



Sustainability Report

2024/2025

in addition to the annual report

Content

ESRS 2: General Disclosures	5
Basis for Preparation	5
BP-1 – Basis for preparation of the sustainability statement	5
BP-2 – Specific information if the undertaking uses phasing-in options	6
Governance	8
GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability	8
GOV-2 – Integration of sustainability-related performance in incentive schemes	8
GOV-3 – Statement on due diligence	9
GOV-4 – Risk management and internal controls over sustainability reporting	9
Strategy	10
SBM-1 – Strategy, business model and value chain	10
SBM-2 – Interests and views of stakeholders	11
SBM-3 – Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	12
Impact, Risk and Opportunity Management	13
IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	13
IRO-2 – Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	15
E1: Climate Change	16
Introduction	16
Strategy	16
E1-1 – Transition plan for climate change mitigation	16
E1-2 – Climate-related risks and scenario analysis	16
E1-3 – Resilience in relation to climate change	17
Impact, Risk and Opportunity Management	17
E1-4 – Policies related to climate change	17
E1-5 – Actions and resources in relation to climate change	17
Metrics and Targets	18
E1-6 – Targets related to climate change	18
E1-7 – Energy consumption and mix	18
E1-8 – Gross Scopes 1, 2, 3 GHG emissions	18
E1-9 – GHG removals and GHG mitigation projects financed through carbon credits	20
E1-10 – Internal carbon pricing	20
E2: Pollution	21
Introduction	21
Impact, risk and opportunity management	21

E2-1 – Policies related to pollution	21
E2-2 – Actions and resources related to pollution	21
Metrics and targets	22
E2-3 – Targets related to pollution	22
E2-4 – Pollution of air, water and soil	22
E5: Resource Use and Circular Economy	23
Introduction	23
Impact, risk and opportunity management	23
E5-1 – Policies related to resource use and circular economy	23
E5-2 – Actions and resources related to resource use and circular economy	24
Metrics and Targets	24
E5-3 – Targets related to resource use and circular economy	24
E5-4 – Resource inflows	25
E5-5 – Resource outflows	25
S1: Own Workforce	28
Introduction	28
Impact, risk and opportunity management	28
S1-1 – Policies related to own workforce	28
S1-2 – Engagement with own workforce and workers’ representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy ..	29
S1-3 – Actions and resources related to own workforce	29
Metrics and targets	30
S1-5 – Characteristics of the undertaking’s employees	30
S1-6 – Characteristics of non-employees in the undertaking’s own workforce	30
S1-7 – Collective bargaining coverage and social dialogue	30
S1-9 – Adequate wages	31
S1-16 – Incidents of discrimination and other human rights incidents	31
G1: Business Conduct	32
Introduction	32
Impact, risk and opportunity management	32
G1-1 – Policies related to business conduct	32
G1-2 – Actions related to business conduct	33
Metrics and targets	33
G1-3 – Targets related to business conduct	33
G1-4 – Metrics related to incidents of corruption or bribery	34
G1-5 – Metrics related to political influence and lobbying activities	34
G1-6 – Metrics in relation to payment practices	34
Appendix	35

A. List of the disclosure requirements complied with in preparing the sustainability statement	35
B. List of abbreviations and glossary.....	37
C. List of datapoints in cross-cutting and topical standards that derive from other EU legislation.....	40

ESRS 2: General Disclosures

Basis for Preparation

BP-1 – Basis for preparation of the sustainability statement

This report represents the first sustainability statement prepared by CS CLEAN SYSTEMS AG (CSAG) in substantial alignment with the requirements of the Corporate Sustainability Reporting Directive (CSRD) and the European Sustainability Reporting Standards (ESRS). As of November 2025, CSAG is not yet legally required to report under the CSRD. The preparation of this report is therefore voluntary and intended to support the early development of our internal sustainability management and reporting structures. While we aim to follow the ESRS framework to the extent practicable, our approach in this first reporting cycle is pragmatic and reflects the current maturity of our processes as well as the availability of data and methodologies. The report has not undergone external assurance. As our systems evolve, we intend to further increase the level of alignment with the ESRS in future reporting periods.

CS CLEAN SYSTEMS AG prepares its sustainability statement on a consolidated basis in line with the consolidation perimeter used in its annual financial statements. All subsidiaries included in the financial consolidation are therefore covered by the sustainability reporting boundary and are exempted from preparing separate sustainability reports.

There are no investments that are not fully consolidated. [ESRS 2 BP-1 §4 a]

For this report, sustainability data was collected at entity and country level, depending on the nature of the information.

Selected information was collected centrally at CS GROUP level through the Sustainability Manager of CS CLEAN SYSTEMS AG. Centrally collected data includes the disclosures under ESRS 2 and G1, as well as certain datapoints under ESRS E1, E2, E5, S1.

In addition, certain decentralized datapoints under ESRS E1, E2, E5 and S1 were collected at entity or country level, reflecting differences in operational structures and data availability.

The entity GAS Insights GmbH, a new start up in the reporting year, was newly added to the consolidation and was not part of the data collection for this year's report.

Where data applies to all consolidated entities, this is referred to in the report as "CS GROUP."

Some data was collected jointly for the three entities located in Ismaning, Germany, comprising CS CLEAN SYSTEMS AG, CS CLEAN SOLUTIONS GmbH and CS Immobilien Ismaning GmbH & Co. KG. Where these entities are referred to collectively, they are designated as "CS Ismaning."

In this report, only data that applies to the whole CS GROUP or to three CS Ismaning entities is made public. Additional information concerning the affiliated companies has been collected and may be made available upon request, if the interest is deemed relevant.

The sustainability statement covers the entire value chain, including upstream activities, our own operations, and downstream processes. This value chain description forms the analytical basis for identifying our specific impacts, risks, and opportunities. Both the upstream and downstream parts of the value chain were assessed to identify relevant characteristics, including particularities that influence the likelihood or severity of impacts, risks, and opportunities.

The analysis considers the main economic actors in the upstream value chain and their relationship with us, the principal products and services offered, the key economic actors in the downstream value chain, and the main markets and customer groups served.

No significant differences were identified between the business activities of the consolidated entities; therefore, all identified impacts, risks, and opportunities apply consistently across the

CS GROUP. Similarly, the geographical review did not reveal region-specific impacts, risks, or opportunities. [ESRS 2 BP-1 §4 b]

We confirm that this sustainability statement has been prepared in accordance with the general requirements of ESRS 1. All ESRS references throughout this report refer to the July 2025 ESRS Exposure Drafts, as these were the latest version available when report writing began. Our double materiality assessment was carried out before the publication of the July 2025 ESRS Exposure Drafts and therefore follows the ESRS 1 methodology and the EFRAG Implementation Guidance IG 1 and IG 2 applicable at that time. Several new methodological provisions introduced in the amended Exposure Drafts - particularly those referenced in ESRS 2 §5 - were not yet available and could therefore not be applied in this reporting cycle. Where our existing process already aligns with these updated provisions, we have adopted the new disclosure structure; where the provisions introduce new concepts, they do not apply at this stage. None of the provisions were used or invoked, as our defined time horizons already correspond to those in ESRS 1 and no comparative information adjustments were required given that this is our first CSRD-aligned reporting period. This approach preserves the integrity and traceability of our assessment while enabling consistency and comparability with future ESRS reporting. [ESRS 2 BP-1 §5]

BP-2 – Specific information if the undertaking uses phasing-in options

We make use of the phase-in option for the material topics covered under ESRS E4 and ESRS S2. For ESRS S1, we make partial use of the phasing-in option, only reporting data points that are also relevant for VSME reporting. We use this approach to ease the reporting burden for our first report and will re-evaluate this strategy in future reports.

As our double materiality assessment was carried out before the publication of the July 2025 ESRS Exposure Drafts, the identification of material sub-topics is based on the structure set out in AR 16 of ESRS Set 1, which was applicable at that time. For E4 Biodiversity and ecosystems, the material sub-topics identified are Direct impact drivers of biodiversity loss, Impacts on the state of species, and Impacts on the extent and condition of ecosystems. For S2 Workers in the value chain, the material sub-topics identified are Working conditions and Other work-related rights. For S1 Own workforce, the material sub-topics are Working time, Freedom of association [...], Other work-related rights, Secure employment and Adequate wages.

These sub-topics form the basis for our assessment of material impacts, risks and opportunities and reflect the relevant ways in which our business model and activities interact with biodiversity and working conditions in the value chain and our own workforce. [ESRS 2 BP-2 §6]

[ESRS 2 BP-2 §7 a]

Summary of material impacts, risks and opportunities regarding E4

Our upstream value chain depends on the extraction of raw materials such as copper, nickel, chromium, iron and wood, which can be associated with significant interventions in sensitive habitats. These activities may drive biodiversity loss through deforestation, water extraction, pollution, and other ecosystem disturbances. Resource extraction can also lead to the destruction of species habitats, contributing to declining population sizes and threatening local biodiversity. In addition, upstream land-use practices linked to these materials may cause soil degradation and erosion, increasing the risk of ecosystem collapse or desertification. These negative impacts represent the principal material interactions between our business model and biodiversity.

Summary of material impacts, risks and opportunities regarding S2

In parts of our upstream supply chain, workers may face health and safety risks due to insufficient protective measures and exposure to chemicals or hazardous substances. In higher risk countries, there is a potential for inadequate compensation, including missing guarantees for minimum wage, overtime pay, or regular salary payments, as well as working conditions that

do not comply with ILO core labor standards. These environments may expose workers to unsafe conditions due to limited training or inadequate protective equipment. Furthermore, in some high-risk sourcing contexts, there is a residual risk of violations of labor-related rights, including child labor or forced labor.

Within the downstream supply chain, malfunctions in our gas abatement systems could pose safety risks to workers through the release of harmful gases. At the same time, when functioning as intended, our systems have a positive contribution by supporting safer and healthier working environments in downstream production facilities. [ESRS 2 BP-2 §7 a]

We have not set any time-bound targets related to the material topics covered by ESRS E4 or ESRS S2. No targets are reported for ESRS S1, as this information is not covered under VSME. As a result, no progress information is available for this reporting cycle. [ESRS 2 BP-2 §7 b]

For ESRS E4, no specific policies have been established to date. For ESRS S2, our primary policies governing relationships with suppliers and customers—our most relevant upstream and downstream value chain actors—are our Conditions of Sale and Conditions of Purchase, which are publicly accessible on our website. Policies relating to ESRS S1, which are also relevant to VSME requirements, are reported in the relevant chapter, alongside the material impacts, risks, and opportunities. Additional policies may exist but have been omitted in this report. [ESRS 2 BP-2 §7 c]

For ESRS E4, no actions have been taken to date. For ESRS S2, we focus on actions aimed at promoting safe working environments in the downstream value chain. This includes training and bidirectional communication with our customers on the safe use and operation of our gas abatement systems, including guidance on necessary protective equipment and proper handling. For ESRS S1, the key actions are described in the chapter. [ESRS 2 BP-2 §7 d]

At this stage, there are no relevant metrics to disclose in relation to ESRS E4 or ESRS S2. The metrics for S1 which are also required by VSME are disclosed in the chapter. [ESRS 2 BP-2 §7 e]

Governance

GOV-1 – The role of the administrative, management and supervisory bodies in relation to sustainability

We disclose below the key characteristics of the composition of our management and supervisory bodies in line with ESRS 2 GOV-1(a). There is no administrative body.

