



ALANOD GmbH & Co. KG

# SUSTAINABILITY REPORT 2024

## Introduction



This Sustainability Report presents the activities of our company during the 2024 calendar year. It follows the VSME (Voluntary Sustainability Reporting Standard for non-listed Small and Medium-sized Enterprises), which was finalised by the European Financial Reporting Advisory Group (EFRAG) in December 2024. The purpose of this standard is to facilitate sustainability reporting for small and medium-sized enterprises within the European Union.

By applying the VSME framework, we aim to provide comprehensible and transparent reporting on our sustainability efforts. The report contains key figures and qualitative information relevant to our company and to our stakeholders and business partners.

## About us



### Dear readers,

On behalf of the Management Board, we are pleased to present our current Sustainability Report. This report reflects our ongoing commitment to sustainable business practices and our responsibility towards the environment, society, and corporate governance.

Sustainability is an integral part of our corporate strategy, shaping our decisions and actions. We firmly believe that economic success can only be achieved in harmony with our ecological responsibilities and social engagement. By providing stable employment and implementing resource-efficient processes, we make a positive contribution to both society and the environment.

In this report, we have outlined our progress and challenges in sustainability. We are actively working to reduce our environmental impact, promote fair working conditions, and ensure ethical standards throughout all areas of our company.

We would like to thank our employees, partners, and stakeholders for their support and collaboration on this journey. Together, we are striving to achieve a sustainable future for all.

Milan W. Krumbe  
Chief Executive Officer (CEO)  
ALANOD GmbH & Co. KG

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## General information



### B1 – Basis for preparation

For the 2024 financial year, ALANOD GmbH & Co. KG (hereinafter referred to as *ALANOD*) is voluntarily publishing a Sustainability Report in accordance with the VSME standard. In addition to preparing this report, ALANOD has also aligned itself with the European Union's CSRD<sup>1</sup> & ESRS<sup>2</sup> frameworks by identifying and evaluating impacts, risks and opportunities based on their longlist of topics. Within the VSME, we opted for the *comprehensive version*, meaning that both the basic information and the content of the *Comprehensive Module* were taken into account.

The report has been prepared for ALANOD GmbH & Co. KG and refers exclusively to its main site in Ennepetal. Subsidiaries were not included.

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<sup>1</sup> Corporate Sustainability Reporting Directive

<sup>2</sup> European Sustainability Reporting Standards

Further information about the company:

|                                                                  |                                                                                                                                                                                                                                                                                                                |
|------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Legal form                                                       | Limited partnership with a limited liability company as general partner (GmbH & Co. KG)                                                                                                                                                                                                                        |
| NACE sector classification code                                  | C: Manufacturing / 25.61 (Surface treatment and heat treatment)                                                                                                                                                                                                                                                |
| Total assets                                                     | EUR 77,235,638                                                                                                                                                                                                                                                                                                 |
| Revenue                                                          | EUR 47,995,769                                                                                                                                                                                                                                                                                                 |
| Number of employees as of 31 December 2024 (headcount)           | 192                                                                                                                                                                                                                                                                                                            |
| Country of main business activities and location of major assets | Germany                                                                                                                                                                                                                                                                                                        |
| Geolocation of operational sites owned, leased, or managed       | <p><b>Plant 1:</b> Egerstrasse 12, 58256 Ennepetal, Germany, Coordinates: 51.2904, 7.32419</p> <p><b>Plant 2:</b> Saalestrasse 6-10, 58256 Ennepetal, Germany, Coordinates: 51.29311, 7.32498</p> <p><b>Logistics Centre:</b> Katzbachstrasse 16, 58256 Ennepetal, Germany, Coordinates: 51.29091, 7.32814</p> |

## C1 - Strategy: Business model and sustainability-related initiatives

We develop and manufacture aluminium surface solutions that are used in a wide variety of applications including the lighting industry, the automotive sector, solar thermal and photovoltaic technologies, electronic components, and architectural design. Through our customised solutions, we contribute to increased energy efficiency, weight reduction, extended product lifecycles, and the conservation of resources integrated into the entire value chain. In doing so, we make an active contribution to the sustainable transformation of key economic and social sectors.

