exyte

Fostering **Sustainability**

ESG REPORT 2025

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Sustainability Commitment from the CEO

Dear readers,

Following the news every day on climate change and it's impact it is obvious that all of us need to take action to preserve the basis of life on our planet for future generations.

As Exyte advances and innovates, sustainability remains an integral part of how we create value for our clients, stakeholders, and the long-term success of our business. We believe in an open dialogue with our stakeholders because sustainability only creates value when it responds to real expectations and delivers measurable impact. With our first voluntary ESG report last year, we laid the foundation for transparent and credible ESG disclosures. With this 2025 ESG report, we continue that dialogue and present our latest ESG performance. For Exyte, ESG has become a business-relevant capability: We drive sustainability to meet rising client expectations, to strengthen project execution, to manage risks and to create value beyond disclosure efforts.

Sustainability is deeply embedded in our company – and inherent in everything we do

We established a clear ESG foundation by defining our commitment, strategy, and governance and by embedding sustainability into our vision, values, and Core Competencies. Building on this foundation, we continued to embed sustainability more deeply into our day-to-day activities through our sustainability-by-design approach, integrating sustainability considerations into the planning, engineering, and delivery of high-tech facilities. The impact of this approach is reflected in the recognition our projects have received, including the Singapore Project Management Institute (SPMI) Project of the Year Award 2025.

In 2025, we took further steps to strengthen our ESG performance. I would like to highlight a few examples:

- **Environment – We Protect our Nature:** We significantly advanced our carbon accounting standards and introduced new policies on waste, water, and timber.
- **Social – We Care for People:** We were once again recognized as a leading employer and further strengthened our corporate social responsibility through both policy development and concrete action.
- **Governance – We Manage with Prudence:** We introduced new policies fostering a sustainable supply chain and rolled out our compliance program during our integration efforts of acquired companies.

Strong successes in EcoVadis rating and sustainable delivery for our clients

We have reached a key milestone in our sustainability journey by securing our first EcoVadis Bronze Medal, reflecting consistent year-on-year improvement in our ESG performance. With a score of 68 out of 100 and a ranking in the 79th percentile globally, we are positioned among the top performers in our industry. This recognition reflects the progress we have made across our organization and the commitment of our teams worldwide. It confirms that our structured approach to ESG is delivering measurable results and encourages us to continue advancing our performance. Interest in our ESG performance continues to grow as sustainability becomes a defining factor in business relationships. We see this as both a responsibility and an opportunity to support our clients with sustainable solutions that deliver results. As a result, we have received external awards by embedding sustainability from concept design through preconstruction. By integrating sustainability into the design and delivery of high-tech facilities, we enable our clients to reduce emissions, improve resource efficiency, and achieve their sustainability targets.

ESG is a key driver of long-term value creation for Exyte – while prepared to meet disclosure requirements

As sustainability reporting requirements continue to evolve, we actively shape our approach. Our ESG reporting has been developed in alignment with the Corporate Sustainability Reporting Directive (CSRD), providing a transparent and structured view of how sustainability is embedded in our strategy and operations. We are continuously improving our processes, data quality, and governance to ensure reliable, audit-ready disclosures, positioning ourselves for alignment with future Omnibus requirements and the achievement of limited assurance. We are in close discussions with our auditor on these aspects as well.

Looking ahead, we will embed ESG even stronger into our operations, strengthen data quality and assurance, and advance our decarbonization efforts in line with our net-zero ambition. We are committed to further strengthening our sustainability practices by intensifying the collaboration within our ESG community across the organization. Our objective is clear: to drive continuous, structured improvement and at the same time support our clients with impactful, sustainable solutions in their as well as in our interest.

We thank you for your continued support and partnership.

Sincerely,

Peter Schönhofer
Chairman, CEO and CFO of Exyte Group

Our ESG Highlights

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, on supporting the well-being of our employees and communities, and on 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, with near- and long-term targets validated by SBTi, guiding our Scope 1 – 3 reductions and driving sustainable transformation across our value chain.

For more information, see also pages 23 – 29

... Sustainable Fabs

That is 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 pages 7 – 8, 30 – 32

... Social Engagement

That is why we engage with our communities and our employees. We interact with our society making a contribution beyond our business purpose.

For more information, see also pages 34 – 45

... 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 46 – 47

... 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 48 – 50

... 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 54 – 57

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 technological advancement. Through the development of leading-edge facilities, we enable the production of life-saving medicines, pioneer sustainable technologies, and drive digital innovation.

Exyte operates in more than **20** countries

including the USA, Germany, France, Denmark, Finland, UK, Ireland, Israel, Italy, Netherlands, Switzerland, Austria, Singapore, Malaysia, and China.

> ESRS2 SBM-1

About Exyte Group

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[1]. 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 2025, the company operated in more than 20 countries with 11,323 employees[2].

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 technological advancement. 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:

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 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

1 Exyte does not generate any revenue from activities classified as critical sectors.
2 On December 31, 2025, the number of FTEs was 11,323. Further details on the number of employees, including regional distribution, can be found in the chapter "S1, S2 – Our people".

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 critical environment solutions. Combining decades of experience with precision engineering and proven execution, we design and deliver the high-performance infrastructure our clients depend on. From concept to commissioning, we provide end-to-end delivery of critical and controlled environments, helping customers achieve reliable, efficient, and predictable outcomes across their most demanding projects.

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

	Upstream	Own operations	Downstream
	Supply of materials and products; Shipment to construction and production sites; Provide subcontracting services	Engineering and delivery of facilities; Manufacturing of equipment; Self-performed services	Production
What?	▪ Inflows: Material and products ▪ Transport for inflows, for example, by road, railway and maritime	▪ Own operations encompassing engineering and delivery of facilities ▪ Manufacturing of equipment[1] ▪ Self-performed services[2]	▪ Production of semiconductors ▪ Production of battery cells ▪ Production of pharmaceuticals ▪ Providing data center services
Where?	▪ Procurement of material, products, and services globally	▪ Offices, manufacturing sites, and project sites globally	▪ Globally, with a focus on Asia, Europe and the USA
Who?	▪ Producers of material and products Provider of logistic services Providers of services	▪ Exyte global business units ATF, BLS, DTC ▪ EXN business lines: Cleanroom and Dryroom, Media Supply, Exhaust and Abatement, Installation Services, Modular Solutions, Facility Services[3]	▪ Clients that operate the facilities

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

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

Our value chain

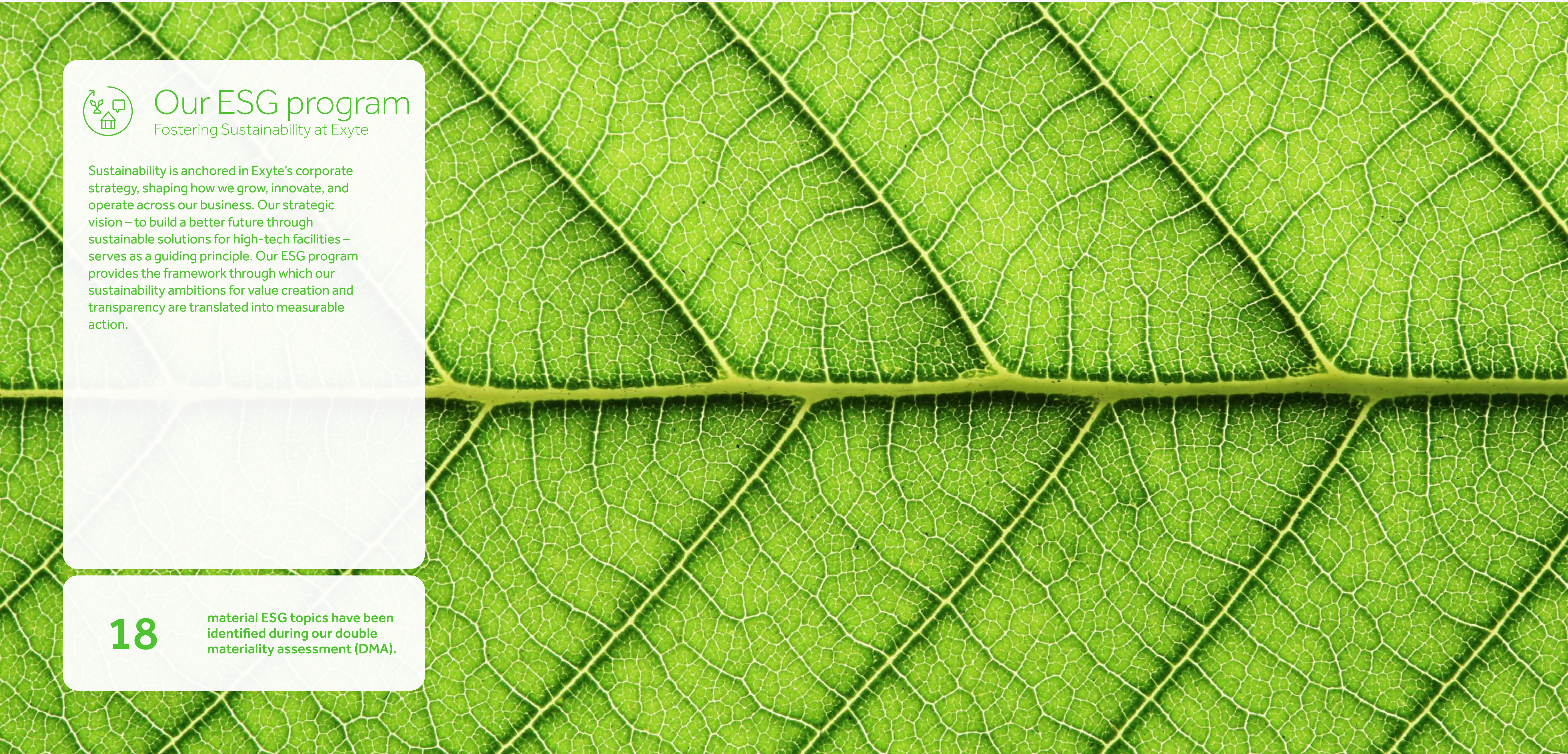
At Exyte, we create value primarily through exceptional performance in our core business areas by delivering high-quality solutions and leveraging our expertise. Additionally, we integrate sustainability, ethical business practices, and social responsibility into our operations, further enhancing the 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 logistics services from a wide range of suppliers and sub-contractors. As Exyte is not a construction firm, construction services may be incorporated into client agreements depending on project requirements. The construction services are procured through subcontractors.

Own operations: Within our core operations, Exyte focuses on engineering and delivering high-tech facilities. We operate worldwide with our own offices and manufacturing 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. EXN manufactures cutting-edge equipment, including cleanroom and dryroom solutions, media supply systems, and exhaust and abatement technologies. EXN 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.

1 Technology of Exentec: e.g., dryroom and cleanroom equipment, media supply systems, exhaust, and abatement.
2 Services of Exentec: e.g., installation services, modular solutions, facility services.
3 Facility Services activities are performed on-site during facility operations at client facilities.



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

Exyte's ESG program and our commitment to sustainability:

> ESRS 2 SBM-1, SBM-2, 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 ESG Office, our ESG strategy aligns and operationalizes 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.
- We added "Fostering sustainability" to our values and Core Competencies.
- We made Core Competency "sustainability" part of the annual performance dialogue.
- We aligned our ESG material topics to the UN Sustainable Development Goals.
- We defined our ESG priorities based on a double materiality assessment (DMA).
- We nominated sponsors and owners for our material topics, which drive their progress.
- We established an ESG organization with a dedicated ESG Office and Executive Board oversight.

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. 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.

Achieving EcoVadis Bronze and continuously strengthening our ESG performance

Exyte further strengthened its ESG performance in 2025, reflected in improved external sustainability ratings. Stronger ESG disclosures and greater transparency contributed to a stronger assessment by EcoVadis.

In 2025, Exyte has advanced its EcoVadis scoring. EcoVadis, a globally recognized sustainability rating platform, evaluates corporate performance in key areas. In the latest assessment, Exyte achieved a score of 68 out of 100 (previous year: 56), placing the company in the 79th percentile globally and among the top 35% of all organizations assessed. As a result, Exyte was awarded its first EcoVadis Bronze Medal, marking an important milestone in its sustainability journey and providing independent external validation of its ESG performance.

This achievement provides a clear signal to our clients and reflects Exyte's effective management in areas such as environment, labor and human rights, ethics, and sustainable procurement. This improvement is the result of the commitment of employees across Exyte to continuously strengthen the company's sustainability performance.

We have already made meaningful progress in receiving recognition for our sustainability efforts as reflected in our ESG ratings, particularly EcoVadis.

Exyte improved its EcoVadis performance to a score of 68 out of 100 and achieved its first EcoVadis Bronze Medal in the latest assessment, up from 56 in 2024, 49 in 2023, and 38 in 2022. This represents an increase of nearly 80 percent over the three-year period. Further details are provided in "Achieving EcoVadis Bronze and continuously strengthening our ESG performance" (see page 10).

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 by publishing a CSRD-compliant report annually.

Our reporting is based on a structured process of assessing and analyzing ESG priorities through a DMA alongside comprehensive data gathering across the organization.

All these activities demonstrate how sustainability is embedded across Exyte's strategy, culture, and day-to-day operations.

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 Standards (ESRS), which provide the framework for sustainability disclosures.

