore, Exyte explores new approaches for wastewater reclamation and system optimization.

Water use, while critical, plays a supporting role in the broader material-focused strategy. Though modern fabs may reclaim up to 80% of the water used, this increases both energy demand and pollutant concentration. Exyte addresses these trade-offs through integrated waste strategies, including mass balance modeling and smart monitoring using Energy Management Systems (EnMS).

By combining technical leadership, collaboration, and system-level design, Exyte helps clients implement safe, efficient, and future-ready waste strategies.



## Waste

By integrating waste management into our operational framework, we actively contribute to building a more circular and sustainable value chain.

### > ESRS 2 SBM-3

#### Material impacts, risks, and opportunities

As part of our double materiality assessment, Exyte has identified positive environmental impacts relating to waste across construction and production activities. Across construction and production sites, Exyte empowers our clients to recover valuable materials, such as metals, solvents, and process chemicals that would otherwise be discarded. This improves economic efficiency and significantly reduces the volume of raw material inputs. It helps reduce raw material use and supports a lower environmental footprint in operations. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

### > E5-1, MDR-P

#### Our policies and commitment

Our commitment to minimizing waste generation across construction and production activities remains a key priority. Waste management strategies are a core component of Exyte's environmental management approach. Although not governed by a dedicated standalone policy, these principles are fully embedded within our overarching environmental policy. It outlines a clear intention to prevent pollution, minimize waste, in line with the waste hierarchy, prioritizing prevention, reuse, and recycling over recovery and disposal. This includes zero waste to landfill and incineration for all project locations, implemented in collaboration with clients, and applies across all Exyte operations globally, reflecting the company's long-term dedication to environmental stewardship.

Similar to Resource Outflow, they are implemented through our ISO 14001:2015-certified Environmental Management System (EMS). The EMS provides the operational framework to implement, monitor, and continuously improve environmental performance across project sites and production environments. This framework will also be enforced downstream through the value chain on behalf of the client – for example, by ensuring that project waste is segregated, recycled, and recorded in accordance with local regulations. This ambition is consistently reflected in all Project Environmental Plans (PEPs). These measures are fundamental components of our accredited EMS.

### > E5-2, MDR-A

#### Our actions and achievements

At the site level, contractors are required to adhere to the detailed PEP, which outlines specific waste management procedures, including the segregation and documentation of materials.

Exyte tracks material flows as per client requirements and reports to clients with detailed data, including material categories, total waste generated, quantities recovered and recycled, and the overall percentage of waste recovered. These efforts form part of a broader inspection and reporting system designed to ensure that waste is managed in accordance with regulatory and project-specific requirements.

In Exentec's Technology segment, scrap and recyclable waste are externally processed by licensed partners who sort materials by waste types defined under the German Waste Catalogue Regulation (AVV – Abfallverzeichnis-Verordnung).

In addition, Exyte operates an EHS legal register for each country of operation, which includes waste management obligations where applicable. Hazardous waste is disposed of in accordance with national regulations and removed from project locations by approved contractors with the appropriate licenses.

### > E5-3, E5-5, MDR-T

#### Our targets and performance

Exyte maintains a clear long-term goal to achieve zero waste to landfills and incineration across all project locations. The target aligns with the waste hierarchy, prioritizing avoidance and reduction, followed by reuse and recycling, in line with Exyte's environmental management principles. It is implemented through site-specific environmental management plans and project-based waste management plans, as well as close cooperation with clients, contractors, and licensed waste handlers. Further project-specific targets are embedded in client requirements and are typically tracked through regular waste flow monitoring and recovery metrics.

While product-level end-of-life management is not currently part of Exyte's offering, ongoing collaboration with clients, especially in regulated environments, may offer opportunities to extend material reuse through shared lifecycle planning or future take-back initiatives.

At this stage, Exyte does not report quantitative figures on total waste generated, hazardous or non-hazardous waste. Waste produced during project execution is typically accounted for by our clients as part of their overall waste footprint. Exyte's role is to ensure that appropriate waste segregation, recovery, and disposal take place in accordance with contractual arrangements and applicable regulations. For office locations, waste is managed by the respective landlords, and Exyte does not have visibility into the volumes. As a result, group-wide waste figures are not currently tracked or consolidated.



## Social

We Care for People

We foster a culture of safety, inclusion, and continuous growth – empowering our people and protecting their rights while attracting and developing top talent.

### Our material topics

#### ➤ S1 Own workforce

- Training and skill development
- Diversity, equity, and inclusion
- Work-life balance
- Adequate wages
- Secure employment
- Health and safety
- Human rights

#### ➤ S2 Workers in the value chain

- Health and safety
- Human rights

#### ➤ Exyte-specific material topics

- Attraction and retention of talent
- Employee engagement
- Corporate Social Responsibility

# 12,368

employees worldwide  
are the advocates of our  
purpose: Bringing the  
future of technology  
to life.





## S1, S2 – Our people

Learn more about how Exyte empowers and cares for its people:

- 35 Our approach to people
- 37 Attraction and retention of talent
- 38 Employee engagement
- 40 Training and skill development
- 41 Diversity, equity, and inclusion (DEI)
- 42 Working conditions
- 44 Health and safety
- 46 Human rights
- 49 Corporate Social Responsibility (CSR)

> S1-6, S1-7, S1.SBM-3, S1 SBM-2, S2.SBM-3

### Our approach to people

At Exyte, our people are central to our purpose of bringing the future of technology to life. As a global leader in high-tech engineering and construction, we recognize that the well-being, engagement, and development of our workforce are critical to sustaining long-term business success. Our commitment to social responsibility is reflected in our efforts to create a safe, inclusive, and empowering work environment for all individuals working with and for Exyte.

In alignment with the European Sustainability Reporting Standards (ESRS), we have identified a comprehensive set of “Social” material topics. Reporting on our material topics the following is to be noted:

- “Work-life balance”, “Secure employment”, and “Adequate wages” are consolidated under “Working conditions”.
- “Health and safety” as well as “Human rights” holistically cover both “Own Workforce” (S1) and “Value chain” (S2), reflecting our integrated approach especially at our project site.
- Three topics have been identified as specific topics material to Exyte: “Attraction and retention of talent”, “Employee engagement” and “Corporate Social Responsibility (CSR)”.

Exyte typically reports on its numbers of own employees as full-time equivalents (FTEs). On December 31, 2024, the number of FTEs was 12,368. The number of employees disclosed as the total headcount was 12,588 on December 31, 2024 for Exyte globally. For the purpose of disclosure in this report, we excluded 3,299 employees in the headcount related to the recent acquisitions of Kinetics and TTP Group. These employees were not integrated into Exyte’s HR systems at this time. Thus, the adjusted headcount stands at 9,289 permanent and temporary employees for this disclosure. Our employees are based throughout the world in EMEA, APAC, and AMER. In addition, there were 872 so-called non-employees such as contractors, agency workers and interns (see tables 3, 4 and 5 on the

next page). These individuals, employees as well as non-employees, engaged across various functions and locations, collectively form our “own workforce” under the European Sustainability Reporting Standards.

In addition workers in our value chain – primarily subcontracted through trusted partners working with us on construction sites – support project execution and service delivery. Whether directly employed or engaged via suppliers, all individuals working with and for Exyte are essential to our operations and fall within the scope of our social responsibility commitments.

Operating across diverse regulatory and cultural contexts, we encounter a range of social impacts, risks, and opportunities (IROs) related to our workforce and workers in our value chain. These areas are particularly relevant in project-based environments where subcontracted labor is prevalent. All are considered fundamental to all individuals working for or with Exyte, including those in our value chain. We also gained insights into our own workforce’s vulnerability to impacts by directly involving own staff in the assessment, as well as works council as representatives. The scope of this disclosure includes all individuals in Exyte’s workforce who could be materially impacted by our activities. We have allocated dedicated sponsors and owners to material ESG topics who, together with their teams, manage the material impacts of such topics. The following chapters address each material topic, outlining our related impacts, risks, and opportunities, as well as our policies, actions, and targets.

“The people of Exyte – across our own workforce and within our value chain – are the foundation of our success.”

Alexandra Kübler,  
Senior Vice President Corporate HR



**Table 3: Number of employees for 2024**

EFRAG_ID	Indicator	2024
S1-6_02	Total number of employees	9,289
S1-6_03	Average number of employees during the year	9,686

**General methodology:**

For all tables 3 to 8 in this chapter "S1, S2 – Our people" along with HR KPIs mentioned in the text, and all tables 16 to 22 in chapter "Data and indices", the following applies: The number of employees is disclosed in headcount (HC) as of December 31, 2024. The internal employees' headcount (HC) reflects individuals having a contract or verbal working agreement with Exyte. Each individual is counted as 1.0 HC regardless of full-time or part-time status. Full-time equivalent (FTE) is calculated by relating an individual's contracted weekly working hours to the standard weekly working hours applicable to their country or legal entity.

The presented data is primarily sourced from Exyte's HR systems and is partially supplemented by manual entries for entities not yet integrated into our IT infrastructure. While the figures are considered reliable, they have not undergone external validation, and limited assurance has not yet been obtained. We aim to achieve such assurance in the coming years.

**Table 4: Number of employees by region and country**

EFRAG_ID	Region/Country	2024
S1-6_04, S1-6_05	<b>EMEA – Europe and Middle East</b>	<b>3,055</b>
	Germany	1,585
S1-6_04, S1-6_05	<b>APAC – Asia-Pacific</b>	<b>4,027</b>
	Singapore	1,198
	Malaysia	1,117
	China	1,088
S1-6_04, S1-6_05	<b>AMER – Americas</b>	<b>2,207</b>
	USA	2,207

**Methodology<sup>1</sup>:**

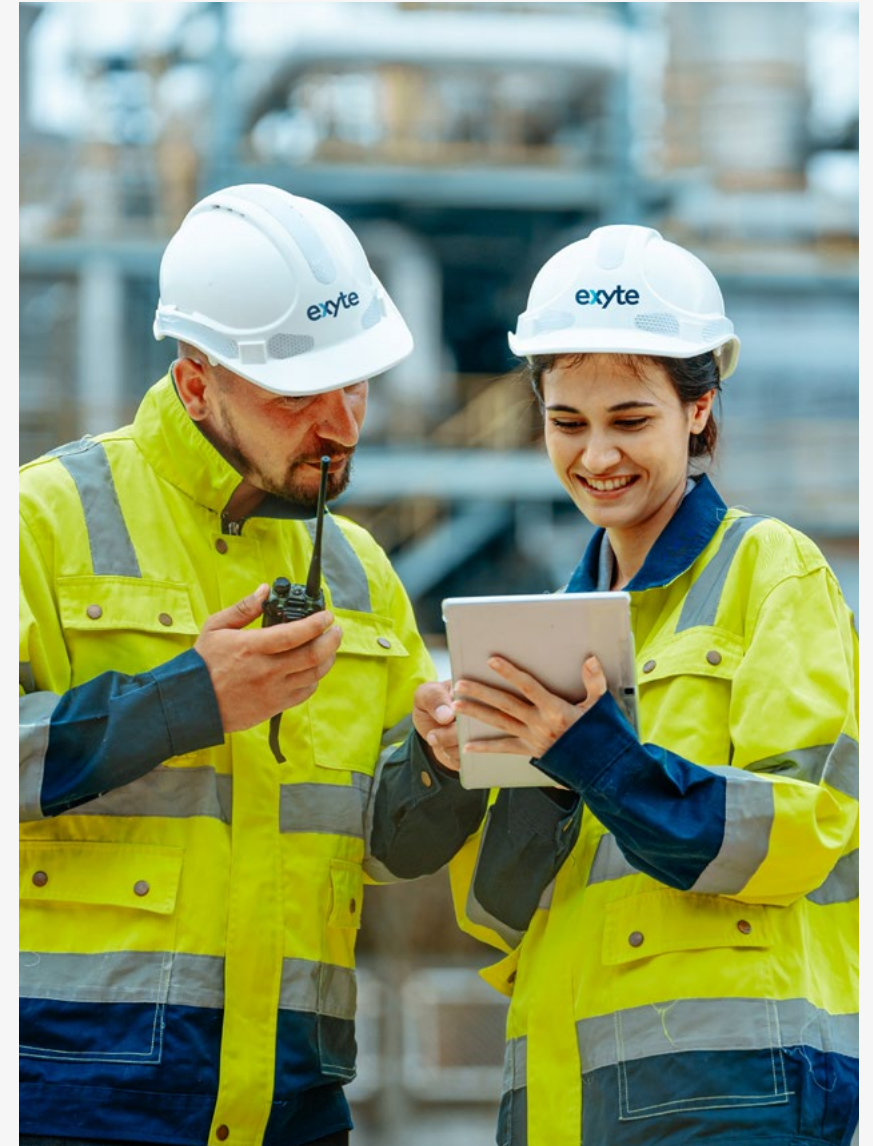
The numbers for the countries include only those countries, representing at least 10% of the total number of employees.