ALANOD is an internationally active company primarily operating in the business-to-business (B2B) segment. We supply our products to more than 600 customers across Europe, North America, Asia, and the Middle East. These relationships are geographically diverse and built on reliability, quality and technological innovation. A new strategic direction involves expanding into the business-to-consumer (B2C) market. This will allow end users to access functional and decorative aluminium surfaces directly in the future. We are also increasingly focusing on strategic partnerships and technological collaborations to meet customer requirements ever more efficiently and flexibly.

On the supply side, we maintain an international network of around 500 suppliers, approximately 50 of whom are classified as essential to our value creation. The majority of these strategically important partners are based in Europe. We place great importance on transparency, high environmental standards, and social responsibility in these partnerships.

Key priorities of our sustainability strategy include ensuring sustainable and resilient operations by optimising business processes and increasing flexibility in responding to market changes. Furthermore, our carbon footprint is to be reduced through internal measures and responsible sourcing.

## B2/C2 - Practices, strategies, and future initiatives for transitioning to a more sustainable economy

ALANOD has voluntarily carried out a “light” *double materiality assessment* based on the ESRS framework, in which sustainability topics were first reviewed for relevance. In a subsequent step, the relevant topics were analysed for their impacts (*impact materiality*) as well as for risks and opportunities (*financial materiality*) and assessed according to the criteria set out in the ESRS.

The objective of this “light double materiality assessment” is to identify significant impacts, risks, and opportunities and to use these findings as a foundation for future activities, measures, and practices. This holistic approach to sustainability aspects influences both corporate strategy and risk management, strengthening ALANOD’s long-term resilience and sustainability.

Currently, the detailed results of this analysis are not publicly available. In future, ALANOD intends to disclose the findings and the resulting measures in accordance with relevant transparency requirements.

Table 1 below provides an overview of the ESRS sustainability topics, including the results of the light double materiality assessment, corresponding objectives and actions, and their mapping to the VSME framework.

From the light double materiality assessment, five key sustainability standards were identified as relevant and important for ALANOD:

- Climate Change (E1)
- Water and Marine Resources (E3)
- Circular Economy (E5)
- Own Workforce (S1)
- Corporate Conduct (G1)

Impacts, risks, and opportunities assessed as non-material were also identified. While activities and measures in these areas still take place, they are not prioritised proactively and are primarily driven by statutory requirements and regulations.

|             | ESRS-Topic                              | VSME Disclosure | Essential? | Measures                                                                                                                                                                                                                                                                | Targets                                                                                                |
|-------------|-----------------------------------------|-----------------|------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------|
| Environment | <b>E1 – Climate change</b>              | B3<br>C4        | Yes        | Use of renewable energy sources; early-warning system for extreme weather events; active energy management                                                                                                                                                              | Reduction of total emissions; risk minimisation in climate-related events                              |
|             | <b>E2 - Pollution</b>                   | B4              | No         | Comprehensive hazardous substances and waste management system; high separation rate for circular economy; air filtration systems and wastewater treatment                                                                                                              | Compliance with all legal requirements                                                                 |
|             | <b>E3 - Water and Marine Resources</b>  | B6              | Yes        | Efficient water usage; wastewater treatment                                                                                                                                                                                                                             | Compliance with all legal requirements                                                                 |
|             | <b>E4 - Biodiversity and Ecosystems</b> | B5              | No         |                                                                                                                                                                                                                                                                         |                                                                                                        |
|             | <b>E5 - Circular Economy</b>            | B7              | Yes        | Examination of higher recycling content in procurement; continuous analysis of scrap rate                                                                                                                                                                               | Increase in recycling rate; improvement of resource efficiency; compliance with all legal requirements |
| Social      | <b>S1 - Own Workforce</b>               | B8-10<br>C5-7   | Yes        | Continuous dialogue with employees and works council; equal opportunities and tolerance; appreciation and teamwork; suggestion system for continuous improvement; occupational safety and health offers; flexible and hybrid working; comprehensive training programmes | High employee satisfaction;<br>low sickness rate;<br>low staff turnover                                |
|             | <b>S2 - Workers in the Value Chain</b>  |                 | No         | Code of Conduct (see G1)                                                                                                                                                                                                                                                |                                                                                                        |
|             | <b>S3 - Affected Communities</b>        |                 | No         | Code of Conduct (see G1); initiatives by the ALANOD Reichert Foundation                                                                                                                                                                                                 |                                                                                                        |
|             | <b>S4 - Consumers and End Users</b>     |                 | No         | Code of Conduct (see G1)                                                                                                                                                                                                                                                |                                                                                                        |
| Governance  | <b>G1 - Corporate Conduct</b>           | C8-9            | Yes        | ALANOD Charter principles;<br>Code of Conduct;<br>Whistleblowing Policy                                                                                                                                                                                                 | Compliance with all legal requirements                                                                 |

