



CORPORATE SOCIAL RESPONSIBILITY (CSR) REPORT 2024

KLINGER SCHÖNEBERG GmbH
VSME standard: Basic and comprehensive module

Responsible: Marcel Goßmann (MD)
Scope of application: KLINGER SCHÖNEBERG GmbH
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KLINGER SCHÖNEBERG CSR REPORT 2025



Foreword

In an era of continuous change and increasing challenges, we at KLINGER SCHÖNEBERG recognize our deep-seated responsibilities towards society, the environment, and all our stakeholders.


Throughout recent years, we've been integrating sustainable and ethical practices across every level of our operations. Our commitment to corporate social responsibility extends beyond moral obligation; it is a core strategic choice. We believe that a sustainable approach to business is essential not only for our success but also for the well-being of the global community. This commitment is propelled by our skilled and passionate employees who bring innovative ideas, implement practical solutions in daily operations, and benefit from the ongoing support of our customers, partners, and suppliers.

This report provides a detailed account of our CSR activities and the progress we have achieved. We are dedicated to making a positive impact both within and outside our company, and we invite you to explore how we strive to operate responsibly and generate lasting value for society.

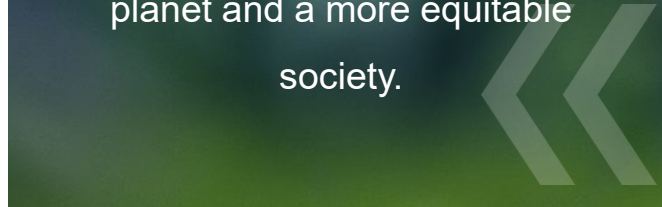
We understand that our company's success is linked to the health of our society and planet. Thus, we are committed to crafting innovative solutions that not only meet our economic objectives but also contribute positively to social and environmental outcomes, including reducing our emissions footprint.

This report is a testament to our commitment to transparency and accountability. We aim to share not only our achievements but also the challenges we face and the measures we are taking to continuously improve our contributions to environmental protection, fair labor practices, education, and health.

Together, we are working towards a more sustainable and equitable future. Our actions are guided by the United Nations Global Sustainability Goals (UN-SDG). The support and recognition we receive from our customers validate the impact of our initiatives. Moreover, international certifications from agencies like Ecovadis serve as proof that we are making commendable progress.



At KLINGER SCHÖNEBERG, we are dedicated to integrating sustainability and social responsibility into the core of our operations, actively contributing to a healthier planet and a more equitable society.



KLINGER SCHÖNEBERG CSR REPORT 2025



Content



GENERAL

Basis for Preparation	B1	6
Mapping of VSME Disclosures to International Sustainability Frameworks	B1	7
KLINGER SCHÖNEBERG GmbH & Group	B1, C1	8
Company Certifications & Product Approvals	B1	9
Markets facts & figures	C1	10
Our core values	B2	11
Strategy: Business Model and Sustainability-Related Initiatives	C1	12
Portfolio and areas of utilization	C1	13
Value chain	C1	14
Sustainable product development	B2, C1	15
Practices, policies and future initiatives for transitioning towards a more sustainable economy	B2, C2	16
General Goals & KPI's		17



ENVIRONMENT

Environmental policy (objectives and status)	B2, B6, C2, C3	20
Energy Consumption	B3, B10, C4	22
Water Consumption	B6, B10, C5	24
Waste Consumption	B7	25
Total CO ₂ emissions and saved CO ₂ of Waste consumption	B7	26
CO ₂ -Footprint	B3, C3	27
Determining the Carbon Footprint	B3, C3	27
Scope 1, 2 & 3 Emissions & PCF	B3, C3	28
Traffic Management	B4	31
Noise Emissions	B4	33
Polution of Air, Water & Soil Biodiversity	B4, B5	35
Materials and Chemicals Management	B2, B4, B7 & C2	36
Product Use and End-of-Life Management	B2, B4, B7 & C2	36
Sustainability	B2, C2	37
IT-Sustainability	B2	38
Climate Risks	C4	38
Assessment of Sustainability	B1	39
UN Global Compact		39
Sustainable Product Use and End-of-Life Management	B7	40
Product Sustainability	B7	41
Environment Goals and KPI's	B3, B6, B7, C3, C4	42



KLINGER SCHÖNEBERG CSR REPORT 2025



Content



SOCIAL

Social & Ethics	B2, B10, C2	48
Own workforce – general characteristics, remuneration and governance	B8, B10, C5, C9	49
Own workforce, health & safety and human rights	B8, B9, B10, C6, C7	50
Diversity	B8, C5, C9	51
Supply Chain Due Diligence Act	C2, C6, C7	52
Data security & data protection	B2	53
Global Responsible Purchasing Guidelines	B2, C2	53
Policy on Human Rights and Labor Practices	B2, B9, C2, C6	54
Prevention of Discrimination and Harassment	B2, C2, C6, C7	56
Code of Conduct	B2, C2, C6,	57
Supplier Sustainability Assessment & Report	B2, C2, C7	58
Commitment to compliance and transparency	B2, C2	61
Social Goals & KPI's	B8-B10 & C5-C7	62



GOVERNANCE

Convictions and Fines for Corruption and Bribery - Business Conduct / Compliance	B11	68
Revenues from Certain Sectors and Exclusion from EU Reference Benchmarks	C8	69
Gender Diversity Ratio in the Governance Body	C9	69
Governance Goals & KPI's	C8	70





GENERAL

BASIS FOR PREPARATION ^{B1}



This sustainability report has been prepared in accordance with the Voluntary Sustainability Reporting Standard for SMEs (VSME), OPTION B – Basic Module and Comprehensive Module, for the reporting period 1 January 2024 to 31 December 2024.

The sustainability report has been prepared on an individual basis for KLINGER SCHÖNEBERG GmbH. No disclosure required by the selected VSME option has been omitted due to classified or sensitive information.

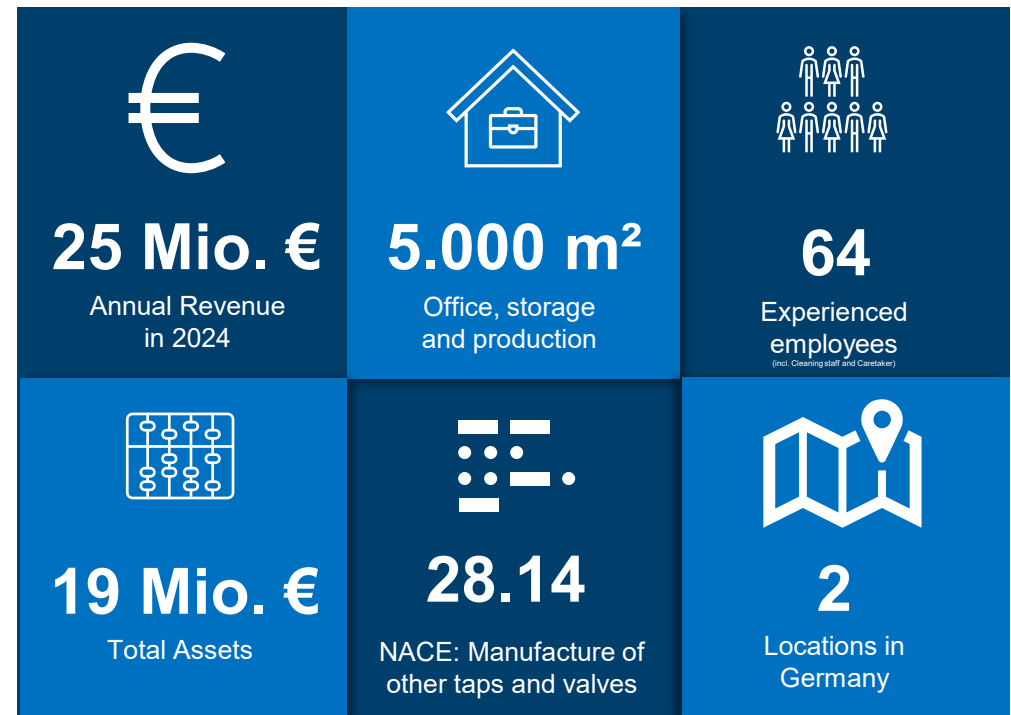
Cross-cutting Content	Environment		Social		Governance
B1 Principles of Preparation	B3 Energy and Greenhouse Gas Emissions	C3 GHG reduction targets and climate change	B8 Workforce – General characteristics	C5 Additional general characteristics of the workforce	B11 Convictions and fines for corruption and bribery
B2 Practices, strategies, and future initiatives for the transition to a more sustainable economy	B4 Air, Water, and Soil Pollution	C4 Climate risks	B9 Workforce – Health and safety	C6 Additional information on the company's workforce – human rights policies and processes	C8 Revenue from specific sectors and exclusion from EU reference benchmarks
C1 Strategy: Business Model and Sustainability	B5 Biodiversity		B10 Workforce – Compensation, collective bargaining, and training	C7 Serious adverse human rights incidents	C9 Gender diversity on the governance board
C2 Description of Practices, strategies, and future initiatives for the transition to a more sustainable economy	B6 Water				
	B7 Resource Use, Circular Economy, and Waste Management				

Basic Module
Comprehensive Module

KLINGER SCHÖNEBERG GmbH is a limited liability company (GmbH). The Company's registered office is Heidelberger Straße 3, 76676 Graben-Neudorf, Germany. The Company's principal country of operations is Germany. The Company operates two sites in Germany: the head office, warehouse and production site in Graben-Neudorf and the sales office in Waldems-Esch (Auf der Lind 10A1, 65529 Waldems- Esch).

The Company focuses on the research, development, production and sale of industrial valves, especially ball valves and pneumatic actuators, for critical applications in the chemical, petrochemical, plant engineering and mechanical engineering industries.

The Company maintains sustainability-related and quality-related certifications and labels, including ISO 9001, PED 2014/68/EU Module H, API 6D, WHG specialist company certification, SELO manufacturing approval and EcoVadis Gold Award.





MAPPING OF VSME DISCLOSURES TO INTERNATIONAL SUSTAINABILITY FRAMEWORKS

To ensure transparency and comparability, KLINGER SCHÖNEBERG GmbH aligns its sustainability reporting with recognized international frameworks and standards. This report is primarily structured in accordance with the Voluntary SME Standard (VSME). In addition, selected disclosures are mapped to the Global Reporting Initiative (GRI), the United Nations Sustainable Development Goals (UN SDGs), and the German Sustainability Code (DNK). This mapping supports stakeholders in understanding the relationship between the VSME disclosures and other commonly used sustainability frameworks.

Basic Module

VSME	VSME-Inhalt	GRI (closest match)	UN SDGs (thematic alignment)	DNK (closest match)
B1	Basis for preparation	GRI 2-2, 2-3, 2-5	SDG 12, 16	DNK 1, 2
B2	Practices, policies and future initiatives for transitioning towards a more sustainable economy	GRI 2-22, 2-23, 2-24, 3-3	SDG 9, 12, 13	DNK 1, 3, 6, 10
B3	Energy and greenhouse gas emissions	GRI 302, 305	SDG 7, 13	DNK 11, 12, 13
B4	Pollution of air, water and soil	GRI 305, 303	SDG 3, 6, 12, 15	DNK 11, 12, 13
B5	Biodiversity	GRI 101: Biodiversity 2024 (früher GRI 304)	SDG 15	DNK 11, 12
B6	Water	GRI 303	SDG 6, 12	DNK 11, 12
B7	Resource use, circular economy and waste management	GRI 301, 306	SDG 12	DNK 11, 12
B8	Workforce – General characteristics	GRI 2-7, 401, 405	SDG 5, 8, 10	DNK 14, 15
B9	Workforce – Health and safety	GRI 403	SDG 3, 8	DNK 14
B10	Workforce – Remuneration, collective bargaining and training	GRI 202, 402, 404, 405	SDG 4, 5, 8	DNK 14, 15, 16
B11	Convictions and fines for corruption and bribery	GRI 205, 206	SDG 16	DNK 20

Comprehensive Module

VSME	VSME-Inhalt	GRI (closest match)	UN SDGs (thematic alignment)	DNK (closest match)
C1	Strategy: Business model and sustainability-related initiatives	GRI 2-6, 2-22, 3-3	SDG 8, 9, 12, 13	DNK 1, 2, 4, 10
C2	Description of practices, policies and future initiatives for transitioning towards a more sustainable economy	GRI 2-23, 2-24, 3-3	SDG 9, 12, 13	DNK 1, 3, 6, 7, 12
C3	GHG reduction targets and climate transition	GRI 302, 305, 3-3	SDG 7, 13	DNK 3, 12, 13
C4	Climate risks	GRI 3-3, 201 (nächstliegend)	SDG 13	DNK 1, 2, 3, 13
C5	Additional (general) workforce characteristics	GRI 2-7, 401, 405	SDG 5, 8, 10	DNK 14, 15
C6	Additional own workforce information – Human rights policies and processes	GRI 2-23, 2-24, 406, 408, 409	SDG 5, 8, 10, 16	DNK 6, 14, 17, 20
C7	Severe negative human rights incidents	GRI 406, 408, 409	SDG 8, 10, 16	DNK 17, 20
C8	Revenues from certain activities and exclusion from EU reference benchmarks	kein direktes GRI-Pendant; am ehesten GRI 201, 305	SDG 12, 13, 16	kein direktes DNK-Pendant; am ehesten 10, 13, 20
C9	Gender diversity ratio in the governance body	GRI 2-9, 405	SDG 5, 16	DNK 5, 15

The mapping presented above is indicative and based on thematic alignment between VSME disclosures and corresponding elements of the referenced frameworks. Due to differences in scope, structure and level of detail between the standards, a direct one-to-one correspondence is not always possible. KLINGER SCHÖNEBERG GmbH applies a best-effort approach to ensure consistency, transparency and comparability of sustainability information.

KLINGER SCHÖNEBERG B1 & C1

KLINGER SCHÖNEBERG GmbH is a flexible medium-sized company focusing on research, development, production and sales of industrial valves, especially ball valves and pneumatic actuators. Here we combine more than 3 decades of experience with high competence in the development of customer-specific system and special solutions as well as application-technical consulting. As a highly specialized company, we focus on critical applications within the chemical, petrochemical, plant and mechanical engineering industries. Highest quality, innovative strength, the long lifetime of the products as well as extensive application knowledge and experience make KLINGER SCHÖNEBERG a leading company in the industrial valves sector.

Quality is not just a piece of equipment, but a product feature we guarantee!

KLINGER GROUP

KLINGER SCHÖNEBERG is a member of the worldwide active KLINGER Group, a stable and independent family-owned business. We see ourselves as entrepreneurs, problem solvers and technology leaders in our industry. We keep things flowing – without interruption.

130 years of experience, 60 countries. Your industry partner for the leakage-free transport of liquids & gas.



COMPANY CERTIFICATIONS & PRODUCT APPROVALS ^{B1}



KLINGER SCHÖNEBERG stands for certified quality.



Manufacturer Approvals

Quality-Management acc. to DIN EN ISO 9001:2015

Certified acc. to API Q1 and 6D

PED 2014/68/EU, Module H and H1

WHG §19a approval (water-resources law)

Allowance for the re-stamping of products by TÜV

EcoVadis Sustainability Rating



Product Approvals

Certified acc. to German clean air act VDI 2440, 100,000 cycl.