Our management board (Vorstand) consists of one person, CEO of CSAG. The CEO is considered an independent member of the management board.

The supervisory board of CSAG consists of five members. In line with ESRS requirements, we disclose the key diversity and independence characteristics of this body. 80% of the supervisory board members are independent, and there are no employee or worker representatives. 20% of the members are women, and we currently do not report representation of other diversity categories, as no additional dimensions have been identified as relevant for this reporting period. [ESRS 2 GOV-1 §9 a]

To ensure that the supervisory board possesses the skills and expertise required to oversee strategies and measures related to material impacts, risks and opportunities, the supervisory board has developed a comprehensive skills matrix for its members. This matrix defines the competencies deemed necessary for effective oversight across all relevant sustainability topics. [ESRS 2 GOV-1 §9 b]

Within our governance structure, executive management holds overall accountability for sustainability-related impacts, risks and opportunities. The CEO is accountable for the results of the materiality assessment and provides the final validation and approval of all results. The dedicated sustainability manager of the group has operational responsibility for the materiality assessment and the sustainability reporting. The function was newly established to build the CS GROUP's sustainability management.

The sustainability manager is responsible for managing the process, ensuring methodological consistency and coordinating all relevant functions. The supervisory board is informed about the process and results of the materiality assessment and exercises oversight in accordance with its supervisory role. In addition, clear topic-level oversight responsibilities are assigned for each ESRS topic. All key oversight responsibilities for these topics remain with the supervisory board and have not been delegated to another body. [ESRS 2 GOV-1 §9 c]

The oversight of target setting and progress monitoring for material impacts, risks and opportunities will be carried out by the supervisory board through a structured and recurring process. [ESRS 2 GOV-1 §9 d]

The supervisory board's oversight activities ensure that material sustainability topics are reflected in its evaluations and discussions. [ESRS 2 GOV-1 §9 e]

GOV-2 – Integration of sustainability-related performance in incentive schemes

We do not operate any incentive schemes or remuneration policies that are linked to sustainability topics for members of our management or supervisory bodies. [ESRS 2 GOV-2 §11]

GOV-3 – Statement on due diligence

Core elements of due diligence	Paragraphs in the sustainability statement
a) Embedding due diligence in governance, strategy and business model	ESRS 2 GOV-1; ESRS 2 GOV-2; ESRS 2 SBM-1
b) Engaging with affected stakeholders	ESRS 2 SBM-2; ESRS 2 IRO-1; ESRS S1-2
c) Identifying and assessing negative impacts on people and the environment	ESRS 2 IRO-1
d) Taking action to address negative impacts on people and the environment	ESRS E1-5; ESRS E2-2; ESRS E5-2; ESRS S1-3; ESRS G1-2
e) Tracking the effectiveness of these efforts	ESRS E1-6; ESRS E1-7; ESRS E1-8; ESRS E5-3; ESRS E5-4; ESRS E5-5; ESRS S1-5; ESRS S1-6; ESRS S1-7; ESRS S1-9; ESRS S1-16; ESRS G1-3; ESRS G1-4; ESRS G1-5; ESRS G1-6

[ESRS 2 GOV-3 §13]

GOV-4 – Risk management and internal controls over sustainability reporting

A structured process is implemented for risk management and internal control of our sustainability reporting, including the double materiality assessment. This process ensures completeness, consistency and traceability of all sustainability-related data and methodological decisions and applies to all entities within the consolidation perimeter of CSAG.

Sustainability reporting and the materiality assessment are conducted at CS GROUP level, with contributions from the relevant subsidiaries. Clear roles and responsibilities are defined for the preparation and internal control of sustainability information: the process is managed by the Sustainability Manager of CSAG, while the CEO performs the validation and final sign-off. Each step of the materiality assessment — context analysis, identification, and assessment of impacts, risks and opportunities — underwent a multi-level validation, including internal reviews and external verification by fors.earth GmbH. Additionally, we engaged a specialized external partner to calculate our GHG emissions in order to minimize the risk of errors.

Quality assurance activities included double checks by the internal project team and external experts to confirm completeness, logical consistency and methodological accuracy. All evaluations, assumptions and decisions were documented in a central SharePoint-based system to ensure traceability and version control. Executive management regularly reviewed the overall process and approved the final materiality results as well as the sustainability statement.

An annual plausibility review of the IROs and the results of the materiality assessment is planned, supplemented by ad-hoc updates in response to significant organizational or external changes. We also intend to broaden future sustainability reporting, including phasing in currently omitted topics. [ESRS 2 GOV-4 §15]

Strategy

SBM-1 – Strategy, business model and value chain

CSAG and its main operating subsidiary, CS CLEAN SOLUTIONS GmbH (CSCS), develop and supply abatement systems for the treatment of toxic exhaust gases from industrial processes. The products and services primarily serve customers in the semiconductor and photovoltaic industry, as well as leading global research institutes. CSCS acts as the core manufacturing entity of the GROUP and supplies abatement systems to its sister companies worldwide, which in turn handle local sales and service activities. Within the DACH region, sales and service are carried out directly by CSCS. CSAG provides central management functions for the GROUP, including consulting and coordination. HR, IT and financial services are provided mainly for the German entities. Gas Insights GmbH offers on-site gas characterization services, including Destruction and Removal Efficiency (DRE) evaluations.

The product and service portfolio of CSCS comprises four significant business areas: (1) absorber materials, (2) dry bed systems, (3) plasma conversion systems, and (4) after-sales services, including refill business, spare parts and technical service. These solutions are used in a broad range of processes, including implantation, plasma etching, chamber cleaning, HDP CVD, LPCVD, PECVD, MOCVD and ALD. All systems are based on our proprietary CLEANSORB® technology, which enables safe, dry and environmentally friendly conversion of toxic gases into stable inorganic solids without the use of electricity, water or fossil fuels. Strategically, our downstream value proposition is centered on providing safety in the abatement of highly toxic process gases. By providing reliable and secure exhaust gas treatment, we enable our customers to maintain safe production environments and comply with stringent regulatory requirements in high-tech manufacturing.

The CS GROUP serves industrial customers globally and has not identified material differences between regional markets or customer groups. As this is the first reporting period under the CSRD, no significant changes to products, services, markets or customer groups occurred. At this stage, sustainability-related goals are not specifically linked to product or service portfolio or to the markets served. [ESRS 2 SBM-1 §17 a i]

The GROUP operates in the environmental technologies sector, with a specific focus on industrial exhaust gas abatement and purification systems.

The significant activities include the design, production and servicing of our CLEANSORB® exhaust gas abatement systems, engineering and technical support for their integration into customer manufacturing processes. Internal GROUP activities that are significant for operations and connected to material impacts include the metal construction and fabrication undertaken by the subsidiary CS Metallbau, which supplies essential components for our systems.

For sustainability reporting purposes, we classify the activities in accordance with the NACE Rev. 2 system under the following codes: C25.11 (manufacture of metal structures and parts of structures) and C28.29 (manufacture of other general-purpose machinery). [ESRS 2 SBM-1 §17 b]

The value chain spans from the sourcing of raw materials to end-of-life treatment and material recovery, reflecting both the role as equipment manufacturer and service-oriented activities.

Upstream, we procure key materials essential to abatement systems, including copper, steel, wood, chemical sorbents and precision-engineered components. Our sourcing strategy places a strong emphasis on procurement within Germany and Europe wherever feasible. This approach supports higher labor and environmental standards within our supply chain and contributes to reducing transportation distances and associated environmental impacts.

Own operations include the manufacturing and assembly of abatement systems across CSAG and its subsidiaries, supported by metal construction and fabrication activities performed by CS

Metallbau. We also operate refill and material recovery services for sorbent media used in systems that have reached the end of their service life at customer facilities.

Downstream activities cover the delivery, installation, use and service of the systems at customer sites across the semiconductor, photovoltaic and other high-tech industries. At end-of-life, we enable the reuse and recycling of absorber materials and system components, thereby reducing secondary waste and supporting circular resource use.

Within this value chain, the CS GROUP primarily operates as an equipment manufacturer and service provider that enables effective emission control for industrial production processes. No significant regional differences or structural changes in the value chain were identified during the reporting period. [ESRS 2 SBM-1 §18]

SBM-2 – Interests and views of stakeholders

Sustainability management is still in its early stages and has not yet established formal stakeholder engagement processes specifically dedicated to sustainability topics. Nevertheless, sustainability-related matters are addressed across a range of existing engagement formats with key stakeholders. These include regular interactions with shareholders, investors and financial stakeholders through management reports, annual general meetings and company visits. We engage with employees through employee assemblies, internal publications and ongoing dialogue. With suppliers, we hold regular meetings such as annual reviews, workshops and supplier evaluations.