**Table 5: Number of non-employees in Exyte's own workforce<sup>2</sup>**

EFRAG_ID	Indicator	2024
S1-7_01	<b>Total</b>	<b>872</b>
S1-7_02	Contractors (self-employed)	512
S1-7_01	Interns	4
S1-7_01	Temporary workers	45
S1-7_01	Temporary agency workers	311

**Methodology<sup>1</sup>:**

The data is based on non-employees stored in Exyte's HR systems. Contractors are individuals not on Exyte's payroll and are paid via invoices under a service agreement between the individual and Exyte. They provide personal services, not products or work packages, on a fixed-term, regular but non-exclusive basis. Temporary agency workers are not on Exyte's payroll and are paid by the personnel agency, which invoices Exyte.



1 For more information about the general methodology, [see table 3 above on this page](#).

2 External employees in headcount (HC) per their employee class as of December 31, 2024.

## Attraction and retention of talent

Attracting and retaining the right talent is essential to Exyte's ability to deliver innovative, high-tech solutions and drive long-term business success.

> S1.SBM-3

### Material impacts, risks, and opportunities

As a company operating in a highly competitive global labor market, we recognize the importance of building a workplace where people want to join – and stay.

Effective talent management generates a range of positive impacts, including job creation, stable employment, and long-term career development. Skilled employees drive innovation and development of technologies that benefit society. A strong employer reputation and a culture of continuous growth enhance our ability to attract highly qualified professionals, particularly in specialized fields where competition is intense.

At the same time, labor shortages and rising competition for qualified talent present risks to project delivery, knowledge retention, and client satisfaction. A failure to retain skilled employees could result in increased recruitment costs, delays, and reduced organizational resilience.



Opportunities lie in positioning Exyte as an employer of choice through competitive compensation, inclusive practices, and meaningful development paths, all of which

contribute to sustained engagement, reduced turnover, and enhanced innovation capacity. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

> MDR-P

### Our policies and commitment

We aim to attract and retain talent by offering an environment where individuals can build meaningful careers and contribute to shaping the future of technology. Our approach is guided by internal standards and full compliance with applicable labor laws. While we do not maintain a standalone policy on this topic, our practices are embedded in our broader people strategy.

To strengthen our employer brand and global appeal, we highlight the diversity and expertise of our workforce. We apply consistent, transparent practices throughout the employee lifecycle, including inclusive recruitment, structured onboarding, continuous learning, leadership development, and equitable compensation.

These practices are designed to foster long-term engagement, reduce turnover, and support a culture of excellence.

> MDR-A

### Our activities and achievements

The following measures are examples of our ongoing efforts to strengthen talent attraction and retention across all regions and reflect our broader ambition to create a workplace where people feel valued, supported, and motivated to grow their careers with us.

In 2025 as well as in 2024 and 2023, we were awarded two major distinctions: "Top Employer Germany" for the third year in a row, and the "International Beacon Employer"

award in China from the Global Human Resources Institute. These recognitions reflect our commitment to employee care, development, and well-being.

## #ExyteCareersAreExciting

Under the **ExyteCareersAreExciting** initiative, we continued to strengthen our global employer brand through localized recruitment campaigns, participation in career events, and strategic sourcing activities. These initiatives are designed to enhance talent acquisition in increasingly competitive labor markets.

To promote inclusive hiring practices, we implemented mandatory **interview training** for both hiring managers and recruiters. Additionally, to ensure a smooth transition for new employees, we provide a structured **onboarding program** that facilitates rapid and confident integration into the organization. We also established function-specific **career development programs** with a focus on engineering, project delivery, and future leadership talent. In addition, we continued to expand our **Graduate Trainee Programs** to build a strong next generation of in-house talent for technical and leadership roles. Our **remuneration practices** are designed to be fair and transparent and are regularly reviewed to ensure they stay competitive while promoting long-term commitment. Equal pay remains an integral part of our social responsibility.

> MDR-T, MDR-M

### Our targets and performance

Talent attraction and retention was confirmed as a material topic in our 2024 assessment. While specific targets are not yet in place, we are developing measurable targets for future reporting cycles.

## Employee engagement

At Exyte, employee engagement is a cornerstone of our people strategy and a key driver of organizational success.

> S1.SBM-3

### Material impacts, risks, and opportunities

We believe that when employees feel connected, valued, and empowered, they contribute more meaningfully to our culture and performance. Therefore, employee engagement is critical in sustaining Exyte's performance, culture, and ability to retain and attract talent.

When employees feel heard, valued, and empowered, they are positively impacted in terms of motivation, job satisfaction, reduced stress levels and improved mental well-being. Unhappy and dissatisfied employees are a risk, as reduced engagement can result in higher absenteeism rates and decreased productivity. Dissatisfaction can also drive higher turnover rates, risking operational stability.

Prioritizing employee satisfaction can contribute directly to operational excellence and innovation at Exyte. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

> S1-1, S1-2, MDR-P

### Our policies and commitment

Our engagement strategy is embedded in our broader people agenda and is guided by the belief that individuals thrive when their work has purpose, their voices are acknowledged, and they are supported in their growth. While we do not maintain a standalone engagement policy, our approach is structured and consistently applied across the organization.

Leadership plays a central role in fostering engagement. The Senior Leadership Team (SLT) actively promotes employee engagement by allocating resources to local initiatives and encouraging participation in the Employee Engagement Survey.

In addition to surveys, employee representation structures, such as works councils in Germany and other local mechanisms, serve as important channels for dialogue and feedback. However, it is important to note that works councils are primarily prevalent in European countries. In other regions where Exyte operates, such as the United States and parts of Asia, there are no provisions in law for works councils. In these locations, employee representation may take different forms, such as through unions or other local mechanisms.

> S1-2, MDR-A

### Our actions and achievements

Engagement is managed through an annual cycle, anchored by the global **Employee Engagement Survey** conducted in partnership with Gallup. This survey assesses twelve core dimensions of engagement, including purpose, recognition, teamwork, and development. It is designed to be globally inclusive and to inform continuous improvement at both the team and organizational levels.

In 2024, 85% of Exyte's global workforce participated in the Employee Engagement Survey, reflecting strong trust in the process and a shared commitment to shaping the workplace. The results showed a continued increase in engagement scores, thus showing the effectiveness of engagement, with employees reporting that they felt more recognized, supported in their development, and cared for, clear indicators of being positively impacted by our engagement efforts. [See "Our Employee Engagement Survey", page 39.](#)

Survey results are followed by structured team-level reflections and action planning, supported by Gallup's online tools. Managers are expected to facilitate

inclusive discussions and co-create meaningful actions with their teams. HR teams provide coaching and ensure alignment across regions.

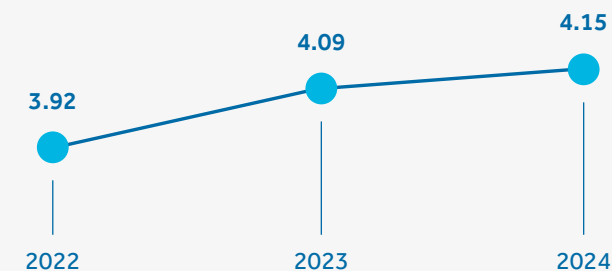
Among the **global activities** supporting engagement each year, the annual town hall meeting stood out again in 2024, broadcast live from Exyte's headquarters in Stuttgart. This event provided a platform for leadership to share strategic updates and engage directly with employees through an interactive Q&A session.

To sustain momentum, engagement initiatives are embedded into **local and regional activities**. These include social events, well-being champions, toolbox talks, and focus groups, each designed to foster connection and dialogue across teams and locations. Budgets are allocated to support region-specific priorities and encourage participation.

Methodology:

Data presented is based on employee engagement results from a structured Gallup survey conducted in collaboration with Exyte, using Gallup's validated methodology and tools.

### Steady increase in engagement score





> S1-2, S1-5, MDR-T, MDR-M

## Our targets and performance

Employee engagement was confirmed as material during our 2024 double materiality assessment, and we are working on developing appropriate KPIs and frameworks to set future goals. While formal outcome-based targets have not yet been established, we are in the process of developing key performance indicators to guide future goal setting. The consistent upward trend in engagement scores over the past three years demonstrates the growing impact of our efforts.



## Our Employee Engagement Survey

In 2022, Exyte launched a global initiative to strengthen its workplace culture through active listening and employee engagement. Partnering with Gallup, a global leader in engagement research, the company introduced its first worldwide Employee Engagement Survey under the slogan **"Exyte loves you"**. This marked the beginning of a transformative journey, one where feedback evolved into action, and action into meaningful change. In 2023 this was continued under the slogan **"How deep is your love?"** Over the years, thousands of voices across teams, regions, and roles have shaped this movement. The survey became more than a tool – it became a platform for connection, inclusion, and shared purpose. In 2023, 86% and in 2024, 85% of our employees participated, demonstrating a strong commitment to shaping the future of their workplace.

In 2024, the campaign returned with a renewed message: **"Let Love Grow."** This heartfelt slogan reflects Exyte's belief that engagement is not just about metrics, it's about trust, respect, and the desire to build something better together. The survey, launched on October 16, included 16 questions, 12 tracking engagement over time, one on overall satisfaction, and three new questions focused on leadership's responsiveness to past feedback.

Participation is quick, confidential, and deeply impactful. Managers across the organization are already acting on insights from previous surveys, improving team dynamics, communication, and accountability.



The results, shared in November, once again turned employee voices into vision. "Let Love Grow" is more than a campaign – it is a commitment to building a workplace where every story matters, and every voice helps shape the future.

Let love grow. Let feedback guide us. Let's keep building a workplace where every story counts and every story helps us grow.

## Training and skill development

At Exyte, continuous training and skill development are strategic priorities essential to maintaining our competitive edge and delivering complex, high-tech facilities.

### > S1.SBM-3

#### Material impacts, risks, and opportunities

Commitment to training and building a highly skilled workforce is not only an opportunity to enhance the employer reputation, the productivity and innovation at Exyte. Investments into training also contribute to broader social value by improving the employees' own competence and confidence, by fostering inclusion and by stabilizing income sources and local economic development. [See](#) "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.

### > MDR-P

#### Our policies and commitment

Our training and development framework is anchored in Exyte's global talent management strategy and guided by our Corporate HR Training Policy, overseen by the Senior Vice President of Corporate HR. This framework is built around core competencies that define expectations across all roles and emphasize sustainability, leadership, and ownership. Leadership development, annual performance and development dialogues, and proactive succession planning are integral components of our approach to training and development.