Understanding and appreciating the different origins and meanings of "sustainability" and "ESG", we at Exyte chose to use these two terms in most cases rather synonymously.

oneESG as part of Exyte's strategic program

Being an effective and efficient organization through oneCOMPANY initiatives

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

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 are integral to 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 further strengthened our structured and strategic approach to sustainability. As a result, we established 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 coordinates their implementation, ensuring that all material topics for Exyte are addressed in a comprehensive manner. Our approach has contributed to continuously improving ESG ratings to industry standards and above.

This 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 remain committed to continuously improving our disclosures and pursuing external assurance.

"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

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 in their decision-making, 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 Exyte's strategic program

Exyte's strategy is structured in four elements "Growing Profitably", "Driving Performance in Operation", "Focusing on Ownership & Leadership" and being an effective and efficient organization as "oneCOMPANY" (see graph on the previous page).

oneCOMPANY is the collection of strategic initiatives that 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.

Fostering sustainability supported by our values and Core Competencies

We want to embed sustainability into everyday behavior. And we understand that no matter how far we have gone already, we want to go further. This is why we introduced the "Fostering sustainability at Exyte" slogan for our ESG program and integrated it into our values and Core Competencies, which guide employee behavior and decision-making. For further information, see "Sustainability: a Core Competency at Exyte", page 40.

Our company values are the guiding principles for our conduct and decision-making at Exyte when dealing with our clients and other stakeholders of our company as well as when managing internal matters. By living these values, we strengthen our culture and support Exyte's long-term success.

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 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 to 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 by 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 (see also "Our material ESG topics as outcome of the double materiality assessment", page 15). 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, 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

SUSTAINABLE DEVELOPMENT GOALS

3 GOOD HEALTH AND WELL-BEING
- → Health and safety
- → Work-life balance
- → Secure employment
- → Adequate wages

5 GENDER EQUALITY
- → Attraction and retention of talent
- → Diversity, equity, and inclusion (DEI)

7 AFFORDABLE AND CLEAN ENERGY
- → Climate change mitigation (GHG emissions)
- → Energy consumption and sourcing

8 DECENT WORK AND ECONOMIC GROWTH
- → 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

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

11 SUSTAINABLE CITIES AND COMMUNITIES
- → Corporate Social Responsibility

12 RESPONSIBLE CONSUMPTION AND PRODUCTION
- → Circular economy – waste
- → Circular economy – resources

13 CLIMATE ACTION
- → Climate change mitigation (GHG emissions)
- → Energy consumption and sourcing

16 PEACE, JUSTICE AND STRONG INSTITUTIONS
- → Corporate culture
- → Corruption and bribery
- → Human rights

17 PARTNERSHIPS FOR THE GOALS
- → 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 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 and are essential to aligning 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 shapes 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" possibilities enable our employees to raise issues and concerns. We also maintain a close and constructive dialogue 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 engage regularly with our financing partners on our ESG development and their expectations. This dialogue has been very fruitful and showed that Exyte meets the ESG-related needs of its financing partners. Any emerging requirements are incorporated into Exyte's ESG program and reporting.
- Our shareholders: ESG is a priority for our shareholders, and they expect state-of-the-art governance rules and procedures and adherence to them by all employees. More than that, as a "people company", the shareholders understand that social aspects within the ESG approach are critical to the success of Exyte. In addition, sustainable solutions are understood to become increasingly important as value drivers.
- 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.

> ESRS 2 SBM-3, IRO-1

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 ensured 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 assessment was conducted in the following steps:

Step 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 also 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 impact, risk and opportunity (IRO) process involved participants from different regions, business lines, and functional departments to ensure that sustainability-related risks and opportunities were identified with appropriate consideration given to geographic and operational diversity.

Step 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 such as talent acquisition, employee engagement and Corporate Social Responsibility. These would otherwise 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.

Step 3: Evaluation of a "shortlist" of potential material topics: The longlist was evaluated in 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.

Step 4: Assessment of the double materiality of the shortlisted topics: The short-listed 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 been 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.

Step 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.

Step 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. The midpoint of the 0-to-25 rating scale (12.5) was selected as the materiality threshold. Topics exceeding the threshold of 12.5 in either impact or financial materiality were classified as material to Exyte. As a result, 18 material topics were identified, forming the basis for Exyte’s CSRD reporting.

Step 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 the right side.

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 62.

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

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

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, no dedicated assessment of the resilience of Exyte's strategy and business model with regard to material sustainability-related impacts, risks and opportunities has been conducted. However, none of the identified ESG-related risks is expected to result in material adjustments to the carrying amounts of assets or liabilities in the next reporting period. 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: I → Impact, R → Risk, O → 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 23.

I [–] GHG emissions in own operations
Scope 1 GHG emissions from on-site fuel use and company vehicles contribute to climate change, including extreme weather events, and cause adverse human health effects.
Where Own operations **Time** Long-term **Occurrence** Actual

I [+] Reduction of transport and generator-related emissions
Fleet electrification and minimizing generator fuel use reduce GHG emissions from Exyte's transport and site activities, thereby mitigating climate change.
Where Own operations **Time** Long-term **Occurrence** Actual

I [+] Design of low-emission client facilities
Design and planning of energy-efficient, low-emission client facilities can reduce downstream GHG emissions over their operational lifetime, thereby mitigating climate change.
Where Own operations, Downstream **Time** Long-term **Occurrence** Potential

I [–] GHG emissions from upstream activities and long-distance logistics
Upstream activities such as metal production and long-distance transport of materials and equipment contribute significantly to Scope 3 emissions.
Where Upstream **Time** Long-term **Occurrence** Actual

O Increasing demand for low-carbon solutions
Growing client and regulatory demand for decarbonization of facilities and plants creates a business opportunity for Exyte to deliver low-carbon facility solutions and strengthen its market position and reputation.
Where Upstream, Downstream, Own operations **Time** Long-term

Energy consumption and sourcing

See also page 23.

I [–] GHG emissions from energy use in own operations
Continued reliance on fossil fuels in Exyte's operations results in GHG emissions contributing to climate change.
Where Own operations **Time** Long-term **Occurrence** Actual

I [–] GHG emissions from high energy consumption in upstream value chain
Energy-intensive upstream activities, especially those reliant on fossil fuels, generate GHG emissions contributing to climate change.
Where Upstream **Time** Long-term **Occurrence** Actual

I [+] Renewable energy and energy efficiency in own operations
Using renewable energy and energy efficiency measures in Exyte's operations reduces GHG emissions, thereby mitigating climate change.
Where Own operations **Time** Long-term **Occurrence** Actual

I [+] Energy efficiency in client projects
Consulting clients on integrating energy-efficient systems and solutions into their projects can reduce operational energy demand and support downstream GHG emissions reductions.
Where Own operations, Downstream **Time** Long-term **Occurrence** Potential

Resource outflows related to products and services

See also page 30.

I [+] End-of-life material recovery potential in Exyte-designed facilities
Through circular design principles, Exyte can plan underlying facilities to be more reusable at the end of their life (after demolition), for example, by choosing appropriate materials for construction. This results in reduced depletion of resources.
Where Own operations, Downstream **Time** Short-term **Occurrence** Potential

Waste

See also page 33.

I [+] Recovering reusable materials from Exyte's sites
Recovering reusable materials from construction and production sites reduces waste and raw material demand, supporting more resource-efficient project delivery.
Where Own operations **Time** Short-term **Occurrence** Actual

Social

Attraction and retention of talent

See also page 37.

Ⓘ [+] 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.

Ⓘ [+] 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.

Ⓘ [+] 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 42.

Ⓘ [+] 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 44.

Ⓘ [+] 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.

Ⓘ [+] 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 44.

Ⓘ [+] 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 46.

Ⓘ [-] 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

Ⓘ [+] 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 46.

ⓘ [-] **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

ⓘ [+] **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 48.

ⓘ [+] **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 51.

ⓘ [+] **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.

ⓘ [+] **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.

ⓘ [+] **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 57.

ⓘ [+] **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

Looking ahead: Strengthening our ESG program

Exyte remains committed to strengthening the implementation of sustainable practices across the organization.

First, we are closely **monitoring the requirements of ESG disclosures**, especially regarding 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.

Second, to ensure that our reporting remains comprehensive and up to date on our material ESG topics, we **review the DMA and applicable data points** regularly, with formal approval from the Executive Board. Our risk management team remains part of the DMA to closely link the IROs from our ESG efforts to the risk assessment of Exyte in total.

Third, as part of our continuous improvement efforts to meet the expectations of regulators, investors, and society at large, we are conducting comprehensive **gap analyses of our sustainability reporting** with the support of third parties. These analyses aim to identify areas where further alignment with current and emerging regulatory requirements is needed. In parallel, Exyte is advancing its data collection capabilities to improve the quality and granularity of ESG disclosures.

Finally, Exyte **continues to strengthen its ESG practices** through its day-to-day activities or though dedicated ESG initiatives. This applies to the material topics as well as to the sustainable solutions for high-tech facilities to the benefit of our clients. We see the improvement of our ESG rating as proof for our advancements.

> ESRS 2 GOV-1, GOV-2, GOV-3, GOV-4, GOV-5

ESG governance at Exyte

Our ESG governance provides the overall framework through which Exyte directs, manages, and monitors its business activities and assigns responsibilities across the organization. The Executive Board plays a central role in overseeing Exyte's ESG agenda, with the CEO being accountable. Sustainability is governed at the highest level of Exyte's organization. See graphic on the right side.

The Executive Board 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 Executive Board receives regular updates from the oneESG Office on the implementation status of the ESG program, key decisions, achievements, and emerging issues. In addition, ESG sponsors and topic owners provide topic-specific updates as required, ensuring that the Executive Board remains informed on material ESG developments.

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.

ESG organization at Exyte

1 CEO
Accountable for ESG

2 Executive Board
Makes key ESG decisions

3 one ESG Office
Leads ESG strategy as part of Corporate Strategy and M&A

4 ESG Sponsors
Ultimately accountable for defined ESG topic

5 Owners of ESG topics
Responsible for defined ESG topic

Environmental

ESG Lead Topic	Sponsor	Owner[1]
Climate change mitigation (GHG emissions)	SVP Corporate Strategy M&A ESG	
Circular economy – Waste	VP Corporate EHS	
Circular economy – Resource outflows	President GBUs (ATF, BLS, DTC and EXN)	

Social

ESG Lead Topic	Sponsor	Owner[1]
Attraction and retention of talent	Chief Human Resource Officer	
Health and safety	VP Corporate EHS	
Human rights	VP Corporate Compliance	

Governance

ESG Lead Topic	Sponsor	Owner[1]
Corporate culture	VP Corporate Compliance	
Corruption and bribery	VP Corporate Compliance	
Management of relationships with suppliers	SVP Corporate Procurement & Subcontracting	

An overview of all 18 material topics you find on page 15.

6 ESG Sounding Board
Consults on ESG with selected Senior Leadership Team members

7 ESG Contributors
Provides expertise for ESG implementation

Contribution	Corporate Function
ESG Communication Support	Corporate Communications & Investor Relations
ESG Legal Advisory	Corporate Legal, Corporate Compliance
ESG Risk Assessment	Corporate Risk Management
ESG Audit	Corporate Accounting

1 Expert team member

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.

Together, these roles ensure clear accountability and the effective implementation of Exyte's ESG program.

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

In the reporting year, the oneESG Office coordinated the ESG data collection process. Data owners were responsible for providing complete and accurate information within their respective areas of responsibility. Reported information was reviewed by the oneESG Office and ESG consultants. The data collection process was overseen by a dedicated Steering Committee before the ESG Report was approved by the Executive Board.

> 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 2025, Exyte plans to evaluate their potential inclusion in the future.

Sustainability is a core competence at Exyte and is evaluated annually during the individual performance dialogue. 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.

> ESRS 2 GOV-4

Sustainability due diligence

Exyte has established a structured sustainability 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 management systems including 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 is working with renowned ESG parties to expand external assurance over its ESG disclosures as regulatory requirements evolve.

Core elements of sustainability due diligence

for identifying, assessing, and managing sustainability-related impacts, risks, and opportunities

1 **ESG governance**
See also "ESG governance", page 19

2 **Stakeholder engagement**
See also "Stakeholder engagement" on the left side and "Double materiality assessment", page 14

3 **DMA**
See also "Double materiality assessment", page 14

4 **Mitigation and remediation**
See also relevant "ESG" chapters in "Contents", page 2

5 **Monitoring and reporting**
As part of Exyte's annual report on our website and through participation in selected ESG ratings.

> ESRS 2 GOV-1

Composition of Exyte's Executive Board

The leading entity of the Exyte Group is a German GmbH. As of the publication of this report, the Executive Board comprises four members: Peter Schönhofer (Chief Executive Officer and Chief Financial Officer), Mark Garvey (Chief Commercial Officer), Jürgen Raschendorfer (Chief Operating Officer), and Werner Greyling (Chief Operating Officer). For an overview of the Executive Board members, including their roles, relevant expertise and qualifications, see on the right side.[1]

Each member brings extensive international experience and domain-specific expertise in areas such as engineering, operations, 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.

Exyte has a two-tier board structure:

- The Executive Board consists exclusively of executive members (0% independent executive board members). As of the end of 2025, the Executive Board members were based in Asia, Europe and the USA[2].
- The Supervisory Board comprising six members, including four shareholder representatives and two employee representatives. One shareholder representative is considered independent and serves as Chair of the Audit Committee.

1 During and after the reporting period, the composition of the Executive Board changed. Effective June 16, 2026, Peter Schönhofer was appointed Chief Executive Officer (CEO) of the Exyte Group, succeeding Dr. Wolfgang Büchele, who was CEO in the reporting year 2025.