Customers and end-users are engaged through technical support, joint product development projects, and participation in trade fairs and conferences. We interact with affected communities through company visits and public forums and collaborate with universities and research institutions via research projects and academic events. Engagement with political bodies and industry associations takes place through participation in forums and events. When required, we also engage with actors in the recycling and waste management sector. Media and opinion leaders are reached through interviews, press releases and company visits. These engagement channels provide ongoing insights into stakeholder expectations related to topics such as product safety, technological innovation, labor conditions, environmental impacts and corporate performance. [ESRS 2 SBM-2 §20 a]

At this stage, we have not yet formally assessed how the interests and views expressed by our stakeholders relate to our strategy or business model. While sustainability topics are addressed within existing engagement formats and provide general insights into stakeholder expectations, a systematic process to evaluate how these views inform our strategic orientation or business model has not yet been established. [ESRS 2 SBM-2 §20 b]

The management and supervisory bodies are informed about the views and interests of key affected stakeholders through the existing engagement channels described in the stakeholder overview. Although we have not yet established a formal stakeholder engagement process specifically focused on material impacts, risks and opportunities, the information gathered through these existing channels was taken into account during the development and assessment of our material impacts, risks and opportunities for this reporting period. Accordingly, both executive management and the supervisory board were informed of stakeholder perspectives as part of the internal reporting and discussion of the materiality assessment. [ESRS 2 SBM-2 §20 c]

SBM-3 – Interaction of material impacts risks and opportunities with strategy and business model, and financial effects

The interaction between material impacts, risks and opportunities and the business model is closely linked to our role as a developer and manufacturer of abatement systems for toxic exhaust gases in the semiconductor and high-tech industries. Many of the material impacts originate in the upstream value chain, including the energy consumption and use of materials such as steel, copper and wood, as well as upstream manufacturing processes. At the same time, our technologies generate positive impacts by enabling our customers to reduce emissions and pollution in their own production processes. Our material risks and opportunities are shaped by regulatory and market developments such as carbon pricing, air-quality requirements and circular-economy policies. These developments may increase our operating costs but also create opportunities for growth, as demand for clean technology solutions and resource-recovery services continues to rise. At this stage, we have not yet established a formalized set of strategic actions or plans that address these material impacts, risks and opportunities, but we recognize their relevance for the further development of our business model and strategic priorities. [ESRS 2 SBM-3 §22]

Similarly, we have not yet carried out the type of analysis to quantify the current or anticipated financial effects of our material risks and opportunities on our financial position, financial performance or cash flows. The methodologies, data structures and processes needed to allocate financial effects to specific financial statement line items or to assess potential adjustments to the carrying amounts of assets and liabilities are not yet in place. Accordingly, we cannot provide quantitative financial disclosures for individual risks or opportunities, nor a separate disclosure of those that could lead to material adjustments in the next annual reporting period.

As part of our double materiality assessment, we estimated the potential magnitude of financial effects associated with material risks and opportunities in broad ranges primarily to support the determination of financial materiality. These ranges serve only as high-level indicators of potential financial relevance and do not constitute a forward-looking financial analysis. Beyond these indicative ranges and given the absence of detailed modelling or financial-statement linkages, we are currently unable to provide meaningful qualitative information on specific financial statement line items that may be affected.

As our sustainability management and financial planning capabilities evolve, we intend to develop the necessary methodologies to enable more robust quantitative and qualitative disclosures of financial effects in future reporting cycles. [ESRS 2 SBM-3 §23] [ESRS 2 SBM-3 §23 a, b, c]

We have not yet conducted a resilience analysis of our strategy or business model with respect to our material sustainability-related risks. At this stage, no qualitative assessment has been carried out regarding the company's capacity to withstand or adapt to these risks, whether individually or as groups of related risks, and no methodologies, scenarios or time horizons have been defined for such an analysis. As our sustainability management and risk processes mature, we intend to develop the necessary frameworks to assess strategic and business-model resilience in future reporting cycles. [ESRS 2 SBM-3 §24]

Impact, Risk and Opportunity Management

IRO-1 – Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported

We conducted our double materiality assessment between November 2024 and May 2025, following the three-step approach set out in the ESRS, consisting of context analysis, the identification of impacts, risks and opportunities, and materiality assessment. The process was coordinated by the dedicated sustainability manager, with oversight by our CEO, and supported methodologically by fors.earth GmbH.

Impact materiality was assessed using the criteria of scale, scope and irremediability, weighted equally. Financial materiality was assessed based on estimated magnitude in Euros and probability expressed as a percentage. We applied a top-down approach grounded in expert judgement and validated the results through internal and external reviews.

The assessment relied on internal information on our structure, activities and value chain, interviews with internal experts, the ESRS thematic standards, EFRAG guidance and external studies and indices. As no predefined materiality thresholds existed in our risk management processes, we determined the materiality threshold using the arithmetic mean of our 0-to-5 scoring scale, resulting in a threshold of 2.5 for both impact materiality and financial materiality. We deliberately chose a single, transparent, and easy-to-understand threshold for our first CSRD-aligned materiality assessment. It was designed to strike a balance between capturing the most important impacts, risks and opportunities and keeping the approach sufficiently simple for an initial assessment, ensuring that we focus on topics that are clearly material without overstating the scope of materiality. [ESRS 2 IRO-1 §26 a]

Our double materiality assessment covered the full scope of our operations and value chain. This includes the activities of CSAG, its main operating subsidiary CSCS, and internally relevant entities. The assessment spans all major stages of our value chain, from upstream sourcing of key raw materials such as copper, steel, wood, chemical sorbents and precision-engineered components, to our own manufacturing, assembly, engineering services, and downstream delivery, installation, use and servicing of our abatement systems, as well as the end-of-life recovery and recycling of sorbent materials and system components. The scope further includes sales and service activities carried out within the DACH region by CSCS, as well as the international sales and service activities conducted by the sister companies.

Within this value chain, we identified several areas with a heightened relevance for assessing potential adverse impacts. Upstream raw-material sourcing and internal metal construction activities were identified as particularly relevant due to their connection to resource use, energy consumption and environmental aspects associated with industrial manufacturing. For ESRS E4, the upstream extraction of materials such as copper, nickel, chromium, iron and wood was identified as a source of potential impacts on biodiversity and ecosystems, including habitat loss, soil degradation and pollution. For ESRS S2, parts of the upstream supply chain were identified as carrying elevated risks related to working conditions and labor rights, including potential exposure to hazardous substances, inadequate protective measures, and labor rights concerns in high-risk countries. These areas were therefore given specific consideration within the materiality assessment. [ESRS 2 IRO-1 §26 b]

As our sustainability strategy is still taking shape, we have not yet carried out a formal prioritization of our identified material negative impacts based on their relative severity or likelihood. At this stage, our process is also not informed by due-diligence-based prioritization. To strengthen our ability to conduct such assessments going forward, we have adopted IntegrityNext as a tool to support the systematic evaluation of ESG risks in our upstream supply

chain and to enhance the due-diligence basis for future prioritization. The identified impacts and risks have been discussed with the relevant departments and are currently being integrated into their respective strategies. [ESRS 2 IRO-1 §26 c]

We incorporated perspectives from affected stakeholders indirectly through the internal functions that maintain ongoing dialogue with key external groups. Procurement provided insights from suppliers, HR contributed the views of employees obtained through regular interactions, and our sales organization brought in feedback from customers. We reviewed the outcomes of these existing stakeholder engagement formats and integrated the relevant insights into the identification and evaluation of impacts, risks and opportunities. We did not conduct formal consultations with affected stakeholders nor engage external experts specifically for the purpose of understanding impacts during this reporting period. [ESRS 2 IRO-1 §26 d]

We considered our impacts, dependencies and potential trade-offs throughout the identification and assessment of sustainability-related risks and opportunities. Applying the double materiality principle, we linked environmental and social impacts with potential financial effects and with key dependencies, such as those on raw materials, energy supply and regulatory developments. Interrelations and trade-offs between identified impacts, risks and opportunities were discussed with internal experts and reflected in the formulation and evaluation of our material risks and opportunities for this reporting period. [ESRS 2 IRO-1 §26 e]

We do not yet prioritize sustainability-related risks separately or relative to other types of business risks. Financial and non-financial risks are managed through the same internal risk management processes, and we do not currently apply specific risk-assessment tools for distinguishing or prioritizing sustainability-related risks. This approach reflects the current maturity of our sustainability management and will be further developed in future reporting cycles. [ESRS 2 IRO-1 §26 f]

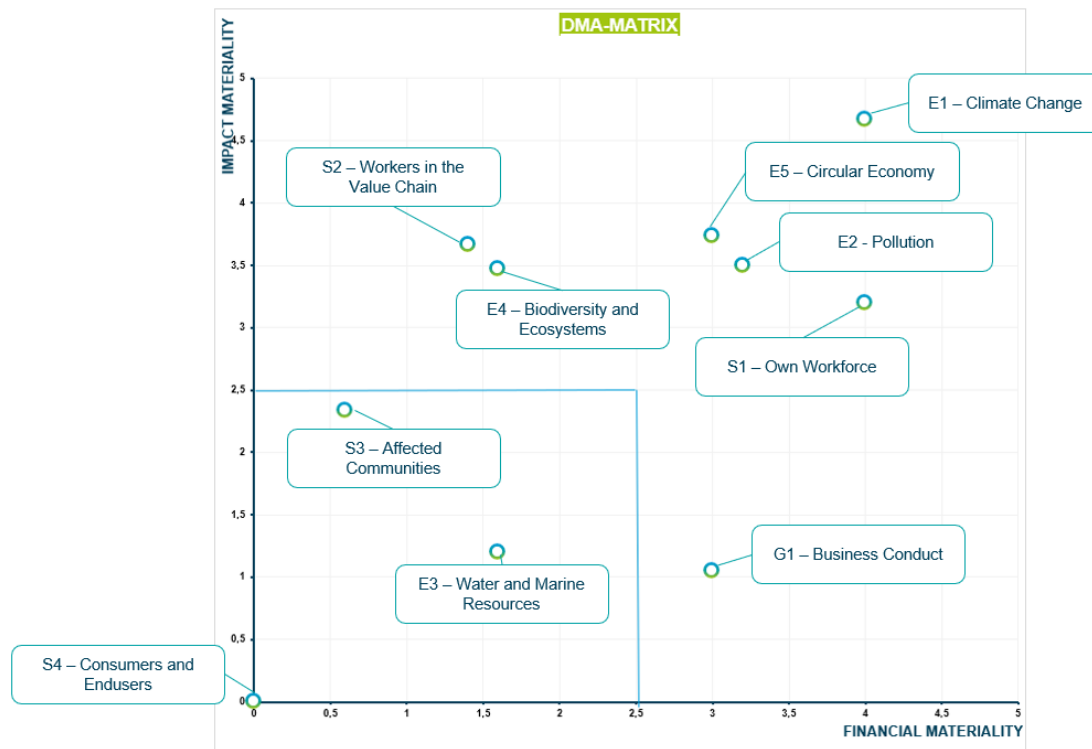
Decisions within our materiality assessment followed a structured, multi-level procedure. Methodological proposals and preliminary assessments were prepared by fors.earth GmbH in cooperation with the Sustainability Manager. Draft results were then reviewed and validated by the CEO together with internal experts from HR, EHS, Procurement, Sales and Finance. The CEO approved the final list of material impacts, risks and opportunities, as well as the evaluation scales. The supervisory board was informed about the process and results in line with its oversight function. All decision-making and validation steps were documented to ensure traceability and auditability. [ESRS 2 IRO-1 §26 g]

This is our first CSRD sustainability report and the first systematic materiality assessment conducted by CSAG. Accordingly, there are no changes to report in comparison to previous reporting periods. [ESRS 2 IRO-1 §26 h]

IRO-2 – Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement

The detailed material impacts, risks and opportunities identified during the double materiality process will not be published to protect our competitive advantage. A summary of the relevant material IROs can be found at the beginning of each chapter. [ESRS 2 IRO-1 §28 a]

Double Materiality Matrix:



There is no child labor or forced or compulsory labor in our own operations. We have no direct evidence of such practices occurring in our upstream value chain. However, we cannot fully exclude the possibility that some steel imports used within our supply chain may be connected to forced labor. We will continue to monitor this as part of the further development of our sustainability and due diligence processes. [ESRS 2 IRO-1 §28 e]

E1: Climate Change

Introduction

During the double materiality assessment, significant climate-related impacts, risks, and opportunities were identified across the CS GROUP's value chain. Negative impacts were identified from greenhouse gas emissions generated in CS GROUP's own operations, the upstream value chain (e.g. material production), and downstream activities (e.g. energy use in semiconductor manufacturing), while a positive impact was identified through the reduction of downstream emissions enabled by CS GROUP's gas abatement technologies. Furthermore, transition and physical climate risks were identified, including higher compliance costs due to climate regulation, increasing energy prices, and additional investments required for climate adaptation measures.