Certified acc. fugitive emissions ISO 15848-1

Fire-Safe acc. to API 607 and DIN EN ISO 10497

Classification acc. to SIL 2

ATEX 2014/34/EU

Type-test approval mark No. TÜV.A.318-10

Type-test approval mark No. TÜ.AGG.431-09 - Tanks for conveyance of dangerous goods

Type-test acc. to DIN EN 161:2013-04 - Automatic shut-off valves for gas burners and gas appliances



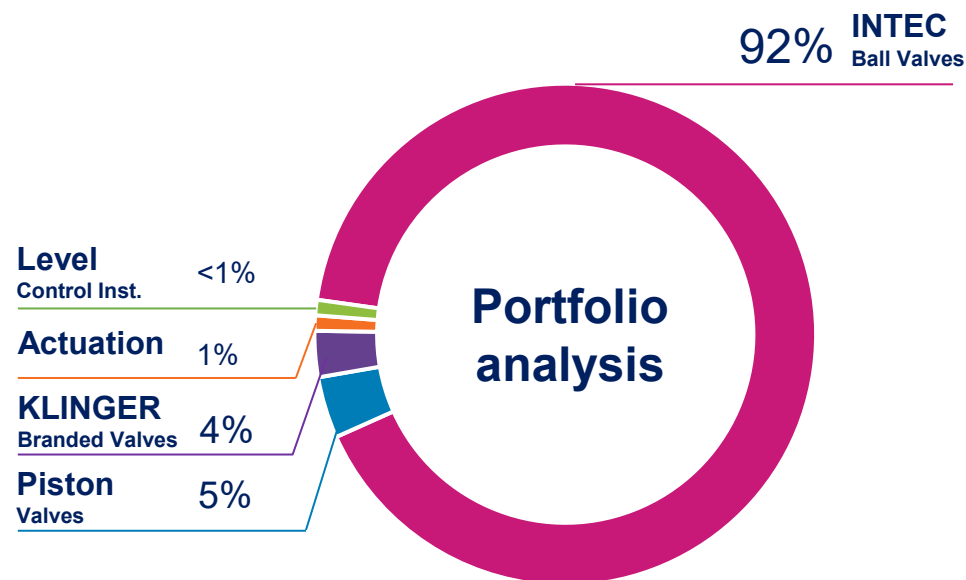
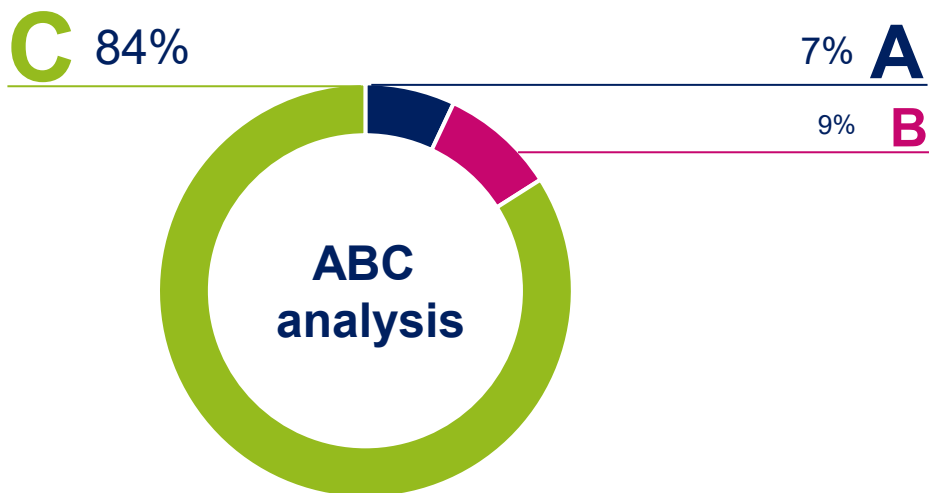
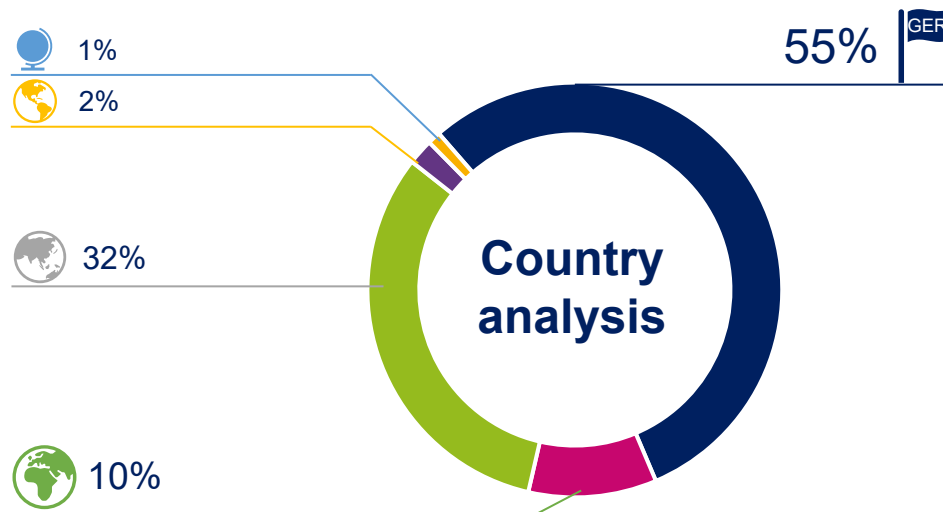
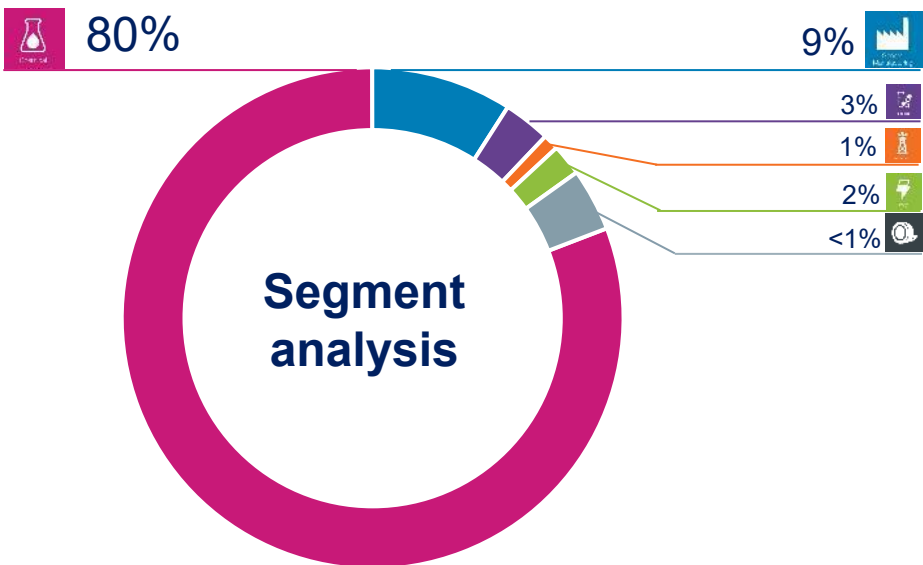
Geographic Approvals

CRN certified for all regions of Canada

TTC (TSG) - Chinese Type Test Certificate

MARKET FACTS & FIGURES C1

KLINGER SCHÖNEBERG GmbH



OUR CORE VALUES ^{B2}



The base of what we do

OUR MISSION

KLINGER is a stable and independent family-run business. We see ourselves as entrepreneurs, problem solvers and technology leaders in our industry. With sovereignly operating companies and a motivating performance culture, we are a reliable partner for our customers all over the world. They deal with us on the same level and know that we guarantee them solutions, safety and service while always taking environmental aspects into account.

OUR VISION

We want to meet the constantly changing demands in our industry, not only with individual products, but also with complete solutions. We are considered pioneers and THE quality label for gaskets, valves and technical industrial products. We are also driven by this ambition in the digital age. In a dynamic market, our KLINGER companies around the globe ensure that our customers keep their own quality promises at all times. This understanding, paired with a strong sense of responsibility for future generations, makes us unique..

OUR VALUES

For 130 years we've been striving to be the best. As an employer, we strive to offer an appreciative work environment every day.



SUSTAINABILITY

We take environmental protection into account.



PEOPLE SPIRIT

Invest in people and have them learn from the best.



CUSTOMER VALUE

Serve our customers with expertise, integrity and passion.



INNOVATIVE EDGE

Foster innovation and exceed current industry standards.



BUSINESS EXCELLENCE

Combined technology leadership with service excellence.



GLOBAL REGIONALITY

Develop industry and region specific solutions.



STRATEGY: BUSINESS MODEL AND SUSTAINABILITY-RELATED INITIATIVES ^{C1}

KLINGER SCHÖNEBERG develops, manufactures and sells industrial valves, in particular ball valves and related application-specific system solutions, including automation solutions for demanding industrial environments. Significant product groups include soft-seated and metal-seated ball valves, multiple-port valves, tank-bottom valves, pressure-gauge valves, sampling devices, high-pressure valves, actuated valve solutions and related special designs.

The Company operates in B2B markets and serves customers in the chemical, petrochemical, plant engineering and mechanical engineering industries. The Company sells in Germany and international markets through direct sales, distribution and customer-specific project business.

Main business relationships include raw-material and component suppliers, machining and service partners, logistics providers, distribution partners and industrial end customers. The value chain comprises purchasing and warehousing, inbound transport, manufacturing, actuator assembly, quality control, warehousing, sales and marketing, outbound transport and after-sales service, supported by infrastructure, human resources, research and development, quality assurance, resource management, environmental protection and occupational safety.

Sustainability-related elements of the strategy include long product lifetime, reparability and recyclability, fugitive-emission performance, circular product design, resource-efficient manufacturing, condition-monitoring and smart-valve development, supplier due diligence and responsible governance.



OUR PRODUCTS AND AREAS OF UTILIZATION ^{C1}



Focus on quality

The high quality and durability of KLINGER SCHÖNEBERG products is appreciated by our customers and trading partners worldwide. We offer valves for a wide range of operating conditions and application fields as well as industries with more than 16.000 valve designs.

INTEC Ball Valves



Mini plant ball valves
INTEC K100



Manifold ball valves
INTEC K400



INTEC Duoball



Flanged ball valve soft seated
INTEC K200



RK-Proball Ball Valves



Flanged ball valve metal seated
INTEC K200



Pressure gauge ball valve
INTEC K600



Multiple Port INTEC Ball Valves



Flanged ball valve free outlet
INTEC K200



INTEC Specials



Wafer type ball valve
INTEC K200-K



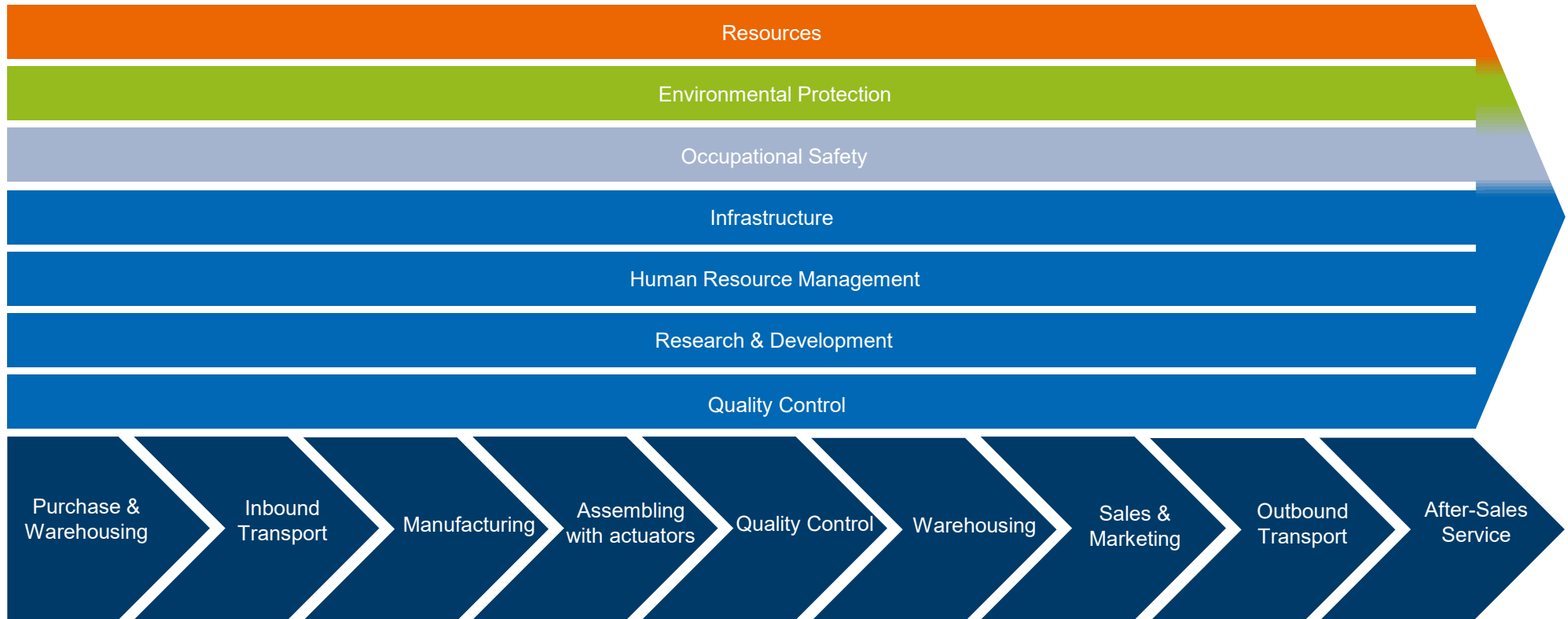
Sampling device ball valve
INTEC K700



3-piece high pressure ball valve
INTEC K800



OUR VALUE CHAIN ^{C1}



Our value-adding activities in the company are divided into two areas: primary activities (from purchasing to after-sales service) and supporting activities. Primary activities provide a direct value-adding contribution to the creation of our products.

Supporting activities (secondary activities) are those activities that form the prerequisite for our products to be manufactured in the first place. Above all, we place sustainability in the sense of the conscious use of resources as well as environmental protection and occupational safety as prerequisites for the secondary activities.

SUSTAINABLE PRODUCT DEVELOPMENT AND SYSTEM TECHNOLOGY B2 & C1

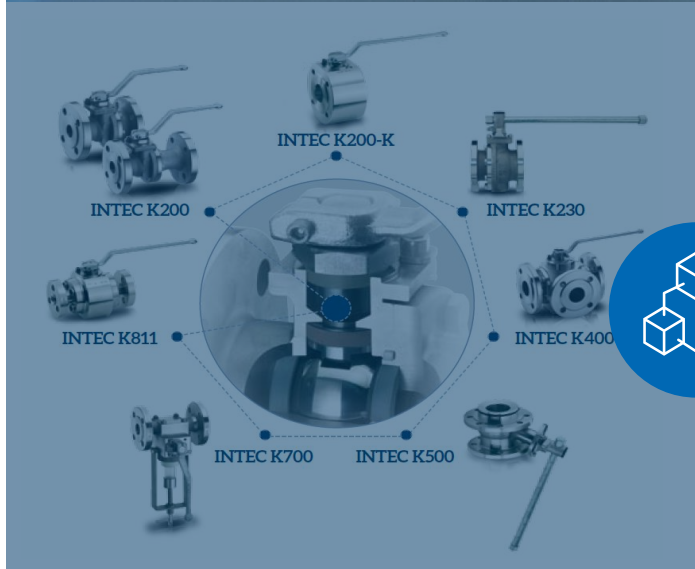


at KLINGER SCHÖNEBERG



Sustainable product development and testing at our own in-house laboratory

- » Conducting tests for preliminary developments in the focus of technology scouting, -testing and -evaluation as well as innovation and patent management.
- » Analysis and specification of technical as well as economic requirements, the implementation of new technologies in products, the generation of ideas and evaluation for technical problems and the performance of tests to verify the development results are carried out.
- » Life cycle and wear testing, high and low temperature testing, type testing, fugitive emissions testing (leakage to the outside), internal leakage testing (leakage in the port) using pressure decay method, torque test bench.
- » Development of Smart Valve – Valve with integrated permanently condition monitoring and lifetime prediction to extend the life cycle of the valves and avoid preventive replacement cycles



System technology - For your functionality and plant safety as well as reduction of variations

- » Reinforced stem design for more safety in automation
- » German clean air act approval acc. to VDI 2440 – **NEW Standard of fugitive emissions** acc. to ISO 15848-1
- » Fire-Safe/Clean air act design - all in one - the best standard
- » FDA conformity for pharmaceutical application
- » System construction unit of all components for reduction of storage costs and waste consumption in the field of developments of new valves or application specific valves for special requirements
- » Designed for long life – Repairable, Maintenance Free, Recyclable, Energy efficient, Safety

PRACTICES, POLICIES AND FUTURE INITIATIVES FOR TRANSITIONING TOWARDS A MORE SUSTAINABLE ECONOMY **B2 & C2**



KLINGER SCHÖNEBERG has established sustainability-related practices across environmental, social and governance topics and implemented sustainability-related practices, policies and future initiatives covering environment, labour and human rights, ethics and sustainable procurement. The most senior level accountable for implementation is the Managing Director Marcel Gossmann.

Environmental practices include energy-efficiency measures, the use of green electricity and on-site photovoltaic generation, waste segregation, recycling and recovery, monitoring of emissions and noise, material-efficiency improvements in CNC machining, circular product design and product durability improvements. Social practices include professional development, workplace safety, equal treatment, diversity, anti-discrimination measures, grievance handling and regular training. Governance practices include a Code of Conduct, whistleblowing procedure, anti-corruption and fair competition principles, data protection and IT security measures, and supplier sustainability assessments.

The Company maintains sustainability-related policies and management principles, including an Environmental Policy, a Policy on Human Rights and Labor Practices, a Code of Conduct, Global Responsible Purchasing Guidelines, an IT Security Policy and a whistleblowing process. Selected policies or related statements are publicly communicated through the Company's CSR reporting and website; detailed policy documents are maintained internally and communicated to relevant employees and business partners.





Future initiatives include continued reduction of energy use and greenhouse gas emissions, improved supplier coverage and due diligence, further product life-cycle and fugitive-emission testing, continued development of long-life and recyclable valve solutions, ongoing material-efficiency improvements, and further digitalization and condition-monitoring solutions to extend product lifetime and reduce unnecessary replacement cycles.

Targets used to monitor progress include energy-efficiency targets, greenhouse-gas reduction targets, water-efficiency targets, waste-reduction and recycling targets, sustainable procurement coverage targets and compliance / awareness targets. Current status information reported by the Company includes a decrease of 2,23% in energy consumption in 2024 with a 2.00% reduction targeted for 2025, a 10% increase in water usage, a 7,2% increase in Scope 1 and Scope 2 emissions, a 26,7% reduction in Scope 3 emissions, 99% product recyclability and 44.6% of A and B suppliers with an established CSR sustainability policy.