2 For further information on the diversity profile of the Executive Board, see "Diversity, equity, and inclusion (DEI)", page 42.

Peter Schönhofer

Chairman, Chief Executive Officer, Chief Financial Officer

Peter Schönhofer was appointed Chief Executive Officer (CEO) of the Exyte Group on June 16, 2026. He has served as Chief Financial Officer (CFO) since October 2025.

Role and experience: Peter Schönhofer is responsible for Exyte's overall strategic direction, business performance, operational excellence, and sustainable growth. He oversees Exyte's global finance organization, including Corporate Accounting, Controlling, Treasury, Tax, and IT, as well as the functions Strategy & M&A, Internal Audit, Compliance, Legal & Insurance, Human Resources, Corporate Communications & Investor Relations, Risk Management, and the Global Business Services Center.

He previously held the CFO position at Exyte from 2020 to 2023 and rejoined the company in 2025. With extensive international leadership experience, he has a strong track record in business leadership, corporate finance, governance, and organizational development, supporting business performance and sustainable growth.

Education: Degree in Business Administration from the Vienna University of Economics and Business.

Qualification: Extensive international leadership experience in business management, corporate finance, governance, compliance, risk management, and transformation.

Mark Garvey

Chief Commercial Officer

Mark Garvey was appointed to the Executive Board in December 2023 and serves as Chief Commercial Officer (CCO). He is based in Singapore.

Role and experience: Mark Garvey is in charge of Corporate Estimating, Business Analytics, and Commercial Contracts across Exyte's strategic business segments Advanced Technology Facilities, Biopharma & Life Sciences, and Data Centers. In this role, he plays a central part in business acquisition and development, supporting project selection and the generation of new business opportunities across global markets.

He brings more than 25 years of international experience in the engineering and construction industry, including leadership roles across multiple regions and business environments. At Exyte, he is responsible for strengthening commercial discipline and transparency across the project lifecycle. In this context, he contributes to reinforcing governance, managing commercial risk, and supporting disciplined project selection and responsible risk management.

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

Qualification: Extensive international experience in engineering and construction, with expertise in commercial management, project delivery, and business analytics. Strong background in cost estimation, contract management, and risk control, supporting disciplined decision-making and robust commercial governance across global operations.

Jürgen Raschendorfer,

Chief Operating Officer

Jürgen Raschendorfer was appointed to the Executive Board as Chief Operating Officer (COO) in September 2025.

Role and experience: Jürgen Raschendorfer is responsible for Exyte's operations in Continental Europe, Northern Europe & Israel, and Northeast Asia, covering full EPC delivery in these regions. In addition, he heads the corporate functions Procurement and Subcontracting, Operational Excellence, and AI Strategy, ensuring consistent project execution across regions.

He brings over 20 years of international leadership experience in the engineering and construction industry. At Exyte, he ensures disciplined project execution and drives continuous improvement across operations. His responsibilities include strengthening procurement and subcontracting practices, enhancing operational efficiency, and advancing data- and AI-driven approaches. In this context, he reinforces governance standards, promotes responsible and compliant sourcing practices within the global supply chain, and supports compliant and sustainable business practices across the project lifecycle.

Education: Degree in civil engineering from the University of Wuppertal, Germany.

Qualification: Extensive experience in engineering and construction, with expertise in operational leadership, procurement, subcontract management, and project execution. Strong background in commercial discipline, risk management, and governance, supporting sustainable and compliant project delivery across regions.

Werner Greyling

Chief Operating Officer

Werner Greyling was appointed to the Executive Board as Chief Operating Officer (COO) in December 2025. He is based in the USA.

Role and experience: Werner Greyling oversees the corporate functions Engineering, Environment, Health & Safety, Offsite Manufacturing/ Modularization, Tool Install. He is also responsible for operations in the USA and Southeast Asia, covering full EPC delivery in these regions.

He brings extensive experience in delivering complex high-tech facilities and is responsible for ensuring consistent project execution, operational excellence, and adherence to safety and quality standards worldwide. His responsibilities include strengthening EHS performance across all operations and advancing sustainable construction practices. In addition, he oversees engineering at corporate level, driving the development of resource-efficient, energy-efficient, and environmentally sustainable facility solutions, thereby embedding sustainability considerations from design through execution.

Education: Bachelor of Science in Quantity Surveying from the University of Pretoria, South Africa.

Qualification: International leadership experience in engineering and construction, with a strong track record in project execution and operational management. Expertise in safety, quality, and process standardization, supporting the consistent implementation of environmental and operational standards across global projects.

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

– 18.4% **reduction of total emissions from 2024 to 2025**

E1 – Climate change

Learn more about how Exyte advances in climate action:

Our approach to climate change

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

In 2025, the company continued to build on the significant steps taken in 2024, including carbon accounting, baselining, target setting, and obtaining SBTi validation. These efforts were further advanced through ongoing implementation and refinement, supporting the development of Exyte's decarbonization transition plan. 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. In 2025, Exyte further strengthened data quality, internal processes, and the integration of climate considerations into business operations. 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 supports the implementation of Exyte's climate strategy and the achievement of its long-term emissions reduction targets.

Tree Plantation Initiative

Since 2022, Exyte has partnered in Germany with Schutzgemeinschaft Deutscher Wald Sachsen e.V. to plant at least 1,000 trees each year, helping restore German forests and strengthen local ecosystems.

The initiative was launched with a hands-on tree-planting event, where employees planted seedlings themselves. It provides valuable insights into forestry work and demonstrates how even small individual actions can contribute to meaningful environmental change.

A key aspect of the initiative is its strong local focus: the reforestation effort takes place in the Dresden region, where many of our employees live and work. Rather than supporting a project far away, we wanted to create something our employees could truly relate to. Many colleagues know the forests where the trees are planted, visit them frequently for recreational purposes such as biking or hiking, allowing them to witness firsthand how the seedlings develop into fully grown trees over the years. This direct connection makes the impact tangible and turns sustainability into something real, creating a sense of ownership and shared commitment towards building a greener future.

Dresden is home to Silicon Saxony, Europe's leading semiconductor hub and a region closely linked to Exyte's business. By supporting reforestation in this region, Exyte not only contributes to environmental restoration but also gives back to the community in which we operate.

As the initiative continues to grow, it serves as a powerful reminder that experiencing sustainability firsthand can inspire people to take action and create lasting positive change – one tree at a time.

> E1 IRO-1, E1 SBM-3

Material impacts, risks, and opportunities

Climate change presents both significant impacts and opportunities in relation to Exyte, primarily through 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 15.

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 (Scope 1) 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, reducing operational greenhouse gas emissions.
- **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 on 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

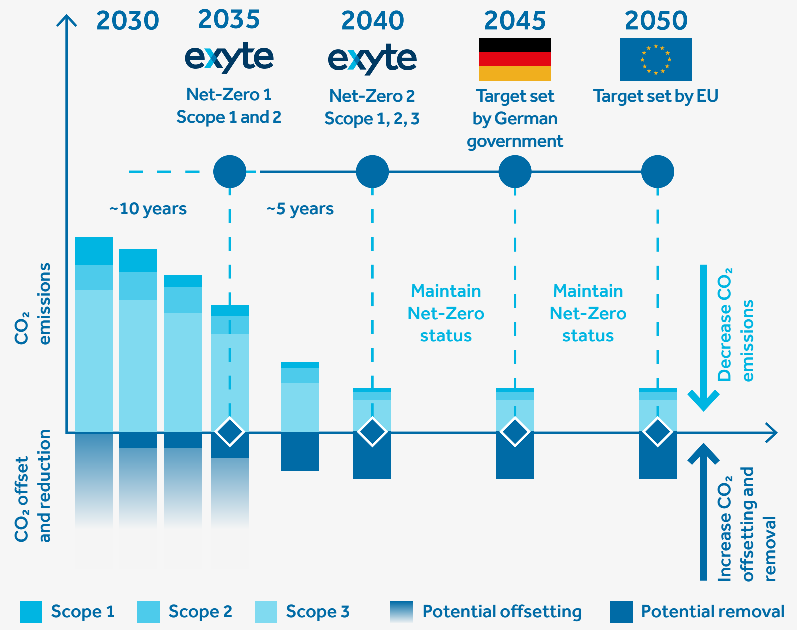
In 2025, Exyte formalized its commitment to transparency and accountability by issuing a Climate Change Policy Statement. This policy outlines Exyte's dedication to achieving net-zero emissions across its value chain by 2040, and these targets also align with both national and EU climate goals (see also 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. This approach is further integrated into Exyte's EHS environmental management program. 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.

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 results

Exyte completed its global greenhouse gas (GHG) inventory, covering Scope 1, Scope 2, and Scope 3 emissions across all consolidated entities in 2024 and 2025. Exyte continued to use these results to monitor emissions performance and enhance data quality and reporting processes.

Exyte's GHG emissions were as follows (see graphic on the right side):

- **Scope 1:** 11,702 tCO_2e, primarily from mobile fuel combustion (46.2%) and stationary sources (50.9%), representing 0.5% of Exyte's total footprint.
- **Scope 2:** 10,977 tCO_2e primarily from purchased electricity, representing 0.4% of Exyte's total footprint.
- **Scope 3:** 2,587,814 tCO_2e from purchased goods and services and use of sold products, accounting for 99.1% of Exyte's total footprint.

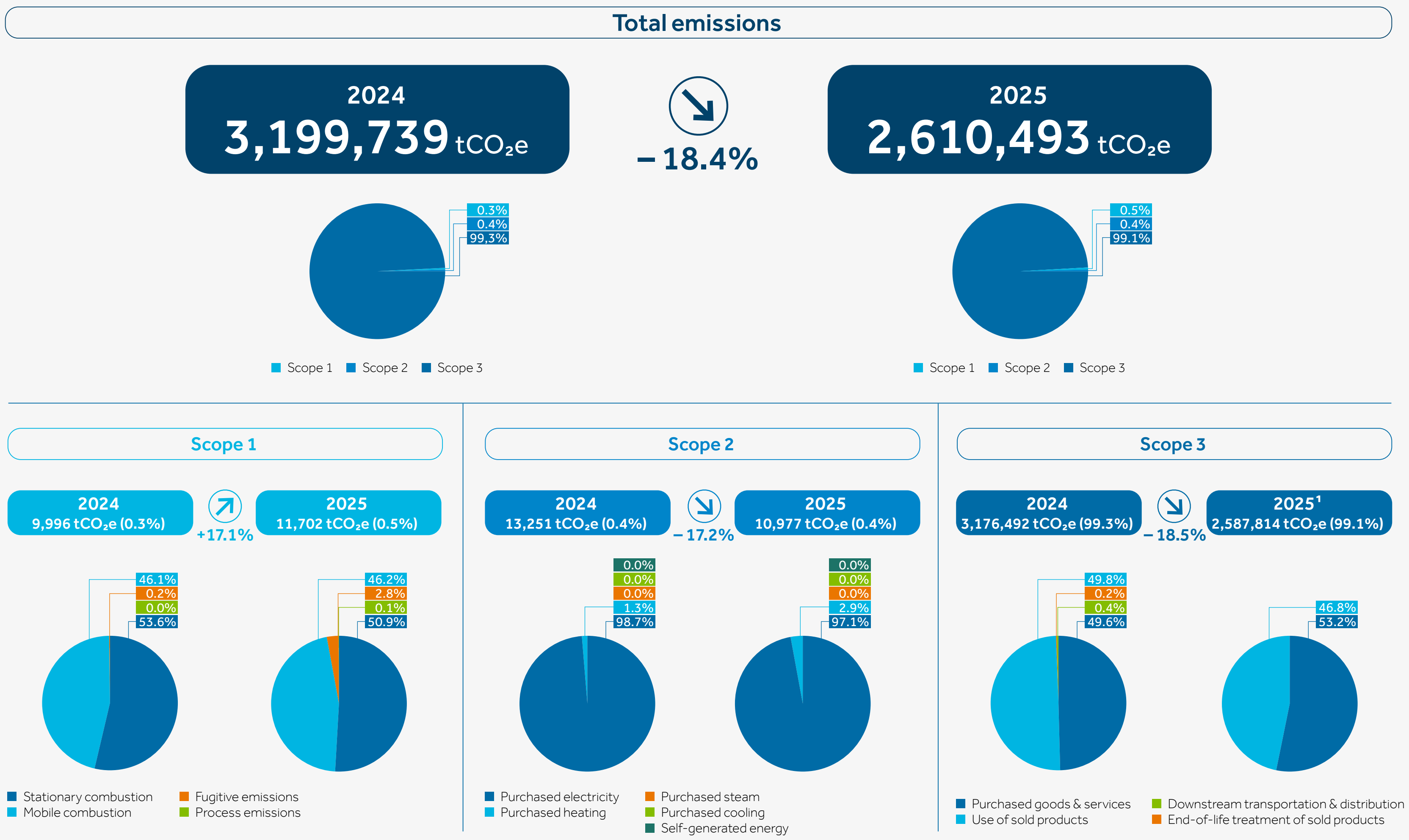
A detailed breakdown of emissions by scope and category is provided in Table 1 on the next page.

To come to these results, Exyte has engaged with external parties to assess and refine its carbon accounting process (see also "Carbon accounting" on page 27).

Exyte has provisions in place to adjust emissions figures 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.

Exyte will continue to further strengthen emissions data processes and internal controls to support consistent, reliable, and transparent reporting, while preparing to engage with third-party auditors for limited assurance on the accuracy and completeness of its GHG emissions data.