Table 1 – Results of the simplified (“light”) Double Materiality Analysis

## Environment



### B3 - Energy and greenhouse gas emissions

Table 2 presents the total energy consumption of our company in megawatt hours (MWh), broken down by type of energy source. As part of our corporate responsibility, our Ennepetal site consistently uses 100% green electricity, certified with the *RenewablePlus* label. The company currently uses conventional natural gas; options for the future use of renewable gas (e.g. biomethane or green hydrogen) are currently under evaluation.

| Type                                   | Renewable<br>(MWh) | Non-renewable<br>(MWh) | Total<br>(MWh) |
|----------------------------------------|--------------------|------------------------|----------------|
| Electricity (as per supplier invoices) | 8,753              | 0                      | 8,753          |
| Fuels                                  | 0                  | 8,330                  | 8,330          |
| <b>Total</b>                           | <b>8,753</b>       | <b>8,330</b>           | <b>17,083</b>  |

Table 1- Company Energy Consumption

Table 3 shows the company's gross greenhouse gas (GHG) emissions in tonnes of CO<sub>2</sub> equivalents (t CO<sub>2</sub>e) in accordance with the *GHG Protocol Corporate Standard*. These include Scope 1 emissions (from owned or controlled sources) and market-based Scope 2 emissions (from purchased energy). The latter are listed as 0-t CO<sub>2</sub>e, as all purchased electricity comes entirely from certified renewable sources.

Scope 3 emissions – indirect emissions occurring in the upstream and downstream value chain – are shown. Minor rounding differences may occur.

|                                                             |                 |
|-------------------------------------------------------------|-----------------|
| <b>2024 GHG Emissions (t CO<sub>2</sub>e)</b>               | <b>45,721.3</b> |
| <b>Scope 1</b>                                              | 1,557.5         |
| <b>Scope 2 (market-based)</b>                               | 0.0             |
| <b>Scope 3</b>                                              | 44,163.8        |
| 1 Purchased goods and services                              | 41,106.9        |
| 2 Capital goods                                             | 485.4           |
| 3 Fuel- and energy-related activities (not in Scope 1 or 2) | 557.3           |
| 4 Upstream transport and distribution                       | 1,072.6         |
| 5 Waste generated in operations                             | 527.8           |
| 6 Business travel                                           | 176.8           |
| 7 Employee commuting                                        | 237.0           |
| 8 Upstream leased assets                                    | 0.0             |
| 9 Downstream transportation and distribution                | 0.0             |
| 10 Processing of sold products                              | 0.0             |
| 11 Use of sold products                                     | 0.0             |
| 12 End-of-life treatment of sold products                   | 0.0             |
| 13 Downstream leased assets                                 | 0.0             |
| 14 Franchises                                               | 0.0             |
| 15 Investments                                              | 0.0             |

Table 2 - GHG-emissions

A comparative calculation using the *location-based* approach (with regional average emission factors) increases Scope 2 by 2,945.9-t CO<sub>2</sub>e and Scope 3 category 3 by 387.5-t CO<sub>2</sub>e, resulting in a total emission of 49,054.7-t CO<sub>2</sub>e.