GENERAL GOALS AND KPI'S ^{B1}



Company section	Objective	Result 2024	Future goal	UN-SDG	Risk
Anti corruption	<ul style="list-style-type: none"> Zero tolerance for bribery and corruption Zero tolerance for incidents of frauds 100% of the management and all employees of the involved departments should have participated in the training on the Code of Conduct. 	<ul style="list-style-type: none"> Training on compliance with the Code of Conduct Anti corruption training of all employees Whistleblowing process to ensure anonymity Implemented and available Set up Risk matrix, IKS and instruction guideline Zero complaints Zero frauds Guidelines have been updated. Preventive measures have been established 	Still zero complaints and frauds in 2025		Severe legal penalties, including substantial fines, criminal charges, and exclusion from public tenders. It also causes significant reputational damage, loss of business partners' trust, and long-term financial harm to the company.
Ethical culture	<ul style="list-style-type: none"> High level of ethical and sustainable business practices. 	<ul style="list-style-type: none"> New Code of Conduct for all employees introduced in 2024 Worldwide common corporate culture through adherence to the vision, mission and values 	Yearly review and training in 2025		Loss of reputation and trust, brand damage and difficulties in recruiting and retaining employees
Sustainable and responsible corporate governance	<ul style="list-style-type: none"> Participation at UNGC 	<ul style="list-style-type: none"> Preparation of the progress report and promotion for sustainability reporting No realization possible in 2024 	Will be realized and reported in 2026		No risk
Sustainable product development	<ul style="list-style-type: none"> Product Carbon Footprint 	<ul style="list-style-type: none"> Reported PCF over all own products (except the missing PCF respectively emissions from third parties) Started cooperation with suppliers With the Product Carbon Footprint, we can identify the impact of climate-relevant greenhouse gas emissions, analyze them and reduce or completely avoid them with the right measures. 	Complete PCF including third party products will be realized and reported in 2026		No risk

GENERAL GOALS AND KPI'S B1



Company section	Objective	Result 2024	Future goal	UN-SDG	Risk
Sustainable product development	<ul style="list-style-type: none"> Qualification of the tightness of shut-off and control valves to the outside by the amendment of the TA-Luft respectively the component testing according to DIN EN ISO 15848-1 (International standard for type testing of valves for fugitive emissions) 	<ul style="list-style-type: none"> Start of qualification acc. to new standard of fugitive emissions ISO 15848-1 Standard applications are finalized in 2022 and 2023 and for the complete product range will be realized in 2025 	Will be finalized in 2025		Lower sales figures and higher emissions
Sustainable product development - use of comprehensive sustainability measures	<ul style="list-style-type: none"> Development of Smart Valve – Valve with integrated permanently condition monitoring and lifetime prediction to extend the life cycle of the valves and avoid preventive replacement cycles 	<ul style="list-style-type: none"> Start with feasibility study and beginning of development 	Further development in 2025		No risk
Occupational health & safety management systems	<ul style="list-style-type: none"> Certified according to DIN EN ISO 45001 	<ul style="list-style-type: none"> An SGA management system in accordance with ISO 45001 promotes the integration of occupational health and safety aspects into corporate processes Preliminary audit completed 	Will be realized in 2026		No risk
Industry 4.0 (IIoT)	<ul style="list-style-type: none"> Implementation of a semi-automatic assembly line Connected with the ERP System through SPS Automatically recording all measures 	<ul style="list-style-type: none"> Design and construction of the semi-automatic assembly line Initial installation/construction and testing phase has begun 	Will be realized in 2025		No risk



ENVIRONMENT



KLINGER SCHÖNEBERG GmbH has established a comprehensive Environmental Policy reflecting its commitment as a responsible and sustainable designer, manufacturer, and supplier of ball valves. Recognizing the significant impact of industrial processes on the environment, the company is dedicated to minimizing its ecological footprint through systematic actions outlined in the policy.

Policy Commitments KLINGER SCHÖNEBERG is committed to:

- » Complying with all relevant environmental laws, regulations, and standards.
- » Integrating environmental considerations into production processes, product design, and daily operations.
- » Promoting environmental awareness among employees, suppliers, and customers.
- » Establishing and reviewing measurable environmental objectives and targets aligned with sustainability commitments.

Key Environmental Objectives and Current Status

Energy Efficiency

- » Objective: Reduce energy consumption through the adoption of energy-efficient technologies and optimization of production processes.
- » Current Status: Increased energy consumption of 2,23% in 2024, with a target of a 2.00% reduction in 2025.

Waste Reduction:

- » Objective: Minimize waste generation through responsible waste management practices and recycling as well as coordination with suppliers to ensure cost-effective packaging
- » Current Status: lower absolute production volume in 2024 compared to the previous year (a decrease of approximately 20.40%) and the associated reduction in material procurement, waste generation decreased by approximately 46.94%.

Water Conservation:

- » Objective: Monitor water usage, develop reduction strategies, and reduce specific water consumption to a maximum of 160 cubic meters by 2025.
- » Current Status: Increase of 10% of water consumption.

Emissions Reduction:

- » Objective: Actively work to reduce greenhouse gas and other emissions by 10% in 2025 by implementing cleaner technologies and vehicles.
- » Current Status: Increased Scope 1 and Scope 2 emissions by 7,2% and reduction of scope 3 emissions by 26,7%

Sustainable Procurement:

- » Objective: Source raw materials and components from environmentally responsible suppliers.
- » Current Status: 44.6% of A and B suppliers have an established CSR sustainability policy.

Biodiversity and Ecosystem Protection:

- » Objective: Protect and restore local biodiversity and ecosystems.
- » Current Status: No incidents of environmental pollution in 2024. KLINGER SCHÖNEBERG had no sites that it owns, leases or manages in or near a biodiversity-sensitive area

Product Energy Efficiency:

- » Objective: Enhance energy efficiency across the product portfolio with fugitive emission testing.
- » Current Status: Ongoing tests for fugitive emission for seals; some parts already certified in 2024.

Sustainable Product Design:

- » Objective: Incorporate eco-design principles to reduce the environmental impact and carbon footprint of products.
- » Current Status: 99% of valves are still recyclable and designed for easy maintenance and disassembly.

ENVIRONMENTAL POLICY B2, B6, C2 & C3



Employee and Stakeholder Engagement

The policy emphasizes the role of employees in achieving environmental objectives through training and incentives for eco-friendly initiatives. Stakeholder engagement involves sharing information about environmental performance and collaborating on sustainability initiatives.

Compliance and Reporting KLINGER SCHÖNEBERG maintains rigorous compliance with environmental standards, with regular assessments and transparent reporting to authorities and the public.

Continual Improvement The policy is subject to yearly review and if necessary, during the year due to regulatory changes and updates by the Managing Director to adapt to evolving environmental standards and company goals, underscoring KLINGER SCHÖNEBERG'S ongoing commitment to environmental stewardship.

This Environmental Policy demonstrates KLINGER SCHÖNEBERG'S proactive approach to environmental responsibility and its commitment to leading sustainable practices in its industry.



ENERGY CONSUMPTION IN 2024 B3, B6, B10 & C4



KLINGER SCHÖNEBERG GmbH monitors its energy consumption and associated greenhouse gas emissions on an annual basis in accordance with the GHG Protocol.

Total energy consumption in 2024 amounted to 390.90 MWh. Energy use is primarily driven by electricity consumption, heating oil for building heating and diesel for company vehicles.

Scope 1 emissions arise from the use of heating oil and diesel, while Scope 2 emissions relate to purchased electricity. The Company exclusively uses green electricity and on-site photovoltaic energy, resulting in zero Scope 2 emissions under a market-based approach. In addition, the Company is currently evaluating location-based Scope 2 emissions to further enhance transparency in line with best practice reporting standards.

Total greenhouse gas emissions in 2024 amounted to 47.94 t CO₂e. Compared to the previous year, emissions increased slightly, mainly due to higher diesel consumption linked to operational activities. The Company continuously evaluates opportunities to improve energy efficiency and reduce emissions through technical optimization, energy-efficient equipment and increased awareness among employees.



ENERGY CONSUMPTION IN 2024 ^{B10}



Energy Source		Scope	Energy Consumption 2020				CO ₂ - Emission		
			Consumption	Unit	KWh	in %	MWh	in t	in %
Electricity	Green Electricity	Scope 2	190.736,00	kWh	190.736,00	55,09	190,74	0,00	0,00
	Photovoltaic	Scope 2	52.520,00	kWh	52.520,00	15,17	52,52	0,00	0,00
Heating Oil		Scope 1	7.689,00	L	76.890,00	22,21	76,89	20,45	70,30
Diesel		Scope 1	2.891,19	L	26.078,53	7,53	26,08	8,64	29,70
SUMME					346.224,53	100,00	346,22	29,09	100,00
Energy Source		Scope	Energy Consumption 2021				CO ₂ - Emission		
			Consumption	Unit	KWh	in %	MWh	in t	in %
Electricity	Green Electricity	Scope 2	155.454,00	kWh	155.454,00	45,07	155,45	0,00	0,00
	Photovoltaic	Scope 2	57.302,00	kWh	57.302,00	16,61	57,30	0,00	0,00
Heating Oil		Scope 1	9.737,00	L	97.370,00	28,23	97,37	25,90	69,20
Diesel		Scope 1	3.857,99	L	34.799,07	10,09	34,80	11,53	30,80
SUMME					344.925,07	100,00	344,93	37,43	100,00
Energy Source		Scope	Energy Consumption 2022				CO ₂ - Emission		
			Consumption	Unit	KWh	in %	MWh	in t	in %
Electricity	Green Electricity	Scope 2	153.006,00	kWh	153.006,00	40,81	153,01	0,00	0,00
	Photovoltaic	Scope 2	60.359,00	kWh	60.359,00	16,10	60,36	0,00	0,00
Heating Oil		Scope 1	10.792,00	L	107.920,00	28,79	107,92	28,71	61,77
Diesel		Scope 1	5.945,42	L	53.627,69	14,30	53,63	17,76	38,23
SUMME					374.912,69	100,00	374,91	46,47	100,00
Energy Source		Scope	Energy Consumption 2023				CO ₂ - Emission		
			Consumption	Unit	KWh	in %	MWh	in t	in %
Electricity	Green Electricity	Scope 2	155.370,00	kWh	155.370,00	42,28	155,37	0,00	0,00
	Photovoltaic	Scope 2	56.397,00	kWh	56.397,00	15,35	56,40	0,00	0,00
Heating Oil		Scope 1	10.436,00	L	104.360,00	28,40	104,36	27,76	62,00
Diesel		Scope 1	5.694,00	L	51.359,88	13,98	51,36	17,01	38,00
SUMME					367.486,88	100,00	367,49	44,77	100,00
Energy Source		Scope	Energy Consumption 2024				CO ₂ - Emission		
			Consumption	Unit	KWh	in %	MWh	in t	in %
Electricity	Green Electricity	Scope 2	173.477,00	kWh	173.477,00	47,21	173,48	0,00	0,00
	Photovoltaic	Scope 2	53.550,00	kWh	53.550,00	14,57	53,55	0,00	0,00
Heating Oil		Scope 1	9.729,00	L	97.290,00	26,47	97,29	25,88	53,99
Diesel		Scope 1	7.382,00	L	66.585,64	18,12	66,59	22,06	46,01
SUMME					390.902,64	106,37	390,90	47,94	100,00
Electricity					-12,13%			-100,00%	
Heating Oil					8,78%			20,66%	
Diesel					44,97%			16,76%	
Total					-0,72%			-66,87%	

Umrechnung	Heating Oil	=	10	KWh/L	Heating Oil	=	266	gCO ₂ /KWh	Normalstrom	=	500	gCO ₂ /KWh
	Diesel	=	9,02	KWh/L	Diesel	=	2.988	gCO ₂ /L	Green Electricity	=	0	gCO ₂ /KWh
	g	=	0,000001	T	kWh	=	0,001	MWh	Photovoltaic	=	0	gCO ₂ /KWh

WATER CONSUMPTION IN 2024 B6, B10 & C5



KLINGER SCHÖNEBERG continuously monitors water consumption as part of its environmental management approach on an annual basis. Water usage is primarily related to operational processes and is managed with a focus on efficiency and resource conservation. Measures implemented include process optimization, awareness-raising among employees and continuous monitoring of consumption levels.

For the reporting period 2024, total water withdrawal amounted to 187 cbm. The Company does not operate production processes that significantly consume water in a way that triggers separate water-consumption reporting under VSME B6. The Company's current environmental objectives include continued water-efficiency improvements and a target to reduce specific water consumption to a maximum of 160 cbm by 2025. The current CSR deck reports a 10,0% increase in water usage against the prior reference year. Compared to the baseline year 2020, water consumption has been significantly reduced and remains at a consistently lower level. Compared to the baseline year 2020, both total water consumption and water intensity per employee have been significantly reduced. The current level of 3.07 m³ per employee demonstrates an efficient use of water resources for an industrial production environment.

The slight fluctuations in annual consumption are primarily linked to variations in production volume. Overall, the Company maintains a stable and efficient use of water resources. The Company aims to further improve water efficiency and maintain consumption at a consistently low level relative to operational output. Continuous monitoring and process improvements will support further reductions where technically feasible.

No incidents reported of pollutants released into the water

Total Water Consumption per Year						
Water Type	Unit	2020	2021	2022	2023	2024
Water	cbm	252	161	187	170	187
Wastewater	cbm	231	158	176	164	187
Total	cbm	252	161	187	170	187

Result Compared to 2020	0,0%	-36,1%	-25,8%	-32,5%	-25,8%	
Water intensity / employee	cbm	4,13	2,64	3,07	2,79	3,07
Result Compared to 2020	0,0%	-36,1%	-25,8%	-32,5%	-25,8%	

WASTE CONSUMPTION IN 2024 ^{B7}



11%

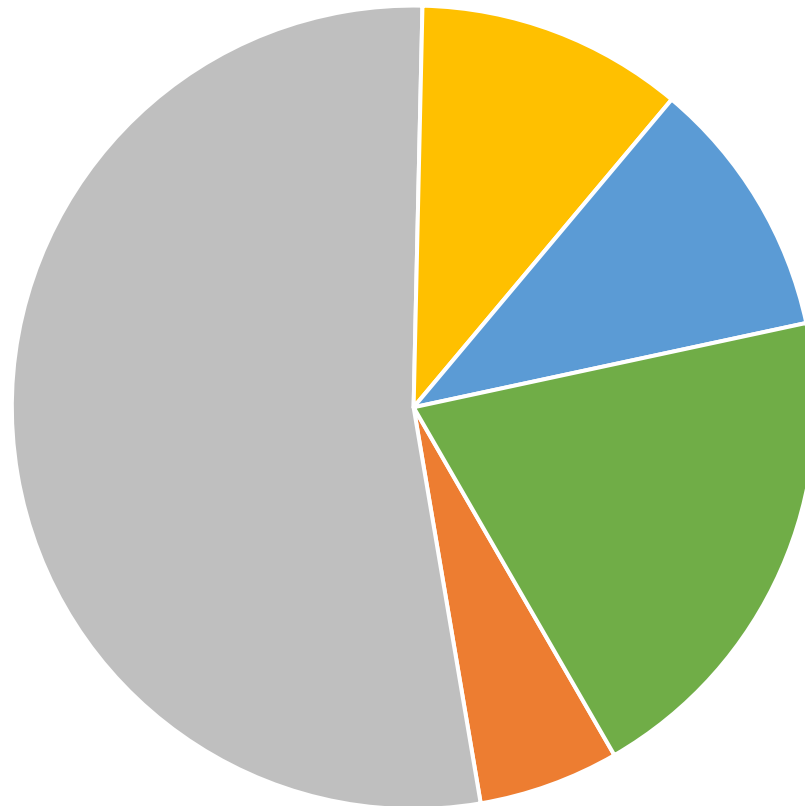
Mixed packaging (6,63t)

53%

Treated waste wood (32,69)

6%

Commercial waste (3,49t)



11%

Paper (6,49t)

20%

Metal (12,35t)



Used paper and cardboard packaging that contains at least 70% corrugated cardboard (so-called department store waste paper) is disposed of in the designated container for recycling. For this purpose, KLINGER SCHÖNEBERG GmbH works with the waste disposal company Knettenbrech & Gurdulic to sustainably conserve natural resources and maintain closed material cycles.



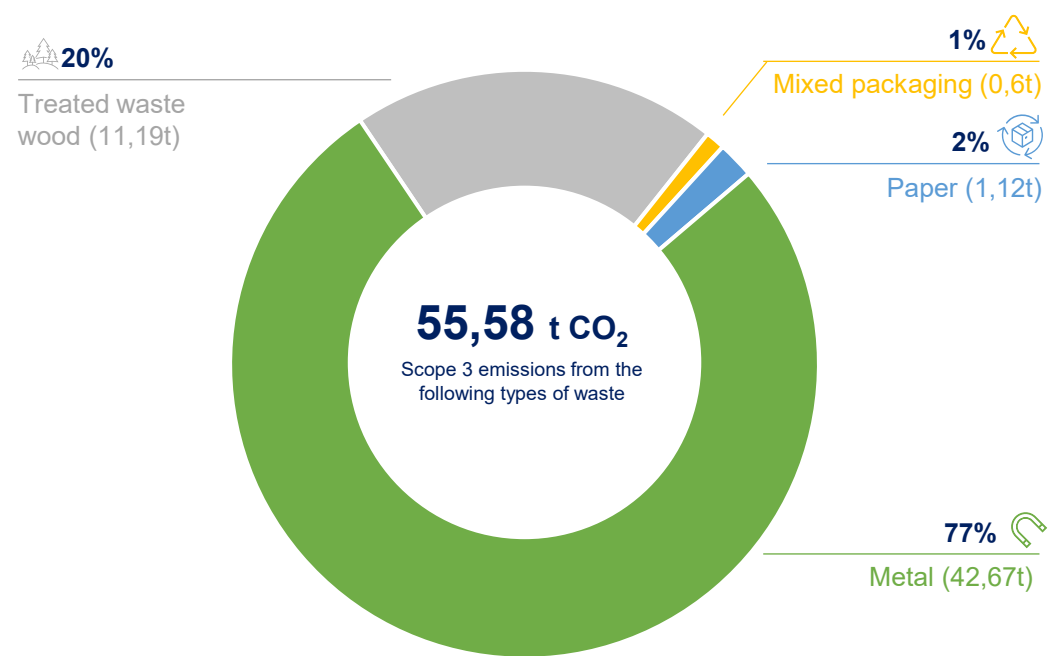
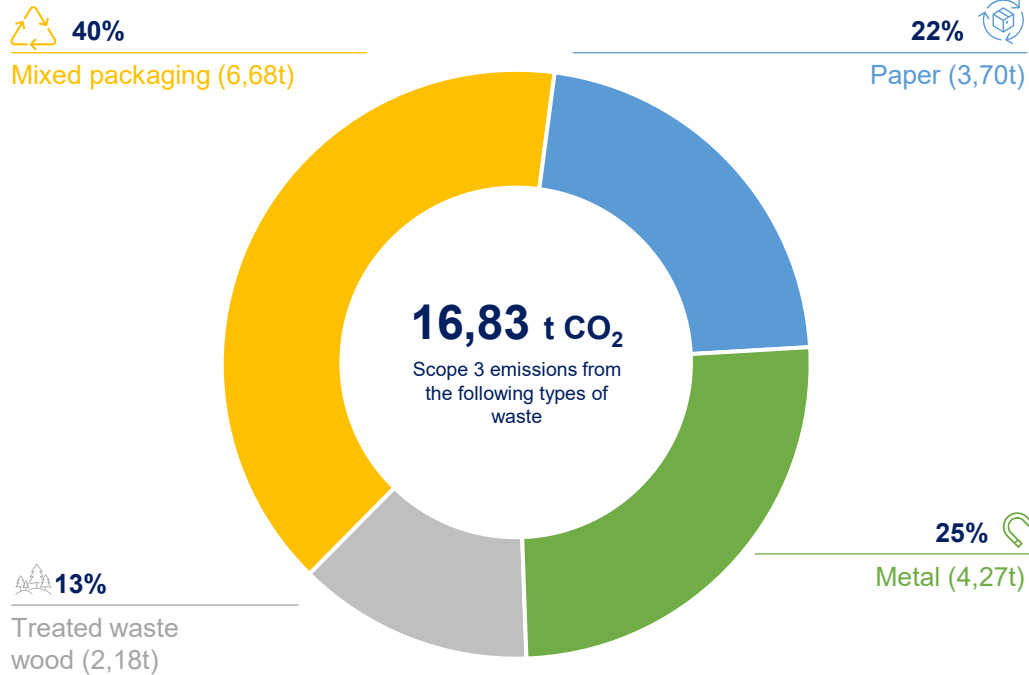
To promote the circular economy, KLINGER SCHÖNEBERG GmbH cooperates with Rudolf Schuy GmbH & Co. KG, a reliable, certified and competent partner for the disposal and recycling of all common metals. This primarily involves the sorted recycling of metal shavings and metal waste that arise during processing. Through the cooperation, customers from the chemical industry are offered a closed disposal system in which the cooperation partner collects all industrial valves, collects them according to type and returns them for recycling or material recycling in an appropriate and professional manner.