## Sustainability: A Core Competency at Exyte

We have defined our Core Competencies as guiding principles for everything we do. They give us a common language to talk about our most important skills.

In 2024 "Sustainability" was added as our 6th competency, supported by targeted training to ensure its practical application in our day-to-day behaviors.



### > S1-4, MDR-A

#### Our actions and achievements

In 2024, Exyte continued to embed its **leadership development and performance dialogue** processes across the organization. Key initiatives included the global rollout of Exyte's **Core Competencies** and **Leadership Principles**, the expansion of our **Graduate Trainee Program**, and targeted training through the **Project Management Academy**.

Training is aligned with the technical, compliance, and execution demands of our high-tech project and production environments. Our **Learning Management System (LMS)** provided employees with access to a wide range of learning resources, supporting both technical excellence and personal growth. It is delivered through a combination of internal and external content, creating a broad portfolio of learning opportunities tailored to diverse development needs.

### > S1-5, S1-13, MDR-T

#### Our targets and performance

Participation in annual performance reviews reached nearly 100%, with 99.0% of female and 98.7% of male employees receiving a review, demonstrating the strong integration of development dialogues into our people management practices.

In addition, employees at Exyte received an average of 11.1 hours of training in 2024. [See also table 19 in chapter "Data and indices", page 61.](#)

While formal outcome-based targets have not yet been established, training and skill development were confirmed as material topics in our 2024 double materiality assessment. We continue to monitor key indicators to inform future target-setting and ensure continuous improvement.

## Diversity, equity, and inclusion (DEI)

Our global workforce brings together people from a wide range of cultures, experiences, and perspectives, an asset that strengthens our innovation, collaboration, and social responsibility.

> S1.SBM-3

### Material impacts, risks, and opportunities

Promoting diversity, equity, and inclusion (DEI) enables positive social impact by increasing participation among underrepresented and disadvantaged groups. This not only opens access to economic opportunity but also supports a more inclusive workplace and contributes to a diverse society. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

> S1-1, MDR-P

### Our policies and commitment

At Exyte, we are committed to fostering a workplace where all individuals are treated fairly, have equal access to opportunities, and can fully participate regardless of their background.

Our approach is grounded in the principle that employment decisions are based solely on skills, qualifications, and experience. While we do not maintain a standalone DEI policy, the principles of non-discrimination and equal opportunity are firmly embedded in our [Code of Conduct](#) and Human Rights Policy. These documents set clear expectations for respectful behavior and explicitly prohibit discrimination and harassment on the basis of gender, age, ethnicity, disability, religion, sexual orientation, or political opinion, in line with EU and national laws.

We promote fairness and consistency in recruitment, career development, and workplace behavior through internal processes and standards. Managers are

expected to lead by example and foster inclusive team environments. Responsibility for advancing DEI lies with the Executive Board, which oversees the implementation of the [Code of Conduct](#) and ensures alignment with Exyte's corporate values and strategic direction.

Our commitment is further reinforced by our support for the Diversity Charter (Charta der Vielfalt), underscoring our pledge to create a culture where diversity is valued and inclusion is the norm.



charta der vielfalt

> S1-4, MDR-A

### Our actions and achievements

In 2024, Exyte advanced its DEI agenda through a range of awareness-building initiatives. Our annual **Diversity Week** brought together employees across all regions to engage in dialogue on topics such as **"Women in Tech"** and **"Diverse Communication"**. These events highlighted our commitment to inclusion and encouraged open conversations about equity in the workplace.

We also continued the **Women in Leadership@Exyte** initiative, a global program designed to empower female talent and elevate the voices of women leaders within the company. While systematic DEI training is not yet implemented across the organization, these initiatives play a vital role in shaping a more inclusive culture.

> S1-5, S1-9, S1-12

### Our targets and performance

As of the end of 2024, women represented 22.0% of Exyte's global workforce. Female representation stood at 33.3% on the Executive Board, and 9.4% in Senior Management. In terms of age diversity, 17.0% of employees were under 30, 58.0% were between 30 and 50, and 25.0% were over 50 ([see table 6 on the right side](#)).

Additionally, 44 employees self-identified as having a disability, representing 0.4% of the total workforce. [See also table 18 in chapter "Data and indices", page 61.](#)

Table 6: Diversity of our employees

EFRAG_ID	Indicator	2024 number	2024 %
S1-9_01	Women at Executive Board level	1	33.3
S1-9_02	Women at executive management level	0	0
S1-9_02	Women at senior management level	9	9.4
S1-9_03	Employees under 30 years old	1,574	17.0
S1-9_04	Employees between 30 – 50 years old	5,411	58.0
S1-9_05	Employees over 50 years old	2,304	25.0

Methodology<sup>1</sup>: Management levels are defined as follows: The Executive Board level includes individuals holding Board positions. Executive management includes individuals holding executive positions in business segments, such as the presidents. The senior management level includes executives in senior leadership positions.

Table 7: Number of employees by gender

EFRAG_ID	Gender	2024
S1-6_01	Male	7,241 <sup>2</sup>
S1-6_01	Female	2,045 <sup>2</sup>
S1-6_01	Other/undeclared	3

Methodology<sup>1</sup>: Employee gender is based on self-reporting in Exyte's HR management systems.

Although formal outcome-based targets for DEI have not yet been established, the topic was confirmed as material in our 2024 double materiality assessment. We continue to monitor key diversity indicators to inform future target-setting and enhance transparency across the organization.

1 For more information about the general methodology [see table 3 on page 36.](#)  
2 Among employees, 22% were female and 78% were male.



## Working conditions

Our focus on work-life balance, secure employment, and adequate wages reflects our broader ambition to foster attractive working conditions.

### > S1.SBM-3

#### Material impacts, risks, and opportunities

Work-life balance, secure employment, and adequate wages were confirmed as material in our 2024 double materiality assessment and are integral to our social responsibility strategy.

In general, positive impacts of strong working conditions include increased job satisfaction and reduce stress of employees. Specifically, flexible working hours, such as flextime and remote options, allow employees to better balance personal responsibilities and work demands.

Adequate wages are essential to ensuring fair treatment and financial security of employees and their family.

Secure employment plays a vital role in fostering morale, and mental health by reinforcing a sense of stability and long-term opportunity. Secure employment also represents a business opportunity for Exyte, supporting internal career development, reducing turnover, and enhancing productivity. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

### > S1-1, S1-10, MDR-P

#### Our policies and commitment

At Exyte, we are committed to providing fair, stable, and supportive working conditions that promote employee well-being and long-term engagement. Our approach is guided by internal frameworks and full compliance with national labor laws and international standards. While we do not maintain standalone policies for work-life balance, adequate wages, or secure employment, these principles are embedded in our broader people strategy and implemented consistently across regions.

Work-life balance is supported through the Exyte Well-being Strategy, which is structured around four pillars: Engagement, Education, Execution, and External Support. This global framework promotes mental health, stress reduction, and flexible work arrangements, and is reinforced by local initiatives such as well-being champions and employee surveys.

Secure employment is encouraged through a preference for permanent contracts and long-term workforce planning. While project-based roles may require fixed-term arrangements, we aim to ensure continuity through structured succession planning and internal mobility.

Our compensation practices are designed to ensure adequate wages that uphold fairness and support employee well-being. We benchmark pay against external standards and review internal equity to maintain consistency and competitiveness. Performance-based pay is a key element of our remuneration framework, aligning rewards with individual contributions and company results.

### > S1-4, S1-11, S1-15, MDR-A

#### Our actions and achievements

In 2024, we advanced the global implementation of our **Well-being Strategy** across project sites and offices. Initiatives included well-being surveys, toolbox talks, and locally coordinated events to promote awareness and provide practical support, particularly in high-pressure environments.

We continued to provide broad access to **family-related leave**, including maternity, paternity, parental, and carer leave, in accordance with local legal provisions. Participation rates were monitored to inform future support measures.

Compensation structures were reviewed and adjusted where necessary to ensure fairness and compliance with legal requirements. Our **remuneration framework** remained focused on internal equity and long-term retention.

[See table 21 , page 62.](#)

### > S1-5, S1-10, S1-11, S1-16, MDR-T, MDR-M

#### Our targets and performance

Monitoring key indicators across regions is central to our commitment to transparency and continuous improvement in working conditions. At the end of 2024, 71.3% of Exyte employees held permanent contracts, while 28.7% were employed on a temporary basis. Among permanent employees, 24.4% were female and 75.6% male; among temporary employees, 16.3% were female and 83.7% male. These figures reflect our ongoing efforts to prioritize long-term employment relationships and support gender equity in contract types.

All employees received base pay in line with or above the applicable adequate wage benchmarks in their respective countries. The overall unadjusted gender pay gap stood at 9.0%, with notable variations across regions. In Singapore, the gap was reversed at – 20.6%, while the United Kingdom reported the highest gap at 69.1%. The remuneration ratio, calculated as annual remuneration of the highest-paid individual divided by the median annual remuneration of all other employees, was 40.4.

Social protection coverage remained comprehensive. All employees were covered for sickness, injury, disability, and retirement. Unemployment protection applied to 84.1% of the workforce, with coverage gaps primarily due to local legislative frameworks. For example, statutory unemployment schemes are not mandated in Singapore and India. In the United States, four employees were not covered for sickness and unemployment due to specific contractual or regional legal provisions. These gaps are closely monitored, and where feasible, we seek to address them through supplementary benefits or internal awareness measures.

Exyte has not yet established formal, outcome-based targets for work-life balance, secure employment, or adequate wages. However, the consistent monitoring of these performance indicators forms a strong foundation for future target-setting. These efforts reflect our broader ambition to ensure fair, secure, and supportive working conditions that contribute to positive social impact across our global operations.

**Table 8: Remuneration metrics – gender pay gap**

EFRAG_ID	Indicator / Country	2024
S1-16_01	Gender pay gap total	9.0%
S1-16_02	Remuneration ratio	40.4

**Methodology<sup>1</sup>:**  
The total gender pay gap and remuneration ratio were calculated as headcount-weighted averages, based on the gender pay gap and remuneration ratio calculated separately for each country. <sup>①</sup> See also table 22 in chapter “Data and indices”, on page 63.



1 For more information about the general methodology <sup>①</sup> see table 3 on page 36.

## Health and safety

Health and safety are integral to Exyte's core values. Operating in high-tech environments and complex construction settings involves inherent risks, particularly in fast-paced, multi-contractor projects.

### > S1.SBM-3, S2.SBM-3

#### Managing impacts, risks, and opportunities

Health and safety were confirmed as material topics in our 2024 double materiality assessment and are integral to our operational integrity and social responsibility.

For our own workforce, actual negative impacts primarily arise from non-compliance with safety protocols, which can lead to increased incidents, particularly in high-risk environments such as construction and production. Potential positive impacts include improved well-being and workplace safety through adherence to protective measures and the implementation of health and wellness programs.

In our value chain, actual risks may result from subcontractors failing to meet health and safety standards, which can lead to severe incidents. These risks are mitigated through effective supervision and management of all work activities by Exyte. Potential positive impacts include safer working conditions for subcontractors and other site personnel, supported by targeted interventions such as training, oversight, and safety technologies. See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.

### > S1-1, S2-1, MDR-P

#### Our policies and commitment

Our commitment to a safe, incident-free workplace extends across our own workforce and throughout our value chain. Exyte's health and safety governance is defined in our Corporate Safety Management Policy Statement, signed by the

CEO and reviewed annually. Implementation is overseen by the Vice President of Global EHS and supported by project-specific EHS plans and Risk and Opportunity Registers. It outlines our zero-incident ambition and applies to all employees, including workers in the value chain employed by subcontractors and partners working under our direction.

