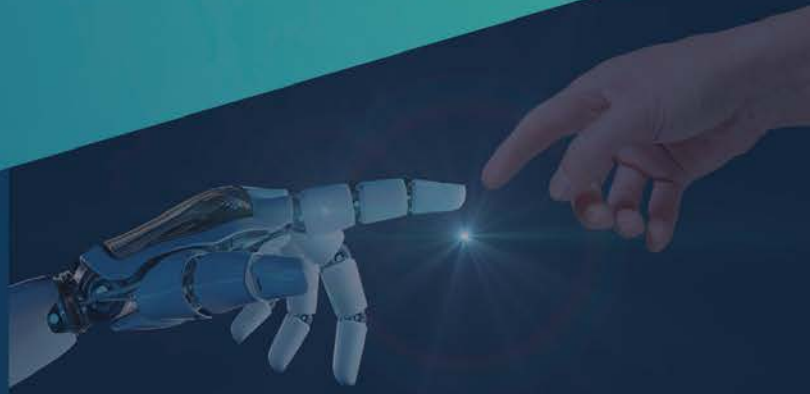


Global Leader in  
Smart IoT Solutions

# Non Financial Report



# 2025



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## NON-FINANCIAL REPORT 2025

### 1. General basis for preparation of the non-financial statement

#### 1.1. BP-1 – General basis for preparation of the non-financial statement

This non-financial report has been prepared in accordance with Section 267a UGB (Austrian Commercial Code) in accordance with the requirements of the Sustainability and Diversity Improvement Act (NaDiVeG). In addition, the non-financial report – in preparation for the reporting requirement under the Corporate Sustainability Reporting Directive (CSRD) – has been prepared voluntarily in accordance with the European Sustainability Reporting Standards (ESRS). This ensures that Kontron AG and the Kontron Group's non-financial reporting consistently reflects the economic, environmental, and social aspects of all affiliated companies while meeting legal requirements for transparency and comparability. The disclosure of EU taxonomy information is based on the Taxonomy Regulation (EU) 2020/852, Delegated Regulation (EU) 2023/2485 amending Delegated Regulation (EU) 2021/2139 and Delegated Regulation (EU) 2023/2486 as well as the related FAQs.

The scope of consolidation for the non-financial report is the same as that for the consolidated financial statements. This includes Kontron AG and all subsidiaries over which Kontron AG exercises direct or indirect control. Detailed information can be found in the Notes to the Consolidated Financial Statements, Part A, Chapter "Scope of Consolidation." As of December 31, 2025, the Group holds one company (PY: 0) accounted for using the equity method. In addition, two companies (PY: 1) are not included in the consolidated financial statements due to their subordinate significance.

The Kontron Group's value chain played an important role in identifying the relevant topics for non-financial reporting. It was assessed not only in relation to the company's own operations, but also concerning upstream and downstream value streams as part of the double materiality analysis.

Kontron has not made use of the option to omit specific information relating to intellectual property, know-how, or the results of innovations.

The company did not make use of the exemption under Article 19a paragraph 3 and Article 29a paragraph 3 of Directive 2013/34/EU.

#### 1.2. BP-2 – Disclosures in relation to specific circumstances

The 2025 non-financial report is Kontron AG's second report based on the ESRS. The 2024 report forms the basis and has been added to in terms of content, while data collection has been improved as a result of experience gained from 2024.

As in the previous year, the key figures are collected on the basis of reporting date December 31, 2025. For the deconsolidated companies (JUMPTech GmbH, Kontron Asia Embedded Design Sdn Bhd, Kontron America Modules LLC), the key figures for S1 (own workforce) such as training hours, performance reviews, accidents at work and salary data are not reported, as they are not relevant. Fluctuation due to employee departures has been taken into account.

Information on time frames (see information under IRO-1), estimates regarding the value chain (see information under SBM-1) and sources of estimates and outcome uncertainties can be found in the relevant key performance indicator explanations in the Environmental, Social and Governance chapters of the non-financial report. When assessing the impacts, risks, and opportunities, all three time horizons were considered. The time horizon with the highest expected significance was documented and assessed in terms of both impacts and opportunities and risks.

The key indicators listed in this non-financial statement are primarily based on direct measurements and surveys, machine data, resource consumption and other absolute data. Estimates have only been used where neither primary data from direct measurements nor specific information from business partners in the value chain was available in the reporting period. This applies to some purchased goods, capital goods, and employee commuting distances for calculating Scope 3 emissions (for further information on these estimates and secondary data from the Ecoinvent database, see Section E1 under E1-6).

Assumptions and statistically likely forecasts have been used for climate scenario analysis and vulnerability analysis (see method description in Section IRO1 – E1). In area S1, individual companies estimated and extrapolated the number of hours of documented training courses due to lack of specific hours recorded.

For future reporting periods, the focus will be on improving data quality, e.g. by using supplier-specific emission factors. Details on the principles of preparation, the sources for estimates and measurement uncertainties and the assumptions made are set out in chapters “E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions,” and “E5-4 – Resource inflows”.

Other quantitative indicators, which are subject to estimates and outcome uncertainties, relate to energy consumption and energy mix. Details on the principles of preparation, the sources for estimates and measurement uncertainties and the assumptions made are set out in chapter “E1-5 – Energy consumption and energy mix”.

Estimates and assumptions have been used for resource inflows (proportion of secondary raw materials in products and packaging) to the extent that only supplier or customer information or product and industry averages were available in the absence of actual data (see E5-4).

The disclosures for 2024 were reviewed in the reporting year 2025 and, where factually required, adjusted on the basis of refined definitions. During this process, it was identified that no inflation adjustment had been applied to the monetary input data used for the greenhouse gas (GHG) balance and resource inflows in the reporting year 2024. This deviation was classified as a methodological error and was corrected accordingly for the reporting year 2025. Given the expenditure-based methodology applied, the focus in 2024 was placed on examining the factual definitions and the calculation logic, and an inflation adjustment was therefore not carried out.

In addition, renewed inquiries to the subsidiaries resulted in corrections to the 2024 indicators for E1-5 Energy consumption, E1-5 Energy intensity, E1-6 Scope 1 GHG emissions, S1-7 Non-employees, S1-8 Employees covered by collective bargaining agreements and S1-14 Employees at sites with ISO 45001 certification. In 2024, the training hours for women and men reported under S1-13 had been reversed and were corrected in 2025. Furthermore, under E5-4 “Share of recycled and reused materials in products”, packaging materials had been mistakenly included. This value was corrected and disclosed separately in the 2025 report.

Kontron has not adopted any ESRS Disclosure Requirements by reference and refers only to other sections of the management report or to group documents, such as the remuneration report or the remuneration policy, for additional information or for comparison purposes.

DISCLOSURE REQUIREMENT	DATA POINT	REFERENCE
GOV-3	ESRS 2 – GOV-3 – 29 – AR 7 ESRS 2 – GOV-3 – 29	Incentive systems and compensation guidelines for members of administrative, management and supervisory bodies that are connected with sustainability aspects. Description of key features of incentive systems, description of the specific sustainability-related objectives and/or impacts used to assess the performance of members of administrative, management and supervisory bodies.
SBM-1 – Strategy, business model and value chain	ESRS 2-SBM-1.42a ESRS 2-SBM-1.42b	Management Report (Procurement and Supply Chain Management, Strategy)
IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities	ESRS 2- IRO-1.5	Management Report (risk report)
2.1 EU taxonomy		Revenue from the consolidated income statement (see Consolidated Financial Statements Part B, Note 01).
E1-5 – Energy consumption and mix	E1-AR53e	

### 1.3. GOV-1 – The role of the administrative, management and supervisory bodies

As of December 31, 2025, the Executive Board of Kontron AG consists of four members: Hannes Niederhauser (CEO) – Chief Executive Officer, Clemens Billek (CFO) – Chief Financial Officer, Michael Riegert (COO) – Chief Operating Officer responsible for the division IoT Europe, and Philipp Schulz (COO) – Chief Operating Officer responsible for the North America and Aerospace & Defense divisions.

The CEO is responsible for coordinating employee concerns. The CFO is responsible for liaising with cross-company employee representatives. In some subsidiaries, employees and other workers are represented by a works council. Where there is no works council, management is responsible for the workforce.

MEMBER OF THE EXECUTIVE BOARD	COMPOSITION OF THE EXECUTIVE BOARD, ROLE	EXPERIENCE	RESPONSIBILITY FOR MANAGING IMPACTS, RISKS, AND OPPORTUNITIES
Hannes Niederhauser	Chief Executive Officer, CEO	Extensive experience in the embedded computing industry and IoT, held leading positions in several technology companies	Responsible for strategic leadership, corporate development, and risk management
Clemens Billek	Chief Financial Officer, CFO	Extensive experience in finance, controlling, and investor relations	Responsible for financial management, risk management, legal & compliance, investor relations (IR), and internal audit. Oversees all ESG matters and the management of sustainability risks, opportunities, and their impacts
Michael Riegert	Executive Board Member, COO IoT Europe	Expert in IoT and embedded solutions, with experience in operations and production management	Responsible for IoT operations in Europe and the management of risks and opportunities within this field
Philipp Schulz	Executive Board Member, COO Aerospace & Defense, North America	Experience as a business consultant and in business development and management within the manufacturing industry in Europe and North America	Responsible for business operations in Aerospace & Defense and North America, including management of opportunities and risks in these areas

The Supervisory Board of Kontron AG consists of five members: Claudia Badstöber, Bernhard Chwatal, Steve Chu, Mavis Hong and Joseph John Fijak. As a monitoring and advisory body, the Supervisory Board places particular emphasis on the integration of Diversity, Equity, and Inclusion (DEI) topics and encourages the Executive Board to incorporate them into corporate objectives. To support this, the Supervisory Board oversees a diversity program that aligns with the Corporate Governance Code. With diverse expertise in finance, technology, and corporate governance, the Supervisory Board members guide the company's strategic direction and corporate oversight.

MEMBER OF THE SUPERVISORY BOARD	COMPOSITION OF THE SUPERVISORY BOARD, ROLE	EXPERIENCE	RESPONSIBILITY FOR MANAGING IMPACTS, RISKS, AND OPPORTUNITIES
Claudia Badstöber	Chair of the Supervisory Board, Vice Chair of the Audit Committee, Chair of the Nomination Committee, Chair of the Remuneration Committee	Extensive experience in finance, strategic business conduct, corporate governance, and compliance	Overseeing corporate strategy, business conduct, financial and remuneration risks, corporate governance, and compliance management
Bernhard Chwatal	1st Deputy Chair, Chair of the Audit Committee, Member of the Nomination and Remuneration Committee	Extensive experience in finance, strategic business conduct, and company development within the technology sector	Monitoring strategy and business conduct as well as risk management

MEMBER OF THE SUPERVISORY BOARD	COMPOSITION OF THE SUPERVISORY BOARD, ROLE	EXPERIENCE	RESPONSIBILITY FOR MANAGING IMPACTS, RISKS, AND OPPORTUNITIES
Fu-Chuan Chu (Steve Chu)	2nd Deputy Chair	Extensive experience in technology, sales, and business development	Assesses technological opportunities and risks, market strategy
Mavis Hong	Supervisory Board Member Member of the Audit Committee, Member of the Nomination and Remuneration Committee	Extensive expertise in finance and risk management	Evaluating international and financial market risks and opportunities
Joseph John Fijak	Supervisory Board Member	Experience in sales, technology, and business development	Assesses business and technology risks

EXECUTIVE BOARD DIVERSITY METRICS	2025	2024	2023
Total number of Executive Board members at the end of each year	4	5	4
Male members (%)	100	100	100
Female members (%)	0	0	0

DIVERSITY OF THE SUPERVISORY BOARD	2025	2024	2023
Total number of Supervisory Board members at the end of each year	5	5	5
Male members	3	3	3
Female members	2	2	2
Proportion of independent committee members (%)*	40	40	40

\*Independent means that the members are independent of the largest shareholder.

Kontron AG ensures that responsibilities for impacts, risks, and opportunities are explicitly defined in the rules of procedure for the Executive Board and Supervisory Board. These mandates emphasize the integration of ESG aspects into decision-making processes, including the development and oversight of strategic initiatives. Governance-related policies, such as the Supplier Code of Conduct, ESG Strategy, and Risk Management Frameworks, provide a clear accountability structure at all organizational levels.

The Executive Board, consisting of the named CEO, CFO, and the operational board members, plays a central role in governance processes, control mechanisms, and procedures. This includes identifying and prioritizing impacts, risks and opportunities (IROs), monitoring progress on ESG goals, ensuring compliance with global standards such as ESRS. Oversight of delegated roles is maintained through structured reporting lines and regular reviews.

A Group Sustainability Professional coordinates ESG activities at the group subsidiaries and reports directly to the Chief Financial Officer, who is responsible for ESG issues, including IROs. Management ensures transparency through transparent data acquisition systems, regular checks, and stakeholder engagement.

ESG-related topics are reported by the Group Sustainability Professional to the CFO, and subsequently to the Executive Board and Supervisory Board. This structure enables timely decision-making and accountability. Sustainability-related impacts, risks, and opportunities are regularly reported in management and Supervisory Board meetings to ensure strategic alignment.

Dedicated controls and procedures for managing the impacts, risks, and opportunities in terms of sustainability are integrated into Kontron's internal functions, including controlling/accounting, legal/compliance, and risk management. These departments work together with the ESG team, consisting of a Group Sustainability Professional and four other employees from Accounting, Controlling and IR at Kontron AG, to match sustainability efforts to their operational counterparts. The implementation of an ESG reporting tool has facilitated the seamless integration of data across all functions, supporting accurate and transparent reporting.

Administrative, management, and supervisory bodies oversee the setting of targets related to material impacts, risks, and opportunities through a step-by-step ESG plan. Progress is monitored using key indicators, which align with sustainability frameworks. The CFO presents regular updates to the Supervisory Board, ensuring accountability and proactive adjustments.

The supervisory bodies regularly assess the need for expertise to effectively oversee sustainability matters. To evaluate and ensure the competence of responsible individuals, the bodies employ various measures, including regular evaluations, feedback discussions, competency analyses. Ongoing professional development includes targeted training programs for Executive Board members and employees, ensuring compliance with new standards and industry best practices.

As a result, the Supervisory Board, Executive Board, and top management gain expertise in areas such as climate risk assessment, ESG compliance and supply chain due diligence. This expertise is complemented by collaboration with external consultants and organizations, which support materiality analysis and strategy development.

### 1.3.1. GOV-1 – The role of the administrative, management and supervisory bodies

The Executive Board of Kontron AG holds primary responsibility for defining and implementing the company's corporate strategy for responsible business conduct. It ensures that all business activities adhere to the highest standards of integrity, transparency, and ethical behaviour. This includes implementing policies that align with the principles of good business conduct and legal requirements. The Executive Board works closely with central functions to effectively enforce compliance measures and corporate policies.

The Supervisory Board plays a key role in monitoring and advising the Executive Board on business conduct. As a control body, the Supervisory Board regularly reviews compliance with legal and regulatory requirements as well as the implementation of corporate policies. Particular emphasis is placed on compliance topics, including anti-corruption measures, data protection and adherence to ethical behaviour guidelines. The Supervisory Board also advocates for the integration of sustainable and responsible practices into the company's strategic objectives.

The local management teams of Kontron subsidiaries also contribute to ethical business conduct, ensuring that corporate policies are implemented and adhered to at the local level. They are responsible for aligning global corporate standards with local requirements while fostering a culture of integrity within their respective regions.

The expertise of the administrative, management, and supervisory bodies underscores the high priority that Kontron places on responsible business conduct. The Executive Board combines strategic competence with in-depth knowledge in areas such as corporate governance, compliance, and ethical business practices. Hannes Niederhauser has extensive experience in strategic corporate management, while Clemens Billek possesses expertise in capital markets, risk management, and regulatory compliance. Michael Riegert enhances this expertise with his deep knowledge of industrial automation and process optimization. Philipp Schulz has extensive management experience in consulting, business development and risk management in Europe and North America.

The Supervisory Board also brings a diverse range of expertise, contributing to the oversight and promotion of responsible business conduct. Claudia Badstöber applies her extensive experience in finance and risk management, while Bernhard Chwatal specializes in finance, restructuring, and compliance. Steve Chu and Joseph John Fijak bring broad expertise in technology and international business practices. Mavis Hong strengthens the board with her expertise in corporate governance, financial reporting, and auditing.

Furthermore, all members of the administrative, management, and supervisory bodies receive regular training on critical topics such as anti-corruption measures, data protection, and ESG standards. This continuous professional development ensures that they remain informed of the latest trends and best practices in responsible business conduct.

#### **1.4. GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies**

In 2025, four Supervisory Board meetings took place, with ESG reporting as part of the agenda. During these sessions, the CFO provided the five members of the Supervisory Board with a detailed briefing on current ESG issues. Key topics included the materiality analysis, including the evaluation of the IRO analysis, progress in implementation, relevant legislation, and the current status of ESG projects. Every six months there is an update on the entire Group risk management system. In this update, impacts, risks and opportunities are assessed by the respective functions responsible in the company.

Risk reporting from the Executive Board to the Supervisory Board constitutes a key component of meetings and reporting. It provides the Supervisory Board with comprehensive insight into key impacts and risks within the Group, as well as the measures taken to mitigate them. For example, risk reporting plays a significant role in the Supervisory Board's decision-making, and findings with a high level of significance are incorporated into strategic and operational decisions.

Group risk management includes an analysis of risks related to relevant sustainability topics, along with the definition together with the CFO of appropriate countermeasures. Key topics in 2025 included: E1 – Climate change adaptation: Innovative products (Opportunity), Transition risks due to climate change (Risk), E1 – Energy (Risk), E5 – Resource inflow (Resource use) (Opportunity), G1 – Corruption and bribery (Risk).

The Executive Board and Supervisory Board of Kontron AG addressed these most important risks, which were identified and assessed as part of Group-wide risk management. ESG risks were listed in the evaluation, but had not achieved a significant risk value in the Group's overall risk assessment and did not fall under the critical risks that need to be included in key decision-making policy. As a consequence, no explicit compromises had to be made.

### 1.5. GOV-3 – Integration of sustainability-related performance in incentive schemes

In addition to a fixed remuneration component, Executive Board members also receive short-term and long-term variable remuneration components. Different rules apply to short-term variable remuneration for Executive Board members. The CEO does not receive any short-term variable remuneration. The variable remuneration of COOs is closely linked to the company's financial performance, with operating profit and cash flow serving as key performance indicators. Extraordinary effects, such as acquisitions, are evaluated separately when assessing pre-agreed performance targets. The key figures are calculated on the basis of the audited consolidated financial statements of the Kontron Group. The CFO's short-term variable remuneration is based on financial performance and specific goals, in particular working capital management.

By granting subscription rights under stock option programs, an additional long-term, performance-based, share-linked remuneration component was introduced, fostering beneficiaries' interest in the company's long-term sustainable development and earnings development. The stock options granted under the various stock option programs can only be exercised after multi-year holding periods defined in the programs and when certain thresholds have been reached. In accordance with legal and corporate governance requirements, Supervisory Board remuneration consists of a fixed remuneration component. There is no variable remuneration depending on the company's business performance or achievement of sustainability goals. The Supervisory Board and the Remuneration Committee of the Supervisory Board decide on remuneration for the members of the Executive Board.

The current performance components have not applied any specific sustainability-related goals, nor is there anything relating to this aspect as of the publication date of the report. Accordingly, no climate-related parameters are currently included in the remuneration and performance is not assessed in relation to GHG emission reduction targets.

The remuneration of the Executive Board and Supervisory Board is discussed in a separate remuneration report and presented to the Annual General Meeting (see also Kontrons website <https://www.kontron.com/en/group/investors/annual-general-meetings>).

## 1.6. GOV-4 – Statement on due diligence

Kontron's due diligence processes concerning ESG are based on the UN Guiding Principles on Business and Human Rights, the UN Convention on the Elimination of All Forms of Discrimination against Women, the International Labor Organization (ILO) core labor standards and the ILO Declaration on Fundamental Principles and Rights at Work, the OECD Guidelines for Multinational Companies and the International Bill of Human Rights.

In line with these guidelines, the Kontron Group is also taking measures in other areas, such as group-wide supply chain management, to prevent violations of laws and Kontron standards. Kontron is also developing activities for raising awareness and building up knowledge that are described in this non-financial statement.

The following overview shows the existing and implemented procedures for due diligence concerning sustainability aspects:

KEY ELEMENTS OF DUE DILIGENCE	SECTIONS IN THE NON-FINANCIAL STATEMENT
a) Integration of due diligence into governance, strategy, and the business model	1.3 GOV-1 – The role of the administrative, management, and supervisory bodies 1.7 GOV-5 – Risk management and internal controls over non-financial statement
b) Involvement of affected stakeholders in all key due diligence steps	1.9 SBM-2 – Interests and views of stakeholders 1.10 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model 1.11 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities 2.4.4 E4-5 – Impact metrics related to biodiversity and ecosystems change
c) Identification and assessment of negative impacts	1.10 SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model 1.11 IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities 2.4.4 E4-5 – Impact metrics related to biodiversity and ecosystems change
d) Measures to mitigate these negative impacts	2. Environment, 3. Social Information, and 4. Governance Information under the respective sub-topics in accordance with MDR-A. 2.2.3 E1-3 – Actions and resources in relation to climate change policies 2.4.3 E4-3 – Actions and resources related to biodiversity and ecosystems 2.5.2 E5-2 – Actions and resources related to resource use and circular economy 3.2.4 S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions 3.3.3 S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns 4.1.2 G1-3 – Prevention and Detection of Corruption and Bribery
e) Monitoring the effectiveness of these efforts and communication	Since the targets and measures were only established at the end of the reporting year 2025, no effectiveness of these efforts or related communication is reported for 2025.

### 1.7. GOV-5 – Risk management and internal controls over non-financial statement

Kontron uses structured risk management and internal controls to ensure the quality and reliability of non-financial reporting. Non-financial reporting is managed using the following steps:

- › Definition of responsibilities: At each of the Kontron Group subsidiaries, responsibility for non-financial reporting and the associated data delivery lies with the respective financial managers. At Group level, the Chief Financial Officer has overall responsibility for non-financial reporting. The Executive Board reports to the Supervisory Board on non-financial as well as financial reporting topics.
- › Internal organization: A Group Sustainability Professional coordinates reporting processes and ensures compliance with reporting requirements. They do this in coordination with the Chief Financial Officer.
- › Internal revision and control mechanisms: Dedicated controls and procedures for non-financial reporting are integrated into Kontron's internal functions, including controlling/accounting, legal/compliance, and risk management.

These departments work with the Group Sustainability Professional and ESG team throughout the reporting process to ensure compliance with reporting requirements. The implementation of an ESG reporting tool has enabled the seamless integration of data across all functions, supporting accurate and transparent reporting.

The risk management process as part of non-financial reporting is carried out as follows:

- › Identification and evaluation: Kontron Group Risk Management records risks in various departments and locations several times a year, and sustainability risks are also recorded as a matter of course. In addition, two comprehensive analyses have been carried out in preparation for the CSRD reporting requirements: a double materiality analysis and a climate risk analysis to assess physical and transitory risks in detail. As part of the materiality analysis, the impacts have been assessed in terms of positive or negative, potential, scope, severity, probability, timeframe, location in the value chain, reversibility and in respect to human rights. During the physical climate risk analysis, the company's locations have been examined with regard to the impacts of climate change. Through a quantitative assessment, IROs have been systematically recorded and prioritized depending on their value. All the results were included in Group-wide risk management, evaluated in terms of potential, scope, severity, probability and timeframe, and prioritized and compared with the assessment of the Group's overall risks. Tools such as risk assessment models and materiality scores are used to implement this.
- › Managing and monitoring risks and reporting: Each ESG risk is assigned to a risk owner, whose responsibility it is to monitor the risk and the measures taken to manage it. Risk assessment updates and risk tracking takes place in the regular reports to the Group's risk manager, who aggregates these reports and forwards them to the Executive Board. The management teams of the group companies are required to provide statements on material risks. The Group-wide Head of Internal Audit coordinates the risk assessment process, which includes validating and monitoring bottom-up risk reporting. Additionally, there is the possibility that an ad hoc risk report for newly emerging risks or the deterioration of existing risks serves as the basis for internal ad hoc audits outside the regular audit schedule. Risks are regularly discussed by the Executive Board and then presented to the Supervisory Board for assessment and possible approval. Structured processes ensure a transparent and comprehensive risk assessment across all company levels.

Further control mechanisms related to the risk management of non-financial reporting are currently being expanded. To ensure the quality of these assessments, external experts are also consulted.

Detailed information on the structure of the risk management framework and internal control system can be found in the management report, specifically in the chapters "Prognosis/Opportunities and Risk Report" and "Internal Control System, Group Accounting Process, and Risk Management System."

Non-financial reporting may involve various risks that impact the credibility and accuracy of the report. These risks include incorrect data, inadequate control mechanisms, and a lack of transparency. Possible risks and corresponding mitigation measures as part of the internal control system are outlined below:

## RISKS IN NON-FINANCIAL REPORTING

## MITIGATION STRATEGIES

Incorrect or incomplete data entry: Inadequate accuracy when collating and entering ESG data.	Standardized input forms in the “ESG Cockpit” online reporting tool. Plausibility checks (e.g. summary checks, reconciliation with previous periods where possible). Validation processes carried out by data collectors and ESG and controlling group functions.
Inadequate documentation: Lack of supporting evidence or calculation bases for reported data points.	Upload function for relevant documents (e.g. invoices, certificates). Data quality review conducted by internal auditors and external consultants (Scope 3).
Discrepancies between reporting years: Unclear or unexplained changes in ESG data (e.g. energy consumption).	Comparison with previous year figures and deviation analysis (from 20%). Queries addressed to data collectors to clarify discrepancies.
Inconsistency with financial metrics: Discrepancies between ESG data and financial reports.	Alignment of ESG data with financial data from consolidation tools (e.g. Cognos).
Lack of consistency and comparability: Variations in data quality and level of detail among subsidiaries.	Training sessions and manuals for ESG officers. Benchmarking against locations with high data quality.
Lack of external validation: Lack of additional data verification by independent bodies.	Collaboration with external consultants to review and enhance data quality.
Low data quality in smaller subsidiaries: Challenges in precise ESG data acquisition.	Joint analysis of issues with subsidiaries. Definition and implementation of corrective measures.
Implausible estimated or calculated data: Risks due to inaccurate or unverifiable estimates.	Clear classification of data accuracy (exact/calculated/estimated) in the “ESG Cockpit”. Estimation guide for subsidiaries and the need for transparent calculation records.
Lack of traceability: Uncertainty regarding data ownership and accountability.	Clear assignment of responsibilities in the “ESG Cockpit”.
Greenwashing: Exaggerated or misleading representations of sustainability measures could harm reputation and credibility.	Compliance with recognized standards: Adherence to the reporting standard (CSRD) to ensure consistency and comparability.
Stakeholder communication: Actions to ensure that reporting aligns with stakeholders' expectations.	Stakeholder dialog: Stakeholders were engaged in a comprehensive survey to ensure their perspectives were considered in the materiality analysis.
Technical system failures: Risks due to technical issues in the “ESG Cockpit” or during data processing could cause disruptions.	Alternative data collection via Excel as a contingency measure. Pre-emptive extraction of data from the data tool.

## 1.8. SBM-1 – Strategy, business model and value chain

### The Kontron strategy and business model in terms of sustainability

Kontron develops innovative hardware and software solutions for future industries. With the GreenTec division, which was introduced in 2024, the company is focusing on sustainable technologies ranging from control electronics for photovoltaics to intelligent charging solutions and smart energy systems. A first major order for networked wallboxes marks an important milestone. In addition, Kontron offers IoT-based energy management systems for real-time monitoring and increasing efficiency.

Kontron also plays a pivotal role in the automation, transportation, medical technology, aerospace and automotive industries. The susietec® IoT toolset drives digital transformation in production, while 5G, RAN and communication solutions support infrastructure development and connectivity. Robust systems improve patient care, rail technology, and air travel.

As a globally leading provider of intelligent energy solutions, Kontron is advancing the transformation of traditional power grids into digitally controlled smart grids. The combination of IoT- and AI-based systems reduces costs, enhances energy efficiency, lowers the carbon footprint and helps companies implement their sustainability goals.

Compliance with ESG principles is a fundamental part of the company's code of conduct and plays a pivotal role in decision-making in the areas of internal processes, procurement of materials and personnel, and workplace design. By optimizing processes and using resources efficiently, Kontron strives to reduce emissions, energy consumption and waste while at the same time optimizing working conditions for employees. Kontron pursues this goal through resource efficiency and the use of energy-saving technologies in order to secure competitive prices and minimize ecological impacts.

The business strategy is focused on innovation, operational excellence and the trust of its customers. Where possible, sustainability criteria such as the use of recycled packaging are also integrated into procurement processes in order to contribute to sustainable development along the upstream value chain.

### Key Markets

- › Private Energy Supply: Focus on commercial and industrial customers who offer products for generating electricity at source.
- › Industrial Customers: Companies aiming to optimize their energy consumption and achieve their sustainability goals.
- › European Market: A market heavily influenced by the EU Green Deal and increasing regulatory requirements.
- › Global Markets: Kontron operates in 23 countries and is committed to international growth areas such as transportation, aerospace, industrial automation and defense.
- › E-mobility growth markets: Countries with a strong expansion of charging infrastructure, in particular Germany, France, Scandinavia and North America.
- › Smart Infrastructure Markets: Regions that are increasingly investing in intelligent power grids, infrastructure modernization and resilient energy supply.

Kontron serves a broad range of markets and customer groups that prioritize sustainability, efficiency, and technological innovation. There are no known restrictions on products or services in specific markets.

HEADCOUNT IN	EMEA		AMER		APAC		TOTAL	
	2025	2024	2025	2024	2025	2024	2025	2024
AS OF DECEMBER 31								
Employees	6,588	7,026	703	743	164	276	7,455	8,045
Permanent employees	6,303	6,650	700	735	154	225	7,157	7,610
Temporary employees	258	337	2	6	9	51	269	394
Employees with non-guaranteed hours	27	39	1	2	1	0	29	41

The number of employees is disclosed in the non-financial report in accordance with ESRS (headcount) and differs from the number of employees (FTE – fulltime equivalent) shown in the notes to the consolidated financial statements.

Kontron does not generate any revenue in the areas of fossil fuels (coal, oil, gas), chemical production, and the cultivation and production of tobacco, including all related taxonomy-aligned economic activities. Although some Kontron Group products and technologies encompass advanced defense systems, the Kontron Group is not engaged in the manufacture or sale of controversial weapons. Furthermore, the company has no involvement in the manufacture or production of controversial weapons within the supply chain. Consequently, no revenue is generated in this context.

The key product groups, markets, and customer groups, along with their respective reasons for significance are explained below. The activities of the Kontron Group can be classified in the ESRS sectors “Manufacturing and Processing Electronics and Electrical Devices (MEL)” and “Technology – Information Technology (TIT)” and are related to significant actual effects or significant potential negative effects of the company.

### Divisions and Product Groups

KEY PRODUCT (GROUP) AND MARKETS	ESRS SECTOR	REASON FOR RELEVANCE
<b>GreenTec:</b> Solar energy and e-mobility solutions	MEL	<p>The GreenTec division comprises control solutions for Photovoltaic systems and charging infrastructure for electric mobility.</p> <ul style="list-style-type: none"> <li>› Renewable Energy: Solutions for photovoltaic systems and their integration into smart grid systems.</li> <li>› E-Mobility: Smart wallboxes for charging electric vehicles.</li> <li>› IoT-enabled energy management systems: Products for real-time monitoring and optimization of energy consumption.</li> <li>› Smart Energy Systems: Management and optimization solutions for smart grids.</li> </ul>
<b>Automation:</b> Industrial automation	MEL and TIT	<p>Increasing demand for digitization, automation and efficiency in industrial manufacturing.</p> <ul style="list-style-type: none"> <li>› Embedded technologies &amp; industrial IoT: Rugged industrial computers, IoT gateways, edge devices, and operating systems for networked machines and devices.</li> </ul>
<b>Transport:</b> Rail digitalization	TIT	<p>Development of solutions for digitalizing rail transport; participation in research on communication standards such as FRMCS.</p>

KEY PRODUCT (GROUP) AND MARKETS	ESRS SECTOR	REASON FOR RELEVANCE
<b>Aerospace:</b> IFEC systems and connectivity	MEL and TIT	Development and provision of hardware and software solutions for in-flight entertainment and communication, including satellite-based connectivity.
<b>Medical Technology:</b> Digital systems in healthcare	TIT	Using IoT technologies to provide medically relevant data in real time to support patient care
<b>Energy:</b> Smart energy solutions	MEL and TIT	Development of hardware and software solutions for intelligent power grids, energy supply and industrial applications.
<b>Communication &amp; Connectivity:</b> 5G technologies	TIT	Development of IoT and 5G solutions to support the digital infrastructure.  > 5G and communication solutions: Private 5G campus networks, connectivity modules and RAN infrastructure for energy and industry-intensive applications.
<b>Automotive and autonomous driving</b>	TIT	Provision of connectivity solutions for vehicle connectivity based on many years of experience in the field of telematics.

KEY CUSTOMER GROUPS	REASON FOR RELEVANCE
<b>Transport and infrastructure operators</b>	Rail operators, local transit companies and airports that depend on critical communication systems and digital mobility solutions. Modernization of rail infrastructure through communication solutions (e.g. GSM-R, FRMCS). Focus on safety and efficiency in railway transport.
<b>Airlines and defense</b>	The demand for advanced solutions for aerospace (e.g. satellite connectivity) and defense. Focus on operational efficiency, passenger experience, and robust control and defense systems.
<b>Manufacturing and technology companies, industrial and mechanical engineering companies (Industry 4.0)</b>	Partners and customers requiring IoT- and AI-powered solutions for automation and fault detection. Companies with a high level of automation that require IoT software, edge devices, predictive maintenance solutions and device management. Growing demand for automation and digitalization. The aim is to optimize production processes and reduce costs.
<b>Medical technology manufacturers, hospitals and healthcare providers</b>	Customers who use robust embedded computers for imaging systems and monitoring patients. Use of IoT-based solutions in medical technology to improve patient care and save resources.
<b>Energy suppliers, companies with electrification products and operators of intelligent power grids</b>	Organizations that want to increase energy efficiency, digitalize and optimize energy flows. Conversion of conventional power grids to intelligent smart grids. The aim is to optimize energy flows and increase network security.

KEY CUSTOMER GROUPS

REASON FOR RELEVANCE

**Telecommunications providers**

Development of robust 5G and broadband solutions for urban and rural regions and for digitalizing remote areas.

**Car manufacturers (OEMs)**

Customers in the e-mobility sector focusing on smart charging infrastructure. The demand for communication solutions for autonomous driving and reliable vehicle connectivity.

**Public Institutions**

The demand for communication and network technologies to increase efficiency and modernize public infrastructure.

**Sustainability as part of business activities:** Since joining the UN Global Compact in 2021, Kontron has focused on the Sustainable Development Goals (SDGs) and pursues transparent reporting within the framework of the Austrian Sustainability and Diversity Improvement Act. The aim is to ensure sustainable stability and growth and to strengthen the company's long-term value creation. In addition, since financial year 2024, the requirements of the CSRD have been implemented and a voluntary audit has been carried out in accordance with ESRS.

The constantly updated SCoC (Supplier Code of Conduct) defines binding environmental, social and governance standards in the supply chain, which are expected to be met by all suppliers and business partners. ESG criteria are therefore an integral part of supplier evaluation. Moreover, Kontron is implementing measures to reduce emissions and increase energy efficiency throughout the Group in accordance with ISO 50001 and ISO 14001. These include climate risk analysis across all the company sites, the expansion of photovoltaic systems, the introduction of energy-efficient technologies and the conversion of the vehicle fleet to electric and hybrid vehicles. In addition, charging infrastructure is being set up and operated using self-generated electricity. Manufacturing and product development are focused on resource conservation, energy efficiency and durability. This includes recycling waste and production waste, optimizing packaging, and optimizing energy efficiency.

In this context, sustainability means meeting legal requirements, minimizing risks and strengthening the company's market position, while at the same time making a positive contribution to the environment and society.

**Business Model:** The Kontron Group is a leading technology company specializing in the Internet of Things (IoT). Kontron provides a broad portfolio of integrated hardware, software, and service solutions deployed across vertical markets such as industrial automation, 5G connectivity, medical technology, energy, and transport. The company independently develops technologies, ranging from IoT-enabled products to specialized software solutions such as the KontronOS operating system. Through targeted acquisitions, such as the Katek Group and IoT pioneers, Kontron continuously expands its portfolio, focusing on digitalizing and optimizing production processes, safeguarding critical infrastructure, and fostering a sustainable energy future. More information is available in the Management Report under "Group Principles".

**Value chain**

The Kontron Group value chain consists of all steps from the procurement of critical raw materials to the installation, use and end of life management of its products. The electronics industry uses essential materials sourced far upstream such as rare earths, copper, tantalum, tin, tungsten, gold and semiconductors, which are considered critical because of their concentration in only a few countries that process them and are subject to geopolitical fluctuations and potential supply bottlenecks. Kontron develops and manufactures embedded computer systems, IoT devices, energy and charging electronics as well as software solutions such as KontronOS and KontronGrid at more than 20 locations in Europe and America. These are supplemented by extensive testing, quality assurance, global sales and service; some of the logistics is outsourced and is therefore susceptible to faults. Installation, operation, maintenance, and secure remote access and updates take place downstream.

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Ecological challenges result from energy-intensive processes and scarce raw materials, social risks from global supply chains and economic risks from raw material prices and transport volatility. To mitigate these risks, Kontron uses multiple source strategies such as second sourcing, long-term supplier ties, optimized demand planning and expanding its own production capacities, reinforced by the integration of the Katek Group. The close integration of demand, planning and execution strengthens the efficiency and resilience of the supply chain end to end.

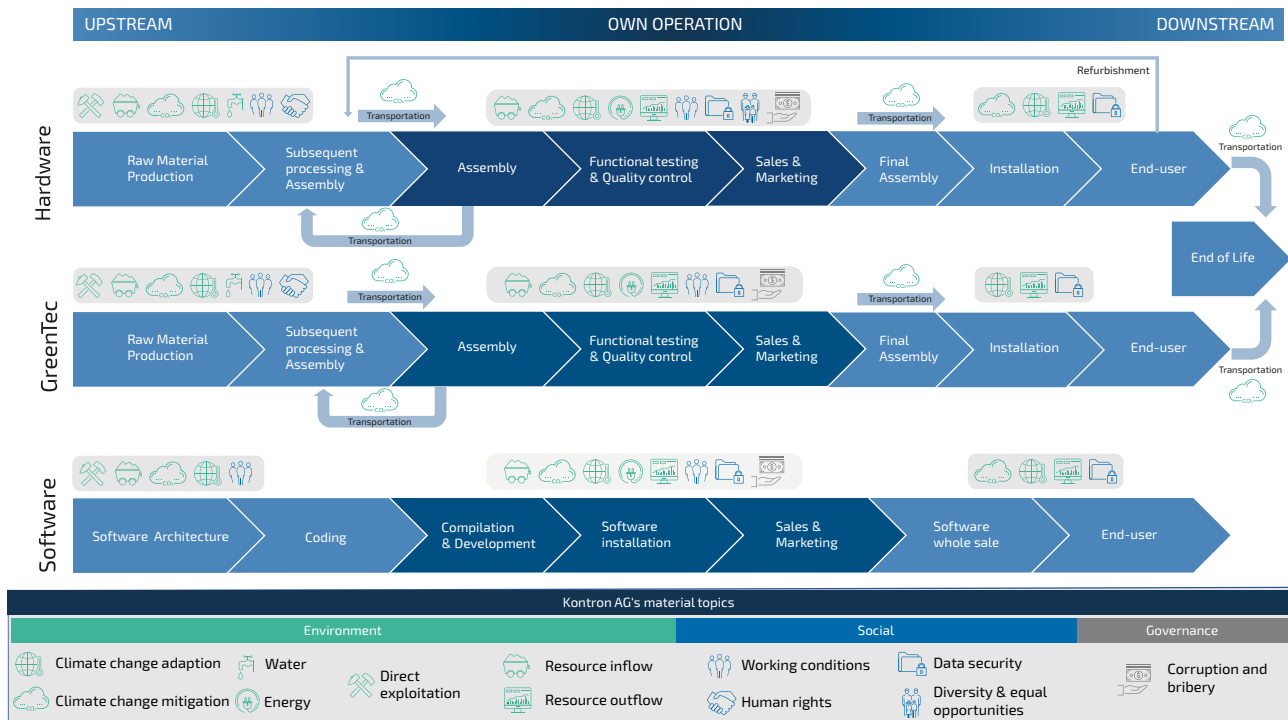


Illustration: Analysis of the value chain and allocation of material topics

**Customers and sales model:** The Kontron Group operates a B2B business model without end consumer contact and exclusively supplies OEMs, system manufacturers and distributors. As a component supplier and provider of integrated IoT solutions, the portfolio includes hardware, software and services for industries such as industrial automation, healthcare, energy and transportation. The products, which include KontronOS and the susietec® toolset, support customers in increasing efficiency, digital transformation and data analysis in real time. Sales are carried out through the company's own sales departments and strategic partnerships. Thanks to customer-focused innovations and close integration of product development and market requirements, Kontron is strengthening its position as a leading provider in industrial IoT.

## 1.9. SBM-2 – Interests and views of stakeholders

Various stakeholder groups are regularly engaged. This primarily applies to employees, customers, suppliers, media, investors, and advocacy groups, including NGOs. This ensures transparent and sustainable development of the company. Continuous dialogue across various communication channels and as part of the recurring materiality analysis captures expectations, concerns, and suggestions for improvement. The insights gained inform decision-making processes and contribute to the optimization of strategies, processes, and initiatives. This ensures the alignment of economic, social, and environmental responsibilities while fostering long-term corporate success.

The key stakeholder groups include customers, suppliers, employees, media, investors, advocacy groups, NGOs, rating agencies, analysts, legislators, local communities, and the Supervisory Board.