Exyte's GHG emissions of Scope 1, 2 and 3



1 Scope 3 Categories 9 and 12 were excluded following a reassessment of their applicability and materiality in 2025.

Table 1: GHG emissions in the value chain

EFRAG_ID[1]	Indicator	2024	2025
	Scope 1 GHG emissions		
E1-6_07	Gross Scope 1 GHG emissions (tCO_2eq)	9,996	11,702
E1-6_08	Percentage of Scope 1 GHG emissions from regulated emission trading schemes (%)	n.a.	n.a.
	Scope 2 GHG emissions		
E1-6_09	Gross location-based Scope 2 GHG emissions (tCO_2eq)	13,251	10,977
	Significant Scope 3 GHG emissions		
E1-6_11	Total gross indirect (Scope 3) GHG emissions (tCO_2eq)	3,176,492	2,587,814
E1-6_06	1 Purchased goods and services	1,576,665	1,377,473
E1-6_06	2 Capital goods	Excluded[2]	Excluded[2]
E1-6_06	3 Fuel and energy-related activities (not included in Scope 1 or Scope 2)	Excluded[2]	Excluded[2]
E1-6_06	4 Upstream transportation and distribution	Excluded[2]	Excluded[2]
E1-6_06	5 Waste generated in operations	Excluded[2]	Excluded[2]
E1-6_06	6 Business travelling	Excluded[2]	Excluded[2]
E1-6_06	7 Employee commuting	Excluded[2]	Excluded[2]
E1-6_06	8 Upstream leased assets	Not applicable to Exyte	Not applicable to Exyte
E1-6_06	9 Downstream transportation	13,847	Excluded[2]
E1-6_06	10 Processing of sold products	Not applicable to Exyte	Not applicable to Exyte
E1-6_06	11 Use of sold products	1,580,683	1,210,341
E1-6_06	12 End-of-life treatment of sold products	5,296	Excluded[2]
E1-6_06	13 Downstream leased	Not applicable to Exyte	Not applicable to Exyte
E1-6_06	14 Franchises	Not applicable to Exyte	Not applicable to Exyte
E1-6_06	15 Investments	Not applicable to Exyte	Not applicable to Exyte
	Total GHG emissions		
E1-6_12	**Total GHG emissions (location-based) (tCO2eq)**	**3,199,739**	**2,610,493**

Table 2: GHG emissions KPI

EFRAG_ID	Indicator	2024	2025
E1-6_30	GHG emissions intensity, location-based (= total GHG emissions in metric tons of CO_2eq per net revenue in €m)[2]	480	425

Methodology: This table presents Exyte's 2024 and 2025 GHG emissions by scope and by category. Data reflects total emissions calculated in line with the GHG Protocol and supports performance tracking.

1 The ESRS datapoints E1-6_01, E1-6_02, E1-6_03, E1-6_04 are also covered.
2 Excluded as assessed as not to be material.
3 For the purpose of the ESRS E1-5 and E1-6 energy intensity and GHG emissions intensity calculations, Exyte used its total annual revenue for the respective reporting year as the denominator. Regarding the ESRS requirements related to activities in high climate impact sectors, the assessment will be conducted at a later stage.

– 18.4%
reduction in emissions compared to 2024

Energy consumption and sourcing performance 2024 and 2025

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 2025, total energy consumption across the company amounted to 82,750 MWh. Of this, 96.1% was derived from fossil sources and 3.9% 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 2024 and 2025 energy consumption.

Table 3: Energy consumption and mix

EFRAG ID	Indicator	2024	2025
E1-5_10	(1) Fuel consumption from coal and coal products (in MWh)	0	0
E1-5_11	(2) Fuel consumption from crude oil and petroleum (in MWh)	27,367	31,822
E1-5_12	(3) Fuel consumption from natural gas (in MWh)	15,634	16,586
E1-5_13	(4) Fuel consumption from other fossil sources (in MWh)	0	0
E1-5_14	(5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil fuels (in MWh)	34,654	31,100
E1-5_02	(6) Total fossil energy consumption (in MWh) (calculated as the sum of lines 1 to 5)	77,656	79,508
E1-5_09	(7) Share of fossil sources in total energy consumption (%)	98.2%	96.1%
E1-5_03	(8) Consumption from nuclear sources (in MWh)	0	0
E1-5_06	(9) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.) (in MWh)	398	1,819
E1-5_07	(10) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources (in MWh)	922	1,049
E1-5_08	(11) The consumption of self-generated non-fuel renewable sources (in MWh)	83	373
E1-5_05	(12) Total renewable energy consumption (in MWh) (calculated as the sum of lines 8 to 10)	1,402	3,241
E1-5_15	(13) Share of renewable sources in total energy consumption (%)	1.8%	3.9%
E1-5_01	**Total energy consumption (in MWh) (sum of lines 6 and 11)**	**79,058**	**82,750**

Table 4: Energy intensity and mix

EFRAG ID	Indicator	Unit	2024	2025
E1-5_18	Energy intensity (= total energy consumption per net revenue in MWh/€m)[3]	MWh/€m	12	13

Exyte's carbon accounting practice

Exyte has developed a state-of-the-art methodology for carbon accounting which is documented and annually updated in its Inventory Management Plan (IMP). Key elements are the following:

Standards of the Greenhouse Gas Protocol (GHG)
Exyte calculates its carbon footprint, including out-of-scope biogenic emissions, in accordance with the Greenhouse Gas Protocol, classifying emissions into three scopes:

- **Scope 1:** Direct emissions, for example from fuel consumption in leased vehicles and generators.
- **Scope 2:** Indirect emissions, for example from purchased electricity and heating.
- **Scope 3:** All other indirect emissions across the value chain, including purchased goods and services and use of sold product.

Organizational and operational boundaries
Exyte accounts for all emissions where it has direct control over operations. First, this covers the operations of Exyte's legal entities that are fully consolidated in its financial statements. Second, it includes all owned or leased assets operated by Exyte. Therefore, facilities and vehicles 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 not directly captured were extrapolated using extrapolation methodology.

Methods to calculate Scope 1, 2 and 3 emissions
Exyte uses activity-based as well as spend-based methods for calculating its carbon footprint.

- **Scope 1 and Scope 2 emissions** are calculated using activity data, such as fuel consumption and electricity usage, multiplied by relevant emission factors.
- **Scope 3 emissions** are calculated using a combination of spend-based and activity-based methods, applying each approach to specific categories as defined in the Greenhouse Gas Protocol.

Of the 15 Scope 3 categories, only two are relevant to Exyte's business model, as outlined below:

- The **spend-based calculation method** is applied to purchased goods and services (Category 1).
- The **activity-based method** is applied to use of sold products (Category 11).

Not applicable to Exyte's operations are categories 8 (Upstream leased assets), 10 (Processing of sold products), 13 (Downstream leased assets), 14 (Franchises), and 15 (Investments).

In addition, assessed to be not material for Exyte's Scope 3 emissions are the categories 2 (Capital goods), 3 (Fuel- and energy-related activities), 4 (Upstream transportation and distribution), 5 (Waste generated in operations), 6 (Business travel), 7 (Employee commuting), 9 (Downstream transportation and distribution), and 12 (End-of-life treatment of sold products). Individually, these categories represent below 1% of Exyte's total Scope 3 emissions; and collectively, these categories represent less than 5% of Exyte's total Scope 3 emissions. Based on these thresholds, these categories are insignificant and therefore not included in data collection 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).

Carbon accounting process
Exyte follows a clear process for its carbon accounting:

- **Carbon accounting set-up:** The carbon accounting process starts with the internal preparation of documentation, systems, and methodologies, including the annual review and update of Exyte's Inventory Management Plan (IMP), reporting tools, emission factors, organizational and operational boundaries, and roles and responsibilities to ensure consistent and compliant GHG emissions accounting and reporting.
- **Training:** Relevant stakeholders involved in the carbon accounting process receive training on data collection requirements, methodologies, and reporting expectations.
- **Data collection:** Detailed data on emissions from various sources, such as fuel consumption, electricity usage, and emissions from supply chain activities, was collected on ESG application and on Excel and verified for accuracy and completeness.
- **Emissions calculation and aggregation:** Activity and spend data were multiplied by relevant emission factors to calculate total GHG emissions for each category, ensuring accurate quantification and reporting. Validated data were subsequently aggregated at legal entity, regional, and Group level.
- **Extrapolation:** To ensure comprehensive emissions coverage, emissions for activities not directly included in data collection were estimated using a documented extrapolation methodology. For Scope 1 and 2, extrapolation was primarily based on sales related to non-collected project activities, while for Scope 3, emissions were extrapolated for entities outside the direct reporting scope based on sales. The methodology is applied at Regional Area level and allocated to legal entities proportionally, ensuring Group-wide emissions coverage and transparent reporting of assumptions and results. Biogenic emissions are not extrapolated.
- **Result presentation and approval:** Exyte combines its carbon accounting results including the explanation of key deviations from prior years in a Carbon Accounting Report. This report is shared with top management and approved by the board.

By adhering to the carbon accounting process, calculation methodologies and using accurate emission factors, Exyte ensures that its GHG emissions calculations are reliable, transparent, and aligned with industry standards. In the future, the "assurance" by a third party will be integrated into the carbon accounting process.

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

Transition plan and potential measures

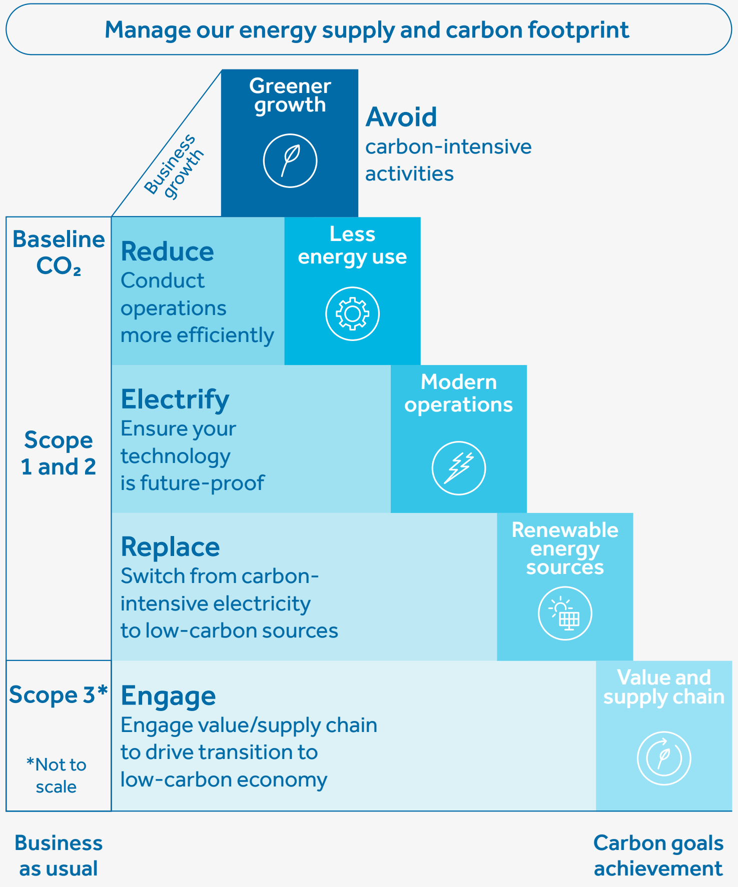
While Exyte does not yet have a formal Decarbonization Transition Plan, we are committed to developing one in 2027. This plan will serve as a comprehensive roadmap for achieving our SBTi validated net-zero targets in line with the 1.5-degree pathway and will build on existing initiatives already underway. Our near- and long-term targets will form the foundation of the transition plan, closely aligned with our existing mitigation efforts.

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 (see also graphic on the right side). These levers reflect where we see the most effective opportunities for long-term transformation. Engaging internal and external stakeholders, including clients, suppliers, and employees, will be a core compo¬nent of the plan, fostering collaboration and ensuring shared accountability throughout Exyte's decarbonization journey.

Decarbonization measures will differ across emission scopes and are anticipated to be structured as follows:

- Scope 1 and Scope 2 reductions are driven by avoiding (e.g., using the car less), reducing (e.g., operating more efficiently, consuming less energy), electrifying (e.g., shifting to electric run engines and an electric company car fleet) and replacing (e.g., purchasing renewable electricity). These are leavers that are in Exyte's own control. And despite a formal transition plan, 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.

Levers for Exyte's decarbonization plan



- As Scope 3 represents the majority of Exyte's footprint and here the engagement across the value chain with customers and suppliers is key. Here, engineering plays a key role by integrating sustainability into fab design, enabling more energy-efficient facilities and the increased use of "greener materials", while our technology business may focus on developing products that consume less energy.

Beyond these efforts, 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). For practical examples, please refer to the decarbonization case study on a project site. See also "Embedding decarbonization into project execution on-site", on page 29, and "Fostering sustainability in high-tech facilities", on page 32.

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

> 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 represents an important step in implementing Exyte's climate strategy. 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, 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.

SCIENCE BASED TARGETS
DRIVING AMBITIOUS CORPORATE CLIMATE ACTION

For Scope 1 and Scope 2 emissions, Exyte targets a reduction of 42% by 2030 and 90% by 2035, covering 100% of emissions and aligned with the SBTi 1.5°C pathway.