TOTAL CO2 EMISSIONS AND SAVED CO₂ OF WASTE CONSUMPTION IN 2024 ^{B7}



Total CO2 emissions generated in the course of disposal

The amount of CO2 saved through the energy recovery/ recycling of waste compared to the use of fossil fuels or primary raw materials.



CO₂-FOOTPRINT B3 & C3



Conserving natural resources and minimizing the impact of our business activities on the environment and climate are an integral part of our corporate policy. In this context, it is important to document the wide range of activities - from the use of green electricity to photovoltaics at the production site - transparently and completely. We conscientiously balance their effects. Not only to measure impacts and demonstrate successes - but also to learn and keep improving.

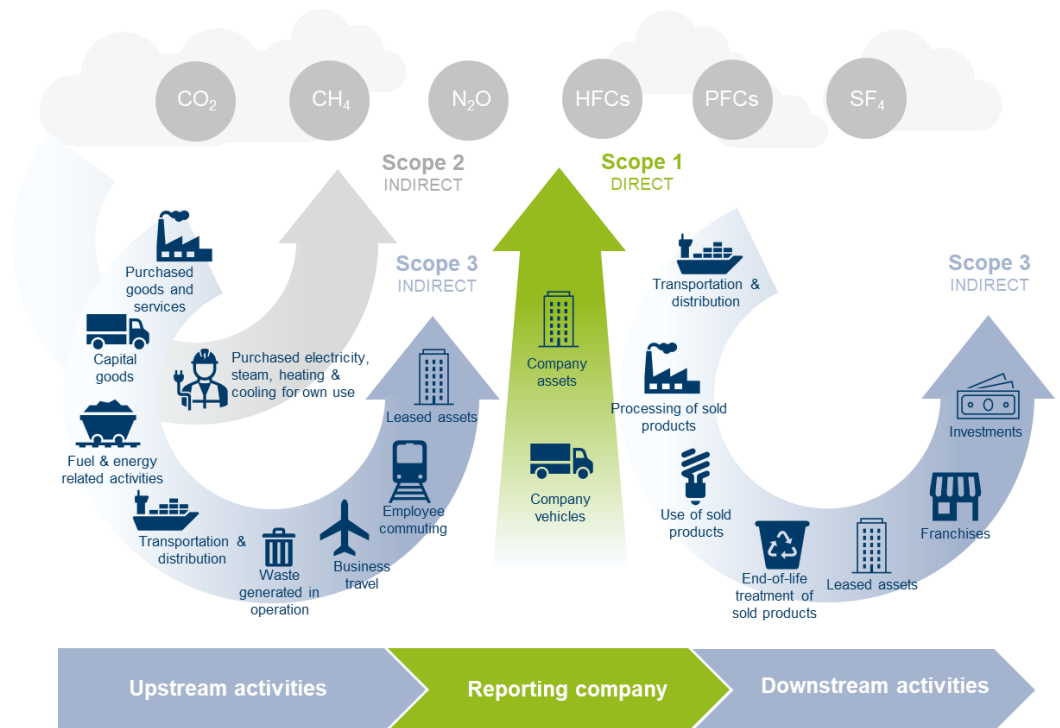
Factors for savings

- » Reduction of electricity consumption by raising awareness among employees
- » Switching to energy-saving LED lighting
- » Avoidance of waste
- » Use of energy-efficient equipment
- » Efficient temperature control in the server room

DETERMINING THE CARBON FOOTPRINT B3 & C3

The GHG Protocol Corporate Standard categorizes greenhouse gas emissions associated with a company's corporate carbon footprint as Scope 1, 2 and 3 emissions. In addition, there is the Product Carbon Footprint (PCF), which describes the total amount of greenhouse gas emissions caused by a product or service over various phases of its life cycle. The scope concept itself originates from project management and refers to all processes and resources required to complete products.

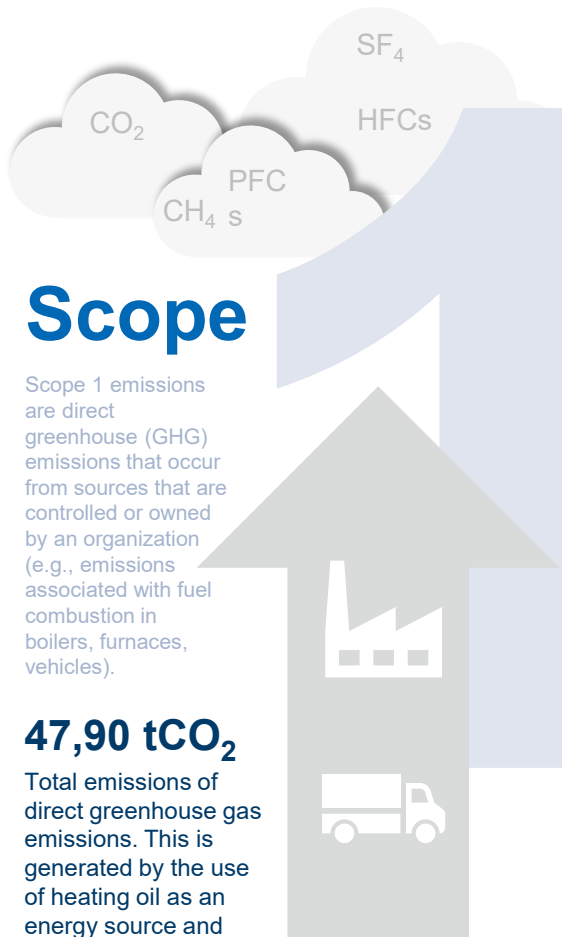
According to the GHG Protocol, this categorization essentially serves to distinguish sources of direct and indirect emissions and to ensure that two or more companies do not record emissions in the same scope. The basis for a climate protection strategy is the calculation of one's own CO₂ emissions and a precise understanding of the various sources of emissions. While this is very challenging, it is a crucial step in setting and achieving reduction targets and mitigating your contribution to climate change. In the following, the main sources of emissions are identified and categorized and evaluated as Scope 1, Scope 2 and Scope 3 emissions.



SCOPE 1, 2 AND 3 EMISSIONS ^{B3 & C3}



of KLINGER SCHÖNEBERG

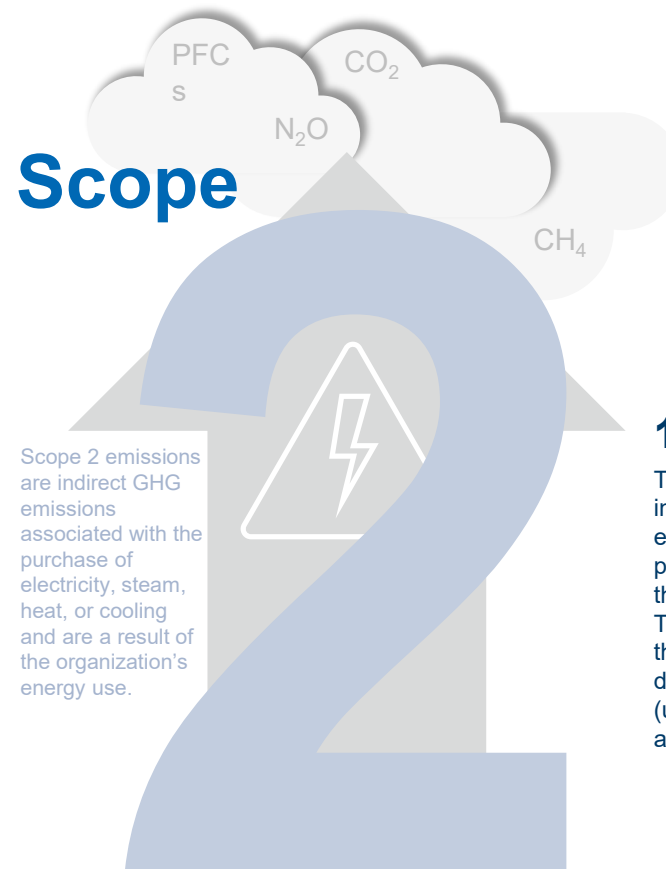


Scope 1

Scope 1 emissions are direct greenhouse (GHG) emissions that occur from sources that are controlled or owned by an organization (e.g., emissions associated with fuel combustion in boilers, furnaces, vehicles).

47,90 tCO₂

Total emissions of direct greenhouse gas emissions. This is generated by the use of heating oil as an energy source and diesel for company vehicles as well as the company's vehicle fleet.



Scope 2

Scope 2 emissions are indirect GHG emissions associated with the purchase of electricity, steam, heat, or cooling and are a result of the organization's energy use.

0,00 tCO₂

Total indirect greenhouse gas emissions from the generation of procured energy. No CO₂ emissions were caused by secondary energy sources consumed, as only green electricity is purchased and the company's own photovoltaic system is also used.



Scope 3

1.212,11 tCO₂

Total emissions of other indirect greenhouse gas emissions that are primarily associated with the company's activities. These are all emissions that occur before and during production (upstream "cradle-to-gate" approach)

Scope 3 emissions are all indirect emissions (not included in Scope 2) that occur in the value chain of the reporting company, including both upstream and downstream emissions.

PRODUCT CARBON FOOTPRINT (PCF) ^{B3 & C3}



68.857

products sold in 2024, including complete ball valves and spare parts.



1.132,04 tCO₂/e

total consumption of all products sold with the exception of purchased peripherals and third-party products. In coordination with our suppliers, our aim is to maintain the emission values for all peripheral devices in the future.

SCOPE 3 B3 & C3



Corporate carbon footprint for commuting to work in 2023

Commuting to work

32.685.035 gCO₂

Total Carbon Footprint for commuting to work

183.624 gCO₂

Daily Carbon Footprint for commuting to work



Ø 1

gCO₂ per Transportation



Ø 4.480

gCO₂ per Transportation



Ø 723

gCO₂ per Transportation



Ø 2.880

gCO₂ per Transportation

Business trips



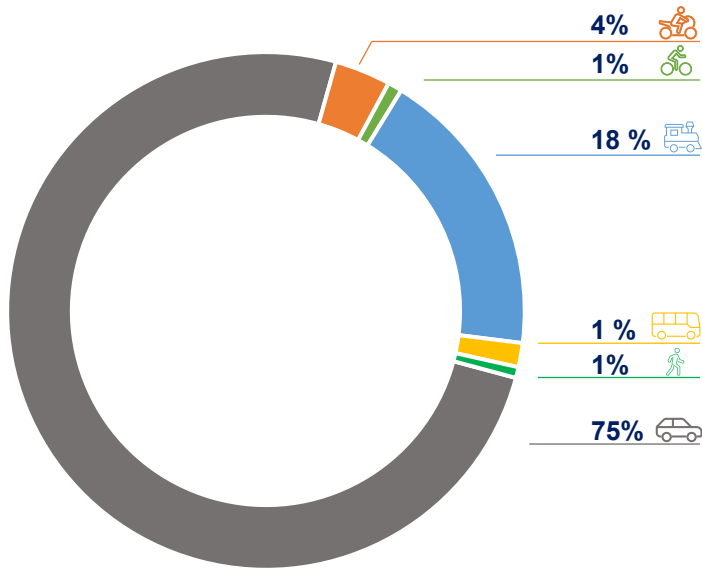
28.394.000

gCO₂ total

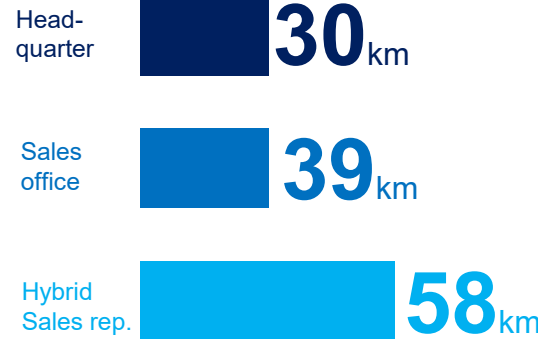


2.157.504

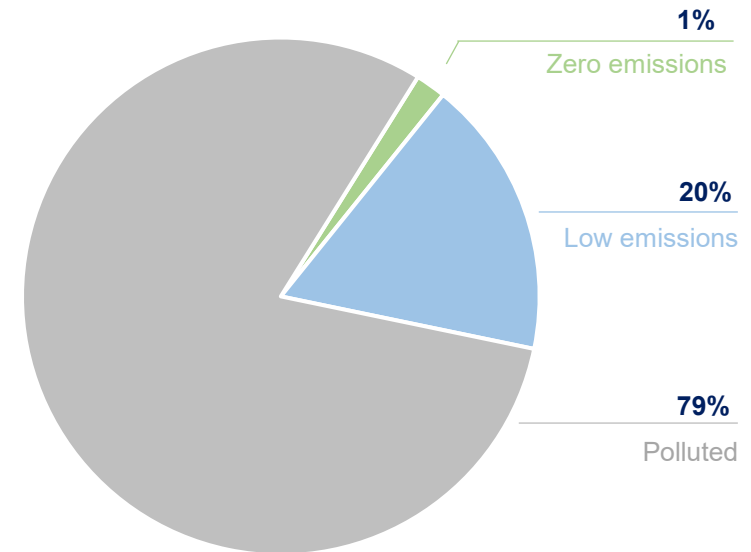
gCO₂ total



Transportation used by our employees



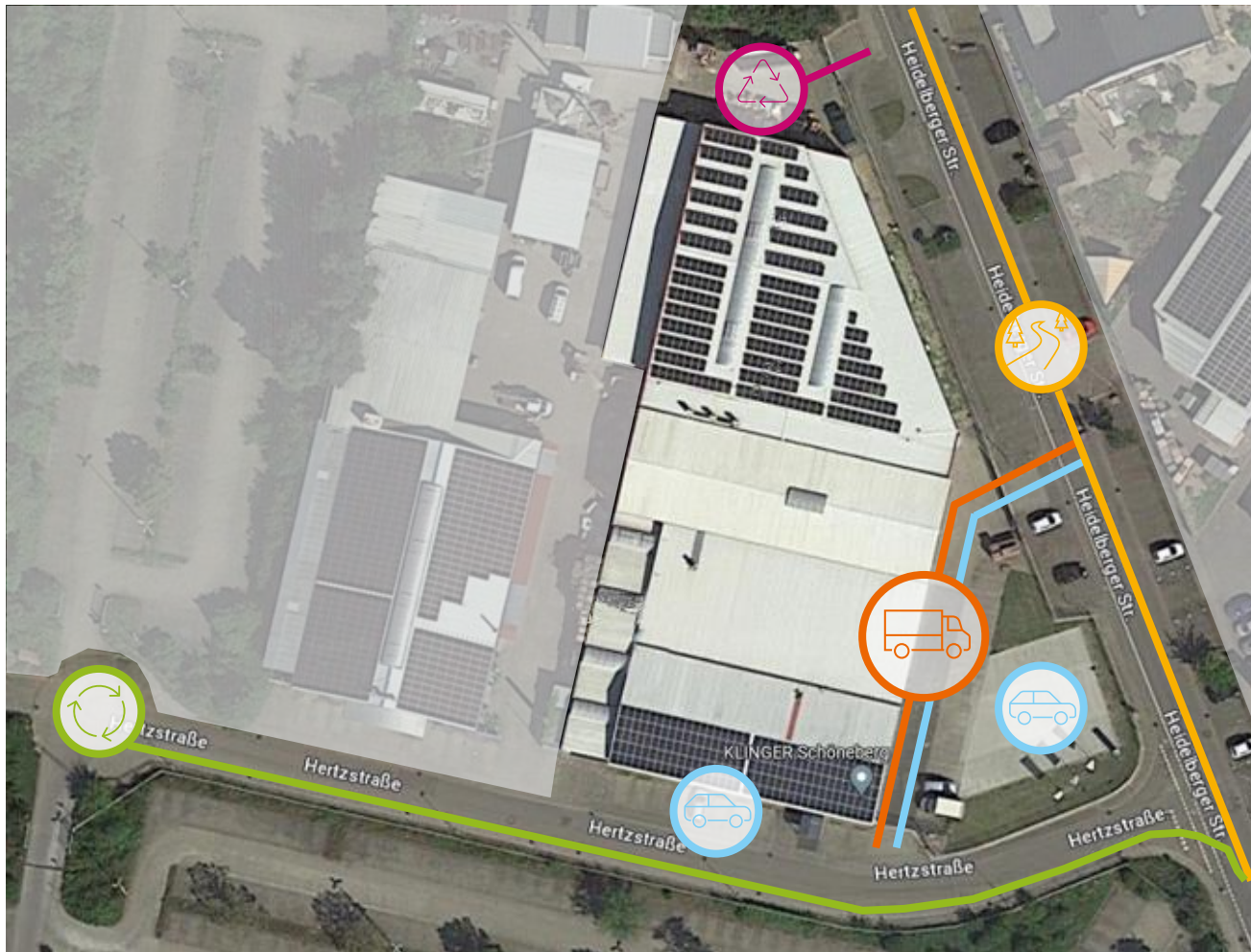
Employee avg. transportation distance (km)



Local Emissions for transportation

TRAFFIC MANAGEMENT AT THE PRODUCTION SITE B4

Avoiding traffic jams



The Heidelberg Str. (traffic street) is the connection to reach the KLINGER SCHÖNEBERG GmbH company premises from all sides.