At the same time, business opportunities were identified, as rising CO₂ prices and stricter climate-related regulations are expected to increase demand for CS GROUP's exhaust gas treatment solutions, particularly plasma conversion technologies that help prevent the release of climate-active gases.

The changing global climate presents significant challenges for the CS GROUP, as it does for the worldwide economy. The GROUP's supply chain as well as its own locations and employees are vulnerable to extreme weather events, requiring investments in resilience and adaptation to new circumstances. However, the gas abatement systems developed and sold by the GROUP's entities also represent an important part in many clients' climate change mitigation strategies by absorbing not only toxic gases but also offer solution treating strong greenhouse gases such as CH₄, CF₃ and SF₆. By using dry-bed technology, gases can be abated using very little additional energy. Therefore, the increasing focus on fighting climate change can be considered positive for the CS GROUP. [ESRS 2 IRO-1 §28 a]

Strategy

E1-1 – Transition plan for climate change mitigation

As of the reporting date, the CS GROUP has not yet adopted a formal transition plan for climate change mitigation as defined by ESRS E1-1. The first reporting cycle under the ESRS is primarily used to build internal processes, improve data availability and further develop the climate-related governance and strategy framework. The CS GROUP intends to further assess the development of a transition plan for climate change mitigation in the coming reporting periods as part of the continuous development of its sustainability management and climate strategy.

[ESRS E1-1 §15]

E1-2 – Climate-related risks and scenario analysis

Climate-related risks and opportunities were identified and assessed as part of the CS GROUP's double materiality assessment conducted in accordance with ESRS 2 (IRO-1 and IRO-2). Within this process, potential climate-related impacts, risks and opportunities were identified through internal analysis and discussions with relevant functions, considering the undertaking's own operations and value chain.

The identification and assessment followed the general methodology applied for all sustainability topics under the ESRS double materiality assessment. As part of this process, climate-related risks were qualitatively evaluated and classified as either physical or transition risks where relevant. [ESRS E1-1 §15]

As of the reporting date, the undertaking has not conducted a dedicated climate risk exposure analysis based on climate hazard modelling, transition scenarios or spatially explicit climate data. Consequently, no specific scenario analysis, climate hazard mapping or quantitative

modelling of climate-related transition events has been carried out. The assessment therefore relies on a qualitative evaluation of potential climate-related risks and opportunities based on currently available information and internal expertise.

The undertaking intends to further develop its approach to climate-related risk assessment in future reporting periods as part of the ongoing development of its sustainability management and climate strategy. [ESRS E1-2 §17, 18, 19]

E1-3 – Resilience in relation to climate change

As of the reporting date, the GROUP has not conducted a dedicated climate resilience analysis of its strategy and business model based on climate-related scenario analysis as described in ESRS E1-3.

Climate-related risks were identified and assessed as part of the GROUP's double materiality assessment in accordance with ESRS 2. Within this process, relevant climate-related risks were qualitatively evaluated and, where applicable, assessed with regard to their potential financial effects. Based on this assessment, no indications were identified that climate-related risks would significantly impair the resilience of the GROUP's current strategy or business model in the short- or medium-term.

The assessment of climate resilience is therefore currently based on a qualitative consideration of the identified climate-related risks and their potential financial implications. The GROUP's business model, which focuses on emission reduction solutions for industrial applications, is not considered to be structurally exposed to material climate transition risks and may in certain areas benefit from the ongoing transition to a low-carbon economy.

Nevertheless, the undertaking acknowledges that a comprehensive climate resilience analysis based on dedicated climate-related scenario analysis has not yet been performed. The GROUP intends to further develop its approach to assessing climate resilience in future reporting periods as part of the ongoing development of its climate risk management and sustainability strategy.

As a result, uncertainties remain regarding the long-term development of climate-related risks, particularly regarding the pace of the global energy transition, regulatory developments and the evolution of physical climate hazards. However, based on the currently available information and the nature of the GROUP's activities, the GROUP considers its capacity to adapt its strategy and business model to climate-related developments to be sufficient. [ESRS E1-3 §21a, b, c]

Impact, Risk and Opportunity Management

E1-4 – Policies related to climate change

Climate-related aspects are addressed within CS CLEAN SOLUTIONS' Occupational Health and Safety, Environmental and Energy Policy. The policy highlights the development and use of technologies that enable the treatment of hazardous process gases without the use of additional electricity, water or fuels and without generating secondary emissions. Through this technological approach, the company aims to minimize the environmental footprint associated with industrial gas abatement processes and to avoid additional energy-related emissions during operation. Other affiliated companies also address climate-related aspects in their policies. [ESRS E1-4 §22]

E1-5 – Actions and resources in relation to climate change

The CS GROUP has implemented several operational measures to reduce energy-related greenhouse gas emissions. These include enabling the use of electric vehicles within the company fleet. At the Ismaning site, heating is supplied through district heating, which supports a more energy-efficient provision of heat compared to conventional on-site combustion

systems. In addition, the company aims to source electricity from renewable energy where available. At the Burkau site, a photovoltaic system is in preparation, with installation already completed but electricity generation not yet operational. An additional installation is planned to further increase on-site renewable electricity generation and reduce grid-related emissions.

[ESRS E1-5 §23]

Metrics and Targets

E1-6 – Targets related to climate change

As the GROUP calculated its corporate carbon footprint for the first time in the current reporting year, no formal climate-related targets have been defined yet. The initial greenhouse gas inventory provides the foundation for developing a better understanding of emission sources and reduction opportunities across operations. Based on these insights, the GROUP aims to further assess potential mitigation measures and to explore the development of appropriate climate-related targets in the future. [ESRS E1-6 §25]

E1-7 – Energy consumption and mix

Energy sources	Total consumption (MWh)
Fossil sources	568
Coal and coal products	0
Crude oil and petroleum products	486
Natural gas	83
Other fossil sources	0
Purchased or acquired electricity, heat, steam, or cooling from fossil sources	1,324
Nuclear sources	0
Renewable sources	30

[ESRS E1-7 §28a, b, c] [ESRS E1-7 §29a, b, c, d, e]

E1-8 – Gross Scopes 1, 2, 3 GHG emissions

In the reporting year, the CS GROUP prepared its first group-wide greenhouse gas (GHG) inventory in accordance with the Greenhouse Gas (GHG) Protocol. The inventory includes direct emissions from owned or controlled sources (Scope 1), indirect emissions from purchased energy (Scope 2), and selected indirect emissions across the upstream and downstream value chain (Scope 3).

The selection of Scope 3 categories is based on a materiality assessment in line with the principles of relevance, completeness, consistency, and transparency as defined by the GHG Protocol. In this context, those categories were included that are both material to the GROUP's business model and supported by sufficiently robust data.

Gross GHG emissions by scope

Scope	Description	t CO ₂ e
Scope 1	Direct emissions	156
Scope 2 (market-based)	Indirect emissions	274
Scope 3	Indirect value chain emissions	5,667
	Direct influence	460
	Indirect influence	5,207
Total (Scope 1-3)		6,097
CO₂e Intensity (Scope 1-3) (CO ₂ e in t/EUR Mio. turnover)		108.46

Direct influence: can be influenced directly by the CS GROUP (3.2; 3.3; 3.9)

Indirect influence: cannot be influenced directly by the CS GROUP (3.1; 3.4; 3.11)

The emissions profile of the CS GROUP is strongly dominated by indirect emissions. Scope 3 accounts for approximately 92.9% of total emissions, while Scope 1 and Scope 2 together represent approximately 7.1%. This distribution is characteristic of technology-driven companies, where the majority of emissions arise along the value chain rather than from own operations. The CS GROUP is not subject to any regulated emissions trading schemes and therefore does not report any Scope 1 GHG emissions under such schemes. [ESRS E1-8 §32a, b]

Scope 3 emissions by category

Category	Description	t CO ₂ e
Scope 3.1	Purchased goods and services	2,878
Scope 3.2	Capital goods	73
Scope 3.3	Fuel- and energy-related activities	85
Scope 3.4	Upstream transportation and distribution	109
Scope 3.9	Downstream transportation and distribution	302
Scope 3.11	Use of sold products	2,220
Scope 3 total		6,097

[ESRS E1-8 §32c]

For Scope 3.11, emissions are calculated based on the energy consumption of products during their use phase, combined with assumptions regarding average product lifetime. The comparatively high contribution of this category is largely driven by the long service life of the products, ten years for calculation purposes, which leads to a cumulative effect of energy consumption over time. Emissions reported under Scope 3.11 are dependent on the electricity mix used by customers in the downstream value chain to operate the products. The calculation applies a standard electricity emissions factor for each country and therefore does not reflect potential reductions achieved through the use of renewable electricity. Where customers source green electricity, actual emissions are likely to be lower than reported.

This methodological approach can result in comparatively high reported emissions for products with long lifetimes, even where products are energy-efficient. At the same time, the long lifetime of the products is inherently positive from a sustainability perspective, as it reflects product durability and reduces the need for frequent replacement. Consequently, the results of Scope 3.11 should be interpreted in light of these underlying assumptions and characteristics.

The CS GROUP does not generate or track biogenic CO₂ emissions from the combustion or biodegradation of biomass. [ESRS E1-8 §33]

E1-9 – GHG removals and GHG mitigation projects financed through carbon credits

The GROUP currently does not implement any carbon dioxide removal or storage projects. In addition, no carbon credits or similar certificates have been purchased or used to offset greenhouse gas emissions during the reporting period. [ESRS E1-9 §35] [ESRS E1-9 §36]

E1-10 – Internal carbon pricing

The GROUP currently does not apply an internal carbon pricing mechanism in its decision-making processes. [ESRS E1-10 §38a]

E2: Pollution

Introduction

The double materiality assessment identified several pollution-related impacts and opportunities associated with CS GROUP's value chain. Positive impacts were identified through technologies that reduce air and water pollutants during customers' operations, while negative impacts were identified in the upstream value chain due to pollution risks associated with raw material extraction, processing, and steel production. An opportunity was also identified, as increasingly stringent air quality regulations are expected to support demand for CS GROUP's exhaust gas treatment solutions.