### > S1-2, S1-3, S1-4, S2-2, S2-3, S2-4, MDR-A

#### Our actions and achievements

Our globally integrated **Environment, Health, and Safety (EHS) Management System** is certified to ISO 45001 and ISO 14001. It covers 100% of our workforce and extends to subcontractors and suppliers, as well as partners working on our project sites, ensuring consistent health and safety standards for all. In Singapore, we also hold the bizSAFE STAR accreditation. The approach aligns with international frameworks, including the UN Guiding Principles on Business and Human Rights, the [ILO Declaration on Fundamental Principles and Rights at Work](#), and the [OECD Guidelines for Multinational Enterprises](#).

"We are convinced that Exyte's IFW program is the key driver for top-tier safety performance."

Niall McCaffrey,

Vice President Environment, Health, and Safety

In 2024, Exyte advanced its health and safety performance through a combination of structured planning, field-level tools, leadership engagement, and digital solutions. The construction projects are guided by a **dedicated EHS plans** and tailored risk register, ensuring site-specific conditions were addressed proactively. These are operationalized through daily tools such as Safe Plans of Action (SPA), Job Safety Assessments (JSA), Risk Assessment Method Statement (RAMS), Permit to Work for high risk activities, and Pre-Task Plans (PTP).

We conducted quarterly internal audits and biannual evaluations of major sites as part of our **global EHS audit program**. Vendor audits and supply chain reviews ensured consistent implementation of safety standards across all project participants.



Our **Incident Free Workplace (IFW)** program remained central to our safety culture. It integrates systems, training, and behavior-based leadership, encouraging ownership, speaking up, and continuous learning. The IFW motto – "Safety. Every Day. For Everyone." – is visible across all sites and reinforced through onboarding, leadership training, and subcontractor engagement. Life-Saving Rules and a zero-tolerance approach to unsafe behaviors are embedded into daily operations.

To strengthen risk prevention, we implemented "**Two-Person High Risk Activity Inspections**" and "**Safety Behavior Observations**" (SBOs). These daily checks, often involving both Exyte and subcontractor teams, promote shared accountability. All activities are tracked via the Exyte EHS Mobile App and centralized platform, enabling real-time monitoring and proactive safety management.

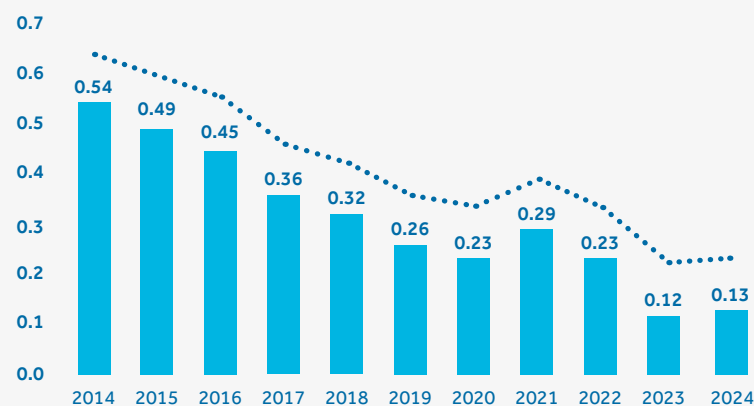
Significant adverse events are investigated using the "**5 Whys**" methodology, with findings reviewed at the management level. Non-conformities and safety-related complaints are logged and tracked to closure in our global EHS platform.



We also promoted **health and well-being on site**. At a major construction site in Northern Europe, Exyte co-sponsored a well-being initiative in collaboration with HR, supported by a cross-functional committee and local project leadership. On other large-scale projects, on-site medical teams provided preventive care services such as blood pressure checks and general health consultations, often in cooperation with clients. These efforts reflect our commitment to caring for people, not just protecting them, and were well received as visible expressions of added value.

Regular **check-ins between Exyte EHS leadership and client management** teams complement these efforts. These meetings assess program effectiveness, align on upcoming construction phases, and provide expert advice and mentoring to strengthen the safety culture on site.

### Corporate Safety Performance: Global TRIR<sup>1</sup> Trends



<sup>1</sup> TRIR – Total recordable incident rate (Exyte employees and subcontractors)

### > S1-5, S1-14, S2-5, MDR-T, MDR-M Our targets and performance

In 2024, Exyte with one of its clients reached a major milestone of one million incident-free work hours during the tool installation phase of their semiconductor wafer fab project in Singapore, demonstrating the continued success of the Incident Free Workplace (IFW) program. This accomplishment builds on the project's earlier achievement of 20 million safe work hours recorded in 2023.

Our global total recordable incident rate (TRIR) continued its steady decline, reaching 0.13 in 2024, down from 0.54 in 2014. This trend reflects our sustained focus on proactive safety systems and leadership engagement. [See also table 20 in chapter "Data and indices", page 62.](#)

EHS performance is reviewed monthly and reported quarterly to senior management. Aggregated data on leading and lagging indicators supports continuous improvement and aligns with our zero-incident ambition.



## Human rights

At Exyte, we uphold human rights across our global operations and throughout our value chain.

> [S1.SBM-3](#), [S2-SBM-3](#)

### Material impacts, risks, and opportunities

We actively address human rights risks in our operations and supply chain, including those related to excessive working hours, inadequate pay, discrimination, harassment, child labor, and forced labor. We expect our business partners to meet the same standards. By actively promoting fair and safe working conditions, we aim to generate positive impacts for vulnerable workers and mitigate risks of rights violations.

While Exyte's business model is primarily focused on engineering, design, and high-tech construction services, we remain aware that certain geographies or subcontracted activities may present a heightened risk. We proactively assess and manage risks such as potential human rights violations in high-risk geographies or subcontracted activities.

Subcontractor-related risks are evaluated at the project level, with a focus on workforce composition and the use of migrant labor. Supplier risks are prioritized using mapping tools that consider geography, industry sector, and subcontracting practices.

When human rights issues are identified, whether within our operations or in the supply chain, Exyte takes corrective action. This may include targeted interventions at the site level, direct engagement with suppliers, and follow-up assessments to verify resolution. In cases of serious violations or insufficient remediation, Exyte reserves the right to terminate business relationships.

An assessment of the financial implications of Exyte's human rights program in 2024 did not identify any material effects arising from human rights-related risks or opportunities. No fines, penalties, or compensation payments were incurred during the reporting period.

Operational expenditures associated with the program, such as employee training, supplier assessments, and risk management activities, are considered part of Exyte's broader ESG commitment. These costs are not expected to have a material impact on the company's financial position, performance, or cash flows. [See "Our targets and performance" on page 48.](#)

As our human rights due diligence processes continue to evolve, we will monitor any future financial implications and disclose them as appropriate in subsequent reporting cycles. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

> [S1-1](#), [S2-1](#)

### Our policies and commitment

Our commitment to human rights is grounded in ethical business conduct, legal compliance, and a culture of mutual respect. Our responsibility extends to both our own workforce and to individuals working throughout our value chain, particularly those active in our own operations.

Our human rights framework is defined by three core documents: [Code of Conduct](#), the [Supplier Code of Conduct](#), and our Human Rights Policy. These set clear expectations for ethical behavior, non-discrimination, and the protection of human dignity.

Our Human Rights Policy applies group-wide and establishes a framework for preventive measures, such as due diligence and risk assessment, as well as remedial measures, including monitoring.

Our approach supports the United Nations Sustainable Development Goals (UNSDGs), particularly those promoting decent work, equality, and strong institutions. We align with international frameworks such as the UN Guiding Principles on Business and Human Rights, the ILO Fundamental Principles and Rights at Work, and the International Bill of Human Rights.

For our internal workforce, we prohibit all forms of harassment and discrimination. Employment decisions are based solely on skills, qualification and experience. Leaders are responsible for fostering inclusive, respectful environments.

For suppliers and subcontractors, we require adherence to fair labor practices, including safe working conditions, fair wages, and the prohibition of child and forced labor. Suppliers must also ensure ethical recruitment practices, including a ban on charging recruitment fees to workers.

> [S1-3](#), [S1-2](#), [S1-4](#), [S1-17](#), [S2-2](#), [S2-3](#), [S2-4](#)

### Our actions and achievements

We continue to refine our reporting structures and processes to ensure the effectiveness of our human rights program and to support continuous improvement. In 2024, Exyte advanced its human rights agenda through the continued rollout of the **"Global Respect" program**, launched in 2023 as part of our broader ESG strategy ([see also "Our Global Respect Program" on the next page](#)). The program, led by a designated Human Rights Officer, is designed to embed human rights due diligence across all business areas through structured processes, tools, and training.

We joined the [UN Global Compact](#) and the [Building Responsibly initiative](#), reinforcing our commitment to international human rights standards and contributing to the development of practical tools for risk assessment in both our operations and value chain.

To promote fair treatment in the value chain, we introduced a **labor management system** at a project site. This included subcontractor declarations confirming wage payments, policies ensuring workers retained access to their identification documents, and a no-fee recruitment policy to prevent debt bondage. Mandatory **human rights training** was launched for all employees globally via our corporate training platform. Managers were equipped with templates, checklists, and project-level guidance to support risk identification and mitigation.

**Human rights risks were assessed** across business functions and project sites, with a focus on high-risk geographies, subcontractor involvement, and the presence of migrant or vulnerable workers. Particular attention was given to construction sites, where we evaluated working conditions, including occupational safety, accommodation, and protections for migrant labor. In this context, Exyte has identified operations in South East Asia as being at significant risk of forced and child labour, particularly among workers in construction related onsite operations, and has developed its understanding of workforce vulnerabilities by assessing roles, locations, and contexts where individuals may face greater risks of harm. This understanding was further informed by incorporating stakeholder perspectives from various geographies, as outlined in the DMA process. These assessments informed targeted action plans, implemented by local leadership and supported by Corporate Compliance.

## Our Global Respect Program



Exyte's human rights program, Global Respect, reflects our strong commitment to voluntary employment, non-discrimination, and mutual respect across our operations and supply chain. As a cornerstone of our ESG strategy, the program is led by Dr. Julia Melzer, Human Rights Officer and member of Corporate Compliance.

At the heart of Global Respect is practical implementation. In 2024, we expanded our efforts through structured risk assessments, project-level action plans, and company-wide awareness. A key milestone was the launch of mandatory human rights training via our internal learning platform, equipping all employees with the knowledge to uphold human rights in their daily work.

"Global Respect is a solid framework with practical tools that embed human rights into our global business operations."

**Dr. Julia Melzer,**  
Human Rights Officer



Where feasible, we incorporated worker perspectives to ensure that risks were understood not only from a management standpoint but also from the experiences of those on site. For example, in an external audit on a certain site, recruitment fees paid by migrant workers in our supply chain were found. The site team took remedial action regarding the affected personnel and established preventive measures going forward. When developing these measures, the perspective of the workers was considered to ensure effectivity in practice, which was confirmed by the auditors.

As part of our due diligence on large-scale projects, we implemented a **Human Rights Self-Assessment Questionnaire**, to be completed by project managers every six months. This tool helps identify gaps, improve transparency, and prioritize follow-up actions.

Moreover, Exyte provides robust grievance mechanisms to ensure that all individuals – whether part of our workforce or value chain – can safely raise human rights concerns. Our [Speak Up System](#), managed by Corporate Compliance, allows confidential and anonymous reporting of violations of laws or internal rules as well as personal grievances. It is accessible to employees and external stakeholders, and is actively promoted through internal communications, training, and on-site materials. [See also “Speak Up System” in chapter “Compliance” on pages 53 – 55.](#)

While no systemic issues have been identified to date, we remain vigilant through supplier controls, compliance mechanisms, and Speak Up channels.