Scope 3 categories 8 and 13 were assessed as 0-t CO<sub>2</sub>e, as no upstream or downstream leasing relationships exist. Since ALANOD manufactures intermediate products and the final application is unknown, no reasonable estimation is possible. Therefore, categories 9 (downstream transport), 10 and 11 (processing and use of sold products), and 12 (disposal and end-of-life treatment) were not assessed. Likewise, categories 14 (franchises) and 15 (investments) are not relevant within the company's current business model.

GHG intensity (location-based) measured by revenue amounts to

**1.02 t-CO<sub>2</sub>e / kEUR.**

## C4 – Climate risks

As part of the materiality assessment, ALANOD has identified climate-related risks that could potentially have significant financial impact on business operations, including physical, transition, and energy-related risks, each evaluated according to their likelihood of occurrence, potential severity, and time horizon.

Physical risks primarily arise from extreme weather events such as heavy rainfall, flooding, or heatwaves. In the short term (1–3 years), such events could lead to operational disruptions, property damage, and additional costs. Owing to both structural and organisational preventive measures – including enhanced drainage systems, building protection, and emergency plans – these risks are currently assessed as *moderate*. Over the long term (beyond 10 years), an increase in extreme weather events may put greater strain on infrastructure. However, the company's physical resilience is largely ensured by ongoing maintenance and adaptation of protective systems.

Transition risks arise from the ongoing shift towards a low-carbon economy, particularly over the medium to long term (3–10 years). Rising energy prices, stricter regulatory requirements, and intensified carbon pricing mechanisms could affect the cost structure and necessitate investments in efficiency measures. These risks are classified as *high*, as they may have direct impacts on operating costs and competitiveness. ALANOD addresses these challenges through a certified energy management system in accordance with DIN EN ISO 50001, continuous GHG accounting, and investments in energy-efficient technologies and processes.

Energy-related risks arise from price volatility and regulatory constraints within the energy sector. Short-term fluctuations can lead to increased production costs. Medium-term risks include future supply restrictions and new regulatory requirements that may necessitate production adjustments. These risks are assessed as *medium to high*. The use of 100% green electricity reduces indirect emissions (Scope 2) and dependence on fossil energy sources. Long-term power purchase agreements and efficiency projects will further mitigate these effects.

Dependencies also exist on energy-intensive suppliers within the supply chain. To identify potential supply risks at an early stage, these suppliers are regularly assessed within the environmental management system and reviewed regarding their energy and climate strategies. This allows ALANOD to actively manage upstream risks and implement appropriate countermeasures when necessary.

All these risks are reviewed regularly, and corresponding measures are being continuously developed to ensure adequate responses to evolving climatic and regulatory conditions.

At the same time, the transformation to a [sustainable economy?] also presents significant opportunities. Focusing on energy and resource efficiency leads to sustainable cost reductions, while innovations in reflective and energy-efficient surfaces open new business areas – for example, in solar energy and building technology. By integrating climate protection and

sustainability into our corporate strategy at an early stage, ALANOD strengthens its market position and enhances its attractiveness to customers, partners and employees.

Overall, ALANOD views climate change not only as a challenge but also as a driving force for innovation, efficiency improvement, and long-term competitiveness.

## B4 - Pollution of air, water and soil

ALANOD is certified in accordance with the German national standard DIN EN ISO 14001 (Environmental Management). This standard confirms our consistent commitment to sustainably reducing environmental impacts such as emissions, waste and wastewater. Our objective is to continuously minimise air emissions, reduce wastewater pollution, avoid waste, and ensure environmentally sound waste treatment and disposal. We also aim to reduce the use of hazardous substances and to permanently safeguard our soil and water.

To achieve these objectives, we operate a comprehensive hazardous substances and waste management system. A certified waste management officer monitors compliance with both our internal environmental standards and all statutory and international standards requirements. In addition, we use air scrubbers to filter potentially harmful emissions and to ensure long-term air quality protection.