Reducing pollution, within factories as well as in the local environment surrounding our customers' sites, is among the CS GROUP's main missions. Therefore, pollution is generally considered a positive topic for the CS GROUP, as is evidenced by the positive impacts and opportunities described above. In this first report, we have focused on presenting the information required by the ESRS. [ESRS 2 IRO-1 §28 a]

Impact, risk and opportunity management

E2-1 – Policies related to pollution

CS CLEAN SOLUTIONS GmbH has established a policy framework that integrates occupational health, safety and environmental protection and applies to its own operations.

The Occupational Health and Safety, Environmental and Energy Policy addresses pollution prevention across the environmental media air, water and soil by promoting the avoidance and reduction of environmental contamination in operational processes. The company pursues the objective of preventing harmful emissions and environmental releases by designing, operating and maintaining machines and installations in a way that minimizes risks, excludes hazards and avoids operational disturbances. Environmental aspects are considered throughout operational processes and at all organizational levels.

CSCS aims to reduce pollutants released during manufacturing activities and to ensure a resource-efficient use of materials in its operations. The protection of water, air and soil, as well as flora and fauna, is recognized as a prerequisite for sustainable business activities and continuous improvement.

The policy further commits CSCS to compliance with applicable environmental protection laws and standards. The implementation and effectiveness of the underlying management system are reviewed on a regular basis, with the aim of continuously improving environmental performance and pollution prevention practices.

Environmental protection principles are not limited to CSCS's own operations. Suppliers and service providers are expected to be integrated into the company's environmental approach, reflecting an extended consideration of pollution risks along relevant parts of the value chain.

Other affiliated companies have similar policies in place to prevent and mitigate pollution of air, soil and water. [ESRS E2-1 §12]

E2-2 – Actions and resources related to pollution

At its facility in Ismaning, CS CLEAN SOLUTIONS GmbH applies its proprietary CleanProtect technology within its own operations. The system is used during the emptying and handling of returned systems to capture and treat pollutants released in this process. By filtering exhaust gases before they are discharged, the application of CleanProtect is intended to prevent the

emission of pollutants to the surrounding environment and to minimize potential impacts on air quality at the site. [ESRS E2-2 §13]

Metrics and targets

E2-3 – Targets related to pollution

Some of the affiliated companies have set targets to reduce certain types of pollution. [ESRS E2-3 §14]

E2-4 – Pollution of air, water and soil

The CS GROUP does not emit any pollutants that need to be reported to the European Industrial Emissions Portal and also does not emit or use microplastics during own production. [ESRS E2-4 §16 a, b, c, d]

E5: Resource Use and Circular Economy

Introduction

Resource efficiency and circularity are key considerations in CS GROUP's business activities. Through initiatives such as the continuous improvement of material performance and the recovery of valuable materials, the GROUP seeks to conserve natural resources, reduce waste creation, and promote the more efficient use of materials throughout the value chain. In doing so, CS GROUP contributes to the transition toward a more circular economy while strengthening the long-term sustainability of its business model.

For the topic of circular economy, the double materiality assessment highlighted the depletion of natural resources resulting from upstream resource extraction as a material negative impact. Material positive impacts were associated with the reuse of packaging and stainless steel containers for reaction and transport, as part of the refill business, contributing to resource conservation and waste prevention. In addition, the assessment identified an opportunity to expand circular business models by recovering valuable materials from used systems. [ESRS 2 IRO-1 §28 a]

Impact, risk and opportunity management

The CS GROUP integrates circular economy principles into its product and service model with a focus on extending product lifecycles, recovering valuable materials and reducing the use of primary resources.

A central element of this approach is the Customer Support Center concept, which enables a structured return, cleaning and refill process for reaction vessels and absorber columns. Used columns are collected from customers, emptied, cleaned and refilled according to defined specifications. Where technically feasible, used absorber materials are sorted and reprocessed for metal recovery or industrial reuse. This service-based model enables repeated use of vessels and supports material recovery within defined industrial processes.

Refilled columns undergo cleaning, leak-testing and repackaging prior to redistribution. Packaging materials, including wooden transport elements, are reused where possible.

In addition, absorber materials are produced using a resource-efficient synthesis process that reduces water and energy consumption and does not generate by-products. The CS GROUP also prioritizes the use of secondary raw materials in production.

At the end of their service life, used absorber materials follow differentiated recovery and disposal pathways depending on their composition. Where technically feasible, valuable and critical materials such as copper are recovered and reintroduced into material cycles. Remaining materials are treated through thermal processes, with resulting residues used in applications such as road construction.

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

Resource use and aspects of circular economy are addressed within CS CLEAN SOLUTIONS GmbH's Occupational Health and Safety, Environmental and Energy Policy. Within this policy, CSCS positions environmental protection as an integral part of its business activities and refers to the efficient and careful use of resources as a guiding principle.

The policy states that products are designed for lifelong functionality and reuse. It further emphasizes the need for a more efficient use of materials and for reducing pollutants released during manufacturing processes. In this context, the careful and sparing use of natural resources, including water, air and soil, is explicitly highlighted. Environmental considerations are also taken into account in the planning, procurement, operation and maintenance of

machines and facilities, with a general focus on avoiding environmental burdens resulting from business activities and the use of products.

In addition, the policy sets the expectation that employees use resources consciously, sparingly and in a resource-efficient manner in their daily work. The environmental protection principle is integrated into all process steps and across all levels of the organization. Similar policies exist for some of the affiliated companies. [ESRS E5-1 §10]

Integration of circularity and eco-design principles in key products and services

Circularity principles are integrated into selected products and services through refurbishment concepts, material recovery processes, and resource-efficient material production.

For PCS TROPO and PCS STRATO systems, key components such as the plasma head and reactor unit are designed as part of a service concept that allows refurbishment over several cycles. These components can be refurbished multiple times, with only individual parts being replaced as required, depending on process conditions. Maintenance and refurbishment activities are therefore carried out repeatedly over the product lifecycle. [ESRS E5-1 §11]

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

At the Ismaning site, CS CLEAN SOLUTIONS GmbH carries out actions related to sustainable resource use and circular economy primarily through waste monitoring and research activities. On an annual basis, the company issues a report published by the Waste Management Officer (Betriebsbeauftragten für Abfall) in accordance with Section 60 of the German Circular Economy Act (KrWG). The report summarizes the types and quantities of waste generated, their disposal or recovery, and the measures taken and planned to prevent and monitor waste. In addition, it documents training activities, inspections, and any special incidents during the reporting year. The report is prepared once per calendar year and is carried out by the EHS function. For the calendar year 2025, no new projects related to the development or introduction of environmentally friendly or waste-reducing processes or products were initiated.

In addition, CS CLEAN SOLUTIONS GmbH is participating in the EU-funded research project GENESIS. The project addresses used absorber materials from MOCVD processes that contain critical minerals which cannot currently be recovered. The objectives of the project include the development of a specialized upcycling process for contaminated solids originating from semiconductor exhaust gas treatment, the reduction of environmental impact through efficient upcycling of this waste, and the development of a process for extracting high-quality raw materials from contaminated solids.

CS CLEAN SOLUTIONS GmbH currently sources 100% recycled secondary copper for use in its absorber materials. The copper is obtained from recycled materials, including old phone cables, thereby reducing the use of primary raw materials.

Some affiliated companies have also implemented measures to reduce resource consumption and support recycling practices. [ESRS E5-2 §12]

Metrics and Targets

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

Some of the affiliated companies have set targets related to resource use and waste management. [ESRS E5-3 §13]

E5-4 – Resource inflows

The key materials used by the CS GROUP to manufacture products and deliver systems are copper, stainless steel and wood. Copper is part of the absorber materials used in the company's chemisorption systems, while stainless steel is used to manufacture the columns in which the absorber materials are stored within the chemisorption systems. Wood is used for the manufacture of shipping boxes to ensure the safe transport of the systems. [ESRS E5-4 §15a]

Copper is the most critical raw material used, representing approximately half of the total key materials. As 100% of the copper used in the absorber materials is sourced from recycled materials, secondary resourced materials likewise account for approximately half of the total key material weight. [ESRS E5-4 §15c] [ESRS E5-4 §15d]

Wood is the only biological material among the key materials used. The majority of wood stems from FSC-certified suppliers. The total weight of wood amounts to approximately 31.9% of the total weight of key materials. [ESRS E5-4 §15e]

The information regarding the weight of the key materials described above has been collected. However, it will not be published here to protect the competitive advantage of the CS GROUP. [ESRS E5-4 §15b] [ESRS E5-4 §15c] [ESRS E5-4 §15d]

E5-5 – Resource outflows

Expected durability of key products

The key product categories of the CS GROUP include complete chemisorption systems, such as PCS Systems and Dry Bed Systems, as well as associated absorber columns made out of stainless steel used for the containment of absorber materials.

Chemisorption systems have an average expected lifetime of approximately 10 years. Within these systems, the lifetime of components subject to wear and tear varies depending on process conditions and operation mode. For PCS Systems, these components typically last between 6 months and 5 years. For Dry Bed Systems, the lifetime of components subject to wear and tear likewise depends on process conditions and operation mode.

Stainless steel columns are generally usable for more than six years, with some remaining in operation for ten years or longer before replacement is required. As these vessels serve as reaction containers for absorber materials, their durability depends on the specific application and operating conditions. In certain cases, corrosion may occur after approximately two years, requiring replacement, while in other applications the vessels may remain durable for up to ten years.

The service life of the absorber materials depends on the quantity and flow rate of the gases to be treated, as well as on their specific composition, and may range from several months to several years. [ESRS E5-5 §17a]

Scope of repairability of key products

Across the CS GROUP, chemisorption systems are designed with a high degree of repairability. Spare parts are readily available to service personnel and partners. In typical semiconductor industry incidents, such as clogging, affected components can be replaced.

The stainless steel vessels manufactured within the GROUP are repairable to a limited extent. In cases of corrosion affecting the metal, repair is not considered reasonable.

IT equipment and office assets are maintained and repaired before replacement. [ESRS E5-5 §17b]

Rate of recyclable materials in key products and their packaging

The rate of recyclable materials varies across product types within the CS GROUP.

For absorber materials, the recyclable content is currently approximately 20%. Higher rates are expected in connection with the GENESIS project, an upcycling project financed by the European Union.

For stainless steel vessels manufactured within the GROUP, the recyclable material rate is 100%.

For office-related materials, recyclable materials in packaging amount to approximately 60%.