Looking ahead to 2025, we plan to expand the use of our Human Rights Self-Assessment Questionnaire, strengthen project-level risk evaluations, and implement tracking mechanisms for follow-up actions. We will also integrate human rights compliance-related questions into our supplier pre-qualification process via our internal procurement platform, including whether suppliers have been subject to investigations for legal breaches such as labor law violations. Large-scale projects will continue to be required to conduct dedicated human rights risk assessments to identify, prevent, and address potential adverse impacts on workers involved in project delivery.

S1-5, S1-17; S2-5  
**Our targets and performance**

In 2024, Exyte did not identify any material financial implications arising from human rights-related risks or opportunities. No fines, penalties, or compensation for damages were incurred. Costs associated with human rights training, supplier assessments, and risk management were part of our broader ESG commitment and did not materially affect our financial position, performance, or cash flows.

During the reporting period, four cases of discrimination on protected grounds were substantiated. All were reported through our Speak Up System, three by individuals from our own workforce, and one by a worker in the value chain. Each case was reviewed, addressed in accordance with internal procedures, and formally closed. As no financial penalties or compensations were issued, no reconciliation with financial statements was required.

Although we have not yet defined measurable outcome targets, such as implementation metrics or the proportion of suppliers assessed, we are taking an evidence-based approach to further develop our human rights management system. Our 2024 double materiality assessment reaffirmed the importance of engaging with workers in the value chain, particularly those in vulnerable situations.

**Table 9: Incidents, complaints, and severe human rights impacts**

EFRAG_ID	Indicator	Value in 2024
S1-17_01	Number of incidents of discrimination	4
S1-17_03	Number of complaints filed through channels for people in own workforce to raise concerns	4
S1-17_04	Number of complaints filed to National Contact Points for OECD Multinational Enterprises	0
S1-17_05	Amount of fines, penalties, and compensation for damages	€0
S1-17_13	Status of incidents and/or complaints and actions taken	All incidents closed

**Methodology:**  
The reported incidents and complaints are based on entries in Exyte’s internal Speak Up System and related compliance reporting channels. Discrimination cases include those related to gender, ethnicity, age, and other protected characteristics as defined in Exyte’s [Code of Conduct and Human Rights Policy](#). Complaints are counted if formally submitted and reviewed through Exyte’s compliance investigation protocol. The data may be incomplete, as not all employees may feel safe or motivated to report concerns, even when formal mechanisms are in place. All data refers to the 2024 reporting period and includes cases involving Exyte employees globally. While the figures are considered reliable, they have not undergone external validation, and limited assurance has not yet been obtained. We aim to achieve such assurance in the coming years.

## Corporate Social Responsibility (CSR)

At Exyte, Corporate Social Responsibility (CSR) is a key element of our sustainability approach, which is embedded in our culture. Through CSR, we aim to contribute positively to society, community living and the environment.

### > SBM-3

#### Material Impacts, Risks, and Opportunities

Through our double materiality assessment, CSR has been identified as a material topic. Our CSR initiatives contribute to positive social and environmental outcomes, underscoring our commitment to sustainable development within the global community. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

### > MDR-P, MDR-A

#### Our policies and commitments

Our CSR efforts reflect a broader commitment to fostering change and supporting sustainable development globally. Across regions, our employees support their communities through volunteering and partnerships.

In 2025, we will introduce a groupwide CSR policy to align global efforts and define local and global objectives and targets. Based on the UN Global Compact principles, the policy will guide responsibilities, actions, and performance tracking, supported by tools and resources for implementation.

It will integrate stakeholder expectations, include compliance procedures, and assign accountability at the senior management level. Once final, it will be published on our website and shared with all relevant stakeholders.

With this harmonized global approach, our corporate social responsibility efforts will become "oneCSR" as part of our oneCOMPANY initiatives, which are an integral part of Exyte's strategy.

### > MDR-A

#### Our actions and achievements

We support projects and communities around the world. Our teams across regions have embraced the spirit of CSR and are driving local impact where it matters most in the communities where we operate: education and workforce development, community well-being, diversity and inclusion, environmental stewardship, and cultural development. The outlined activities from 2024 highlight Exyte's commitment, where teams responded to regional needs, supported nonprofits, partnered with schools, and encouraged volunteering.

[For a sample of CSR activities that we support, see projects on this page and the next page.](#)

### > MDR-T

#### Our targets and performance

CSR was confirmed as a material topic in our 2024 assessment. While specific targets and progress tracking are not yet in place, we are exploring external CSR standards and metrics for accurate, robust reporting to ensure transparency.

### Joining forces for local food drives USA



#### Exyte US employees support local food drives

In 2024, Exyte's Boise Group led multiple food drives to support families and children facing food insecurity – one of several efforts by Exyte US employees across office locations. One drive alone collected over 2,000 food items, enough to provide full meals for more than 40 students over a six-week period, helping to alleviate hunger among vulnerable households. These efforts reflect Exyte's CSR values and commitment to community well-being, ensuring low-income groups receive vital support through employee-driven initiatives.

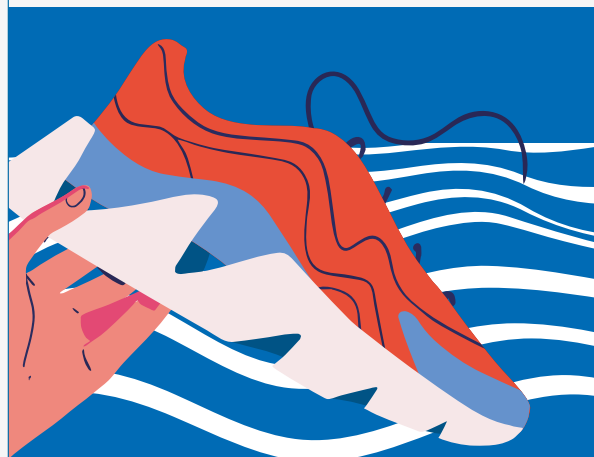
### Supporting the SPD Ability Walk Singapore



#### Exyte supports the SPD Ability Walk in Singapore

In 2024, Exyte continued to proudly support and participate in the annual SPD (Serving People with Disabilities) Ability Walk, a charity event promoting inclusion and awareness for people with disabilities. As a Diamond Sponsor, Exyte contributed financially and through employee volunteerism. As a proud partner of SPD for over 10 years, the event complements our support for Singapore's Purple Parade, aligned with our ESG commitment to inclusion, accessibility, and social impact.

### Helping clean the ocean – Global Step Challenge Germany



#### Exyte's Global Step Challenge supports ocean cleanup

In a move to combat the impacts of prolonged sitting and support a greater cause, Exyte launched a Global Step Challenge for its employees, accompanied by a donation to ocean cleanup efforts for the marine life conservation group Sea Shepherd. The amount was based on the total number of steps employees worldwide logged during their physical activity. Exyte's leadership championed the initiative promoting employee well-being and environmental stewardship.

### Dedicated to the Liver Charity Program Northeast Asia



#### Exyte China supports Liver Charity Program

Exyte Northeast Asia supported the Liver Transplant Charity Program for Children for the consecutive 6th year, contributing donations to help children receive life-saving liver transplants. In 2024, Exyte took part in the program's annual donation ceremony. Since its start, the program has helped nearly 1,000 children regain their health, reflecting Exyte's ESG commitment to community well-being and long-term support for public health.

### Championing Care for Kids Worldwide



#### Where it all began: Care for Kids

□ **Care for Kids** was founded in 2005 by dedicated Exyte Group employees. The company continues to support the organization with donations and employee involvement. The Germany-based non-profit delivers humanitarian aid worldwide and promotes the education and health of children and young people. For instance, it has built a school in Mali, supported healthcare and education in Rwanda, and donated medical equipment to a children's hospital in India.





## Governance

We Manage with Prudence

It is our corporate policy to conduct business in accordance with the highest legal and ethical standards throughout everything we do.

### Our material topics

#### ► G1 – Business Conduct

- Corporate culture
- Corruption and bribery
- Management of relationships with suppliers, including payment practices

# 98.4%

of Exyte's employees completed the Code of Conduct training in 2024.





## G1 – Business conduct

Learn more about how Exyte conducts its business:

- 52 Our approach to business conduct
- 53 Compliance
- 56 Managing relationships with our suppliers

### Our approach to business conduct

Exyte is committed to the highest ethical and legal standards, guided by a strong compliance governance model. Our Code of Conduct and Anti-Bribery & Corruption Policy form the foundation of this framework. In our materiality assessment, we identified three key topics – corporate culture, corruption and bribery as well as supplier relationships – with the first two combined under Compliance. These priorities shape our approach to responsible business conduct.

"We stand for and take pride in our commitment to do business in accordance with the highest legal and ethical standards."

Dr. Wolfgang Büchele,  
Chairman and Chief Executive Officer, Exyte Group

That means, first and utmost, that we comply with all applicable laws and regulations – even if that means that we do not win an important project or miss a business target. However, compliance at Exyte goes further. We act with integrity and respect for business partners and for colleagues.

At Exyte, we are explicitly not interested in an increase in revenues or profits at the expense of honesty and fair dealing. Globalization and increasingly complex regulatory environments make compliance more and more challenging. To help master these challenges, the [Code of Conduct](#) provides guidance for day-to-day business.

Our Code of Conduct is more than just a policy. It is the basis and benchmark of all our business conduct. We keep in mind that a single case of non-compliance can have serious consequences and may damage the high reputation that Exyte has earned in the market. The trust that our stakeholders place in our company is our most valuable asset. Protecting this asset is a responsibility that we all share, regardless of our position or role in the company.



### Upholding globally recognized principles on business conduct

As a signatory to the United Nations Global Compact (UNGC), Exyte aligns its conduct with internationally recognized principles, particularly those related to human rights, labor, anti-corruption, and ethical business. These principles are the foundation of our internal standards and provide the framework for integrity at Exyte.

**WE SUPPORT**



> ESRS 2 GOV-1, G1-1, MDR-P

## Compliance

Exyte upholds responsible and ethical business conduct as a fundamental principle that defines how we operate. Ensuring compliance, which includes our material topics "corruption and bribery" and "corporate culture" and acting in line with high standards of business ethics are non-negotiable across all parts of our organization.

Exyte's approach to Compliance is rooted in a strong corporate **Compliance culture shaped by integrity**. Integrity is a core company value, and this principle is anchored in the Exyte [Code of Conduct](#), which has long served as the foundation for ethical and lawful conduct across all operations. Our Compliance slogan, "the right way," underscores our commitment to these values. [See also general disclosures in the chapter "ESRS 2 General Disclosures", page 9.](#)



The basis for our understanding of Compliance are all elements around

- external laws, legal obligations and regulations,
- internal policies and rules, as well as
- ethical standards.

In specific, Compliance at Exyte covers the following areas:

- Bribery
- Corruption
- Fraud
- Theft
- Conflicts of Interest
- Antitrust
- Confidentiality
- Human Rights
- Data Protection
- Export Control

The Exyte **Compliance Management System** (CMS) provides a robust framework to safeguard ethical business conduct across the organization. Based on regular risk assessments, the suite of policies and processes is updated or expanded, as applicable, and communicated and trained and their implementation is continuously monitored. The system is governed by the Exyte Compliance Charter, which defines responsibilities at corporate, regional, and local levels.

A cornerstone of our Compliance infrastructure is the [Speak Up System](#), which plays a vital role in maintaining business integrity. The **Speak Up System** is designed to encourage early reporting of actual or suspected misconduct, whether by employees or external stakeholders, including contractors. Reports can be submitted confidentially through multiple intake channels – both written and verbal – and are typically replied to within 24 hours. Investigations are initiated exclusively by the Corporate Compliance Team, which operates independently from operational business lines.

The Speak Up process is governed by clear internal procedures outlined in the Exyte Compliance Charter and is publicly described [on Exyte's website](#).