ENGAGED STAKEHOLDER GROUPS	METHOD OF ENGAGEMENT	PURPOSE OF ENGAGEMENT	CONSIDERATION OF OUTCOMES
Employees	Email Social media Internal communication channels Employee surveys Training and e-learning Policies Corporate publications Events Whistleblower portal Partly employee representatives through works council	Respectful interaction Appreciation Equality Compliance Flexible working hours Safe workplace Fair pay Work-life balance Health and workplace safety Involvement in planning Professional training and development	Adaptation of policies and internal processes Improving working conditions Ongoing training programs Encouraging an open corporate culture Incorporation of employee survey feedback into corporate strategy
Customers	Email Phone calls In-person contact Website Corporate publications Whistleblower portal Industry events	High product and service quality Complaint management Product return options Reliability Compliance Supply chain transparency Environmental protection Human rights Data protection	Enhancing product and service quality Optimizing complaint management (whistleblower system, feedback to sales and business development) Adaptation of sustainability certifications and ratings Enhancing transparency across the supply chain Ensuring compliance with cybersecurity requirements
Suppliers	Email Phone calls In-person contact Corporate publications Website Audits Whistleblower portal Industry events	Supplier Requirements Risk-based Audit Procedures Delivery quality Compliance Transparency	Supplier guidelines on compliance with fair conduct and compliance requirements Expansion of audit processes to enhance transparency and ensure adherence to the specifications Improvement of collaboration through regular communication

ENGAGED STAKEHOLDER GROUPS	METHOD OF ENGAGEMENT	PURPOSE OF ENGAGEMENT	CONSIDERATION OF OUTCOMES
Supply chain workers	Guidelines in the SCoC Audits Corporate publications Website Whistleblower portal	Specification in the SCoC requiring supplier companies to ensure fair and safe working conditions as well as the respect for human rights  Specification in the SCoC for maintaining health and safety and complying with environmental standards  Audits to verify suppliers' compliance with these requirements	No direct communication  Improvement of social and environmental standards in the supply chain  Adaptation of the SCoC  Enhanced controls and audits  Development of actions to improve working conditions
Media	Email Phone calls and conferences Interviews/press releases Corporate publications Website Whistleblower portal	Providing the public and stakeholders with relevant news  Transparency regarding general and market-related developments  Compliance with market regulations	Media relations  Regular publication of non-financial reports in compliance with official requirements  Providing clear information for journalists  Enhancing external communication
Investors	Email, telephone calls, and conferences Legal capital market information and ad hoc notifications Press releases Roadshows Personal contact Corporate publications Website Whistleblower portal	Providing information and a sound basis for decision-making Transparent reporting on the company's financial position to build trust  Strong compliance to mitigate regulatory and legal risks  Responsible and stable corporate governance  Profitability to ensure dividends and share price gains	Development of the ESG strategy by setting goals and actions in 2025  Responding to ratings  Enhancing transparency in financial reports  Ensuring compliance with regulatory requirements  Incorporation of sustainability criteria into investment decisions
Interest groups, NGOs	Email Phone calls Press releases Corporate publications Website Whistleblower portal	Information and transparency to facilitate a thorough understanding of business impacts and measures  Compliance to support adherence to human rights, social, and environmental standards  Cooperation to jointly develop solutions and measures	Membership in social and environmental initiatives  Participation in industry-specific working groups and dialogue formats

Incorporating the interests and views of customers, partners, employees and investors enables Kontron to address specific needs and integrate them into the development of IoT solutions. Regular feedback sessions, workshops and industry studies ensure that the expectations of all relevant groups are considered. Stakeholder interests, particularly in sustainability, digitalization and efficiency improvements, are directly incorporated into the strategic direction. As a B2B company, Kontron upholds high standards for quality, safety and sustainability. Through regular exchanges, audits and compliance requirements, Kontron ensures that its technologies are used responsibly and that human rights are upheld throughout the value chain. In addition, the aim has been to further develop the ESG strategy by setting goals and measures in 2025 that strengthen the trust of customers, partners, employees and investors and reinforce the mutual relationship.

Starting in the financial year 2022, Kontron has implemented significant strategic adjustments to further strengthen its focus on the IoT business. This focus was a key requirement of the capital market and investors. This included the sale of the IT service companies. These changes reflect Kontron's aim to achieve sustainable growth and high margins through IoT innovations. This strategy continued in 2024 with the acquisition of Katek SE, the largest acquisition in the company's history. Feedback from the stakeholders mentioned here has contributed to Kontron prioritizing sustainable technologies and industry-specific IoT solutions. Further expansion of the high-margin software business remains a core focus of Kontron Group strategy. Through targeted acquisitions, such as the acquisition of the Katek Group, Kontron established a new "GreenTec" division specializing in environmental technologies such as photovoltaic control systems and intelligent charging solutions for electric vehicles.

In the financial year 2025, Kontron completed the integration of the acquired companies and created synergies in the areas of sustainability and IoT in the GreenTec sector. Additionally, the product portfolio has been further expanded through internal developments and partnerships. As a result of the planned measures, Kontron anticipates stronger stakeholder engagement, particularly through its sustainable and innovative corporate direction. This will further reinforce Kontron's reputation as a trusted partner in the IoT industry. In meetings, which take place at least four times a year, the administrative, management and supervisory bodies are informed by the person responsible for ESG and the CFO about the findings and results on key topics and, following stakeholder surveys, about the interests of relevant stakeholders with regard to sustainability-related impacts. This also includes reports from external ESG rating agencies.

With regard to S1 subjects, Kontron takes into account the interests, opinions and rights of the workforce, including human rights, through a binding code of conduct, regular employee surveys, direct discussions, whistleblower channels, and training and development programs. The knowledge gained is incorporated into the code of conduct and translated into concrete measures so that the needs of the workforce are integrated into the company strategy over the long term. Regarding S2, workers' rights are embedded in the supplier code of conduct in the value chain and are subject to regular audits. The company provides transparent information about this in publications and on the website. Information can be submitted using a whistleblower portal. In addition, feedback from B2B customers is actively received and incorporated into decision-making processes.

### 1.10. SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

In 2023, the double materiality analysis was conducted with the support of an external auditing and consultancy firm as a basis for the CSRD reporting requirement. In 2025, this analysis has been completely revised with insights from the industry and together with topic-specific experts. In some places it has been extended as a result of taking into account new legal regulations and the interpretations of applicable laws, in particular with regard to the inclusion of time horizons.

As part of a re-evaluation of the double materiality analysis, the existing impact, risk and opportunity assessments (IROs) have been updated based on new findings and internal expert assessments. Definitions have been clarified, time horizons adjusted and allocations reviewed. Likewise, aspects relating to the shortage of skilled workers, cybersecurity and substances of very high concern have been added. As a result, the chapter on ESRS E3 has been omitted, while a new chapter on ESRS E2 has been added to the 2025 report.

For the following IROs there was no actual evidence found that would continue to justify an assessment above the materiality threshold and a separate IRO: (E1) high energy demand, (E3) high water consumption within the upstream value chain with negative impacts on ecosystems, (E5) use of sustainable materials, resource efficiency in the product life cycle, (E5) promoting the circular economy and (S1) improving employee wellbeing.

The following IROs have been clarified or newly identified based on industry data: (E1) solutions for customers to reduce greenhouse gas emissions, (E2) health and environmental risks from using substances of very high concern, (E5) contribution to scarcity of finite resources, (S1) voluntary fluctuation and skills shortages, (S1) improved productivity, better access to top talent and lower turnover costs due to a strong employer brand, (S1) work-related health and safety accidents and injuries to own workforce, (S1) contribution to employee personal development and skills development through further education opportunities, (S2) work-related health and safety accidents along the value chain and (G1) operative cyber security threats in the company and data breaches.

As a result of this reassessment, the IRO (E3) high water consumption within the upstream value chain with negative impacts on ecosystems has been deleted and the chapter on “ESRS E3 Water and Marine Resources” has been omitted.

(E2) Health and environmental risks due to use of substances of very high concern are included in the chapter on ESRS E2, including quantitative information in the reporting period 2025, as this topic is also relevant in several business units under the REACH regulation.

The analysis of material impacts, risks and opportunities has led to a greater integration of sustainability aspects into business strategy, risk management and decision-making processes. Among other things, strategic adjustments have been made, such as the specific development of products to reduce greenhouse gas emissions at customer sites and measures to strengthen employer attractiveness to address the shortage of skilled workers. As a result, new regulatory requirements are systematically incorporated into the adaptation of the value chain and into investment decisions.

**Current financial impacts:** Certain material IROs, particularly in connection with rising energy and material costs, regulatory requirements (e.g. in the area of hazardous substances) and potential reputational and legal risks (e.g. human rights violations, corruption, cybersecurity), are already having a negative impact on cost structure, margins and short-term liquidity planning. A significant adjustment of assets and liabilities in the coming reporting period is currently not taking place.

**Expected financial impacts (short, medium and long term):** In the medium term, a financial burden is expected due to further rising energy prices as well as investments in climate-related measures and digitalization. At the same time, the company expects a positive development in its financial position as a result of opening up new markets with innovative, emission-reducing products as well as through increased employee loyalty, productivity and an improved employer brand.

To implement its strategy, the company is planning investments in research and development, transformation projects and the expansion of sustainable product lines. Planned investments include infrastructure measures to adapt to physical climate risks, continuing education programs and technological innovations. Financing is provided from operating cash flow, supplemented by specific external means, in particular funding, sustainable financing instruments and, where appropriate, capital market measures.

With regard to resilience, it is clear that by focusing on innovation, decarbonization and employee development, the business model is fundamentally able to react to key sustainability risks and take advantage of opportunities such as new markets and efficiency potential.

When evaluating the concentration of impacts, risks and opportunities in the upstream and downstream value chain, the following aspects were considered: investments or types of assets (physical and intangible assets in climate risk analysis), and inputs, outputs and sales channels were also considered in the analysis of the value chain (see SBM-1 – Strategy, business model and value chain). No geographical areas were considered on a country-specific level, only subdivided into specific groups, regional levels, nationwide and globally.

The final material impacts for 2025 are set out in the tables below, including a description of each impact, the nature of the impact (positive or negative), the relationship with the business model and the time period. The risks and opportunities for 2025 are listed in the table below, including information on material financial impacts. All contents of this report are covered by the ESRS disclosure requirements of impacts, risks and opportunities, with the exception of the final two chapters. These comprise, on the one hand, the chapter on quality management and certifications, which reflects the audits already carried out in the subsidiaries on various topics, and, on the other hand, the chapter on corruption risk assessments, which addresses the corruption risks identified in relevant countries.

TOPIC STANDARD	TOPIC	SUB-TOPIC	NAME	DESCRIPTION & CORRELATION WITH STRATEGY AND BUSINESS MODEL	POSITIVE (+) OR NEGATIVE (-) IMPACT	TIME FRAME (S SHORT, M MEDIUM, L LONG TERM)
E1	Climate change	Climate change adaptation	Physical and investment risk due to climate change	Extreme weather events and changes in weather patterns could cause physical damage to Kontron's assets and employees, and disrupt operations and supply chains, leading to increased expenditures and temporary revenue losses. The transition to a carbon-neutral economy also requires additional investment to adapt products and services, with an increased risk of unsuccessful outcomes.	Risk (physical and transitory)	M, L
E1	Climate change	Climate change adaptation	Promoting the transition to clean energy through innovative products and services	As part of the economic shifts due to advancing climate change, Kontron can tap into new markets and offer new products to customers that want to adapt and be part of the clean energy transition. This represents an opportunity for additional revenue streams, especially for products and services aimed at increasing resource efficiency and the production and use of electricity from renewable sources.	Opportunity (transitory)	M, L
E1	Climate change	Climate change mitigation	Contribution to climate change through greenhouse gas emissions	Kontron contributes to climate change through both direct and indirect greenhouse gas (GHG) emissions. Significant emissions are generated not only from its own operations but also across its upstream and downstream value chain, particularly related to purchased goods and services, as well as the use of sold products.	Actual negative impact	S, M, L
E1	Climate change	Climate change mitigation	Solutions for customers to reduce greenhouse gas emissions	By offering products and services aimed at increasing resource efficiency, connectivity, electrification and the use of energy from renewable sources, Kontron helps customers lower their greenhouse gas emissions by enabling them to switch away from fossil energy and reduce waste.	Actual positive impact	S, M, L
E1	Climate change	Energy	Rising energy costs and increased energy supply volatility	Increasing energy costs, energy supply volatility and possible interruptions in energy availability – both within its own operations and in the upstream value chain – represent financial risks for Kontron in the form of increased operating costs and reduced efficiency, which could impair competitiveness on the global market.	Risk	S, M

SITE REFERENCE (IMPACTS ONLY) (U UPSTREAM, OS OWN SITES, D DOWNSTREAM)	RELATED MEASURES	RELATED GOALS DEFINED	RELATED POLICIES
-	None	No material sites exposed to high physical climate risks without adaptation measures	None
-	Development and sale of products and services under eSystems, Iskratel, Kontron Transportation and Steca brands		None
U, OS, D	Purchase and on-site generation of electricity from renewable sources; Entity-specific energy management and efficiency initiatives	75% share of electricity from renewable sources by 2030 where Kontron controls purchasing or on-site generation	CoC
D	Development and sale of products and services under eSystems, Iskratel, Kontron Transportation and Steca brands		None
-	Purchase and on-site generation of electricity from renewable sources; Entity-specific energy management and efficiency initiatives	75% share of electricity from renewable sources by 2030 where Kontron controls purchasing or on-site generation	CoC

TOPIC STANDARD	TOPIC	SUB-TOPIC	NAME	DESCRIPTION & CORRELATION WITH STRATEGY AND BUSINESS MODEL	POSITIVE (+) OR NEGATIVE (-) IMPACT	TIME FRAME (S SHORT, M MEDIUM, L LONG TERM)
E2	Pollution	Substances of very high concern	Health and environmental hazards due to use of substances of very high concern	Some of the products purchased, assembled and sold by Kontron contain substances that are identified and reported as substances of very high concern under the REACH Regulation. Their presence poses a potential risk to human health and the environment, as inadequate control over the products' assembly, use, and end-of-life treatment could lead to the release of toxic substances into the air, water or soil, causing pollution and adverse health effects.	Potential negative impact	S, M, L
E4	Biodiversity and ecosystems	Direct impact drivers of biodiversity loss	Destruction of habitats and ecosystems due to mining for critical minerals and precious metals	The extraction of critical minerals and precious metals for the production of semiconductors and other components in Kontron's upstream value chain could involve clearing large areas for mining, leading to the loss of natural habitats, the killing or displacement of animals, and long-term disruption and pollution of soil and water systems.	Potential negative impact	S, M, L
E5	Circular economy	Resource in-flows, including resource use	Contribution to scarcity of finite resources	The upstream sourcing and production of products assembled and sold as well as packaging used and distributed by Kontron contribute to the extraction and depletion of Earth's finite resources, particularly critical minerals and precious metals. This can increase pressure on environmentally harmful procurement practices in geographical areas with a high concentration of such practices.	Actual negative impact	S, M, L
S1	Own workforce	Working conditions	Increased employee satisfaction and loyalty due to benefit offerings and flexible working arrangements	By offering a variety of employee benefits, Kontron improves working conditions for its employees. This, in turn, drives employee satisfaction and supports better talent retention. These benefits include meal subsidies, additional leave days, as well as travel allowances and bicycles.	Actual positive impact	S, M

SITE REFERENCE (IMPACTS ONLY) (U UPSTREAM, OS OWN SITES, D DOWNSTREAM)	RELATED MEASURES	RELATED GOALS DEFINED	RELATED POLICIES
U, OS, D	None	None	CoC, SCoC
U	None	None	CoC, SCoC, Group Policy sustainability and compliance in the supply chain
U	Use of fully recyclable or reusable packaging for standard products	100% coverage of ISO 14001 certification for sites with more than 100 non-office employees by 2027; 90% share of fully recyclable or reusable packaging by 2030 where Kontron controls packaging decisions	CoC
OS	Entity-specific benefit offerings for employee commuting, meals, work-life balance and wellbeing; Regular group-wide employee satisfaction survey	90% overall employee satisfaction by 2030	None

TOPIC STANDARD	TOPIC	SUB-TOPIC	NAME	DESCRIPTION & CORRELATION WITH STRATEGY AND BUSINESS MODEL	POSITIVE (+) OR NEGATIVE (-) IMPACT	TIME FRAME (S SHORT, M MEDIUM, L LONG TERM)
S1	Own workforce	Working conditions	Voluntary employee turnover and shortage of skilled workers	Employees leaving voluntarily—particularly those in key roles with significant know-how—pose a risk to efficient operations at Kontron, as their departure could disrupt the smooth delivery of products and services, resulting in costly delays. Additional expenses are associated with hiring and training new employees, a process further complicated by the shortage of skilled workers.	Risk	S, M
S1	Own workforce	Working conditions	Improved productivity, better access to top talent and reduced turnover costs due to strong employer brand	A strong employer brand presents a significant financial opportunity for Kontron by reducing costs associated with high employee turnover through improved retention. At the same time, an attractive brand enhances access to top talent, boosts productivity and preserves institutional know-how by increasing employee satisfaction and engagement.	Opportunity	S, M, L
S1	Own workforce	Working conditions	Stressful work environment and increased employee turnover	A temporarily stressful work setting within selected departments at Kontron that requires long working hours and insufficient breaks leads to employee dissatisfaction and increased error rates, and can cause burnout in severe cases. As a result of such mental or physical stress, employee turnover may increase, which adds stress for remaining employees and necessitates new recruitment.	Actual negative impact	S, M
S1	Own workforce	Working conditions	Work-related health and safety accidents and injuries in own workforce	Workplace accidents and other health and safety violations cause physical harm, including injury, illness, or even death to Kontron employees. Such harm can result from inadequate safety measures, insufficient training, or non-compliance with health and safety protocols.	Actual negative impact	S, M, L
S1	Own workforce	Equal treatment and opportunities for all	Unadjusted gender pay gap resulting from structural inequalities	An uneven distribution of genders between roles that require specialized training or tertiary education and those that do not results in a high unadjusted gender pay gap at Kontron, contributing to the continued occupational segregation of the workforce.	Actual negative impact	S, M

SITE REFERENCE (IMPACTS ONLY) (U UPSTREAM, OS OWN SITES, D DOWNSTREAM)	RELATED MEASURES	RELATED GOALS DEFINED	RELATED POLICIES
OS	Regular Group-wide employee satisfaction survey	90% overall employee satisfaction by 2030	None
OS	Entity-specific benefit offerings for employee commuting, meals, work-life balance and wellbeing; Regular Group-wide employee satisfaction survey; Annual performance reviews and entity-specific training for employees	90% employee participation in annual performance reviews by 2027; 10% increase in average employee training hours by 2028	CoC
OS	Regular Group-wide employee satisfaction survey	90% overall employee satisfaction by 2030	CoC
OS	None	Annual reportable work-related accident rate below 2.5 per 500 FTEs	CoC, Whistleblower policy
OS	Calculation of adjusted gender pay gap	25% share of women in top management by 2030	CoC, DEI policy

TOPIC STANDARD	TOPIC	SUB-TOPIC	NAME	DESCRIPTION & CORRELATION WITH STRATEGY AND BUSINESS MODEL	POSITIVE (+) OR NEGATIVE (-) IMPACT	TIME FRAME (S SHORT, M MEDIUM, L LONG TERM)
S1	Own workforce	Equal treatment and opportunities for all	Contribution to employees' personal growth and skills development due to training opportunities	Employees at Kontron are offered various opportunities for voluntary training and programs aimed at learning or enhancing skills. This supports both their personal and professional growth and contributes to increased employee satisfaction.	Actual positive impact	S, M, L
S1	Own workforce	Equal treatment and opportunities for all	Increased productivity and inclusivity due to diverse workforce	By fostering and maintaining a diverse workforce, Kontron ensures that a wide range of perspectives is considered in decision-making. It also enhances communication and supports the development of an inclusive work environment where every individual feels respected and valued.	Actual positive impact	S, M, L
S1	Own workforce	Other work-related rights	Violations of human rights and privacy affecting own workforce	In isolated cases, Kontron employees could be subject to human rights violations, including labor law infringements, discrimination, or breaches of privacy regulations, which may cause physical or psychological harm to those affected.	Potential negative impact	S, M, L
S2	Workers in the value chain	Working conditions	Work-related health and safety accidents and injuries in the value chain	Workplace accidents and other health and safety violations could cause physical harm, including injury, illness, or even death to workers in the upstream and downstream value chain. Such harm could result from inadequate safety measures, insufficient training, or non-compliance with health and safety protocols.	Potential negative impact	S, M, L
S2	Workers in the value chain	Other work-related rights	Violations of human rights affecting workers in the value chain	Workers in the upstream and downstream value chain of Kontron could be subject to human rights violations such as child labor, forced labor, and discrimination—particularly in mining, manufacturing and waste handling activities outside the European Union.	Potential negative impact	S, M, L

SITE REFERENCE (IMPACTS ONLY) (U UPSTREAM, OS OWN SITES, D DOWNSTREAM)	RELATED MEASURES	RELATED GOALS DEFINED	RELATED POLICIES
OS	Annual performance reviews and entity-specific training	10% increase in average employee training hours by 2028	CoC
OS	Regular Group-wide employee satisfaction survey	25% share of women in top management by 2030	CoC, DEI policy
OS	Annual training of top management and employees in Group-wide compliance policies	100% participation in annual compliance training	CoC, Whistleblower policy
U, D	Assessment of all Kontron entities in terms of EU minimum safeguards practices	Not applicable.	SCoC, Whistleblower policy
U, D	None	Not applicable.	SCoC, Whistleblower policy

TOPIC STANDARD	TOPIC	SUB-TOPIC	NAME	DESCRIPTION & CORRELATION WITH STRATEGY AND BUSINESS MODEL	POSITIVE (+) OR NEGATIVE (-) IMPACT	TIME FRAME (S SHORT, M MEDIUM, L LONG TERM)
G1	Business conduct	Aggregated	Operational cybersecurity threats and data breaches	Cyberattacks on Kontron's information and operational technology, as well as the malicious or accidental sharing or loss of company data, could compromise daily operations or result in the exposure of sensitive information, potentially leading to a permanent loss of competitiveness. In addition, fines, reputational damage, and the erosion of stakeholder trust could lead to increased costs and reduced revenue.	Risk	S, M, L
G1	Business conduct	Corruption and bribery	Reputational damage and financial penalties due to corruption and bribery	Incidents of corruption or bribery involving Kontron or its employees could result in significant reputational damage, compromising corporate integrity and undermining stakeholder trust. In addition to jeopardizing business relationships, such incidents may also lead to substantial financial penalties.	Risk	S, M, L

SITE REFERENCE (IMPACTS ONLY) (U UPSTREAM, OS OWN SITES, D DOWNSTREAM)	RELATED MEASURES	RELATED GOALS DEFINED	RELATED POLICIES
-	Cybersecurity practices and regular penetration tests; Regular cybersecurity awareness training for employees	Resolution of all critical findings from penetration tests within 1 month; 90% employee completion rate for cybersecurity awareness training by 2027	CoC
-	Annual anti-corruption training for high-risk functions	100% participation of high risk functions in annual anti-corruption training	CoC

### 1.10.1. E1-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

Physical risks due to climate change are classified as material only when considered collectively at the company-wide level, rather than as individual climate risk categories. Additionally, two climate-related transition risks were identified as material for the company: the costs of replacing existing products and services with lower-emission alternatives and, as a result, the potential failure of investments in new technologies. As part of the double materiality analysis, these identified climate risks have been combined into a single material risk at group level in the area of climate change adaptation: as physical and investment risks due to climate change. As a result, the individual risks mentioned are understood and treated as sub-risks of the overall risk due to climate change.

The physical risks have been analyzed for the Group's own sites as well as for inventories accounted for at customer or supplier locations, and transition risks along the entire value chain, including own business activities. The resilience analysis therefore covers the entire value chain, with the exception of physical risks in the upstream chain and outside the customer's consignment warehouses. The assessment was carried out on the basis of the potential extent of damage by qualitative estimates by internal experts and the Group-wide risk management function and was completed in January 2025.

A strict regulatory environment, particularly in the European Union, has been applied for transition risks, with significant market, technological and reputational changes, which suggest high investments in low-emission production and increasing demand for corresponding products. Financial effects and resources were initially only roughly estimated as part of the Group-wide risk assessment and will be quantified more precisely in the future.

Particular attention is paid to the continuous reduction of energy consumption. The respective energy mix depends on country-specific political and technological developments, with the aim being to move away from fossil fuels, particularly with regard to electricity consumption.

To assess the resilience of its strategy and business model regarding climate change, Kontron AG conducted a climate risk analysis for the reporting year 2024, evaluating whether individual risk categories could significantly impact the company's strategy and/or business model. The climate scenarios and time frames applied align consistently between the climate and resilience analysis. For physical risks, a 35-year time horizon and four climate scenarios – RCP2.6, RCP4.5, RCP6.0, and RCP8.5, as outlined by the Intergovernmental Panel on Climate Change (IPCC) – were utilized. For transition risks, three time horizons were considered: short term (up to one year), medium term (one to five years), and long term (over five years). Using examples from the ESRS and internal inputs, a list of relevant climate-related transition risks and opportunities across the areas of "Policy & Law", "Technology", "Market" and "Reputation" was drawn up and coordinated with the Group risk management function. The transitory assessments were carried out under the general assumption of a 1.5-degree scenario in accordance with the Paris Agreement, based on a strict regulatory environment, particularly within the EU. The process of updating the double materiality analysis carried out in the reporting year 2025 did not reveal any evidence that anything could have changed significantly in the resilience assessment from the previous year. This assessment from the previous year therefore also applies to the reporting year 2025.

The resilience analysis of climate risks indicates that the transitory sub-risks of the costs for replacing existing products and services with lower-emission alternatives and the resulting potentially unsuccessful investments in new technologies could impact the Kontron AG strategy and/or business model in the long term. This is especially relevant in a 1.5-degree scenario, where high investment pressure and the need to reduce greenhouse gas emissions are critical factors. This risk stems primarily from the need to implement novel, lower-emission technologies and solutions, which, in hindsight, could prove less effective than competing technologies – many of which are also only partially tested – potentially leading to a long-term competitive disadvantage for Kontron AG.

Consideration of risk-prone assets and business activities when determining the company's strategy, investment decisions, and ongoing and planned climate change mitigation measures:

Sustainability risks are an integral part of the Group's risk management system and are assessed with the same level of diligence as other risks. Statutory analyses are conducted and will be further reinforced if necessary. Risks and opportunities are internally assessed by the responsible teams, reviewed by the Executive Board, and subsequently presented to the Supervisory Board for discussion and potential approval. Where necessary, third-party experts are consulted to ensure a well-founded and comprehensive risk assessment. Certain aspects of the risk assessment have already been integrated into the internal audit process, while additional control mechanisms are currently being developed.

Based on the resilience analysis, uncertainties exist regarding physical climate risks in the upstream value chain, as these have not yet been specifically assessed. In particular, dependencies on specific raw materials such as rare earths and/or product components could significantly impact business model resilience if global supply chains are disrupted by climate-related natural disasters or long-term climate changes. For the company's own operations and the downstream value chain, physical climate risks have increased, but are not considered to pose a threat to the strategy or business model. In the short term, the focus is on continuous optimization of the operating processes in order to reduce emissions and exploit efficiency potential. This includes actions such as improving energy efficiency and increasing the use of renewable energy. In addition, regular risk management ensures monitoring and, if necessary, the ability to act with regard to business risks. In the medium term, the ongoing development of the product and service portfolio will be fostered in order to meet the growing demands of the markets and regulatory framework conditions. This includes modernizing existing assets to adapt them to new technological standards. At the same time, great value is placed on the qualification and retraining of Kontrons employees in order to actively shape change. In the long term, the aim is to adapt business models in line with trends, including, among other things, innovative solutions to support sustainable operations. Through strategic partnerships and continuous investments in future focused technologies, we are ensuring that the company remains competitive in the long term and continues to expand its role as a responsible actor within the industries it operates.

### 1.10.2. E4-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The extraction of critical materials and substances in the upstream value chain can significantly impact the environment, particularly biodiversity. The extraction of raw materials, for instance, leads to habitat destruction, which directly contributes to the endangerment and loss of biodiversity. This primarily applies to upstream processes in the value chain, which can potentially have medium-term effects. Based on an analysis conducted via the Natura2000 online platform, the company's sites were assessed in 2024 for their proximity to areas of high ecological sensitivity. For the majority of sites worldwide, neither proximity to relevant areas nor any impacts were identified. For sites located near areas of high biosensitivity, questionnaires were used to assess whether there were any impacts on these nearby areas and on biodiversity. The sites examined are located in Hamburg, Ismaning, Frickenhausen, Memmingen, Immenstaad, and Böisingen (Germany), Pécs and Budaörs (Hungary), Alcalá de Henares (Spain), and Bisamberg (Austria); no impacts were identified at any of these sites.

No material impact on soil degradation, desertification, or soil sealing was identified within the company's operations. Based on the analysis described, a survey was conducted among the units with sites located near or within areas designated as having high biodiversity. No material impact of the company's business activities on endangered species was identified.

### 1.10.3. S1-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

All individuals employed by the Kontron Group who can be significantly impacted by the company are included within the disclosure scope in accordance with ESRS 2. The identified actual and potential impacts, as well as risks and opportunities with regard to the company's own workforce, are directly related to the Kontron Group strategy and business model. The corporate strategy is based on project-focused business models in the electronics and software industry, which require a high level of flexibility and international cooperation. This has both positive and negative impacts on the workforce. These risks and opportunities influence strategic personnel planning and the organization of working conditions to ensure the long-term competitiveness of the business model.

The company's own workforce includes the following groups of people: All employees who were employed by a Kontron Group entity as of December 31, 2025. This also includes trainees, interns, apprentices, as well as employees on parental leave, study leave, or sick leave.

The following employees and non-salaried workers (non-employees) among the company's workforce are affected by material actual and potential impacts from Kontron's activities:

- › Employees: Workers who have an employment relationship with the company.

Non-employees:

- › Temporary workers: Impacted by scheduling, contract terms, and temporary working conditions.
- › Self-employed workers: Impacted by project contracts, remuneration, and integration into corporate processes.
- › Contract workers: Impacted by coordination between staffing agencies and Kontron, particularly concerning fair working conditions and rights.

As part of the risk analysis regarding minimum safeguards under the EU Taxonomy alignment, no proprietary business activities have been identified that have a significant risk of incidents of forced or compulsory labor or child labor, either with regard to the type of activity (e.g. production sites) or with regard to countries or geographical regions in which Kontron Group entities operate.

Potential negative impacts were identified within the company's own workforce. Temporary employees, working students, employees in countries with weak employment law enforcement, employees in low-wage sectors, and people with care responsibilities or without sufficient access to complaint mechanisms tend to be particularly vulnerable to work-related negative impacts. Even though there was no formally adopted transition plan to reduce environmental and climate impacts in the reporting year 2025, it can be assumed that future decarbonization and transformation measures will have an impact on the company's own workforce, in particular through changed job profiles, technological adaptations and possible organizational restructuring. At the same time, this creates opportunities for creating new jobs and for specific reskilling and upskilling measures, particularly in technology, development and innovation-related functions.

- › Stressful work environment and increased employee turnover: Heavy workload in some areas leads to dissatisfaction, mistakes and an increased risk of burnout (Actual negative impact). These risks are not systemic.  
Before: Working time – risks of employee overload: Imposing or encouraging excessively long working hours without sufficient breaks can lead to burnout, increased errors, and high employee turnover.  
Reason for the change: clear definition and sharpening, review of time frames and localization.
- › Work-related health and safety accidents and injuries in own workforce: Accidents at work and safety breaches can result in injury, illness or fatalities (Actual negative impact). These risks are not systemic.  
Before: Working time – risk: Excessive working hours without breaks increase the risk of burnout and fluctuation.  
Reason for the new creation: Following internal expert review and stakeholder feedback, the issue of health and safety was rated as material.
- › Unadjusted gender pay gap due to structural inequalities: Gender inequality in different roles leads to a high unadjusted gender pay gap (Actual negative impact). Although these risks are structural, they are not systemic.  
Before: Gender equality and equal pay: There is systemic wage inequality depending on the field, job and industry.  
Reason for the change: Calculation of the gender pay gap, clear definition and sharpening, review of time frames and localization.

- › Violations of human rights and data protection that impact own workforce: Individual cases of human rights violations or data protection violations can cause physical or psychological harm (Potential negative impact). These risks are not systemic.  
Before: Other work-related rights: Neglect, misconduct and violations of human rights, risks, misconduct and neglect, and other human rights violations can potentially occur in high-risk areas, not systemically.  
Reason for the change: clear definition and sharpening, review of time frames and localization.

Kontron's positive impacts extend to all employees, including permanent employees, part-time workers, working students, interns, temporary employees and self-employed workers. Specific groups, such as parents working in flexible time models or employees in multicultural teams, also benefit from customized agreements and diversity initiatives. Data protection and fair pay have a global impact, with Europe leading the way through strict privacy regulations and equality initiatives.

- › Increased employee satisfaction and loyalty due to social benefits and flexible working conditions: Kontron increases employee satisfaction and retention through a range of benefits and flexible working models (Actual positive impact).  
Before: Working conditions – opportunity: Very good and much appreciated working conditions provide the opportunity for improved productivity, better access to top talent and lower fluctuation costs thanks to a strong employer brand.  
Reason for the change: Clear definition and sharpening, review of time frames and localization.
- › Contribution to the personal development and competence promotion of employees through further education opportunities: Voluntary training programs promote personal and professional development (Actual positive impact).  
Reason for the new creation: Following internal expert review and stakeholder feedback, the topic of the training was rated as material.
- › Increased productivity and inclusion due to a diverse workforce: Diversity promotes different perspectives, communication and an inclusive work environment (Actual positive impact).  
Before: Gender equality and equal pay: There is systemic wage inequality depending on the field, job and industry.  
Reason for the change: Clear definition and sharpening, review of time frames and localization.

The former positive impact “Working times – enhancing employee well-being” was downgraded following an agreement with internal experts due to a lack of evidence and no longer reaches the materiality threshold.

The impacts and dependencies of the company's own workforce result in material risks and opportunities as follows:

- › Voluntary turnover and shortage of skilled workers: Voluntary resignation, particularly in key positions, jeopardize efficient processes and increase recruitment and training costs (Potential risk).  
Before: Working time – risk: Excessive working hours without breaks increase the risk of burnout and fluctuation.  
Reason for the change: Clear definition and sharpening, review of time frames and localization.
- › Improved productivity, better access to top talent and reduced turnover costs due to strong employer brand. A strong employer brand reduces turnover costs, facilitates access to top talent and increases productivity (Potential opportunity).  
Before: Working conditions – opportunity: Very good and much appreciated working conditions provide the opportunity for improved productivity, better access to top talent and lower fluctuation costs thanks to a strong employer brand.  
Reason for the change: Clear definition and sharpening, review of time frames and localization.

#### 1.10.4. S2-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model

The Kontron Group operates globally in the electronics and technology sector, with a value chain encompassing a diverse workforce.

Employees in the upstream supply chain, e.g. in raw material extraction, manufacturing, component retail and logistics, can be affected by negative impacts and risks in the relevant industry. In the upstream chain, these include mining workers for metals and minerals and production workers in electronics factories, while in the downstream chain, employees working in particular in distribution, recycling and disposal.

In the materiality analysis, these different groups of people were considered, but not explicitly specific groups at particular risk.

The Kontron Group has evaluated child labor as well as forced and compulsory labor in its upstream value chain as a potential risk. The real risk is related to conflict minerals, where mining and trade systemically contribute to financing armed groups and may be associated with human rights violations, child labor, and environmental pollution. No explicit geographical areas or countries were evaluated and identified, as the supply chain cannot be traced back to origin. Since these minerals are frequently used in electronic components, the Kontron Group addresses this risk with strict supply chain controls, transparency initiatives and compliance with international standards such as the OECD guidelines for responsible supply chains.

The identified actual and potential impacts on supply chain workers do not lead to an adjustment of the Kontron Group's core business model but do influence the design of the procurement strategy, supplier management, and the Group-wide minimum standards relating to human rights. Consideration of the interests, perspectives, and rights of supply chain workers is ensured in particular through the definition of requirements for supplier companies, risk-based preventive measures, and the alignment of internal control and compliance processes.

- › **Time frame:** Human rights violations in the upstream value chain can occur across all time frames and have systemic features of exploitation.
- › **Magnitude of impacts:** Such violations would have a severe impact on affected workers, significantly disrupting their living and working conditions.
- › **Affected group(s):** The impacts are generally limited to a specific subset of people within the upstream value chain.
- › **Difficulty of remediation:** These violations are extremely challenging to monitor and difficult to remediate in the long term. In particular, the lack of transparency in mining regions, coupled with complex supply chains, further complicates the mitigation of negative impacts.
- › **Probability:** Such impacts are considered potentially present, but a quantitative probability assessment was excluded from the calculation to prioritize the analysis of potential impacts.

The Kontron Group demands that its suppliers implement responsible labor practices throughout its value chain. This entails compliance with legal requirements, the promotion of human rights, and the implementation of risk mitigation measures, particularly in high-risk sectors. When identified and relevant, the interests, perspectives and rights of supply chain workers are indirectly incorporated into the Kontron Group's strategic and operational decision-making through various stakeholder groups. Supplier companies act as a central implementation and monitoring entity, as they are responsible for ensuring compliance with labour- and human-rights-related requirements within their respective operations. The Kontron Group's requirements for supplier companies are intended to identify risks to workers at an early stage and to prevent or mitigate negative impacts. Investors and financing partners influence strategic direction insofar as they expect increasing transparency and adherence to international standards relating to human rights and supply chains. These expectations are reflected in the prioritization of ESG topics and the design of internal policies.

Media, non-governmental organizations (NGOs) and advocacy groups contribute to raising awareness of human-rights risks in global supply chains and influence the Kontron Group's risk assessment, particularly with regard to conflict minerals and working conditions in high-risk regions. Their reports and publications are taken into account as external information sources in the context of risk identification.

No risks or opportunities arising from impacts and dependencies related to supply chain workers have been identified. The key interests of supply chain workers lie particularly in safe and fair working conditions, the respect for fundamental human rights, and protection from exploitation, child labour and forced labour. These rights constitute the basis for the Kontron Group's minimum human-rights requirements for its supply chain.

The perspectives of supply chain workers are not gathered directly due to the lack of direct accessibility in the upstream supply chain; instead, they are considered indirectly through external sources, stakeholder dialogues and risk analyses. Due to limited transparency and the limited ability to exert influence in the upstream stages of the value chain, and in the absence of concrete indications (e.g. reports submitted through the whistleblower system), no in-depth analysis of particularly vulnerable groups of workers has been conducted. The Kontron Group applies a risk-based approach and reviews this assessment regularly. No analysis was conducted to identify material risks and opportunities arising from impacts and dependencies related to supply chain workers because of lacking authority and the absence of any triggers (e.g. reports submitted through the whistleblower system). This also applies where such impacts would concern specific groups of workers in the supply chain (e.g. particular age groups, workers at a specific site or in a specific country) and not all supply chain workers.

### 1.11. IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities

In order to obtain a comprehensive picture of the Kontron Group's material sustainability IROs, the materiality analysis was carried out in several steps as part of the due diligence process for identifying, evaluating, prioritizing and monitoring impacts on people and the environment.

Kontron carried out a double materiality analysis, which takes into account both the materiality of the impacts and the financial materiality. This was based on ESRS 1 and 2.53. The process includes the systematic identification, evaluation and prioritization of risks and opportunities. First, a long-list of all ESRS topics was created, then reviewed by internal departments and validated by external consultants. In a materiality workshop, the results were discussed and finally evaluated. Monitoring is carried out continuously by Group-wide risk management and internal audits.

The process takes into account specific risk factors in the areas of hardware, software, GreenTec, material business relationships and supply chains in high-risk areas. Particular attention is paid to activities in raw material procurement and production, business relationships in sensitive markets and geographical regions with increased risk, in particular with regard to labor and environmental standards.

In addition to direct impacts from Kontron's own activities (e.g. product design, manufacturing, operational processes), the analysis also includes indirect impacts along the value chain. In particular, these include risks and opportunities arising from suppliers, business partners and downstream activities.

Stakeholders were actively involved through an online survey and workshops. 692 employees, 7 customers, 21 suppliers, 4 investors and other stakeholders took part in 2023. In addition, external consultants were brought in to methodically check the results and ensure validity.

Negative and positive impacts were assessed using standardized scales:

- › Negative impacts were prioritized on the basis of scale, scope, and irremediability.
- › Positive impacts were assessed in terms of scale and scope.
- › Calculations are based on a scale of 0 to 5 for severity and 0 to 1 for probability of occurrence.
- › The maximum value of each individual component (scale, scope, or irremediability) and an impact on human rights results in the maximum severity level (in accordance with ESRS Section 1, paragraph 45).
- › The materiality was calculated by multiplying the average of scale, scope and irremediability by the probability of negative impacts (actual or potential), except for human rights risks, where the probability was not taken into account. For positive impacts, only scale and scope were included.
- › A threshold of 2.5 was set to determine which topics are considered material based on their impact, financial materiality and stakeholder feedback and are therefore included in the Kontron AG non-financial report.

Financial risks and opportunities were assessed on an operational and strategic level. The analysis was based on qualitative and quantitative criteria in accordance with ESRS 1.3.3 and time frames (short term: 1 year, medium term: up to 5 years, long term: over 5 years). Prioritization was carried out in coordination with Group-wide risk management.

The analysis takes into account both direct and indirect relationships between impacts, dependencies and the resulting risks or opportunities. This includes interactions between environmental impacts, human rights issues, and financial consequences.

**Procedures for evaluating financial risks and opportunities:**

Relationship between impacts and financial risks/opportunities: Risks and opportunities were analyzed both at operational level (direct effects) and at strategic level (long-term financial effects).

Assessment of probability of occurrence and financial impacts: Financial materiality is determined on the basis of qualitative and quantitative criteria in accordance with ESRS 1.3.3. Time frame: Short-term (1 year), Medium-term (up to 5 years), Long-term (over 5 years). Prioritizing sustainability risks over other risks: Sustainability risks are integrated into overall risk management and compared with traditional financial and business risks. Tools such as risk assessment models and materiality scores are used.

Sustainability risks are fully integrated into Group-wide risk management. They are assessed in relation to traditional financial and business risks and prioritized using valuation models and materiality scores.

**Decision-making and internal control procedures:**

The results of the materiality analysis have been discussed in management workshops and finally approved by the Executive Board. Internal control systems at each of the subsidiaries and audits by risk management ensure implementation and follow-up.

**Integration with general risk management:**

Sustainability risks are part of Group-wide, integrated risk management and are incorporated into regular entity valuations (see Annual Report chapter on "Internal Control System, Group Accounting Process and Risk Management System"). The results are used to assess the overall risk profile.

**Incorporating opportunities into the management process:**

Sustainability opportunities influence investments in new technologies, markets and business models. Input parameters applied:

- › Data sources come from internal risk management, stakeholder surveys, industry benchmarks.
- › Processes covered include the entire value chain, from raw material procurement to product use.
- › Level of detail of assumptions: use of standardized rating scales (0–5) and probabilities of occurrence (0–1).

Compared to the previous reporting period, the methodology for materiality assessment within the ESRS has been revised. In the process, industry experience was gathered and applied to the company's own circumstances. Key functions such as Group Risk Management, Compliance, CFO, Purchasing, HR of the largest entities, and Quality Management and HSE (Health Safety Environment) managers from the entities with the greatest impact were involved in the update. A new external consultant was on board for consultation. As a result, the materiality analysis has been intensively updated. In future, a review will be carried out every two years, i.e. again in 2027 following this update in 2025.