[ESRS E5-5 §17c]

Rate of recycled materials used in key products

The share of recycled materials used varies across product categories within the CS GROUP. Approximately 25% of the absorber material consists of recycled materials.

For stainless steel vessels produced by CS Metallbau, no estimate of the recycled material share is available, as no corresponding information is provided by suppliers. [ESRS E5-5 §17d]

Description of the most relevant waste streams

The most relevant waste streams within the CS GROUP vary depending on the operational activities of the respective entities.

At the Ismaning site, waste streams include liquid and solid waste. Liquid waste consists primarily of wastewater from cleaning stainless steel vessels. Solid waste includes used absorber materials as well as packaging materials made of wood and metal.

Used absorber materials are internally classified into three categories based on their origin in semiconductor processes and their subsequent treatment pathway.

The aqueous waste is treated chemically and physically at a hazardous waste treatment company, after which part of the water can be reused as industrial water. Metal waste is sent for recycling.

At CS Metallbau, the main waste streams consist of stainless-steel scrap, paper, cardboard and packaging materials, and mixed municipal waste. Stainless-steel scrap, paper, cardboard and packaging materials are recycled. Mixed municipal waste is sent for recycling or recovery.

The waste streams as well as the total waste generated by the other affiliated companies have been assessed but will not be reported here. Some entities within the GROUP operate primarily as trading companies and do not generate significant operational waste streams. [ESRS E5-5 §18a]

Total weight of waste generated

Entity	Total waste generated (tons/year)
Total (CS GROUP)	237.34 t

[ESRS E5-5 §18b]

At CS Ismaning, waste consists of approximately 60% hazardous used absorber materials and 40% non-hazardous wash water. At CS Metallbau, all waste generated is classified as non-hazardous. At the other producing entities, the waste stream includes both hazardous and non-hazardous substances, while those entities that operate primarily as trading companies are assumed to produce mostly non-hazardous waste. [ESRS E5-5 §18c]

Waste diverted from disposal

Waste diverted from disposal includes preparations for reuse and recycling activities.

At CS Ismaning, used absorber materials are partially prepared for reuse, and additional absorber material fractions are recycled. At CS Metallbau, stainless steel scrap is prepared for reuse and paper-based materials are recycled. The other affiliated companies operate similarly.

Waste directed to disposal

Waste that is not diverted from disposal is directed to disposal through thermal-based treatment, or other disposal operations.

At the Ismaning site, hazardous absorber materials are treated through thermal-based disposal without energy recovery (due to low calorific value). Non-hazardous wastewater is treated through physico-chemical processes. At one of the affiliated companies, mixed municipal waste is directed to thermal-based disposal. Other entities operate similarly.

The final destination of waste is known for all entities of the CS GROUP; no waste with an unknown final destination occurred during the reporting year. However, the specific data will not be published here. [ESRS E5-5 §18, c i, ii, e]

No entity within the CS GROUP generates radioactive waste. Accordingly, no radioactive waste was generated in the reporting year. [ESRS E5-5 §19]

S1: Own Workforce

Introduction

For the topic of own workforce, the double materiality assessment identified several material impacts and risks related to employees. Positive impacts were associated with flexible working arrangements and constructive cooperation with employee representatives, contributing to employee satisfaction, transparency, and a balanced working environment. At the same time, labor shortages were identified as material risks due to their potential effects on recruitment, productivity, business continuity, and succession planning. In addition, the potential for unauthorized access to sensitive employee data was identified as a material negative impact.

In general, the employees are not only the heart of the CS GROUP; they are the CS GROUP. Without a highly motivated, well-trained and educated workforce, CSAG and its affiliated companies would cease to exist. As such, it is very important to us to create an environment within which everyone has the ability to thrive. [ESRS 2 IRO-1 §28 a]

Impact, risk and opportunity management

S1-1 – Policies related to own workforce

Human Rights commitments

CSAG has defined its commitments regarding human rights and labor standards in its Business Conduct Guidelines (BCG). The BCGs constitute a binding code of conduct and apply GROUP-wide to all employees and governing body members of CSAG and its majority-owned affiliated companies.

Through the BCG, we commit to respecting and protecting human rights and fundamental social rights and to adhering to the principles of the United Nations Global Compact in the areas of human rights, labor standards, environmental protection and anti-corruption. With regard to labor rights, the BCGs explicitly refer to the fundamental principles of the International Labor Organization (ILO), including non-discrimination in recruitment, employment and promotion, the right to form employee representative bodies, and the explicit rejection of child labor and any form of forced or compulsory labor. Compliance with statutory minimum age provisions and specific legal protections for minors is required.

The BCGs do not explicitly address trafficking in human beings. We commit to complying with applicable national and local labor laws and to providing fair remuneration and benefits, appropriate working hours and paid leave in line with regional requirements. The further development of the BCG involves stakeholders, including employees, suppliers and civil society groups. [ESRS S1-1 §12]

Occupational Health and Safety commitments

Occupational health and safety management within the CS GROUP is not centrally governed at group level. Instead, workplace accident prevention policies and related management practices are defined and implemented by each entity, reflecting differences in operational activities, workplace environments and legal requirements. Each entity is responsible for establishing and maintaining appropriate occupational health and safety arrangements applicable to its own operations and workforce. As a result, the scope and design of workplace accident prevention policies may vary between entities within the GROUP. [ESRS S1-1 §13] [ESRS S1-1 §11]

S1-2 – Engagement with own workforce and workers’ representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy

CSAG provides several channels through which people in its own workforce can raise concerns, report issues or express needs and have them addressed.

At group level, the Business Conduct Guidelines establish a whistleblower system that is available to employees and external stakeholders. The system allows suspected violations of laws or internal rules to be reported either openly or anonymously. Reports can be submitted through multiple channels, including an external reporting platform, and are handled in accordance with defined procedures. The BCG explicitly state that individuals who report concerns in good faith are protected against retaliation. This channel serves as a formal mechanism for raising serious concerns, including those related to misconduct or violations affecting the own workforce.

In addition, engagement with the own workforce takes place through direct and informal dialogue channels at entity level. At CS Ismaning, a regular social dialogue between managers and employees takes place at least annually and, where needed, on an ad-hoc basis. These exchanges are used to discuss work-related topics, concerns and needs raised by employees.

Beyond these structured exchanges, the CS Ismaning follows an open-door approach, under which employees may directly approach their line managers, the HR function or the management team to address workplace-related issues. These channels are used for day-to-day engagement and escalation of concerns and are based on direct communication rather than formalized consultation procedures. [ESRS S1-2 §16]

S1-3 – Actions and resources related to own workforce

Actions to prevent and mitigate negative impacts on the own workforce are primarily implemented at entity level, reflecting differences in operational activities and workplace risks.

At CS Ismaning, occupational health and safety risks are addressed through a set of concrete preventive and mitigating actions. These include task-based workplace risk assessments (Gefährdungsbeurteilungen) carried out based on the nature of activities, and the annual definition and implementation of corresponding occupational health and safety measures. Preventive actions include regular safety instructions and operating instructions, the definition of occupational medical examinations in line with the German Ordinance on Occupational Health Care (ArbMedVV), and a selection and regular training on personal protective equipment, including respiratory protection. Respiratory protective equipment is maintained internally to ensure its functionality and reliability. The effectiveness of implemented measures is reviewed on a regular basis, forming a closed-loop approach to risk prevention.

Additional ongoing actions include regular fire safety inspections, routine inspection and maintenance of machines, equipment, cranes and pressure vessels, and the appointment of designated roles such as safety officers, shelf safety officers, waste officers and an incident control officer (Störfallbeauftragter). Safety officers receive regular training from the relevant occupational safety and health association (Berufsgenossenschaft). Further preventive measures include repeated medical check-ups for employees working under respiratory protection or at heights, task-specific risk analyses conducted by EHS prior to absorber column emptying and service deployments, regular safety training in production, refill, service and R&D, and individual risk assessments for extraordinary tasks such as experimental activities in R&D. Safety operating instructions are available for recurring tasks in production, refill and R&D.

Other affiliated companies have implemented similar actions tailored to their local settings. [ESRS S1-3 19a]

Metrics and targets

S1-5 – Characteristics of the undertaking's employees

As of the end of the reporting period, the CS GROUP employed a total of 236 employees (headcount). Approximately half of these employees are located in Ismaning.

In addition, the GROUP tracks employee headcount by country. Germany represents the largest country by number of employees. The specific numbers are known but will not be reported here.

[ESRS S1-5 §23a]

For CS Ismaning, information on employees by contract type is available and reported by gender. As of the reporting period, the workforce comprised 120 employees (headcount). Most employees were engaged under permanent employment contracts, while only one temporary employment contract was in place. No employees were engaged under non-guaranteed hours arrangements. Gender-disaggregated data is reported based on headcount.

Contract type	Female	Male	Other	Not disclosed	Total
Number of employees (headcount)	36	84	0	0	120
Number of permanent employees (headcount)	36	83	0	0	119
Number of temporary employees (headcount)	0	1	0	0	1
Number of non-guaranteed hours employees	0	0	0	0	0

[ESRS S1-5 §23b] & [ESRS S1-5 AR12] [ESRS S1-5 §23c] [ESRS S1-5 §23d] [ESRS S1-5 §23e]

The rate of employee turnover in the reporting period for CS Clean Solutions GmbH was 1%.

[ESRS S1-5 §23f]

S1-6 – Characteristics of non-employees in the undertaking's own workforce

CS Ismaning engages one non-employee within its own workforce. This non-employee is engaged under a temporary agency work arrangement (ANÜ). No other non-employees were engaged in the own workforce at this entity at the reporting date. [ESRS S1-6 §25]

S1-7 – Collective bargaining coverage and social dialogue

As of the reporting period, 0% of employees of the CS GROUP are covered by collective bargaining agreements. The GROUP is not obliged to apply any collective bargaining agreements to employees in its own workforce. [ESRS S1-7 §27a]

Within the European Economic Area (EEA), the GROUP does not have any collective bargaining agreements in place. Accordingly, 0% of employees are covered by collective bargaining agreements in all EEA countries in which the GROUP operates, including countries with significant employment. [ESRS S1-7 §27b]

Outside the EEA, no employees are covered by collective bargaining agreements. As a result, the percentage of employees covered by collective bargaining agreements by region outside the EEA is also 0%. [ESRS S1-7 §27c]

S1-9 – Adequate wages

CSAG and all its affiliates pay adequate wages to all employees. Remuneration levels are determined by taking into account local market conditions, job requirements, and the qualifications and experience of employees. In addition to base salary, company benefits are provided, and remuneration may include a variable component that allows employees to participate in the company's success.