For Scope 3 emissions, Exyte targets reductions of 22% by 2030 and 37.5% by 2035, with a long-term reduction target of 90% by 2040, covering up to 90% of Scope 3 emissions across upstream and downstream activities. The near-term target is aligned with "well-below 2°C" SBTi standards, while the long-term target aligns with the 1.5°C pathway. Exyte continues to monitor progress against Exyte's climate targets and to further strengthen the underlying data and processes supporting emissions tracking and reporting. Also, Exyte aims to work closely with external auditors to achieve limited assurance on its GHG emissions data, while further enhancing carbon accounting and reporting practices, advancing its decarbonization transition plan, and progressing climate resilience assessments.

Embedding decarbonization into project execution on-site

Decarbonization is increasingly shaping how our projects are delivered on-site. Addressing emissions from construction activities requires a shift in how construction sites are powered and operated.

A major project in Singapore demonstrates how this shift can be achieved in practice. From the early planning stages, the project moved away from diesel-dependent site operations towards lower-carbon alternatives – positioning decarbonization as a core element in the delivery strategy:

- Key was the approach to electrification. Instead of relying on diesel generators, the site connected early to the Singapore power grid and supplemented supply with on-site solar photovoltaic generation. This enabled essential site functions – including offices, rest facilities, CCTV systems, and treatment units – to operate with significantly lower emissions.
- In addition, solar-powered lights or solar-powered noise monitoring were introduced.
- Battery Energy Storage Systems (BESS) were deployed to manage peak loads from equipment such as cranes, hoists, and welding systems. By supporting intermittent demand, these systems reduced reliance on diesel generators and limited the need to oversize temporary power infrastructure.
- Suppliers and subcontractors were engaged to increase the use of electric and lower-emission equipment.
- Reductions in emissions were also achieved through off-site prefabrication and modular delivery approaches, which improve efficiency and reduce on-site energy demand.
- Finally, reuse opportunities including the relocation of solar panels for permanent use later in the project lifecycle were considered.

Together, these measures show that construction related decarbonization is driven by coordinated decisions across power strategy, equipment, and delivery methodology. The Singapore project demonstrates how early, integrated interventions can significantly reduce emissions while maintaining performance and reliability.

> 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.

E5 – Resource use and circular economy

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

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 business lines, particularly Cleanroom & Dryroom, Media Supply, and Exhaust & Abatement.

In line with the European Sustainability Reporting Standards (ESRS), resource use and circular economy comprise 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 was not identified and does not result in unnecessary depletion of raw materials or ecosystem stress. Hence, resource inflows were not deemed material for reporting purposes.

Resource outflows and waste have been identified as material topics in Exyte's double materiality assessment (DMA). These are addressed as distinct though interconnected topics, enabling a 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 segments Advanced Technology Facilities (ATF), Biopharma & Life Sciences (BLS), and Data Centers (DTC), our business lines also focus 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 adaptability 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 15.

> E5-1, MDR-P

Our policies and commitment

Resource outflow principles are integral to Exyte's environmental management approach and are governed both by the overarching environmental policy and a dedicated Waste Management 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. In addition, the Waste Management Policy provides more specific guidance on waste-related aspects.

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. It supports the consistent application of resource outflow principles across engineering and delivery, promoting resource efficiency and environmental stewardship throughout the lifecycle of high-tech facility projects. The EMS 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

All our business units prioritize **longevity** and **modularity** through design features that support 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. Facility designs increasingly incorporate standardized systems and repeatable delivery platforms, reducing material variability and preventing material waste through increased design consistency.

The designed facilities are **repairable** and **maintainable** during operation, supported by built-in redundancies. Equipment, piping, and utility systems are arranged to ensure accessibility, facilitating maintenance throughout the operational life of the facility. 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 facilities 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 designed to cope with severe winter conditions. 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. In addition, closed-loop water systems – filled once and only topped up as needed – are implemented where feasible to further reduce resource consumption.

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.

Beyond certification requirements, design teams apply a waste tracker during the design phase to systematically identify waste reduction opportunities and circularity potential. In addition, comparative technology assessments are conducted as part of the design process (e.g., single-use versus stainless steel systems).

Within business area Exentec (see "About Exyte Group", page 6), circular economy principles are applied through selected product and manufacturing practices across selected product lines.

Material recovery and reuse

While business area Exentec 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. Circular practices also include reusing stainless steel in coating processes and using reusable pendular packaging for selected product types. 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. For some clients, up to 90% of pendular transport systems are designed for reuse or recovery. In addition, selected manufacturing processes incorporate recovery and reuse programs that help reduce the consumption of virgin materials where technically feasible.

Recycling and product longevity

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. Also, some products like 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. 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.

Modular product design and life extension

Circularity principles are further supported through modular product designs that allow the replacement and upgrading of individual components. Selected products are designed as modular systems that can be maintained, upgraded, rebuilt, or repurposed over time to extend their useful life. In addition, Exentec continues to explore technologies that support more efficient chemical use, generation, purification, and recovery while reducing waste generation.

Information on durability, recyclability, and repairability of products and packaging from the technology segment was collected together with the respective product experts. Information 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 high-tech facilities

Sustainability has become a strategic priority across high-tech industries including semiconductors, data centers, biotechnology and pharma, where energy-intensive manufacturing processes, greenhouse gas emissions, and increasing regulatory requirements are reshaping how facilities are designed and operated. As customer expectations evolve and environmental regulations become more stringent, sustainable facility design is essential for long-term competitiveness, resilience, and low-carbon operations.

At Exyte, a **sustainability-by-design approach** is embedded into the way projects are planned, engineered, and delivered. Environmental considerations are integrated from the earliest design stages, where decisions relating to utilities, materials, process systems, and facility layouts can significantly influence a facility's environmental performance over its lifecycle. Exyte also supports decarbonization efforts through advanced engineering approaches, including virtual commissioning and digital twin technologies, enabling optimization before physical installation. In addition, circular economy principles such as waste reduction, material recovery, solvent reuse, and modular construction help improve resource efficiency while supporting resilient, future-ready facilities.

The practical application of this approach can be seen across multiple projects delivered by Exyte.

One example is a pharmaceutical project in which sustainability was integrated from concept design through preconstruction, incorporating electrification measures, low-carbon materials, water recycling, and data-driven optimization to reduce emissions and resource consumption. The project established scalable methods and tools that can be replicated across future projects to advance sustainable delivery practices (see also "Embedding decarbonization into project execution on-site", on page 29). The impact and success of BLS's sustainability-focused solutions have also been recognized internally. The project received **Exyte's internal Sustainability Award**, recognizing its successful integration of sustainability throughout the project lifecycle. Padmaja Ekambaram, Sustainability Manager at Exyte, also received Exyte's Sustainability Award from CEO and CFO Peter Schönhofer. (see the picture on the left side).

Another example is Exyte's contribution to **reducing greenhouse gas emissions from semiconductor manufacturing processes**. The company successfully delivered Singapore's first centralized greenhouse gas (GHG) abatement system for a live semiconductor fabrication facility (see the picture below). Designed to treat process gases with high global warming potential, the system reduces perfluorocarbon (PFC) emissions significantly, demonstrating how engineering innovation can deliver measurable environmental benefits while supporting safe and efficient operations.

The semiconductor facility in Singapore achieved BCA Green Mark Gold certification and received the Singapore Project Management Institute (SPMI) Project of the Year Award 2025 (see the picture in the middle).

These recognitions highlight Exyte's ability to combine engineering excellence, innovation, and sustainability to deliver high-performing facilities. They also demonstrate how sustainability is creating value for clients while supporting the industry's transition toward a lower-carbon future.

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 15.

> 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. During the reporting period, waste management was governed through Exyte's EMS and related Project Environmental Plans (PEPs) rather than through a standalone waste management policy. Following the reporting period, Exyte issued a Waste Management Policy Statement in 2026 to formalize these existing principles and practices. It outlines a clear intention to prevent pollution and minimize waste, in line with the waste hierarchy, by prioritizing prevention, reduction, reuse, repair/refurbishment, and recycling over recovery, and disposal as a last resort. 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 outflows, these principles are implemented through Exyte's 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 includes the structured identification, segregation, handling, treatment, and compliant disposal of waste. Following the issuance of the Waste Management Policy Statement, the framework will also be enforced downstream through the value chain on behalf of clients, for example, by ensuring that project waste is segregated, recycled, and recorded in accordance with local regulations. The approach is implemented through PEPs, which define site- or project-specific waste management arrangements. 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 PEPs, 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.

For example, at Exentec Germany's Renningen site, 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, then reuse and recycling, in line with Exyte's environmental management principles. It is implemented through project-specific targets embedded in client requirements and tracked through regular waste flow monitoring and recovery metrics. 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

11,323 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:

> 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 fundamental 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 people working with and for Exyte.

In alignment with the European Sustainability Reporting Standards (ESRS), we have identified a comprehensive set of "Social" material topics. In reporting on our material topics, the following should 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 own number of employees as full-time equivalents (FTEs). On December 31, 2025, the number of FTEs (including externals) was 11,323. The number of employees disclosed as the total headcount (including externals) for Exyte globally was 11,525 on December 31, 2025. Following the acquisitions of Kinetics and TTP Group in 2024, their headcount is included in the ESG report 2025. The internal headcount stands at 10,417 permanent and temporary employees for this disclosure. In addition, there were 1,108 non-employees such as contractors, agency workers and interns (see tables 5, 6 and 7 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 on our 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. These IROs 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 our employees in the assessment, as well as the works council acting as employee 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.

> "Lead with Purpose – Grow with People. Strong values and purposeful leadership create the foundation for shared growth."

Radoslav Jambasov,
Chief Human Resource Officer

Table 5: Number of employees for 2025 (internal headcount)

EFRAG_ID	Indicator	2025
S1-6_02	Total number of employees	10,417
S1-6_03	Average number of employees during the year	10,598

General methodology:
For all tables in this chapter "S1, S2 – Our people", along with HR KPIs mentioned in the text, the following applies: The number of employees is disclosed in headcount (HC) as of December 31, 2025. 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 as the ratio of 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 6: Number of employees by region and country (internal headcount)

EFRAG_ID	Region/Country	2025
S1-6_04, S1-6_05	**EMEA – Europe and Middle East**	**4,276**
	Germany	2,356
	Others	1,920
S1-6_04, S1-6_05	**APAC – Asia-Pacific**	**4,385**
	Singapore	1,072
	Malaysia	1,099
	China	1,543
	Others	671
S1-6_04, S1-6_05	**AMER – Americas**	**1,756**
	USA	1,756

Methodology[1]:
The numbers for the countries include only those countries representing at least 10% of the total number of employees.

Table 7: Number of non-employees (external headcount)[2]

EFRAG_ID	Indicator	2025
S1-7_02	Contractors (self-employed)	751
S1-7_01	Interns	7
S1-7_01	Temporary workers	41
S1-7_01	Temporary agency workers	309
S1-7_01	**Total**	**1,108**

Methodology[1]:
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.

Table 8: Number of employees by contract type and gender and leavers by gender (internal headcount)

		2025			
EFRAG_ID	Indicator	Female	Male	Other/ undeclared	Total
S1-6_07	Permanent employees	2,100	6,546	1	8,647
S1-6_07	Temporary employees	347	1,422	1	1,770
Voluntary	Full-time employees	2,152	7,790	2	9,944
Voluntary	Part-time employees	252	129	0	381
S1-6_07	Non-guaranteed hours employees	n.a.	n.a.	n.a.	n.a.
S1-6_11	Number of employees who have left	612	3,227	1	3,840
S1-6_12	Percentage of employee turnover	26.1%	39.1%	0	36.2%

Methodology[1]:
The number of internal employees (headcount – HC) who left the company during 2025 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 2025 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.

1 For more information about the general methodology, see also Table 5 on this page.
2 External employees in headcount (HC) per their employee class as of December 31, 2025.

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 the delivery 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, project delays, and reduced organizational resilience.

top EMPLOYER Deutschland Germany 2025 FOR A BETTER WORLD OF WORK

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 15.

> 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 promote 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 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 support 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 effective integration into the organization. We also continued to offer 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 no quantitative targets are currently 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.

High employee engagement contributes 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 15.

> 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

Employee engagement at Exyte is fostered through a continuous engagement cycle focused on creating a positive, inclusive, and high-performing work environment. Our approach emphasizes meaningful dialogue, team collaboration, recognition, development opportunities, and actions that support employee well-being and growth across the organization.

During 2025, Exyte focused on implementing and embedding the actions identified through the 2024 Employee Engagement Survey. Rather than conducting a new survey, the organization prioritized translating employee feedback into tangible improvements at team and organizational level to maximize the impact of the actions taken. Particular emphasis was placed on translating insights into tangible improvements at team and organizational level, ensuring that actions taken deliver lasting value for employees and the business. See "Our Employee Engagement Survey", on the next page.

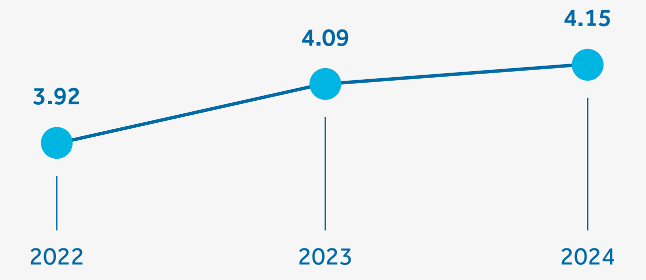
Engagement is supported through structured team discussions, regular feedback opportunities, and local and global initiatives that encourage participation, collaboration, and continuous improvement. Managers play a key role in fostering inclusive dialogue and creating meaningful development opportunities, while HR teams provide guidance, resources, and coordination across regions. Through this approach, Exyte reinforces its commitment to listening to employees and continuously enhancing the employee experience.