The following evaluation logic was discussed and applied to assess the significance of the identified IROs:

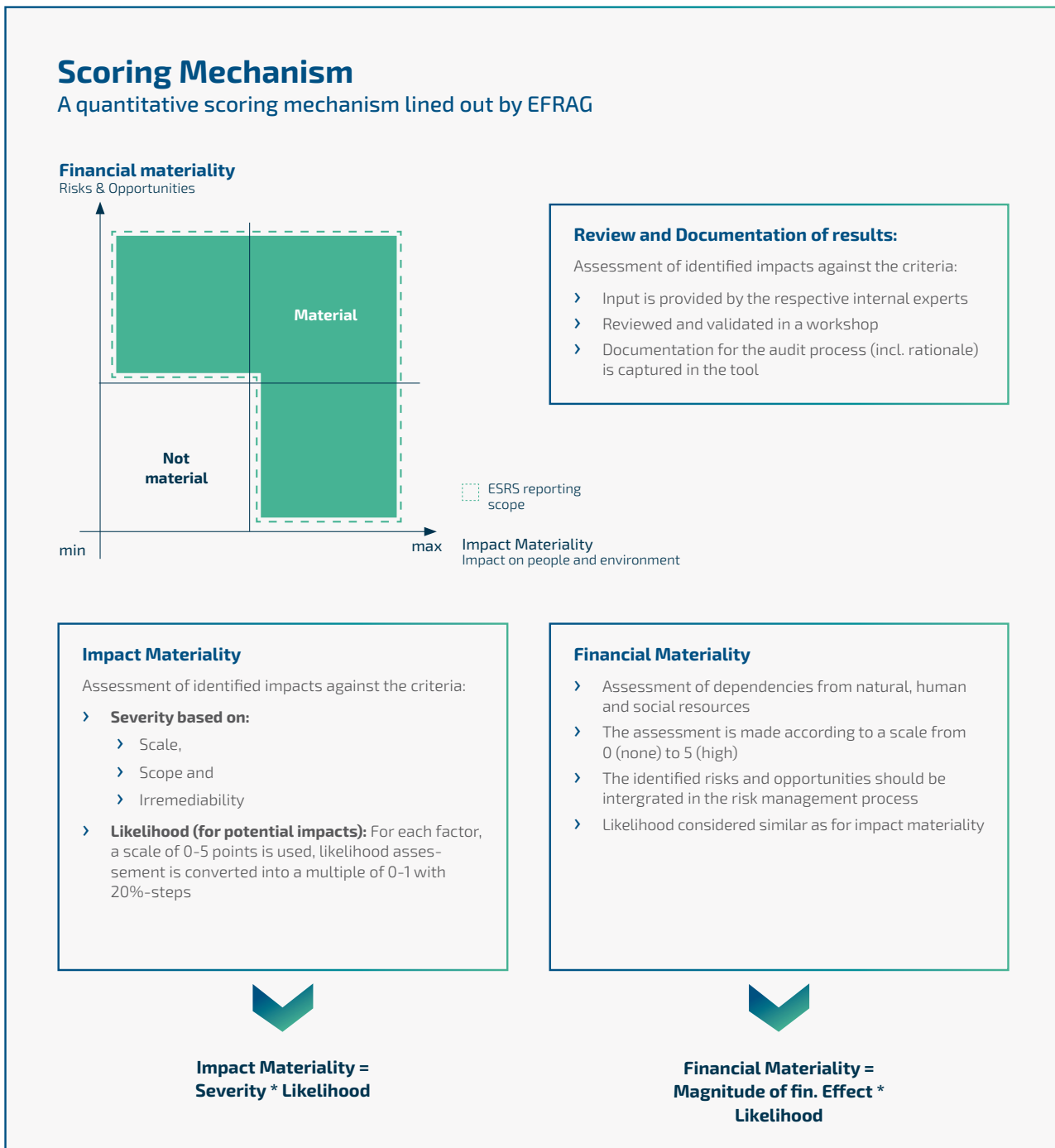


Figure: Scoring mechanism

### 1.11.1. E1-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to climate change

Kontron identified the impacts on climate change, in particular greenhouse gas emissions, through the double materiality analysis (see IRO-1 and E1-6). The evaluation was based on materiality criteria such as scale, scope and irremediability as well as through stakeholder surveys. Financial and sustainability-related risks and opportunities were analyzed to prioritize the criteria. In addition, findings from physical and transitory climate risk analysis were used to comprehensively assess climate risks and adaptation actions. The results are incorporated into risk management and strategic planning to promote carbon reduction measures and sustainable technologies.

Kontron records its greenhouse gas emissions in accordance with Scope 1, 2 and 3 using an annual data query from all subsidiaries to determine the areas with the highest CO<sub>2</sub>e emissions. The recording of CO<sub>2</sub>e emissions is therefore GHG compliant and promotes compliance with these reporting requirements.

Emissions from land use changes, soot, or tropospheric ozone are not relevant to Kontron's business activities.

To identify and evaluate climate-related physical risks, a software-based climate risk analysis was conducted for the first time in the previous reporting year for all of Kontron's own sites and recognized consignment warehouses at customer and supplier locations. The software solution used analyzed the addresses and geographical coordinates of these locations across 18 different and relevant risk categories over a time horizon of 35 years, assessing gross risks along with their potential financial magnitude and probability of occurrence. The 13 acute and 15 chronic climate hazards classified in Delegated Regulation (EU) 2021/2139 are considered adequately covered, as the 18 categories analyzed by the company are deemed sufficient to provide comprehensive insight into all relevant and potentially associated physical risks. A standardized holding and operational period of 35 years was assumed for all sites – except certain consignment warehouses – to account for rising climate risks over the long term, thereby allowing a conservative risk assessment. No separate consideration was given to short- and medium-term periods or planning horizons with regard to physical risks.

Depending on the physical risk category, the software used either the probability of occurrence or the annual duration of the climate risk to identify a low, medium or high risk for the respective category on the basis of systemic thresholds. For locations with a significant carrying amount, a significant risk level was assumed provided at least a high risk had been identified for these locations. In these cases, local representatives from the respective location were consulted as to whether the risk was actually applicable to the asset and/or business activity.

The software-based analysis assessed both the locations as assets and their operational viability. This includes Kontron's own activities and, partially, the upstream and downstream value chain through consignment warehouses at customer and suppliers' sites. The rest of the upstream value chain was not analyzed with regard to physical climate risks, as no reliable information on the origin of raw materials, product components, or their transport routes is currently available. This information, along with the relevant climate risk analysis, is intended to be obtained or carried out in the future.

The software assessed risks based on four climate scenarios using the representative concentration pathways RCP2.6, RCP4.5, RCP6.0, and RCP8.5 defined by the Intergovernmental Panel on Climate Change (IPCC). The two intermediate scenarios (RCP4.5 and RCP6.0) were each weighted twice, as a globally stringent limitation of greenhouse gases currently appears unlikely, and significant global warming is therefore anticipated. Since reliable climate data was not available for all scenario-location combinations, these specific instances were excluded from the analysis.

Instead of looking at short- and medium-term periods and planning horizons for physical risks, two time horizons (1 year and the development over a period of 35 years) were examined for four RCP scenarios each. No separate analysis was undertaken of a purely medium-term period. The short-term analysis period of one year therefore corresponds with the definition from the double materiality analysis. The long-term review period of 35 years was chosen to reflect the usually long holding and use periods for real estate. The findings have been incorporated into Group risk management.

In general, a significant long-term risk from physical climate hazards exists, particularly when considered cumulatively across all relevant risk classifications, potentially leading to damage to assets as well as temporary operational disruptions. Based on the results of the software-based site analysis, potential high-risk sites were identified by applying threshold values for each risk category (river flooding at locations in Germany and Austria, heavy snowfall at two locations in Canada). These are sites whose carrying amount was deemed material according to group risk management thresholds, and for which the tool indicated high individual risk based on the weighted average of climate scenarios. In these specific cases, the locations were thoroughly assessed in consultation with local representatives of

Kontron AG regarding the accuracy of the identified risks and existing mitigation measures. It was found that two sites each are exposed to high gross risks related to river flooding and severe snowfall. However, in all cases, appropriate precautions have already been taken to effectively mitigate potential damages and operational disruptions in the foreseeable future.

Climate-related transition risks and opportunities were identified and qualitatively assessed internally during workshops with selected experts from the relevant specialist areas. In total, 18 risks and nine opportunities were analyzed across the four areas: "Policy & Law", "Technology", "Market", and "Reputation". Three different time horizons were considered for each risk and opportunity assessment: short-term (up to one year), medium-term (one to five years), and long-term (beyond five years). Additionally, a localization analysis was conducted to determine whether these influenced Kontron's own activities and/or the upstream and/or downstream value chain. The assessment focused on the overall impact of risks and opportunities on Kontron's business activities; individual assets were not assessed.

The qualitative assessment of individual risks and opportunities was conducted consistently under the general assumption of a 1.5-degree scenario in accordance with the Paris Agreement. This assumes a strict regulatory environment – particularly within the European Union – likely resulting in significant market-driven, technological, and reputational changes towards a low-emission economy. The 1.5-degree scenario was not understood as a quantitatively modeled climate path scenario, but as a highly ambitious qualitative transition scenario. In particular, it represents a political and regulatory development path that requires the timely and comprehensive implementation of climate change mitigation measures (e.g., stricter emission controls, rising carbon costs, expanded reporting requirements) as well as accelerated technological and market changes. This is not a specific official scenario such as SSP1-1.9 from the IPCC's Shared Socioeconomic Pathways (SSP), but an overarching assumption based on the goal of limiting global warming to 1.5 °C. The decision not to use an explicitly numerically based IPCC scenario was deliberate, as the assessment of transition risks and opportunities was carried out purely qualitatively and is based on the assessment of company-specific impacts by internal experts. The specific scenario analysis was not based on an explicitly named SSP scenario, but rather it served as a conceptual framework for risk assessment. The specific transition events were systematically identified in the course of internal company workshops encompassing the four categories of politics & law, technology, market, and reputation. The basis for this was, on the one hand, the examples and structural requirements of the ESRS and, on the other hand, internal assessments by the responsible departments. The identified risks and opportunities were then assessed in terms of their potential impact and probability of occurrence and assigned to a short-, medium- or long-term time horizon.

From Kontron AG's perspective, this scenario represents the strongest potential manifestation of transition risks and opportunities and was therefore considered sufficient for the analysis. Since this is a purely qualitative assessment by internal experts, no scientific studies were used.

As part of the evaluation of potential financial magnitude and probability of occurrence, Kontron AG identified several transition events that could become significant for the company's business activities over a long-term time frame (beyond five years). The risks were assessed using the probability and extent scales contained in the general risk management process, which also took into account the onset and duration of the respective risk in the three time horizons in accordance with double materiality. These include the two risks of replacing existing products and services with lower-emission options, and potentially unsuccessful investments in new technologies (see IROs in E1 – Climate change adaptation: innovative products). In both cases, significant and strategic investment decisions may entail substantial risks due to retrospective incorrect selection of new technologies and solutions. Moreover, these transition events also present substantial opportunities, including the development of new products, entry into new markets, and increased demand for products and services, all of which support the shift towards a low-emission economy.

Based on the Kontron Group's current greenhouse gas inventory, continued efforts are necessary across the Group to reduce greenhouse gas emissions in pursuit of a net-zero economy. This applies to all business activities and thus encompasses all Group locations.

For the Kontron Group, production sites using fossil energy sources and office buildings with low energy efficiency are particular examples of facilities that may not be considered fully compatible with a climate-neutral economy. In the upstream supply chain of electronic components, there are potential risks associated with the purchase of emission-intensive components whose origin and CO<sub>2</sub>e footprint can currently only be measured to a limited extent. In addition, the company's own logistics and transport costs could be CO<sub>2</sub>e-intensive unless there is a deliberate switch to low-emission solutions. Additionally, the company is working towards achieving taxonomy compliance for selected economic activities. To date, no economic activity has been categorically identified as incompatible with EU taxonomy criteria. However, extensive procedural, product-specific, and documentation measures remain necessary in this regard.

The scenarios used to assess climate-related physical risks, transition risks, and opportunities do not conflict with one another nor with other climate-related assumptions presented in this report. They were selected in such a way that they realistically reflect potential impacts on assets and risks. This ensures consistent compatibility of scenario-based disclosures.

### 1.11.2. E2-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to pollution

The evaluation of the material impacts, risks and opportunities with regard to pollution as part of the materiality analysis was discussed in internal working sessions with the experts on this issue, as described in the chapter “IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities.” The discussion and assessment were based on internal location and process information, existing environmental and safety documentation, expert assessments from the specialist fields, and on a qualitative analysis of the value chain based on the ESRS topic structure; quantitative modeling supported by tools or databases was not used. This enabled identification and documentation of the actual, potential, positive and negative impacts as well as the financial risks and opportunities within the Kontron Group and along the value chain. In accordance with the list of ESRS topics and sub-topics, the issues discussed included air, water and soil pollution (excluding greenhouse gas emissions and waste), microplastics and substances of concern, and dependencies on ecosystem services that help mitigate the impacts of pollution. In particular, risks of contamination at the beginning of the upstream value chain through the extraction of raw materials were suspected. Microplastics did not have a major impact in electronics manufacturing, but the type of packaging used could be a source of small amounts of microplastics. The business model does not depend on ecosystem services.

Some products purchased, assembled, and sold by Kontron contain substances classified as substances of very high concern (SVHC) under the REACH Regulation. These can pose risks to human health and the environment, which is why Kontron included the IRO “Health and Environmental Risks from the Use of Substances of Very High Concern” in its material topics in 2025, under substances of very high concern. Inadequate supervision during assembly, use, or disposal could lead to the release of toxic substances into air, water or soil, causing pollution and negative health impacts.

In the initial survey for 2025, the following subsidiaries were identified from their business activities as contract manufacturers as importers, users, or distributors of products containing substances of very high concern: Kontron Europe GmbH, Kontron Canada Inc., Kontron Modular Computers S.A.S., Katek GmbH, Katek Czech Republic s.r.o., Kontron Canada Systems Inc., Kontron, d.o.o., Kontron Transportation s.r.o.

The potential risks lie primarily in the upstream supply chain and post-use disposal, although their scope is limited. For this purpose, environmental and energy audits are regularly carried out at several Kontron Group locations to identify emission sources and potential environmental impacts.

Kontron is also in regular contact with relevant stakeholders, including customers, suppliers, authorities, and environmental organizations, to better understand impacts, risks and opportunities and to continuously improve the sustainability strategy. Comprehensive consultations with affected communities on the issue of environmental pollution have not yet taken place.

### 1.11.3. E3-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources

In the process of the materiality analysis and climate risk analysis, Kontron has analyzed its assets, business activities, and consumption in accordance with ESRS 2 IRO-1 to determine its actual and potential impacts, risks and opportunities related to water and marine resources both in the context of its own activities and in the upstream and downstream value chain, as described in the chapter “IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities.”

As part of its own activities, a software-based physical climate risk analysis was carried out for the Kontron Group locations worldwide to assess risks associated with water stress. Those sites with a high risk of water stress were analyzed in detail to determine the specific dependencies and impacts. Since the affected locations were offices without production facilities, the risk was considered not material. In addition, business activities are not water-intensive, which is why the topic of water, which includes the consumption of surface water, groundwater, and the removal and discharge of water, is not material. Water consumption in the own companies is primarily attributable to sanitary facilities and drinking water.

Discussions on the materiality analysis referred to the fact that no marine resources are used to extract and consume associated resources; and that consequently this has no relevance to economic activities of the Kontron Group.

Areas with an increased risk of flooding, including sites close to rivers, were considered as part of the assessment of physical climate risks at their own locations, as flood events represent an acute physical risk under ESRS E1 and can have potential impacts on operational viability. This analysis is used solely to assess flood risks and is not an assessment of water scarcity, water stress, or water consumption as defined by ESRS E3, which must be analyzed separately and according to other criteria. The survey and analysis of suppliers' facilities does not appear appropriate at present and has not yet been carried out. No locations with material risks from water stress were identified. Two locations in Linz, Austria, and Deggendorf, Germany, show a relevant risk of flooding, but the measures taken by the municipalities are considered sufficient.

A specific analysis in accordance with ESRS E3 of water consumption and water stress in regions where water is in short supply has not yet been carried out and is not part of the current flood assessment. The criteria for classifying the ecological and chemical status of water bodies in accordance with the annexes to the Water Framework Directive (Directive 2000/60/EC) and the associated implementation guidelines were not used in the present analysis. The assessment of water-related risks was not carried out for individual water bodies in accordance with the Water Framework Directive, but focused on a location-based assessment of physical climate risks; a specific analysis of water stress, water availability, or water withdrawal in accordance with ESRS E3 has not yet been carried out.

With regard to the upstream value chain, internal expert interviews revealed that increased water consumption in the upstream chain, particularly in circuit board and chip production, can have a stronger impact on water reserves in the production regions of the value chain. At the same time, manufacturing processes depend on the availability of water, meaning that water scarcity in production regions could hamper the production and delivery of water-intensive components. No exact location assessment was carried out for the upstream and downstream value chain (unlike in the case of own activities). These risks were assessed as part of the double materiality analysis, which identified a low probability and only short-term effects. Therefore, this risk was not considered material.

The company did not carry out any specific consultations with affected communities as the potential risks lie in the supply chain and the impact was assessed as low. Nevertheless, Kontron promotes responsible use of water and marine resources by suppliers in the value chain in order to support sustainable production conditions in the long term.

#### 1.11.4. E4-IRO-1 – Description of the processes to identify and assess material impacts, risks, dependencies and opportunities related to biological diversity and ecosystems

The assessment of the significant impacts, risks and opportunities with regard to biological diversity and ecosystems was carried out as part of the materiality analysis at own locations and within the upstream and downstream value chain, as described in the chapter “IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities.” As part of the materiality analysis, potential contributions from the company's own business activities to direct drivers of biodiversity loss were qualitatively examined, in particular climate change-related effects, land use changes including soil sealing, and potential emissions and pollution. Other direct drivers such as the exploitation of organic resources, invasive alien species, and marine use changes were not examined or were considered irrelevant due to the business model. In order to determine and evaluate the actual and potential impacts of the company's own locations, a biodiversity analysis was carried out at selected locations of Kontron AG's subsidiaries near areas of high biodiversity (more detailed information can be found in chapter “2.4. ESRS E4 – Biological diversity and Ecosystems”). No actual or potential impacts of the company's own locations on species population sizes or on the global extinction risk of species were identified, as there is no direct intervention in natural habitats or protected ecosystems.

Transitional and physical risks and opportunities associated with biodiversity and ecosystems were not identified and were therefore not considered material as the business concept does not affect these areas. Systemic risks were not assessed separately, as impacts occur far upstream in the value chain, where there is no direct engagement. For this reason, there was no direct consultation with potentially affected communities. However, Kontron's suppliers are required to handle this issue responsibly by complying with Kontron's own Supplier Code of Conduct (SCoC).

A biodiversity assessment conducted across multiple sites aimed to identify potential interactions with nearby biodiversity-sensitive areas, including Natura 2000 sites, UNESCO World Heritage Sites, and other protected areas. No actual or potential impacts on species population sizes or on the global extinction risk of species have been identified, as there is no direct interference with natural habitats or protected ecosystems at own locations. The findings indicate that Kontron's locations generally have no material negative impacts on biodiversity.

Most sites are not located near biodiversity-sensitive areas, or are sufficiently distant to rule out any meaningful interactions. In cases where sites are in proximity – such as the Lipbachsenke area in Germany or Natura 2000 areas in Austria – activities at these locations are limited to office operations or minor interventions, meaning no measurable risk exists for surrounding ecosystems. No direct resource usage (e.g., land, water, or raw materials) from these sensitive areas was identified. The analysis did not reveal any material dependencies of own business activities on ecosystem services such as water supply, flood protection, pollination, or natural climate regulation, as the business model is not based on biological resources. No emissions, pollution, or land use changes were found that could negatively impact local biodiversity. No impacts on the extent or condition of ecosystems, such as soil degradation, desertification, or additional soil sealing, were identified since no land-consuming activities, expansion or repurposing of natural areas take place at the sites examined. Consequently, stakeholders did not report any concerns or feedback regarding potential risks to nearby sensitive areas. The biodiversity assessment confirms that all reviewed sites have no material negative impact on biodiversity-sensitive areas. There are currently no formal communication channels or forums for discussing environmental issues. This represents a potential area for improvement in stakeholder collaboration and awareness-raising with regard to environmental issues.

In addition, the Kontron Group's business model does not depend on ecosystem services, since it does not rely on organic materials. The assessment along the value chain showed that, in the upstream value chain, the extraction of minerals and raw materials has material potential impacts on biodiversity and ecosystems at mining sites. Ecological criteria such as disturbance of natural habitats, alteration of ecosystem, and reduction in species diversity were taken into account. Due to the distance of raw material transport, no consultation was carried out with the affected communities. However, this was considered an important issue in the supply chain and was included in the SCoC. In the analysis, Kontron was unable to identify any dependencies or physical and transitional risks and opportunities related to biological diversity and ecosystems arising from its business operations its own sites. Potential impacts of raw material extraction in the upstream value chain on biological diversity and ecosystems were recognized as existing in principle, but as not material for the Kontron Group; they are addressed in the Supplier Code of Conduct.

The identification and assessment of impacts, risks, dependencies and opportunities related to biological diversity and ecosystems was carried out in accordance with ESRS 2 IRO-1 and the double materiality principles set out in ESRS 1 Chapter 3, taking into account both the impact of business activities on biodiversity and potential financial risks and dependencies along the value chain.

### 1.11.5. E5-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy

As part of the double materiality analysis, the Kontron Group systematically assessed its business activities at its own locations and along the upstream and downstream value chain with regard to resource use and circular economy in order to identify material actual and potential impacts, risks and opportunities. A separate analysis of assets was not carried out in this context; the evaluation was performed for business activities. The analysis included the identification of points of contact with nature, the examination of dependencies and environmental impacts, and the assessment of material risks and opportunities in accordance with the disclosure requirements ESRS 2 IRO 1 and IRO 2 and as in chapter "IRO-1 – Description of the process for identifying and evaluating material impacts, risks and opportunities". For this purpose, internal working sessions were held with relevant experts in the subsidiaries who are responsible for quality management as well as environmental and safety issues there. To collect data, the purchased materials from all Kontron companies were evaluated using external databases, and average recycling rates were calculated based on the assumption that no materials were used that are not usual in the industry. Business activities along the upstream and downstream value chain were screened with support from consulting experts, in which purchasing data was converted into material quantities based on expenditure and evaluated using external life cycle assessment databases and conservative assumptions about material composition and recycling rates.

With regard to resource inflows (ESRS E5-4), the IRO "Contribution to the scarcity of finite resources" was identified. The upstream procurement and manufacture of the products purchased, assembled, and sold by Kontron, as well as the packaging used, contribute to the consumption and potential scarcity of finite natural resources, in particular critical minerals and precious metals. This use of resources takes place primarily in the upstream value chain and scarcity can increase pressure on environmentally harmful mining and procurement practices in regions with a high concentration of such practices. The purchase of these upstream goods is the decisive factor in the extent of Kontron's contribution to this negative impact. However, the Kontron Group's purchasing practices can only materially influence packaging characteristics, because in most other cases, including electronic components, the type and quantity of the purchased goods are determined by precise customer specifications.

Consequently, following a further internal expert review, resource outflows (ESRS E5-5) are no longer reported as a separate material IRO. Kontron does not have a production facility of its own that generates significant amounts of additional waste or materially changes the properties of existing components; physical components are mainly purchased from suppliers and resold in accordance with customer specifications or processed as part of assembly to order. The materiality analysis also examined the sub-topic of waste, including hazardous and non-hazardous waste; however, because the business model is geared primarily to production to order and does not include separate material-intensive production facilities, waste generation and waste management were classified as not material. Consequently, an additional, independent analysis of resource outflows would result in double counting of resource usage (resource inflows). After further review by internal experts, there is no evidence that would justify a rating above the materiality threshold; resource outflows are therefore no longer classified as material.

During the reporting period, no specific consultations were carried out with affected communities on the topic of resource use and the circular economy, as there are no clearly identifiable direct contacts in this area. Kontron nevertheless promotes responsible use of resources and the implementation of circular economy principles through its SCoC and location-based measures in companies to support sustainable production conditions in the long term.

Material impacts, risks and opportunities related to resource use are concentrated chiefly in those business areas in which hardware-intensive solutions are developed and appropriate packaging solutions are used for safe transportation. These include IoT and industrial IoT solutions with hardware and software solutions for Industry 4.0, smart energy solutions for intelligent power grids, rail technologies and communication solutions (including GSM-R, FRMCS, and network solutions), medical technology with IoT-enabled diagnostic and monitoring systems, aerospace technologies with in-flight entertainment and communication systems, embedded computing solutions for industrial computer systems, automotive transport solutions (telematics and connectivity solutions), and software solutions and KontronOS as an operating system and software for IoT systems. In these business areas, the use of metals, plastics, semiconductors, batteries, and other electronic components in resource inflows is particularly relevant, as they form the basis of the products and services offered.

The key resources used in the company were analyzed as follows with regard to industry data and rated as relevant from an ESG perspective. At the same time, it should be noted that for the majority of these resources, the choice of materials is primarily determined by customer-specific requirements, technical standards, and legal requirements. As a result, Kontron, as a contract manufacturer, has

only limited influence on the specific design of many of the materials and components used. The following resource categories are nevertheless considered material because they make a significant contribution to the environmental impact of value creation and play an important role in all areas of business.

RESOURCE INFLOWS	PRIORITY	JUSTIFICATION
Metals (e.g. copper)	High	Main component of electronic components across all business areas, limited influence in material selection
Plastics	High	Necessary for housings and packaging, limited influence in material selection
Semiconductors	High	Essential for electronic hardware and embedded computing solutions, limited influence in material selection
Batteries	Medium	Important resource in smart energy and aerospace technologies, limited influence in material selection
Packaging materials	Medium	Frequently used; can be replaced by sustainable alternatives, high influence in material selection for standard applications unless specifications issued by customer
Renewable materials	Medium	Already in use in certain business areas (e.g., smart grids) and expandable, limited influence in material selection

Sticking to a “business-as-usual” scenario poses significant risks with regard to resource use, in particular the risk of increasing resource scarcity; rising costs and limited availability of essential raw materials such as metals and semiconductors may significantly affect production across the Kontron Group. In addition, there is a reputational risk if stakeholder requirements for responsible use of resources, for example with regard to sustainable procurement and resource efficiency, are not adequately met. Stricter legal requirements for resource use can also lead to regulatory risks, entailing additional financial burdens.

The trend towards a more circular management of resource inflows opens up significant opportunities for Kontron. By recycling and reusing materials, procurement costs can be lowered and dependency on primary raw materials reduced. The development of durable, modular, and more recyclable products strengthens the company's competitiveness and supports compliance with legal requirements. Sustainable procurement practices and product concepts also help to boost the company's reputation among customers, investors, and partners. At the same time, market opportunities exist as demand for resource-efficient and recyclable products is growing in all industries served by Kontron.

The transition to a more circular use of resources is associated with material impacts and risks. This initially includes higher investment costs for research, development and the shift to circular production and procurement processes. Adjustments in the supply chain are also required, as more sustainable suppliers must be identified and existing supply relationships realigned. The increased use of new technologies and materials may lead to short-term production uncertainties. In addition, the introduction of additional processes in the context of the circular economy, for example relating to the design of take-back and circularity-related systems together with customers and partners, increases organizational complexity.

The use of resources and associated risks and negative impacts in the value chain are concentrated in particular on raw material extraction, manufacturing, sales including packaging and the use phase of the products. The stage of raw material extraction entails high consumption of metals and semiconductors, which can be associated with environmental destruction and human rights risks (reference to ESRS E4 biodiversity and ESRS S2 workers in the value chain). In production, energy-intensive processes and the use of unsustainable materials have an impact on resource use. At the sales and packaging stages, additional resources are used for packaging materials, while emissions are generated by transport. In the product use phase, the focus is primarily on the energy consumption of the devices and the associated impacts.

As part of a supplementary review conducted in January 2026, it was determined that earlier statements regarding resource efficiency across the entire product life cycle had been significantly influenced by a Group entity with a circular business model, which has since left the Group. As a contract manufacturer, responsibility for product circularity now lies primarily with customers or brand owners. Due to product complexity, customer-specific requirements and safety-related regulations, recycled materials are currently used primarily in packaging, for example recyclable cardboard packaging and reusable packaging such as ESD boxes. Integrating recycled materials into complex products such as servers or communication devices remains a challenge; R&D expenditure specifically on improving the circular economy has not yet been reported. One Group unit also focuses particularly on promoting the longevity of its products.

#### **1.11.6. G1-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities**

Kontron AG is an internationally operating technology company headquartered in Linz, Austria, with global subsidiaries. The company specializes in the development and production of IoT and embedded computing solutions for applications in various industries. Key sectors include IoT automation, rail technology, aerospace & defense, communications, ODM, software, solar & energy management, and wall chargers. Kontron is listed on the German Stock Exchange in Frankfurt and is included in both the SDAX® and TecDAX® indices.

As part of the materiality assessment, material IROs related to the topic G1 – business conduct were analyzed and evaluated by Kontron AG's internal specialist departments. These were externally reviewed. Based on the identified IROs, the impact and financial materiality were assessed and validated by the respective Kontron experts. The analysis covered company-specific factors such as its global operations, industry classification (hardware, software, GreenTec), geographical presence, and type of business activity. It included both direct impacts from the company's own business activities and indirect impacts along the value chain.

In particular, the analysis looked at aspects relevant to business conduct, such as corporate culture, human rights, compliance, and corruption prevention. Risks and opportunities from high-risk regions and the potential impact of initiatives such as the Women's Empowerment Principles (WEPs) and the UN Global Compact on corporate culture were included.

## 1.12. IRO-2 – Disclosure requirements in ESRS covered by the undertaking's non financial statement

A data point or piece of information is considered material when it meets one or more of the following criteria: It is material when it is essential to appropriately present or explain the topic. The information contributes to meeting the needs of key user groups – particularly the primary users of financial reporting (e.g., investors) and users focused on the undertaking's impacts on the environment, society, and governance.

When selecting the information or data points to be disclosed, Kontron therefore assessed whether they materially influence the topic itself or are of particular importance to external stakeholders, especially in the context of their economic or societal decision-making processes. These criteria were used to support assessment of information materiality, which forms part of the general materiality analysis.

The following overview shows a list of disclosure requirements:

LIST OF DISCLOSURE REQUIREMENTS	CHAPTER	PARAGRAPH
<b>ESRS 2 – General Information</b>	<b>1</b>	
BP-1 – General basis for preparation of non-financial statement		1.1
BP-2 – Disclosures in relation to specific circumstances		1.2
GOV-1 – The role of the administrative, management and supervisory bodies		1.3
GOV-2 – Information provided to and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies		1.4
GOV-3 – Integration of sustainability-related performance in incentive schemes		1.5
GOV-4 – Statement on due diligence		1.6
GOV-5 – Risk management and internal controls over non-financial statement		1.7
SBM-1 – Strategy, business model and value chain		1.8
SBM-2 – Interests and views of stakeholders		1.9
SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		1.10
E1-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		1.10.1
E4-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		1.10.2
S1-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		1.10.3
S2-SBM-3 – Material impacts, risks and opportunities and their interaction with strategy and business model		1.10.4
IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities		1.11
E1-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to climate change		1.11.1
E2-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to pollution		1.11.2
E3-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to water and marine resources		1.11.3
E4-IRO-1 – Description of processes to identify and evaluate material impacts, risks, dependencies and opportunities related to biodiversity and ecosystems		1.11.4

LIST OF DISCLOSURE REQUIREMENTS	CHAPTER	PARAGRAPH
E5-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities related to resource use and circular economy		1.11.5
G1-IRO-1 – Description of the processes to identify and assess material impacts, risks and opportunities		1.11.6
IRO-2 – Disclosure requirements in ESRS covered by the undertaking's non-financial statement		1.12
<b>ESRS E1 – Climate Change</b>	<b>2</b>	<b>2.2</b>
E1-1 – Transition plan for climate change mitigation		2.2.1
E1-2 – Policies related to climate change mitigation and adaptation		2.2.2
E1-3 – Actions and resources in relation to climate change policies		2.2.3
E1-4 – Targets related to climate change mitigation and adaptation		2.2.4
E1-5 – Energy consumption and mix		2.2.5
E1-6 – Gross Scopes 1, 2, 3 and total GHG emissions		2.2.6
E1-7 – GHG removals and GHG mitigation projects financed through carbon credits	Not material	
E1-8 – Internal carbon pricing	Not material	
E1-9 – Anticipated financial effects from material physical and transition risks and potential climate-related opportunities	Not material	
<b>ESRS E2 –Pollution</b>		<b>2.3</b>
E2-1 – Policies related to pollution		2.3.1
E2-2 – Actions and resources related to pollution		2.3.2
E2-3 – Targets related to pollution		2.3.3
E2-4 – Pollution of air, water and Soil		2.3.4
E2-5 – Substances of concern and substances of very high concern		2.3.5
<b>ESRS E3 – Water and marine resources</b>	Not material	
<b>ESRS E4 – Biodiversity and ecosystems</b>		<b>2.4</b>
E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model		2.4.1
E4-2 – Policies related to biodiversity and ecosystems		2.4.2
E4-3, E4-4 – Actions, resources and targets related to biodiversity and ecosystems		2.4.3
E4-5 – Impact metrics related to biodiversity and ecosystems change		2.4.4
E4-6 – Anticipated financial effects from biodiversity and ecosystem-related risks and opportunities	Not material	
<b>ESRS E5 – Resource use and circular economy</b>		<b>2.5</b>
E5-1 – Policies related to resource use and circular economy		2.5.1
E5-2 – Actions and resources related to resource use and circular economy		2.5.2
E5-3 – Targets related to resource use and circular economy		2.5.3

LIST OF DISCLOSURE REQUIREMENTS	CHAPTER	PARAGRAPH
E5-4 – Resource inflows		2.5.4
E5-5 – Resource outflows	Not material	
E5-6 – Anticipated financial effects from resource use and circular economy-related impacts, risks and opportunities	Not material	
<b>ESRS S1 – Own workforce</b>	<b>3</b>	<b>3.2</b>
S1-1 – Policies related to own workforce		3.2.1
S1-2 – Processes for engaging with own workers and workers’ representatives about impacts		3.2.2
S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns		3.2.3
S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions		3.2.4
S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		3.2.5
S1-6 – Characteristics of the undertaking’s employees		3.2.6
S1-7 – Characteristics of non-employees in the undertaking’s own workforce		3.2.7
S1-8 – Collective bargaining coverage and social dialogue		3.2.8
S1-9 – Diversity metrics		3.2.9
S1-10 – Adequate wages		3.2.10
S1-12 – Persons with disabilities		3.2.11
S1-13 – Training and skills development metrics		3.2.12
S1-14 – Health and safety metrics		3.2.13
S1-16 – Remuneration metrics (pay gap and total remuneration)		3.2.14
S1-17 – Incidents, complaints and severe human rights impacts		3.2.15
MDR-M – Metrics in relation to material sustainability matters		3.2.16
<b>ESRS S2 – Workers in the Value Chain</b>		<b>3.3</b>
S2-1 – Policies related to workers in the value chain		3.3.1
S2-2 – Processes for engaging with value chain workers about impacts		3.3.2
S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns		3.3.3
S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions		3.3.4
S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities		3.3.5

LIST OF DISCLOSURE REQUIREMENTS	CHAPTER	PARAGRAPH
<b>ESRS S3 – Affected Communities</b>	Not material	
<b>ESRS S4 – Consumers and End Users</b>	Not material	
<b>ESRS G1 – Business Conduct</b>	<b>4</b>	<b>4</b>
G1-1 – Business conduct policies and corporate culture		4.1.1
G1-3 – Prevention and Detection of Corruption and Bribery		4.1.2
G1-4 – Incidents of corruption or bribery		4.1.3
G1-2 – Management of relationships with suppliers	Not material	
G1-5 – Political Influence and Lobbying Activities	Not material	
G1-6 – Payment Practices	Not material	

## 2. Environment

### 2.1. EU Taxonomy

As part of the EU action plan to finance sustainable growth (“EU Action Plan on Sustainable Finance”), redirecting capital flows into sustainable investments is a key objective. With this in mind, Regulation (EU) 2020/852 of the European Parliament and of the Council of June 18, 2020 about establishing a framework to facilitate sustainable investments and amending Regulation (EU) 2019/2088 (referred to below as the Taxonomy Regulation) came into force in mid-2020, which, as a uniform and legally binding classification system, defines which economic activities in the EU are considered “environmentally sustainable”. Company-specific reports on the results of this classification are to be presented annually.

Article 9 of the Taxonomy Regulation lists the following six environmental objectives:

- › Climate change mitigation
- › Climate change adaptation
- › The sustainable use and protection of water and marine resources
- › The transition to a circular economy
- › Pollution prevention and control
- › The protection and restoration of biodiversity and ecosystems

The Commission has adopted delegated acts to supplement the requirements for sustainable economic activities under the Taxonomy Regulation. The Delegated Regulation (EU) 2021/2139 of June 4, 2021 (Delegated Regulation TB) determines the technical screening criteria for the two environmental objectives “climate change mitigation” and “climate change adaptation”, which are used to determine under which conditions it can be assumed that an economic activity makes a significant contribution to climate change mitigation or climate change adaptation, and on the basis of which it is determined whether this economic activity avoids significant adverse effects on one of the other environmental objectives (“Do no significant harm” – DNSH criteria). The Delegated Regulation (EU) 2021/2178 on content and presentation of July 6, 2021 (Delegated Regulation I&D), on the other hand, determines the content and presentation of information to be disclosed in relation to environmentally sustainable economic activities and the method used to ensure compliance with the disclosure obligation.

In 2023, the EU taxonomy was expanded with regard to the remaining four environmental objectives – in addition, Delegated Regulation (EU) 2023/2486 of June, 27 2023 established the technical screening criteria for the environmental objectives “Protection of Water and Marine Resources,” “Transition to a Circular Economy,” “Preventing and Reducing Environmental Pollution,” and “Protecting and Restoring Biodiversity and Ecosystems.” In addition, an extension of economic activities and the technical screening criteria of Delegated Regulation (EU) 2021/2139 was published on June 27, 2023 in Delegated Regulation (EU) 2023/2485.

Regarding the classification of an economic activity as “environmentally sustainable” as defined by the Taxonomy Regulation, a distinction must be made between taxonomy eligibility and taxonomy alignment. Only economic activities described in the delegated acts relating to the technical screening criteria are considered taxonomy-eligible. Any of Kontron AG’s economic activities that are included in the EU catalogue are considered taxonomy-eligible. If an economic activity is classified as taxonomy-eligible in the first step, the next step is to check whether the economic activity makes a significant contribution to an environmental objective, does not significantly impact any other environmental objective and is carried out in compliance with minimum safeguards in accordance with the OECD guidelines for multinational enterprises, the UN Guiding Principles on Business and Human Rights, the ILO Core Labor Standards and the International Charter of Human Rights.

Provided that these criteria are met in full, the economic activity may be classified as taxonomy-aligned.

Under Art 8 (1) of the Regulation in conjunction with Section 243b or Section 267a of the Austrian Commercial Code (UGB), Kontron AG is obliged to apply the regulations of the Taxonomy Regulation. In accordance with Section 245a (1) of the Austrian Commercial Code, the consolidated financial statements of Kontron AG were prepared in accordance with IFRS as of the closing date. The amounts used to calculate the turnover, CapEx and OpEx indicators are based on the figures reported in the consolidated financial statements. In principle, all fully consolidated group companies are included in this calculation. Please note that these figures relate to the Kontron Group’s continuing operations and, as a consequence, the discontinued operations (DCO) in financial year 2024 and financial year 2025

are not part of the taxonomy figures. As part of the Katek acquisition, Katek SE and its subsidiaries were included as fully consolidated companies in Kontron AG's consolidated financial statements as of March 1, 2024. The acquisition of the Katek Group therefore had a material impact on the taxonomy-relevant economic activities of the Kontron Group in the reporting year 2024. On the other hand, operating activities in the Kontron Group's individual divisions in financial year 2025, and thus their relevant economic activities, were essentially in line with the previous year's level. Consequently, there were no additional economic activities in reporting year 2025 to be considered for reporting under the EU Taxonomy Regulation.

Since the reporting year 2024, Kontron AG has been required to report both taxonomy-eligible and taxonomy-aligned shares of turnover, capital expenditure (CapEx) and operating expenditure (OpEx) for all six defined environmental objectives.

As part of the EU Commission's Omnibus Initiative I of 2025, Delegated Regulation (EU) 2026/73, published in the Official Journal on January 8, 2026 also led to amendment of Delegated Regulation (EU) 2021/2178 to Article 8 of the EU Taxonomy Regulation (EU) 2020/852. This has reduced the scope of reporting forms and, under certain conditions, simplified evaluation of the economic activities, financing, and investments covered. As a transitional provision, Article 4 of Del. Regulation (EU) 2026/73 provides the opportunity to disclose information on financial years that began between January 1 and December 31, 2025 in accordance with the EU Taxonomy Regulation as valid on December 31, 2025. The Kontron Group is making use of this transitional provision and is still reporting to December 31, 2025 in accordance with the taxonomy provisions in force on that date. Because uncertainties remain regarding the legal interpretation of parts of the provisions, the legal interpretations of the EU Commission published in its notices in the Official Journal are used, insofar as this is considered appropriate.

Various steps have been taken to achieve a uniform understanding among the Group companies regarding the allocation of the Kontron Group's activities to the respective economic activities and, in particular, with regard to the specific technical criteria for evaluating taxonomy alignment. A general taxonomy guide explains the objectives and legal basis of the EU taxonomy as well as the process for determining conclusive taxonomy alignment. A further detailed taxonomy manual translates the general explanations into a "Kontron-specific" description with more practical relevance, including specific information on the technical screening criteria, which were obtained during numerous coordination meetings with external taxonomy experts. As part of the implementation of a Group-wide ESG reporting tool, a taxonomy module for reporting at the company level was also introduced. Over the past reporting years, this module has been continuously adapted to meet the specified reporting requirements. This reporting tool is used to obtain the respective figures on turnover, investment, and operating expenditure and to assign these values to the corresponding economic activities and the associated environmental objectives. The cross-departmental team at headquarters level is in continuous consultation with the various responsible persons within the individual Group companies, as well as with external taxonomy experts, in order to identify any necessary changes and additions to classification and implement them for disclosure.