To avoid traffic jams on the company premises respectively on the main road (Heidelberg Str.), KLINGER SCHÖNEBERG GmbH has a truck guidance system for unloading and loading. Thanks to our own driveway to the goods receipt and exit far from the main road, the trucks can go directly from the street onto the company premises, so that there is no backlog. The driveway also serves as a through road, so that there is no need to turn on the traffic road and there are no blockages in the road.



Employees, visitors, customers and suppliers are guided via the company's own driveway directly from the main road (Heidelberg Str.) onto the company premises and to the company parking spaces, which are available in sufficient numbers. Therefore, backups on the main road are avoided.



The connected side street (Hertzstraße), a dead-end street, offers the possibility for cars and trucks to turn around without blocking the traffic street (Heidelberg Str.) due to the built-in turning circle.



For emptying and exchange of waste containers by trucks there is a large separate access away from the main road, which avoids traffic jams.

TRAFFIC MANAGEMENT AT THE PRODUCTION SITE B4

Avoiding traffic jams



Incoming and outgoing goods are separated from each other along the halls, so that several trucks can be processed in parallel. There is enough space in front of the halls for 3 trucks or 2 semi-trailers to avoid a backlog on the main road. In addition, the unloading and loading locations are labeled accordingly so that they can be seen directly from the street, which enables a spacious

and targeted entrance without the formation of traffic jams. The loading times have been clarified with the freight forwarders so that there are no overlaps. Furthermore, the company's own parking spaces around the buildings can be reached via the driveway.

NOISE EMISSIONS ^{B4}



Noise measurement outside



The operational noise measurement in the outdoor area provides comprehensive insight into the noise environment of the plant and resulted in an average noise level of 64.0 decibels (dB) from several measurements, with an average maximum value of 85.0 dB and an average minimum value of 54.5 dB. These measurements were carried out to assess the impact of operational activities on the surrounding area and to ensure that the specified noise limits were adhered to.

The results show that the average noise level of 64.0 dB is within the acceptable range, indicating that the operational activities are adequately controlled in terms of environmental protection to minimize potential nuisance to the surroundings. The average maximum value of 85.0 dB and the average minimum value of 54.5 dB provide information about the dynamics of noise generation and the fluctuations in noise levels during the measurement period respectively.

It is important to note that the maximum value of 107.0 dB is due to peak events caused by an adjacent construction site and not to temporary operating conditions. Furthermore, the KLINGER SCHÖNEBERG GmbH office building, production hall and warehouse are located in an industrial area with neighboring industrial companies and on a busy road with regular passages of heavy trucks.

An image and sound evaluation for a more precise analysis of the specific moments shows that the peak events are due to passing trucks, unloading of transporters on neighboring sites (forklift work) and construction site noise (crane and lifting work, hammering and concrete pouring) from an adjacent construction site.

The minimum value of 53.0 dB, on the other hand, shows that there are also phases of lower noise pollution in the surrounding area.

Overall, the measurement shows that KLINGER SCHÖNEBERG GmbH is aware of the environmental impact and is keen to keep noise pollution at an acceptable level. This can be seen not least from the fact that the average noise level inside the buildings is lower than outside. Currently, neither noise nor external noises are penetrating the environment. Monitoring will continue on an ongoing basis in order to implement targeted measures to optimize the noise situation if there is cause to do so.

KLINGER SCHÖNEBERG GmbH will continue to monitor noise in the future and help to identify and reduce potential nuisance to the surrounding area while ensuring compliance with noise limits.



Noise measurement indoor



The operational noise measurement in the indoor area provides comprehensive insights into the noise environment of the plant and resulted in an average noise level of 63.0 decibels (dB) from several measurements in the production/assembly and warehouse areas, with an average maximum value of 83.5 dB and an average minimum value of 57.0 dB. These measurements were carried out to assess noise exposure in the workplace and to ensure compliance with the applicable noise protection guidelines.

The results show that the average noise level of 63.0 dB inside the company is within the acceptable range and equivalent to a library. This is the result of suitable noise protection measures and machine arrangements already implemented to minimize noise exposure for employees. The maximum value of 83.5 dB is due to specific work processes (screwing with an air screwdriver) or temporary conditions (passing of the industrial truck), which were analyzed in detail in order to take targeted measures to reduce noise. Every workplace is equipped with hearing protection (ear muffs) to protect employees' hearing during specific work processes or temporary conditions. The minimum value of 57.0 dB shows that there are also phases of lower noise exposure.

Overall, the measurement shows that KLINGER SCHÖNEBERG GmbH is aware of noise pollution and is keen to keep noise pollution indoors at an acceptable level. Monitoring will continue on an ongoing basis in order to implement targeted measures to optimize the noise situation if there is cause to do so. KLINGER SCHÖNEBERG GmbH will continue to monitor noise in the future and help to identify and reduce potential sources of noise for employees while ensuring compliance with noise limits.

POLLUTION OF AIR, WATER & SOIL ^{B4}

BIODIVERSITY ^{B5}



Pollution of Air, Water & Soil

KLINGER SCHÖNEBERG GmbH is not subject to a legal requirement to report quantified emissions of specific pollutants to air, water or soil under a formal environmental reporting system (e.g. PRTR or comparable regulatory frameworks). Therefore, quantitative reporting of specific pollutant emissions in accordance with VSME B4 is not applicable for the reporting period 2024.

Notwithstanding the above, the Company continuously monitors and manages potential environmental impacts arising from its operations through established environmental management practices, process controls and compliance with applicable legal requirements.

Operational noise measurements were conducted to assess potential environmental impacts. The results from former pages confirm that operational activities remain within acceptable limits and do not result in significant environmental nuisance.

Hazardous substances are systematically managed through a comprehensive hazardous substance register (Gefahrstoffkataster). The use of hazardous substances is continuously monitored and reduced where technically feasible.

Waste, including hazardous waste, is collected, handled and disposed of by certified specialist companies in full compliance with applicable legal requirements, ensuring environmentally sound treatment.

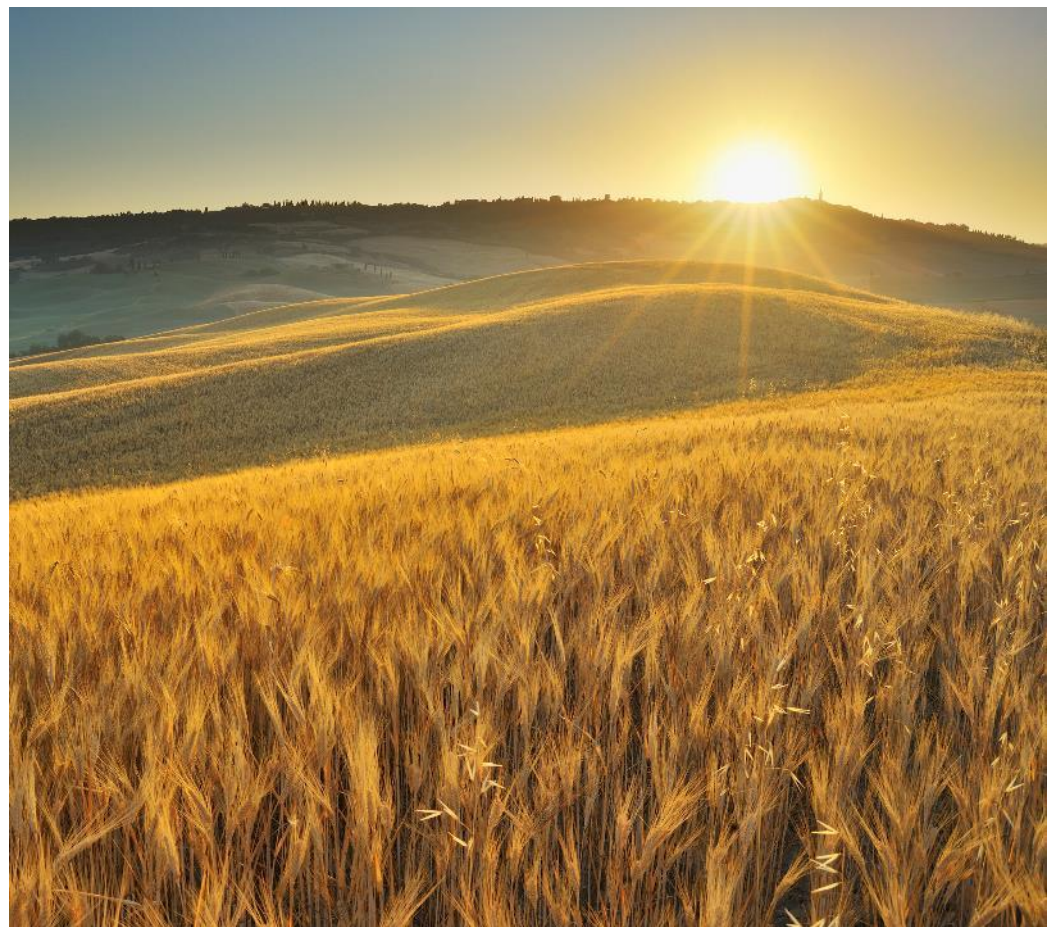
In addition, potential environmental impacts are mitigated through controlled production processes, safe handling of chemicals and continuous monitoring of operational activities.

Traffic at the production site is managed through designated access routes, truck guidance systems and separated loading and unloading areas in order to minimize congestion, avoid unnecessary emissions and reduce environmental disturbance.

Biodiversity

During the reporting period 2024, KLINGER SCHÖNEBERG had no sites that it owns, leases or manages in or near a biodiversity-sensitive area. Accordingly, the number of such sites was 0 and the related area was 0 m².

Total land use 5.000 m², total sealed area 4.500 m², total nature-oriented area on-site 50 m², total nature-oriented area off-site 0 m²



MATERIALS AND CHEMICALS MANAGEMENT

B2, B4, B7 & C2

Klinger SCHÖNEBERG implements targeted measures to reduce the generation and toxicity of hazardous substances and waste throughout its operations.

- **Advanced manufacturing technologies:** The company operates a modern CNC machining park, enabling highly precise production processes, optimized material usage, and a significant reduction in production waste.
- **Waste reduction in metal processing:** Efficient machining processes and optimized cutting parameters contribute to minimizing scrap and hazardous waste.

- **Substitution approach:** The company continuously evaluates alternative substances and materials with lower environmental impact, including ongoing testing of improved products.
- **Controlled use of chemicals:** The use of hazardous substances is monitored and minimized where technically feasible.
- **Recycling and disposal:** Waste, including hazardous substances, is collected and treated by certified specialist companies in accordance with legal requirements, ensuring environmentally sound handling.

- » Reuse or recycling of metal residues and production waste where possible
- » Continuous improvement of machining processes to further reduce waste generation

PRODUCT USE AND END-OF-LIFE MANAGEMENT

B2, B4, B7 & C2



Klinger SCHÖNEBERG promotes product sustainability by considering the entire product lifecycle, from raw material selection to end-of-life. The company aims to further increase recyclability and reduce environmental impact through continuous product development.

- **High recyclability:** Approximately 99% of the company's valves are recyclable and can be reintroduced into material cycles at the end of their service life.
- **Lifecycle approach:** Environmental aspects are considered throughout the product lifecycle, including raw materials, manufacturing, transport, use, and disposal.

- **Durability and product quality:** High product quality and durability contribute to extended product lifetimes, reducing resource consumption and waste generation.
- **Quality assurance:** Products are subject to strict quality control processes supported by an internal testing capability and a quality management system in line with ISO 9001.
- **Responsible end-of-life handling:** Customers are encouraged to ensure proper recycling and environmentally sound disposal of products at the end of their lifecycle.
- **Continuous efforts** are made to further improve material efficiency in product design
- **Packaging materials** are optimized to reduce environmental impact

SUSTAINABILITY B2 & C2

In recent years, the global importance of sustainability has significantly increased, prompting industries across various sectors to acknowledge their environmental responsibilities. As a leading manufacturer of industrial ball valves, we are particularly attuned to our environmental duties and are dedicated to adopting sustainable practices.

The production of ball valves necessitates precise manufacturing techniques and the utilization of diverse materials. Central to our efforts are a durable, system-oriented design, the selection of appropriate materials, and the implementation of innovative production processes. Our sustainability strategy is underpinned by principles of the circular economy and the optimization of our manufacturing processes to reduce energy consumption.

A crucial element of our approach is the longevity of the ball valves we produce. By crafting durable products, we contribute to reducing resource consumption. Our ball valves are engineered to meet rigorous industrial demands while ensuring an extended operational life, thereby decreasing the need for replacements and minimizing waste.

Our commitment to sustainability extends beyond production. We have established efficient waste management and recycling initiatives to ensure environmentally friendly disposal at the end of our products' life cycles. These measures include the safe management of hazardous substances to mitigate potential environmental harm. Furthermore, we uphold social responsibility by promoting safe working conditions, fair wages, and comprehensive training programs for our employees.

Overall, our sustainability initiatives demonstrate that responsible practices are achievable in the industrial sector. By integrating efficient manufacturing processes and fostering durable products, we actively reduce environmental impacts and satisfy industry requirements. This commitment not only reflects a paradigm shift in industry perspectives but also proves that sustainable practices can be implemented across any sector.





IT-SUSTAINABILITY ^{B2}



As a global acting company that continues to grow and drive digitalization, KLINGER SCHÖNEBERG has a major responsibility to minimize waste generation. We need to be responsible with our IT assets and are taking steps to move from a throwaway mentality to lifecycle management, where we reuse what we can. We determine which computer models we use by selecting only the highest quality and most energy-efficient computers we can find. Product longevity is critical to enabling a circular economy so that products stay in use longer and limit the amount of resources used in new products is limited.

CLIMATE RISKS ^{C4}

KLINGER SCHÖNEBERG has identified climate-related physical hazards and transition events that may create climate-related risks for the Company. Physical hazards include heatwaves, heavy rainfall, local flooding, storm events and climate-related disruption of transport and critical supply chains. Transition events include increasing customer requirements for product and emissions transparency, changes in energy and carbon-related regulation, rising energy costs and increasing expectations for material traceability and low-emission operations.

Exposure and sensitivity are assessed qualitatively for the Company's production, warehouse and office assets, activities and upstream supply chain. The Company currently assesses heat-related operational stress and supply-chain disruption risks as low, flood and storm-related site risks as low, and regulatory / customer-transition risks as medium.

The time horizon for identified transition events is short- to medium-term, while chronic physical hazards may affect the Company over medium- to long-term horizons. Adaptation and resilience actions include site and infrastructure monitoring, maintenance planning, procurement diversification, efficiency measures, emergency planning and regular review of climate-related customer and regulatory requirements.

ASSESSMENT OF SUSTAINABILITY ^{B1}



Certified since 2017 - Ecovadis is a major international certification in the area of sustainability. It includes an up-to-date sustainability rating on the environment, labor and human rights, ethics and sustainable procurement.

We take the successful certification by ECOVADIS as an incentive with optimizations in the areas of environment and sustainable procurement relevant for us. In this way, we differentiate ourselves as KLINGER SCHÖNEBERG even more strongly as a particularly sustainable company.



UN GLOBAL COMPACT

The United Nations (UN) Global Compact is an initiative for companies that voluntarily commit to aligning their actions with specific principles in the areas of human rights, labor standards, environmental protection and anti-corruption.

Based on the 10 universal principles and the 17 Sustainable Development Goals, the UN Global Compact pursues the vision of an inclusive and sustainable economy.

KLINGER SCHÖNEBERG is in preparation of the progress to be a member of the UNGC and build up the report and promotion for sustainability reporting.

SUSTAINABLE PRODUCT USE AND END-OF-LIFE MANAGEMENT ^{B7}

Our Commitment to Environmental Stewardship

Our company is dedicated to minimizing the environmental impact of our products throughout their lifecycle, particularly our ball valves, which are certified according to the latest TA-Luft and ISO 15848-1 standards. We are committed to principles that ensure responsible use and end-of-life management of our products, reflecting our dedication to sustainability and environmental protection.

Principles and Commitments

- » Sustainable Product Design and Use: Our ball valves are designed for efficiency and minimal environmental impact during use. Certified by the latest TA-Luft and ISO 15848-1 standards, they meet high standards of emissions control and operational safety.
- » End-of-Life Management: We ensure that 99% of our ball valves are recyclable, significantly reducing their environmental footprint. Our products are designed to be dismantled and recycled efficiently, avoiding landfill waste.
- » Continuous Improvement: We continuously seek to improve the environmental performance of our products through innovations in design, materials, and manufacturing processes.

Quantitative and Qualitative Goals

- » **Increase the Recycling Rate:** Still keep a 99% recyclability rate for all manufactured ball valves, with an aim to increase the efficiency of the recycling process by 10% over the next five years.
- » **Reduce Environmental Impact:** Achieve a 5,0% reduction in energy consumption during the production phase of our ball valves by the end of the next five years through technological upgrades and process improvements.
- » **Enhance Product Lifecycle Management:** Implement a comprehensive lifecycle assessment for new products lines by 2026 to better understand and mitigate their environmental impacts.
- » **Stakeholder Engagement:** Increase engagement with suppliers and customers to promote the adoption of environmentally friendly practices along the supply chain and during the product usage phase.