The pollutant emissions presented in the table below are measured in accordance with statutory requirements, particularly the German Federal Immission Control Act (BImSchG). They are regularly monitored and form an integral part of our ISO 14001- certified environmental management system.

| Type of pollutant            | Emissions (kg) | Medium of release<br>(air, water, soil) |
|------------------------------|----------------|-----------------------------------------|
| Aluminium                    | 22.9           | water                                   |
| AOX                          | 0.5            | water                                   |
| Chromium                     | 1.9            | water                                   |
| Chromium (VI)                | 1.9            | water                                   |
| COD (Chemical Oxygen Demand) | 1,348.2        | water                                   |
| Cobalt                       | 2.5            | water                                   |
| Hydrocarbons                 | 10.1           | water                                   |
| Solvents                     | 178.0          | air                                     |
| Nickel                       | 1.9            | water                                   |
| Nitrite                      | 9.8            | water                                   |
| Phosphorus                   | 45.7           | water                                   |
| Sulphate                     | 60,706.0       | water                                   |
| Zinc                         | 2.1            | water                                   |
| Tin                          | 5.5            | water                                   |

Table 3 – Pollutant Emissions

## B5 - Biodiversity

The Ennepetal site comprises two production plants, one logistics centre, and an administration building, on a total area of 6.62 hectares, of which 4.01 hectares are sealed surfaces. The company is neither located in nor adjacent to any natural or protected areas with significant biodiversity value.

## B6 – Water

We are committed to the efficient use of water in our production processes. Used water is recirculated multiple times within the production processes before being treated in our wastewater system.

To ensure water quality, we operate a neutralisation plant that treats wastewater prior to discharge by neutralising contaminants arising from production processes. In addition, we continuously monitor water consumption using the MESSDAS energy management system to identify potential savings.

According to the Aqueduct Water Risk Atlas of the *World Resources Institute (WRI)*, the Ennepetal site is located in a region with low water stress (level 0–1 year-round). The company therefore does not operate in an area affected by water scarcity.

|           | Water abstraction (m <sup>3</sup> ) | Water consumption (m <sup>3</sup> ) |
|-----------|-------------------------------------|-------------------------------------|
| All sites | 70,358                              | 12,233                              |

Table 4 - Water abstraction and consumption

During the reporting period, total water consumption amounted to 12,233 cubic metres, divided as follows:

- Process and operational water: 9,029 m<sup>3</sup>
- Cooling water: 2,907 m<sup>3</sup>
- Boiler feed water: 297 m<sup>3</sup>

## B7 - Resource use, circular economy and waste management

We consistently implement the principles of the circular economy and the five-step waste hierarchy. Our certification in accordance with DIN EN ISO 14001 Environmental Management Systems. The appointment of a waste management officer underlines our strong commitment to environmental protection, resource efficiency and sustainable production practices.

Aluminium is a key material in our production processes and is characterised by its high recyclability. By returning production waste into the material cycle, we make a significant contribution to resource conservation and the reduction of CO<sub>2</sub> emissions.

A key KPI in this context is our scrap rate, which is continuously recorded and analysed to identify reduction potential. This indicator feeds directly into our hazardous substance and waste management system and is regularly evaluated to identify opportunities for process optimisation.

Combined with our high separation rate of 96.8%, we ensure that valuable materials are almost completely collected and recycled, resulting in minimal residual waste.

The table below provides a detailed overview of the company's annual waste generation, including total waste quantities, which is divided into *non-hazardous* and *hazardous waste*. It also shows the proportion of waste that is recycled or reused. Minor rounding differences may occur.