After identifying all economic activities relevant for the reporting year, they were assessed in accordance with their associated environmental objectives "Climate change mitigation", "Climate change adaptation," and "Circular economy" for compliance with the corresponding technical screening criteria and DNSH criteria in order to demonstrate a substantial contribution to one or more environmental objectives without negatively impacting the remaining environmental objectives. This assessment also incorporated preparatory work from previous years, with a particular focus on economic activities that account for a relatively large proportion of the taxonomy eligibility indicators. This examination for the reporting year 2025 revealed that Kontron AG can report taxonomy-aligned shares for turnover, CapEx, and OpEx for the first time. This is made possible by the activities of Kontron Transportation GmbH and its subsidiaries which can be assigned to the economic activity CCM 6.14 "Infrastructure for rail transport" and represent a substantial contribution to the environmental goal of "Climate change mitigation". To this end, Kontron Transportation offers a range of hardware and software as well as services for GSM-R solutions, all of which serve to make electrified rail lines – including, to a significant degree, high-speed lines – more efficient by enabling higher usage density. The methodology for determining the respective shares of turnover, CapEx and OpEx considered to be taxonomy-aligned is described in the following sections on the calculation of the three KPIs. However, these aligned shares relate solely to value created within the company in the form of internal own work with no significant involvement of or dependence on third parties.

Furthermore – in addition to the existing scenario-based climate risk analysis for all Group sites – the management of Kontron Transportation carried out an assessment of compliance with the DNSH criteria at those subsidiaries that contribute to this economic activity. In all cases, compliance with all applicable DNSH criteria was confirmed and documented. No additional assessment of business partners was undertaken with regard to their adherence to DNSH criteria, since the activities relevant to taxonomy alignment take place exclusively within the Group as internal activities and consequently do not materially depend on the activities of third parties.

For all other economic activities of the Kontron Group, no conclusive proof of compliance with the technical screening and DNSH criteria can be provided at this stage. The addition of other significant economic activities to verification documentation is constantly being reviewed and is actively pursued when found to be practicable.

In addition to assessing and verifying the taxonomy eligibility and taxonomy alignment of economic activities, the Kontron Group has resolved the deficits identified in the previous year for reporting year 2025 to ensure that the minimum safeguards are implemented across the Group. Procedural measures were already in place at Group level, such as comprehensive compliance guidelines, a central whistleblowing system, follow-up of every reported suspicion and infringement without exception, mandatory employee training, and the disclosure of related data points in the non-financial report. A risk analysis based on eight minimum safeguard categories has been added for the reporting year 2025 and is now conducted annually before the existing measures. Two separate assessments are carried out, asking all Kontron AG subsidiaries to what extent they take internal actions with regard to their employees and, on the other hand, to what extent they analyze their suppliers according to minimum safeguard criteria and take risk-reducing or remedial measures wherever necessary. The eight minimum safeguard categories include:

- › Child labor
- › Forced labor
- › Health and safety at work
- › Freedom of association and collective bargaining
- › Discrimination
- › Fair employment, including remuneration and working hours
- › Impacts on local communities
- › Corruption and bribery

The feedback is evaluated by the compliance team at headquarters, potential for optimization is identified, and a risk assessment carried out. The Executive Board of Kontron AG is then notified of all these findings which serve to continuously improve minimum safeguards in the coming year. In the reporting year 2025, no red flags were identified and the risk level in each of the eight categories was found to be low. In addition, structures are in place at Group level to ensure proper taxation, fair competition, and non-involvement in the production of controversial weapons. Together with the existing measures from the previous year and the ongoing implementation of the specifically identified improvement potential, the Kontron Group considers that minimum safeguards are comprehensively guaranteed.

Based on a complete analysis of the company's activities, the share of taxonomy-eligible and taxonomy-aligned turnover/CapEx/OpEx is presented in the respective Group totals for financial year 2025.

#### KEY PERFORMANCE INDICATORS IN ACCORDANCE WITH THE EU TAXONOMY FOR FINANCIAL YEAR 2025

IN %	TAXONOMY-ALIGNED	TAXONOMY-ELIGIBLE	NOT TAXONOMY-ELIGIBLE
Turnover	2.3%	76.0%	24.0%
CapEx	3.9%	71.9%	28.1%
OpEx	9.9%	81.8%	18.2%

The tables detailing taxonomy-related key performance indicators (KPIs), including the allocation of turnover, CapEx, and OpEx to the respective economic activities, are presented at the end of this section of the non-financial report. Because activities in the areas of nuclear energy and fossil gas do not apply to the Kontron Group's business activities, only form 1 is declared in accordance with Delegated Regulation 2022/1214.

## Turnover indicator

The turnover indicator results from the ratio of revenues from taxonomy-eligible and taxonomy-aligned economic activities in a financial year to the total revenues in that financial year. Turnover is based on net turnover resulting from goods or services, including intangible goods in accordance with IAS 1.82(a).

The total turnover of TEUR 1,607,259 for financial year 2025 (PY: TEUR 1,684,821) forms the denominator of the turnover indicator and can be derived from the Group's profit and loss statement (see Consolidated Financial Statements 2025, Consolidated Statement of Profit and Loss).

The turnover reported in the Consolidated Statement of Profit and Loss (see Consolidated Financial Statements, Part B, Note 01) of the Kontron Group are analyzed across all Group companies to determine whether they stem from taxonomy-eligible or taxonomy-aligned economic activities, in accordance with the Delegated Regulations on the technical screening criteria of all six environmental objectives.

For the Kontron Group, the following relevant economic activities were identified within the individual environmental objectives in the reporting year 2025, to which turnover can be allocated:

### Environmental Objective "Climate Change Mitigation" (CCM):

3.1 Manufacture of renewable energy technologies

3.20 Manufacture, installation, and servicing of high, medium, and low-voltage electrical equipment for electrical transmission and distribution

6.14 Infrastructure for rail transport

8.1 Data processing, hosting and related activities

### Environmental Objective "Circular Economy" (CE):

1.2 Manufacture of electrical and electronic equipment

4.1 Provision of IT/OT data-driven solutions

5.1 Repair, refurbishment and remanufacturing

5.2 Sale of spare parts

5.5 Product-as-a-service and other circular use- and result-oriented service models

In view of the current regulatory framework, the following economic activities of the Kontron Group have been classified as taxonomy-eligible under Delegated Regulation 2021/2139 Annex I and Delegated Regulation 2023/2486 Annex II: CCM 3.1 "Manufacture of renewable energy technologies", CCM 3.20 "Manufacture, installation, and servicing of high, medium, and low voltage electrical equipment for electrical transmission and distribution", CCM 6.14 "Infrastructure for rail transport", CCM 8.1 "Data processing, hosting, and related activities", CE 1.2 "Manufacture of electrical and electronic equipment".

### CCM 3.1 "Manufacture of renewable energy technologies"

According to the Taxonomy Regulation, this economic activity includes the manufacture of renewable energy technologies. The term "renewable energy" is defined by the European Union as energy from renewable, non-fossil sources, including: wind energy, solar energy (solar thermal and photovoltaic), geothermal energy, ambient energy, tidal, wave, and other marine energy, hydropower, energy from biomass, landfill gas, sewage gas, and biogas. In the reporting year 2025, turnover was attributed to this activity from the GreenTec division, which offers clean energy solutions under the "Steca" brand, including hybrid inverters for solar energy, along with the associated cloud software.

### CCM 3.20 "Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution"

According to the Taxonomy Regulation, this economic activity includes systems for developing low-CO<sub>2</sub>e transport. It covers manufacturing, installation, maintenance, and repair of charging stations for electric vehicles, consulting services related to charging infrastructure. Under the "eSystems" brand, intelligent wallboxes are developed and manufactured which serve as smart charging solutions for electric vehicles. These wallboxes can also be integrated into smart home systems. They enable intelligent control and monitoring of photovoltaic systems, heat pumps, electric cars, and the power grid for efficient energy distribution. In the reporting year 2025, turnover from the sale of wallboxes were fully attributed to economic activity 3.20.

#### CCM 6.14 "Infrastructure for rail transport"

According to the definition in the Taxonomy Regulation, this economic activity includes the construction, modernization, operation and maintenance of railway and underground railway lines, bridges and tunnels, stations, terminals, service facilities, as well as safety and traffic management systems, including architectural services, engineering services, technical drawing services, building inspection, surveying and mapping services, and conducting physical, chemical and other analytical tests on all types of materials and products. In 2023, the description of this economic activity was extended to specifically address the relevant rail transport components (including train control/signaling, operations management and traffic control, telematics applications). Turnover in the "Transportation" sector were primarily attributed to this economic activity. In this respect, Kontron Transportation (KTR) implements projects in the rail infrastructure sector and carries out deliveries, commissioning and service along routes (access networks) and in communication centers (core network and software), although rolling stock (including trains, wagons) is not the focus. Kontron Transportation delivers in various constellations: Consortia are often formed with construction companies (infrastructure) or signaling companies (other communication technology along the route), or KTR delivers directly when the focus is on the technology part.

#### CCM 8.1 "Data processing, hosting and related activities"

According to the Taxonomy Regulation, this economic activity includes: Storage, processing, administration, and movement of data; control, display, exchange, transmission, and processing of data via data centers; edge computing solutions. In the reporting year 2025, primarily services and services related to data processing using data centers were assigned to this economic activity.

#### CE 1.2 "Manufacture of electrical and electronic equipment"

This economic activity includes the manufacture of electrical and electronic equipment for industry, commerce, and consumers. In the reporting year 2025, turnover from the sale of Kontron Group products developed and manufactured in-house (especially in the hardware sector) for the industrial automation and communication solutions markets from the "Europe" and "Global" business segments was primarily attributed to this economic activity. As part of the Katek acquisition, the share of turnover from this activity increased due to pure electronics manufacturing and manufacturing services (EMS – Electronic Manufacturing Services) in the reporting year 2024.

Turnover was also allocated to other economic activities, including CE 4.1 "Provision of IT/OT data-driven solutions," CE 5.1 "Repair, refurbishment and remanufacturing," CE 5.2 "Sale of spare parts," and CE 5.5 "Product-as-a-service and other circular use- and result-oriented service models". However, these activities account for only a small proportion of Group turnover compared to the five main activities listed above.

Through a detailed analysis of the items included in the turnover, each turnover is assigned to taxonomy-eligible and taxonomy-aligned economic activities. The numerator of the taxonomy-eligible turnover indicator is therefore TEUR 1,222,277 (PY: TEUR 1,273,900). This results in a taxonomy-eligible turnover indicator of 76.0% (PY: 75.6%).

For those turnover identified as taxonomy-aligned, the Kontron Transportation entities classified the portions generated on the basis of internal own work under the economic activity CCM 6.14 "Infrastructure for rail transport" in connection with the GSM-R solutions offered. These own work components relate exclusively to intellectual property and the project-related hours worked as part of the software and services sold. Depending on requirements, the service components include planning, installation, commissioning, operation, support, hosting, training and maintenance. To calculate the turnover associated with these internal own work contributions, a factor is applied at the level of each individual taxonomy-eligible project for which a substantial contribution to the environmental objective "Climate change mitigation" has been identified. This factor is derived by dividing the amount of internal project-related cost allocations by the total project costs, which comprise these internal cost allocations, material expenses and other services purchased relating to the project. The resulting taxonomy-aligned project turnover are then aggregated. The turnover indicator for taxonomy-aligned turnover for the reporting year 2025 therefore amounts to 2.3% (PY: 0%). An overview of taxonomy eligibility and taxonomy alignment of turnover by environmental objective is provided in the following table. Further details are presented in the table on the turnover indicator at the end of this section.

## SHARE OF TURNOVER/TOTAL TURNOVER

	TAXONOMY ALIGNMENT PER OBJECTIVE	TAXONOMY ELIGIBILITY PER OBJECTIVE
CCM	2.3%	21.4%
CCA	0%	0%
WTR	0%	0%
CE	0%	54.7%
PPC	0%	0%
BIO	0%	0%

## CapEx indicator

The CapEx indicators (Capital Expenditures) show, in accordance with subsection 1.1.2.2 of Annex I of the Delegated Regulation (Del. Regulation I&D), the share of total capital expenditure that:

- › refers either to assets or processes associated with taxonomy-eligible and taxonomy-aligned economic activity, or
- › refers to the purchase of products and services resulting from a taxonomy-eligible and taxonomy-aligned economic activity.

Capital expenditure (CapEx) is based on additions to property, plant and equipment and intangible assets during the financial year in question before depreciation and amortization and any revaluations for the relevant financial year. It also includes additions to property, plant and equipment, and intangible assets resulting from business combinations (application of IFRSs [IAS 16, 38, 40, 41, IFRS 16]). Acquired goodwill is not included.

The company identified total capital expenditure in accordance with the EU Taxonomy Regulation (including assets from business combinations) at TEUR 116,502 for reporting year 2025 (see Notes to the Consolidated Financial Statements Part C, Note 01 and Note 02; PY: TEUR 291,015).

These form the denominator of the CapEx indicators. In detail, total capital expenditure is as follows:

	IN TEUR
IAS 16 Tangible Assets	36,522
IAS 38 Intangible Assets	50,020
IAS 40 Real Estate Held as Financial Investments	0
IFRS 16 Leases (> 12 months)	29,960
<b>Total</b>	<b>116,502</b>
Including as a result of changes in the consolidation group	193

Based on the description of the asset additions, an analysis of taxonomy eligibility and alignment was conducted, along with a comparison with Annex I (Significant Contribution to Climate Change Mitigation), Annex II (Significant Contribution to Climate Change Adaptation), and Annex III (Significant Contribution to a Circular Economy) of the Taxonomy Regulation.

The following relevant economic activities were identified for the Kontron Group within the individual environmental objectives, to which capital expenditure can be attributed:

Environmental Objective “Climate Change Mitigation” (CCM):

3.1 Manufacture of renewable energy technologies

3.20 Manufacture, installation, and servicing of high, medium, and low voltage electrical equipment for electrical transmission and distribution

6.5 Transport by motorbikes, passenger cars and light commercial vehicles

6.14 Infrastructure for rail transport

7.2 Renovation of existing buildings

7.4 Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)

8.1 Data processing, hosting and related activities

9.1 Close to market research, development and innovation

Environmental Objective “Climate Change Adaptation” (CCA):

8.2 Computer programming, consultancy and related activities

Environmental Objective “Circular Economy” (CE):

1.2 Manufacture of electrical and electronic equipment

5.1 Repair, refurbishment and remanufacturing

The total capital expenditure allocated to economic activities CCM 6.14 “Infrastructure for rail transport” and CCM 8.1 “Data processing, hosting and related activities”, as well as to all listed economic activities within the “Climate Change Adaptation” and “Circular Economy” environmental objectives, relates to assets or processes associated with the respective taxonomy-eligible economic activities within the context of generating turnover. With regard to economic activity CCA 8.2 “Computer programming, consultancy and related activities”, it should be noted that, according to the EU Taxonomy, this economic activity is not classified as an “enabling” activity and is therefore not included in the calculation of the turnover indicator but only in the CapEx and OpEx indicators.

The total capital expenditure attributed to the other listed economic activities relates – except for economic activity CCM 9.1 – to the purchase of products or services from the respective taxonomy-eligible economic activities. This includes, in particular, investments in the vehicle fleet (economic activity CCM 6.5) and investments related to buildings and production facilities (economic activities CCM 7.2 and CCM 7.4).

The sum of additions, which reflect a taxonomy-eligible investment with regard to the economic activities mentioned in accordance with the Taxonomy Regulation, is the numerator of the taxonomy-eligible CapEx indicator in the amount of TEUR 83,792 (PY: TEUR 71,537). This results in a taxonomy-eligible CapEx indicator of 71.9% (PY: 24.6%).

Concerning this change in the CapEx indicator compared to the previous year, it should be noted that a significant proportion of the previous year's CapEx denominator came from changes in the group of consolidated companies as a result of acquisitions carried out (PY: TEUR 187,222) – in financial year 2025 this CapEx amounted to only TEUR 193. This was reflected in the share of taxonomy-eligible CapEx in relation to the CapEx denominator, since the CapEx resulting from changes in the group of consolidated companies were not accounted for in the numerator. Accordingly, taxonomy eligibility was significantly lower in the previous year than in financial year 2025.

The taxonomy-aligned CapEx indicator is limited to the capitalized development costs of the Kontron Transportation Group, which also show taxonomy-aligned turnover. This includes those capitalized development costs directly related to internal activities and personnel expenses, and are expressly posted under the items for personnel costs and laboratory use. This corresponds to the capitalized development costs minus third-party costs, i.e., services provided by external parties, including the aliquot for the capitalized development costs in total tax credits deducted. The taxonomy-aligned CapEx indicator is therefore 3.9% (PY: 0%).

The following table provides an overview of the taxonomy-eligibility and alignment of CapEx per environmental objective – more details are provided in the CapEx indicator table at the end of this section.

## SHARE OF CAPEX/TOTAL CAPEX

	TAXONOMY ALIGNMENT PER OBJECTIVE	TAXONOMY ELIGIBILITY PER OBJECTIVE
CCM	3.9%	18.4%
CCA	0%	16.8%
WTR	0%	0%
CE	0%	50.9%
PPC	0%	0%
BIO	0%	0%

## OpEx indicator

Operating expenditure (OpEx) indicators provide, in accordance with subsection 1.1.3.2 of Annex I of Delegated Regulation (Del. Regulation I&D), the proportion of operating expenses that

- › refers either to assets or processes associated with taxonomy-eligible and taxonomy-aligned economic activity, or
- › refers to the purchase of products and services resulting from a taxonomy-eligible and taxonomy-aligned economic activity.

The basis for operating expenses (OpEx) is the direct, non-capitalized costs for research and development, building renovation measures, short-term leasing or low-value asset leases, maintenance and repair as well as for all other direct expenses for the ongoing maintenance of tangible assets by the company or by third parties that are necessary to ensure the continued and effective functioning of these systems.

To determine the denominator, the sum of the above costs was calculated based on a detailed analysis of accounts and cost centers. Total operating expenditure in the reporting year 2025 in accordance with Taxonomy Regulation Art. 8, Annex I, subsection 1.1.3.1, of Annex I of Delegated Regulation (Del. Reg. I&D) amounts to TEUR 68,706 (PY: TEUR 78,051). These form the denominator of the OpEx indicator.

The numerator of the OpEx indicator, in accordance with subsection 1.1.3.2 of Annex I of Delegated Regulation (Del. VO I&D), corresponds to the portion of operating expenditure included in the denominator that relates to assets or processes associated with: Annex I (Significant contribution to climate change mitigation) and Annex II (significant contribution to climate change adaptation) of Delegated Regulation 2021/2139 or, according to Annex I (Significant contribution to the sustainable use and protection of water and marine resources), Annex II (Significant contribution to the transition to a circular economy), Annex III (Significant contribution to pollution prevention and reduction), and Annex IV (Significant contribution to the protection and restoration of biodiversity and ecosystems) of Delegated Regulation 2023/2486, (VO 2023/2486), are associated with taxonomy-eligible economic activities.

The following relevant economic activities were identified for the Kontron Group within the individual environmental objectives, to which operating expenditure can be attributed:

### Environmental Objective "Climate Change Mitigation" (CCM):

3.1 Manufacture of renewable energy technologies

3.20 Manufacture, installation, and servicing of high, medium, and low-voltage electrical equipment for electrical transmission and distribution

6.4 Operation of personal mobility devices, cycle logistics

6.5 Transport by motorbikes, passenger cars and light commercial vehicles

6.6 Freight transport by road

6.14 Infrastructure for rail transport

7.3 Installation, maintenance and repair of energy efficiency equipment

8.1 Data processing, hosting and related activities

Environmental Objective "Climate Change Adaptation" (CCA):

8.2 Computer programming, consultancy and related activities

Environmental Objective "Circular Economy" (CE):

1.2 Manufacture of electrical and electronic equipment

5.1 Repair, refurbishment and remanufacturing

Taxonomy-eligible operating expenditure in the reporting year 2025 amounting to TEUR 56,174 (PY: TEUR 62,014) consists primarily of non-capitalized research and development expenses. In this respect, the taxonomy eligibility and taxonomy alignment analysis of research and development expenditure plays a key role in determining the OpEx indicators. Where these research and development expenditures relate to an economic activity already identified as taxonomy-relevant in the turnover analysis, the associated R&D expenditures were also allocated to this economic activity. Together with taxonomy-eligible expenses for maintenance and repair, leasing, buildings and building renovation, the share of taxonomy-eligible OpEx in reporting year 2025 amounts to 81.8% (PY: 79.5%).

All non-capitalized R&D personnel costs of subsidiaries with taxonomy-aligned turnover are regarded as taxonomy-aligned OpEx, since, as personnel expenses, they are directly related to the internal activities carried out and, at all the companies concerned, are entirely attributable to the economic activity CCM 6.14 "Infrastructure for rail transport." As a result, the taxonomy-aligned OpEx indicator in the reporting year 2025 is 9.9% (PY: 0%).

The following table provides an overview of the taxonomy-eligibility and alignment of OpEx per environmental objective – more details are provided in the OpEx indicator table at the end of this section.

#### SHARE OF OPEX/TOTAL OPEX

	TAXONOMY ALIGNMENT PER OBJECTIVE	TAXONOMY ELIGIBILITY PER OBJECTIVE
CCM	9.9%	29.9%
CCA	0%	20.6%
WTR	0%	0%
CE	0%	51.2%
PPC	0%	0%
BIO	0%	0%

When calculating the above figures, various audit steps were taken to avoid any double counting of economic activities. These audit steps include integrated control mechanisms in the ESG reporting tool (e.g., automatic summation of reported figures in the individual economic activities and alerts when they exceed the values of the turnover/CapEx/OpEx denominators), close coordination between the financial departments (accounting, controlling) and the ESG departments, as well as clear documentation requirements for taxonomy managers at the individual subsidiaries, including review of documentation by headquarters.

## Template 1 – Nuclear and fossil gas related activities

ROW	NUCLEAR ENERGY RELATED ACTIVITIES
1	The undertaking carries out, funds or has exposures to research, development, demonstration and deployment of innovative electricity generation facilities that produce energy from nuclear processes with minimal waste from the fuel cycle. NO
2	The undertaking carries out, funds or has exposures to construction and safe operation of new nuclear installations to produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production, as well as their safety upgrades, using best available technologies. NO
3	The undertaking carries out, funds or has exposures to safe operation of existing nuclear installations that produce electricity or process heat, including for the purposes of district heating or industrial processes such as hydrogen production from nuclear energy, as well as their safety upgrades. NO
ROW	FOSSIL GAS RELATED ACTIVITIES
4	The undertaking carries out, funds or has exposures to construction or operation of electricity generation facilities that produce electricity using fossil gaseous fuels. NO
5	The undertaking carries out, funds or has exposures to construction, refurbishment, and operation of combined heat/cool and power generation facilities using fossil gaseous fuels. NO
6	The undertaking carries out, funds or has exposures to construction, refurbishment and operation of heat generation facilities that produce heat/cool using fossil gaseous fuels. NO

FINANCIAL YEAR 2025	YEAR		SUBSTANTIAL CONTRIBUTION CRITERIA						
ECONOMIC ACTIVITIES	CODE	TURNOVER	PROPORTION OF TURN-OVER, 2025	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY
		IN TEUR	IN %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>									
<b>A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)</b>									
Infrastructure for rail transport	CCM 6.14	36,550	2.3%	Y	N	N/EL	N/EL	N/EL	N/EL
<b>Turnover of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>36,550</b>	<b>2.3%</b>	<b>2.3%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Of which Enabling		36,550	2.3%	2.3%	0.0%	0.0%	0.0%	0.0%	0.0%
Of which Transitional		0	0.0%						
<b>A.2 TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)</b>									
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Manufacture of renewable energy technologies	CCM 3.1	21,781	1.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution	CCM 3.20	46,691	2.9%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Infrastructure for rail transport	CCM 6.14	180,806	11.2%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	CCM 8.1	57,417	3.6%	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacture of electrical and electronic equipment	CE 1.2	856,233	53.3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Provision of IT/OT data-driven solutions	CE 4.1	14,288	0.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Repair, refurbishment and remanufacturing	CE 5.1	3,824	0.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Sale of spare parts	CE 5.2	305	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
Product-as-a-service and other circular use- and result-oriented service models	CE 5.5	4,383	0.3%	N/EL	N/EL	N/EL	N/EL	EL	N/EL
<b>Turnover of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>1,185,728</b>	<b>73.8%</b>	<b>19.1%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>54.7%</b>	<b>0.0%</b>
<b>A. Turnover of Taxonomy eligible activities (A.1 + A.2)</b>		<b>1,222,277</b>	<b>76.0%</b>	<b>21.4%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>54.7%</b>	<b>0.0%</b>
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>									
Turnover of Taxonomy-non-eligible activities		384,981	24.0%						
<b>Total (A + B)</b>		<b>1,607,259</b>	<b>100.0%</b>						

**DN SH CRITERIA ('DOES NOT SIGNIFICANTLY HARM')**

CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) TURNOVER 2024	CATEGORY ENABLING ACTIVITY	CATEGORY TRANSITIONAL ACTIVITY
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	IN %	E	T
Y	Y	Y	Y	Y	Y	Y	0.0%	E	
							<b>0.0%</b>		
							0.0%	E	
							0.0%		T
							1.4%		
							2.4%		
							11.6%		
							2.4%		
							56.4%		
							1.0%		
							0.1%		
							0.1%		
							0.2%		
							<b>75.6%</b>		
							<b>75.6%</b>		

FINANCIAL YEAR 2025	YEAR	SUBSTANTIAL CONTRIBUTION CRITERIA								
		ECONOMIC ACTIVITIES	CODE	CAPEX	PROPORTION OF CAPEX, 2025	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY
		IN TEUR	IN %	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL	Y; N; N/EL
<b>TAXONOMY-ELIGIBLE ACTIVITIES</b>										
<b>ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)</b>										
Infrastructure for rail transport	CCM 6.14	4,504	3.9%	Y	N	N/EL	N/EL	N/EL	N/EL	N/EL
<b>CapEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>4,504</b>	<b>3.9%</b>	<b>3.9%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Of which Enabling		4,504	3.9%	3.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Of which Transitional		0	0.0%							
<b>TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)</b>										
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Manufacture of renewable energy technologies	CCM 3.1	4,371	3.8%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution	CCM 3.20	1,450	1.2%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Infrastructure for rail transport	CCM 6.14	5,722	4.9%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	CCM 8.1	1,460	1.3%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Close to market research, development and innovation	CCM 9.1	427	0.4%	EL	N/EL	N/EL	N/EL	N/EL	N/EL	N/EL
Repair, refurbishment and remanufacturing	CE 5.1	11	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Manufacture of electrical and electronic equipment	CE 1.2	59,335	50.9%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Computer programming, consultancy and related activities	CCA 8.2	2,966	2.5%	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	3,324	2.9%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Renovation of existing buildings	CCM 7.2	120	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of charging stations for electric vehicles in buildings (and parking spaces attached to buildings)	CCM 7.4	103	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
<b>CapEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>79,288</b>	<b>68.1%</b>	<b>14.6%</b>	<b>16.8%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>50.9%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>CapEx of Taxonomy eligible activities (A.1 + A.2)</b>		<b>83,792</b>	<b>71.9%</b>	<b>18.4%</b>	<b>16.8%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>50.9%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>										
CapEx of Taxonomy-non-eligible activities		32,711	28.1%							
<b>Total (A + B)</b>		<b>116,503</b>	<b>100.0%</b>							

**DNSH CRITERIA ('DOES NOT SIGNIFICANT HARM')**

CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) CAPEX 2024	CATEGORY ENABLING ACTIVITY	CATEGORY TRANSITIONAL ACTIVITY
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	IN %	E	T
Y	Y	Y	Y	Y	Y	Y	0.0%	E	
							<b>0.0%</b>		
							0.0%	E	
							0.0%		T
							0.1%		
							1.3%		
							3.0%		
							0.5%		
							0.2%		
							0.0%		
							16.4%		
							1.2%		
							1.5%		
							0.3%		
							0.0%		
							<b>24.6%</b>		
							<b>24.6%</b>		

FINANCIAL YEAR 2025	YEAR		SUBSTANTIAL CONTRIBUTION CRITERIA							
	ECONOMIC ACTIVITIES	CODE	OPEX	PROPORTION OF OPEX, 2025	CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY
<b>A. TAXONOMY-ELIGIBLE ACTIVITIES</b>										
<b>A.1. ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (TAXONOMY-ALIGNED)</b>										
Infrastructure for rail transport	CCM 6.14	6,808	9.9%	Y	N	N/EL	N/EL	N/EL	N/EL	N/EL
<b>OpEx of environmentally sustainable activities (Taxonomy-aligned) (A.1)</b>		<b>6,808</b>	<b>9.9%</b>	<b>9.9%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
Of which Enabling		6,808	9.9%	9.9%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Of which Transitional		0	0.0%							
<b>A.2 TAXONOMY-ELIGIBLE BUT NOT ENVIRONMENTALLY SUSTAINABLE ACTIVITIES (NOT TAXONOMY-ALIGNED ACTIVITIES)</b>										
				EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL	EL; N/EL
Manufacture of renewable energy technologies	CCM 3.1	2,951	4.3%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Manufacture, installation, and servicing of high, medium and low voltage electrical equipment for electrical transmission and distribution	CCM 3.20	6,479	9.4%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Infrastructure for rail transport	CCM 6.14	3,366	4.9%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Data processing, hosting and related activities	CCM 8.1	490	0.7%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Repair, refurbishment and remanufacturing	CE 5.1	15	0.0%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Manufacture of electrical and electronic equipment	CE 1.2	35,174	51.2%	N/EL	N/EL	N/EL	N/EL	EL	N/EL	N/EL
Computer programming, consultancy and related activities	CCA 8.2	471	0.7%	N/EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Operation of personal mobility devices, cycle logistics	CCM 6.4	25	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Transport by motorbikes, passenger cars and light commercial vehicles	CCM 6.5	327	0.5%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Freight transport services by road	CCM 6.6	66	0.1%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
Installation, maintenance and repair of energy efficiency equipment	CCM 7.3	2	0.0%	EL	EL	N/EL	N/EL	N/EL	N/EL	N/EL
<b>OpEx of Taxonomy-eligible but not environmentally sustainable activities (not Taxonomy-aligned activities) (A.2)</b>		<b>49,366</b>	<b>71.9%</b>	<b>19.9%</b>	<b>20.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>51.2%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>A. OpEx of Taxonomy eligible activities (A.1 + A.2)</b>		<b>56,174</b>	<b>81.8%</b>	<b>29.9%</b>	<b>20.6%</b>	<b>0.0%</b>	<b>0.0%</b>	<b>51.2%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>B. TAXONOMY-NON-ELIGIBLE ACTIVITIES</b>										
OpEx of Taxonomy-non-eligible activities		12,532	18.2%							
<b>Total (A + B)</b>		<b>68,706</b>	<b>100.0%</b>							

**DNSH CRITERIA ('DOES NOT SIGNIFICANTLY HARM')**

CLIMATE CHANGE MITIGATION	CLIMATE CHANGE ADAPTATION	WATER	POLLUTION	CIRCULAR ECONOMY	BIODIVERSITY	MINIMUM SAFEGUARDS	PROPORTION OF TAXONOMY ALIGNED (A.1.) OR ELIGIBLE (A.2.) OPEX 2024	CATEGORY ENABLING ACTIVITY	CATEGORY TRANSITIONAL ACTIVITY
Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	Y/N	IN %	E	T
Y	Y	Y	Y	Y	Y	Y	0.0%	E	
							<b>0.0%</b>		
							0.0%	E	
							0.0%		T
							3.3%		
							5.2%		
							10.4%		
							0.5%		
							0.5%		
							58.0%		
							0.6%		
							0.1%		
							0.6%		
							0.1%		
							0.0%		
							<b>79.5%</b>		
							<b>79.5%</b>		

## 2.2. ESRS E1 – Climate Change

### 2.2.1. E1-1 – Transition Plan for Climate Change Mitigation

Kontron has set itself the goal of increasing the share of purchased and self-generated electricity from renewable sources to at least 75% by 2030, provided that the Group has control over procurement or generation at the respective locations. However, access to predominantly renewable electricity is currently unrealistic in several jurisdictions and will probably not be possible everywhere even in the short term. In some markets, current policy frameworks do not support access to renewable energy or even restrict it. These circumstances significantly influence the pace at which Kontron can drive forward the decarbonization of its global CO<sub>2</sub>e footprint.

The switch to renewable heat sources is either not technically feasible or economically impracticable at many locations due to local infrastructure and a lack of alternatives. These structural challenges illustrate the complexity of developing a Group-wide transition plan, in particular for a network of production and assembly companies operating in different regional conditions. Nevertheless, initiatives to improve energy efficiency are being pursued by individual companies and further expanded there where possible.

In parallel, ongoing regulatory developments at EU level and expected but not yet specified adjustments to internationally recognized standards for greenhouse gas accounting are increasing uncertainty with regard to future requirements for transition plans. Kontron is therefore focusing on monitoring these developments and advancing its methodology for greenhouse gas accounting to ensure its robustness, sustainability, and alignment with new expectations. This basis should make it possible to identify areas within the business where Kontron can use effective levers to gradually decarbonize its activities and – as far as possible – parts of the value chain.

### 2.2.2. E1-2 – Policies related to climate change mitigation and adaptation

Kontron AG has implemented comprehensive guidelines and strategies to address significant climate-related impacts, risks, and opportunities. The central instruments are the CoC, the SCoC and the binding Group Policy “Sustainability and Compliance in the Supply Chain.” These policies apply to all Kontron companies worldwide and address both their own business activities and the entire supply chain.

The Kontron CoC defines clear guidelines for the responsible use of natural resources and climate change mitigation. It provides the strategic framework for measures to reduce greenhouse gas emissions, promote renewable energy, increase energy efficiency, and ensure sustainable resource management. All Kontron companies are required to implement these measures, for example by reducing business trips and optimizing operational processes.

The SCoC obliges suppliers to implement climate change mitigation measures, including reducing greenhouse gas emissions, promoting renewable energy, and using water and soil resources sustainably. In doing so, it supports Kontron's climate strategy and strengthens the implementation of sustainability targets along the entire value chain.

The “Sustainability and Compliance in the Supply Chain” policy sets standards for responsible procurement, regular supplier assessments, and the integration of sustainability criteria into the supply chain. It recommends a risk assessment of suppliers, for example those with a high CO<sub>2</sub>e footprint; regions with increased climate risk are not included. The policy addresses climate change mitigation measures such as emissions reduction, energy efficiency, and the use of renewable energy sources, but does not explicitly address GHG removals or long-term transition risks. There are currently only indirect approaches to adaptation measures through supplier assessments; no detailed concepts for climate change adaptation exist.

At several locations, environmental management systems and energy efficiency systems are implemented and audited in accordance with the principles of ISO 14001 and ISO 50001, in accordance with customer requirements and the internal policy “Sustainability and Compliance in the Supply Chain.” These systems help monitor and improve environmental performance and reduce energy consumption.

The guidelines apply to all relevant activities (impacts on human rights, impacts on the environment, reference to products and their ingredients, relationship to suppliers and business partners, or relevance to legal sustainability requirements) within the company, including production sites and the entire supply chain. The scope of application includes direct and indirect emissions (Scope 1, 2 and 3), in particular from production and transport. Actions to reduce emissions are developed and implemented on a site-specific basis. Production sites and data centers are particularly relevant due to their high energy requirements.

The full Executive Board is responsible for implementing the ESG strategy and guidelines. Managing directors and area managers are actively involved in implementation and ensure that the requirements are integrated into daily business processes. The CoC, SCoC and Policy "Sustainability and Compliance in the Supply Chain" are digitally accessible to all employees via the intranet. The CoC is also displayed as a notice in the social rooms of each entity. For external stakeholders, the CoC and the non-financial report are available on the company website.

The guidelines are based on international standards such as the OECD Guidelines for Multinational Companies, the GRI standards, the UN Global Compact and ISO 14001 certification. In addition, the company ensures compliance as far as possible with the requirements of the EU taxonomy, in particular in relation to climate change mitigation and adaptation to climate change.

### 2.2.3. E1-3 – Actions and resources in relation to climate change policies

Kontron AG has defined objectives and measures within the framework of its ESG strategy to support adaptation to climate change and to mitigate its impacts. These objectives are to be achieved through appropriate measures whose effectiveness is monitored using defined KPIs. The measures were developed as part of the "ESG-Pathfinder" project, which involved experts from the areas of environmental and quality management of those subsidiaries with the greatest impacts. Following a status-quo assessment of existing and potential measures and targets, the results were discussed in workshops and translated into concrete measures. The final measures and targets were agreed with the Executive Board; additional external stakeholders were not involved.

At the reporting date, the expenses incurred in connection with climate-related measures, aside from those relating to the "development and sale of products and services under the brands eSystems, Iskratel, Kontron Transportation and Steca" were not material and therefore not decision-relevant for steering decisions. Accordingly, no separate allocation into CapEx and OpEx was made. A retrospective evaluation would not be meaningful; the systems will be adjusted on a forward-looking basis, and ESRS-compliant allocation of the relevant CapEx and OpEx data will be incorporated into future reporting.

It is possible, however, that in the future the measures "Purchase and self-generation of electricity from renewable sources" and "company-specific energy management and efficiency initiatives" will require significant investments for their implementation, which would then constitute significant expenditures in accordance with ESRS. A central definition and collection of these data is planned for future reporting periods, including reporting where the expenditures are determined to be material.

The quantification of achieved or expected GHG emission reductions in accordance with ESRS E1-29 will also be carried out in the future. An early quantification would be associated with high uncertainties and imply a level of maturity in steering that is not yet in place.

<b>ACTION</b>	Development and sale of products and services under eSystems, Iskratel, Kontron Transportation and Steca brands
<b>ESRS STANDARD</b>	E1
<b>RELATED IROS</b>	Promoting the transition to clean energy through innovative products and services; solutions enabling customers to reduce greenhouse gas emissions
<b>RELATED POLICIES</b>	None
<b>RELATED TARGETS</b>	None
<b>BRIEF DESCRIPTION</b>	Decarbonization lever: Kontron develops and markets products and services that help customers transition to clean energy and reduce greenhouse gas emissions. Examples: eSystems wallboxes for electric vehicles, Iskratel broadband solutions with high energy efficiency, communication solutions for electrified rail networks, and electronics for photovoltaic systems under the Steca brand.
<b>SCOPE</b>	Products and services under eSystems, Iskratel, Kontron Transportation and Steca brands
<b>TIME FRAME</b>	Ongoing

<b>ACTION</b>	Purchase and self-generation of electricity from renewable sources
<b>ESRS STANDARD</b>	E1
<b>RELATED IROS</b>	Contribution to climate change through greenhouse gas emissions; rising energy costs, and energy supply volatility
<b>RELATED POLICIES</b>	CoC
<b>RELATED TARGETS</b>	75% share of electricity from renewable sources by 2030 provided Kontron controls purchasing or on-site generation
<b>BRIEF DESCRIPTION</b>	Decarbonization lever: renewable energies (substitution of fossil fuels, Scope 2) Several Kontron companies purchase electricity from renewable sources using proof of origin; in addition, photovoltaic systems have been installed at selected locations and further systems are planned, with the aim of gradually increasing the share of renewable energy by 2030.
<b>SCOPE</b>	Own business activities (all locations with direct control over electricity purchase or generation)
<b>TIME FRAME</b>	2030

<b>ACTION</b>	Company-specific energy management and efficiency initiatives
<b>ESRS STANDARD</b>	E1
<b>RELATED IROS</b>	Contribution to climate change through greenhouse gas emissions; rising energy costs, and energy supply volatility
<b>RELATED POLICIES</b>	CoC
<b>RELATED TARGETS</b>	None
<b>BRIEF DESCRIPTION</b>	Decarbonization lever: energy efficiency (reduction of energy consumption) Numerous Kontron companies implemented measures to improve energy efficiency in the reporting year and plan to continue them. These include the adjustment of operating times, energy monitoring and audits, the introduction of ISO-50001-compliant energy management systems as well as structural and technical measures such as insulation, LED lighting, the replacement of HVAC systems and the use of smart technologies.
<b>SCOPE</b>	Own business operations (all physical locations)
<b>TIME FRAME</b>	2030

Other decarbonization levers, including solutions based on natural principles, are not currently used and are not planned. The described actions “Purchase and self-generation of electricity from renewable sources” and “Company-specific energy management and efficiency initiatives” require no corrective action for those concerned.

The implementation of the actions depends in part on external requirements. The purchase of electricity from renewable sources depends on the local availability of such options or the possibility of using proof of origin. The installation of photovoltaic systems or other self-generation solutions depends on the structural and financial feasibility at the respective locations. Larger investments in energy efficiency measures, in particular those that require structural adaptation of buildings or the replacement of machinery, depend heavily on short-term financial feasibility and the return on investment which, in the current market environment, is difficult to achieve through efficiency gains alone.

## 2.2.4. E1-4 – Targets Related to Climate Change Mitigation and Adaptation

In recent years, information has been circulated on targets and actions measures for adapting to climate change and reducing negative impacts. In 2025, these were revised and further developed in the “ESG-Pathfinder” project, as described in chapter “E1-3 – Actions and resources in relation to climate change policies.” For further expansion, in particular with regard to Scope 3 emissions, a reliable data basis and analysis in accordance with ESRS will first be created in order to properly define the target.

To achieve the defined targets, suitable actions are planned whose effectiveness will be monitored on the basis of defined KPIs. Progress monitoring takes place annually as part of ESG reporting, with relevant data collected from the business units. 2024 was chosen as the baseline year because it was in that year that comprehensive data collection was carried out for the first time, including from the Katek companies acquired in 2024.

No interim targets were set for the defined environmental targets. No additional external stakeholder consultations were carried out as part of the target-setting process. Involvement was limited to the relevant specialist departments within the individual subsidiaries as well as coordination with the Executive Board. None of the targets is based on conclusive scientific findings. Amendments to existing targets concern solely the energy target, which replaces the previous target or action “halving our own greenhouse gas emissions from 2022 to 2030 (Scope 1 and 2)”.

As a result of economic developments in 2025, it is expected that greater economic efficiency in the coming years will also entail higher energy consumption. At the same time, increased availability of low-GHG energy resources could improve the CO<sub>2</sub>e footprint. The development of climate scenarios is planned for the future which are agreed with a view to limiting global warming to 1.5 °C so as to take into account relevant environmental, social, technological, market, and policy-related developments and to define detailed decarbonization levers.

All the targets presented goals are in line with the CoC, since it sets out fundamental principles across the Group for dealing responsibly with environmental and climate concerns, reducing greenhouse gas emissions, and promoting sustainable business practices.