KLINGER SCHÖNEBERG applies circular economy principles in product design and operations. Products are designed for long life, repairability, maintenance efficiency and high recyclability. Industrial valves follow a modular design principle and are designed to be dismantled so that components can be separated by material type. The Company reports that approximately 99% of its valves are recyclable.

In operations, circularity is supported through material-efficiency measures in machining, segregation of waste streams, reuse or recycling of metal residues where possible, and cooperation with certified recycling and disposal partners. Paper and cardboard packaging are collected for recycling, and metal waste is separated and routed to specialist recycling partners. The Company also promotes end-of-life return and recycling solutions for industrial valves.

Metal recycling as an essential pillar of sustainable raw material security

Metal recycling makes a significant contribution to climate and resource protection and secures the supply of metallic raw materials. Sustainable recycling is in the DNA of metals. Our company is ready to further promote the circular economy and recycling.

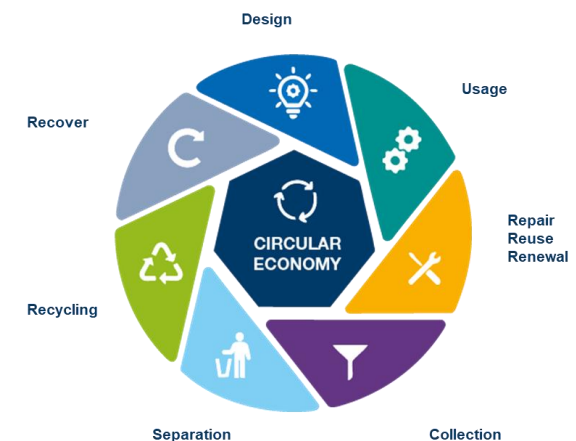
Circular economy is more than recycling

Circular economy means more than just recycling. It is a holistic interdisciplinary approach that combines know-how about processes, technologies and materials. The focus is on long service life as well as repair, reuse and recovery. Waste prevention and reuse are the primary goals, ahead of recycling. The principle is particularly meaningful, as our products are designed to be recycled into a biological or technological cycle with over 99% of the total weight. All our industrial valves are long-life products and follow the modular design principle. This is ensured from development through design and layout to application-specific design and material selection. In addition, our products are equipped with multi-part housings so that all components used can be separated by simple disassembly, easily separated in terms of material and sorted. No special tools are required for this.

Through efficient processes, waste prevention, repair, reuse, restoration, collection, separation, recycling and material recovery, the further promotion of the circular economy of industrial valves is intended to reduce resource consumption.



Measures to promote the circular economy

To promote the circular economy, we have now agreed on a cooperation with the company Rudolf Schuy GmbH & Co KG a reliable and competent partner for the disposal of all common metals. The customized logistics services, the reputation as a problem solver and the reliability have made the company Rudolf Schuy GmbH & Co KG over decades to what they are today: one of the largest scrap metal trading companies in Germany. In addition, the company is also one of only a few waste management companies that is certified to recycle metal waste. By using a range of the most modern metal analysis equipment, steel mills and foundries can be offered exactly the mix qualities and grade purities they need, with letter and seal. Packages of plates are supplied in palletized form, the quality of which is individually checked and certified. The company Rudolf Schuy GmbH & Co KG already has decades of experience in the field of scrap disposal from the chemical industry and is also very familiar with the documentary and management system requirements and external audits there. Apart from various types of scrap, industrial valves are also disposed of properly and professionally and sorted by type.



ENVIRONMENT GOALS AND KPIS B3 & C3-C4



Environmental section	Objective	Result 2024	Future goal	UN-SDG	Risk
Energy saving	<ul style="list-style-type: none"> Renewal of compressed air compressors by installing a high-efficiency screw compressor Change of the process control by means of time and utilization control Renewal of the compressed air lines Acquisition of an ultrasonic detector to locate the leaks Get training on energy saving measures through Awerness 	<ul style="list-style-type: none"> By lowering the cut-in and cut-out pressure levels, a further energy saving of approx. 6-10% is achieved. Leakages and pressure fluctuations were eliminated and condensate accumulation was minimized. Installation of an air duct for the purpose of using the warm exhaust air for heating the warehouse and thus reducing heating costs. In 2024 (375,7 MWh) compared to 2023 a increase in energy consumption by 2,23% was made. 	<ul style="list-style-type: none"> Until 2026 max. energy consumption of 300 MWh A further reduction of 2.00% is targeted for 2025. 		No risk
Emissions GHG Reduction	<ul style="list-style-type: none"> Reduction of CO₂ emissions through the use of green electricity and photovoltaics Company's progress toward achieving GHG reduction targets 	<ul style="list-style-type: none"> Specific Scope 1 emissions from continuing operations increased by 7,2% compared to 2023. Specific Scope 2 emissions from continuing operations decreased by 100% compared to 2019 Specific Scope 3 emissions decreased by 26,7% compared to 2023. Absolute emissions were reduced by 25,8% as of 2023. A reduction of 55,6 tCO₂e through recycling were made in 2023 	By 2025, we want to reduce the sum of Scope 1 and Scope 2 to a maximum of 40 T of CO ₂ emissions.		Climate-related impacts and risks associated with KLINGER SCHÖNEBERG's operations and supply chain as well as regulatory issues


ENVIRONMENT GOALS AND KPIS B3, B6 & C3-C4



Environmental section	Objective	Result 2024	Future goal	UN-SDG	Risk
Product Carbon Footprint (PCF)	<ul style="list-style-type: none"> Continuously monitoring of the PCF and the related CO₂ emissions 	<ul style="list-style-type: none"> Initial calculation done. Missing CO₂ values of third party products must be added as well as available. 18,7% less products sold, CO₂ emissions were reduced to 1,132.04 tCO₂e (Downstream) 	Calculation comparison and derive measures and obtain third-party data in 2026		No risk
Water consumption	<ul style="list-style-type: none"> Reduction of specific water consumption 	<ul style="list-style-type: none"> Despite optimization measures implemented in previous years, as well as staff training in the efficient use of water resources and regular monitoring, consumption increased by 10%. This rise is attributable to a leakage in the sanitary facilities. 	By 2027, we want to reduce the water consumption to a max. of 160 cbm		No risk





ENVIRONMENT GOALS AND KPIS B3, B7 & C3-C4



Environmental section	Objective	Result 2024	Future goal	UN-SDG	Risk
<p>Use of environmentally friendly or organic raw materials and alternative, less harmful hazardous substances</p>	<p>Klinger SCHÖNEBERG is committed to minimizing the use of hazardous substances and ensuring their safe handling, storage, and disposal in compliance with legal requirements.</p> <ul style="list-style-type: none"> Reduction of hazardous substances: The company continuously evaluates opportunities to substitute hazardous substances with safer alternatives. Hazardous substances register: An up-to-date register of all hazardous substances is maintained. Operating instructions: 100% of all hazardous substances used are covered by current operating instructions in accordance with Section 14 of the German Hazardous Substances Ordinance (GefStoffV). Employee awareness and training: 100% of employees handling hazardous substances are trained and regularly sensitized to ensure safe usage. Safe disposal: Hazardous substances are collected, treated, and disposed of in an environmentally sound manner by certified specialist companies in accordance with legal requirements. No waste is disposed of in landfills. 	<ul style="list-style-type: none"> 100% coverage of up-to-date operating instructions for all hazardous substances A water-miscible coolant is being evaluated as an alternative to the currently used coolant (1563 KS RG). Initial tests conducted in 2024 showed that required performance levels have not yet been achieved. The development is being continuously monitored, as improvements have been announced by the manufacturer. 	<p>Maintain 100% coverage of up-to-date operating instructions for all hazardous substances Ensure 100% training rate for all employees handling hazardous substances Target for 2026: Equip one machine with the improved alternative coolant for testing purposes to further reduce environmental impact.</p>		<p>No risk</p>




SUSTAINABILITY GOALS & KPIS B3, B7 & C3-C4



Sustainability section	Objective	Result 2024	Future goal	UN-SDG	Risk
Circular economy	<ul style="list-style-type: none"> Through efficient processes, waste prevention, repair, reuse, recovery, collection, separation, recycling and material recovery, further promotion of the circular economy of industrial valves will reduce resource consumption. 	<ul style="list-style-type: none"> Cooperation agreement with the company Rudolf Schuy GmbH & Co KG a reliable, certified and competent partner for the disposal of all common metals. Products are designed in such a way that over 99% of the total weight can be recycled into a biological or technological cycle. Direct customer contact and notices on our website as well as in social media A reduction of 55,6 tCO₂e through recycling were made in 2024 	Increasing Emissions Reductions through Recycling in 2025		Customer did not join the offered circular system because he arranges the disposal on his own responsibility
Sustainable Product portfolio	<ul style="list-style-type: none"> REACH - evaluation of our individual parts in coordination with our suppliers / our supply chain 	<ul style="list-style-type: none"> Ensuring that REACH does not negatively affect the manufacture of products purchased by our customers - do not contain SVHC's > 0.1%. 	Stil 100% in 2025		No risk
IT-Sustainability	<ul style="list-style-type: none"> Supporting charity initiatives 	<ul style="list-style-type: none"> Donating working computers to disadvantaged kids. 	Also, further support of disadvantaged kids		No risk
Materials, chemicals & waste	<ul style="list-style-type: none"> Reduction of auxiliary and operating materials as well as replacement of dangerous waste 	<ul style="list-style-type: none"> Reduction of auxiliary and operating materials of 34,9% Total reduction of hazardous auxiliary and operating materials of 18,8% 	Substitution of the cooling lubricant with an environmentally friendly and water-soluble product till 2025 and further reduction of auxiliary and operating materials of 15% in 2025		No risk

SUSTAINABILITY GOALS & KPIS B3 & C3-C4



Sustainability section	Objective	Result 2024	Future goal	UN-SDG	Risk
Waste consumption	<ul style="list-style-type: none"> Switching all suppliers to reusable product packaging in order to reduce waste respectively treated waste wood and plastics. 	<ul style="list-style-type: none"> Changeover of main suppliers already completed. Due to the lower absolute production volume in 2024 compared to the previous year (a decrease of approximately 20.40%) and the associated reduction in material procurement, waste generation decreased by approximately 46.94%. Despite this development, we have a recycling rate of total waste by 92,5% through the increased use of recycled materials, improvements in waste recovery processes, and targeted training on waste management. Compared to the previous year, the recycling rate improved by 3,2%. 	Reducing total waste about 5% in 2025		No risk
Joint Committee on Occupational Health and Safety	<ul style="list-style-type: none"> Quarterly meetings with the safety specialist, safety officers, management, executives and the company physician of the occupational health center Training of all employees Regular inspection by the assigned professional association BGHM 	<ul style="list-style-type: none"> Minutes of the ASA meetings with the identified measures and the current status. Inspection reports of the BGHM with the identified measures and the current status 	Continuation of quarterly inspections by the ASA Team as well from the BGHM in 2025		<p>Untrained and negligent employees can increase accident rates and lost downtime</p> <p>Without the site inspections, potential hazards may not be identified.</p>
EEG & EEAG	<ul style="list-style-type: none"> Extend the life cycle of electronic devices with professional repair measures 	<ul style="list-style-type: none"> The disposal rate in 2024 is 0.45% across all appliances (WEEE in relation to EEG) Annual inspection and maintenance by specialist companies 	Maintain annual inspection and maintenance by specialist companies to keep the disposal rate below 1% in 2025		No risk



SOCIAL



As a medium-sized company, we have a direct responsibility to our employees. We want to be more than just an employer - that is why we are characterized by a strong bond with people and teams. We live this principle - we have always combined classic values and performance orientation with aspects of flexible work design.

Our personnel development is characterized by measures that have a target-oriented and positive effect on the professional development and personal well-being of all employees. This includes regular feedback interviews, defined discussion opportunities, strong team cohesion, as well as continuous promotion and further training in the form of seminars and courses.

Continuous training expands our own know-how and is crucial in order to be able to offer customers state-of-the-art

performance at all times.

Continuing education is available to all employees - they can acquire specific and personal qualifications.

KLINGER SCHÖNEBERG assumes the costs of the further training measures, the participants invest their time.

In this way, we offer our customers reliability, know-how and service quality - always from our own company.

All employees of KLINGER SCHÖNEBERG received remuneration equal to or above the applicable minimum wage in the country reported during the reporting period 2024.

The percentage pay gap between female and male employees is not disclosed because the Company's headcount is below 150 employees. This threshold will reduce to 100 employees from 7 June 2031.



Committed principles: Leadership culture of our management

- » Showing appreciation and trust in people and their work
- » Promote transparent communication between departments
- » Listening attentively to the needs of colleagues
- » Carrying, delegating and demanding responsibility
- » Perceiving, accepting and clarifying conflicts with the persons concerned
- » Acting as a role model across departments
- » Live a collegial cooperation
- » Accept, demand and give criticism and feedback
- » Implementing rules, decisions and processes in a sustainable manner

OWN WORKFORCE – GENERAL CHARACTERISTICS, REMUNERATION AND GOVERNANCE B8, B10, C5 & C9



As of 31 December 2024, KLINGER Schöneberg GmbH employed 64 employees. The workforce structure is presented by employee group, gender and age profile as supplementary workforce information. In addition, the company reports the average age and average seniority of its workforce in order to provide a more comprehensive view of its employment structure.

In line with VSME B10, the company confirms that employees receive pay equal to or above the applicable minimum wage. The gender pay gap for 2024 amounted to 29.0%. In line with VSME C5, the female-to-male ratio at management level was 14% women / 86% men in 2024. The company also reports 1 self-employed worker without personnel working exclusively for the undertaking and an average of 2.4 temporary agency workers during the reporting period.

In line with VSME C9, the governance body of KLINGER Schöneberg GmbH consisted of 1 member as of 31 December 2024. The governance body included 0 women and 1 man, corresponding to 0% women and 100% men.

The workforce indicators presented on this page include both VSME-required disclosures and company-specific supplementary metrics. Additional mandatory datapoints under VSME B8 and B10, including employee turnover rate, workforce split by contract type, collective bargaining coverage and annual training hours per employee broken down by gender, are reported on the next page of this report.

31.12.2024	Number	Percentage	Ø Age in years	Ø Seniority in years
Blue	28	43,8	47,9	7,7
White	36	56,2	48,3	15,0
Total	64*	100,0	48,1	11,35

31.12.2024	Number	Percentage	Ø Age in years	Ø Seniority in years
Female	17	26,6	52,8	16,2
Male	47	73,4	46,4	10,2
Total	64*	100,0	49,6	13,2

Age group	Share of employees in %				
	2020	2021	2022	2023	2024*
under 40 years	38,7	37,5	35,3	29,5	31,3
40 to 49 years	24,2	21,9	13,2	8,2	15,6
50 to 59 years	27,4	31,3	36,8	41,0	37,5
60 years and older	9,7	9,4	14,7	21,3	15,6

Data	2024
Management gender ratio	14% Woman / 86% men
Exclusive self-employed workers without personnel	1
Temporary agency workers	Ø 2,4
Minimum Wage	Yes, Complies with the law
Governance body / Gender diversity & ratio	1 male member (100% men / 0% woman)
Gender pay gap	29,00

* incl. Cleaning Staff & Caretaker

OWN WORKFORCE, HEALTH & SAFETY AND HUMAN RIGHTS B8, B9, B10, C6 & C7



KLINGER Schöneberg GmbH reports workforce-related social information in line with the VSME Basic Module and, where applicable, the Comprehensive Module.

In the reporting period, the company recorded and monitored work-related accidents and related safety indicators for its direct workforce. No work-related fatalities were recorded in the reporting period. In addition to the mandatory VSME disclosures, KLINGER Schöneberg GmbH also monitors supplementary health and safety indicators, including lost time injury frequency and severity indicators, sickness rate and lost days, in order to support internal management and continuous improvement.

The company also monitors workforce structure and development indicators, including employee turnover, training hours per employee and the gender composition of the workforce. Training data include general employee development measures as well as health and safety related training.

With regard to human rights and working conditions, no confirmed incidents relating to child labour, forced labour, discrimination or harassment were reported in the reporting period. Where relevant, these matters are addressed through internal policies, codes of conduct and management procedures.

Certain additional workforce-related indicators presented in this report are voluntary supplementary metrics. They are included to provide decision-useful, company-specific information beyond the minimum datapoints required by the VSME.

Social		Unit	2020	2021	2022	2023	2024	Comment
Health & Safety	Lost time injury (LTI) frequency rate for direct workforce - (total number of lost time injury events) x 1,000,000 / total hours worked company wide		29,4	9,6	48,2	19,6	19,3	
	Lost time injury (LTI) severity rate for direct workforce - (number of days lost due to injuries) x 1,000 / total hours worked		58,8	19,3	96,3	58,8	48,2	
	Training hours for Health & Safety	h/employee	3,1	3,4	3,7	3,5	3,8	
	Sickness rate	%	3,9	4,1	4,5	5,0	5,8	
	Number of working days lost due to deaths	Days	0	0	0	0	0	
	Number of days lost due to work-related injuries	Days	77	2	110	25	150	
	Number of days lost due to illness	Days	1.035	926	928	742	927	
	Number of accidents at work	#	3	1	5	2	3	
	Total working hours	h	-	-	-	-	89.692	These KPIs were only established from 2024
Labor and human rights	Proportion of women employed in relation to the entire company	%	22,7	23,4	27,9	29,5	26,6	
Employee development	Training hours	h/employee	7,1	10,5	11,3	10,4	11,3	
Employee turnover	Employee turnover rate (acc. Schöler)	%	4,8	18,3	23,4	16,4	23,8	
Child- and compulsory labour	Reported cases of Child Labor or Forced Labour	#	No incidents reported	No incidents reported	No incidents reported	No incidents reported	No incidents reported	
Diversity	Reported cases of Diversity, Discrimination & Harassment	#	No incidents reported	No incidents reported	No incidents reported	No incidents reported	No incidents reported	
Human rights	Reported cases of External Human Rights Issues	#	No incidents reported	No incidents reported	No incidents reported	No incidents reported	No incidents reported	
Working conditions	Percentage of employees who received a bonus linked to a company goal	%	-	-	-	-	6,5	These KPIs were only established from 2024
	Percentage of employees who receive employer-financed retirement benefits	%	-	-	-	-	3,5	
	Percentage of employees who received a bonus	%	-	-	-	-	96,9	
	Percentage of employees who participate in the company pension plan.	%	-	-	-	-	25,0	

DIVERSITY B8, C5 & C9



We are part of society - at our sites, but also nationally. We achieve and demonstrate social commitment, involvement and development as a local employer and provider of skilled jobs. We offer our employees secure jobs and the associated opportunities for personal development. In this way, we also strengthen the region.