Employees of CSAG and its affiliates are not covered by collective bargaining agreements. However, remuneration levels are oriented towards relevant collective bargaining agreements and market standards. Overall, the GROUP's remuneration practices are designed to attract and motivate employees, reward performance, and support the long-term retention of employees and talent. [ESRS S1-9 §32]

S1-16 – Incidents of discrimination and other human rights incidents

During the reporting period, no substantiated incidents related to the own workforce were identified or registered by CSAG or its affiliates. [ESRS S1-16 §46a, b]

As no such incidents occurred, no judicial or non-judicial proceedings were initiated, and no fines, penalties or compensation for damages related to incidents concerning the own workforce were recognized in the financial statements during the reporting period. [ESRS S1-16 §46c]

G1: Business Conduct

Introduction

Responsible and transparent business conduct is fundamental to CS GROUP's long-term business success and value creation. By maintaining high ethical standards, ensuring compliance, and promoting fair business practices, CS GROUP aims to strengthen stakeholder trust, safeguard its reputation, and foster resilient business relationships across the value chain.

Within the topic of business conduct, the double materiality assessment highlighted an opportunity to strengthen supply chain resilience and enhance CS GROUP's reputation by fostering strong supplier relationships and applying fair business practices, including responsible payment practices. [ESRS 2 IRO-1 §28 a]

Impact, risk and opportunity management

G1-1 – Policies related to business conduct

The business conduct framework within the CS GROUP consists of the Business Conduct Guidelines (BCG), which apply GROUP-wide, as well as additional contractual provisions applicable at entity level. While the BCG constitute the overarching GROUP-wide code of conduct, the General Terms and Conditions of Purchase and Procurement (GTCP) and the General Terms and Conditions of Sale (GTCS) apply specifically to CS CLEAN SOLUTIONS GmbH. They define binding conduct requirements for suppliers and customers, respectively. Together, these instruments establish standards for ethical behavior, legal compliance and responsible business practices within the GROUP and, in the case of CSCS, within its upstream and downstream business relationships.

The BCGs explicitly address integrity in business conduct, including the prevention of corruption and bribery. They prohibit offering, promising, granting or accepting improper advantages in business dealings and require compliance with applicable anti-corruption and anti-bribery laws. Employees are required to avoid conflicts of interest and to conduct business relationships transparently and in good faith.

In addition, the BCG promotes a whistleblower system that enables employees and external stakeholders to report suspected violations of laws or internal rules. Reports can be submitted confidentially and, where permitted, anonymously. The Guidelines explicitly state that individuals who report concerns in good faith are protected against retaliation.

The BCG further covers compliance with applicable laws and regulations, respect for human rights and labor standards, and responsible interaction with business partners. Overall accountability for the BCG lies with executive management. The Guidelines are adopted at GROUP level and are intended to provide a consistent baseline for ethical conduct across all GROUP entities.

Business conduct expectations for suppliers are further specified in the General Terms and Conditions of Purchase and Procurement (GTCP) of CSCS. These terms apply to contracts for the purchase and delivery of goods and services and are binding for suppliers and contractual partners of CSCS.

The GTCP require suppliers to comply with applicable laws and regulations, including minimum wage legislation and comparable protective laws. Suppliers are required to ensure compliance not only for their own employees but also for subcontractors and hiring companies involved in fulfilling contractual obligations. The GTCP provide CSCS with contractual rights to request evidence of compliance and to terminate contracts in case of serious violations.

In addition, the GTCP include requirements related to confidentiality, intellectual property protection and product safety, thereby setting minimum standards for responsible and lawful conduct within the upstream value chain.

The General Terms and Conditions of Sale (GTCS) govern CSCS's conduct towards customers. These terms apply to sales, deliveries and services and define contractual standards related to fair dealing, product quality, liability, compliance with applicable laws and the protection of intellectual property. The GTCS also include provisions related to compliance with minimum wage legislation in the context of cooperation with customers and project execution, reflecting expectations regarding lawful and responsible business conduct in downstream relationships.

[ESRS G1-1 §7]

At this stage, the CS GROUP has not carried out a formal role- or function-specific assessment to identify functions or positions that are at increased risk of corruption or bribery. Accordingly, no specific functions or roles are formally designated as being at higher risk in this regard. [ESRS G1-1 §8 c]

G1-2 – Actions related to business conduct

At GROUP level, the BCG are applied as a mandatory code of conduct for all employees and members of governing bodies across all affiliated companies.

Compliance with the guidelines is supported by the availability of a whistleblower system, which provides a formal channel for reporting suspected violations of laws or internal rules.

In addition, BCG training is provided to employees as part of the implementation of the GROUP's business conduct framework. The training supports awareness and understanding of the principles and rules set out in the BCGs and is integrated into the onboarding process for new employees.

Further, business conduct requirements are operationalized through contractual provisions. The GTCP and the GTCS embed legal compliance and conduct expectations into supplier and customer relationships, including contractual rights to request evidence of compliance and to terminate contracts in cases of serious violations. [ESRS G1-2 §9]

Relationships with suppliers are managed primarily through contractual arrangements. Supplier relationships are governed by the GTCP, which define the expectations applicable to suppliers throughout the duration of the contractual relationship.

In this context, social criteria related to legal compliance and labor standards are taken into account by requiring suppliers to comply with applicable laws, including minimum wage legislation, and to ensure compliance within their subcontracting arrangements. Compliance with these requirements is a contractual condition of the business relationship.

At this stage, the GROUP does not apply additional formalized environmental or broader social performance criteria for the systematic selection, classification or evaluation of suppliers beyond the contractual requirements in place. [ESRS G1-2 §10 a]

Metrics and targets

G1-3 – Targets related to business conduct

CS GROUP has defined a training-based target to support the implementation of its Business Conduct Guidelines. The GROUP has set the objective that 100% of employees within the scope of the BCG training complete the training. The training is designed to be repeated every two years. In addition, new employees are required to complete the BCG training within their first months of employment as part of the onboarding process. [ESRS G1-3 §11]

G1-4 – Metrics related to incidents of corruption or bribery

During the reporting period, no convictions for violations of anti-corruption or anti-bribery laws were recorded within the CS GROUP. Accordingly, no fines or monetary penalties related to violations of anti-corruption or anti-bribery laws were incurred or recognized during the reporting period. [ESRS G1-4 §13]

G1-5 – Metrics related to political influence and lobbying activities

During the reporting period, CSAG and its affiliated companies did not make any financial or in-kind political contributions, either directly or indirectly. Accordingly, the total monetary value of political contributions, aggregated by country or geographical area and by type of recipient or beneficiary, amounts to zero. [ESRS G1-5 §16]

In addition, the GROUP did not engage in lobbying activities during the reporting period and no members of the administrative, management or supervisory bodies of CSAG or its affiliated companies were appointed during the reporting period who had held a comparable position in public administration, including regulatory authorities, in the two years preceding their appointment. [ESRS G1-5 §16, 17, 18]

G1-6 – Metrics in relation to payment practices

CS CLEAN SOLUTIONS GmbH applies standard payment terms of 30 days across its main supplier categories. For direct material suppliers, 58% of payments made during the reporting period were aligned with the applicable standard payment terms. For indirect material and service providers, 61% of payments were aligned with the standard payment terms. These standard payment terms also apply to small and medium-sized enterprises (SMEs). The figures disclosed reflect the proportion of payments settled in accordance with the agreed standard terms during the reporting period. [ESRS G1-6 §20a]

During the reporting period, there were no legal proceedings outstanding related to late payments within CSCS. [ESRS G1-6 §20b]

Appendix

A. List of the disclosure requirements complied with in preparing the sustainability statement

Disclosure Requirement		Page
General disclosures		
BP-1	BP-1 – Basis for preparation of the sustainability statement	5
BP-2	Specific information if the undertaking uses phasing-in options	6
GOV-1	The role of the administrative, management and supervisory bodies in relation to sustainability	8
GOV-2	Integration of sustainability-related performance in incentive schemes	8
GOV-3	Statement on due diligence	9
GOV-4	Risk management and internal controls over sustainability reporting	9
SBM-1	Strategy, business model and value chain	10
SBM-2	Interests and views of stakeholders	11
SBM-3	Interaction of material impacts risks and opportunities with strategy and business model, and financial effects	12
IRO-1	Description of the process to identify and assess material impacts, risks and opportunities and material information to be reported	13
IRO-2	Material impacts, risks and opportunities and disclosure requirements included in the sustainability statement	15
Environmental Information		
Climate Change		
E1-1	Transition plan for climate change mitigation	16
E1-2	Climate-related risks and scenario analysis	16
E1-3	Resilience in relation to climate change	17
E1-4	Policies related to climate change	17
E1-5	Actions and resources in relation to climate change	17
E1-6	Targets related to climate change	18
E1-7	Energy consumption and mix	18
E1-8	Gross Scopes 1, 2, 3 GHG emissions	18
E1-9	GHG removals and GHG mitigation projects financed through carbon credits	20
E1-10	Internal carbon pricing	20

Pollution		
E2-1	Policies related to pollution	21
E2-2	Actions and resources related to pollution	21
E2-3	Targets related to pollution	22
E2-4	Pollution of air, water and soil	22
Resource Use and Circular Economy		
E5-1	Policies related to resource use and circular economy	23
E5-2	Actions and resources related to resource use and circular economy	24
E5-3	Targets related to resource use and circular economy	24
E5-4	Resource Inflows	25
E5-5	Resource outflows	25
Social information		
Own workforce		
S1-1	Policies related to own workforce	28
S1-2	Engagement with own workforce and workers' representatives, existence of channels for own workforce to raise concerns or needs and approaches to remedy	29
S1-3	Actions and resources related to own workforce	29
S1-5	Characteristics of the undertaking's employees	30
S1-6	Characteristics of non-employees in the undertaking's own workforce	30
S1-7	Collective bargaining coverage and social dialogue	30
S1-9	Adequate wages	31
S1-16	Incidents of discrimination and other human rights incidents	31
Governance information		
Business conduct		
G1-1	Policies related to business conduct	32
G1-2	Actions related to business conduct	33
G1-3	Targets related to business conduct	33
G1-4	Metrics related to Incidents of corruption or bribery	34
G1-5	Metrics related to political influence and lobbying activities	34
G1-6	Metrics in relation to payment practices	34

B. List of abbreviations and glossary

Abbreviation	Definition
CSRD	Corporate Sustainability Reporting Directive
ESRS	European Sustainability Reporting Standards
FSC	Forest Stewardship Council
CSAG	CS Clean Systems AG
VSME	Voluntary Sustainability Reporting Standard for Small and Medium Enterprises
HDP CVD	High Density Plasma Chemical Vapor Deposition
LPCVD	Low-Pressure Chemical Vapor Deposition
PECVD	Plasma Enhanced Chemical Vapor Deposition
MOCVD	Metal-Organic Chemical Vapor Deposition
ALD	Atomic Layer Deposition
ArbMedVV	Arbeitsmedizinische Vorsorge nach der Verordnung zur arbeitsmedizinischen Vorsorge (English: Occupational medical surveillance in accordance with the German Ordinance on Occupational Health Care)