TARGET	NO MAJOR LOCATIONS THAT ARE EXPOSED TO HIGH PHYSICAL CLIMATE RISKS WITHOUT ADAPTATION MEASURES	75% SHARE OF ELECTRICITY FROM RENEWABLE SOURCES BY 2030 PROVIDED KONTRON CONTROLS PURCHASING OR ON-SITE GENERATION
Standard	E1	E1
Related IROs	Physical and investment risk due to climate change	Contribution to climate change through greenhouse gas emissions; rising energy costs, and energy supply volatility
Related policies	None	Code of Conduct
Target level incl. unit	Zero material locations	75%
Absolute or relative target	Absolute	Relative
Scope	Own business operations (all physical locations)	Own business operations (all locations where Kontron directly purchases or generates electricity)
Base value	Not applicable	59.5%
Baseline year	Ongoing (yearly)	2024

TARGET	NO MAJOR LOCATIONS THAT ARE EXPOSED TO HIGH PHYSICAL CLIMATE RISKS WITHOUT ADAPTATION MEASURES	75% SHARE OF ELECTRICITY FROM RENEWABLE SOURCES BY 2030 PROVIDED KONTRON CONTROLS PURCHASING OR ON-SITE GENERATION
Time frame	Ongoing (yearly)	2030
Key assumptions	Locations with a carrying amount of TEUR 500 or more are considered material	Only consumption for which Kontron determines the type of electricity is included and own generation; electricity with a proof of origin is considered renewable

TARGETS	INTERIM TARGETS	BASELINE YEAR	BASE VALUE	PERIOD	ACHIEVEMENT OF TARGETS IN THE REPORTING YEAR (IN %)
No material locations that are exposed to high physical climate risks without adaptation measures	Not applicable	Ongoing	Not applicable	Ongoing	100%
75% share of electricity from renewable sources by 2030 provided Kontron controls purchasing or on-site generation	None	2024	59.5%	2030	60%

## 2.2.5. E1-5 – Energy consumption and mix

The following tables provide an overview of energy consumption and sources, as well as self-generated energy. The companies included in the consolidation group described in “BP-1 – General basis for preparation of the non-financial report” were included. Raw materials and fuels that are not combusted for energy purposes are excluded.

ENERGY CONSUMPTION AND MIX	2025	2024
Fuel consumption from coal and coal products (MWh)	3	37
Fuel consumption from crude oil and petroleum products (MWh)	11,638	12,026
Fuel consumption from natural gas (MWh)	6,898	4,834
Fuel consumption from other fossil sources (MWh)	0	2
Consumption from purchased or received electricity, heat, steam and cooling from fossil sources (MWh)	13,978	13,853
<b>Total consumption of fossil energy (MWh)</b>	<b>32,516</b>	<b>30,753</b>
Share of fossil energy sources in total energy consumption (%)	49.82%	49.69%
Consumption from nuclear sources (MWh)	6,888	6,527
Share of consumption from nuclear sources of total energy consumption (%)	10.55%	10.55%
Fuel consumption from renewable energy sources, including biomass (MWh)	0	218
Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable energy sources (MWh)	25,042	23,646
Consumption of self-generated renewable energy other than fuels (MWh)	818	750
<b>Total consumption of renewable energy (MWh)</b>	<b>25,859</b>	<b>24,614</b>
Share of renewable energy sources in total energy consumption (%)	39.62%	39.77%
Total energy consumption (MWh)	65,264	61,894
<b>SELF-GENERATED ENERGY</b>	<b>2025</b>	<b>2024</b>
Self-generated energy from fossil sources (MWh)	0	0
Self-generated energy from renewable sources (MWh)	818	750

If no current consumption data were available, internal estimates were used. For this purpose, values for electricity consumption and heating data from previous years, taken from billing records, were primarily applied where the current billing information was not yet available. Electricity consumption in manufacturing operations was calculated proportionally to turnover. For several rented office locations, consumption values for electricity and heating were estimated based on comparable sites in terms of size and number of employees.

All reported energy consumption figures represent final energy consumption, i.e. the energy volumes actually used by the consolidated companies, in accordance with Annex IV of EU Directive 2012/27/EU on energy efficiency. Self-generated renewable energy is only taken into account to the extent that it was consumed during the reporting year; energy volumes fed into the grid or sold are not included in the reported final energy consumption. In the reporting year 2025, the disclosures for 2024 relating to energy consumption and energy intensity were reviewed as part of the data validation process and, where required, adjusted based on more precise delineations. Due to previously incorrect values reported by individual subsidiaries, fuel consumption from natural gas for 2024 was increased by 537 MWh, resulting in a total of 4,834 MWh.

ENERGY INTENSITY PER NET TURNOVER	2025	2024
Total energy consumption from activities in high climate impact sectors (MWh)	38,332	35,550
Total energy consumption from activities in high climate impact sectors per net turnover from activities in high climate impact sectors (MWh/TEUR)	0.042	0.035

The calculation was based on the formula total energy consumption from activities in high climate impact sectors (MWh) divided by net turnover from activities in high climate impact sectors (currency unit TEUR). No limitations are known. Relevant industries with high climate impact include C.26 Manufacture of computing devices, electronic and optical products and C.27 Manufacture of electrical equipment.

Disclosure of reconciliation to corresponding items or notes in the Financial Statements of net turnover from activities in high climate impact: The turnover is reported in the consolidated income statement (see Consolidated Notes, Part B, Note 01).

TOTAL NET TURNOVER (IN TEUR)	2025	2024
Net turnover from activities in high climate impact sectors used to calculate energy intensity	902,073	1,002,979
Other net turnover	705,186	681,842
Total net turnover (in consolidated financial statements)	1,607,259	1,684,821

## 2.2.6. E1-6 – Gross Scopes 1, 2, 3 and Total GHG emissions

In the reporting year 2024, both the reporting methodology and the scope of the group of companies were revised. The transition from GRI Standards to the requirements of the CSRD and the ESRS coincided with the integration of newly acquired Katek companies into the Kontron Group. This required an adjustment of the ESG reporting tool, as well as the retrospective collection of Scope 3-relevant data for 2023, to establish a consistent comparison baseline for future reporting years. These changes impact the comparability of reported greenhouse gas emissions, as the new methodology incorporates more comprehensive and detailed data points, thereby improving the consistency and transparency of reporting.

The calculation of Scope 1 includes all greenhouse gas emissions that occur directly within the company; i.e. emissions from the combustion of stationary sources (such as power plants, boilers), emissions from the combustion of mobile sources (e.g., emissions from the company's own vehicle fleet), process emissions from the company's production processes, and fugitive emissions (e.g. refrigerants). These are calculated using CO<sub>2</sub>e (CO<sub>2</sub>-equivalent) factors from official databases in order to assess CO<sub>2</sub>e emissions.

Scope 2 includes indirect GHG emissions that occur when energy is provided by an energy supply company for electricity, district cooling, or district heating. Depending on availability, these are calculated using the CO<sub>2</sub>e factor (market-related) reported by the supplier and with country-specific (location-related) CO<sub>2</sub>e factors. 31% of the electricity supply contracts include electricity from renewable sources; many of the sites are rented and therefore have no influence on the electricity contract.

The emission factors for Scope 1 and Scope 2 come from the online tool for recording ESRS data points and calculating the CO<sub>2</sub>e footprint and use official databases and sources such as the global warming potential (GWP) values published by the Intergovernmental Panel on Climate Change (IPCC) based on a period of 100 years to calculate CO<sub>2</sub>e emissions of non-CO<sub>2</sub>e gases from 2021 and Ecoinvent version 3.11.

In accordance with the Scope 2 GHG Protocol (2015), Scope 2 was calculated using two methods: location-based and market-based. Contractual instruments were subject to quality criteria and must include verifiable, credible, and transparent contract details. They must clearly show emission factors and double counting must be avoided. The factors stored in the software tool are based on the latest available data but are not retroactively adjusted if changes are made to the calculation method. Due to the adjustment of natural gas fuel consumption in the chapter "E1-5 – Energy consumption and energy mix", the Scope 1 emissions for 2024 change to 4,284 tCO<sub>2</sub>e and the Scope 3 emissions to 7,837,085 tCO<sub>2</sub>e.

For the emission factors and calculation bases for the Scope 3 figures, the latest available impact assessment methodology from the IPCC from 2021 was used. Climate impact time horizon: 100 years. The currently available values from external databases and the currently available database of the "Department for Environment, Food & Rural Affairs" (DEFRA) from 2021 were used as a database for the selection of emission factors.

The mapping of the individual Scope 3 positions with datasets from Ecoinvent 3.11. was developed in the respective categories and coordinated with the Kontron team and experts from the industry experts by discussing the resulting CO<sub>2</sub>e emissions as applicable and significant. The full Scope 3 greenhouse gas inventory is updated when a significant event occurs or a significant change in circumstances occurs. Datasets were selected according to the following hierarchy:

- › Emission factors for data points with weight information (in kg) or based on the unit of reference flow (e.g., kWh for "use of sold products").
- › Emission factors for data points related to financial expenditure or income (spend-based approach).

The emission factors for the Scope 3 calculation for the upstream and downstream value chain are estimated using indirect sources, such as sector averages or other approximation methods:

- › Transport emissions (upstream and downstream): Estimates based on purchase or sales prices, as exact weight data is often unavailable.
- › Energy consumption during the use of sold products: For locations without specific data, average values and scenarios based on secondary data are used.
- › Emissions from purchased goods and services: If no specific data is available, spend-based emission factors are applied, which are derived from sector average data in validated databases.
- › End-of-life-emissions: If data is missing, standard datasets from the Ecoinvent database are used for waste treatment.

All data records have been converted to the unit "kg", with the weight per item stored in the documentation. Hierarchy of Allocation:

- › Emission factors for data points with weights in kg or, for corresponding categories, via the unit of reference flow (e.g. kWh in "Use of Sold Products")
- › Emission factors for data points on financial expenditure or income (spend-based approach)

No significant events or changes in circumstances (relevant to greenhouse gas emissions) in the value chain occurring between reporting dates and the date of the company's general financial statements were noted.

### Uncertainties in calculating Scope 1, Scope 2, and Scope 3 Emissions

Fundamental uncertainties can arise from data gaps and general assumptions, necessitating the use of external data sources and various collection methods. A combination of primary (CO<sub>2</sub>e factors, consumption values, purchasing values, weights) and secondary data from life cycle assessment databases has been used.

- › Coolant losses and emissions: For units that use coolant but did not report any leaks, an extrapolation was carried out based on the average leak rate across all Kontron business units. No other volatile gases occurred during production.
- › Scope 3 – Conversion from EUR to kg if activity data was missing: If exact weight data was unavailable, a conversion from EUR into kg was performed, or a spend-based approach using average values was applied.
- › Geographical uncertainties: If primary data was unavailable, global emission factors were used instead of country-specific values.
- › Inflation adjustment: For the calculation of expenditure-based emission factors, monetary reference values (EUR/kg), partly based on historical price levels derived from Kontron primary data and the Ecoinvent database as well as DEFRA factors, were adjusted for inflation and transferred to the current reporting year. The adjustment was carried out using the Eurostat Producer Price Index (PPI) for industry, by scaling price values and emission factors in proportion to the ratio of the respective annual indices. Given the expenditure-based methodology applied, the focus was placed on reviewing the substantive delineations and the calculation logic, as a purely mathematical inflation adjustment would not have provided any additional insights.
- › Non-relevant Scope 3 categories: The categories upstream leased fixed assets, downstream leased fixed assets, franchises and investments are not applicable and were therefore not included in the calculation. A detailed documentation was prepared to ensure traceability of the exact emission factors and, if applicable, background calculations for individual Scope 3 categories.

Estimated Degree of Accuracy:

- › Heterogeneous data sources: Uncertainties arise from: The conversion of EUR into kg (for materials); inconsistent data (e.g., energy consumption during use).
- › Material uncertainties: Particularly for transport emissions and energy consumption data, the impact on overall results is considered significant.
- › Variability of estimates: Location-based transportation scenarios and sector-specific assumptions contribute to variability.

Category-based uncertainties in Scope 3

- › Emissions of purchased goods and services: Use of spend-based emission factors from external life cycle assessment databases.
- › Transport emissions: Calculations are based on the purchase value of goods, using several average values and secondary data.
- › Commuter emissions: Commuting distances were estimated based on external studies.
- › Energy consumption of sold products: If no specific data was available, averages and scenarios were used.
- › Lifetime, use, and end-of-life of products: Calculations and assumptions are based on secondary sources.
- › Waste: If no specific data was available, comparisons were made with similar locations, and the data was extrapolated based on turnover and company figures.

Some data, such as electricity consumption, comes from statements that do not align with Kontron's financial year. In such cases, the latest available values from the last 12 months are used. When collecting data from companies in the Kontron Group, contracts for the supply of renewable energy are always recorded, which provide evidence of the origin of the renewable energy used. The share of renewable energy is listed in the table "E1-5 Energy consumption and mix". The company did not participate in any emissions trading.

The following Scope 3 categories were included in the carbon footprint:

- › Category 1: Purchased goods and services (incl. cloud computing and data center services)
- › Category 2: Capital goods
- › Category 3: Fuel- and energy-related activities (not included in Scope 1 or 2)
- › Category 4: Upstream transportation and distribution
- › Category 5: Waste generated in operations
- › Category 6: Business travel
- › Category 7: Employee commuting (commuter traffic)
- › Category 9: Downstream transportation and distribution
- › Category 11: Use of sold products
- › Category 12: End-of-life treatment of sold products

Excluded categories:

- › Category 8: Upstream leased assets: All leased fixed assets are already accounted for Scope 1 and Scope 2.
- › Category 10: Processing of intermediate products: The share of emissions from end products that arises during further processing or assembly amounts to well below 1% in a full life cycle assessment and is therefore considered immaterial.
- › Category 13: Downstream leased assets: Kontron does not lease or rent out fixed assets.
- › Category 14: Franchise: Kontron has no franchises.
- › Category 15: Investments: Investments outside the corporate structure account for less than 1% of turnover and are therefore not considered material. Consequently, they are not included in Scope 3 of the carbon footprint.

Furthermore, no primary data from suppliers was used in the calculation of Scope 3 values.

The following tables present gross Scope 1, 2, and 3 emissions and total GHG emissions, both location-based and market-based, followed by greenhouse gas intensity per net turnover: The CO<sub>2</sub>e index contains several greenhouse gases, which are converted into CO<sub>2</sub> equivalents in accordance with the GHG protocol: CO<sub>2</sub> (carbon dioxide), CH<sub>4</sub> (methane), N<sub>2</sub>O (dinitrogen oxide), HCFCs (hydrochlorofluorocarbons), HFCs (hydrofluorocarbons), SF<sub>6</sub> (sulfur hexafluoride), NF<sub>3</sub> (nitrogen trifluoride). Double counting in Scope 1 and Scope 3 was avoided, clear delimitations of emission sources were defined, consistent accounting rules were applied and accepted reporting standards such as the GHG Protocol were adhered to.

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## NON-FINANCIAL REPORT

Emissions are collated and disclosed as a consolidated accounting group (parent and subsidiaries):

GREENHOUSE GAS EMISSIONS	2025	2024	DIFFERENCE TO PY (IN%)
<b>Scope 1 GHG emissions</b>			
Gross Scope 1 GHG (tCO <sub>2</sub> e)	4,529	4,284	5.4%
Percentage of Scope 1 greenhouse gas emissions from regulated emission trading schemes (%)	0.0%	0.0%	
<b>Scope 2 GHG emissions</b>			
Gross Scope 2 greenhouse gas emissions (location-based) (tCO <sub>2</sub> e)	13,073	12,030	8.0%
Gross Scope 2 greenhouse gas emissions (market-based) (tCO <sub>2</sub> e)	12,924	10,063	22.1%
<b>Material Scope 3 GHG emissions</b>			
Total indirect gross Scope 3 GHG emissions (tCO <sub>2</sub> e)	7,490,042	7,837,085	-4.6%
1. Purchased goods and services (incl. cloud computing and data center services)	822,242	1,387,858	-68.8%
2. Capital goods	5,398	16,928	-213.6%
3. Fuel and energy-related activities (not included in Scope 1 or Scope 2)	5,388	6,135	-13.9%
4. Upstream transportation and distribution	837	1,886	-125.3%
5. Waste generated in operations	1,121	961	14.3%
6. Business travels	2,853	4,678	-64.0%
7. Employee commuting	19,928	21,644	-8.6%
8. Upstream leased assets	0	0	0.0%
9. Downstream transportation and distribution	486	999	-105.4%
10. Processing of sold products	0	0	0.0%
11. Use of sold products	6,626,475	6,389,558	3.6%
12. End-of-life treatment of sold products	5,981	6,437	-7.6%
13. Downstream leased assets	0	0	0.0%
14. Franchises	0	0	0.0%
15. Investments	0	0	0.0%
<b>Total GHG emissions</b>			
<b>Total GHG emissions (location-based) (tCO<sub>2</sub>e)</b>	<b>7,507,644</b>	<b>7,852,559</b>	<b>-4.6%</b>
<b>Total GHG emissions (market-based) (tCO<sub>2</sub>e)</b>	<b>7,508,163</b>	<b>7,851,432</b>	<b>-4.6%</b>

Biogenic CO<sub>2</sub>e emissions amounted to 4,077.62 tCO<sub>2</sub>e in Scope 2 (2,568.54 tCO<sub>2</sub>e in 2024) and 28.11 tCO<sub>2</sub>e in Scope 3, with the majority of Scope 3 emissions attributable to employee commuting and business travel. In Scope 1, the analysis showed no biogenic emissions. The following calculation was used: Total GHG emissions (tCO<sub>2</sub>e) / Net sales turnover (TEUR).

GHG INTENSITY PER NET TURNOVER	2025	2024	DIFFERENCE TO PY (IN %)
<b>Total greenhouse gas emissions (location-based) per net turnover (tCO<sub>2</sub>e/TEUR)</b>	<b>4.67</b>	<b>4.66</b>	<b>0.2%</b>
<b>Total greenhouse gas emissions (market-based) per net turnover (tCO<sub>2</sub>e/TEUR)</b>	<b>4.67</b>	<b>4.66</b>	<b>0.2%</b>

Turnover are reported in the consolidated income statement (see Consolidated Notes, Part B, Note 01).

TOTAL NET TURNOVER (IN TEUR)	2025	2024
Net turnover used for the calculation of greenhouse gas intensity	1,607,259	1,684,821
Other net turnover	0	0
<b>Total net turnover (consolidated financial statements)</b>	<b>1,607,259</b>	<b>1,684,821</b>

## 2.3. ESRS E2 – Pollution

### 2.3.1. E2-1 – Policies related to pollution

The policies related to pollution are set out in the CoC and SCoC, as described in chapter “E1-2 – Policies related to climate change mitigation and adaptation”.

In the CoC, Kontron undertakes to prevent or minimize pollution in the form of air emissions, wastewater, soil pollution, waste, hazardous substances, and noise. Implementation: The CoC recommends the introduction of an environmental management system that is based on ISO 14001 and includes regular risk assessments, waste management, wastewater and emissions controls, and actions for efficient use of resources (CoC, chapter 13.2, 13.4, 13.8, 13.9). In the Supplier Code of Conduct, suppliers undertake to implement suitable processes and measures to responsibly handle substances harmful to the environment and health, including substances of very high concern (SVHCs), and to comply with relevant legal requirements. Section “7. Environmental Responsibility” states that suppliers must take appropriate measures to minimize their pollution, including CO<sub>2</sub> and greenhouse gas emissions. The requirements apply across the Group at all locations and for all suppliers; no exceptions are expressly given.

Responsibility lies with the Executive Board of Kontron AG and local management, which implement environmental and ESG requirements. External standards such as REACH, RoHS, ISO 14001<sup>1</sup> and international agreements (Stockholm, Basel and Minamata Convention) are followed. The CoC and SCoC guidelines therefore cover a wide range of substances, including chemicals and hazardous waste, conflict minerals (3TG) and critical raw materials, persistent organic pollutants (POPs), mercury, SVHCs and CBRN hazardous substances.

The interests of employees, customers, and residents are taken into account, in particular through requirements for health protection, emission reduction, and responsible supply chain management. The whistleblower tool on the website provides an opportunity to report violations.

The regulations are published in the Code of Conduct and Group Policy “Sustainability and Compliance in the Supply Chain” and communicated through ESG teams, internal channels, and supplier requirements (see “E1-2 – Policies related to climate change mitigation and adaptation”).

For SVHCs, the business units have decentralized, locally defined processes for identification, labeling and control in accordance with the requirements of the REACH regulation. Hazardous chemicals should be labeled, supervised and, if possible, replaced by less harmful substances; substances of very high concern are gradually being reduced.

Where necessary, procedures exist for emergencies involving chemicals, waste, or emissions, including emergency plans, protective measures, and CBRN protection to contain environmental damage.

### 2.3.2. E2-2 – Actions and resources related to pollution

The CoC requires companies to comply with the REACH regulation, local environmental laws and regulations, and, for many, environmental management certification in accordance with ISO 14001. The business units that import or use components containing SVHCs are familiar with the latest updates to the REACH regulation and make corresponding declarations. This procedure is ongoing. No substances of very high concern are produced. No cases of actual effects have been reported and, consequently, no corrective action has been taken, either in this reporting period or in previous reporting periods.

Employees in the quality management and health, safety & environment (HSE) departments monitor the declaration and use of SVHC containing components as well as the regulations for storage and handling of other materials that can potentially cause environmental pollution or damage to health. Almost all the materials used are specified by Kontron's customers and the legal requirements form a secure framework when using SVHCs. For this reason, no extra dedicated measures or financial resources for a plan of action are included and no specific cost centers are created. Neither are there any measures or commitments in the upstream or downstream value chain.

<sup>1</sup> for Kontron units in Austria, Bulgaria, Canada, Czech Republic, France, Germany, Hungary, Portugal, Romania, Slovenia, Spain, Switzerland, United Kingdom

### 2.3.3. E2-3 – Targets related to pollution

With regard to environmental pollution, the Kontron Group aims to continue complying fully with existing regulations and directives. The procedures that already exist for this purpose are implemented at the individual locations in accordance with local regulations. Although no measurable, results-oriented targets are currently defined for environmental pollution, the Kontron Group monitors the effectiveness of its policies by means of internal audits, which, if necessary, also examine compliance with REACH requirements. The ISO 14001-certified business units aim to renew their certification regularly. The implementation and monitoring of SVHC requirements are carried out locally by the responsible quality management and HSE personnel. The aim is to ensure compliance with all regulations; there is currently no quantitative measurement of progress.

### 2.3.4. E2-4 – Pollution of air, water and soil

Kontron's business activities make only a limited direct contribution to water, air, and soil pollution. Risks exist primarily at local level, at individual locations, in particular during extreme weather events (e.g., floods) and when waste is stored improperly. In the value chain, risks may arise from suppliers with inadequate environmental standards. The handling of substances of very high concern is subject to REACH and RoHS regulations, which cover the majority of risks in the upstream value chain. No significant quantities of hazardous substances are used in-house. Relevant substances are contained in the products sold and/or are properly disposed of. Potential environmental impacts occur primarily in the downstream value chain, for example as a result of improper disposal of plastic components (microplastics). The identified risks limited to particular geographical locations and issues, are largely covered by regulations, and do not affect the company's core activities. There are no significant emissions or systemic effects that go beyond individual cases. As a result, the issue was not considered material in the context of the materiality analysis.

### 2.3.5. E2-5 – Substances of concern and substances of very high concern

As part of the materiality analysis, the presence of substances of concern in Kontron's value chain was ascertained. Some of the products purchased, assembled, and sold by Kontron contain substances that are classified as SVHC in accordance with the REACH Regulation. These substances can accumulate in the environment and cause health risks for humans and animals through the food chain.

The requirements of REACH and RoHS, which cover the majority of risks in the upstream area, apply to the Kontron unit concerned and the supply chain. There are no further control mechanisms for the upstream value chain. Substances of very high concern are reported in accordance with legal requirements (REACH) and to ensure transparency for customers and stakeholders, since inadequate supervision during assembly, use, or disposal may result in the release of these substances into air, water or soil, which may lead to environmental and health risks. The SVHC survey was carried out in the ESG data query tool for the first time for 2025. At locations where data were available, the recorded SVHC weights were reported via the standardised data catalogue in the ESG data tool. For sites without complete substance data, an extrapolation was carried out based on validated inflow and outflow data, from which a ratio (kg SVHC per EUR turnover) was derived and applied exclusively to manufacturing sites. The table below shows the total quantities of substances of very high concern by main hazard category, no external validation has been carried out.

## TOTAL QUANTITIES OF SUBSTANCES OF VERY HIGH CONCERN

INFLOW: TOTAL VOLUME OF SUBSTANCES OF VERY HIGH CONCERN PRODUCED, USED, OR PROCURED DURING PRODUCTION, BY MAIN HAZARD TYPE:	UNIT	QUANTITY 2025
Health hazard – Carcinogenicity	t	0.11
Health hazard – Reproductive toxicity	t	0.13
Health hazard – Specific target organ toxicity (repeated exposure)	t	0.13
Health hazard – Equivalent level of concern having probable serious effects on human health	t	0.11
<b>OUTFLOW: TOTAL AMOUNT OF SUBSTANCES OF VERY HIGH CONCERN THAT HAVE LEFT THE COMPANY AS EMISSIONS, PART OF PRODUCTS OR SERVICES, BY MAIN HAZARD TYPE:</b>		
Health hazard – Carcinogenicity	t	0.11
Health hazard – Reproductive toxicity	t	0.13
Health hazard – Specific target organ toxicity (repeated exposure)	t	0.13
Health hazard – Equivalent level of concern having probable serious effects on human health	t	0.11

The data was collected for the first time in 2025.

## 2.4. ESRS E4 – Biodiversity and Ecosystems

### 2.4.1. E4-1 – Transition plan and consideration of biodiversity and ecosystems in strategy and business model

Information on the business model, the value chain, and significant dependencies and impacts – insofar as this is relevant to biodiversity and ecosystems – is presented provided in accordance with ESRS 2 SBM-3. The following paragraphs supplement this information with aspects specific to biodiversity in accordance with ESRS E4.

In the reporting year, the topic of biodiversity and ecosystems was considered significant in the context of the double materiality analysis, in particular due to potential negative impacts in the upstream value chain, for example in connection with the extraction, mining, and transportation of purchased materials. Kontron's own business activities, which primarily focus on developing and providing electronic solutions in the software and hardware sector, are chiefly driven by knowledge and technology and have no or only very limited direct impact on biodiversity and ecosystems.

A dedicated, comprehensive resilience analysis in accordance with ESRS E4 was not carried out in the reporting year. The evaluation of the resilience of the business model and strategy with regard to physical, transformation, and systemic risks related to biodiversity is currently based on a qualitative assessment in the double materiality analysis, existing Group risk management processes, internal specialist functions, and generally available industry information. The evaluation focused on the upstream value chain, in particular on commodity-related activities, since it was there that the most significant potential impacts and dependencies with regard to biodiversity were identified.

The company's own operational activities and the downstream value chain were considered to be less risky due to their predominantly knowledge and technology-driven nature. The analysis was carried out with a medium- to long-term time frame and is based, among other things, on the assumption of a stable procurement structure in the short term, continued compliance with minimum regulatory standards by major suppliers, and the absence of short-term supply bottlenecks related to biodiversity. The findings identified no material short-term negative impacts on Kontron's strategy or economic resilience.

However, developments related to biodiversity in the upstream value chain constitute a relevant field of observation and should be included more systematically in future risk and resilience assessments. Structured involvement of external stakeholders was yet to take place in the reporting year. Nevertheless, there always remains an increased risk of negative impacts on biodiversity and ecosystems, particularly in resource-intensive upstream activities, some of which can take place in regions where the biodiversity is particularly sensitive. One possible approach is to gradually increase transparency in the supply chain and limit potential risks through existing due diligence processes and the selection of responsible suppliers.

### 2.4.2. E4-2 – Policies related to biodiversity and ecosystems

Kontron takes biodiversity and ecosystem protection in the CoC and SCoC into account. The CoC requires protection of biodiversity at locations in or near protected or sensitive areas. The focus is on protecting biodiversity, land use, preventing deforestation, and protecting ecosystems. Suppliers are required to implement environmental management systems and to minimize negative impacts. No monitoring takes place other than supplier evaluation.

The policies named include protection of biodiversity, prevention of deforestation, minimizing interference with natural habitats, and maintaining protected areas. They apply to the entire company and supply chain worldwide, with no exceptions. Responsibility for these policies rests with the full board of directors, supported by management and divisional managers. Kontron follows ISO 14001, OECD guidelines and the UN Global Compact. Stakeholder interests are taken into account through the double materiality analysis, as described in IRO-1; the CoC is published on the Kontron website.

The policies are directly related to the identified material impacts, in particular mining of rare metals and deforestation. They address the protection of ecosystems, prevention of environmental pollution, and loss of habitats. In the materiality analysis, Kontron takes physical and transition risks as well as dependency on natural resources into account. Agriculture is not part of Kontron's business activities and therefore irrelevant. In the SCoC, Kontron requires traceability of raw materials and sustainable procurement of its suppliers. The policies call for sustainable land use and the conservation of natural forests in the supply chain. Social aspects are taken into account indirectly by requiring that local habitats and access to resources be protected. The CoC encourages the purchase of sustainably sourced raw materials. Suppliers must not contribute to deforestation or destruction of protected areas.

Kontron pursues a deforestation mitigation strategy, which is embedded in corporate policies. A key component of this strategy is the prevention of deforestation and the promotion of natural forest conservation.

### 2.4.3. E4-3, E4-4 – Actions, resources and targets related to biodiversity and ecosystems

In its codes of conduct, Kontron requires respect of biodiversity. The main impacts occur primarily in the upstream supply chain rather than within the Kontron Group's own operational business activities, meaning they are largely beyond the company's control. Specific actions and targets beyond the scope of the CoC and SCoC are not appropriate since Kontron has not operational control and are not planned. Environmental initiatives of a general nature have been carried out at some locations, although most have no structured measures or monitoring systems relating to biodiversity. For instance, at the Bisamberg site in Austria, sustainability measures include waste separation; an electric vehicle fleet; the use of photovoltaic systems. However, these measures are not specifically designed for biodiversity monitoring or impact mitigation. There is potential to develop targeted monitoring systems and implement measures that directly address biodiversity protection.

### 2.4.4. E4-5 – Impact metrics related to biodiversity and ecosystems change

The disclosure of these points is not considered relevant in Kontron Group's own operational units, as the main effects occur in the upstream supply chain rather than in the company's direct activities. While current practices are sufficient, there is potential to further enhance biodiversity through proactive measures.

## 2.5. ESRS E5 – Resource Use and Circular Economy

### 2.5.1. E5-1 – Policies related to resource use and circular economy

The company has introduced binding regulations to manage the impacts, risks, and opportunities related to resource use and the circular economy. These are set out in the CoC, SCoC and Group Policy "Sustainability and Compliance in the Supply Chain." These regulations oblige all Kontron companies worldwide to implement standards for sustainable procurement and supply chain management. In particular, they address the identified IRO "Contribution to scarcity of finite resources" by managing and reducing the contributions associated with upstream procurement and production to the extraction and consumption of finite resources by stipulating requirements for responsible procurement, material restrictions, circular economy, and risk-based supplier monitoring.

The following principles are covered in terms of their functions and complementarity by the CoC, SCoC and Group Policy 5.d. and include:

- › **Responsible use of resources:** Reducing environmental impact, complying with international and local environmental regulations, and promoting sustainable practices in the supply chain.
- › **Circular economy:** Applying the waste hierarchy (prevention, reuse, recycling, recovery, disposal) and promoting long-lasting, recyclable products.
- › **Compliance with REACH and RoHS:** Ensuring compliance with legal requirements for substances of concern and substances of very high concern in the value chain. A mandatory reduction of these substances is not required. The implementation of mitigation measures depends on the specific requirements in the respective assignments and only takes place if these are explicitly provided for.
- › **Supplier evaluation and monitoring:** Regular reviews of external suppliers for sustainability and compliance, including audits, self-assessments and certificates.

The regulations are binding for all Kontron companies and are assured up by implementation at local level and internal control systems. While the documents do not mention an explicit departure from primary raw materials, they do encourage the circular economy, waste hierarchy, and reuse and recycling of materials to reduce overall resource consumption. Apart from that, Kontron's resource protection covers the entire product life cycle and is supported by compliance with international environmental standards (such as ISO 14001), transparent supply chain inspections, measures for energy optimization, use of renewable energy, and paperless processes.

All subsidiaries and suppliers are encouraged to establish an appropriate environmental management system based on the requirements of ISO 14001. This means implementing environmental management systems, regularly documenting their sustainability performance, and undergoing audits. Transparency and supply chain oversight are ensured through both internal and external audits, conducted on a random-sampling and case-specific basis. Where deviations are identified, corrective action plans are developed; serious violations may lead to the termination of the cooperation.

Priorities include reducing waste and environmental impacts and efficient use of water, energy, and raw materials. These efforts are

supported by the use of renewable energy, paperless processes, and energy optimization measures. Progress is monitored using key performance indicators including recycling rates, energy consumption, CO<sub>2</sub>e emissions and water consumption. These metrics are published in Kontron's non-financial report. Kontron's environmental standards apply globally without regional exceptions.

The executive board is responsible for ESG issues, actively supported by managing directors and area managers. These executives are responsible for implementing ESG objectives and promoting sustainable practices across the company.

The CoC and other Kontron Group policies also incorporate various third-party standards and initiatives, which the company is committed to adhering to:

- › REACH and RoHS: If substances are used in relevant areas, the REACH Regulation (Registration, Evaluation, Authorization and Restriction of Chemicals) and the RoHS Directive (Restriction of Hazardous Substances) must be complied with. These regulations govern product requirements and the safe handling of materials and chemicals throughout the supply chain (CoC).
- › UN Global Compact: Kontron is a voluntary member of the UN Global Compact, a global pact promoting sustainable and responsible business practices. This includes the implementation of principles relating to human rights, labour standards, environmental protection and anti-corruption (see CoC).
- › OECD Guidelines: Kontron is committed to complying with the OECD Guidelines for Responsible Supply Chains. This includes, in particular, due diligence obligations regarding conflict minerals and high-risk areas, as set out in the CoC for supplier companies.
- › ISO 14001 and other environmental standards: Kontron aligns its implementation of environmental management systems with international standards such as the ISO 14001 standard.

When developing the ESG strategy, which covers resource use and the circular economy, the interests of key stakeholders are taken into account through regular stakeholder dialogue and a materiality assessment aimed at identifying the topics relevant to stakeholders.

The results of the materiality assessment flow into the development of the ESG strategy to ensure that the expectations and requirements of relevant stakeholders are integrated into the sustainability strategy. The strategy anchored in the CoC for all potentially affected stakeholders, as well as for those requiring support in its implementation, is made accessible and easy to understand, as described in the section on E1-2 – "Policies related to climate change mitigation and climate change adaptation."

Kontron's standards and guidelines for sustainable procurement include the responsible use of renewable resources, as documented in various Group Policies:

- › Sustainable use of resources, prevention of environmental pollution: Kontron's supplier companies are expected to minimise resource input and implement measures to reduce water consumption as well as the use of fossil fuels, minerals and other raw materials.
- › Environmental management systems and certifications: Supplier companies should establish an environmental management system – ideally certified according to ISO 14001 – that evaluates sustainable resource use within their business operations.
- › Water and soil protection: Kontron ensures that its business activities do not cause soil or water pollution and do not involve excessive water withdrawal that could harm the environment or restrict access to clean water.
- › Risk management and supplier monitoring: Kontron requires its supplier companies to implement risk management systems, regularly review their supply chains, and introduce and document risk-mitigation measures for minerals sourced from conflict-affected regions.

### 2.5.2. E5-2 – Actions and resources related to resource use and circular economy

As part of the analyses relating to the EU taxonomy, activities were identified that can be assigned to the environmental goal of “transition to a circular economy”. To strengthen the Group-wide sustainability strategy, concrete and viable measures were developed as part of the project to define ESG targets together with local specialist divisions for environmental concerns, as described in chapter “E1-3 – Actions and resources in relation to climate change policies.” At the reporting date, the expenses incurred in connection with climate-related measures were not material and therefore not relevant for steering decisions. Accordingly, no separate allocation into CapEx and OpEx was made. A retrospective evaluation would not be meaningful; the systems will be adjusted on a forward-looking basis, and the ESRS-compliant allocation of the relevant CapEx and OpEx data will be incorporated into future reporting.

The following action was defined as a central component in terms of resource use and circular economy for the entire Group:

<b>ACTION</b>	Procurement and use of fully recyclable or reusable packaging for standard products
<b>ESRS STANDARD</b>	E5
<b>RELATED IROS</b>	Contribution to scarcity of finite resources
<b>RELATED POLICIES</b>	CoC
<b>RELATED TARGETS</b>	90% of packaging is fully recyclable or reusable by 2030, provided Kontron is responsible for packaging decisions
<b>BRIEF DESCRIPTION</b>	Some Kontron entities already procure packaging that is fully recyclable or designed for reuse and apply it to standard products. By 2030, Kontron aims to increase the share of Group companies that source such packaging materials for both internal purposes and customer deliveries, in order to increasingly align resource inflows with circular materials. The initiative applies to all standard products, provided that, due to the nature of the packaged items, no special packaging solutions are required and no customer-specific packaging requirements exist.
<b>SCOPE</b>	Own business operations (manufacturing and assembly)
<b>TIME FRAME</b>	2030

This measure does not require the provision of corrective action to those concerned. The corresponding CapEx and OpEx data will be consolidated as part of future reporting. Implementation depends on the local availability of suitable packaging options at competitive prices. Since the choice of packaging materials is often up to customers, Kontron offers recyclable or reusable options whenever possible.

### 2.5.3. E5-3 – Targets related to resource use and circular economy

The targets were defined in 2025 as part of the “ESG-Pathfinder” project and were based on internal analyses of material use, packaging types, and options for exerting influence along the value chain. The target that by 2030 90% of the packaging purchased and offered is fully recyclable or reusable applies exclusively to packaging whose design is determined by Kontron and is based on the assumption that solutions for these applications exist that are available on the market, technically suitable and compliant with relevant regulations. Progress is measured using an annual ESG data query, which ascertains the proportion of recycled and recyclable packaging; this data serves as the primary basis for evaluating the achievement of targets and the effectiveness of implemented measures.

Packaging with highly specialized technical requirements making non-recyclable components indispensable is not included in the target. The packaging target is based on the principles of the circular economy and the waste hierarchy and is therefore in line with relevant EU-wide targets for waste prevention and resource conservation inasmuch as it promotes reuse and recycling, as well as reducing the use of primary raw materials without aiming to reverse the exhaustion of renewable resources or defining scenario-based quantity paths.

<b>TARGET</b>	100% coverage of ISO 14001 certification for sites with more than 100 non-office employees by 2027	90% of packaging to be fully recyclable or reusable by 2030, provided Kontron controls the packaging decisions
<b>ESRS STANDARD</b>	E5	E5
<b>RELATED IROS</b>	Contribution to scarcity of finite resources	Contribution to scarcity of finite resources
<b>RELATED POLICIES</b>	CoC	CoC
<b>TARGET LEVEL INCL. UNIT</b>	100%	90%
<b>ABSOLUTE OR RELATIVE TARGET</b>	Absolute	Absolute
<b>SCOPE</b>	Own business operations (non-office locations)	Own business operations (manufacturing and assembly)
<b>BASELINE VALUE</b>	9 out of 10 companies with more than 100 non-office employees held an ISO 14001 certification in 2025	13.92%
<b>BASE YEAR</b>	2025	2025
<b>TIME HORIZON</b>	by 2027	by 2030
<b>KEY ASSUMPTIONS</b>	Non-office employees include all employees primarily engaged in manufacturing, assembly, warehousing and other physical work environments. The CoC requires all units to follow the requirements of ISO 14001.	Only packaging for which Kontron has decision-making authority regarding the type of purchased and used packaging is considered; highly specialised packaging requiring non-recyclable components is excluded.

### 2.5.4. E5-4 – Resource inflows

The IRO “Contribution to scarcity of finite resources” describes the upstream procurement and production of products as well as the use of packaging that contributes to the extraction and consumption of finite resources, in particular critical minerals and precious metals, thus increasing pressure on pollutive mining practices in geographical areas with a high concentration of mining activity. This is an actual negative impact with relevance for short-, medium- and long-term periods that particularly affects the upstream value chain.

The efficient use of resources and the selection of sustainable materials are key aspects of an environmentally friendly and future-proof economy. Resource inflows influence the ecological footprint of products and production processes. This not only contributes to reducing waste and environmental impact but also enhances the long-term availability of critical resources.

According to ESRS, the following resources are obtained as part of the activities of the Kontron Group: The materials used in the upstream value chain primarily include metallic and electronic components for IT equipment, including housing materials, circuit boards, and cables. For textiles (workwear), synthetic fibers and packaging materials are mainly used. Buildings and office equipment include wood, metals, and plastics, supplemented by glass and composite materials. Machinery, along with transport and storage equipment, consists primarily of steel, aluminum and other metals, combined with engineered plastics for functional components. In some cases, IT equipment and machines may contain critical raw materials such as lithium, cobalt, and rare earths (e.g., neodymium, dysprosium) for batteries, magnets, and electronic components, which are essential for functionality and energy efficiency.

The calculation of resource inflows is based on data from the procurement systems of individual companies. These systems record all acquired materials, components, and packaging, enabling a detailed analysis of the resources used.

	UNIT	2025	2024
Total weight of products and materials used (technical & biological)	kg	15,888,066	25,292,678
Share of biological materials (including non-energy biofuels)	%	0.47	1.33
Absolute weight of reused or recycled materials (including packaging)	kg	448,898	1,023,396
Percentage of recycled and reused materials in products	%	2.35	2.93
Percentage of recycled and reused packaging	%	13.92	30.76

Since most business units were only able to indicate the quantities of purchased goods in EUR, it was necessary to estimate a large part of the total weight of the products used based on the purchase price. For this purpose, primary data from Kontron and secondary data from the Ecoinvent database were used. As part of the 2025 data validation, it was identified that no inflation adjustment had been applied to the monetary input data used to calculate the resource inflows for 2024; this deviation was classified as an error and corrected accordingly for 2025. Given the expenditure-based methodology applied, the focus was placed on reviewing the substantive definitions and the calculation logic, as a purely mathematical inflation adjustment would not have provided any additional insights. However, the information for 2024 was reviewed again in the reporting year 2025 and, where substantively required, adjusted based on refined definitions. In the 2024 report, “share of recycled and reused materials in products” (4.05%) had incorrectly included packaging materials, resulting in an overstatement of 1.12%. This value was corrected to 2.93%.

When calculating the proportion of recycled materials, data collection was carried out transparently and specifically for imported goods per subsidiary. Primary data on the percentage of recycled material is only available for a limited quantity of purchased materials. The recycling rate for the majority of purchased materials was estimated using external databases. The total proportion of recycled and reused materials is the ratio of the total weight of the recycled components to the absolute total weight of all materials purchased. The proportion of biological materials was estimated using external databases, with only cardboard packaging being considered as biological material in conservative terms. In addition, currency fluctuations may affect the conversion from EUR to kg.

## 2.6. MDR-M – Metrics in relation to material sustainability matters (E1, E2, E4, E5)

This chapter provides an overview of material sustainability metrics related to various sustainability topics and how they are measured. It outlines the methods and assumptions used, data validation processes, and definitions of key figures. No external validation has been conducted.