Among the **global activities** supporting engagement each year, the annual town hall meeting stood out again in 2025, 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. The engagement survey was not conducted in 2025, as the organization prioritized implementing and embedding the actions identified through the 2024 Employee Engagement Survey ahead of the next survey cycle in 2026.

Steady increase in engagement score



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

Our targets and performance

Employee engagement was confirmed as a material topic during our 2024 double materiality assessment, and we are continuing to develop appropriate KPIs and frameworks to support future target setting. Efforts are ongoing to enhance the measurement and monitoring of employee engagement, ensuring a robust basis for assessing progress and informing future priorities. Following the 2024 Employee Engagement Survey, 2025 was dedicated to implementing and embedding the identified actions across the organization. In 2026, to support continuous improvement and strengthen employee listening, Exyte will launch an employee survey under the slogan "Stronger together, share to shape the future," enabling employee feedback to be collected and reviewed twice a year.

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, the initiative 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.

The results, shared in November 2024, informed a broad set of engagement initiatives that became the focus throughout 2025. Consequently, no Employee Engagement Survey was conducted in 2025, as the organization prioritized implementing and embedding the identified actions ahead of the next survey cycle in 2026 under the slogan **"Stronger together, share to shape the future."**

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 provides an opportunity to enhance Exyte's employer reputation, productivity and innovation. Investments in training also contribute to broader social value by improving employees' skills 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 15.

> 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 Chief Human Resource Officer 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 the sixth Core 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 2025, Exyte further embedded its **leadership development and performance dialogue** processes across the organization. Key initiatives included the continued 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) provides employees with access to a wide range of learning resources, supporting both technical excellence and personal growth. Learning 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 98.2% of female and 98.4% 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 14.8 hours of training in 2025. See also Table 9, on the next page.

While quantitative 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.

Table 9: Training participation and average training hours

EFRAG_ID	Indicator	2025			
	Employees participated in performance reviews	Female	Male	Other/ undeclared	Total
S1-13_02	Eligible for performance reviews	1,941	6,184	1	8,126
S1-13_02	Not eligible for performance reviews	506	1,779	1	2,286
	Total	**2,447**	**7,963**	**2**	**10,412**
S1-13_02	Participants	1,907	6,088	1	7,996
S1-13_04	Average training hours per employee	8	9	15	9
S1-13_05	Eligibility rate[2] (in %)	79.3%	77.7%	50.0%	78.0%
S1-13_05	Participation rate[3] (in %)	98.2%	98.4%	100.0%	98.4%

Methodology[1]:

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, 2025. 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 (10,412+5=10,417).

1 For more information about the general methodology see also Table 5 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 2025 to all internal employees who were eligible to receive the performance form per gender.

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 15.

> 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 based on gender, age, ethnicity, disability, religion, sexual orientation, or political opinion, in line with applicable 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.

charta der vielfalt

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.

> S1-4, MDR-A

Our actions and achievements

In 2025, 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 has not yet been 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 2025, women represented 23.5% of Exyte's global workforce and 14.6% in Senior Management. Female representation on the Executive Board was 0%. The Executive Board comprised five members of diverse nationalities, age groups, and tenures. Their tenure ranged from one to ten years, and their ages ranged from their 50s to their 60s (see Table 12 on the next page). In terms of age diversity, 15.0% of employees were under 30, 59.0% were between 30 and 50, and 26.0% were over 50 (see Table 11 on the next page).

Table 10: Number of employees by gender

EFRAG_ID	Gender	2025	2025
S1-6_01	Male	7,968	76.5%
S1-6_01	Female	2,447	23.5%
S1-6_01	Other/undeclared	2	0.0%

Methodology[1]:
Employee gender is based on self-reporting in Exyte's HR management systems.

Additionally, 65 employees self-identified as having a disability, representing 0.6% of the total workforce. See also Table 13 on the next page.

1 For more information about the general methodology see also Table 5 on page 36.

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.

Table 11: Diversity of our employees

EFRAG_ID	Indicator	2025 number	2025 %
S1-9_01	Women at Executive Board level	0	0.0%
S1-9_02	Women at executive management level	1	14.3%
S1-9_02	Women at senior management level	15	14.7%
S1-9_03	Employees under 30 years old	1,579	15.2%
S1-9_04	Employees between 30 – 50 years old	6,149	59.0%
S1-9_05	Employees over 50 years old	2,689	25.8%

Methodology[1]:
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 12: Composition and diversity of the Executive Board (as of December 31, 2025)

	Wolfgang Buechele	Mark Garvey	Jürgen Raschendorfer	Werner Greyling	Peter Schönhofer
Nationality	Germany	USA	Austrian	USA	Austrian
Residence	Germany	Singapore	Austrian	USA	Austrian
Gender	Male	Male	Male	Male	Male
Board tenure	6-10	1 – 5	1 – 5	1 – 5	1 – 5
Age distribution	60 – 69	50 – 59	50 – 59	50 – 59	60 – 69

Table 13: Employees with disabilities

		2025	
EFRAG_ID	By country	Number	in %
S1-12_02	Austria	4	3.2%
S1-12_02	Belgium	0	0.0%
S1-12_02	China	0	0.0%
S1-12_02	Czech Republic	0	0.0%
S1-12_02	Denmark	0	0.0%
S1-12_02	Finland	0	0.0%
S1-12_02	France	0	0.0%
S1-12_02	Germany	49	1.6%
S1-12_02	India	3	0.8%
S1-12_02	Ireland	0	0.0%
S1-12_02	Israel	1	0.4%
S1-12_02	Italy	2	1.6%
S1-12_02	Malaysia	0	0.0%
S1-12_02	Netherlands	0	0.0%
S1-12_02	Saudi Arabia	0	0.0%
S1-12_02	Singapore	0	0.0%
S1-12_02	Switzerland	0	0.0%
S1-12_02	Taiwan	0	0.0%
S1-12_02	United Kingdom	0	0.0%
S1-12_02	United States	6	0.3%
S1-12_02	**Total**	**65**	**0.6%**

Methodology[1]:
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.

1 For more information about the general methodology see also Table 5 on page 36.

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 reduced stress among 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 the financial security of employees and their families.

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 15.

> 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.

Table 14: Employees paid below applicable adequate wage for 2025

EFRAG_ID	Country	% of employees
S1-10_03	All relevant countries where Exyte operates	0.0%

Methodology:
The data was compiled by comparing employee compensation records for 2025 against applicable adequate wage benchmarks based on legal and internal standards.

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 promoted 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 2025, 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 in family-related leave was monitored to help 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 15 on the next page.

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

Our targets and performance

Monitoring key indicators across regions supports transparency and continuous improvement in working conditions. At the end of 2025, 83.0% of Exyte employees held permanent contracts, while 13.0% were employed on a temporary basis (see also Table 8 on page 36). Among permanent employees, 24.3% were female and 75.7% male; among temporary employees, 19.6% were female and 80.4% male. These figures reflect Exyte's employment structure and its focus on 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 11.2%, with notable variations across regions. In Singapore, the gap was reversed at –19.8%, while the Netherlands reported the highest gap at 45.8%. The remuneration ratio, calculated as the annual remuneration of the highest-paid individual divided by the median annual remuneration of all other employees, was 18.5 (see tables 16 and 17 on the next page).

Social protection coverage remained comprehensive. All employees were covered for sickness, injury, disability, and retirement. Unemployment protection applied to 82.3% 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 15: Work-life balance: family leave entitlements and uptake (internal headcount)

EFRAG_ID	Indicator	2025			
	Employees **entitled** to family-related leave	Female	Male	Other/ undeclared	Total
S1-15_01	Employees	2,447	7,968	2	10,417
S1-15_01	Maternity (entitled)	2,447	0	n.a.	100.0%
S1-15_01	Paternity (entitled)	0	7,701	n.a.	96.6%
S1-15_01	Parental (entitled)	1,791	5,223	n.a.	67.3%
S1-15_01	Caregiver (entitled)	1,816	4,996	n.a.	65.4%
	Employees that **took** family-related leave	Female	Male	Other/ undeclared	Total
S1-15_03	Maternity (leave)	4.3%	0.0%	n.a.	4.3%
S1-15_03	Paternity (leave)	0.0%	2.2%	n.a.	2.2%
S1-15_03	Parental (leave)	4.2%	1.1%	n.a.	1.9%
S1-15_03	Caregiver (leave)	7.5%	5.5%	n.a.	6.1%

Methodology[1]:
Family-related leave data is based on employment status and recorded leave information in Exyte's HR Information System as of December 31, 2025. 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.

Table 16: Remuneration metrics – Ratio

EFRAG_ID	Indicator / Country	2025
S1-16_02	Remuneration ratio	18.5

Methodology[1]:
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.

Table 17: Remuneration metrics – gender pay gap

EFRAG_ID	Indicator / Country	2025
S1-16_04	Austria	14.4%
S1-16_04	Belgium	– 0.8%
S1-16_04	China	– 4.1%
S1-16_04	Czech Republic	17.7%
S1-16_04	Denmark	18.1%
S1-16_04	Finland	3.1%
S1-16_04	France	23.4%
S1-16_04	Germany	20.9%
S1-16_04	India	13.0%
S1-16_04	Ireland	30.6%
S1-16_04	Israel	33.5%
S1-16_04	Italy	24.7%
S1-16_04	Malaysia	17.0%
S1-16_04	Netherlands	45.8%
S1-16_04	Saudi Arabia	81.9%
S1-16_04	Singapore	– 19.8%
S1-16_04	Switzerland	11.2%
S1-16_04	Taiwan	34.7%
S1-16_04	United Kingdom	35.7%
S1-16_04	United States	11.6%
S1-16_01	**Total**	**11.2%**

Methodology[1]:
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.

1 For more information about the general methodology see also Table 5 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 15.

> 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 incident-free 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."
>
> **Julian Weir,**
> VP Corporate Environment, Health, and Safety (EHS)

In 2025, Exyte advanced its health and safety performance through a combination of structured planning, field-level tools, leadership engagement, and digital solutions. Construction projects are guided by **dedicated EHS plans** and tailored risk registers, ensuring site-specific conditions are 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.

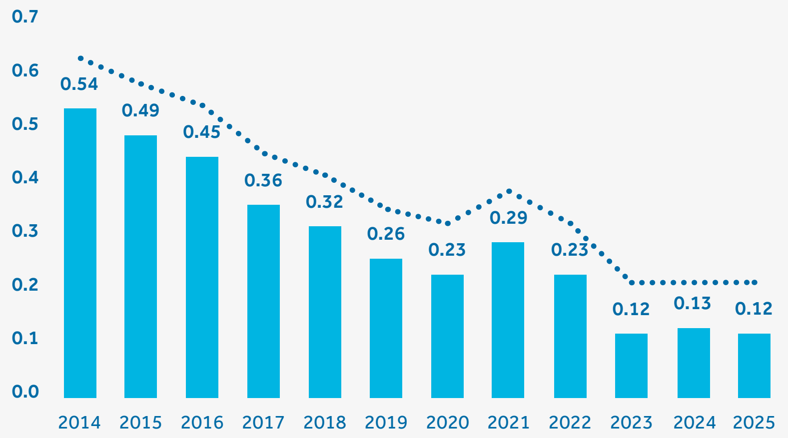
To strengthen risk prevention, we implemented **"Two-Person High Risk Activity Inspections"** and **"Safety Behavior Observations"** (SBOs). These daily checks, often involving both Exyte and subcontractor teams, promote shared accountability. All activities are tracked via the Exyte EHS Mobile App and 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 promoted **health and well-being** both on site and across the enterprise. Exyte provides a range of programs, including regionally focused preventive health checks, Employee Assistance Programs (EAP), and well-being workshops covering healthy lifestyles, nutrition, and exercise. These initiatives are complemented by site-level measures such as on-site medical support and preventive care services, often delivered in collaboration with clients and local project teams. Together, these efforts reflect our **commitment to caring for people**, not just protecting them, and were well received as visible expressions of value aligned with our IFW program.

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[1] Trends



1 TRIR – Total recordable incident rate (Exyte employees and subcontractors)

> S1-5, S1-14, S2-5, MDR-T, MDR-M

Our targets and performance

In 2025, Exyte reached a major milestone of two million safe hours without Lost Time Injuries (LTIs) on an Additional Bioreactors Project for its client, Novartis, in Singapore. This achievement builds on the one million safe hours reached in 2024 and highlights Exyte's continued commitment to maintaining an Incident Free Workplace (IFW).

Our global total recordable incident rate (TRIR) continued its steady decline, reaching 0.12 in 2025, down from 0.54 in 2014. This trend reflects our sustained focus on proactive safety systems and leadership engagement. See also Table 18 on the right side.

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 incident-free ambition.

Table 18: Environment, health, and safety performance indicators

EFRAG_ID	Indicator	Value in 2025
S1-14_01	Percentage of people in own workforce covered by EHS management system	100.0%
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	25
S1-14_05	Rate of recordable work-related accidents for own workforce	0.3%
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	160 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	76
S1-14_10	Percentage of people in own workforce covered by audited or certified EHS management system	100.0%
S1-14_11	Standards used for the audit or certification of EHS management system	ISO 45001
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	0.12

Methodology[2]:
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.

2 For more information about the general methodology, see also Table 5 on page 36.

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 pro-actively 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 2025 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 50.

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 15.

> 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 Supply Chain 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. Resources to manage human rights impacts include a dedicated Human Rights function, global training programs, and the implementation of structured policies and monitoring processes across all business areas and value chain activities.

> 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 2025, 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.