|                                                            | Recycled/ Reused? | Quantity (t)   |
|------------------------------------------------------------|-------------------|----------------|
| <b>Non-hazardous waste</b>                                 |                   | <b>1,918.2</b> |
| Construction debris                                        | No                | 28.9           |
| Foils (PE, PP)                                             | Yes               | 122.7          |
| Wood (A1/A2)                                               | Yes               | 28.6           |
| Cable scrap                                                | Yes               | 0.8            |
| Lime sludge                                                | Yes               | 730.6          |
| Plastics                                                   | Yes               | 14.3           |
| Metals                                                     | Yes               | 859.3          |
| Paper/Cardboard                                            | Yes               | 96.1           |
| Residual waste                                             | No*               | 37.0           |
| <b>Hazardous waste</b>                                     |                   | <b>137.4</b>   |
| Used batteries/accumulators                                | Yes               | 0.4            |
| Used etchants                                              | Yes               | 105.2          |
| Waste oil                                                  | Yes               | 1.4            |
| Electronic scrap/equipment                                 | Yes               | 1.2            |
| Honing and grinding agents containing hazardous substances | Yes               | 0.2            |
| Paints/solvents or other hazardous components              | Yes               | 7.6            |
| Solvents                                                   | Yes               | 0.1            |
| Solvent-containing operational materials                   | Yes               | 12.1           |
| Oil-containing operational materials                       | Yes               | 5.0            |
| Contaminated packaging (plastic, metal)                    | Yes               | 4.3            |
| Contaminated packaging (spray cans)                        | Yes               | 0.1            |
| <b>Total Waste Generated</b>                               |                   | <b>2,055.6</b> |

Table 5 – Waste generation

\*Residual waste is thermally recovered

The following table shows the materials purchased during the financial year. Aluminium is the primary material used in production.

| Material                     | Annual Volume (t) |
|------------------------------|-------------------|
| Additives                    | 49                |
| Aluminium                    | 3,714             |
| Wood                         | 171               |
| Plastics                     | 253               |
| Paints                       | 45                |
| Alkalis                      | 60                |
| Cardboard (cores, packaging) | 69                |
| Acids                        | 835               |
| Other chemicals              | 206               |
| <b>Total material flow</b>   | <b>5,402</b>      |

*Table 6 – Material flow*

A comparison between material input and production output reveals optimisation potential regarding the use of resources, labour, time, and energy. These are continuously analysed, and corresponding improvement measures are defined.

## Social



Social responsibility is an essential component of our corporate strategy and culture. It defines how we treat our employees and how we assume responsibility within society. The ALANOD Charter forms the foundation for collaboration within our organisation. It defines our core values – integrity, respect, customer orientation, sustainability, innovation, and leadership – that guide our daily actions and apply to all employees.

Key aspects of our social engagement include:

- **Equal opportunity and tolerance:** All employees are treated equally, regardless of gender, origin, age or beliefs. Any form of discrimination is rejected.
- **Appreciation and teamwork:** Collegiality, loyalty, fairness and open dialogue form the basis of our cooperation. Individual strengths are recognised and encouraged.
- **Continuous improvement:** Employees are encouraged to contribute ideas, pursue personal development, and take on responsibility.
- **Promotion of occupational health and safety:** a dedicated safety specialist is employed to plan, implement, and monitor OHS protection measures.

These principles create a working environment characterised by performance, respect, and responsibility – all of which are essential for long-term motivation and employee retention.

## B8 - Workforce – general characteristics

This section presents the structure of our workforce. Ensuring stable and secure employment relationships is a core concern of ALANOD. Therefore, all employment contracts are permanent, except for apprenticeships, which are limited in duration due to legal training requirements.

|                                            | Number of employees |
|--------------------------------------------|---------------------|
| <b>Type of contract</b>                    |                     |
| Fixed-term contracts                       | 13                  |
| Permanent contracts                        | 179                 |
| <b>Gender</b>                              |                     |
| male                                       | 158                 |
| female                                     | 34                  |
| other                                      | 0                   |
| not reported                               | 0                   |
| <b>Total employees (as of 31 Dec 2024)</b> | <b>192</b>          |

Table 7 – Employee structure

ALANOD actively promotes the compatibility of professional and private life. Through flexible working time models such as flexitime and the option of mobile working, we create a framework of conditions that take into account the diverse life situations of our employees. With these and other measures, we aim to enhance employee satisfaction and foster long-term commitment to the company. Table 9 below shows the calculation of the turnover rate.

| During the financial year                    | Number |
|----------------------------------------------|--------|
| Employees who left during the financial year | 15     |
| Average number of employees                  | 190    |
| Turnover rate (%)                            | 7.9 %  |

Table 8 – Employee turnover

## C5 - Additional (general) characteristics of the workforce

As of 31 December 2024, ALANOD hired one self-employed individual. No temporary agency workers were engaged during the reporting period.