In view of the internationalization of our business, we will increasingly recruit employees with an immigrant background and their corresponding language, cultural and national knowledge - and thus make a contribution to integration and diversity.

Equal rights as a matter of principle

- » The recognition and equal rights of all genders is a matter of course at KLINGER SCHÖNEBERG.
- » Fair opportunities for advancement, also for young employees, is an important principle.
- » At KLINGER SCHÖNEBERG, competencies and performance are what count - not gender, school leaving or a possible detour on the career path.
- » We evaluate people holistically with a view to personality, skills and inclinations.



As of 2024, the governance body of KLINGER SCHÖNEBERG GmbH consisted of 7 members, of whom 1 were female and 6 were male. This corresponds to a gender diversity ratio of 14 % female and 86% male.



The Act on Corporate Due Diligence Obligations in Supply Chains (Lieferkettensorgfaltspflichtengesetz) obliges companies with their head office, principal place of business, administrative headquarters, registered office or branch office in Germany to respect human rights by implementing defined due diligence obligations. It regulates corporate responsibility for compliance with human rights in global supply chains.

This includes, for example, protection against child labor, the right to fair wages and protection of the environment.

Despite the fact that KLINGER SCHÖNEBERG does not fall within the scope of the LkSG, the company has adopted and implemented the Supply Chain Act and its core elements. This includes the establishment of a risk management system to identify, avoid or minimize the risks of human rights violations and damage to the environment.

In addition, the complaints procedure in accordance with Section 8 LkSG, including rules of procedure, has been

implemented. As part of our commitment to sustainable, environmentally and socially responsible corporate governance, we would also like to take responsibility at this point for respecting and strengthening internationally recognized human rights in our own business area and in our supply chain through the established whistleblower system.

Sustainable business practices are the basis for future prospects for the environment, society and the economy, as well as for each individual employee or business partner of KLINGER SCHÖNEBERG GmbH.

The whistleblower system with the legal expertise of Ratisbona Compliance GmbH creates additional trust and security through a clearly defined structure that is accessible to everyone and a legally sound initial assessment in order to point out irregularities and thus secure the sustainable success of KLINGER SCHÖNEBERG GmbH and avert damage. In addition, KLINGER SCHÖNEBERG is committed to regular reporting

WHISTLEBLOWING

KLINGER SCHÖNEBERG believes that it is not only important to ensure compliance with applicable laws, but also to improve transparency and accountability throughout the company. To support our efforts in identifying potential ethical and fraudulent violations, camfil, along with an external partner, provides a whistleblowing service for all employees to confidentially report their concerns. The service is encrypted and password protected, and use of the system is voluntary.

Employees who encounter a situation that does not appear to comply with the principles of our Code of Conduct, our policies or the law are expected to bring the Company of their concerns. In this way, we can improve our work environment improve and mitigate risks to the company so that we can continue to be an ethical and sustainable company.

The privacy and integrity of our employees are essential at all times. The Whistleblowing service is therefore outsourced to a third party, so that any employee who raises a concern in good can report a concern anonymously without fear of negative consequences.

DATA SECURITY & DATA PROTECTION ^{B2}

Digitalization offers companies many opportunities, but it also presents them with challenges in terms of data security and data protection. The risk of cybercrime and data breaches has increased enormously in recent years, and as a global company, KLINGER SCHÖNEBERG GmbH must remain vigilant and stay one step ahead of potential threats, whether internal or external.

Security awareness training

in 2024, all employees with PC connection participated in our continuous security awareness training.

KLINGER SCHÖNEBERG undertakes active prevention and protection measures to minimize risks. Just as in other areas of our business, we involve all employees in security issues and align our efforts. KLINGER SCHÖNEBERG has an IT security policy that is part of our broader approach to ethics and compliance. With regard to data protection, we receive additional support from an external partner.

GLOBAL RESPONSIBLE PURCHASING GUIDELINES ^{B2 & C2}



This policy is a fundamental part of our efforts to integrate sustainability and social responsibility into all aspects of our business activities. It reflects our commitment to ethical conduct, environmental protection, and social justice, and forms the foundation of our relationships with our suppliers.

The Global Procurement Policy of KLINGER SCHÖNEBERG sets clear expectations for our suppliers and their subcontractors along the entire value chain. It covers essential areas such as human rights, forced and child labor, conditions, environment, remuneration, respect, protection, and corporate integrity. By adhering to this policy, our suppliers actively contribute to a responsible and sustainable business world.

Key Points of the Policy:

- » Social Responsibility: We expect our suppliers to respect human rights and ensure fair working conditions. This includes implementing measures against forced and child labor.
- » Environmental Protection: Our suppliers are encouraged to adopt

environmental protection measures that go beyond compliance with local legislation. This includes reducing emissions, minimizing waste, and promoting a circular economy.

- » Ethical Business Practices: The policy prohibits any form of corruption and bribery and requires our suppliers to pursue transparent and fair business practices.
- » Compliance and Monitoring: We require our suppliers to conduct regular self-assessments and agree to audits and reviews to ensure compliance with this policy.

Adherence to this policy is not only a testament to our suppliers' commitment to ethical behavior and sustainability but also a critical factor in the continuation of our business relationships. At KLINGER SCHÖNEBERG, we believe that responsible procurement practices contribute to a better and fairer world and look forward to advancing this journey with our partners.

We encourage all our suppliers to actively support and implement these guidelines to collectively shape a sustainable future.



POLICY ON HUMAN RIGHTS AND LABOR PRACTICES

B2, B9, C2 & C6



KLINGER SCHÖNEBERG manages occupational health and safety through workplace-specific risk assessments, safety training, hearing protection where needed, annual health checks adapted to the workplace and continuous improvement of workplace safety measures.

KLINGER SCHÖNEBERG GmbH has firmly established a Policy on Human Rights and Labor Practices, underscoring its dedication to respecting and promoting human rights throughout its business operations and supply chain. The policy aligns with international standards and aims to foster an ethical, inclusive, and fair work environment.

Policy Commitments KLINGER SCHÖNEBERG commits to:

- » Adhering to the UN Guiding Principles on Business and Human Rights, the Universal Declaration of Human Rights, and relevant ILO conventions.
- » Integrating human rights considerations across all business practices.
- » Encouraging suppliers and business partners to adopt similar principles in their operations.





POLICY ON HUMAN RIGHTS AND LABOR PRACTICES **B2, B9, C2 & C6**

Key Human Rights Objectives and Current Status

Non-Discrimination and Equality:

- » Objective: Ensure a workplace that respects diversity and promotes equality.
- » Current Status: Ongoing efforts to enhance non-discrimination policies, with regular training for employees to foster an inclusive culture.

Privacy and Data Protection:

- » Objective: Safeguard the privacy and personal data of employees, customers, and business partners.
- » Current Status: Implementation of robust data protection measures with regular updates and audits to secure personal data against unauthorized access.

Anti-Corruption:

- » Objective: Combat corruption in all forms within the organization and in dealings with external partners.
- » Current Status: Implementation of a comprehensive anti-corruption framework, including training, monitoring, and strict enforcement

of policies to maintain high ethical standards.

Labor Practices:

- » Objective: Uphold fair labor practices, including proper wage distribution, reasonable working hours, and safe working conditions.
- » Current Status: Continuous monitoring and improvement of labor practices to ensure compliance with international labor standards.

Health and Safety:

- » Objective: Maintain high standards of occupational health and safety. Annual health checks of employees by a doctor adapted to the workplace
- » Current Status: Regular safety training, risk assessments, and enhancements in workplace safety measures. Health checks of employees by a doctor adapted to the workplace

Forced and Child Labor:

- » Objective: Eliminate all forms of forced and child labor in the supply chain.

- » Current Status: Strict vetting of suppliers and regular audits to ensure no forced or child labor is used in any part of the business or supply chain.

Grievance Mechanisms:

- » Objective: Provide effective grievance mechanisms to address and resolve complaints and violations related to human rights.
- » Current Status: Established accessible channels for employees and external stakeholders to report grievances without fear of retaliation.

Working conditions and career management:

- » Objective: Creating optimal working conditions, investing in safety measures and preventative health programs and create a supportive environment that enables all employees to develop their professional skills with workshops and training which is planned annually
- » Current Status: Conduct regular safety training and audits as well as structured transparent career paths and training programs

Employee & Stakeholder Engagement

The policy stresses the importance of engaging with employees and stakeholders to strengthen the understanding and implementation of human rights practices. Training programs and open communication channels are key strategies to enhance engagement.

Compliance and Reporting KLINGER SCHÖNEBERG ensures compliance with human rights standards through regular internal reviews and external audits. The company is committed to transparency in its human rights practices and includes detailed reporting in its CSR activities.

Continual Improvement The human rights policy is reviewed yearly or in case of changings during the year to adapt to new challenges and changes in international standards, ensuring that KLINGER SCHÖNEBERG remains at the forefront of human rights advocacy in its industry.

This Human Rights and Labor Practices Policy reflects KLINGER SCHÖNEBERG's commitment to ethical business conduct and the protection of human rights across all its operations and relationships.

PREVENTION OF DISCRIMINATION AND HARASSMENT

B2, C2, C6 & C7



Klinger SCHÖNEBERG has implemented several measures to prevent discrimination and harassment in the workplace and to ensure a safe and respectful working environment:

Anonymous grievance mechanism: Employees have access to an online, anonymous reporting system to report concerns related to discrimination, harassment, or other misconduct.

Independent review: All reported cases are reviewed by external legal experts to ensure impartiality, confidentiality, and compliance with legal standards.

Structured case handling: Each reported case is assessed, investigated, and followed up with appropriate corrective actions where necessary.

Promotion of open dialogue: The company fosters a culture of

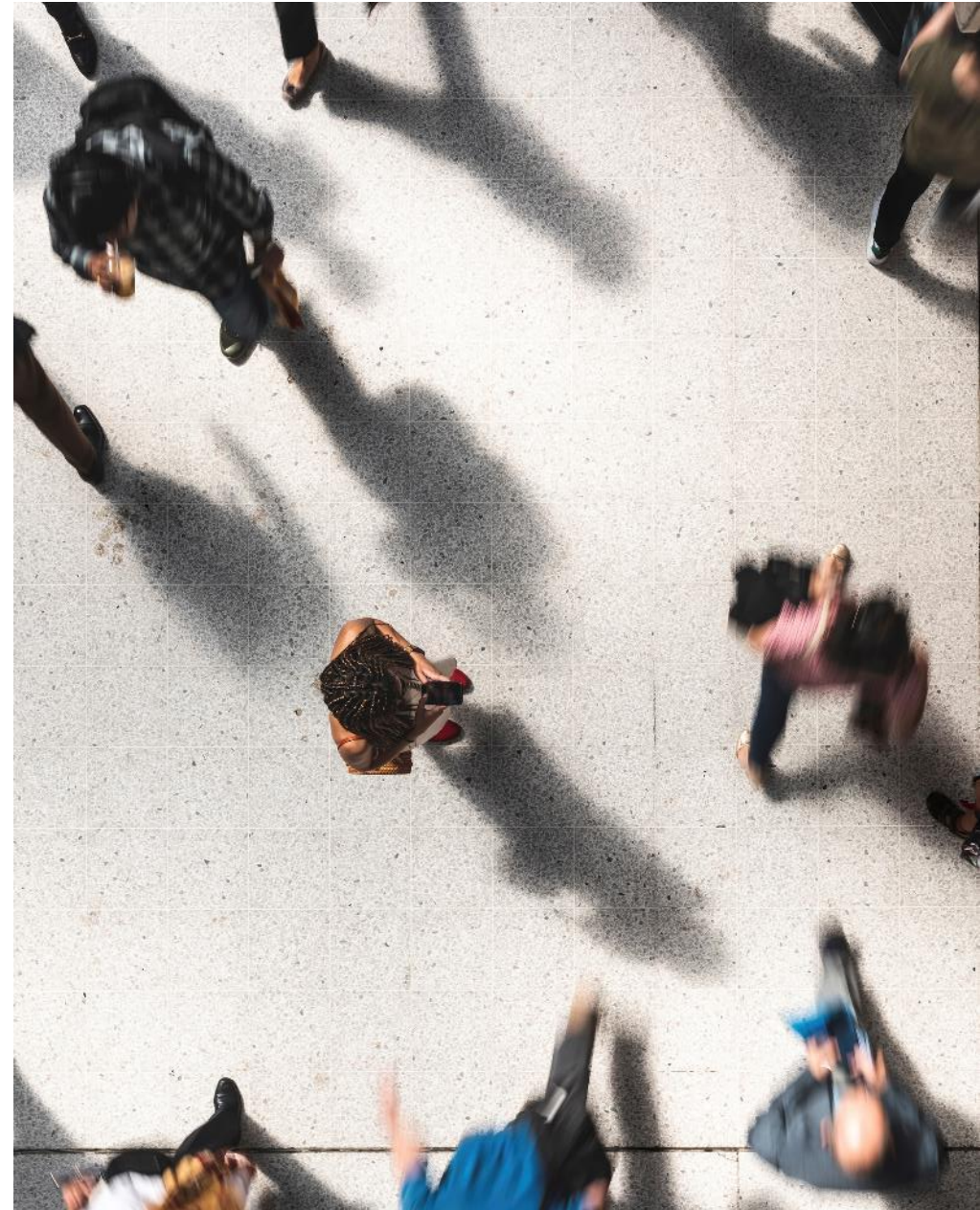
openness and encourages employees to speak up about inappropriate behavior without fear of retaliation.

Regular monitoring: The company conducts regular internal monitoring and reporting on discrimination and harassment-related cases.

Training and awareness: Management and employees receive training on discrimination and harassment prevention.

Clear escalation procedures: Defined escalation processes are established within company policies to ensure proper handling of reported concerns.

The effectiveness of these measures and the grievance mechanism is reviewed yearly by the Managing Director and improved where necessary.



CODE OF CONDUCT **B2, C2 & C6**



We are aware of our responsibility We know, understand and act in accordance with the values and principles expressed in the KLINGER Code of Conduct and apply them to everything we do and everywhere we operate.

INTEGRITY

We value our relationships with customers and counterparties and are committed to maintaining the highest standards of personal and professional integrity.

FAIRNESS

We must be sensitive to any activities, interests or relationships that might interfere, or even appear to interfere, with our ability to act in the best interests of KLINGER and our clients.

TRANSPARENCY

We are committed to free markets, verifying partners via sanction list checks, documenting outcomes, and reporting suspicious cases, ensuring honesty and regulatory compliance in all dealings.

FAIR COMPETITION

We declare that a restriction on free competition or any violation of competition and anti-trust laws is irreconcilable with our culture and philosophy.

DATA SECURITY

We strictly comply with data protection regulations and address risks swiftly, ensuring secure technology and trust for all.

PARTNERSHIP

We establish mutually beneficial and healthy relationships with responsible suppliers who meet our stand-ards including quality, commercial terms and commitment to safety as well as environmental protection.

COMMUNICATION

We encourage our employees to be professional and clear in all communications and to carefully consider the best way to do so.

FAIR DEALING

We only offer or accept gifts & entertainment if they are reasonable, occasional and of modest value and do not have any influence on business decisions.

RESPONSIBILITY

We take responsibility, hold each other accountable, and foster local prosperity. We act ethically as individuals and expecting the same from colleagues.

SUSTAINABILITY

We strive to manage resources responsibly, minimize CO2 emissions, and handle waste safely to protect the environment, contributing to a sustainable future for all.

SUPPLIER SUSTAINABILITY ASSESSMENT B2, C2 & C7



In the reporting year, KLINGER Schöneberg conducted a sustainability assessment of its relevant A and B suppliers as part of its supplier management and due diligence approach. A total of 41 suppliers were addressed, of which 37 suppliers responded to the sustainability survey, resulting in a response rate of 90%. In addition, 37 suppliers confirmed the Supplier Code of Conduct in writing, corresponding to a written confirmation rate of 90%. The surveyed suppliers employ an average of 144 employees.

The assessment covered the topics Management, Social Sustainability, Compliance & Business Ethics, Environmental Sustainability and Supplier Management. The results provide company-specific evidence on the implementation of sustainability requirements in the supply chain and support the company's disclosures under VSME B2/C2, in particular with regard to Business Conduct, Workers in the Value Chain and relevant environmental matters.

The results show that many surveyed suppliers already have basic policies in place, but that there is still significant development potential, particularly regarding formal management systems, sustainability reporting, training activities and the communication of sustainability requirements within their own supply chains. The written confirmation of the Supplier Code of Conduct demonstrates that the company's core expectations regarding compliance, human rights, occupational health and safety, environmental protection and responsible business conduct have been formally acknowledged by the majority of the suppliers surveyed.