Exyte is a member of 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 Southeast Asia as being at significant risk of forced and child labor, particularly among workers in construction-related onsite operations, and has strengthened its understanding of workforce vulnerabilities by assessing roles, locations, and working contexts where individuals may face heightened 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 2025, 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 their effectiveness in practice, which was confirmed in a follow-up audit.

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

Moreover, Exyte provides 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 page 55. Protection against retaliation is addressed in the Code of Conduct. Individuals raising concerns are safeguarded through the Speak Up system, which allows for confidential and anonymous reporting and ensures that all cases are handled in line with established compliance procedures.

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

Looking ahead, 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 have integrated human rights compliance-related questions into our supplier pre-qualification process via our procurement platform, including questions on 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. Exyte has not yet established standardized processes to disclose engagement with value chain workers, assess awareness and trust in grievance mechanisms, or systematically address the prevention of negative impacts through its own practices. The company is committed to strengthening these areas as part of its evolving human rights due diligence framework.

> S1-5, S1-17; S2-5

Our targets and performance

In 2025, 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, five cases of discrimination on protected grounds were substantiated. All were reported through our Speak Up System, all by individuals from our own workforce. 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 double materiality assessment reaffirmed the importance of engaging with workers in the value chain, particularly those in vulnerable situations.

Table 19: Incidents, complaints, and severe human rights impacts

EFRAG_ID	Indicator	Value in 2025
S1-17_01	Number of incidents of discrimination	5
S1-17_03	Number of complaints filed through channels for people in own workforce to raise concerns	5
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 in €	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 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 2025 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.

> ESRS 2 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 15.

> ESRS 2 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 early 2026, Exyte introduced a groupwide CSR policy to align global efforts and define local and global objectives. The policy reinforces the principles of the United Nations Global Compact while guiding charitable donations, sponsorships, community engagement, and employee volunteering initiatives.

Through our membership in the United Nations Global Compact and the Building Responsibly initiative, we reinforce our commitment to international human rights standards and contribute to the development of practical tools for risk assessment in both our operations and the value chain. We focus our efforts on empowering employee initiatives, engaging in strategic partnerships, and supporting responsible contributions aligned to our priority impact areas.

The policy applies to all Exyte employees globally and governs activities related to charitable donations, sponsorships, and volunteer programs. It covers stakeholder groups including local communities, employees, beneficiaries of CSR projects, and relevant civil society partners. The policy identifies the stakeholder groups to be considered in the development of CSR initiatives and assigns overall program responsibility to the Global Marketing and Communications team, led by the Vice President Corporate Communications and Investor Relations, reporting to the CEO of Exyte Group. The CSR policy is also published on Exyte's website.

In 2026, Exyte will develop supporting procedural documents and begin employee awareness activities through internal communication channels. In 2027, the CSR program will begin a full roll-out globally. With this harmonized global approach, Exyte's Corporate Social Responsibility activities form the "oneCSR" initiative as part of our oneCOMPANY strategy.

> ESRS 2 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. The CSR policy identifies six priority impact areas that guide CSR initiatives:

- Education and workforce development
- Diversity, equity, and inclusion
- Community well-being
- Environmental stewardship
- Humanitarian assistance
- Cultural development

The projects presented on this page and the following page illustrate these priority impact areas through activities carried out during 2025.

> ESRS 2 MDR-T

Our targets and performance

While specific quantitative targets and performance tracking mechanisms have not yet been established, Exyte is assessing external CSR standards and enhancing the monitoring of CSR initiatives following the introduction of the CSR policy.

Joining forces for holiday giving programs
Worldwide

Holiday Cheer: Employee-Led Giving

In 2025, Exyte employees across the globe came together to support local communities through holiday giving drives. In Finland, the team partnered with a client to provide 170 gifts to underserved children in the Kotka and Hamina regions. In the United States, teams collected more than 170 pounds of food, helping feed some 150 families during the holiday season, in addition to holiday gift drives to support local youth. Together, these employee-led efforts delivered both practical support and seasonal cheer where it was needed most.

Diversity, Equity, and Inclusion
Singapore

Exyte supports the SPD Ability Walk

Across Exyte, employees help build more inclusive communities through local engagement. In Singapore, that commitment is reflected in Exyte's support for SPD, the charity behind the SPD Ability Walk. Since 2019, Exyte teams have contributed more than 1,200 volunteer hours through SPD-related activities. This partnership helps advance disability inclusion and strengthen services for persons with disabilities, those with disabling conditions, and their caregivers. In 2025, the SPD Ability Walk marked its tenth anniversary with inclusive activities, disability simulations, and an accessible river cruise. By participating, employees turn inclusion into visible, practical support for the community.

Environmental Stewardship
Malaysia

From food waste to shared meals

Caring for the environment starts with practical action. In Malaysia, the team partnered with What a Waste Malaysia and took a circular approach by rescuing surplus food and helping feed people, not landfills. The ESG-driven initiative reduced food waste and transformed it into 200 wholesome meals. Participants helped cook, pack, and distribute the meals to children, families, and senior citizens living in low-cost housing areas in USJ 1, Subang Jaya, Selangor, Malaysia. This effort strengthened community connections while showing how everyday choices create measurable local impact and support more sustainable community practices.

Education and Workforce Development
Ireland

Opening doors to STEM careers

Exyte employees support future STEM talent by sharing their career journeys and mentoring students. In Ireland, Exyte participates in iWish, bringing science, technology, engineering, and math closer to young female students. Through this engagement, Exyte helps reach approximately 4,000 girls between the ages of 15 and 16, encouraging them to explore STEM studies and career pathways. By providing visible role models and practical guidance, employees help students connect classroom learning to real-world opportunities and build confidence to pursue their goals.

Community Wellbeing
Worldwide

Where it all began: Care for Kids

Through **Care for Kids**, Exyte employees help open doors to education worldwide. Care for Kids e.V. is a Germany-based charity founded by Exyte employees in 2005. Care for Kids is committed to supporting children and young people around the world, with a focus on education and health. In 2025, Care for Kids shipped over 800 school bags filled with learning materials to partner organizations in Rwanda and Mali. A total of 400 school bags were donated by 4th-grade students in Germany to help children on their educational journey. Exyte continues to support Care for Kids through financial contributions, logistical support, and volunteer efforts.

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

94.4 % of Exyte's employees completed the Code of Conduct training in 2025.

G1 – Business conduct

Learn more about how Exyte conducts its business:

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."

Peter Schönhofer,
Chairman, CEO and CFO of Exyte Group

That means, first and foremost, 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 increasingly 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.

UN GLOBAL COMPACT
2026 PARTICIPANT

> 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 15.

COMPLIANCE
» The right way « exyte

The basis of our understanding of Compliance consists of

- 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, supported by training, 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.

Speak Up!
It´s the right way.
Our Speak Up portal

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. 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 15.

> 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 15.

> 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 20: 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 2025 to further embed these principles into daily practices, including training, awareness, and oversight mechanisms.

In 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 embedded in our **global Compliance training program**, 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 2025, 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 with a personal workstation 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. For employees without a personal workstation, a dedicated new training format has been introduced that deals with the subject matter from the perspective of a craft worker.

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 2025, 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.

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 2025, 94.4% of employees with a personal workstation completed the Code of Conduct training (now including the employees of companies acquired in 2024). Acknowledging technical issues in individual cases, we are working to eliminate those obstacles and aim to close the gap to 100%. In addition to the Code of Conduct training, it is mandatory for everyone at Exyte to complete an online Compliance training on Human Rights, Data Protection and Export Control.

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

EFRAG ID	Indicator	2025
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 2025, 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 2025

Code of Conduct

94.4%

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 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 15.

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.

Management of relationships with suppliers, including "payment practices", has been identified as a material topic for Exyte, reflecting the importance of ethical, transparent, and accountable procurement practices in supporting long-term value creation. To further strengthen this area, a group-wide policy to prevent late payments was developed in 2025 and approved by the Executive Board in January 2026.

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

Our actions and achievements

In 2025, the Procurement and Subcontracting Management (PSM) function continues to take steps and reinforce the foundation for responsible supplier engagement, including efforts to strengthen supplier relationships and improve supply chain performance.

The Category Management function continued to strengthen global supplier relationships and is planning to launch a Supplier Relationship Management (SRM) program in 2026. The program aims to further enhance alignment of supplier evaluation and performance reporting practices across the organization.

Implementation of a unified Enterprise Resource Planning (ERP) system across all Exyte Group companies continued throughout 2025, achieving key milestones, and advancing towards a more **standardized procurement and financial processes across the group**.

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 consideration of sustainability priorities where relevant.** These trainings enhanced teams' capabilities to assess and manage ESG-related risks throughout the supplier lifecycle, including, where applicable, during supplier prequalification and selection processes.

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.

ESG criteria formed a critical component of the evaluation parameters, underscoring a continued commitment to responsible sourcing.

> 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.

The table on the right side presents the average group-wide invoice payment period for 2024 and 2025. The metric is calculated based on all fully paid invoices across Exyte entities.

As of December 31, 2025, Exyte had no outstanding legal proceedings for late payments.

Table 22: Average invoice payment period for 2024, 2025 and confirmed incidents of late payments

EFRAG ID	Indicator	2025
G1-6_01	Average invoice payment period	39.1 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. The calculation included all invoices received in 2024 and 2025 that were fully paid by February 2026. Unpaid invoices as of that date were excluded and will be incorporated into the 2026 report once settled. This statistic pertains to the Exyte Group, excluding entities acquired in the past, such as TTP 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.

The number of outstanding legal proceedings for late payments was assessed based on the Group's centrally reported status reports for major litigations and arbitrations. As of 31 December 2025, no outstanding legal proceedings related to late payments were identified.

The reported average payment period for 2024 increased from 37.3 days to 45.9 days following the inclusion of invoices that were outstanding at the previous reporting cut-off date, and subsequently settled between February 2025 and February 2026.

"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

> 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 2025 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 to the ESRS structure guidelines are presented in the following list of information and datapoints:

Table 23: Disclosure requirements incorporated by reference

Disclosure requirement	EFRAG_ID	Description	Section/Report	Page
ESRS 2 BP-1, BP-2		About this report (Basis for preparation)	Data and indices	60
ESRS 2 BP-2		Key changes of the ESG Report 2025 compared to 2024	Data and indices	61
ESRS index		ESRS index table	Data and indices	62
EU legislation – Appendix B		List of datapoints in cross-cutting and topical standards that derive from other EU legislation (Appendix B)	Data and indices	65

> ESRS 2 BP-2

Key changes of the ESG report 2025 compared to 2024

The ESG Report 2025 is an update of the ESG Report 2024. In all sections, only minor editorial changes have been made to the texts as applicable (all not material). However, all data was updated to the year 2025. Key changes by section of this report are the following:

ESRS 2 - General Disclosures
The DMA matrix has been excluded for layout purposes. The general governance model has been excluded, concentrating on the ESG governance model only. The executive board composition has been adjusted to the latest changes. It has been emphasized that Exyte has been awarded its first EcoVadis Bronze Medal.

Environment

E1 – Climate Change, E5 - Resource use and circular economy

Stories have been updated on "Tree Plantation Initiative", "Embedding decarbonization into project execution on-site" and "Fostering sustainability in high-tech facilities".

→ **Climate change mitigation (GHG emissions) & Energy consumption and sourcing**
Emission data has been provided for the years 2024 and 2025, with a refined carbon accounting methodology for Scope 1, 2 and 3, leading to improved data accuracy. For Scope 3, Categories 2–7 were excluded in 2024, with Categories 9 and 12 also excluded in 2025 following assessments and third-party advice indicating that their overall impact on Exyte's carbon footprint, particularly on Scope 3 emissions, is not material.
See also page 23.

→ **Resource Outflow**
None
See also page 30.

→ **Waste**
None
See also page 33.

Social

S1, S2 – Our people

HR data has been updated for the year 2025.

→ **Attraction and retention of talent**
None
See also page 37.

→ **Employee engagement**
As no employee engagement Survey was conducted during the reporting year, reported results continue to reflect the outcomes of the 2024 survey. It has been envisioned that the next report will reflect the results of the Employee Engagement Survey 2026.
See also page 38.

→ **Training and skill development**
Data on training participation has been updated for the year 2025.
See also page 40.

→ **Diversity, equity, and inclusion (DEI)**
Data on DEI has been updated for the year 2025.
See also page 42.

→ **Working conditions**
Data on working conditions has been updated for the year 2025.
See also page 44.

→ **Health and safety**
Data on health and safety has been updated for the year 2025. A new example of safe hours without Lost Time Injury has been added.
See also page 46.

→ **Human rights**
Data on human rights has been updated for the year 2025.
See also page 48.

→ **Corporate Social Responsibility (CSR)**
Stories of CSR have been updated.
See also page 51.

Governance

G1 – Business Conduct

→ **Compliance**
Data on compliance has been updated for the year 2025.
See also page 54.

→ **Management of relationships with suppliers**
Data on procurement has been updated for the year 2025.
See also page 57.