At the management level (employees with leadership responsibilities), the gender ratio stood at 0.31, corresponding to four female and thirteen male managers.

We are fully aware of the importance of diversity and equal opportunities in leadership positions and recognise it as an essential component of modern and forward-looking corporate governance.

## B9 - Workforce – health and safety

Maintaining a healthy and safe working environment for all employees is critical. This commitment is expressed in part by a dedicated occupational safety specialist, a company physician, and regular preventive health examinations and vaccination programmes, which are offered during working hours.

The following table presents the number and rate of notifiable occupational accidents as well as fatalities resulting from work-related accidents or illnesses in the 2024 financial year.

| During the financial year                                          | Number | Rate |
|--------------------------------------------------------------------|--------|------|
| Notifiable occupational accidents                                  | 5      | 2.62 |
| Fatalities due to occupational accidents or work-related illnesses | 0      | 0    |

Table 9 - Occupational accidents

## B10 - Workforce – remuneration, collective bargaining, and training

The continuous development of our employees is a central element of ALANOD's human resources strategy. Through structured training programmes, regular professional development, and a company-wide qualification matrix, we ensure that employee competencies are continuously strengthened and aligned with evolving business and technological requirements. This approach supports both individual career growth and the long-term innovative capacity of the company.

During the reporting year, the average annual training time, including mandatory instruction, amounted to approximately 24 hours per employee.

When broken down by gender, the results are as follows:

- Female employees: an average of 23 hours
- Male employees: an average of 25 hours

These figures reflect ALANOD's strong commitment to equal access to qualification opportunities and to the targeted development of all employees, regardless of gender.

Currently, none of our employees are covered by a collective bargaining agreement. All employees receive remuneration that meets or exceeds the statutory minimum wage. Equal pay is ensured for equal or comparable work, irrespective of gender. Compensation is determined based on objective criteria, including role, qualifications, experience, and level of responsibility. The gender pay gap at ALANOD is virtually zero.

Close cooperation with the works council, particularly in the areas of working hours, occupational health management, and organisational change, ensures fair and transparent working conditions and promotes employee participation.

## C6 - Additional information for own workforce on human rights policies and procedures

ALANOD has implemented our Code of Conduct establishing binding principles on human rights and ethical behaviour. It explicitly prohibits child labour, forced labour and discrimination, while promoting fair working conditions, equal treatment, and respect for human dignity throughout all business areas.

An internal grievance mechanism is available to employees, enabling them to confidentially report concerns relating to child labour, forced labour, human trafficking, discrimination, accident prevention, and other labour or ethical matters. This mechanism is anchored in the company's Whistleblower Policy, which ensures confidential and traceable reporting of potential violations. The policy is publicly accessible on the company's website.

Through continuous awareness campaigns and mandatory training on human rights, equality, and anti-discrimination, ALANOD ensures that all employees and managers understand and actively uphold these principles.

## C7 - Severe negative human rights incidents

During the reporting period, no incidents related to child labour, forced labour, human trafficking, discrimination, or other human rights violations were identified within ALANOD's own workforce. Likewise, no complaints or indications of potential human rights risks were received in the 2024 financial year.

To maintain awareness and prevent such incidents, ALANOD conducts regular training sessions for employees and managers covering ethical conduct, equal treatment, human rights, and anti-discrimination. These activities strengthen understanding and ensure adherence to our ethical and compliance principles across all levels of the organisation.

Furthermore, no confirmed cases of severe human rights violations were reported within the value chain, among affected communities, or involving consumers and end users.