These procedures ensure that reports are handled fairly, confidentially, and without retaliation against those who raise concerns in good faith. The system is designed to reinforce ethical behavior across all levels of the organization and remains central to Exyte's efforts to uphold integrity in all business dealings.

Exyte's **Executive Board plays a key role** in upholding our ethical standards and supporting responsible business conduct. Compliance topics are regularly reported to the Board, including updates on internal policy implementation, training participation, and Speak Up activity. The Corporate Compliance team, composed of legal and subject matter experts, reports to the Vice President Compliance, who directly reports to the CEO and provides quarterly updates to the Board. The Board members leverage the knowledge and expertise of the Corporate Compliance team. This oversight ensures Compliance is fully embedded into strategic decision-making and reinforced at the highest level.

[See also general disclosures in the chapter "ESRS 2 General Disclosures", page 9.](#)



It's the right way.

[Our Speak Up portal](#)



> ESRS 2 SBM-3

Material impacts, risks, and opportunities

In engineering, procurement, and construction, attention to detail is key. One aspect often overlooked, amidst blueprints and complex project delivery, is compliance. At Exyte, with our vision of “creating a better future,” Compliance is more crucial than ever.

Our materiality assessment highlighted two areas where business conduct plays a critical role: a. the integrity of our corporate culture, b. the effectiveness of anti-corruption systems. Each reflects not only what we expect of ourselves, but also the broader impact we can have across industries and value chains.

“Everyone must know:  
There are no compromises on  
Compliance at Exyte.”

Steffen Liebendoerfer,  
Vice President Corporate Compliance

At Exyte, integrity and accountability shape how we lead projects, manage teams, and engage with our partners. These principles support our ability to prevent and detect corruption and bribery, reducing legal and reputational risks while protecting project integrity. They also foster trust internally supporting employee satisfaction and happiness and position us to build trust with clients and suppliers, creating long-term opportunities for responsible growth and collaboration. In this way, our culture directly enables the management of our most material impacts, risks, and opportunities in business conduct.  
[🔗 See “Our material ESG topics as outcome of the double materiality assessment” in the chapter “ESRS 2 General Disclosures”, page 19.](#)

> G1-1, G1-3, MDR-P

Our policies and commitment

Exyte has issued a number of policies related to its understanding of business conduct. These are summarized in [🔗 the table below](#). We would like to emphasize two key ones: the [📄 Code of Conduct](#) and the so-called ABC Policy.

Table 10: Compliance-related policies at Exyte

Policy/Policy statement	Area(s) of application	Description
Code of Conduct	Overarching	It outlines the principles of ethical and lawful conduct that we as a company stand for and that employees are expected to adhere to.
Supply Chain Code of Conduct	Overarching	The Supply Chain Code of Conduct outlines the ethical, social, and environmental standards expected of our suppliers and business partners, mirroring the principles outlined in our Code of Conduct.
Anti-Bribery & Corruption (ABC) Policy	Governance	The policy establishes mechanisms to prevent bribery by providing rules for gifts, invitations, sponsorships, and donations, for example.
Human Rights Policy	Social	The policy outlines Exyte's Human Rights Principles and establishes processes to protect and embed them in our business operations.
Compliance Training Policy	Governance	The policy stipulates that Compliance training is mandatory and defines how and when it should be taken and details Exyte's Compliance training programs for different audiences.
Conflict of Interest Policy	Governance	The policy establishes processes for handling situations in which an employee's personal interests may conflict with Exyte's interests.
Data Protection Policy	Governance	This policy is intended to define the legal and ethical principles for data processing by Exyte.
Export Control Policy	Governance	This policy provides the framework for Exyte to comply with sanctions and controls on goods and technology.

The Exyte **Code of Conduct** defines general rules for ethical behavior and for preventing bribery and other forms of misconduct, particularly in at-risk roles such as procurement or business development. Together, these documents form a binding framework for ethical decision-making throughout the company.

Our Code of Conduct, available in 13 languages, applies to all employees globally, including those in affiliated companies and newly acquired businesses. It defines expectations for conduct aligned with Exyte's values and is supported by internal communication and Compliance leadership at all levels

Exyte applies a strict zero-tolerance approach to corruption and bribery. This commitment is embedded in our **Anti-Bribery & Corruption (ABC) Policy**, which outlines expected conduct across key risk areas including gifts, invitations, sponsorships, and donations. The policy provides practical guidance to all employees via the Compliance SharePoint.

> G1-1, G1-3, MDR-A

Our actions and achievements

Exyte has embedded the approach to Compliance deeply into its governance framework. In addition to this, the following sections emphasize the key measures implemented in 2024 to further embed these principles into daily practices, including training, awareness, and oversight mechanisms.

In early 2025, we published a **comprehensive revision of our Code of Conduct**, to align its contents with Exyte's ESG approach and reinforce our focus on social responsibility and ethical business practices. The revised version of the Code has been rolled out across all entities. To promote a strong Compliance culture, Exyte ran awareness campaigns and issued internal communications emphasizing integrity, transparency, and accountability. Managers were called upon to lead by example and embed compliance topics in team dialogue.

Our relaunched Code of Conduct is also embedded into our **global Compliance training program** and which is rolled out via the CareerCompass learning platform. The training is structured into two core modules, is repeated annually, and covers topics such as corruption, bribery, competition law, conflicts of interest, confidentiality, and respectful behavior. Additional e-learning modules on human rights, export control, and data protection were also assigned to relevant target groups.

Completion of training is monitored through the so-called CareerCompass Report Center and reported quarterly to the Executive Board to ensure continuous oversight and improvement.

In 2024, Exyte maintained a **strong focus on corruption prevention** across the organization. All employees, including the Board, were required to complete anti-bribery training modules based on Chapter 5 of the Anti-Bribery & Corruption (ABC) Policy, titled "Our Rules for Preventing Bribery". This training was conducted online and for all employees in the same way as part of the general Code of Conduct Training. The training will be repeated annually for all Exyte employees. The training program covers 100% of identified high-risk functions, including procurement, sales, and construction management. These modules addressed key risk areas such as handling gifts, invitations, donations, and sponsorships.

Additional in-person workshops were delivered to high-risk groups to support the practical application of the policy in sensitive functions, including procurement and construction project teams. These sessions featured case-based discussions and scenario training, helping to translate abstract rules into daily decision-making.

Next to the above, the [Speak Up System](#) remained a key channel for reporting suspected misconduct related to corruption, bribery, or other breaches of

Exyte's Code of Conduct. The system is accessible to both employees and external parties, including workers in Exyte's value chain.

In 2024, posters and information materials on project sites **encouraged individuals to speak up** if they encountered or observed unethical behavior. Reports were reviewed by the independent Compliance function and handled in accordance with the internal procedures set out in the Compliance Charter. Most reports were responded to within 24 hours, and each case was managed per established governance protocols.

Training – Completion rate 2024

Code of Conduct  
98.4%

G1-1, G1-4, MDR-T  
Our targets and performance

Exyte aims to achieve a 100% annual completion rate for Code of Conduct training among all employees with a personal workstation. In 2024, 98.4% of employees with a personal workstation completed the Code of Conduct training. Acknowledging technical issues in individual cases, we are working to eliminate those obstacles and aim to close the gap to 100% in 2025. In addition, 92.5% of employees completed the dedicated human rights training module, reinforcing awareness and accountability for protecting human rights.

Anti-bribery and corruption training is part of the compliance statistics, case tracking, and training participation rates were monitored throughout the year and included in quarterly reports submitted to the Executive Board, ensuring consistent oversight and accountability.

Table 11: Confirmed incidents and convictions for violation of corruption or bribery, and fines for violation of anti-corruption and anti-bribery laws

EFRAG ID	Indicator	2024
G1-4_01	Number of convictions for violation of anti-corruption and anti-bribery laws	None
G1-4_02	Amount of fines for violation of anti-corruption and anti-bribery laws	€ 0
G1-4_04	Number of confirmed incidents of corruption or bribery	3

In 2024, Exyte maintained a strong record of compliance, reflected in the absence of convictions, fines, or legal cases related to anti-corruption or anti-bribery laws. While three confirmed incidents of corruption or bribery occurred during the reporting period, each was promptly and effectively addressed in line with Exyte's internal compliance procedures, resulting in two employee dismissals and disciplinary measures, and one affected contract with business partners, demonstrating how consistently the company takes action and underscoring its commitment to integrity and ethical conduct.

Training – Completion rate 2024

Human rights  
92.5%

## Managing relationships with our suppliers

Exyte's approach to responsible supplier management is built on long-term collaboration, fairness, and transparency across our global value chain.

> ESRS 2 SBM-3

### Material impacts, risks, and opportunities

Our materiality assessment highlighted that the quality of our supplier relationships areas plays a critical role. Responsible supplier management encompassing fair, transparent procurement and payment practices strengthens these relationships and supports the promotion of environmental and social standards throughout the supply chain. [See "Our material ESG topics as outcome of the double materiality assessment" in the chapter "ESRS 2 General Disclosures", page 19.](#)

Exyte views this area as a key enabler of sustainable project delivery and long-term value creation. Through structured engagement, clearly defined expectations, and alignment with ESG principles, the company fosters collaborative, value-driven partnerships that contribute to responsible sourcing and integrity across its global operations.

> G1-2, G1-6, MDR-P

### Our policies and commitment

At the foundation of our supplier governance framework is the [Supply Chain Code of Conduct](#), approved and signed by the Executive Board, which sets clear expectations for ethical, social, and environmental behavior. It is aligned with international labor and environmental regulations and is required for all suppliers and subcontractors during onboarding and qualification.

Our procurement practices aim to ensure that materials, goods, and services are sourced and delivered in a way that supports ethical conduct and sustainable outcomes. Our robust Enterprise Resource Planning (ERP) systems ensure that supplier invoices are processed efficiently, and payments adhere to agreed contractual terms.

Exyte has identified "Management of relationships with suppliers, including payment practices" as a material topic, an area where ethical, transparent, and accountable procurement operations can drive long-term value. While no formal group-wide policy to prevent late payments was in place during the reporting year, a policy foreseen shall establish common standards for payment practices across the organization.

> G1-2, G1-6, MDR-A

### Our actions and achievements

In 2024, the Procurement and Subcontracting Management (PSM) function took key steps to reinforce the foundation for responsible supplier engagement, including efforts to strengthen supplier relationships ahead of the development of a standardized supplier performance form to support supply chain risk management.

The Category Management function is strengthening global supplier relationships and will be launching a Relationship Management (SRM) program. The program aims to establish consistent global practices for supplier evaluation and performance reporting.

The team also supported the ongoing implementation of a unified Enterprise Resource Planning (ERP) system designed to **standardize procurement and financial processes across global operations.**

To advance these standards, the Procurement and Subcontracting Management (PSM) function is focused on integrating Environmental, Social, and Governance (ESG) principles across global supply chain practices.

Procurement teams received training in contract management and negotiation, with a focus on aligning commercial execution **with sustainability priorities.** These trainings enhanced teams' capabilities to assess and manage ESG-related risks throughout the supplier lifecycle.

In its **supplier selection**, Exyte maintained rigorous social and environmental standards through a structured prequalification process, assessing alignment with client requirements, safety standards, and internal quality benchmarks. Preference was given to suppliers that meet recognized ESG criteria, underscoring a continued commitment to responsible sourcing.

Exyte's **Supply Chain Diversity Program** aims to diversify the supplier base by including a broader range of suppliers and subcontractors, focusing on collaboration, innovation, and resilience. The program embeds ESG principles in procurement practices and promotes supplier inclusion. Exyte was honored with the 2024 Outstanding Performance in Supplier Diversity from Micron Technology, recognizing its commitment to inclusive and socially responsible procurement practices.