ESRS index

General disclosures

ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
Basis for preparation				
BP-1	General basis for preparation of sustainability statements	About this report	n.a.	60
BP-2	Disclosures in relation to specific circumstances	Key changes of the ESG Report 2025 compared to 2024	n.a.	60, 61
Governance				
GOV-1	The role of the administrative, management and supervisory bodies	Corporate Governance and ESG organization at Exyte, Composition and Diversity of Exyte's Executive Board, Compliance	n.a.	19, 21, 43
GOV-2	Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Corporate Governance and ESG organization at Exyte	n.a.	19
GOV-3	Integration of sustainability-related performance in incentive schemes	Our approach to sustainability and ESG	Sustainability-related performance and behaviour in incentive and evaluation schemes	20
GOV-4	Statement on due diligence	Sustainability due diligence	n.a.	20
GOV-5	Risk management and internal controls over sustainability reporting	Corporate Governance and ESG organization at Exyte	n.a.	19
Strategy				
SBM-1	Strategy, business model and value chain	About Exyte Group, Our approach to sustainability and ESG, Alignment with UN Sustainable Development Goals	n.a.	6, 8, 10 – 13
SBM-2	Interests and views of stakeholders	Stakeholder engagement	n.a.	14
SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Our approach to sustainability and ESG, Methodology of our double materiality assessment, Material ESG impacts, risks, and opportunities, All material topics of Exyte	Material impacts, risks, and opportunities	10, 14 – 18, 24, 30, 33, 37, 38, 40, 42, 44, 46, 48, 51, 55, 57

ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
Impact, risk and opportunity management				
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities	Methodology of our double materiality assessment	n.a.	14
IRO-2	Disclosure requirements in ESRS covered by the undertaking's sustainability statement	Methodology of our double materiality assessment	n.a.	14

Topical standards

ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
ENVIRONMENT				
E1 – Climate change				
E1-1	Transition plan for climate change mitigation	Our approach to climate change	EU Taxonomy assessment, Our actions and achievements	25, 29
E1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Our approach to climate change	Material impacts, risks, and opportunities	24
E1 IRO-1	Description of the processes to identify and assess material climate-related impacts, risks and opportunities	Our approach to climate change	Methodology of our double materiality assessment, Material impacts, risks, and opportunities	14, 24
E1-2	Policies related to climate change mitigation and adaptation	Our approach to climate change	Our policies and commitment	24
E1-3	Actions and resources in relation to climate change policies	Our approach to climate change	Our actions and achievements, Transition plan and potential measures	25, 28
E1-4	Targets related to climate change mitigation and adaptation	Our approach to climate change	Our actions and achievements, Transition plan and potential measures, Our targets and performance	25, 28

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E1-6	Gross Scopes 1, 2, 3 and total GHG emissions	Our approach to climate change	Our actions and achievements	25 – 27
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E5-3	Targets related to resource use and circular economy	Resource outflows, Waste	Our targets and performance	31, 33
E5-5	Resource outflows	Resource outflows, Waste	Our actions and achievements	31, 33
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S1 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	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	Material impacts, risks, and opportunities	37, 38, 40, 42, 44, 46, 48

ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
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S1-3	Processes to remediate negative impacts and channels for own workforce to raise	Health and safety, Human rights	Our actions and achievements	46, 47, 48 – 50
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	Training and skill development, Diversity, equity, and inclusion (DEI), Working conditions, Health and safety, Human rights	Our actions and achievements	40, 42, 44, 46, 47, 48 – 50
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ESRS index	Disclosure Requirement	Section / Report	Subsection / Report	Page
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S2 SBM-3	Material impacts, risks and opportunities and their interaction with strategy and business model	Our approach to people, Health and safety, Human rights	Managing impacts, risks, and opportunities	35, 46, 48
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S2-4	Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	Health and safety, Human rights	Our actions and achievements	46, 48
S2-5	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Health and safety, Human rights	Our targets and performance	47, 50

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GOVERNANCE				
G 1 – Business conduct				
G1 GOV-1	The role of the administrative, supervisory and management bodies	Compliance	n.a.	54, 55
G1 IRO-1	Description of the processes to identify and assess material impacts, risks and opportunities	Methodology of our double materiality assessment	n.a.	14
G1-1	Business conduct policies and corporate culture	Compliance	Our policies and commitment, Our actions and achievements, Our targets and performance	56, 57
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G1-6	Payment practices	Managing relationships with our suppliers	Our policies and commitment, Our actions and achievements, Our targets and performance	57, 58

List of datapoints in cross-cutting and topical standards that derive from other EU legislation (Appendix B)[1]

General disclosures

ESRS datapoint	Information	EU legislation	Coverage	Page
General disclosures				
GOV-1 21 (d)	Board's gender diversity	SFDR, Benchmark Regulations	✓	43
GOV-1 21 (e)	Percentage of board members who are independent	Benchmark Regulations	✓	21
GOV-4 30	Statement on due diligence	SFDR	✓	20
SBM-1 40 (d) i	Involvement in activities related to fossil fuel activities	SFDR, Pillar 3, Benchmark Regulations	✓	25–29
SBM-1 41 (d) ii – iv	Involvement in activities related to chemical production, controversial weapons and cultivation and production of tobacco	SFDR, Benchmark Regulations	✓	n.a.

Environment

ESRS datapoint	Information	EU legislation	Coverage	Page
Climate change				
E1-1 14	Transition plan to reach climate neutrality by 2050	EU Climate Law	✓	28
E1-1 16 (g)	Undertakings excluded from Paris-aligned Benchmarks	Pillar 3, Benchmark Regulations	✓	28, 29
E1-4 34	GHG emission reduction targets	SFDR, Pillar 3, Benchmark Regulations	✓	28, 29
E1-5 38	Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	SFDR	✓	26
E1-5 37	Energy consumption and mix	SFDR	✓	26
E1-5 40 – 43	Energy intensity associated with activities in high climate impact sectors	SFDR	✓	26
E1-6 44	Gross Scope 1, 2, 3 and total GHG emissions	SFDR, Pillar 3, Benchmark Regulations	✓	25, 26
E1-6 53 – 55	Gross GHG emissions intensity	SFDR, Pillar 3, Benchmark Regulations	✓	26
E1-7 56	GHG removals and carbon credits	EU Climate Law	✓	28
E1-9 66	Assets at material financial risk	Pillar 3, Benchmark Regulations	⊗	n.a.
E1-9 67 (c)	Breakdown of the carrying value of its real estate assets by energy-efficiency classes	Pillar 3	⊗	n.a.
E1-9 69	Degree of exposure of the portfolio to climate-related opportunities	Benchmark Regulations	⊗	n.a.

ESRS datapoint	Information	EU legislation	Coverage	Page
Pollution				
E2-4 28	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted to air, water and soil	SFDR	⊗	n.a.
Water and marine resources				
E3-1, E3-4 9, 13, 14, 28 (c), 29	All disclosures	SFDR	⊗	n.a.
Biodiversity and ecosystems				
E4 SBM - 3, E4-2 16 (a) – (c), 24 (b) – (d)	All disclosures	SFDR	⊗	n.a.
Resource use and circular economy				
E5-5 37 (d)	Non-recycled waste	SFDR	✓	33
E5-5 39	Hazardous waste and radioactive waste	SFDR	✓	33

1 Appendix A refers to the Application Requirements (ARs) of the ESRS standards. These provide guidance and explanations on how to apply the disclosure requirements and are part of the ESRS standards themselves. Therefore, they are not reproduced in the sustainability statement.

✓ = reported ⊗ = not reported as not material to Exyte Group

Social

ESRS datapoint		Information	EU legislation	Coverage	Page
Own workforce					
S1 SBM - 3	14 (f)	Risk of incidents of forced labour	SFDR	✓	47
SBM3 - S1	14 (g)	Risk of incidents of child labour	SFDR	✓	48
S1-1	20	Human rights policy commitments	SFDR	✓	4
S1-1	21	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	SFDR, Benchmark Regulations	✓	48
S1-1	22	Processes and measures for preventing trafficking in human beings	SFDR	✓	48
S1-1	23	Workplace accident prevention policy or management system	SFDR	✓	46
S1-3	32 (c)	Grievance/complaints handling mechanisms	SFDR	✓	49, 50
S1-14	88 (b)	Number of fatalities and number and rate of work-related accidents	SFDR, Benchmark Regulations	✓	45
S1-14	88 (e)	Number of days lost to injuries, accidents, fatalities or illness	SFDR	✓	45
S1-16	97 (a) – (b)	Unadjusted gender pay gap and Excessive CEO pay ratio	SFDR, Benchmark Regulations	✓	45
S1-17	103 (a)	Incidents of discrimination	SFDR	✓	50
S1-17	194 (a)	Non-respect of UNGPs on Business and Human rights and OECD Guidelines	SFDR, Benchmark Regulations	✓	48

ESRS datapoint		Information	EU legislation	Coverage	Page
Workers in the value chain					
S2 SBM - 3	11 (b)	Significant risk of child labour or forced labour in the value chain	SFDR	✓	48
S2-1	17	Human rights policy commitments	SFDR	✓	48
S2-1	18	Policies related to value chain workers	SFDR	✓	48
S2-1	19	Non-respect of UNGPs on Business and Human Rights principles and OECD guidelines	SFDR, Benchmark Regulations	✓	48
S2-1	19	Due diligence policies on issues addressed by the fundamental International Labor Organisation Conventions 1 to 8	SFDR, Benchmark Regulations	✓	48
S2-4	36	Human rights issues and incidents connected to its upstream and down-stream value chain	SFDR	✓	48, 49
Affected communities					
S3-1, S3-4	16, 17, 36	All disclosures	SFDR, Benchmark Regulations	⊗	n.a.
Consumers and end-users					
S4-1, S4-4	16, 17, 35	All disclosures	SFDR, Benchmark Regulations	⊗	n.a.

Governance

ESRS datapoint		Information	EU legislation	Coverage	Page
Governance					
G1-1	10 (b), 10 (d)	United Nations Convention against Corruption and protection of whistle-blowers	SFDR	✓	56, 57
G1-4	24 (a) – (b)	Fines for violation and standards of anti-corruption and anti-bribery laws	SFDR, Benchmark Regulations	✓	57

✓ = reported ⊗ = not reported as not material to Exyte Group

List of abbreviations

Abbreviation	Explanation
ABC	Anti-Bribery & Corruption
AMER	Americas
APAC	Asia-Pacific
AR	Application Requirement
ATF	Advanced Technology Facilities
AVV	Abfallverzeichnis-Verordnung (German Waste Catalogue Regulation)
BCA	Building and Construction Authority (Singapore)
BESS	Battery Energy Storage Systems
BLS	Biopharma & Life Sciences
BP	Basis for Preparation
BREEAM	Building Research Establishment Environmental Assessment Method
CCO	Chief Commercial Officer
CCTV	Closed-Circuit Television
CDP	Carbon Disclosure Project
CEO	Chief Executive Officer
CFO	Chief Financial Officer
CMS	Compliance Management System
CO_2eq	Carbon dioxide equivalent
COO	Chief Operating Officer
CSR	Corporate Social Responsibility
CSRD	Corporate Sustainability Reporting Directive
DEFRA	UK Department for Environment, Food and Rural Affairs
DEI	Diversity, Equity, and Inclusion
DGNB	German Sustainable Building Council
DMA	Double Materiality Assessment
DTC	Data Centers
EAP	Employee Assistance Programs
EFRAG	European Financial Reporting Advisory Group
EFRAG ID	EFRAG Datapoint Identifier
e.g.	For example
EHS	Environment, Health, and Safety

Abbreviation	Explanation
EIA	Environmental Impact Assessment
EMEA	Europe and The Middle East
EMS	Environmental Management System
E-PRTR	European Pollutant Release and Transfer Register
ERM	Enterprise Risk Management
ERP	Enterprise Resource Planning
ESG	Environmental, Social, and Governance
ESRS	European Sustainability Reporting Standards
EU	European Union
EXN	Exentec
FFU	Fan Filter Unit
FTE	Full-Time Equivalent
GaBi	Ganzheitliche Bilanzierung (life cycle assessment software)
GBU	Global Business Unit
GHG	Greenhouse Gas
GOV	Governance Disclosure Requirement
GRI	Global Reporting Initiative
HC	Headcount
HR	Human Resources
IEA	International Energy Agency
IFW	Incident Free Workplace
ILO	International Labour Organization
IRO	Impact, Risk, and Opportunity
ISO	International Organization for Standardization
JSA	Job Safety Assessment
LEED	Leadership in Energy and Environmental Design
LMS	Learning Management System
LTI	Lost Time Injury
€m	Million euros
MDR	Minimum Disclosure Requirement
MLC	MLC, Formerly GaBi
MWh	Megawatt hour
n.a.	Not applicable to Exyte Group

Abbreviation	Explanation
n.m.	Not material to Exyte Group
OECD	Organisation for Economic Co-operation and Development
OEM	Original Equipment Manufacturer
OSHA	Occupational Safety and Health Administration
PEP	Project Environmental Plan
PFC	Perfluorocarbon
PSM	Procurement and Subcontracting Management
PTP	Pre-Task Plan
QA	Quality Assurance
QC	Quality Control
RAMS	Risk Assessment Method Statement
SASB	Sustainability Accounting Standards Board
SBM	Strategy and Business Model
SBO	Safety Behavior Observation
SBR	Singapore Business Review
SBTi	Science Based Targets initiative
SDG	Sustainable Development Goal
SFDR	Sustainable Finance Disclosure Regulation
SLT	Senior Leadership Team
SPA	Safe Plan of Action
SPMI	Singapore Project Management Institute
SRM	Supplier Relationship Management
SVP	Senior Vice President
tCO_2eq	Tonnes of carbon dioxide equivalent
TRIR	Total Recordable Incident Rate
UK	United Kingdom
UNGC	United Nations Global Compact
UNSDG	United Nations Sustainable Development Goal
USA	United States of America
USEEIO	US Environmentally Extended Input-Output
VP	Vice President
WBCSD	World Business Council for Sustainable Development
WRI	World Resources Institute

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