METRICS	UNIT	METHODS & ASSUMPTIONS AND LIMITATIONS	VALIDATION	DEFINITION
Energy consumption	MWh	Measured using energy management systems and billing data from energy providers. If data gaps exist, estimates are made based on location area, employee numbers, and turnover. Primary information is partly missing, the accuracy of estimates is limited.	Data is processed through the ESG tool, compared with previous years (where possible), and subjected to internal review, no additional external review	Consumption of electrical energy, heat, and fuels in MWh.
Direct CO <sub>2</sub> e emissions	tCO <sub>2</sub> e (tons of CO <sub>2</sub> equivalent)	GHG protocol, Ecoinvent, calculations of CO <sub>2</sub> e factors based on Ecoinvent, estimates from datasets on km traveled, types of energy sources used, and substance classifications. Emissions assigned to Scope 1. Estimates when primary data is missing, uncertainties.	Software (data tool), external consultancy, internal review, no additional external validation.	GHG emissions that come directly from a company's own or controlled sources (e.g., from burning fossil fuels in its own vehicles).
Indirect CO <sub>2</sub> e emissions	tCO <sub>2</sub> e (tons of CO <sub>2</sub> equivalent)	GHG Protocol, Ecoinvent. Calculations based on CO <sub>2</sub> e factors, datasets on km traveled, types of energy sources used, and substance classifications. Emissions assigned to Scope 2, 3. Incomplete supply chain data, assumptions required.	Software (data tool), external consultancy, internal review, no additional external validation.	GHG emissions through upstream or downstream activities in the value chain (e.g., through transportation and use of sold products (Scope 3) or through purchased energy (Scope 2).
GHG Intensity	tCO <sub>2</sub> e/ TEUR net turnover	Calculated as the ratio of GHG emissions (Scope 1 and Scope 2) to consolidated net turnover based on the GHG Protocol and recognized emission factors (including Ecoinvent). Net turnover from the consolidated income statement. Limitations arise from estimates due to missing primary data.	Software, internal plausibility check, comparison with previous years (where possible), no additional external validation.	Ratio of total GHG emissions (Scope 1 and Scope 2) to the economic performance of the company, measured based on consolidated net turnover. This metric is used to assess the emissions efficiency of business operations.
Costs	EUR	Consolidated based on invoices from all locations. Estimates when invoices are late or landlord information is missing.	Internal validation (finance department)	Total energy costs in the financial reporting currency (EURO).

METRICS	UNIT	METHODS & ASSUMPTIONS AND LIMITATIONS	VALIDATION	DEFINITION
Total weight of products and materials used (technical & biological)	Tons (t)	A small part of the total weight of the materials used was specified precisely. The remaining amount of the total weight was estimated based on the purchase price and is therefore limited.	Prepared with external consultancy, no additional validation.	Total material weight used in the reporting period, including both technical and biological substances.
Proportion of biological materials (including biofuels not used for energy purposes)	Percentage (%)	Because data on the composition of the materials purchased was lacking, biological materials were only accepted in cardboard packaging. Incomplete data, only packaging included.	Prepared with external consultancy, no additional validation.	Proportion of biological materials and non-energy biofuels in total material usage.
Absolute weight of reused or recycled materials (including packaging)	Tons (t)	The total weight of materials used was multiplied by the proportion of recycled and reused materials. Proportion estimated, no primary data available.	Prepared with external consultancy, no additional validation.	Total weight of all reused or recycled components, intermediate products, and materials used in product manufacturing and packaging.
Proportion of reused or recycled materials	Percentage (%)	Share of recycled and reused materials in total material usage. Calculated using databases and material purchase records. Indicators used: "Material Circularity Indicator" and "Circularity Index." Database assumptions, no complete supply chain data.	Prepared with external consultancy, no additional validation.	Proportion of the total weight of recycled components to the absolute total weight of all materials purchased
Weight	Tons (t)	Extraction of information from data systems for reporting in accordance with the REACH regulation. Assumption that the SVHC list and available data are up to date. Limit on availability of weight data.	Software (ERP data pool, component data pool)	Amount of substances of very high concern in components and products.

### 3. Social Information

#### 3.1. Comprehensive information on social issues (S1, S2): Whistleblower system

Kontron provides a comprehensive whistleblower system at Group level, enabling employees and third parties to securely and confidentially report suspected misconduct, including discrimination and violations of occupational health and safety regulations. Reports can be submitted through various channels:

- › Secure website: <https://whistleblower.kontron.com>
- › Telephone hotline: 0800 700 799 (Austria) / +43 1 80191 1194 (international)

In addition, suspected cases can be reported personally or anonymously directly to local compliance departments or via local whistleblower platforms.

The Group Policy "Whistleblower Policy" defines detailed procedures for reporting, investigating, and following up reports. The Compliance Management Team at Group Headquarters is responsible for processing reports, ensuring confidentiality, protecting whistleblower identity, and preventing retaliation.

Kontron considers both formal compliance structures (e.g., compliance processes and responsibilities) and informal cultural aspects to overcome language and cultural barriers, ensuring that all employees can raise concerns without fear of negative consequences. The policy and whistleblower platform are available in multiple languages, further reducing barriers to reporting.

The multilingual whistleblower platform, which is accessible to employees and external persons, allows confidential and anonymous reporting of violations in the following areas:

- › Harassment and discrimination
- › Data protection and personal data
- › Theft
- › Diversity and Inclusion
- › ESG – Environmental, Social and Governance
- › Money laundering
- › Conflicts of interest
- › IT and cybersecurity
- › Capital markets and insider trading
- › Corruption
- › Supplier and customer relationship
- › Human rights and corporate social responsibility
- › Product safety and consumer protection
- › Sexual harassment
- › Violations of occupational health and safety regulations
- › Violations of sanctions and terrorist financing
- › Competition and antitrust law
- › White-collar crime

Regardless of the chosen reporting channel, all reports are treated confidentially, independently and objectively in accordance with the technical requirements of the EU Whistleblower Directive (2019/1937) and the General Data Protection Regulation (GDPR) to ensure that anonymity and confidentiality are unflinchingly maintained.

The central investigative body is primarily the Compliance Department at headquarters, which performs, coordinates and monitors the processing of reports. In addition, several subsidiaries have their own central investigative bodies. Cases are dealt with in cooperation with other offices and departments as well as management or the Executive Board.

An IT system with encryption, access restrictions and separate data storage, internal controls to ensure independence and objectivity, and the two-person rule to avoid conflicts of interest support the compliance department with processing suspicious reports.

Kontron offers group-wide training on the Whistleblower Policy as an e-learning module, ensuring that employees receive training on the group policy and confirm their acknowledgement. In cases of serious violations, Kontron reserves the right to take legal action to ensure an appropriate resolution.

During the reporting period 2025, eight reports were submitted via the whistleblower platform. These reports exclusively concerned internal employees. There were no reports related to supply chain workers, consumers, end users, or human rights violations.

## 3.2. ESRS S1 – Own Workforce

### 3.2.1. S1-1 – Policies related to own workforce

The Kontron Group has implemented several binding policies that ensure the well-being, equal treatment, and safety of employees. Among these key policies are, in particular, the Code of Conduct (CoC), the Diversity, Equity & Inclusion Policy (DEI Policy) and the Whistleblower Policy. All policies apply to all employees across the Group, i.e. to all permanent and temporary employees, trainees and interns, regardless of hierarchical level, function, department or location. Responsibility for implementation lies with the full board of directors, supported by the HR department and local managers. Kontron is committed, through its CoC and SCoC, to complying with international standards, including the Universal Declaration of Human Rights, the ILO Core Labour Standards, the OECD Guidelines for Multinational Enterprises, as well as the principles of the UN Global Compact. In addition, the SCoC refers to ISO 45001 for occupational health and safety.

Remedial measures in the event of violations of any of these requirements are supported by a Group-wide whistleblower system, which enables anonymous reporting and a structured investigation of reported incidents (see S1-3), and include corrective measures, sanctions and, where applicable, remediation actions depending on the individual case. The CoC and the whistleblower system are accessible via the corporate website and through physical postings in common areas, and all policies are available on the intranet.

#### Code of Conduct (CoC)

The CoC defines the fundamental principles relating to human rights, fair remuneration, safe and healthy working conditions, freedom of association, as well as equal treatment and non-discrimination. It prohibits forced labour, child labour and human trafficking and obliges all employees to comply with internationally recognised labour and human rights standards. Further information on the integration of these principles is presented under SBM-2. Key stakeholders include employees, customers, suppliers and contractors, public authorities, regulators and the general public.

The policy specifically addresses potential and actual negative impacts related to violations of human and personal rights, work-related health and safety incidents, and structural inequalities, including inappropriate pay disparities. These impacts are relevant for the workforce within the scope of the policy. In addition, it explicitly addresses behaviour towards external stakeholders, including customers, contractors, competitors, government authorities and the public. The involvement of external initiatives or standards is not described in the policy.

Monitoring of compliance is carried out through internal compliance processes and regular audits, which are conducted annually and, where required, in response to specific incidents. Responsibility for monitoring lies with the compliance function, which ensures both the execution and the evaluation of the process. Monitoring results include, in particular, the identification of irregularities (red flags) and the initiation of appropriate corrective and improvement measures to ensure adherence to applicable policies and processes. The CoC is accessible via the intranet, the corporate website, the e-learning portal, and physical postings in common areas. Furthermore, all policies are available in the intranet.

#### DEI (Diversity, Equity and Inclusion) Policy

The DEI Policy aims to prevent discrimination and to actively promote diversity and equal opportunities. It applies across the Group and covers all legally protected characteristics, including age, gender, disability, ethnic origin, religion, sexual orientation and gender identity.

The policy particularly promotes actual positive impacts, including increased productivity and inclusiveness through a diverse workforce, as well as enhanced employee satisfaction and retention, supported by needs-based benefits and flexible working models.

To implement the DEI Policy, the Group applies, among other measures, flexible working-time models, work-from-home arrangements, training and development programmes, accessible workplaces and targeted support programmes for underrepresented groups (Sustainable Leadership Academy).

Monitoring of the DEI Policy is conducted through regular employee surveys, including satisfaction assessments, as well as turnover and structural analyses carried out by the HR departments and ESG processes as part of the annual non-financial reporting. The results serve as KPIs for ESG objectives and measures aimed at continuous improvement and feed into updates of corporate policies.

The Executive Board holds overall responsibility for equality and diversity. Managers are required to implement the DEI Policy. All employees are obliged to acknowledge the DEI Policy and the CoC annually and to confirm their application. For selected employees in management and key positions, additional interactive training sessions are mandatory.

Accessibility is ensured through appropriate facilities, workplace equipment and – where required – individual workplace adaptations, to consider the needs of all employees and to support their health.

The subsidiaries of the Kontron Gruppe maintain structured and regularly updated records on recruitment, training and promotions to ensure transparency regarding development opportunities and career progression for employees. Documentation is carried out by the respective HR departments and consolidated annually as part of non-financial reporting. To assess equal opportunities and identify potential structural disadvantages, metrics such as the number of completed performance reviews and the gender representation in management positions are evaluated.

### Whistleblower policy

The Whistleblower Policy allows confidential and anonymous reporting of actual or potential violations of human rights, requirements of labor law, and internal company policies. It is part of the Group-wide system for grievances and corrective action and is also described in detail in the comprehensive information on social issues (see chapter 3.1 on S1 and S2: whistleblower system) and under G1-3. The Whistleblower Policy regulates compliance with legal requirements and internal guidelines, but does not contain any explicit references to international standards.

In particular, the policy addresses potential negative impacts associated with violations of human and personal rights. In addition, actual negative impacts can be identified as linked to a stressful work environment and increased employee turnover, for example when reports indicate overwork, conflicts, or structural deficiencies.

Incoming reports are filed and examined centrally. The Whistleblower Policy contributes to the implementation of the UN Guiding Principles on Business and Human Rights as well as the company's own compliance requirements. Remedial measures are carried out through structured investigation processes, which include corrective actions, sanctions and, where appropriate, remediation measures, depending on the individual case.

The whistleblower system also serves as a monitoring and escalation tool for identifying risks and grievances relating to social matters. Findings from reports are incorporated into the evaluation of existing processes and guidelines and support their ongoing development.

The interests of employees are also taken into account through regular employee surveys, feedback mechanisms, and development and employee meetings. Feedback from the whistleblower system, from reports to managers, and from employee surveys is used to adapt working conditions and internal guidelines.

The Whistleblower Policy can be viewed on the online reporting system and on notices displayed in social areas. Changes and updates to relevant guidelines are communicated across the Group by the Compliance Department, also by email.

### 3.2.2. S1-2 – Processes for engaging with own workers and workers' representatives about impacts

Employee perspectives are actively incorporated into decision-making processes through regular Group-wide and, in isolated cases, company-specific anonymized employee surveys, regular employee interviews, and feedback channels. In this way, relevant topics, suggestions for improvements, and personal development goals can be integrated into the strategic and operational focus.

In companies with works councils, participation takes place through the elected employee representatives. In companies without a works council, local management directly involves the employees. In Kontron Group companies that have no works council, local management is responsible for representing the interests of the workforce. Local management, for example, must distribute the employee survey within the company. Employees are involved through regular information meetings, annual employee meetings, weekly team meetings, Group-wide email newsletters, and the intranet. Resources from the Group marketing team and the ESG team are used for this purpose.

In the one-off project for establishing Group-wide goal targets, employees from the relevant HR departments were involved as representatives of the subsidiaries in determining targets and actions relating to social issues. The results with respect to targets and actions are described in the chapters on S1-4 and S1-5.

The management of Kontron AG commissions the survey and the management of the individual subsidiaries is responsible for ensuring the employees' participation. They make sure that the results are incorporated into the company's strategic orientation. The protection of employee rights is an essential part of the Kontron Group's CoC and SCoC. These directives oblige the company to comply with international agreements and human rights standards along the entire value chain (see chapter on S1-1).

The effectiveness of this commitment is continuously assessed using metrics such as employee turnover and absenteeism, the results of employee surveys and employee interviews, and external benchmarks. This allows the identification of specific areas where improvements can be made.

In employee surveys and medical check-ups, Kontron specifically addresses the needs of particularly vulnerable groups. Psychological risk assessments and special support services, such as stress management programs, ensure that their perspectives are taken into account.

### 3.2.3. S1-3 – Processes to remediate negative impacts and channels for own workers to raise concerns

If Kontron has demonstrably caused or contributed to negative impacts on employees, the company undertakes to provide appropriate remedies or to participate in this. The nature and extent of the compensation depend on the severity and cause of the impacts, as well as the degree of influence attributable to Kontron. The basis for this is the CoC and the Whistleblower Policy, which apply across the Group. Employees can report concerns or violations confidentially and anonymously on a secure online portal or a 24/7 telephone hotline. Direct lines of communication with superiors, the compliance management team, or members of the Executive Board are also available. Kontron ensures that the reporting channels described are available as a matter of course across the Group and actively supports their use by means of training, in-house communication, and management responsibility. Currently, whether and to what extent the company's own workforce is informed of or trusts the existing reporting channels is not systematically reviewed. A formalized assessment of awareness and trust in these structures is not currently performed. All reports are reviewed and documented by the Compliance Office at headquarters and receipt is confirmed within 24 hours; feedback on measures is provided within a reasonable period. The effectiveness of the channels is maintained by regular evaluation, key figures, and feedback. Kontron expressly protects whistleblowers from any form of retaliation, including dismissal or discrimination, and is committed to maintaining the highest standards of data protection.

The policies are available in several languages on the intranet, on the e-learning portal, and on printed notices to ensure that all employees know and trust the channels.

The effectiveness of the corrective action taken is currently assessed by the Compliance Office as part of case management. For each case formally investigated, an investigation plan is drawn up to keep a record of the steps taken to clarify the facts and the planned measures. Investigations are accompanied by interviews with the parties concerned and the collection of relevant evidence. Feedback on the measures taken is provided within three months of receipt of the report (in exceptional cases six months), and where a case has not been followed up, reasons must be given. Specific details of disciplinary measures are not disclosed for reasons of confidentiality.

Any compensatory measures depend on the nature of the case in question. These may include, for example, reimbursement of financial losses by the person responsible for the losses. Disciplinary measures or other corrective action is taken as appropriate and may include

dismissal of an employee in the event of proven serious misconduct or reinstating employees who have been dismissed unfairly. If an investigation reveals loopholes in the system or organizational deficiencies, greater emphasis will be placed on monitoring, as well as on determining corrective action, in the following financial years as part of compliance initiatives. Stakeholders within the company and outside it who are affected by a case are continuously involved and informed as part of ensuring effectiveness. The decisive figure is the number of compensatory and corrective measures implemented. No information is available on clear methods of measuring success beyond merely documenting the process and stipulating a binding time frame for full implementation of the measures. The development of quantitative effectiveness indicators and standardized time frames to monitor the success of corrective action targeted.

### 3.2.4. S1-4 – Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions

The targets for the company's own workforce were defined on the basis of internal analyses, qualitative assessments and the structured ESG target definition project involving HR departments. Available internal data, regulatory requirements at EU level, and recognized social sustainability targets, in particular regard to equal opportunities, working conditions, and skills development, were taken into account. Due to the social nature of the targets, no scientific analyses of scenarios were carried out. The basis was a questionnaire, which covered existing and potential measures and delivered the pool of information for two workshops with experts. In these workshops, the options and feasibility of Group-wide actions were discussed. Once the targets had been agreed upon, they were presented to the Executive Board to ensure compliance with the strategic direction of the Kontron Group.

Relevant internal stakeholders were involved in defining the targets, in particular local HR managers from the major Group companies and internal experts in the topics of sustainability and compliance. External stakeholders were not systematically involved in defining the targets. The company does not currently exert any influence over relevant business partners to manage or reduce material negative impacts on its own workforce.

For the social responsibility measures described in the table (including benefits offered, employee satisfaction surveys, gender pay gap analyses, performance reviews, leadership programs and compliance training), no corrective action is required for those concerned, since the measures have a preventive effect and do not cause any negative impacts on the workforce. No specific corrective action was required for the actual material impacts on the company's own workforce identified in the reporting year, as these are addressed by existing preventive measures, internal processes, and established complaint and reporting mechanisms. Internal points of contact, including HR functions and compliance channels, are available to affected employees.

With regard to the financial impact, there is currently no significant capital expenditure or operating expenditure that can be directly attributed to the measures mentioned above. Neither is any significant CapEx or OpEx expenditure foreseen in the future, as the majority of the measures are integrated into existing processes and do not require extensive investment in infrastructure or systems. The main impacts on the company's own workforce are managed primarily through existing personnel resources in the fields of HR, sustainability, compliance, and management. No additional dedicated financial or organizational resources are currently planned, as the measures are integrated into existing processes and roles.

The effectiveness of the measures is assessed using regular qualitative and quantitative tools, including employee satisfaction surveys, participation rates in training and performance reviews, and the evaluation of relevant HR indicators such as employee turnover and diversity metrics. The findings are incorporated into the further development of existing measures.

The targets and actions described relate exclusively to the Kontron Group's own business activities and apply to all fully consolidated companies. The upstream or downstream value chain is not included in the range of targets; geographically, the scope extends to all countries in which the Kontron Group has employees.

The implementation of the actions does not depend on specific external requirements. All activities can be carried out within the scope of the company's own business operations without the need to meet external regulatory or market-related conditions.

Insofar as goals have been defined, the data mentioned under S1-5 serves as a base value; the baseline year depends on the respective target and is generally between 2023 to 2025. For targets with no quantified baseline value, assessment of progress is carried out qualitatively.

<b>ACTION</b>	Company-specific benefits
<b>ESRS STANDARD</b>	S1
<b>RELATED IROS</b>	Increased employee satisfaction and loyalty through benefits offered and flexible working arrangements; Improved productivity, better access to top talent and reduced turnover costs thanks to a strong employer brand
<b>RELATED POLICIES</b>	None
<b>RELATED TARGETS</b>	None
<b>BRIEF DESCRIPTION</b>	Many Kontron employees currently have access to a range of benefits in their respective Group companies, for example: <ul style="list-style-type: none"> <li>› Additional leave days beyond legal requirements.</li> <li>› Food allowances for employees.</li> <li>› Allowances or refunds for public transport and alternatives such as company bicycles and cars to make commuting easier.</li> <li>› Flexible working hours and arrangements for working from home to promote work-life balance.</li> <li>› In some instances, offers such as medical check-ups, health insurance and pension contributions.</li> <li>› Benefits are defined at company or individual level, depending on the company and role. These benefits should continue to exist in the future.</li> </ul>
<b>SCOPE</b>	Company's own business activities (all employees of fully consolidated companies)
<b>TIME FRAME</b>	Ongoing
<b>ACTION</b>	Group-wide Employee Satisfaction Survey
<b>ESRS STANDARD</b>	S1
<b>RELATED IROS</b>	Increased employee satisfaction and loyalty through benefits offered and flexible working arrangements; Voluntary employee turnover and skills shortages; Improved productivity, better access to top talent and reduced turnover costs thanks to a strong employer brand; Stressful work environment and increased employee turnover; Increased productivity and inclusivity through a diverse workforce.
<b>RELATED POLICIES</b>	None
<b>RELATED TARGETS</b>	90% overall employee satisfaction by 2030
<b>BRIEF DESCRIPTION</b>	In 2023, Kontron conducted a Group-wide employee satisfaction survey. The next survey will be carried out in 2026 and every two years thereafter. The results and feedback are used to develop actions. From 2026, the survey will be expanded to include benefits, flexible working arrangements, stress management, and diversity. In future, the results will be used to set targets and monitor progress.
<b>SCOPE</b>	Company's own business activities (all employees of fully consolidated companies)
<b>TIME FRAME</b>	2030

<b>ACTION</b>	Calculation of adjusted gender pay gap
<b>ESRS STANDARD</b>	S1
<b>RELATED IROS</b>	Unadjusted gender pay gap due to structural inequalities
<b>RELATED POLICIES</b>	DEI Policy
<b>RELATED TARGETS</b>	None
<b>BRIEF DESCRIPTION</b>	Using remuneration data from 2025, the Group calculated the adjusted gender pay gap for the first time and published it together with the unadjusted gap. The calculation was carried out using the method described in S1-16. In 2026, this data will be used to identify significant gaps at company level.
<b>SCOPE</b>	Company's own business activities (all employees of fully consolidated companies)
<b>TIME FRAME</b>	2026
<b>ACTION</b>	Annual performance reviews & training
<b>ESRS STANDARD</b>	S1
<b>RELATED IROS</b>	Improved productivity, better access to top talent and reduced turnover costs thanks to a strong employer brand; unadjusted gender pay gap due to structural inequalities; Contribution to employees' personal growth and skills development through training opportunities.
<b>RELATED POLICIES</b>	CoC
<b>RELATED TARGETS</b>	90% participation in annual performance reviews by 2027; 10% increase in average training hours by 2028; 25% share of women in top management by 2030
<b>BRIEF DESCRIPTION</b>	Around 50% of employees currently take part in annual performance reviews. These reviews will be introduced across the Group from 2026 and supplemented by a training needs analysis. Participation is monitored to ensure consistent implementation.
<b>SCOPE</b>	Company's own business activities (all employees of fully consolidated companies)
<b>TIME FRAME</b>	Ongoing

<b>ACTION</b>	Bi-annual Sustainable Leadership Academy
<b>ESRS STANDARD</b>	S1
<b>RELATED IROS</b>	Unadjusted gender pay gap due to structural inequalities; Contribution to employees' personal growth and skills development through training opportunities.
<b>RELATED POLICIES</b>	DEI Policy
<b>RELATED TARGETS</b>	25% share of women in top management by 2030
<b>BRIEF DESCRIPTION</b>	In 2022, Kontron launched the Sustainable Leadership Academy, a Group-wide leadership program. The first round was completed in 2023 and included around 25 participants with a focus on inclusive leadership, sustainability management, and ESG regulation. The program includes mentoring and specifically prioritizes the advancement of female managers. The second round ended in the first half of 2025, and the next one starts in the second half of 2026.
<b>SCOPE</b>	Company's own business activities (all employees of fully consolidated companies)
<b>TIME FRAME</b>	Ongoing
<b>ACTION</b>	Annual training of top management and employees in Group-wide compliance policies
<b>ESRS STANDARD</b>	S1
<b>RELATED IROS</b>	Violations of human rights and privacy affecting own workforce
<b>RELATED POLICIES</b>	CoC; DEI Policy; Whistleblower Policy
<b>RELATED TARGETS</b>	100% participation of top management and employees in annual training in Group-wide compliance policies
<b>BRIEF DESCRIPTION</b>	All employees, including top management, must complete online training in Group-wide compliance policies every year. This includes the CoC, the DEI Policy, and the Whistleblower Policy. Participation in the online course is mandatory, and is monitored to ensure that all employees are aware of the rules and policies that apply across the Group. If employees do not have access to the online course, they will be provided with the policies as hard copy. They must then sign to confirm that they have read and understood each policy.
<b>SCOPE</b>	Company's own business activities (all employees of fully consolidated companies)
<b>TIME FRAME</b>	Ongoing

### 3.2.5. S1-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

In 2025, the targets and actions were revised and updated in the one-time “ESG-Pathfinder” project, as described in the chapter “E1-3 – Actions and resources in relation to climate change policies.”

The company has defined several strategic targets for the promotion of employee satisfaction, safety, development, and diversity. Overall employee satisfaction is expected to rise to 90% by 2030, as measured by the Group-wide employee survey conducted in 2023. To improve safety at work, the aim is to achieve an annual recordable accident rate of less than 2.5 per 500 full-time equivalents. In addition, 90% of employees should participate in annual performance reviews by 2027. With regard to education and training, an 10% increase in the average training hours per employee is targeted by 2028. To promote diversity, an 25% increase in the proportion of women in top management is targeted by 2030. In addition, measures will be taken to ensure full participation of top management and all employees in annual training in Group compliance policies.

The effectiveness of the defined policies and actions is regularly monitored with regard to material impacts, risks, and opportunities related to sustainability. This is done by evaluating relevant metrics such as employee satisfaction, accident rate, participation in performance reviews, training hours, and diversity rates as part of annual, non-financial reporting. The monitoring processes include local employee surveys, systematic recording of work-related accidents according to defined criteria, documentation of training activities, and analysis of the composition of management. The findings are evaluated by in-house HR representatives and regularly reported to top management to ensure that the targets are achieved and the actions effective.

No interim targets were defined for these targets. They are not bound by external scenarios or political directives and are not based on scientific findings. The ESG targets were set by the central ESG team in close consultation with local HR managers from the major Group units. The target definition was based on data available from the previous year and current key figures from the Group units. Following internal consultation, the final target proposals were submitted to the Executive Board for approval. No involvement of external stakeholders in establishing the targets for the topics of diversity and compliance has been recorded.

The targets replace some of those set out in the 2023 Sustainability Report, including prevention of all accidents, an increase in training hours of 20% by 2030 and an increase in the proportion of women in management positions of 20%. Changes to existing targets were made transparently to ensure realistic and measurable achievement of targets.

<b>TARGET</b>	90% overall employee satisfaction by 2030
<b>ESRS STANDARD</b>	S1
<b>RELATED IROS</b>	Voluntary employee turnover and skills shortages; improved productivity, better access to top talent and reduced turnover costs thanks to a strong employer brand
<b>RELATED POLICIES</b>	None
<b>TARGET LEVEL INCL. UNIT</b>	90%
<b>ABSOLUTE OR RELATIVE TARGET</b>	Absolute
<b>SCOPE</b>	Company's own business activities (all employees of fully consolidated companies)
<b>BASE VALUE</b>	85%
<b>BASELINE YEAR</b>	2023
<b>TIME FRAME</b>	2030
<b>KEY ASSUMPTIONS</b>	The satisfaction rate is based on employees' agreement with the following statement in the 2023 Group-wide employee satisfaction survey: “All in all, I really enjoy working for the company.”

TARGET	Annual recordable work-related accident rate below 2.5 per 500 FTE
ESRS STANDARD	S1
RELATED IROS	Work-related health and safety, accidents and injuries in the company's own workforce
RELATED POLICIES	CoC
TARGET LEVEL INCL. UNIT	2.5 per 500 FTE
ABSOLUTE OR RELATIVE TARGET	Absolute
SCOPE	Company's own business activities (all employees of fully consolidated companies)
BASE VALUE	Not applicable
BASELINE YEAR	Ongoing (yearly)
TIME FRAME	Ongoing (yearly)
KEY ASSUMPTIONS	Recordable work-related accidents include injuries that result in any of the following: fatality, sick leave, reduced capacity to work or transfer to another job, medical treatment beyond first aid or loss of consciousness; or a significant injury diagnosed by a physician or other registered health professional.

TARGET	90% employee participation in annual performance reviews up to 2027
ESRS STANDARD	S1
RELATED IROS	Improved productivity, better access to top talent and reduced turnover costs thanks to a strong employer brand; unadjusted gender pay gap due to structural inequalities; contribution to personal growth and employee skills development through training opportunities
RELATED POLICIES	None
TARGET LEVEL INCL. UNIT	90%
ABSOLUTE OR RELATIVE TARGET	Absolute
SCOPE	Company's own business activities (all employees of fully consolidated companies)
BASE VALUE	Dependent on 2025 data
BASELINE YEAR	2025
TIME FRAME	2027
KEY ASSUMPTIONS	An annual performance review is defined as a personal review of an employee's performance in the past year based on criteria that are known to the employee and his manager. The assessment may include an evaluation by the direct superior, a colleague or an larger group of people. It must also include a section identifying development opportunities for the coming year.

TARGET	10% increase in average employee training hours by 2028
ESRS STANDARD	S1
RELATED IROS	Contribution to employees' personal growth and skills development through training opportunities
RELATED POLICIES	None

TARGET LEVEL INCL. UNIT	10%
ABSOLUTE OR RELATIVE TARGET	Relative
SCOPE	Company's own business activities (all employees of fully consolidated companies)
BASE VALUE	Dependent on 2025 data
BASELINE YEAR	2025
TIME FRAME	2028
KEY ASSUMPTIONS	Training hours include all mandatory and voluntary sessions that are conducted during working hours, regardless of whether they are individual or group sessions and whether they take place on-site, off-site, or online.
TARGET	25% share of women in top management by 2030
ESRS STANDARD	S1
RELATED IROS	Unadjusted gender pay gap due to structural inequalities
RELATED POLICIES	DEI Policy
TARGET LEVEL INCL. UNIT	25%
ABSOLUTE OR RELATIVE TARGET	Absolute
SCOPE	Company's own business activities (all employees of fully consolidated companies)
BASE VALUE	Dependent on 2025 data
BASELINE YEAR	2025
TIME FRAME	2030
KEY ASSUMPTIONS	Top management includes all executives, such as managing directors, area managers, department heads and interim managers, who are responsible for strategic decisions and overall management of the company.

TARGET	100% participation of top management and employees in annual training in Group compliance policies
ESRS STANDARD	S1
RELATED IROS	Violations of human rights and data protection that affect the company's own workforce
RELATED POLICIES	CoC; DEI Policy; Whistleblower Policy
TARGET LEVEL INCL. UNIT	100%
ABSOLUTE OR RELATIVE TARGET	Absolute
SCOPE	Company's own business activities (all employees of fully consolidated companies)
BASE VALUE	Not applicable
BASELINE YEAR	Ongoing (yearly)
TIME FRAME	Ongoing (yearly)
KEY ASSUMPTIONS	Not applicable

### 3.2.6. S1-6 – Characteristics of the undertaking's employees

The following section provides an overview of the characteristics of the company's employees based on various criteria such as gender, location and type of contract. The metric "employees" includes all individuals in an employment relationship in accordance with national legislation or customary practice, categorised into permanent employees, temporary employees and employees with non-guaranteed working hours. Non-employee workers are self-employed individuals or workers provided by staffing agencies. External service providers and purely supplier relationships are not included.

GENDER	UNIT	EMPLOYEES AS OF DECEMBER 31, 2025	EMPLOYEES AS OF DECEMBER 31, 2024
Male members	Headcount	4,706	5,025
Female members	Headcount	2,749	3,020
Other gender	Headcount	0	0
Not specified	Headcount	0	0
<b>Total number</b>	<b>Headcount</b>	<b>7,455</b>	<b>8,045</b>

COUNTRY	UNIT	EMPLOYEES AS OF DECEMBER 31, 2025*	EMPLOYEES AS OF DECEMBER 31, 2024*
Germany	Headcount	2,496	2,807
Hungary	Headcount	937	921
Austria	Headcount	771	807

\*Countries are shown in which the company has at least 50 employees who account for at least 10% of the company's total number of employees.

The following table shows the characteristics and information about employees by type of contract and gender. The number of employees is given per capita.

HEADCOUNT	FEMALE		MALE		OTHER GENDER		NOT SPECIFIED		TOTAL	
	2025	2024	2025	2024	2025	2024	2025	2024	2025	2024
<b>AS OF DECEMBER 31 OF THE FINANCIAL YEAR</b>										
Employees	2,749	3,020	4,706	5,025	0	0	0	0	7,455	8,045
Permanent employees	2,656	2,871	4,501	4,739	0	0	0	0	7,157	7,610
Temporary workers	82	140	187	254	0	0	0	0	269	394
Non-guaranteed hours employees	11	9	18	32	0	0	0	0	29	41

EMPLOYEE TURNOVER	UNIT	2025	2024
Number of employees who have left the company	Headcount	1,280	1,364
Employee turnover rate	%	14.7	14.5

The employee turnover rate is calculated as follows: Number of employees who left during the reporting period divided by the number of employees as of December 31, 2025, plus the number of employees who left during the reporting period, multiplied by 100. The calculation includes both voluntary and involuntary departures.

When collecting employee data at national level, the Kontron Group uses the applicable definitions in national labor law of permanent, fixed-term (temporary), full-time, and part-time employment, and of employment relationships without guaranteed working hours. Only persons in an employment relationship in accordance with national law are included; external workers are excluded. The headcount data collected at national level is then aggregated into overall figures without taking account of differences in national definitions; employees without guaranteed working hours are especially casual, zero-hour and on-call workers without contractually guaranteed minimum working hours.

Temporary employment contracts were used to respond to the tense economic situation in financial year 2025 and the uncertain forecast. In addition, they are necessary to cover fixed-term customer projects with clearly defined timelines and capacity peaks where continued employment after project completion is not possible. Some subsidiaries of the Kontron Group used employment contracts with non-guaranteed working hours (e.g., marginal employment and temporary workers) to cover short-term staffing requirements such as seasonal fluctuations, project-related peaks and temporary replacements. These employees are subject to the same labor standards and safeguards as all other employees.

The description of the methods and assumptions used to produce the data is described in the section "MDR-M – Metrics in relation to material sustainability matters under S1." The figures are reported as of December 31, 2025, for the reporting period 2025. In the reporting year 2025, the data for 2024 were reviewed as part of the data validation process and, where necessary, adjusted based on more precise definitions and methodologies.

Personnel expenses are reported in the consolidated income statement (see Consolidated Notes, Part B, Note (5)). The number of employees in the consolidated notes is reported in full-time equivalents (FTE) excluding employees on leave, interns, apprentices, and temporary workers.

### 3.2.7. S1-7 – Characteristics of non-employee workers in the undertaking's own workforce

The following section provides an overview of the characteristics of the company's non-employees.

As of December 31, 2025, the following non-employees were part of the Kontron Group workforce:

AS OF DECEMBER 31 OF THE FINANCIAL YEAR	UNIT	2025	2024
Total number of non-employees within the organization's own workforce	Headcount	245	336
Self-employed	Headcount	173	188
Worker placement "employment activities"	Headcount	72	148
Non-employees, other	Headcount	0	0

The total number of non-employees in the company's own workforce is disclosed as of December 31, 2025. These include self-employed individuals (contractors, freelancers, and external workers without a direct employment contract with Kontron) as well as persons provided by companies primarily engaged in employment services and temporary employment (NACE code N78). The disclosures for 2024 were reviewed in the 2025 reporting year and, where factually required, adjusted based on more precise definitions regarding how many persons were classified as non-employees. As a result, the number of self-employed individuals was corrected to 188, and the total number of non-employees for 2024 was corrected to 336. The metrics are described in more detail in Chapter "MDR-M – Metrics in relation to material sustainability matters under S1".

The data is collected in the Group-wide ESG data platform in accordance with defined descriptions. Local definitions may differ depending on national laws.

### 3.2.8. S1-8 – Collective bargaining coverage and social dialogue

This chapter provides an overview of the coverage of the company's own workforce by collective agreements and employee representatives in various regions. Both the percentages of employees bound by collective agreements within and outside the EEA and representation by employee representatives are considered. The existence of agreements with European Works Councils is also discussed. Countries are shown in which the company has at least 50 employees who account for at least 10% of the company's total number of employees. 33.5% of the total workforce were covered by collective agreements as of December 31, 2025, in 2024 it was 32.9%. The disclosures for 2024 were reviewed in the 2025 reporting year and, where factually required, adjusted based on more precise definitions regarding how many persons were covered by collective bargaining agreements. As a result, the share of employees covered by collective bargaining agreements for 2024 was corrected to 32.9%.

COVERAGE RATE	TARIFF COVERAGE	SOCIAL DIALOGUE
	Employees – EEA (for countries with >50 employees, representing >10% of the total workforce)	Employees – non-EEA (estimate for regions with >50 employees, representing >10% of the total workforce)
		Workplace representation (in EEA only) (for countries with >50 employees, representing >10% of the total workforce)
0–19%	Germany	-
	Hungary	Hungary
20–39%	-	-
		Austria
40–59%	-	-
60–79%	-	-
		Germany
80–100%	Austria	-

The proportion of employees covered by a collective agreement is recorded annually in the ESG data tool and calculated using the following formula: (number of employees covered by collective agreements divided by total number of employees) multiplied by 100. The proportion of employees working in companies with employee representatives is calculated using the following formula: (number of employees in companies with employee representatives divided by total number of employees) multiplied by 100.

There is no agreement with employees on representation by a European Works Council (EWC), a Societas Europaea (SE) Works Council or a Societas Cooperativa Europaea (SCE) Works Council.

### 3.2.9. S1-9 – Diversity Metrics

In this section, the diversity metrics in terms of age groups and gender distribution at top management level are presented. The background explanation of the methods and figures is described in Chapter “MDR-M – Metrics in relation to material sustainability matters.”

The following table shows the age group distribution of employees as of reporting date December 31:

ALL EMPLOYEES	2025		2024	
	HEADCOUNT	PERCENTAGE	HEADCOUNT	PERCENTAGE
Age group <30	929	12%	1,117	14%
Age group 30–50	3,628	49%	3,964	49%
Age group >50	2,898	39%	2,964	37%
<b>Total number of employees</b>	<b>7,455</b>	<b>100%</b>	<b>8,045</b>	<b>100%</b>

The top management level comprises managing directors, business unit heads, area managers and, where appropriate, interim managers. The following tables contain metrics to illustrate the gender distribution as of reporting date December 31:

EMPLOYEES AT TOP MANAGEMENT LEVEL	HEADCOUNT 2025	PERCENTAGE 2025	HEADCOUNT 2024	PERCENTAGE 2024
Female	36	18%	40	20%
Male	160	82%	165	80%
Other gender	0	0%	0	0%
Not specified	0	0%	0	0%
<b>Total number of employees at top management level</b>	<b>196</b>	<b>100%</b>	<b>205</b>	<b>100%</b>

### 3.2.10. S1-10 – Adequate wages

To ensure that no employee is paid less than the minimum wage, the lowest wage was calculated for the lowest pay category based on basic income and fixed additional payments but not including interns and trainees. For each country, this figure was compared with the relevant reference values – in the EEA, with the minimum wage set in accordance with EU Directive 2022/2041 or, if not available, with 60% of the median wage or 50% of the average wage. For countries outside the EEA, the comparison was made with national or international minimum wage standards, including recognized benchmarks such as those from the Wage Indicator Foundation. The measurement of this metric has not been validated by any entity other than the assurance provider.

The review confirmed that as of December 31, 2025, all employees receive at least the respective minimum wage, same as in 2024.

### 3.2.11. S1-12 – Persons with disabilities

Kontron places great importance on accessibility and health protection in order to create an inclusive working environment. The following overview shows the number of employees with disabilities within the workforce:

AS OF DECEMBER 31 OF THE FINANCIAL YEAR	2025		2024	
	HEADCOUNT	PERCENTAGE OF TOTAL EMPLOYEES	HEADCOUNT	PERCENTAGE OF TOTAL EMPLOYEES
Female	91	3.3%	96	3.2%
Male	109	2.3%	101	2.0%
Other gender	0	0.0%	0	0.0%
Not specified	0	0.0%	0	0.0%
<b>Total</b>	<b>200</b>	<b>2.7%</b>	<b>197</b>	<b>2.4%</b>

As of December 31, 2025, the number of employees with disabilities was recorded and broken down by gender. The definition of disability is based on the UN Convention on the Rights of Persons with Disabilities. Further information can be found under "MDR-M – Metrics in relation to material sustainability matters under S1". It has not undergone external validation.

### 3.2.12. S1-13 – Training and skills development metrics

This chapter provides an overview of performance reviews as well as training and development measures for employees. This includes considering participation rates in regular performance and career development interviews and the average number of training hours per person and by gender. The disclosures for 2024 were reviewed in the 2025 reporting year. It was identified that the figures for female and male employees had been reversed. This was corrected in the 2025 report.

The training hours attended by employees were calculated as follows: The total number of training hours completed by employees per gender category was divided by the total number of employees per gender category. The total number of employees as of December 31, 2025, which is specified in the ESRS S1-6 disclosure requirement, was used for the overall average number of training hours and the average by gender (see chapter S1-6 – Characteristics of the undertaking's employees).

The following overview shows the figures for performance reviews and average training hours as of December 31, 2025:

**EMPLOYEES WHO HAVE TAKEN PART IN  
REGULAR PERFORMANCE AND CAREER  
ASSESSMENTS**

	2025		2024	
	HEADCOUNT	% OF TOTAL EMPLOYEES	HEADCOUNT	% OF TOTAL EMPLOYEES
Female	1,650	60%	1,467	49%
Male	2,914	62%	2,556	51%
Other gender	0	0%	0	0%
Not specified	0	0%	0	0%
<b>Total</b>	<b>4,564</b>	<b>61%</b>	<b>4,023</b>	<b>50%</b>

**EMPLOYEE TRAINING  
HOURS**

	2025		2024	
	TOTAL HOURS	HOURS PER PERSON	TOTAL HOURS	HOURS PER PERSON
Female	20,587	8.92	18,640	6.17
Male	61,518	14.50	56,663	11.28
Other gender	0	0.00	0	0.00
Not specified	0	0.00	0	0.00
<b>Total</b>	<b>82,105</b>	<b>12.44</b>	<b>75,303</b>	<b>9.36</b>

### 3.2.13. S1-14 – Health and safety metrics

This chapter provides an overview of health and safety at work. It includes workforce coverage through regulations on occupational safety management systems, the number of work-related accidents and cases of ill health as well as the resulting absences and fatalities – both for employees and non-salaried employees (collectively referred to as the “own workforce”). All companies follow local regulations for health and safety management systems. In addition, 21.7% of these companies are certified in accordance with ISO 45001 or an equivalent standard as of December 31, 2025, which thus accounts for around 1,616 people in the respective workforce. In 2024, all companies complied with local regulations for occupational health and safety management systems; in addition, 20.8% of employees were certified to ISO 45001 or an equivalent standard (1,672 employees). The disclosures for 2024 were reviewed in the 2025 reporting year and, where factually required, adjusted based on more precise definitions regarding the number of sites certified according to ISO 45001 or an equivalent standard. As a result, the number of employees at sites certified according to ISO 45001 or an equivalent standard was corrected to 1,672 persons, corresponding to 20.8%.