> G1-6, MDR-T  
Our targets and performance

With the development of a new group-wide policy to prevent late payments, Exyte will also define corresponding targets for sustainable procurement. Since the topic was identified as material in the current reporting year, no formal targets were set previously.

A range of commercial models is employed to support a diverse portfolio of high-tech client projects, including EPC, EPCM, lump sum, manufacturing, and cost-reimbursable contracts. Payment terms are tailored to the specific context of each project, considering factors such as geography, contractual requirements, procurement categories, and client agreements, to ensure flexibility and alignment with the needs of both clients and suppliers. There is no globally defined "standard" payment term across the organization. This is why Exyte does not track the percentage of payments aligned with standard payment terms.

However, the average group-wide invoice payment period in 2024 was 37.3 days, calculated based on all fully paid invoices across Exyte entities. As of December 31, 2024, Exyte had no outstanding legal proceedings for late payments.

Table 12: Average invoice payment period in 2024 and confirmed incidents of late payments

EFRAG ID	Indicator	2024
G1-6_01	Average invoice payment period	37.3 days
G1-6_04	Number of legal proceedings outstanding for late payments	None

Methodology:  
To calculate the average number of days to pay an invoice, a global average was used across all Exyte entities for 2024. The calculation included all invoices received in 2024 that were fully paid by February 2025. Unpaid invoices as of that date were excluded and will be incorporated into the 2025 report once settled. This statistic pertains to the Exyte group, excluding entities acquired in the past, such as TTP Group, Kinetics Group, and CPS Group. These entities are currently undergoing integration into Exyte's unified ERP platform, and their data will be incorporated into future reporting cycles once fully aligned.

"A resilient and transparent supply chain is essential to our success and the foundation of a sustainable future."

Adam Hunt,  
Senior Vice President Corporate Procurement & Subcontracting

## Data and indices

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- 67 List of datapoints in cross-cutting and topical standards that derive from other EU legislation (Appendix B)



> ESRS 2 BP-1, BP-2

## About this report (Basis for preparation)

This ESG report has been developed in anticipation of future compliance with the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). Although Exyte is not yet legally obligated to report under these frameworks, this voluntary disclosure reflects our proactive commitment to transparency and responsible business conduct.

The primary objective of this report is to communicate our environmental, social, and governance (ESG) performance, while simultaneously identifying areas for improvement in preparation for mandatory CSRD compliance. This report has not been externally audited; however, it serves as a foundational step toward future assurance and alignment with regulatory expectations.

### Scope and consolidation

The ESG disclosures presented herein are prepared on a consolidated basis, consistent with the scope of the Exyte Group's 2024 Annual Report. The report encompasses our operational activities as well as relevant upstream and downstream value chain elements. Any exclusions or limitations are explicitly noted within the respective topical sections.

### Time horizon

In line with ESRS 1, Exyte applies defined time horizons when assessing impacts, risks, and opportunities (IROs). The short-term horizon covers the current reporting year, the medium-term spans one to five years, and the long-term extends beyond five years, focusing on emerging risks and opportunities that may influence future sustainability performance.

### Use of actual data and estimates

Wherever feasible, actual data has been utilized to ensure accuracy and reliability. In instances where data is unavailable – due to timing constraints, system limitations, or data gaps – reasonable estimates have been applied. These estimates are derived from historical trends, internal expertise, external benchmarks, or independent expert input. The use of estimates is limited, clearly defined, and transparently disclosed within the relevant sections, including assumptions, approximations, and associated uncertainties.

### Incorporation by reference

Mandatory disclosures as per the ESRS that have not been placed according the ESRS structure guidelines are presented in the following list of information and datapoints:

Table 13: Disclosure requirements incorporated by reference

Disclosure requirement	EFRAG_ID	Description	Section/Report	Page
ESRS 2 BP-1, BP-2		About this report	Data and indices	59
E1-6	E1-6_06	GHG emissions in the value chain	Data and indices	60
E1-6	E1-6_30	GHG emissions KPI	Data and indices	60
S1-6	S1-6_07; S1-6_11; S1-6_12	Number of employees by contract type and gender and leavers by gender	Data and indices	61
S1-7	S1-10_03	Employees paid below applicable adequate wage for 2024	Data and indices	61
S1-12	S1-12_02	Employees with disabilities	Data and indices	61
S1-13	S1-13_02; S1-13_04; S1-13_05	Training participation and average training hours	Data and indices	61
S1-14	S1-14_01 bis S1-14_12	Environment, health, and safety performance indicators	Data and indices	62
S1-15	S1-15_01; S1-15_03	Work-life balance: family leave entitlements and uptake	Data and indices	62
S1-16	S1-16_02; S1-16_04	Remuneration metrics – gender pay gap	Data and indices	63
ESRS index		ESRS index Table	Data and indices	64
EU legislation – Appendix B		List of datapoints in cross-cutting and topical standards that derive from other EU legislation (Appendix B)	Data and indices	67



## Data E1

**Table 14: GHG emissions in the value chain**

EFRAG_ID <sup>1</sup>	Indicator	2023 (base year)
<b>Scope 1 GHG emissions</b>		
E1-6_07	Gross Scope 1 GHG emissions (tCO <sub>2</sub> eq)	27,455
E1-6_08	Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	n.a.
<b>Scope 2 GHG emissions</b>		
E1-6_09	Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	9,627
E1-6_10	Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> eq)	10,024
<b>Significant Scope 3 GHG emissions</b>		
E1-6_11	Total gross indirect (Scope 3) GHG emissions (tCO <sub>2</sub> eq)	5,234,359
E1-6_06	1 Purchased goods and services	3,636,937
E1-6_06	2 Capital goods	2,609
E1-6_06	3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	10,233
E1-6_06	4 Upstream transportation and distribution	40,576

EFRAG_ID <sup>1</sup>	Indicator	2023 (base year)
E1-6_06	5 Waste generated in operations	27,646
E1-6_06	6 Business travelling	4,648
E1-6_06	7 Employee commuting	35,746
E1-6_06	8 Upstream leased assets	Not applicable to Exyte
E1-6_06	9 Downstream transportation	919,468
E1-6_06	10 Processing of sold products	Not applicable to Exyte
E1-6_06	11 Use of sold products	369,425
E1-6_06	12 End-of-life treatment of sold products	187,071
E1-6_06	13 Downstream leased	Not applicable to Exyte
E1-6_06	14 Franchises	Not applicable to Exyte
E1-6_06	15 Investments	Not applicable to Exyte
<b>Total GHG emissions</b>		
E1-6_12	Total GHG emissions (location-based) (tCO <sub>2</sub> eq)	5,271,441
E1-6_13	Total GHG emissions (market-based) (tCO <sub>2</sub> eq)	5,271,838

**Table 15: GHG emissions KPI**

EFRAG_ID	Indicator	2023 (base year)
Exyte-specific	GHG emissions intensity ratio (Scope 1 and 2 market-based) for the organization (per employee)	3.8
Exyte-specific	GHG emissions intensity ratio (Scope 3 only) for the organization (per employee)	537.4
Exyte-specific	GHG emissions intensity ratio (overall = Scope 1, 2 market-based and 3) for the organization (per employee)	541.3
E1-6_30	GHG emissions intensity, location based (= total GHG emissions in metric tons of CO <sub>2</sub> eq per net revenue in €m) <sup>2</sup>	746.6
E1-6_31	GHG emissions intensity, market-based (= total GHG emissions in metric tons of CO <sub>2</sub> eq per net revenue in €m)	746.7

Methodology: This table presents Exyte's 2023 GHG emissions by scope and by category. Data reflects total emissions calculated in line with the GHG Protocol and serves as the baseline for performance tracking against Exyte's validated science-based targets. (② See also section "Our actions and achievements" in the chapter "E1-Climate change", page 26. )

<sup>1</sup> The ESRS datapoints E1-6\_01, E1-6\_02, E1-6\_03, E1-6\_04 are also covered.

<sup>2</sup> Regarding ESRS datapoint E1-6\_32 Exyte generated total revenue of approximately €7.06 billion for the full year 2023.

Data S1

Table 16: Number of employees by contract type and gender and leavers by gender

EFRAG_ID	Indicator	2024			
		Female	Male	Other/ undeclared	Total
S1-6_07	Permanent employees	1,611	5,010	3	6,624
S1-6_07	Temporary employees	434	2,231	0	2,665
Voluntary	Full-time employees	1,863	7,161	3	9,027
Voluntary	Part-time employees	149	66	0	215
S1-6_07	Non-guaranteed hours employees	n.a.	n.a.	n.a.	0
S1-6_11	Number of employees who have left	518	2,803	0	3,321
S1-6_12	Percentage of employee turnover	25.2%	36.7%	0	n.a.

Methodology<sup>1</sup>:  
The number of internal employees (headcount – HC) who left the company during 2024 is reported, and the average HC was calculated based on monthly headcount figures throughout the year. The turnover percentage is calculated by dividing the number of leavers throughout 2024 by the average HC for each gender. The employee turnover rates reflect shifts in the global high-tech market landscape, with significant impacts observed in Asia and new growth opportunities emerging for Exyte in Western markets.

Table 17: Employees paid below applicable adequate wage for 2024

EFRAG_ID	Country	% of employees
S1-10_03	All relevant countries where Exyte operates	0

Methodology:  
The data was compiled by comparing employee compensation records for 2024 against applicable adequate wage benchmarks based on legal and internal standards.

1 For more information about the general methodology see also table 3 on page 36.  
2 The proportion of eligible internal employees to the total number of internal employees per gender.  
3 The proportion (%) of internal employees who received a performance form in 2024 to all internal employees who were eligible to receive the performance form, per gender.

Table 18: Employees with disabilities

EFRAG_ID	By country	2024	
		Number	in %
S1-12_02	Austria	0	0
S1-12_02	Belgium	0	0
S1-12_02	China	0	0
S1-12_02	Czech Republic	0	0
S1-12_02	Denmark	0	0
S1-12_02	Finland	0	0
S1-12_02	France	0	0
S1-12_02	Germany	22	1.2
S1-12_02	India	3	0.9
S1-12_02	Ireland	0	0
S1-12_02	Israel	1	0.3
S1-12_02	Italy	3	2.5
S1-12_02	Malaysia	0	0
S1-12_02	Netherlands	0	0
S1-12_02	Poland	0	0
S1-12_02	Singapore	0	0
S1-12_02	Switzerland	0	0
S1-12_02	Taiwan	7	2.1
S1-12_02	United Kingdom	0	0
S1-12_02	United States	8	0.4

Methodology<sup>1</sup>:  
The number of employees with disabilities is based on self-declaration recorded in the HR system. As disclosure is voluntary, the reported figures may underestimate the actual number of employees with disabilities.

Table 19: Training participation and average training hours

EFRAG_ID	Indicator	2024			
		Female	Male	Other/ undeclared	Total
	Employees participated in performance reviews				
S1-13_02	Eligible for performance reviews	1,815	5,947	1	7,763
S1-13_02	Not eligible for performance reviews	229	1,292	2	1,523
	Total	2,044	7,240	3	9,286
S1-13_02	Participants	1,797	5,871	1	7,669
S1-13_04	Average training hours per employee	10.4	11.5	11.4	11.1
S1-13_05	Eligibility rate <sup>2</sup> (in %)	88.8%	82.2%	33.3%	83.6%
S1-13_05	Participation rate <sup>3</sup> (in %)	99.0%	98.7%	100%	98.8%

Methodology<sup>1</sup>:  
Training and development participation is assessed based on employee eligibility and actual participation recorded in Exyte's HR Information System SuccessFactors as of December 31, 2024. Employees are classified as eligible for a performance review based on employment status (active employees only), employee class, and timing of hire/termination. Only internal employees classified as "Employee" with active status during the eligibility window are included.  
The participation rate is calculated by dividing the number of employees who completed the performance review process by the number of eligible employees. Training hours per employee represent the total formal training hours divided by the total number of employees, based on completed training sessions logged in the Learning Management System (LMS). External employees (contractors, temp workers) are excluded from this reporting. Certain employee populations, such as blue-collar workers from Singapore and Hargreaves, are excluded due to local policy scope.  
Executive management (e.g., CEO, CFO, CEO-ATF) is excluded from the performance review process (9286+3=9289).