Glossary

Term	Definition
CS CLEAN SYSTEMS AG	The CS CLEAN SYSTEMS AG is the parent company of the CS GROUP, headquartered in Ismaning, Germany, and provides central management and administrative functions for its affiliated companies.
CS GROUP	The CS GROUP comprises CS CLEAN SYSTEMS AG and its affiliated companies.
Corporate Sustainability Reporting Directive (CSRD)	The Corporate Sustainability Reporting Directive (CSRD) is a European Union directive that establishes requirements for companies to disclose standardized, comparable and audited information on sustainability matters, including environmental, social and governance (ESG) aspects.
European Sustainability Reporting Standards (ESRS)	The European Sustainability Reporting Standards (ESRS) are a set of EU standards that specify the content and structure of

	sustainability reporting required under the CSRD.
Forest Stewardship Council (FSC)	The Forest Stewardship Council (FSC) is an international nonprofit organization founded in 1993 to promote environmentally sound, socially responsible, and economically viable forest management worldwide. The FSC label identifies products made from wood, paper, and other forest products that come from certified forests.
Voluntary Sustainability Reporting Standard for SME (VSME)	The Voluntary Sustainability Reporting Standard for non-listed small and medium enterprises (VSME) is a voluntary EU framework that provides simplified guidance for sustainability reporting by small and medium-sized enterprises not subject to the CSRD.
ILO Core Labour Standards	The ILO Core Labor Standards are a set of internationally recognized labor principles defined by the International Labor Organization, covering freedom of association, the right to collective bargaining, the elimination of forced and child labor, and the prohibition of discrimination in employment.
Atomic Layer Deposition	A deposition method in which deposition of each atomic layer of material is controlled by a pre-deposited layer of precursor; precursors and various components of the film are introduced alternately; method features 100 % step coverage and very good conformality; the method is used for instance in deposition of alternative dielectrics for MOS gates.
High Density Plasma Chemical Vapor Deposition	A deposition technique used to fill narrow (high aspect ratio) vias in semiconductor processing.
Low-Pressure Chemical Vapor Deposition	Chemical vapor deposition process performed at reduced (less than atmospheric) pressure.
Metal-Organic Chemical Vapor Deposition	Usually refers to an epitaxial process and is more accurately known as MOVPE (Vapor Phase Epitaxy) or OMVPE. A process which uses metalorganic compounds as source materials; method often used in epitaxial growth of very thin films of III-V solar cells, optoelectronics and transistors.

Plasma Enhanced Chemical Vapor Deposition	Low Pressure Chemical Vapor Deposition using RF energy.
Occupational medical surveillance in accordance with the German Ordinance on Occupational Health Care (ArbMedVV)	Legally mandated occupational health examinations and consultations aimed at protecting employees' health. These measures support the early identification of work-related health risks and are conducted as mandatory, offered, or voluntary medical surveillance depending on the nature and risk level of the activity.
Berufsgenossenschaft (German Social Accident Insurance Institution)	A Berufsgenossenschaft is a statutory accident insurance institution in Germany operating as a public-law corporation. It is responsible for the prevention of occupational accidents, occupational diseases and work-related health hazards, as well as for the rehabilitation and compensation of insured persons following workplace accidents or occupational diseases. Companies within a specific industry are legally required to be members of the competent Berufsgenossenschaft.
Mutua Colaboradora con la Seguridad Social	A Mutua Colaboradora con la Seguridad Social is a non-profit association of employers in Spain that collaborates with the public Social Security system in managing certain social security benefits. These entities provide services such as healthcare, rehabilitation, and the administration of financial benefits related to workplace accidents, occupational diseases, and temporary incapacity, under the supervision of the Spanish Social Security authorities.

C. List of datapoints in cross-cutting and topical standards that derive from other EU legislation

1. Data points in the main body of the standard

Disclosure Requirement and related datapoint in [Draft] Amended ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Covered in this report	Page
ESRS 2 SBM-1 Involvement in activities related to controversial weapons	Indicator number 14 Table #1 of Annex 1		Delegated Regulation (EU) 2020/181815 , Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS 2 SBM-1 Involvement in activities related to cultivation and production of tobacco			Delegated Regulation (EU) 2020/1818, Article 12(1) Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS E1-1 Transition plan for climate change mitigation				Regulation (EU) 2021/1119, Article 2(1)	Yes	16
ESRS E1-6 GHG emission reduction targets	Indicator number 4 Table #2 of 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 6		Yes	18
ESRS E1-7 Energy consumption from fossil sources disaggregated by sources (only high climate impact sectors)	Indicator number 5 Table #1 and Indicator n. 5 Table #2 of Annex 1				Yes	18
ESRS E1-7 Energy consumption and mix	Indicator number 5 Table #1 of Annex 1				Yes	18
ESRS E1-8 Gross Scope 1, 2, 3 GHG emissions	Indicators number 1 and 2 Table #1 of Annex 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(1), 6 and 8(1)		Yes	18-20

ESRS E1-9 GHG removals and carbon credits				Regulation (EU) 2021/1119, Article 2(1)	Yes	20
ESRS E1-11 Exposure of the benchmark portfolio to climate-related physical risks			Delegated Regulation (EU) 2020/1818, Annex II Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS E1-11 Location of significant assets at material physical risk		Article 449a Regulation (EU) No 575/2013; Commission Implementing Regulation (EU) 2022/2453 paragraphs 46 and 47; Template 5: Banking book - Climate change physical risk: Exposures subject to physical risk.			No	
ESRS E1-11 Breakdown of the carrying value of its real estate assets by energy-efficiency classes		Article 449a 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			No	
ESRS E1-11 Degree of exposure of the portfolio to climate-related opportunities			Delegated Regulation (EU) 2020/1818, Annex II		No	
ESRS E2-4 Amount of material pollutants emitted to air, water and soil	Indicator number 8 Table #1 of Annex 1 Indicator number 2 Table #2 of Annex 1 Indicator number 1 Table #2 of Annex 1 Indicator number 3 Table #2 of Annex 1				Yes	22
ESRS E3-1 Water-related policies	Indicator number 7 Table #2 of Annex 1				No	
ESRS E3-1 Policy covering areas at water risk, including areas of high-water stress	Indicator number 8 Table 2 of Annex 1				No	
ESRS E3-4 Total water recycled and reused	Indicator number 6.2 Table #2 of Annex 1				No	

ESRS E4-5 Activities negatively affecting biodiversity-sensitive areas	Indicator number 7 Table #1 of Annex 1				No	
ESRS E4-2 Policy covering sites in or near biodiversity-sensitive areas					No	
ESRS E5-5 Non-recycled waste	Indicator number 13 Table #2 of Annex 1		Directive 2008/98/EC of the European Parliament and of the Council of 19 November 2008 on waste and repealing certain Directives		Yes	25-26
ESRS E5-5 Hazardous waste and radioactive waste	Indicator number 9 Table #1 of Annex 1		According to Council Directive 2011/70/Euratom of 19 July 2011 establishing a community framework for the responsible and safe management of spent fuel and radioactive waste.		Yes	26-27
ESRS 2- IRO-2 Risk of incidents of forced labor	Indicator number 13 Table #3 of Annex I				Yes	15
ESRS 2- IRO-2 Risk of incidents of child labor	Indicator number 12 Table #3 of Annex I				Yes	15
ESRS 2 GDR-P Human rights policy commitments	Indicator number 9 Table #3 and Indicator number 11 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Yes	28
ESRS S1-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				Yes	28
ESRS S1-1 Occupational risk prevention policy or management system	Indicator number 1 Table #3 of Annex I				Yes	28
ESRS S1-2 Grievance mechanism, including employee related matters	Indicator number 5 Table #3 of Annex I and Indicator number 11 Table #1 of Annex I				Yes	29
ESRS S1-13 Rate of work-related accidents	Indicator number 2 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS S1-13 Number of days lost to injuries, accidents, illness	Indicator number 3 Table #3 of Annex I				No	

ESRS S1-15 Unadjusted gender pay gap	Indicator number 12 Table #1 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS S1-15 Annual total remuneration ratio	Indicator number 8 Table #3 of Annex I				No	
ESRS S1-16 Incidents of discrimination	Indicator number 7 Table #3 of Annex I				Yes	31
ESRS S1-16 Human rights incidents	Indicator number 10 Table #1 and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		Yes	31
ESRS S2-1 Processes and measures for preventing trafficking in human beings	Indicator number 11 Table #3 of Annex I				No	
ESRS S2-1 Code of conduct	Indicator number 4 Table #3 of Annex 1				No	
ESRS S3-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				No	
ESRS S2-3 Human rights incidents	Indicator number 10 Table #1 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS S3-3 Human rights incidents	Indicator number 14 Table #3 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS S4-2 Grievance mechanism	Indicator number 11 Table #1 of Annex I				No	
ESRS S4-3 Human rights incidents	Indicator number 14 Table #3 of Annex I and Indicator n. 14 Table #3 of Annex I		Delegated Regulation (EU) 2020/1816, Annex II		No	
ESRS G1-1 Policies consistent with United Nations Convention against Corruption	Indicator number 15 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		Yes	32
ESRS G1-1 Protection of whistleblowers	Indicator number 6 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		Yes	32
ESRS G1-4 Convictions and Fines for violation of anti-corruption and anti-bribery laws	Indicator number 17 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		Yes	34

ESRS G1-4 Actions to address breaches of Standards of anti-corruption and anti-bribery	Indicator number 16 Table #3 of Annex 1		Delegated Regulation (EU) 2022/1288		Yes	34
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2. Methodological specifications in AR corresponding to EU legislation

Application Requirement in [Draft] Amended ESRS	SFDR reference	Pillar 3 reference	Benchmark Regulation reference	EU Climate Law reference	Covered in this report	Page
ESRS 2 GOV-1 Board's gender diversity	Indicator number 13 of Table #1 of Annex 1		Delegated Regulation (EU) 2022/1288		Yes	8
ESRS E4-5 Land degradation, desertification, soil sealing	Indicator number 10 Table #2 of Annex 1				No	
ESRS E4-5 Operations that affect threatened species	Indicator number 14.1 Table #2 of Annex 1				No	
ESRS E4-2 Sustainable land / agriculture practices or policies	Indicator number 11 Table #2 of Annex 1				No	
ESRS E4-2 Sustainable oceans / seas practices or policies	Indicator number 12 Table #2 of Annex 1				No	
ESRS E4-2 Policies to address deforestation	Indicator number 15 Table #2 of Annex 1				No	