The chapter “MDR-M – Metrics in relation to material sustainability matters” describes the methods and assumptions used, the validation of the data, and the definition of each metric. There was no external validation of the data.

DESCRIPTION	UNIT	FINANCIAL YEAR 2025	FINANCIAL YEAR 2024
Recordable work-related accidents within the company's own workforce	Number	38	32
Proportion of recordable work-related accidents among own workforce (per 1,000,000 hours worked)	%	3.13	2.33
Number of fatalities in the own workforce due to work-related accidents and work-related ill health	Number	0	0
Number of fatalities as a result of work-related accidents and work-related ill health of other workers working at company locations	Number	0	0
Percentage of people in the own workforce covered by a health and safety management system based on legal requirements and (or) recognized standards or guidelines	%	99.1%	99.4%

Existing occupational health and safety management systems are based on the ISO 45001 standard. This internationally recognized standard sets requirements for an occupational safety and health management system and provides a structured framework for identifying, minimizing, and controlling work-related risks. Internal auditing is carried out in accordance with the requirements defined in ISO 45001 to ensure compliance with standards and continuous improvement of the system. In addition, external certification can be carried out by accredited testing organizations, which verify the effectiveness and compliance of the management system.

The proportion of reported work-related accidents in the total workforce is calculated as follows: Number of recordable work-related accidents in the organization's own workforce divided by hours worked in the reporting period, multiplied by 1,000,000.

The percentage of people in the organization's own workforce who are covered by a health and safety management system based on legal requirements and (or) recognized standards or guidelines is calculated as follows: The number of people in the organization's own workforce who are covered by the management system is divided by the number of people in the total workforce and multiplied by 100.

### 3.2.14. S1-16 – Compensation metrics (pay gap and total remuneration)

The gender pay gap was calculated in accordance with the requirements of AR 98 and amounts to 37.3% as of December 31, 2025 (value in 2024: 34.18%). The calculation was made using the following formula: The average gross hourly earnings of male employees minus the gross hourly earnings of female employees divided by the average gross hourly earnings of male employees multiplied by 100. The gender pay gap results primarily from the fact that Kontron is a company engaged mainly in engineering. Since Kontron currently employs significantly fewer female engineers than male ones, the higher salary generally awarded to such specialists is reflected in Kontron's salary structures.

In 2025, the adjusted gender pay gap was calculated for the first time and stands at 18.4%. The calculation was based on a division of salaries into four career levels: untrained workers, skilled workers, middle and lower management, and top management. In addition, distinctions were drawn between countries to take account of differences in national salary levels. The calculation of the adjusted gender pay gap was carried out within the defined subgroups based on career level and country. Countries with a small number of employees and comparable purchasing-power levels were grouped into three regional clusters (in total 10% of the workforce; Country Group 1: Asia, Country Group 2: Bulgaria and Macedonia, Country Group 3: Belgium, the United Kingdom, Portugal, Switzerland). The background for this was that within these subgroups only one gender was represented, and therefore no gender-specific comparative values were available for calculating the gender pay gap. Subsequently, all calculated gender pay gaps of the individual subgroups were weighted by the respective number of employees and combined into an overall value for the Group. Career levels used:

- › Untrained workers: Production workers who perform practical work on essential operational tasks in their field.
- › Skilled workers: Qualified employees with professional training or expertise – including office workers.
- › Middle and lower management: Executives such as department heads, team leaders, technical managers, project managers or instructors who manage teams or projects and act as a link between employees and top management levels.

- › Top management: Executives such as managing directors, heads of business units, department heads and interim managers who are responsible for strategic decisions and general business conduct.

The total annual remuneration of employees includes the basic salary for regular working hours and additional payments such as stand-by time, Sunday and public holiday work, Christmas and vacation pay. There are also variable remuneration components such as performance-based bonuses, overtime pay and shift bonuses, as well as statutory and voluntary severance payments. Other components include employer contributions to company pension plans and additional benefits in cash or in kind, including private use of company cars, private health insurance, fitness programs, food and housing allowances, and long-term incentives such as stock options and cash bonuses. It is currently not possible to assess the fairness of remuneration or analyze it in relation to gender. The quantitative breakdown of the individual remuneration components (e.g., percentage shares or average values) can be found in the remuneration report.

As of December 31, 2025, the total annual remuneration ratio of the highest paid individual to the median total annual remuneration of all employees is 14.95 (in 2024 at 14.03). The total annual remuneration ratio is calculated as follows: Total annual remuneration of the highest paid individual in the Group divided by the median of the total annual remuneration of all employees in the Group (excluding the highest paid individual). This means that, as of December 31, 2025, the highest paid person in the company earns 14.95 times the median annual total remuneration of all employees (in 2024 14.03 times). This ratio shows the income gap within the company and provides insight into the remuneration structure.

### 3.2.15. S1-17 – Incidents, complaints and severe human rights impacts

This chapter provides an overview of incidents, complaints, and violations in the area of social and human rights aspects within the workforce. It includes reported cases of discrimination, reports filed via complaint channels, and possible sanctions or compensation payments. The data collected is based on reports received via internal and external complaint channels such as the whistleblower platform (see Chapter 3.1 "Comprehensive information on social issues (S1, S2): Whistleblower system)". All complaints submitted are reviewed in accordance with established internal processes defined in Group policies and, if necessary, verified through independent investigations.

During the reporting period, the whistleblower platform received no information relating to human rights.

The overview shows incidents and violations of human rights issues within the workforce:

AS OF DECEMBER 31	UNIT	FINANCIAL YEAR 2025	FINANCIAL YEAR 2024
Total number of reported cases of discrimination including harassment	Number	0	1
Number of complaints filed through channels through which people within the organization's own workforce can raise concerns	Number	0	1
Number of complaints filed through national contact points	Number	0	0
Total amount of significant fines, sanctions, and compensation payments relating to discrimination, including harassment	EUR	0	0
Number of serious human rights incidents involving the organization's workforce	Number	0	0
Number of serious human rights incidents involving the Organization's workforce that violate the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work, or the OECD Guiding Principles for Multinational Enterprises	Number	0	0
Total amount of significant fines, sanctions, and compensation payments related to serious human rights incidents involving the organization's workforce	EUR	0	0
Number of serious human rights incidents in which the organization has taken on a role in corrective action	Number	0	0

### 3.2.16. MDR-M – Metrics in relation to material sustainability matters under S1

This chapter provides an overview of material sustainability metrics on social issues relating to the organization's own workforce and their collection. It outlines the methods and assumptions used, data validation processes, and definitions of metrics. No external validation of the figures was carried out.

METRICS	UNIT	METHODS & ASSUMPTIONS	VALIDATION	DEFINITION
MDR-M-76	MDR-M-77	MDR-M-77a	MDR-M-77b	MDR-M-77c
Headcount	Number	Data collection from locations as of December 31, 2025 in the ESG reporting tool. No limit.	Internal local finance department and headquarters	Number of respective individuals
Employees	Number of persons	Data collection from locations as of December 31, 2025 in the data tool. All employees in an employment relationship with the company were included (including inactive employees, apprentices, and interns)	Internal local finance department and headquarters	The metric "employees" includes all persons in an employment relationship in accordance with national legislation or practice, divided into permanent employees, temporary employees, and non-guaranteed hours employees. Non-salaried employees are freelancers or workers provided by staffing agencies. External service providers and relationships with persons acting as suppliers only are not included.
Non-salaried persons	Number of persons	Data collection from locations as of December 31, 2025 in the data tool	Internal local finance department and headquarters	Contractors who have concluded a contract with the company for the provision of work services ("self-employed persons"), or persons provided by companies working primarily in the area of worker placement "employment activities" (NACE code N78).
Company's own workforce / employees	Number of persons	Data collection from locations as of December 31, 2025 in the data tool	Internal local finance department and headquarters	Workers in an employment relationship with the company ("employees") and non-salaried workers who are either sole traders who provide workers to the company ("self-employed") or persons provided by enterprises primarily engaged in worker placement "employment activities" (NACE code N78).
Percentage of people covered by collective agreements	Percentage	Data collection from locations as of December 31, 2025 in the data tool	Internal (headquarters)	Percentage of the total workforce covered by collective agreements as of December 31, 2025. Countries are shown in which the company has at least 50 employees who account for at least 10% of the company's total number of employees.

METRICS	UNIT	METHODS & ASSUMPTIONS	VALIDATION	DEFINITION
Employees covered by tariff coverage (EEA)	Number of persons	Data collection from locations as of December 31, 2025 in the ESG reporting tool. No limit.	Internal local finance department and headquarters	Number of persons in this category covered by tariff coverage. Collective agreements are negotiations between employers or their organizations and employee representatives or trade unions with the aim of establishing binding rules for working and employment conditions and relations between the parties.
Employees covered by tariff coverage (non-EEA)	Number of persons	Data collection from locations as of December 31, 2025 in the ESG reporting tool. No limit.	Internal local finance department and headquarters	Number of persons in this category covered by tariff coverage outside of the EEA. Collective agreements are negotiations between employers or their organizations and employee representatives or trade unions with the aim of establishing binding rules for working and employment conditions and relations between the parties.
Employees with employee representation at work (EEA)	Number of persons	Data collection from locations as of December 31, 2025 in the ESG reporting tool. No limit.	Internal local finance department and headquarters	Number of persons in this category with employee representation at work. Employee representatives are representatives elected or appointed by trade unions who act independently of the employer and represent the interests of employees in accordance with national law and practice.
Case figures	Number of persons	Data collection from locations as of December 31, 2025 in the ESG reporting tool.	Internal local managers and headquarters	Case figures, for example of accidents involving accidents.
Training hours	Hours	Data collection from locations as of December 31, 2025 in the ESG reporting tool.	Internal local managers	Hours of corporate initiatives aimed at maintaining and/or improving skills and knowledge.
Performance review	Number of persons	Data collection from locations as of December 31, 2025 in the data tool	Internal local managers	Review at least once a year based on criteria known to employees and their supervisors (with employees' knowledge). The review may include an assessment by the employee's immediate superior, peers, or a wider range of employees.
Top management	Number of persons	Data collection from locations as of December 31, 2025 in the data tool	Internal local managers	Top management level: managing directors, business unit heads, area managers and, if applicable, interim managers.

METRICS	UNIT	METHODS & ASSUMPTIONS	VALIDATION	DEFINITION
Gender pay gap	Percentage	Data collection from locations as of December 31, 2025. Average gross hourly earnings of male employees minus gross hourly earnings of female employees divided by the average gross hourly earnings of male employees multiplied by 100.	Internal validation	Earnings gap per hour between women and men without taking into account the different career levels or qualifications.
Employees with disabilities	Number of persons	Data collection from locations as of December 31, 2025 in the data tool. Disabilities are defined and recognized in accordance with national legal regulations.	Internal local managers	People who have long-term physical, emotional, mental, or sensory disabilities which, in interaction with various barriers, can prevent them from participating in society on an equal footing.
Recordable work-related accidents involving employees	Number	Recording based on internal accident reports and legal reporting requirements as of December 31, 2025	Internal health and safety reports	Work-related injuries that result in fatalities, lost workdays, reduced work capacity, temporary reassignment, or medical treatment beyond first aid were recorded as reportable workplace accidents. Incidents not caused by work or workplace hazards are not recorded as workplace accidents.
Rate of recordable work-related accidents among own workforce	Percentage	Ratio of recordable work-related accidents to the total number of employees as of December 31, 2025	Internal statistics	Proportion of reported work-related accidents in the total workforce.
Number of fatalities in the company's own workforce due to work-related accidents and work-related ill health	Number	Data collection from locations as of December 31, 2025 in the ESG reporting tool. Documentation of fatalities in a work context, based on internal reports.	Internal accident reports	Number of fatal work-related accidents and instances of work-related ill health in the company's own workforce
Number of fatalities as a result of work-related accidents and work-related ill health of other workers working at company locations	Number	Data collection from locations as of December 31, 2025 in the ESG reporting tool. Recording of external work-related accidents in direct connection with company locations	Reports from contractors, internal reports	Number of fatalities of external personnel due to work-related accidents or work-related ill health at company locations.
Percentage of people in their own workforce covered by a health and safety management system based on legal requirements and (or) recognized standards or guidelines	Percentage	Calculation based on the number of employees covered by the management system in relation to the total workforce as of December 31, 2025	Certifications (e.g. ISO 45001), internal audits	Proportion of the workforce covered by a certified health and safety management system.
Total number of reported cases of discrimination	Number	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	Number of all reported incidents of discrimination in the company.

METRICS	UNIT	METHODS & ASSUMPTIONS	VALIDATION	DEFINITION
Number of complaints filed through channels through which people within the organization's own workforce can raise concerns	Number	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	Number of complaints filed. Human rights or labor rights complaints include formal submissions to national contact points on issues such as discrimination, working conditions, or violations of international standards.
Number of complaints filed through national contact points	Number	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	Number of formal complaints to national contact points relating to human rights or working conditions.
Total amount of significant fines, sanctions, and compensation payments relating to discrimination, including harassment	EUR	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	The sum of all financial penalties, fines and compensation due to discrimination or harassment of employees.
Number of serious human rights incidents involving the organization's workforce	Number	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	Number of documented serious human rights violations affecting the company's own workforce.
Number of serious human rights incidents involving the Organization's workforce that violate the United Nations Guiding Principles on Business and Human Rights, the ILO Declaration on Fundamental Principles and Rights at Work or the OECD Guiding Principles for Multinational Enterprises	Number	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	Number of incidents in the workforce that violate international standards such as UNGPs, ILO principles or OECD guidelines.
Total amount of significant fines, sanctions, and compensation payments related to serious human rights incidents involving the organization's workforce	EUR	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	Sum of all financial sanctions, fines and compensation due to serious human rights violations.
Number of serious human rights incidents in which the organization has taken on a role in corrective action	Number	Data collection from the Compliance Department systems as of December 31, 2025 in the ESG reporting tool. Assumption of completeness and limitation to existing data.	Internal Compliance Department	Number of cases of serious human rights violations where the organization has actively taken corrective action.

### 3.3. ESRS S2 – Workers in the Value Chain

#### 3.3.1. S2-1 – Policies related to workers in the value chain

The interests and views of stakeholders are explained in SBM-2. In the SCoC, Kontron obliges its suppliers in the upstream and downstream value chain to comply with international labor and human rights standards in accordance with the material IRO “S2 – Working Conditions.” The SCoC applies to all relevant procurement and delivery activities, regardless of where in the world these take place; no exceptions are made on the grounds of geography or practice.

The SCoC covers all workers in the value chain and is not limited to specific groups. In particular, it covers workers in a direct employment relationship with suppliers, workers employed by third parties and employees of subcontractors. The SCoC places particular emphasis on worker safety, protection against precarious employment, human trafficking, forced and child labor, and compliance with basic labor rights such as freedom of association, collective bargaining and safe working conditions. The SCoC requires suppliers to comply with international human rights and labor standards and thus addresses the actual and potential impacts on workers in the value chain (“working conditions”) identified as material in the materiality analysis. These include in particular the potential or actual negative impacts of forced/compulsory labor, modern slavery and human trafficking, child labor, discrimination and harassment, unacceptable working hours, inadequate pay, restrictions on freedom of association and collective bargaining, insufficient safety in the workplace, and inappropriate working conditions and (if applicable) accommodations.

These impacts result in material risks for Kontron, especially in connection with suppliers in increased risk constellations, such as suppliers in high-risk countries with risks related to child or forced labor, or health and safety at work, single-source suppliers or suppliers with a high degree of dependency. This risk perspective is evaluated as part of an annual survey of supplier risk assessments in order to determine the current status of risk identification across the Group. At the same time, opportunities arise through consistent implementation of requirements, in particular by developing suppliers with very good results into preferred suppliers, which can promote stable and sustainable business relationships.

Suppliers must comply with implementation obligations so that the standards set out in the SCoC are implemented transparently in their own operations and along their supply chain on the basis of identified risks. They are required to establish appropriate procedures to identify, prevent, and address risks related to violations of human rights and labor standards. In particular, these include procedures for reporting violations and mechanisms to ensure that employees have access to these procedures.

In addition, Kontron also makes its Group-wide whistleblower system available to workers in the supply chain as an additional reporting channel, regardless of suppliers' obligations to operate their own legally required complaint mechanisms. Compliance with the requirements is monitored based on identified risks by means of the supplier selection, evaluation, and monitoring processes. Depending on the risk profile, Kontron uses self-assessments/questionnaires, document checks, site visits, and one-time, periodic, or ad hoc event-driven audits. In addition, dialogues and meetings are held with key suppliers to improve performance.

As an additional monitoring and escalation channel, the Group-wide whistleblower system is also open to third parties, including stakeholders in the supply chain. Reports can be submitted in writing via a secure website or orally on a telephone hotline. They are dealt with confidentially, independently, and objectively. Case management follows a defined procedure: Reports received on the platform go directly to the compliance department; the case is filed, opened, and assessed. Confirmation of receipt is issued within 24 hours and feedback on follow-up measures within three months (or six months if justified by the nature of the case). Suspected cases are appraised on the basis of a preliminary review and, if necessary, followed up with investigative measures. In the event of infringements, improvement or corrective measures are agreed with the supplier, depending on the severity and verifiability; if serious non-compliance recurs or persists, the business relationship may be terminated.

Governance and responsibility: Kontron AG's top management is responsible for implementing the strategy. The compliance and whistleblowing function provides a direct reporting line to top management to ensure independent processing and an appropriate overview.

Kontron's internal guidelines, including the SCoC, are based on international standards such as the ILO core labor standards, the United Nations Universal Declaration of Human Rights and the UN Guiding Principles on Business and Human Rights. The SCoC is publicly available on the Kontron website and a binding component of supplier contracts, and the whistleblower system can also be used on the website.

In the reporting period, there were no reports of non-compliance with these standards in the upstream or downstream value chain.

### 3.3.2. S2-2 – Processes for engaging with value chain workers about impacts

Kontron does not engage in direct communication with workers in the supply chain. However, in order to take their perspectives into account, the company provides a whistleblower system that allows anonymous reports of violations (see “3.1 Comprehensive information on social issues (S1, S2): Whistleblower system”). Where legislation to this effect exists, such as supply chain legislation, Kontron undertakes to implement appropriate mechanisms in day-to-day business and operational functions such as supply chain, purchasing, and quality management, to systematically incorporate relevant perspectives. The Kontron Group SCoC applies worldwide to all suppliers and their employees, including the particularly vulnerable groups along the entire upstream and downstream value chain, without geographical restrictions or exclusions. It requires compliance with international standards such as the UN Guiding Principles on Business and Human Rights, the ILO Core Labor Standards and the OECD Guidelines, as well as on topics such as human rights, working conditions, health and safety, environmental responsibility, and ethical business practices. The SCoC thus addresses the central IROs “Work-related health and safety accidents and injuries in the value chain” by prescribing safe working conditions and introducing risk prevention procedures, and also addresses “Violations of human rights affecting workers in the value chain” by banning child labor, forced labor, and human trafficking and by ensuring basic labor rights such as freedom of association and collective bargaining. Suppliers must also pass on these principles to sub-suppliers and ensure their implementation through processes such as risk analyses and audits.

The whistleblower system remains available at all times, allowing submissions at any stage of business operations. The frequency of its use depends on the nature and number of reported incidents or concerns. The Compliance and Legal Affairs Department is responsible for ensuring that insights gained from the whistleblower system are incorporated into the company's strategies. The Chief Compliance Officer holds operational responsibility and provides regular updates on reported issues and corresponding measures to the Executive Board.

When awarding public contracts or contracts to industrial clients, the company ensures that fundamental labor and social standards are upheld. These standards are based on: the International Labor Organization (ILO) agreements, the principles of the UN Global Compact, or the applicable national laws of the country of manufacture. By adhering to these frameworks, Kontron affirms its commitment to respecting human rights throughout the supply chain and ensuring compliance with both international and national regulations.

Currently, Kontron does not have dedicated processes in place for systematically assessing collaboration with workers including the particularly vulnerable groups in the supply chain. Nevertheless, the company offers a whistleblower system that is accessible to all individuals involved in the supply chain. Reports received through this system help identify potential risks or violations, enabling the company to develop and implement appropriate countermeasures.

If legal requirements, such as the Supply Chain Due Diligence Act, apply to Kontron in the future, the company will implement appropriate mechanisms, such as software for supplier management in accordance with the law, in order to systematically assess the effectiveness of cooperation and compliance with standards.

### 3.3.3. S2-3 – Processes to remediate negative impacts and channels for value chain workers to raise concerns

Kontron follows a clearly structured approach: If the requirements in the SCoC differ, plans of action are drawn up and agreed with the suppliers, and their implementation is monitored. Serious violations of the SCoC, such as involvement in child labor, result in the immediate termination of the partnership. In these cases, Kontron will also inform affiliated companies of the facts.

The Group-wide whistleblower system allows anonymous reporting of violations (see “3.1 Comprehensive information on social issues (S1, S2): whistleblower system” and G1-1). In addition to the Group’s own channels and suppliers’ channels, Kontron also accepts third-party mechanisms, such as those provided by governments, NGOs, or industrial associations. This gives all workers in the value chain additional access to channels for submitting complaints.

Kontron’s whistleblower system allows not only internal employees but also third parties, including external stakeholders such as workers in the value chain, to report concerns or violations anonymously and securely via a protected website or a telephone hotline. As stipulated in the Kontron SCoC, suppliers are required to establish their own grievance mechanisms, ensuring their workforce has a secure and confidential channel for reporting concerns or violations. When concerns arise regarding compliance, Kontron assesses supplier adherence to this requirement through a supplier questionnaire that inquires about the setup and operation of their complaint mechanisms.

Additionally, suppliers may be asked to submit self-assessments confirming their compliance with the prescribed standards. In certain cases, Kontron may request supplementary documentation or proof to verify that the necessary requirements have been properly implemented.

Kontron evaluates the effectiveness of the whistleblower system through structured case management, documented follow-up of reported concerns, and regular analysis of corrective measures. The results of the investigations are used to specifically promote structural improvements in the company, in particular through an increased review of employees’ power to act and a systematic strengthening and expansion of the multiple control structure. The whistleblower system received three reports, all of which concerned the same matter. One of the measures taken as a result was to strengthen the implementation of the dual-control principle within the company and to monitor compliance with it more closely.

Relevant business units are involved in the implementation and assessment of the derived measures. Based on identified risks, such as infringements of the multiple control structure, Kontron Group Policy "Signature and Authorization" is one aspect that was revised and more widely communicated to ensure consistent implementation of the two-person rule.

### 3.3.4. S2-4 – Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those actions

To strengthen the Group-wide sustainability strategy, a structured process was carried out as part of a project to define ESG targets. The IROs identified in the DMA for S2 were discussed with the Compliance Office, and existing and necessary actions were defined as described in the table. Kontron takes these measures to avoid causing or contributing to material negative impacts on workers through its own business activities or through business relationships within the value chain. This applies in particular to procurement processes and collaboration with suppliers. In situations where there are potential trade-offs between preventing or mitigating negative impacts and meeting economic requirements, human-rights-related and labour-related minimum standards are prioritised and considered with the involvement of the compliance function.

No significant investment or operating expenditure is planned for the actions described, either at the present time or in the future. For managing the material impacts, existing personnel resources in the areas of compliance, sustainability and procurement are utilised. The measures are integrated into existing processes and, at Group level, are not material in the current status quo. Nor are there any associated sustainable finance instruments or dependencies on external requirements. The actions include the Group-wide assessment of all Kontron companies with respect to EU policies regarding minimum safeguards, which was carried out for the first time in 2025 and will be conducted annually in the future, as well as the integration of key suppliers into the SCoC from 2026. Both initiatives relate to Kontron's own operations and are designed as ongoing measures. Kontron monitors the effectiveness of the measures qualitatively. This is done through the regular execution of assessments, the identification of potential gaps, and the follow-up of defined improvement measures. The base period is the year in which each respective measure was carried out for the first time. The objective is the continuous improvement of compliance with human-rights-related and labour-related minimum standards.

The measures follow a preventive approach and aim to identify and manage material negative impacts on workers in the value chain at an early stage. This is achieved through systematic assessments of the company's own operations as well as through the definition and communication of binding minimum standards towards suppliers. The provision of remediation is not applicable. Beyond preventing negative impacts, the initiatives contribute to the promotion of positive effects in the value chain, particularly by increasing transparency, raising awareness of human rights issues and strengthening responsible business practices.

During the reporting period, a key implementation milestone was reached with the first Group-wide assessment of EU minimum safeguard practices (EU Taxonomy Regulation). In addition, the prerequisites were established for the systematic inclusion of key suppliers in an assessment and the SCoC. Identified gaps in the assessment of minimum safeguard practices will be gradually addressed from 2026 onwards. The assessment will be repeated annually to ensure the continuous development of processes and a sustainable improvement in compliance with the EU minimum safeguard practices.

<b>ACTION</b>	Evaluation of all Kontron companies with respect to EU policies regarding minimum safeguards
<b>ESRS STANDARD</b>	S2
<b>RELATED IROS</b>	Work-related health and safety accidents and injuries in the value chain; Violations of human rights affecting workers in the value chain
<b>RELATED POLICIES</b>	None
<b>RELATED TARGETS</b>	None
<b>BRIEF DESCRIPTION</b>	In 2025, Kontron carried out a Group-wide assessment for the first time to examine all companies with respect to the requirements of EU minimum safeguards. The companies were required to complete a questionnaire that assessed their practices on critical issues such as child labor, forced labor, health and safety, freedom of association, discrimination, fair employment, and effects on local communities. In addition, they were required to provide detailed information on whether and how they assess and manage risks associated with their direct suppliers in these areas and with regard to bribery and corruption. Potential deficits were identified, and confirmed deficits will be remedied in 2026. In future, this evaluation will be carried out annually to support Kontron's compliance with EU policies regarding minimum safeguards.
<b>SCOPE</b>	Own business activities (all fully consolidated companies)
<b>TIME FRAME</b>	Ongoing

No severe human rights incidents or complaints related to Kontron's upstream or downstream value chain were reported or identified during the reporting period.

### 3.3.5. S2-5 – Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities

To strengthen the Group-wide sustainability strategy, a structured process was carried out as part of a project to define ESG goals. The IROs identified in the DMA for S2 were discussed with the Compliance Office and the head of IT.

No measurable, results-oriented targets were defined for topics related to workers in the value chain. The reason for this is that the implementation is beyond Kontron's direct control and setting quantitative target values would give a distorted picture of actual control options. Instead, the company focuses on implementing effective measures to improve working conditions in the value chain. This includes evaluating all Kontron companies with respect to their compliance with EU policies regarding minimum safeguards and involving key suppliers in the Supplier Code of Conduct.

Since no quantitative targets have been set, there is no baseline, no target period, and no interim targets. Further, no environmental or scientific thresholds were defined. Stakeholders, including workers in the value chain or their representatives, were not directly involved in setting the targets. The measures are based on EU policies regarding minimum safeguards and the Supplier Code of Conduct, which serve as reference standards.

## 4. Governance Information

### 4.1. ESRS G1 – Business Conduct

#### 4.1.1. G1-1 – Business conduct policies and corporate culture

Maintaining a modern compliance management system (CMS) is a central part of Kontron's business conduct and ESG strategy. Compliance with the highest ethical and legal standards is Kontron's fundamental principle for building trust with stakeholders, ensuring full compliance with legal regulations, and protecting the company's reputation and integrity.

The compliance management system is overseen by a coordinated compliance management team at headquarters which works closely with local compliance officers to ensure comprehensive monitoring and uniform enforcement in all countries and at all levels of the company. The team is led by Kontron's General Counsel, who reports directly to the Executive Board and Supervisory Board. This arrangement ensures both independence and a direct reporting line to the highest bodies, guaranteeing the highest standards of compliance monitoring.

The key IRO with relevance for G1, business conduct, concerns "cybersecurity threats to operations and data breaches." Cyberattacks on Kontron's information and operational technology, and the malicious or accidental transfer or loss of company data, could lead to the disclosure and dissemination of confidential and sensitive information and result in material and immaterial damage. In addition, financial penalties, damage to the company's image, and lost stakeholder trust can result in higher costs and lower revenue.

The key elements of Kontron's compliance management system (CMS) include a variety of preventive measures aimed at proactively managing risks such as this key IRO and ensuring compliance with regulations:

- › Regular and comprehensive compliance training, which ensures that employees are entirely familiar with legal and ethical standards.
- › Ongoing monitoring and regular audits to ensure compliance with in-house regulations and legal requirements.
- › Systematic risk analyses to identify and mitigate potential vulnerabilities before they can escalate.

The CMS also integrates clear guidelines for reporting concerns and suspicions to promote a culture in which employees feel encouraged to address issues confidentially and in a safe environment. These measures not only support early detection and prevention of violations, but also promote a culture of integrity, transparency, and continuous improvement across the organization.

Thorough documentation and recording of compliance activities demonstrates responsibility, while regular communication about compliance initiatives ensures that all employees are involved and aware of their role in promoting ethical conduct. These elements create a solid foundation that protects the integrity of the company and minimizes compliance risks.

Kontron sets out its corporate culture in the CoC which, among other things, requires transparency, ethical conduct, respect of human rights, and fair business practices. The CoC and the whistleblower system, for which a company policy also exists, apply to all Kontron employees, regardless of their position or function in the company. Both the CoC and the whistleblower platform are available on the Kontron website for anyone wishing to have more information. To consolidate these policies, further measures were defined, such as regular training programs and the DEI Policy. Programs for the advancement of women (e.g., Sustainable Leadership Academy, WEPs) and LGBTQ+ inclusion contribute to a more inclusive environment. The culture is evaluated by means of employee surveys and ESG reporting tools, the results of which are translated into concrete measures for further development and improvement.

#### Code of Conduct (CoC)

The CoC describes the Kontron Group's high standards of integrity and stipulates the behavior expected of all employees. It serves to promote honest and ethical business conduct toward all relevant stakeholders. The CoC applies to all employees of Kontron AG and its consolidated subsidiaries, including the Executive Board and local management in the legal entities.

All employees are responsible for compliance with the CoC. The Compliance Office, which reports directly to the Executive Board of Kontron AG, is responsible for monitoring compliance within the Kontron Group.

The CoC expressly addresses conduct toward external stakeholders, including customers, suppliers, contractors, competitors, authorities, and the public. This document does not describe the integration of external initiatives or standards.

Key stakeholders include employees, customers, suppliers and contractors, shareholders, government agencies, regulators, and the general public.

The Code of Conduct is binding across the Group and is available to the general public. It can be viewed by employees and external interested parties on the Kontron Group company website. It is also displayed as a printout in the break rooms of the individual locations. The CoC and SCoC also contain clear animal welfare guidelines. Kontron is committed to complying with relevant laws and is strictly opposed to animal cruelty. Suppliers and business partners must also comply with these standards.

### Whistleblower policy

The Whistleblower Policy sets out the procedures for protected reporting and describes the Kontron Group's Group-wide whistleblower system. It enables suspected misconduct and violations of the CoC, internal guidelines, or applicable laws to be reported anonymously or mentioning names.

The Whistleblower Policy applies to the Kontron Group in its entirety and can be used by employees and third parties. It includes reports on topics such as corruption, human rights, ESG, discrimination, data protection, IT security, safety at work, and other compliance-related issues.

The Compliance Office is responsible for setting up and implementing the whistleblower system as well as for case management. Depending on the nature of the case, it works with Human Resources and the internal auditor and reports directly to the Executive Board of Kontron AG.

The Whistleblower Policy provides for the option of involving external lawyers or consultants with specific expertise in investigations as required. No further external initiatives or standards are mentioned.

Key stakeholders include employees, external whistleblowers (third parties), the Compliance Office, Human Resources, Internal Audit, and the Executive Board of Kontron AG.

The Group-wide whistleblower system (see chapter 3.1) allows employees and external stakeholders to report violations confidentially and anonymously. The whistleblower system is accessible via a secure, multilingual online platform on the website as well as a 24/7 telephone hotline. Additionally, the Compliance Office at headquarters can be contacted directly. Reports can be made anonymously or by name and are investigated independently, objectively, and confidentially.

All reports are reviewed by the Compliance Department together with the internal auditor or, where applicable, other functions using the two-person principle. The investigation process is structured, independent, and objective. Results are documented in concluding reports and incorporated into concrete measures.

The Group-wide Whistleblower Policy is in line with the EU Whistleblower Directive (2019/1937) and the GDPR. It sets out procedures for reporting, investigating, and processing reports as well as comprehensive protection against discrimination. The multilingual whistleblower platform, accessible to both the workforce and external stakeholders, allows confidential and anonymous reporting of violations in the following areas:

Harassment and discrimination, data protection and personal data, theft, diversity and inclusion, ESG – environmental, social and governance, money laundering, conflicts of interest, IT and cybersecurity, capital markets and insider trading, corruption, supplier and customer relations, human rights and corporate social responsibility, product safety and consumer protection, sexual harassment, violations of regulations for health and safety at work, violations of sanctions and financing of terrorism, competition and antitrust law, economic crime.

The SCoC applies in the upstream value chain, which requires all suppliers to observe transparency, ethical conduct, human rights, environmental protection, and fair business practices, regardless of which country and which industry they operate in. Our standards correspond to those of the International Bill of Human Rights, the European Convention on Human Rights and the principles in the United Nations Global Compact.

Kontron has comprehensive anti-corruption and anti-bribery policies in line with UNCAC (United Nations Convention Against Corruption). These are laid down in the CoC and the SCoC and include clear rules for gifts and invitations, a strict ban on bribery and extortion, and transparency requirements for decision-making processes.

Kontron carries out mandatory annual e-learning courses on key guidelines (including CoC, DEI, whistleblower policy). The training courses are available in several languages, can be accessed anywhere and anytime, and are documented. The aim is a harmonized understanding of ethics, integrity, and responsible action.

Functions at particular risk are defined in a training matrix and receive specific training. These include: management, finance, legal and compliance departments, HR, marketing, IT and data protection, procurement, sales, service, engineering, and parts of R&D. Training courses are held annually in several languages.

### Actions and resources related to corporate governance and cybersecurity

To strengthen the Group-wide sustainability strategy, a structured process was carried out as part of a project to define ESG goals and actions. The IROs identified in the DMA for the field of governance and cybersecurity were discussed with the Compliance Office and the head of IT, and Group-wide and unit-specific cybersecurity practices were established to mitigate cyber risks. These include the continuous development of the information security policy, the standardization of internal online services, the use of multi-factor authentication, AI-based protection mechanisms, and regular penetration tests. The company also maintains a security operations center to monitor and respond to threats. These actions are supplemented by additional tests and ISO 27001-certified information security management systems at unit level and are designed for the long term.

In addition, Group-wide cybersecurity training courses are regularly offered, and will become mandatory for all employees from 2026. Attendance rates are systematically monitored to ensure that at least 90% of employees are trained by 2027. Employees in risk positions are additionally required to complete anti-corruption training every year. This training covers corporate guidelines, legal requirements, and practical examples, and is likewise monitored.

No compensation processes are required for any of the actions. Figures for CapEx or OpEx currently assigned or to be assigned in the future will be consolidated in future reports. No dependencies on external requirements exist and no sustainability-related financial instruments have been assigned.

<b>ACTION</b>	Cybersecurity practices and regular penetration testing
<b>ESRS STANDARD</b>	G1
<b>RELATED IROS</b>	Cybersecurity threats to operations and data breaches
<b>RELATED POLICIES</b>	CoC Information security policy
<b>RELATED TARGETS</b>	Correction of all critical penetration test results within 1 month
<b>BRIEF DESCRIPTION</b>	To mitigate cybersecurity risks, Kontron has established both Group-wide and company-specific practices. At Group level, these include the continuous development of the information security policy, the standardization of internal online services, the use of multi-factor authentication, AI-based protection mechanisms, and regular penetration tests. Kontron also operates its own Security Operations Center to predict and respond to cybersecurity threats. At company level, these measures are complemented by additional penetration testing, security training, and information security management systems that are ISO 27001 certified. These measures will continue for the foreseeable future.
<b>SCOPE</b>	Own business activities (all fully consolidated companies)
<b>TIME FRAME</b>	Ongoing

<b>ACTION</b>	Regular cybersecurity training for employees
<b>ESRS STANDARD</b>	G1
<b>RELATED IROS</b>	Cybersecurity threats to operations and data breaches
<b>RELATED POLICIES</b>	Information security policy
<b>RELATED TARGETS</b>	90% completion rate for cybersecurity training by 2027
<b>BRIEF DESCRIPTION</b>	Kontron currently offers Group-wide voluntary cybersecurity training for employees. These sessions are held regularly in various Group units and are intended to promote time-tested practices for managing physical and digital cyber risks in everyday working life. Some units do not participate in the Group-wide program but offer their own training courses, which have been assessed and approved by Kontron. From 2026, cybersecurity training will be mandatory for all employees. Participation and completion rates – of both the Group program and approved alternatives – are systematically monitored.
<b>SCOPE</b>	Own business activities (all fully consolidated companies)
<b>TIME FRAME</b>	Ongoing
<b>ACTION</b>	Annual anti-corruption training for high-risk functions
<b>ESRS STANDARD</b>	G1
<b>RELATED IROS</b>	Reputational damage and financial sanctions due to corruption and bribery
<b>RELATED POLICIES</b>	CoC
<b>RELATED TARGETS</b>	100% participation in annual anti-corruption training of all employees in risk positions
<b>BRIEF DESCRIPTION</b>	Employees and managers in sensitive functions must complete annual anti-corruption training in addition to annual training in Group compliance policies. Risk functions are defined on the basis of the responsibilities and risk profiles of specific roles. The training covers advanced topics such as corporate policies, legal requirements, and practical examples. Participation is mandatory and is monitored.
<b>SCOPE</b>	Own business activities (all fully consolidated companies)
<b>TIME FRAME</b>	Ongoing

### Targets related to corporate governance and cybersecurity

To strengthen the Group-wide sustainability strategy, a structured process was carried out as part of a project to define ESG targets. The IROs identified in the DMA for the field of governance and cybersecurity were discussed with the Compliance Office at headquarters and the head of IT, and existing and appropriate targets were defined as described in the table.

The company has defined three key targets to minimize risks relating to information security and compliance. First, all critical results from penetration tests should be resolved within one month of receipt of the final test report. This target is ongoing and is not bound by external scenarios or political directives. Second, the target is a 90% completion rate for cybersecurity training by 2027, with an interim target of 80% by 2026. The training includes both Group-wide programs and approved alternatives at unit level. Third, full participation of all risk functions in annual anti-corruption training courses is mandatory. These training courses cover corporate guidelines, legal requirements, and practical examples.

There is no scientific basis for any of the targets, as they have no bearing on environmental issues. The definitions were reached without formal involvement of external stakeholders. There is no record of changes made to existing targets. All three actions are designed as continuous processes and are regularly monitored to ensure their effectiveness.

<b>ACTION</b>	Correction of all critical penetration test results within 1 month
<b>ESRS STANDARD</b>	G1
<b>RELATED IROS</b>	Cybersecurity threats to operations and data breaches
<b>RELATED POLICIES</b>	Information security policy
<b>TARGET LEVEL INCL. UNIT</b>	Rectification time < 1 month
<b>ABSOLUTE OR RELATIVE TARGET</b>	Absolute
<b>SCOPE</b>	Own business activities (all fully consolidated companies)
<b>BASE VALUE</b>	Not applicable
<b>BASELINE YEAR</b>	Ongoing (yearly)
<b>TIME FRAME</b>	Ongoing (yearly)
<b>KEY ASSUMPTIONS</b>	Results that are classified as highest priority in every penetration test report are considered critical; the time allowed for rectification starts from the date of receipt of the final penetration test report.
<b>ACTION</b>	90% completion rate for cybersecurity training by 2027
<b>ESRS STANDARD</b>	G1
<b>RELATED IROS</b>	Cybersecurity threats to operations and data breaches
<b>RELATED POLICIES</b>	Information security policy
<b>TARGET LEVEL INCL. UNIT</b>	90%
<b>ABSOLUTE OR RELATIVE TARGET</b>	Absolute
<b>SCOPE</b>	Own business activities (all fully consolidated companies)
<b>BASE VALUE</b>	Dependent on 2025 data
<b>BASELINE YEAR</b>	2025
<b>TIME FRAME</b>	2027
<b>KEY ASSUMPTIONS</b>	Training courses are only considered to have been completed if the test questions were answered correctly; both Group-wide and unit-specific cybersecurity training courses are included.
<b>ACTION</b>	100% participation in annual anti-corruption training of all employees in risk positions
<b>ESRS STANDARD</b>	G1
<b>RELATED IROS</b>	Reputational damage and financial sanctions due to corruption and bribery
<b>RELATED POLICIES</b>	CoC
<b>TARGET LEVEL INCL. UNIT</b>	100%
<b>ABSOLUTE OR RELATIVE TARGET</b>	Absolute
<b>SCOPE</b>	Own business activities (all fully consolidated companies)

<b>BASE VALUE</b>	Not applicable
<b>BASELINE YEAR</b>	Ongoing (yearly)
<b>TIME FRAME</b>	Ongoing (yearly)
<b>KEY ASSUMPTIONS</b>	Risk functions are defined annually based on the responsibilities and risk profiles of specific roles and titles.

#### 4.1.2. G1-3 – Prevention and detection of corruption and bribery

With regard to corruption and bribery, the IRO “Reputational damage and financial penalties due to corruption and bribery” was identified. Incidents of corruption or bribery involving Kontron or its employees could result in significant reputational damage, harm the integrity of the company, and undermine stakeholder trust. Such incidents not only jeopardize business relationships, but can also result in significant financial penalties.

Kontron has a zero-tolerance policy toward corruption and bribery. For prevention, the CoC, SCoC and Group Policy “Sustainability and Compliance in the Supply Chain” contain clear guidelines which regulate, among other things, how to deal with gifts, invitations, sponsorships, donations, conflicts of interest, and other unfair advantages. Potential risk areas are identified through regular risk analyses, particularly in countries with a high CPI risk. Suspected cases are investigated and disciplinary action is taken in the event of violations. The Group-wide whistleblower system (see chapter 3.1) allows employees and external stakeholders to report violations confidentially and anonymously.