Table 20: Environment, health, and safety performance indicators

EFrag_ID	Indicator	Value in 2024
S1-14_01	Percentage of people in own workforce covered by EHS management system	100%
S1-14_02	Work-related fatalities in own workforce	0
S1-14_03	Work-related fatalities of other workers in the value chain	0
S1-14_04	Number of recordable work-related accidents for own workforce	2
S1-14_05	Rate of recordable work-related accidents for own workforce	0.08%
S1-14_06	Number of cases of recordable work-related ill health of employees	0
S1-14_07	Number of days lost to work-related injuries	10 workdays
S1-14_08	Number of cases of recordable work-related ill health of non-employees	0
S1-14_09	Number of days lost to work-related injuries and fatalities from work-related accidents, ill health and fatalities from ill health of non-employees	566
S1-14_10	Percentage of people in own workforce covered by audited or certified EHS management system	100%
S1-14_11	Standards used for the audit or certification of EHS management system	ISO 45001, 2018
S1-14_12	Number of cases of recordable work-related ill health detected among former own workforce	0
Exyte-specific	Total recordable incident rate (TRIR) – includes employees and subcontractors	0.13

Methodology<sup>1</sup>:

**Scope:** Figures include Exyte employees and supervised contractors.

**Work-related fatalities:** Defined as any fatal occupational injury or illness occurring during work-related activities according to internal and external reporting standards.

**Total recordable incident rate (TRIR):** Calculated as the total number of recordable work-related injuries and illnesses per one million hours worked. Recordable incidents include fatalities, lost time injuries, restricted work cases, and medical treatment cases according to Occupational Safety and Health Administration (OSHA) standards.

Table 21: Work-life balance: family leave entitlements and uptake

EFrag_ID	Indicator	2024			
	Employees <b>entitled</b> to family-related leave	Female	Male	Other/undeclared	Total
S1-15_01	Employees	2,045	7,241	3	9,289
S1-15_01	Maternity	2,045	0	3	100%
S1-15_01	Paternity	0	6,381	3	88.1%
S1-15_01	Parental	2,013	6,786	3	94.8%
S1-15_01	Carer	1,378	4,053	3	58.5%
	Employees that <b>took</b> family-related leave	Female	Male	Other/undeclared	Total
S1-15_03	Leave rate	2.6%	0.5%	n.a.	
S1-15_03	Maternity	2.6%	0%	n.a.	2.6%
S1-15_03	Paternity	0%	0.5%	n.a.	0.5%
S1-15_03	Parental	2.3%	0.7%	n.a.	1.1%
S1-15_03	Carer	4.8%	4.3%	n.a.	4.5%

Methodology<sup>1</sup>:

Family-related leave data is based on employment status and recorded leave information in Exyte's HR Information System as of December 31, 2024. Entitlement rates refer to the proportion of employees eligible for maternity, paternity, parental, or carer leave according to local legal and company policy provisions.

Uptake rates are calculated as the number of employees who actually took the respective leave during the year, divided by the total number of employees entitled to it. Data includes internal employees only. External workers (contractors, agency workers) are excluded.

1 For more information about the general methodology <sup>①</sup> see also table 3 on page 36.



Table 22: Remuneration metrics – gender pay gap

EFRAG_ID	Indicator / Country	2024
S1-16_02	Remuneration ratio	40.4
	Gender pay gap	
S1-16_01	Total	9.0%
S1-16_04	Austria	12.8%
S1-16_04	United Kingdom	69.1%
S1-16_04	Denmark	60.1%
S1-16_04	Finland	50.4%
S1-16_04	Germany	31.4%
S1-16_04	Taiwan	35.3%
S1-16_04	France	32.9%
S1-16_04	India	19.0%
S1-16_04	Ireland	31.9%
S1-16_04	Israel	31.9%
S1-16_04	Netherlands	30.6%
S1-16_04	Poland	28.0%
S1-16_04	Italy	21.0%
S1-16_04	Switzerland	20.5%
S1-16_04	Czech Republic	10.5%
S1-16_04	United States	10.6%
S1-16_04	China	– 0.4%
S1-16_04	Malaysia	– 4.1%
S1-16_04	Belgium	– 7.5%
S1-16_04	Singapore	– 20.6%

1 For more information about the general methodology see also table 3 on page 36.

Methodology<sup>1</sup>:  
The **total gender pay gap and remuneration ratio** were calculated as headcount-weighted averages, based on the gender pay gap and remuneration ratio calculated separately for each country.  
The **gender pay gap** was calculated using the unadjusted formula:

$$\frac{\text{Average gross hourly pay of male employees} - \text{average gross hourly pay of female employees}}{\text{Average gross hourly pay of male employees}} \times 100$$

The **remuneration ratio** was calculated as:

$$\frac{\text{Annual total remuneration of the highest-paid individual}}{\text{Median annual remuneration of all other employees}}$$

Raw data included both recurring (e.g., monthly base salary) and non-recurring (e.g., bonuses) payments. Total annual salaries were calculated by annualizing recurring pay and adding non-recurring payments. Hourly wages were derived per employee based on local payroll cycles and country-specific work hours. Country-level results were weighted by headcount to determine global averages.

The total gender pay gap and remuneration ratio were calculated as headcount-weighted averages, based on the gender pay gap and remuneration ratio calculated separately for each country.

## ESRS index

### General disclosures

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<b>Basis for preparation</b>				
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BP-2	Disclosures in relation to specific circumstances	<a href="#">About this report</a>	n.a.	59
<b>Governance</b>				
GOV-1	The role of the administrative, management and supervisory bodies	<a href="#">Corporate Governance and ESG organization at Exyte, Composition and Diversity of Exyte's Executive Board, Compliance</a>	n.a.	14 – 16, 53
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	<a href="#">Corporate Governance and ESG organization at Exyte</a>	n.a.	14 – 15
GOV-3	Integration of sustainability-related performance in incentive schemes	<a href="#">Our approach to sustainability and ESG</a>	Sustainability-related performance and behaviour in incentive and evaluation schemes	12
GOV-4	Statement on due diligence	<a href="#">Sustainability due diligence</a>	n.a.	17
GOV-5	Risk management and internal controls over sustainability reporting	<a href="#">Corporate Governance and ESG organization at Exyte</a>	n.a.	14 – 15
<b>Strategy</b>				
SBM-1	Strategy, business model and value chain	<a href="#">About Exyte Group, Our approach to sustainability and ESG, Alignment with UN Sustainable Development Goals</a>	n.a.	6 – 8, 10 – 13
SBM-2	Interests and views of stakeholders	<a href="#">Stakeholder engagement</a>	n.a.	17
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	<a href="#">Our approach to sustainability and ESG, Methodology of our double materiality assessment, Material ESG impacts, risks, and opportunities, All material topics of Exyte</a>	Material impacts, risks, and opportunities	10, 18, 20, 25, 30, 33, 37, 38, 40, 41, 42, 46, 49, 54, 56

ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
<b>Impact, risk and opportunity management</b>				
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	<a href="#">Methodology of our double materiality assessment</a>	n.a.	18
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	<a href="#">Methodology of our double materiality assessment</a>	n.a.	18

### Topical standards

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E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	<a href="#">Our approach to climate change</a>	Material impacts, risks, and opportunities	25
E1 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	<a href="#">Our approach to climate change</a>	Methodology of our double materiality assessment, Material impacts, risks, and opportunities	18, 25
E1-2	Policies related to climate change mitigation and adaptation	<a href="#">Our approach to climate change</a>	Our policies and commitment	25
E1-3	Actions and resources in relation to climate change policies	<a href="#">Our approach to climate change</a>	Our actions and achievements, Transition plan and potential measures	26, 28
E1-4	Targets related to climate change mitigation and adaptation	<a href="#">Our approach to climate change</a>	Our actions and achievements, Transition plan and potential measures, Our targets and performance	26 – 29

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E1-5	Energy consumption and mix	<a href="#">Our approach to climate change</a>	Our actions and achievements	26
E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	<a href="#">Our approach to climate change, Data and indices</a>	Our actions and achievements, Data E1	26 – 27, 59 – 60
E1-7	GHG removals and GHG mitigation projects financed through carbon credits	<a href="#">Our approach to climate change</a>	Transition plan and potential measures	28
E1-8	Internal carbon pricing	<a href="#">Our approach to climate change</a>	Transition plan and potential measures	28

#### E 5 – Resource use and circular economy

E5 IRO-1	Description of the processes to identify and assess material resource use and circular economy-related impacts, risks and opportunities	<a href="#">Methodology of our double materiality assessment</a>	n.a.	18
E5-1	Policies related to resource use and circular economy	<a href="#">Resource outflows, Waste</a>	Our policies and commitment	30, 33
E5-2	Actions and resources related to resource use and circular economy	<a href="#">Resource outflows, Waste</a>	Our actions and achievements	31, 33
E5-3	Targets related to resource use and circular economy	<a href="#">Resource outflows, Waste</a>	Our targets and performance	31, 33
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#### SOCIAL

##### S 1 – Own workforce

S1 SBM-2	Interests and views of stakeholders	<a href="#">Our approach to people, Stakeholder engagement</a>	n.a.	17, 35
S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	<a href="#">Our approach to people, Attraction and retention of talent, Employee engagement, Training and skill development, Diversity, equity, and inclusion (DEI), Working conditions, Health and safety, Human rights</a>	Material impacts, risks, and opportunities	35, 37, 38, 40, 41, 42, 44, 46

ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
S1-1	Policies related to own workforce	<a href="#">Employee engagement, Diversity, equity, and inclusion (DEI), Working conditions, Health and safety, Training and skill development, Human rights</a>	Our policies and commitment	38 – 42, 44, 46
S1-2	Processes for engaging with own workforce and workers' representatives about impacts	<a href="#">Employee engagement, Health and safety, Human rights</a>	Our policies and commitment, Our targets and performance, Our actions and achievements	38 – 39, 44 – 48
S1-3	Processes to remediate negative impacts and channels for own workforce to raise	<a href="#">Health and safety, Human rights</a>	Our actions and achievements	44 – 48
S1-4	Taking action on material impacts on own workforce, and approaches to managing material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	<a href="#">Training and skill development, Diversity, equity, and inclusion (DEI), Working conditions, Health and safety, Human rights</a>	Our actions and achievements	40, 41, 42, 44 – 48
S1-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	<a href="#">Employee engagement, Training and skill development, Diversity, equity, and inclusion (DEI), Working conditions, Health and safety, Human rights</a>	Our targets and performance	39 – 43, 45, 48
S1-6	Characteristics of the undertaking's employees	<a href="#">Our approach to people, Data and indices</a>	Data S1	35 – 36, 61
S1-7	Characteristics of non-employees in the undertaking's own workforce	<a href="#">Our approach to people</a>	n.a.	35 – 36
S1-9	Diversity metrics	<a href="#">Composition and Diversity of Exyte's Executive Board, Diversity, equity, and inclusion (DEI)</a>	Our targets and performance	16, 41
S1-10	Adequate wages	<a href="#">Working conditions, Data and indices</a>	Our policies and commitment, Our targets and performance, Data S1	42 – 43, 61
S1-11	Social protection	<a href="#">Working conditions</a>	Our actions and achievements, Our targets and performance	42 – 43
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ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
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1 n.m. = not material to Exyte Group

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<sup>1</sup> n.m. = not material to Exyte Group



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