To enhance transparency and compliance, ALANOD also offers external stakeholders a confidential whistleblower channel, which is publicly available on the company website. This channel allows anonymous reporting of potential breaches of ethical principles or legal requirements, thereby ensuring responsible and transparent business conduct throughout the organisation and its network.

## Social responsibility along the value chain

### Respect for labour rights in the supply chain

Within our Code of Conduct, ALANOD commits to actively promoting compliance with internationally recognised labour and social standards across the supply chain. This includes adherence to the UN Global Compact Principles and the International Labour Organization (ILO) conventions.

We require all key suppliers to confirm in writing their compliance with these standards.

Our main priorities include:

- Prohibition of forced labour, modern slavery, and discrimination
- Compliance with statutory minimum labour standards, such as working hours, minimum wages, and social benefits
- Recognition of freedom of association and collective bargaining rights
- Protection of health and safety at work, with continuous improvement of related measures
- Promotion of ethical business practices, including anti-corruption and fair competition

ALANOD conducts regular reviews to monitor compliance with these principles and maintains trust-based, transparent partnerships along the supply chain. Systematic measures are implemented to ensure consistent oversight and accountability.

### Responsibility towards affected communities

As part of our corporate responsibility, ALANOD is committed to maintaining a respectful and sustainable relationship with the communities in which we operate. Our goal is to promote local development and make a positive social contribution through targeted initiatives.

A central element of our social engagement is the Reichert-ALANOD Foundation, which supports charitable initiatives in the Ennepetal region and surrounding areas. Its key focus areas include:

- Health promotion (e.g. projects in cancer diagnosis and therapy)
- Support for the elderly and youth welfare, as well as education and training

- Children's and youth sports programmes

Through these activities, we help strengthen social cohesion and contribute to a vibrant, resilient local community.

### Responsibility towards customers and end users

As a manufacturing company, ALANOD has a responsibility to provide safe, high-quality, and sustainable products to customers and end users.

Our approach is based on:

- Compliance with high quality standards, as ensured by our DIN EN ISO 9001 certification, which focuses on continuous improvement and customer satisfaction
- Sustainable product design, prioritising resource efficiency, durability, and recyclability
- Transparent communication on product characteristics and sustainability aspects
- Systematic integration of customer feedback to support ongoing product and process improvement

These measures ensure that our products are responsibly developed, used, and disposed of throughout their entire life cycle.

## Corporate Governance



Our corporate governance is based on the principles set out in the ALANOD Charter and our Code of Conduct. Together, these documents define the binding framework for responsible and values-driven management across all business areas.

The ALANOD Charter not only specifies our general corporate values (see Section *Social*), but also includes specific leadership principles. These principles ensure that managers act as role models, foster trust through fairness and transparent communication, and strengthen their teams through empowerment and responsibility.

### C8 - Revenue from certain sectors and exclusion from EU benchmarks

ALANOD GmbH & Co. KG:

- Does not produce or sell any products or services that are prohibited on specific markets.
- Has no operations or income derived from:
  - o the exploration, extraction, production, processing, storage, refining, or distribution (including transportation and trade) of fossil fuels, as defined in Article 2(62) of Regulation (EU) 2018/1999 of the European Parliament,
  - o the manufacture of chemicals,
  - o the production of controversial weapons, or

- o the cultivation or production of tobacco.

According to Regulation (EU) 2020/1818, *Paris-aligned Benchmarks* (PABs) are defined for evaluating financial instruments. Article 12(1) specifies the types of companies excluded from these benchmarks. ALANOD does not fall under any of these exclusions and is therefore not excluded from the EU benchmark framework.

## C9 - Gender diversity in management bodies

The management of ALANOD GmbH & Co. KG is carried out by its general partner, ALANOD Aluminium-Veredlungs und Verwaltungs GmbH.

As of 31 December 2024, the management team comprised three male members.

We recognize the importance of gender-diverse management bodies and regard this as an essential aspect of modern and forward-looking corporate governance. Our goal is to promote a more balanced representation in management over the long term.