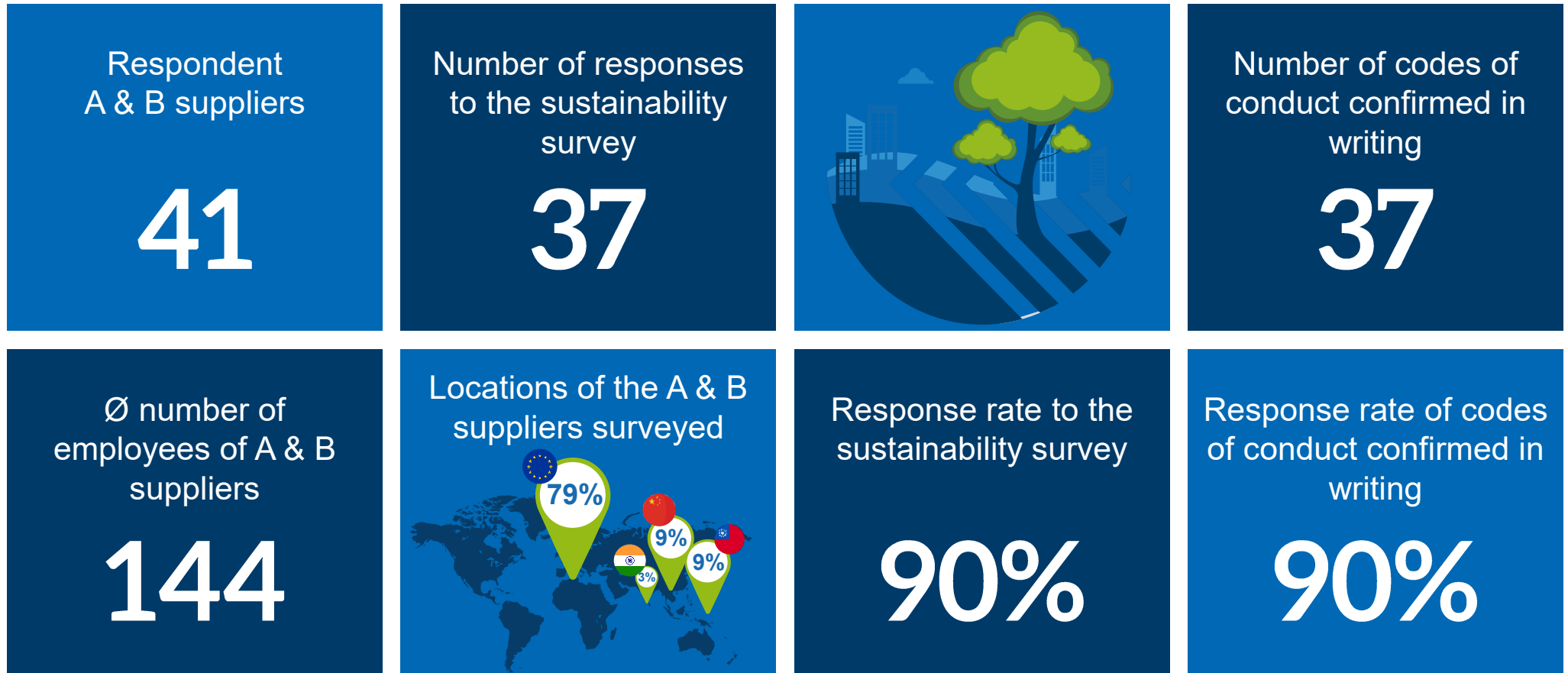
The supplier survey and the related KPI table are disclosed as company-specific implementation evidence under VSME B2/C2, while no disclosures were required under C7 due to the absence of confirmed severe negative human rights incidents.

Supply Chain			2020	2021	2022	2023	2024	Comment
Supplier-related	Percentage of targeted suppliers who have signed the supplier code of conduct	%	80,0	83,1	86,6	83,1	81,0	All major A- und B-Suppliers
	Percentage or number of target suppliers that have a CSR sustainability policy in place	%	-	47,4	45,9	44,6	42,7	
	Percentage or number of target suppliers that publish a CSR sustainability report	%	-	18,3	13,0	12,6	12,1	
	Percentage or number of target suppliers that have a certified environmental management system	%	-	26,6	25,1	24,4	23,4	
	Percentage or number of target suppliers conducting sustainable procurement training	%	-	29,1	27,7	26,9	28,2	

RESULTS OF SUSTAINABILITY REPORT B2, C2 & C7



Another important measure we took was the strengthening of the Code of Conduct and the sustainability of our suppliers.



RESULTS OF SUSTAINABILITY REPORT B2, C2 & C7



Another important measure we took was the strengthening of the Code of Conduct and the sustainability of our suppliers.

A. Management

- 59%** Do not employ staff for sustainability
- 86%** Do not publish a sustainability report
- 65%** Do not organize training to reinforce CSR

B. Social sustainability

- 97%** Do not have a cert. Management system for social issues
- 87%** Anchor different social concerns in corporate policy
- 92%** Do not have a certified management system for health and safety at work
- 76%** Have a health and safety policy in place

C. Compliance & Business-Ethics

- 95%** Do not have a cert. Compliance & Business Ethics Management System
 - 73%** Have an official Compliance & Business Ethics Policy
- Corruption, privacy, financial responsibility, information disclosure, fair competition and antitrust, conflict of interest, plagiarism, intellectual property, export controls and economic sanctions, identity preservation and protection from retaliation.

D. Environmental sustainability

- 73%** Do not have a certified Environmental management system
 - 62%** Have an official environmental policy for compliance with all requirements
- Energy consumption/greenhouse gas emissions, water quality and consumption, air quality, Natural resource management, waste prevention

E. Supplier Management

- 51%** Have a CSR/sustainability policy for suppliers
- 62%** Address direct procurement suppliers with their CSR/sustainability policy

Respect for human rights, prohibition of forced labor, no human trafficking, prohibition of child labor, Compliance with socially adequate working conditions, remuneration that enables livelihood security, Prohibition of discrimination, granting of equal opportunities and equal treatment, respect for positive and negative freedom of association, right to collective bargaining, business ethics & compliance, occupational safety, health, environmental protection

- 19%** Address direct procurement suppliers with their CSR/sustainability policy
- 51%** Do not communicate CSR/sustainability policy to own suppliers

COMMITMENT TO COMPLIANCE AND TRANSPARENCY **B2 & C2**

KLINGER SCHÖNEBERG is committed to the highest standards of integrity and ethics in all our business activities. We recognize the importance of transparency and accountability and are dedicated to actively combating corruption, bribery, fraud, and conflicts of interest while promoting fair competitive practices.

Principles and Commitments:

- » **Anti-Corruption and Bribery:** We strictly prohibit any form of corruption and bribery. Our employees are instructed not to offer or accept gifts, payments, invitations, or any other benefits that could influence decision-making processes.
- » **Information Security:** Protecting sensitive data and information is crucial for us. All employees must adhere to stringent information security guidelines, which are regularly updated and reviewed.
- » **Fraud Prevention:** We implement advanced monitoring systems to detect and prevent any type of fraud at an early stage.
- » **Conflict of Interest Management:** We require all employees to immediately report and transparently handle any potential conflicts of interest.
- » **Fair Competition Practices:** We commit to respecting all applicable competition laws and fostering an equitable and undistorted market.

Quantitative and Qualitative Goals for the future:




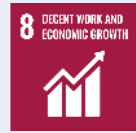

- » Zero-tolerance policy of corruption through enhanced training and internal audits. The anti-corruption guidelines and the corporate mission statement also serve to ensure compliance
- » Achieve 100% compliance in information security audits, with external data protection officers
- » Zero-tolerance policy towards fraud
- » Increase employee awareness training on conflicts of interest and competition law by 25% per year.
- » Regular reviews and updates of our compliance programs to ensure they meet current legal requirements and best practices.

Through these measures, we reaffirm our commitment to ethical business conduct and compliance with legal standards. We believe these efforts will not only strengthen our corporate image but also create real value for our stakeholders.






SOCIAL GOALS & KPI'S B8-B10 & C5-C7



Social & Ethics section	Objective	Result 2024	Future goal	UN-SDG	Risk
Information security and data protection	<ul style="list-style-type: none"> Increased awareness of IT security Training IT users in secure work practices. Completion of IT security training by all employees with computer access 	<ul style="list-style-type: none"> 100% of users were trained in the areas of data protection and IT security No confirmed information security incidents Support and prevention measures established 	Still 100% in 2025 No information security incidents in 2025		Untrained/negligent employees can lead to data breaches, business interruptions or financial losses
Donate to charity projects	<ul style="list-style-type: none"> Supporting charity projects 	<ul style="list-style-type: none"> Supporting the "Förderverein der onkologischen Abteilung der Kinderklinik Karlsruhe e.V. (KUoKK e.V.)" and "RTL - Wir helfen Kindern,," as well as various donations to associations 	Increase and expansion from year to year		No risks
Compliance & transparency (Whistleblowing)	<ul style="list-style-type: none"> Possibility to share a whistleblower report 	<ul style="list-style-type: none"> Established whistleblowing tool for sharing reports by the workforce, which are exclusively received by our external data protection officer No whistleblowing reports received 	Zero reports and change to Data GAP GmbH in 2025 No whistleblowing reports in 2025		No risks
Sustainability of suppliers	<ul style="list-style-type: none"> Sustainability survey of all A & B suppliers 	<ul style="list-style-type: none"> 90% response rate of A & B supplier to sustainability survey 	Improvement until 2025		No risks
Sustainable business	<ul style="list-style-type: none"> Ensure that all direct A & B material suppliers and all local business critical suppliers operate in accordance with our Business Partner Code of Conduct. 	<ul style="list-style-type: none"> 83,1% of the A & B suppliers contacted and interviewed, covering the majority of the output value, have countersigned the Code of Conduct. 	100%		No risks



SOCIAL GOALS & KPI'S B8-B10 & C5-C7



Social & Ethics section	Objective	Result 2024	Future goal	UN-SDG	Risk
Digital transformation	<ul style="list-style-type: none"> Modernization of IT hardware and software Office 365, headset, loudspeaker, double screen, MS Teams, any software used in the company is listed and licensed, fully integrated ERP-System, Document Management System in place for paperless work 	<ul style="list-style-type: none"> All workstations have a mail connection and up-to-date software for national and international communication 	Until 2025 we want to work paperless		No risks
Safety training	<ul style="list-style-type: none"> Expansion of safety-related training Annual health checks of employees by a doctor adapted to the workplace 	<ul style="list-style-type: none"> Per capita hours on safety-related training in the areas of safety specialist, first aider, employee training for new hires, BGHM company inspection, safety officer, management were increased by 8,6% in 2024 compared to 2023. Health checks of employees by a doctor adapted to the workplace 	Until 2025 increase the safety-related-training by another 10%.		Untrained/negligent employees can result in increased risk of accidents.
Accidents at Work (BGHM)	<ul style="list-style-type: none"> Reduction of accidents at work by ensuring a safe working environment 	<ul style="list-style-type: none"> Continued safety training to reduce downtime In 2024 19,3 is the Lost Time Injury (LTI) rate for direct workforce, which has decreased from 19,6% in 2023. Sickness rate of 5,8%, which is an increase of 0,8% 	Increase safety-related training by 10% by 2026 for all employees Reduce the Lost Time Injury Frequency Rate (LTIFR) by 20% by 2026 Reduce sickness-related absenteeism by 10% by 2027		Injured employees and resulting downtime




SOCIAL GOALS & KPI'S B8-B10 & C5-C7



Social & Ethics section	Objective	Result 2024	Future goal	UN-SDG	Risk
Supply Chain Due Diligence Act (LkSG)	<ul style="list-style-type: none"> Establishment of the reporting obligation pursuant to Section 10 (2) of the Supply Chain Due Diligence Act (LkSG) with the aim of improving the protection of human rights and the environment in global supply chains. Implementation of the complaints procedure according to § 8 Act on Corporate Due Diligence Obligations in Supply Chain (LkSG) 	<ul style="list-style-type: none"> Supplier survey of all suppliers and creating a risk analysis Publication of the complaints procedure according to § 8 Act on Corporate Due Diligence Obligations in Supply Chain (LkSG) Registration for reporting at BAFA not possible as the threshold value of the legal obligation is far below 	Preparation in 2022 and participation in 2023		Non-compliance with human rights and environmental standards and resulting fines
Severe negative human rights incidents	<ul style="list-style-type: none"> No incidents related to child labour, forced labour, human trafficking, discrimination or other severe human-rights matters. 	<ul style="list-style-type: none"> During the reporting period 2024, KLINGER SCHÖNEBERG had no confirmed incidents in its own workforce related to child labour, forced labour, human trafficking, discrimination or other severe human-rights matters. The Company is not aware of any confirmed severe human-rights incidents involving workers in the value chain, affected communities, consumers or end-users during the reporting period 2024. Remedial and preventive measures have been implemented 	Through awareness-raising and auditing, the goal is to ensure that no such cases occur in 2025 Further Follow-up on corrective and preventive measures		Significant legal consequences, including fines, sanctions, and reputational damage. In addition, such misconduct can undermine stakeholder trust, negatively impact business relationships, and result in financial losses.

SOCIAL GOALS & KPI'S B8-B10 & C5-C7



Social & Ethics section	Objective	Result 2024	Future goal	UN-SDG	Risk
Employee qualification	<ul style="list-style-type: none"> Completion of specialized job-related and broadening trainings 	<ul style="list-style-type: none"> The total hours of training completed in 2024 is 723,2 (11,3 hours/person), which is slightly more than the previous year. 	Achieve an average of at least 15 training hours per employee per year after 2026		Untrained/negligent employees can lead to loss of efficiency and faulty work execution.
Career Development/ Management	<ul style="list-style-type: none"> Improvement of Leadership, Career progression and Employee development 	<ul style="list-style-type: none"> There were no leadership training sessions in 2024 There was a management position to be filled, which was filled through internal career management and internal mobility Only managers received an annual performance and development review. 	Ensure that 100% of managers and Team Leaders receive leadership training at least every 3 (starting 2024) years Fill at least 60% of management/ Team leader positions internally Ensure that 100% of employees receive an annual performance and development review (starting 2025)		No risk
Ethics Training	<ul style="list-style-type: none"> Ensuring that all ethical principles are understood and followed 	<ul style="list-style-type: none"> All employees (100%) are trained in 2024 	Ensure that 100% of all employees are trained in 2025		significant legal consequences, including fines, sanctions, undermine Stakeholder trust and reputational damage.

SOCIAL GOALS & KPI'S B8-B10 & C5-C7



Social & Ethics section	Objective	Result 2024	Future goal	UN-SDG	Risk
Anti discrimination	<ul style="list-style-type: none"> Anti-discrimination training of the workforce 	<ul style="list-style-type: none"> Set up structure of the training content In 2024, 100% of the workforce were trained 	<p>Ensure that 100% of employees complete anti-discrimination and harassment training every year (starting 2024)</p> <p>Ensure that 100% of reported discrimination and harassment cases are investigated and resolved within 30 days</p>		Untrained and uninformed employees may unknowingly discriminate against others



GOVERNANCE

CONVICTIONS AND FINES FOR CORRUPTION AND BRIBERY - BUSINESS CONDUCT / COMPLIANCE ^{B11}



During the reporting period, KLINGER SCHÖNEBERG GmbH had no convictions for violations of anti-corruption or anti-bribery laws. The total amount of fines incurred for such violations was EUR 0. This disclosure is made in line with VSME B11, which requires reporting the number of convictions and the total amount of fines where applicable.

This table is assigned to the VSME topic of Business Conduct / Compliance. In line with the VSME Standard, the directly relevant mandatory disclosure is B11 – Convictions and fines for corruption and bribery. The additional indicators shown here, including ethics training rates, reported whistleblowing cases, fraud incidents, and other compliance-related reports, are disclosed on a voluntary basis as supplementary company-specific KPIs. They are intended to provide greater transparency on the company's ethics, prevention, reporting, and compliance management framework.

Compliance			2020	2021	2022	2023	2024	Comment
Ethics	Percentage or number of employees trained on ethics	%	87,0	90,0	90,5	92,0	93,0	
	Confirmed ethics-related incidents or legal actions	#	No incidents reported	No incidents reported	No incidents reported	No incidents reported	No incidents reported	
Compliance	Reported whistle blowing incidents (by DataGap)	#	No incidents reported	No incidents reported	No incidents reported	No incidents reported	No incidents reported	
	Reported whistle-blower protection system incidents (by Ratisbona)	#	-	-	No incidents reported	No incidents reported	No incidents reported	These KPIs were only established from 2022
	Fraud incidents	#	No incidents reported	No incidents reported	No incidents reported	No incidents reported	No incidents reported	
	Corruption incidents	#	No incidents reported	No incidents reported	No incidents reported	No incidents reported	No incidents reported	



REVENUES FROM CERTAIN SECTORS AND EXCLUSION FROM EU REFERENCE BENCHMARKS ^{C8}


KLINGER SCHÖNEBERG GmbH is a medium-sized company focused on the research, development, production and sales of industrial valves, especially ball valves. Based on this business model, the company does not generate revenues from controversial weapons, tobacco, fossil fuels within the meaning of the VSME disclosure, or pesticides and other agrochemicals. Accordingly, KLINGER SCHÖNEBERG GmbH is not excluded from EU reference benchmarks on the basis of such activities. This disclosure is provided in accordance with VSME C8.

GENDER DIVERSITY RATIO IN THE GOVERNANCE BODY ^{C9}

As of the reporting date, the governance body of KLINGER SCHÖNEBERG GmbH consisted of one male Managing Director and no female members. Accordingly, the gender diversity ratio in the governance body was 0.0. This disclosure follows VSME C9, which requires reporting the gender diversity ratio of the governance body.

GOVERNANCE GOALS AND KPI'S ^{C8}



Governance	Objective	Result 2024	Future goal	UN-SDG	Risk
Revenues from certain activities and exclusion from EU reference benchmarks	<ul style="list-style-type: none"> The company monitors its exposure to sensitive sectors and aims to ensure compliance with applicable ESG standards and customer requirements. 	<ul style="list-style-type: none"> KLINGER SCHÖNEBERG is not directly engaged in excluded sectors such as controversial weapons, tobacco production, or the manufacturing of pesticides and agrochemicals. However, the company may supply industrial components to customers operating in various industries, including sectors that could be classified as fossil fuel-related. Such activities are considered indirect and do not constitute core business operations in excluded sectors. 	No direct revenues from certain activities and exclusion from EU reference benchmarks		Potential reputational and compliance risks if involvement in excluded sectors is not properly monitored or controlled within the supply chain.

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