Investigations are carried out by the Compliance Management Team at the Compliance Office at headquarters together with the internal audit department. Monitoring is carried out by the independent audit committee, whose members are not involved in the management of Kontron’s business operations and are not former members of the Executive Board. This ensures an independent and objective investigation.

The Compliance Management Team at Kontron AG Headquarters reports regularly and on an ad-hoc basis to the Audit Committee, the Executive Board, and the Supervisory Board. Reporting occurs both within standardized reporting cycles and on an ad-hoc basis in the event of material incidents, such as the identification of serious violations or the exceeding of predefined thresholds.

The Kontron CoC and anti-corruption guidelines are available on the intranet, on the Kontron website and as hard copy at company locations. In addition, all employees must complete an e-learning module on the CoC. Employees without email access receive the CoC as hard copy and confirm in writing that they have read and understood it.

Kontron offers regular training on the prevention of corruption, including the “Protection against Corruption” program. The course content includes internal guidelines, legal requirements, and practical examples. The training courses are multilingual (German, English, French, Russian, Chinese). The sessions are tailored to each participant based on pre-tests to ensure that they align with their respective risk profiles and cultural contexts. During the reporting period, the risk functions defined in the training matrix were covered by the “Protection against Corruption” training program.

All Executive Board members, division managers including Finance & Administration, and country managers complete the “Protection against Corruption” training. The local compliance training administrators can also suggest other people as participants in anti-corruption training. The course content is tailored to their specific responsibilities and risks.

<b>TRAINING COVERAGE</b>	<b>HIGH-RISK FUNCTIONS</b>	<b>AS OF MANAGERS</b>
Total number	1,603	134

TRAINING COVERAGE	HIGH-RISK FUNCTIONS	AS OF MANAGERS
Number of people trained	1,589	134
The percentage of high-risk functions covered by training programs	99%	8%
Face-to-face training	Courses held locally	Courses held locally
Computer-based training	Approx. 45 minutes processing time/employee	Approx. 45 minutes processing time/employee
Voluntary computer-based training	Held when needed	Held when needed
Required training frequency	Yearly	Yearly
Definition of corruption	yes	yes
Policies	yes	yes
Suspicion/Detection Procedures	yes	yes
Miscellaneous	yes	yes

#### 4.1.3. G1-4 – Incidents of corruption or bribery

As far as the Executive Board is aware, there were no incidents of corruption or violations in the reporting period that may have repercussions for the Group. No cases became known that had material negative impacts (financial, legal, reputational) or required specific corrective action.

In 2025, corruption prevention measures were further expanded. The completion rate of 98.94% for the "Protection against Corruption" training program demonstrates the growing awareness of compliance issues across the company. In 2024, 97% of the participants completed the training.

AS OF DECEMBER 31	UNIT	2025	2024
Number of convictions for breaches of corruption and bribery rules	Number	0	0
Amount of fines for breaches of corruption and bribery rules	EUR	0	0
Total number of confirmed corruption or bribery cases	Number	0	0
Number of confirmed cases of in-house workers being dismissed or disciplined for corruption or bribery	Number	0	0
Number of confirmed cases involving contracts with business partners that were terminated or not renewed due to breaches related to corruption or bribery	Number	0	0

All suspected cases are examined by the Compliance Office in accordance with defined guidelines, involving external experts if necessary. Confirmed violations lead to consequences under labor law, with termination of employment or involvement of authorities as the ultimate sanction.

As in the previous year, there were no confirmed cases of corruption or bribery in the reporting period. Further, no cases were identified in which contracts with business partners were terminated or not renewed because of corruption or bribery.

#### 4.1.4. MDR-M – Metrics in relation to material sustainability matters of G1

This chapter provides an overview of material sustainability metrics on governance topics and their collection. It outlines the methods and assumptions used, data validation processes, and definitions metrics.

METRICS	UNIT	METHODS & ASSUMPTIONS	VALIDATION	DEFINITION
Number of convictions for breaches of corruption and bribery rules	Number	Collection based on final judgments in relevant jurisdictions	Compliance report, court rulings, regulatory decisions, and reports	Number of final convictions for corruption or bribery within the company
Amount of fines for breaches of corruption and bribery rules	EUR	Recording of all fines imposed by authorities or courts	Compliance report, official penalty notices, financial reports	Total fines imposed in connection with corruption and bribery offences
Total number of confirmed corruption or bribery cases	Number	Recording of all cases of corruption or bribery confirmed by internal investigations, external authorities, and compliance reports	Internal local managers	The total number of cases within the Group confirmed by internal investigations or final court decisions. Corruption: The abuse of entrusted decision-making authority or influence for personal gain or the gain of others. Bribery: Offering, granting, demanding, or accepting an advantage in order to improperly influence a decision or action.
Number of confirmed cases of in-house workers being dismissed or disciplined for corruption or bribery	Number	Documentation of disciplinary measures or dismissals due to violations of corruption	Compliance report	Number of cases in which employees were prosecuted or dismissed due to proven cases of corruption or bribery
Number of confirmed cases involving contracts with business partners that were terminated or not renewed due to breaches related to corruption or bribery	Number	Recording the number of contract terminations or non-renewals due to proven cases of corruption or bribery	Compliance report, third-party due diligence	Number of business relationships terminated or not renewed due to proven cases of corruption or bribery
Total number of people trained	Headcount	Recording of all people who have taken part in training courses, regardless of the form of training (face-to-face, e-learning)	HR and compliance reports, training records, e-learning data	Total number of employees who have completed training on corruption and bribery
Number of people trained	Headcount	Recording by type of training (face-to-face, e-learning)	Training databases of the participants who completed	number of employees who have completed training on preventing corruption
Face-to-face training	yes/no	Documentation whether face-to-face training was offered	Training reports, compliance department	Indicate whether training was carried out face to face
Computer-based training	Timing	Average processing time per employee based on the standard duration specified by the e-learning platform.	E-learning tracking, internal records	Duration of computer-based training

METRICS	UNIT	METHODS & ASSUMPTIONS	VALIDATION	DEFINITION
Voluntary computer-based training	yes/no	Recording whether voluntary training was offered	Internal training reports, e-learning data	Indicate whether optional training exists
Required training frequency	Frequency	Requirements through company guidelines or legal requirements or regulatory requirements	Compliance policies, internal training plans	Mandatory repetition frequency of training
Definition of corruption	Checklist	Review through training content and guidelines	Training materials, compliance documents, internal guidelines, legal and regulatory requirements, whistleblower system	Covering a clear and legally compliant definition of corruption as part of training
Corruption prevention guidelines	Checklist	Review through internal company guidelines, applicable legal and regulatory requirements	Compliance department, internal training materials, whistleblower system	Coverage of company-specific guidelines for preventing corruption as part of training
Suspicion/Detection Procedures	Checklist	Verification of whether processes for reporting suspected corruption are included	Training materials, compliance procedures, whistleblower system, internal guidelines	Covering instructions for suspected cases and reporting channels as part of the training
Miscellaneous	Checklist	Other relevant training content on preventing corruption	Internal documentation, training evaluation	Covering instructions and other relevant content on preventing corruption as part of the training

## 4.2. Corruption risk assessment (company-specific information)

Kontron performs annual corruption risk assessments, such as that published as voluntary information in this chapter. Kontron is committed to the principles of responsible corporate governance and integrity. Kontron's relationships with its business partners are informed by honesty, trust and fairness, which are an essential part of corporate governance.

Although Kontron generates a large part of its revenue in countries where the risk of corruption is rated as low by Transparency International's Corruption Perceptions Index (CPI), the company's global operations mean it is also active in countries where it is exposed to a higher risk of corruption.

As part of risk monitoring, regular risk assessments are carried out. Kontron takes into account both internal aspects, such as the business model of a unit, and external factors, such as the Corruption Perceptions Index. The findings obtained from this risk analysis serve as a basis for the systematic implementation of our anti-corruption measures, which aim to prevent any form of corruption in all business activities. As a potential risk owner, all areas of Kontron AG and all consolidated subsidiaries in all countries are involved in risk monitoring and risk assessment.

The countries in which Kontron is represented with a share of > 50% are shown below by risk category:

RISK CATEGORY	COUNTRY	TRANSPARENCY SCORE	NUMBER OF EMPLOYEES
Low risk	Switzerland	81	73
	Germany	75	2,496
	Canada	75	420
	Great Britain	71	60
	Belgium	69	32
	France	67	291
	Austria	67	771
	Taiwan	67	49
	USA	65	283
	Slovenia	60	608
Medium risk	Portugal	57	23
	Spain	56	160
	Czech Republic	56	293
	Poland	53	4
	Malaysia	50	39
	Romania	46	146
	Bulgaria	43	343
	China	43	55
	Hungary	41	937
	Kazakhstan	40	12
North Macedonia	40	66	

RISK CATEGORY	COUNTRY	TRANSPARENCY SCORE	NUMBER OF EMPLOYEES
High risk	Usbekistan	32	9

Headcount, including trainees and inactive employees, as of December 31, 2025

In recent years, Kontron has paid particular attention to activities in regions with political instability and uncertain legal situations. Subsidiaries in high-risk countries with a CPI of under 50, such as Uzbekistan and Kazakhstan, are subjected to exhaustive corruption risk assessments (Corruption Perceptions Index: overall scale of 0-100, 60-100 = low risk, 40-59 medium risk, 20-39 high risk, 0-19 very high risk).

In its Code of Conduct, Kontron undertakes to comply with all relevant anti-corruption legislation and obliges all employees across the Group and all over the world to do the same. To ensure that the principles are implemented in daily business procedures and practices, Kontron has set clear guidelines and minimum standards in the respective corporate policies for the following areas:

- › Bribery: Kontron expressly states its firm commitment to rejecting and preventing all forms of corruption. Employees and managers are expressly prohibited from offering, promising or granting financial or other benefits to business partners, customers, suppliers, authorities or public officials with a view to inciting behavior that constitutes a breach of duty.
- › Corruptibility: Employees must not allow themselves to be influenced in business decisions by unfair advantages offered by suppliers or business partners or accept such advantages. They are also forbidden to request unfair advantages from business partners.
- › Conflicts of interest: A private or personal interest compromises the objective performance of obligations on behalf of the company. Employees and managers are required to avoid potential conflicts of interest by steering clear of situations where personal, family, political, or financial interests could conflict with those of Kontron. Should a situation arise that even creates the appearance of a conflict of interest, it must be reported within the company.
- › Gifts and invitations to events: Gifts and invitations must always be appropriate and be given and accepted without concealment and with no expectation of a quid pro quo. It is important to Kontron to ensure that giving or accepting gifts or invitations never results in any financial advantage, disadvantage or damage to the reputation of employees, management or subsidiaries.
- › Sponsorship, donations and advertising: Kontron makes no monetary or material donations to individuals, private accounts, political parties, or political organizations. This also includes organizations that could damage Kontron's interests or reputation. In addition, Kontron sponsors no events organized by political parties or authorities as a matter of principle.

All suspected cases are carefully reviewed and, where necessary, sanctioned by disciplinary measures. Verified violations of anti-corruption guidelines are punished without exception with appropriate disciplinary measures, including dismissal. In the year under review, the company was not aware of any cases of corruption.

Combating corruption includes the development and implementation of mandatory training courses. Kontron offers regular training in corruption prevention to raise awareness of the issue among the participants. The selection is based on risk-specific criteria. In addition, third-party screening of all relevant business partners is performed, not only before contracts are concluded, but also continuously to detect any changes in their circumstances. No significant risks of corruption were identified in the period under review.

In addition, everyone has the opportunity to use the Group-wide whistleblower platform for confidential and, if desired, anonymous reporting of possible misconduct such as corruption, bribery, conflicts of interest, antitrust law violations, or violations of capital market law. Furthermore, our telephone hotline, which is available around the clock, offers an anonymous option to report potential misconduct.

As far as the Executive Board is aware, there were no incidents of corruption or violations in the reporting period that may have repercussions for the Group.

### 4.3. Quality management and certifications (company-specific information)

We constantly strive to ensure that all the items in our portfolio are of impeccable, lasting and robust quality. To attain this, we test and improve the quality of our products, solutions and services at every stage of the value chain. This quality assurance mission has several key components:

- › Activating and assigning heads of process responsibility to specific products, and enlisting the participation of employees
- › Entering into and maintaining business relationships that are characterized by reliability and consistent behavior with customers, suppliers, and other stakeholders
- › Providing a sustainable level of service in terms of product quality, including communication, strong customer orientation, and high customer satisfaction

Across the Kontron Group, we have established a quality management system that encompasses our major facilities. The system is comprised of a single set of standards and processes that cover the topics of quality, security and environmental protection. This quality management system governs our operational processes and ensures that we consistently deliver the highest possible quality to our customers.

Our products comply with legal requirements, relevant standards, and specifications such as UL, CSA, CQC, VDE, and TÜV-certified safety. Through internal audits and assessments by external certification bodies, we ensure the effectiveness and efficiency of our quality management system.

Since 2024 serves as the new baseline year under the new CSRD reporting framework, the figures from previous years are not reported. There was a general increase in the number of certifications, which is also due to the acquisition of several companies. The number of legal entities holding valid certifications in 2025 is listed in the following table.

CERTIFICATION	NUMBER 2025	NUMBER 2024
ISO 9001 (Quality management systems)	45	44
ISO 14001 (Environmental management standard)	26	27
ISO 27001 (Information security)	14	14
ISO 45001 (Occupational health and safety management systems)	12	13
ISO 13485 (Medical devices - quality management systems)	10	9
ISO 50001 (Energy management systems)	7	6
IATF 16949 (International Automotive Task Force)	7	5
AS 9100 / EN 9100 (Quality management system - requirements for aviation, space and defense organizations)	6	4
EcoVadis Award - Silver	5	4
ISO/IEC 20000 (IT service management)	3	3
ATEX (explosive atmospheres)	2	1
ITAR (International Traffic in Arms Regulations)	2	2
ISO 22301 (business continuity management system)	2	1
EASA 145 (European Aviation Safety Agency Certificate)	2	2
TISAX (Trusted Information Security Assessment Exchange)	2	2
IRIS (Railway Industry Standard)	1	1
IECEX (International Electrotechnical Commission Certification System for Explosive Atmospheres)	1	0
ISO 31000 (Risk management)	1	1
FAA REPAIR STATION (Air agency certificate)	1	1

CERTIFICATION	NUMBER 2025	NUMBER 2024
VCA**/SCC** (Safety Certificate for Contractors)	1	1
ISAE 3402 Type II (Service organization control reports)	1	1
ISO 14064 (Greenhouse gases)	1	0
ISO 39001 (Road traffic safety (RTS) management systems)	1	1
ISO/IEC 17067 (Fundamentals of product certification and guidelines for product certification schemes)	1	1
EcoVadis Award - Bronze	1	3
AQAP 2110:2016 + 2210:2015 (Allied Quality Assurance Publication)	1	1
RISQS (Railway Industry Supplier Qualification Scheme)	1	1
IEC 62443 (Industrial Automation and Control Systems)	1	0
ISO 37001 (Anti-bribery management systems)	1	2
IECQ-H DNVTW (Hazardous substance process management)	1	1
ISO 56001 (Innovations management)	0	1

Linz, 25. March 2026



Hannes Niederhauser



Dr. Clemens Billek



Michael Riegert



Philipp Schulz

## 5. APPENDIX

### I) List of matters (i.e. topic, subtopic, or sub-sub-topic) in AR 16 ESRS 1 Appendix A that are considered material

TOPIC	TITLE	DESCRIPTION	IMPACT RISK/ OPPORTUNITY	ACTUAL/ POTENTIAL
E1- Climate change	Physical and investment risks due to climate change	Extreme weather events and changing weather patterns could result in physical harm to Kontron's assets and employees and adversely affect operations and supply chains. This could lead to increased spending and temporary loss of revenue. The transition to a CO <sub>2</sub> neutral economy also requires additional investment to adapt products and services and carries an increased risk of unsuccessful outcomes.	Risk	-
E1- Climate change	Promoting the transition to clean energy through innovative products and services	The economic changes taking place as a result of advancing climate change enable Kontron to open up new markets and offer new products for customers wishing to adapt and be part of the transition to clean energy. This represents an opportunity for additional sources of revenue, in particular for products and services aimed at increasing resource efficiency and generating and using electricity from renewable energy sources.	Opportunity	-
E1- Climate change	Contribution to climate change through greenhouse gas emissions	Kontron contributes to climate change through direct and indirect greenhouse gas (GHG) emissions. Significant emissions arise not only from our own business activities, but also along the upstream and downstream value chain – in particular in connection with purchased goods and services and the use phase of sold products.	Negative impact	Actual
E1- Climate change	Solutions for customers to reduce greenhouse gas emissions	By offering products and services to increase resource efficiency, connectivity, electrification, and use of renewable energy, Kontron helps its customers reduce their greenhouse gas emissions by enabling them to switch from fossil fuels and reduce waste.	Positive impact	Actual
E1- Climate change	Rising energy costs and increased energy supply volatility	Increasing energy costs, greater energy supply volatility, and potential disruptions of energy availability – both in the company's own business activities and in the upstream value chain – represent financial risks for Kontron. These result in higher operating costs and lower efficiency, which could be detrimental to competitiveness on the global market.	Risk	-

TOPIC	TITLE	DESCRIPTION	IMPACT RISK/ OPPORTUNITY	ACTUAL/ POTENTIAL
E2 – Pollution	Health and environmental hazards due to use of substances of very high concern	Some of the products purchased, assembled, and sold by Kontron contain substances that have been identified and reported as substances of very high concern (SVHC) in accordance with the REACH regulation. Their presence poses a potential risk to human health and the environment, since inadequate control of the assembly, use, and disposal of products at the end of their life cycle can result in the release of toxic substances into the air, water, or soil. This can cause environmental pollution as well as adverse health effects.	Negative impact	Potential
E4 – Biodiversity and Ecosystems	Destruction of habitats and ecosystems due to mining for critical minerals and precious metals	Mining critical minerals and precious metals for the production of semiconductors and other components in Kontron's upstream value chain can involve clearing large areas of land for mining. This can result in loss of natural habitats, the killing or displacement of animals, and long-term impairment and contamination of soil and water systems.	Negative impact	Potential
E5 – Circular Economy	Contribution to scarcity of finite resources	The upstream procurement and production of the products manufactured and sold by Kontron, as well as the packaging used and sold, contribute to the extraction and consumption of finite natural resources – in particular critical minerals and precious metals. This can increase pressure on pollutive procurement practices, particularly in geographical areas with a high concentration of mining activity.	Negative impact	Actual

TOPIC	TITLE	DESCRIPTION	IMPACT RISK/ OPPORTUNITY	ACTUAL/ POTENTIAL
S1 – Own workforce	Increased employee satisfaction and loyalty due to benefits and flexible working conditions	By offering many different additional benefits for employees, Kontron improves working conditions for its workforce. This in turn increases employee satisfaction and supports greater retention of talents. These benefits include food allowances, additional leave days as well as travel allowances, company cars, and company bicycles. In addition, employees are granted flexibility in key aspects of their work, such as working hours and place of work.	Positive impact	Actual
S1 – Own workforce	Voluntary employee turnover and shortage of skilled workers	When employees leave the company voluntarily – particularly people in key positions with extensive know-how – efficient business operations at Kontron may be compromised. Their departure can hamper the smooth provision of products and services and lead to costly delays. In addition, additional expenses arise for recruiting and training new employees, a process that is made even more difficult by the existing shortage of skilled workers.	Risk	-
S1 – Own workforce	Improved productivity, better access to top talent and reduced turnover costs due to strong employer brand	A strong employer brand represents a significant financial opportunity for Kontron, since it improves employee retention, thereby reducing the costs entailed by high employee turnover. At the same time, an attractive employer brand improves access to highly qualified specialists, increases productivity, and contributes to maintaining company-specific knowledge through higher employee satisfaction and retention.	Opportunity	-
S1 – Own workforce	Stressful work environment and increased employee turnover	A sometimes stressful work environment in particular areas at Kontron, characterized by long working hours and insufficient recovery periods, leads to dissatisfaction among employees, increased error rates and, in severe cases, can cause burnout. Such psychological or physical stress can result in increased employee turnover, putting additional pressure on the remaining employees and necessitating renewed recruitment measures.	Negative impact	Actual
S1 – Own workforce	Work-related health and safety accidents and injuries in own workforce	Work-related accidents and other violations of health and safety regulations cause physical harm to Kontron employees, such as injury, ill health or, in extreme cases, even fatalities. Such harm can result from inadequate safety measures, a lack of training, or failure to comply with requirements for health and safety in the workplace.	Negative impact	Actual

TOPIC	TITLE	DESCRIPTION	IMPACT RISK/ OPPORTUNITY	ACTUAL/ POTENTIAL
S1 – Own workforce	Unadjusted gender pay gap resulting from structural inequalities	An unequal distribution of the sexes between jobs that require specialized training or tertiary-level qualifications and those that do not results in a large unadjusted gender pay gap at Kontron. This contributes to the continued occupational segregation of the workforce.	Negative impact	Actual
S1 – Own workforce	Support of employees' personal development and skills promotion by means of training opportunities	Kontron employees are offered various voluntary training opportunities as well as programs to acquire or develop skills. This supports both their personal and professional development.	Positive impact	Actual
S1 – Own workforce	Increased productivity and inclusivity due to diverse workforce	By promoting and retaining a diverse workforce, Kontron ensures that a wide range of different perspectives are taken into account in decision-making processes. At the same time, this improves communication and supports the development of an inclusive work environment in which every single person feels respected and valued.	Positive impact	Actual
S1 – Own workforce	Violations of human rights and data protection affecting own workforce	In individual cases, Kontron employees may be exposed to human rights violations, including breaches of labor law regulations, discrimination, or infringement of data protection and privacy requirements. Such violations may cause physical or psychological harm to the individuals concerned.	Negative impact	Potential
S2 – Workers in the value chain	Work-related health and safety accidents and injuries in the value chain	Work-related accidents and other violations of health and safety regulations can cause physical harm to employees in Kontron's upstream and downstream value chain, such as injury, ill health or, in extreme cases, even fatalities. Such harm can result from inadequate safety measures, a lack of training, or failure to comply with requirements for health and safety in the workplace.	Negative impact	Potential
S2 – Workers in the value chain	Violations of human rights affecting workers in the value chain	Workers in Kontron's upstream and downstream value chain could be exposed to human rights violations, such as child labor, forced labor, or discrimination – particularly in mining, manufacturing, and waste treatment outside the European Union.	Negative impact	Potential

TOPIC	TITLE	DESCRIPTION	IMPACT RISK/ OPPORTUNITY	ACTUAL/ POTENTIAL
G1 – Business conduct policy	Operational cybersecurity threats and data breaches	Cyber attacks on Kontron's information and operational technology and the intentional or unintentional transfer or loss of company data could affect ongoing business operations or lead to the disclosure of sensitive information. This can potentially result in a permanent loss of competitiveness. In addition, fines, damage to reputation, and loss of trust among stakeholders can lead to increased costs and declining sales.	Risk	-
G1 – Business conduct policy	Reputational damage and financial penalties due to corruption and bribery	Incidents of corruption or bribery involving Kontron or company employees could result in significant reputational damage that impairs corporate integrity and undermines stakeholder trust. In addition to endangering business relationships, such incidents can also result in significant financial penalties.	Risk	-

## II) Table showing all data points resulting from other EU legislation (Annex B, ESRS Standards)

DISCLOSURE REQUIREMENT	DATA POINT	PARAGRAPH	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK RANKING REFERENCE	EU CLIMATE LAW REFERENCE	MATERIALITY
ESRS 2							Material
GOV-1	Gender diversity in management and supervisory bodies	Paragraph 21, Point d	Indicator No. 13 in Annex 1, Table 1		Commission Delegated Regulation (EU) 2020/1816 (5), Annex II		Material
GOV-1	Percentage of board members who are independent	Paragraph 21, Point e			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
GOV-4	Due diligence statement	Paragraph 30	Indicator No. 10 in Annex 1, Table 3				Material
SBM-1	Involvement in activities related to fossil fuels	Paragraph 40, Point d (i)	Indicator No. 4 Table 1 in Annex 1	Article 449a of Regulation (EU) No. 575/2013; Commission Implementing Regulation (EU) 2022/2453 (6), Table 1: Qualitative information on environmental risks, and Table 2: Qualitative information on social risks	Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
SBM-1	Involvement in activities related to the production of chemicals	Paragraph 40, Point d (ii)	Indicator No. 9 in Annex 1, Table 2		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
SBM-1	Involvement in activities related to disputed weapons	Paragraph 40, Point d (ii)	Indicator No. 14 in Annex 1, Table 1		Delegated Regulation (EU) 2020/1818 (7), Article 12 Paragraph 1 Delegated Regulation (EU) 2020/1816, Annex II		Material
SBM-1	Involvement in activities related to tobacco cultivation and production	Paragraph 40, Point d (iv)			Delegated Regulation (EU) 2020/1818, Article 12 Paragraph 1 Delegated Regulation (EU) 2020/1816, Annex II		Material
E1							
E1-1	Transition plan to achieve climate neutrality by 2050	Paragraph 14				Regulation (EU) 2021/1119, Article 2 Paragraph 1	Material

DISCLOSURE REQUIREMENT	DATA POINT	PARAGRAPH	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK RANKING REFERENCE	EU CLIMATE LAW REFERENCE	MATERIALITY
E1-1	Companies excluded from the Paris-coordinated benchmarks	Paragraph 16 Point g		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book – climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 12, Paragraph 1 points d to g and Article 12, Paragraph 2		Material
E1-4	GHG emission reduction targets	Paragraph 34	Indicator No. 4 in Annex 1, Table 2	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking book – climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 6		Material
E1-5	Energy consumption from fossil fuels broken down by source (climate-intensive sectors only)	Paragraph 38	Indicator No. 5 in Annex 1 Table 1 and Indicator No. 5 in Annex 1 Table 2				Material
E1-5	Energy consumption and mix	Paragraph 37	Indicator No. 5 in Annex 1, Table 1				Material
E1-5	Energy intensity associated with activities in climate-intensive sectors	Paragraphs 40 to 43	Indicator No. 6 in Annex 1, Table 1				Material
E1-6	Gross GHG emissions in categories Scope 1, 2 and 3 as well as total GHG emissions	Paragraph 44	Indicators No. 1 and 2 in Annex 1, Table 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 1: Banking book – climate change transition risk: Credit quality of exposures by sector, emissions and residual maturity	Delegated Regulation (EU) 2020/1818, Article 5 Paragraph (1), Article 6 and Article 8, Paragraph 1		Material
E1-6	Intensity of gross GHG emissions	Paragraphs 53 to 55	Indicator No. 3 Table 1 in Annex 1	Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, template 3: Banking book – climate change transition risk: Alignment metrics	Delegated Regulation (EU) 2020/1818, Article 8 Paragraph 1		Material
E1-7	Extraction of greenhouse gases and CO2 certificates	Paragraph 56				Regulation (EU) 2021/1119, Article 2 Paragraph 1	Material
E1-9	Risk position of the benchmark portfolio against climate-related physical risks	Paragraph 66			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		Material

DISCLOSURE REQUIREMENT	DATA POINT	PARAGRAPH	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK RANKING REFERENCE	EU CLIMATE LAW REFERENCE	MATERIALITY
E1-9	Breakdown of amounts of money by acute and chronic physical risk	Paragraph 66, Point a		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraphs 46 and 47: Banking book – climate change physical risk: Exposures subject to physical risk			Material
E1-9	Location where significant assets with significant physical risk are located	Paragraph 66 Point c		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, Paragraphs 46 and 47: Banking book – climate change physical risk: Exposures subject to physical risk			Material
E1-9	Breakdown of the carrying amount of its properties by energy efficiency class	Paragraph 67 Point c		Article 449a of Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453, paragraph 34; template 2: Banking book – climate change transition risk: Loans collateralized by immovable property – Energy efficiency of the collateral			Material
E1-9	Level of portfolio exposure to climate-related opportunities	Paragraph 69			Commission Delegated Regulation (EU) 2020/1818, Annex II		Material
E2							Not material
E2-4	Amount of each pollutant listed in Annex II of the E-PRTR Regulation (European Pollutant Release and Transfer Register) emitted into air, water, and soil	Paragraph 28	Indicator No. 8 in Annex 1, Table 1 Indicator No. 2 in Annex 1, Table 2 Indicator No. 1 in Annex 1, Table 2 Indicator No. 3 in Annex 1, Table 2				Not material
E3							
E3-1	Water and marine resources	Paragraph 9	Indicator No. 7 in Annex 1, Table 2				Not material
E3-1	Special concept	Paragraph 13	Indicator No. 8 in Annex 1, Table 2				Not material
E3-1	Sustainable oceans and seas	Paragraph 14	Indicator No. 12 in Annex 1, Table 2				Not material

DISCLOSURE REQUIREMENT	DATA POINT	PARAGRAPH	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK RANKING REFERENCE	EU CLIMATE LAW REFERENCE	MATERIALITY
E3-4	Total amount of recovered and reused water	Paragraph 28 Point c	Indicator No. 6.2 in Annex 1, Table 2				Not material
E3-4	Total water consumption in m3 per net revenue from own activities	Paragraph 29	Indicator No. 6.1 in Annex 1, Table 2				Not material
E4							Material
SBM-3 – E4		Paragraph 16 Point a (i)	Indicator No. 7 in Annex 1, Table 1				Material
SBM-3 – E4		Paragraph 16, Point b	Indicator No. 10 in Annex 1, Table 2				Material
SBM-3 – E4		paragraph 16 Point c	Indicator No. 14 in Annex 1, Table 2				Material
E4-2	Sustainable practices or concepts in the area of land use and agriculture	Paragraph 24, Point b	Indicator No. 11 in Annex 1, Table 2				Not material
E4-2	Sustainable processes or concepts in the oceans/ seas sector	Paragraph 24, Point c	Indicator No. 12 in Annex 1, Table 2				Not material
E4-2	Strategies to combat deforestation	Paragraph 24 Point d	Indicator No. 15 in Annex 1, Table 2				Not material
E5							
E5-5	Non-recycled waste	Paragraph 37, Point d	Indicator No. 13 in Annex 1, Table 2				Material
E5-5	Hazardous and radioactive waste	Paragraph 39	Indicator No. 9 in Annex 1, Table 1				Material
S1							
SBM-3 – S1	Risk of forced labor	Paragraph 14, Point f	Indicator No 13 in Annex I, Table 3				Material
SBM-3 – S1	Risk of child labor	Paragraph 14, Point g	Indicator No. 12 in Annex I, Table 3				Material
S1-1	Commitments in the area of human rights policy	Paragraph 20	Indicator No. 9 in Annex I Table 3 and Indicator No. 11 in Annex I Table 1				Material

DISCLOSURE REQUIREMENT	DATA POINT	PARAGRAPH	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK RANKING REFERENCE	EU CLIMATE LAW REFERENCE	MATERIALITY
S1-1	Due diligence requirements relating to issues addressed in basic conventions 1 to 8 of the International Labor Organization	Paragraph 21			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
S1-1	Procedures and measures to combat trafficking in human beings	Paragraph 22	Indicator No. 11 in Annex I, Table 3				Material
S1-1	Concept or management system for preventing work-related accidents	Paragraph 23	Indicator No. 1 in Annex I, Table 3				Material
S1-3	Handling complaints	Paragraph 32, Point c	Indicator No. 5 in Annex I, Table 3				Material
S1-14	Number of fatalities and number and rate of work-related accidents	Paragraph 88 Point b and b	Indicator No. 2 in Annex I, Table 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
S1-14	Number of days lost due to injuries, accidents, fatalities or illnesses	Paragraph 88 Point e	Indicator No. 3 in Annex I, Table 3				Material
S1-16	Unadjusted gender pay gap	Paragraph 97 Point a	Indicator No. 12 in Annex I, Table 1		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
S1-16	Excessive remuneration of members of management bodies	Paragraph 97, Point b	Indicator No. 8 in Annex I, Table 3				Material
S1-17	Cases of discrimination	Paragraph 103, Point a	Indicator No. 7 in Annex I, Table 3				Material
S1-17	Failure to comply with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines	Paragraph 104, Point a	Indicator No 10 in Annex I Table 1 and Indicator No 14 in Annex I Table 3		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 Paragraph 1		Material
S2							Material
SBM-3 – S2	Material risk of child labor or forced labor in the value chain	Paragraph 11, Point b	Indicators Nos. 12 and 13 in Annex 3, Table 3				Material

DISCLOSURE REQUIREMENT	DATA POINT	PARAGRAPH	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK RANKING REFERENCE	EU CLIMATE LAW REFERENCE	MATERIALITY
S2-1	Commitments in the area of human rights policy	Paragraph 17	Indicator No. 9 in Annex 1 Table 3 and Indicator No. 11 in Annex 1 Table 1				Material
S2-1	Policies related to workers in the value chain	Paragraph 18	Indicators No. 11 and 4 in Annex 1, Table 3				Material
S2-1	Failure to comply with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines	Paragraph 19	Indicator No. 10 in Annex 1, Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 Paragraph 1		Material
S2-1	Due diligence requirements relating to issues addressed in basic conventions 1 to 8 of the International Labour Organization	Paragraph 19			Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
S2-4	Issues and incidents related to human rights within the upstream and downstream value chains	Paragraph 36	Indicator No. 14 in Annex 1, Table 3				Material
S3							Not material
S3-1	Commitments in the area of human rights	Paragraph 16	Indicator No. 9 in Annex 1 Table 3 and Indicator No. 11 in Annex 1 Table 1				Not material
S3-1	Failure to comply with the United Nations Guiding Principles on Business and Human Rights, the ILO Principles, or the OECD Guidelines	Paragraph 17	Indicator No. 10 in Annex 1, Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12, Paragraph 1		Not material
S3-4	Human rights issues and incidents	Paragraph 36	Indicator No. 14 in Annex 1, Table 3				Not material
S4							Not material

DISCLOSURE REQUIREMENT	DATA POINT	PARAGRAPH	SFDR REFERENCE	PILLAR 3 REFERENCE	BENCHMARK RANKING REFERENCE	EU CLIMATE LAW REFERENCE	MATERIALITY
S4-1	Policies related to consumers and end users	Paragraph 16	Indicator No. 9 in Annex 1 Table 3 and Indicator No. 11 in Annex 1 Table 1				Not material
S4-1	Failure to comply with the United Nations Guiding Principles on Business and Human Rights and the OECD Guidelines	Paragraph 17	Indicator No. 10 in Annex 1, Table 1		Delegated Regulation (EU) 2020/1816, Annex II Delegated Regulation (EU) 2020/1818 Article 12 Paragraph 1		Not material
S4-4	Human rights issues and incidents	Paragraph 35	Indicator No. 14 in Annex 1, Table 3				Not material
G1							Material
G1-1	United Nations Convention against Corruption	Paragraph 10, Point b	Indicator No. 15 in Annex 1, Table 3				Material
G1-1	Protection of whistleblowers	Paragraph 10 Point d	Indicator No. 6 in Annex 1, Table 3				Material
G1-4	Fines for violations of anti-corruption and bribery regulations	Paragraph 24 Point a	Indicator No. 17 in Annex 1, Table 3		Commission Delegated Regulation (EU) 2020/1816, Annex II		Material
G1-4	Standards to combat corruption and bribery	Paragraph 24, Point b	Indicator No. 16 in Annex 1, Table 3				Material

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## Independent assurance report on the non-financial reporting pursuant to Section 267a UGB

We have performed a limited assurance engagement in the connection with the consolidated non-financial reporting pursuant to Section 267a UGB (hereafter „non-financial reporting“) for the financial year 2025 of the

Kontron AG, Linz (hereinafter also referred to as „Kontron AG“ or „Company“).

### Conclusion with limited assurance

Based on our procedures performed and the evidence we have obtained, nothing has come to our attention that causes us to believe that the consolidated non-financial reporting pursuant to Section 267a UGB (hereafter „non-financial reporting“) is not prepared, in all material respects, in compliance with:

- › the statutory provisions of the Austrian Sustainability and Diversity Improvement Act (Section 267a of the Austrian Commercial Code (UGB)),
- › the reporting requirements according to Article 8 of the EU Regulation 2020/852 (hereinafter referred to as „EU-Taxonomy-Regulation“),
- › the requirements of the delegated regulation (EU) 2023/2772 (hereinafter referred to as „ESRS“), and
- › the process carried out by the company to identify the information to be included in the consolidated non-financial reporting in accordance with the legal requirements and standards for non-financial reporting (hereinafter referred to as „double materiality assessment process“); with the description set out in disclosure IRO-1 Description of the process to identify and assess material impacts, risks and opportunities

in the currently valid version.

### Basis for conclusion with limited assurance

Our limited assurance engagement on the non-financial reporting was conducted in accordance with the statutory requirements and Austrian Standards on Other Assurance Engagements and additional expert opinions as well as the International Standard on Assurance Engagements (ISAE 3000 (Revised) applicable to such engagements. An independent assurance engagement with the purpose of expressing a conclusion with limited assurance („limited assurance engagement“) is substantially less in scope than an independent assurance engagement with the purpose of expressing a conclusion with reasonable assurance („reasonable assurance engagement“), thus providing reduced assurance.

Our responsibility under those requirements and standards is further described in the „Responsibility of the auditor of the consolidated non-financial reporting“ section of our assurance report.

We are independent of the Group in accordance with the Austrian professional regulations and we have fulfilled our other ethical responsibilities in accordance with these requirements.

Our audit firm is subject to the provisions of KSW-PRL 2022, which essentially corresponds to the requirements of ISQM 1, and applies a comprehensive quality management system, including documented policies and procedures for compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

We believe that the evidence we have obtained up to the date of the limited assurance report is sufficient and appropriate to provide a basis for our conclusion as of that date.

## Other information

Management is responsible for the other information. The other information comprises all information included in the annual financial report and in the annual report but does not include non-financial reporting and our independent assurance report.

Our conclusion on the non-financial reporting does not cover the other information and we will not express any form of assurance conclusion thereon. In connection with our limited assurance engagement on the non-financial reporting, our responsibility is to read the other information when available and, in doing so, consider whether the other information is materially inconsistent with the non-financial reporting or our knowledge obtained in the limited assurance engagement or otherwise appears to be misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this context.

## Responsibility of the management

Management is responsible for the preparation of a non-financial reporting including the determination and implementation of the double materiality assessment processes in accordance with legal requirements and standards. This responsibility includes:

- › identification of the actual and potential impacts, as well as the risks and opportunities associated with sustainability aspects and assessing the materiality of these impacts, risks and opportunities,
- › preparing of a non-financial reporting in compliance with the requirements of the statutory provisions of the Austrian Sustainability and Diversity Improvement Act pursuant to section 267a UGB, including compliance with the ESRS,
- › inclusion of disclosures in the consolidated non-financial reporting in accordance with the EU-Taxonomy-Regulation, and
- › designing, implementing and maintaining of internal controls that management consider relevant to enable the preparation of sustainability report that is free from material misstatement, whether due to fraud or error; and to enable the double materiality assessment process to be carried out in accordance with the requirements of the ESRS.

This responsibility includes also the selection and application of appropriate methods for non-financial reporting and the making of assumptions and estimates for individual sustainability disclosures that are reasonable in the circumstances.

## Inherent limitations in the preparation of non-financial reporting

When reporting forward-looking information, the company is obliged to prepare this forward-looking information based on disclosed assumptions about events that could occur in the future and possible future actions by the company. Actual results are likely to differ as expected events often do not occur as assumed.

When determining the disclosures in accordance with the EU-Taxonomy-Regulation, the management is obliged to interpret undefined legal terms. Undefined legal terms can be interpreted differently, also regarding the legal conformity of their interpretation and are therefore subject to uncertainties.

## Responsibility of the auditor of the consolidated non-financial reporting

Our objectives are to plan and perform a limited assurance engagement to obtain limited assurance about whether the non-financial reporting, including the procedures performed to determine the information to be reported and the reporting in accordance with the EU-Taxonomy, is free from material misstatement, whether due to fraud or error, and to issue a limited assurance report that includes our conclusion. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on this non-financial reporting.

In a limited assurance engagement, we exercise professional judgement and maintain professional scepticism throughout the assurance engagement.

Our responsibilities include

- › performing risk-related assurance procedures, including obtaining an understanding of internal controls relevant to the engagement, to identify disclosures where material misstatements are likely to arise, whether due to fraud or error, but not for the purpose of expressing a conclusion on the effectiveness of the Group's internal controls;
- › design and perform assurance procedures responsive to disclosures in the non-financial reporting, where material misstatements are likely to arise. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

## Procedures - Summary of the work performed

A limited assurance engagement involves performing procedures to obtain evidence about the non-financial reporting.

Our engagement does not include the assurance of prior period figures, printed interviews or other additional voluntary information of the company, including references to websites or other additional reporting formats of the company.

The nature, timing and extent of assurance procedures selected depend on professional judgement, including the identification of disclosures likely to be materially misstated in the non-financial reporting, whether due to fraud or error.

In conducting our limited assurance engagement on the non-financial reporting, we proceed as follows:

- › We obtain an understanding of the company's processes relevant to the preparation of non-financial reporting.
- › We assess whether all relevant information identified by the double materiality assessment process carried out by the company has been included in the non-financial reporting.
- › We evaluate whether the structure and presentation of the non-financial reporting is in compliance with the requirements of the statutory provisions of the Austrian Sustainability and Diversity Improvement Act as of section 267a UGB, including the ESRS.
- › We perform inquiries of relevant personnel and analytical procedures on selected disclosures in the non-financial reporting.
- › We perform risk-oriented assurance procedures, on a sample basis, on selected disclosures in the non-financial reporting.
- › We reconcile selected disclosures in the non-financial reporting with the corresponding disclosures in the consolidated financial statements and Group management report.
- › We obtain evidence on the methods for developing estimates and forward-looking information.
- › We obtain an understanding of the process to identify taxonomy-eligible and taxonomy-aligned economic activities and the corresponding disclosures in non-financial reporting.

## Limitation of liability, publication and terms of engagement

This limited assurance engagement is a voluntary assurance engagement. We issue this conclusion based on the assurance contract concluded with the client, which is also based, with effect on third parties, on the „General Conditions of Contract for the Public Accounting Professions“ issued by the Chamber of Tax Advisors and Auditors. These can be viewed online on the website of the Chamber of Tax Advisors and Auditors (currently at <https://ksw.or.at/berufsrecht/mandatsverhaeltnis/>). With regard to our responsibility and liability under the contractual relationship, point 7 of the AAB 2018 applies.

Our assurance report may only be distributed to third parties together with the consolidated non-financial reporting and only in complete and unabridged form. Because our report is prepared solely on behalf of and for the benefit of the company, its contents may not be relied upon by any other third party, and consequently, we shall not be liable for any other third party claims.

## Auditor responsible for the assurance engagement

The auditor responsible for the assurance engagement of the non-financial reporting is Mag. Yann Georg Hansa.

Vienna, March 25, 2026

### **KPMG Austria GmbH**

Wirtschaftsprüfungs- und Steuerberatungsgesellschaft

Mag. Yann Georg Hansa

Wirtschaftsprüfer