Built to run

SUSTAINABILITY REPORT UNDER THE VSME

SUSTAINABILITY 2025

Report under the voluntary EU standard for small and medium-sized enterprises: Basic Module and Comprehensive Module

COMPANY	REPORTING PERIOD	STATUS
SKATechnologie GmbH	Financial year 2025	Version 1.0

AT A GLANCE

At a glance

We keep our customers' production running: with service, electrical engineering, automation and digital proof. Our own footprint is small; our biggest impact happens in our customers' plants.

20

EMPLOYEES

17 of them work directly on projects or at the customer's plant.

4 /8

ELECTRIC VEHICLES SINCE 2026

In 2025 all eight vehicles had combustion engines; since 2026 four are electric. That roughly halves the fleet's CO_2.

100%

GREEN ELECTRICITY

Electricity contract at the Pfullingen site.

0

WORK ACCIDENTS 2025

Personal protective equipment is provided and in use.

2016

FOUNDED

Manufacturer-independent, based in Pfullingen.

ISO

9001:2015

Certified quality management, certificate being renewed.

MANAGEMENT STATEMENT

Approval

Management approved this report, the company policy and the climate targets on 25 September 2026. They apply from 1 September 2026.

KÜRSAT AYDINLI ·
MANAGING DIRECTOR

PFULLINGEN, 25.09.2026

FOREWORD

We report because we want to be able to, not because we have to

With 20 employees we are not obliged to report. Our customers, however, have to show where their supplies come from and how they are produced. So we disclose what we measure, what we calculate and what is still missing.

2025 is our base year. All eight vehicles ran on combustion engines, and the fleet was by far our largest own source of emissions. Since 2026 four of them run electric; by 2030 we want to cut our own emissions by 90 per cent.

Our responsibility for what we build and maintain is even greater. That is why we calculate the carbon footprint of every automation system, keep machines running longer through service and retrofit, and use the digital product passport to show what is inside a product.

And it is about people: our team comes from 6 nations. We give refugees work and support them with onboarding, language and dealings with the authorities. We have had no work accident since 2023, and we intend to keep it that way.

This report is a start. We will extend it year by year and welcome your questions.

Jan Sickinger

CO-FOUNDER · HEAD OF SUSTAINABILITY AND BUSINESS DEVELOPMENT

A BASIC MODULE

Disclosures B1 to B11, which every undertaking makes under the VSME.

» B1 · GENERAL

Basis for preparation

This report follows the voluntary sustainability reporting standard for small and medium-sized enterprises (VSME), adopted by the European Commission as a delegated regulation on 3 July 2026. It covers the Basic Module and the Comprehensive Module. The standard does not require a double materiality assessment; where a disclosure does not apply to us, we explain why.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Option chosen B1.option	Basic Module and Comprehensive Module CONFIRMED	Both modules, because EcoVadis and customer questionnaires go beyond the Basic Module. Management
Omitted information (classified or sensitive) B1.omitted	Turnover, balance sheet total and the GHG intensity derived from them (confidential) CONFIRMED	Permitted under the VSME: confidential information may be omitted. Management
Basis of the report B1.basis	Individual undertaking, SKATechnologie GmbH; Avrasya Robotic (Istanbul) is outside the reporting boundary CONFIRMED	Management
Reporting period B1.period	1 January to 31 December 2025 CONFIRMED	The reporting period is the calendar year 2025. Accounting
Legal form B1.legal_form	GmbH CONFIRMED	Source: Commercial register, Stuttgart local court, HRB 755711 Management
NACE code(s) B1.nace	33.12.0 (WZ 2008: Reparatur von Maschinen) CONFIRMED	Source: Management, 25 Sep 2026 Accounting
Balance sheet total B1.balance	confidential, not reported NOT APPLICABLE	Omitted as confidential (see B1, omitted information). Accounting

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Turnover B1.turnover	confidential, not reported NOT APPLICABLE	Omitted as confidential (see B1, omitted information). Accounting
Employees (headcount) B1.employees	**20** CONFIRMED	Source: Staff list As of 31 Dec 2025. HR
Country of primary operations B1.country	Germany CONFIRMED	Management
Site B1.site	Headquarters: Max-Eyth-Straße 9, 72793 Pfullingen, Germany CONFIRMED	Coordinates 48.4743 N / 9.2262 E. Most of the work itself takes place at customers' plants. Management
Quality management certificate B1.cert_iso	ISO 9001:2015 CONFIRMED	Source: Certification body's audit plan, December 2024 Certified by TÜV SÜD; external ISO 9001:2015 audit on 22 Jan 2025. Scope 2025: maintenance, preventive maintenance and repair of production and automation plant and peripherals, plus technical consulting; development excluded. The certificate is being renewed; the next audit is planned for 01/2027. Quality management
Research seal B1.cert_bsfz	BSFZ seal 2022 and 2023 CONFIRMED	Source: Research allowance certification office (BSFZ) Management
Employer award B1.cert_kununu	kununu Top Company 2024 · 2025 CONFIRMED	HR

B2 · GENERAL

Practices, policies and future initiatives

Our principles are set out in the code of conduct (for us) and the supplier code of conduct (for our suppliers). Management approved both on 25 September 2026, valid from 1 September 2026; they are published in the Trust Center on ska-technologie.de. The table shows for each sustainability matter whether we act, where it is governed and whether there is a target.

MATTER	PRACTICE	POLICY	PUBLIC	TARGET
Climate change	yes	Company policy; code of conduct ch. 4; fleet policy	approved 25 Sep 2026; published in the Trust Center	−90 % scope 1+2 by 2030 against 2025; fleet electric by 2030 CONFIRMED

MATTER	PRACTICE	POLICY	PUBLIC	TARGET
Pollution	yes	Code of conduct ch. 4.2; supplier code ch. 2	approved 25 Sep 2026; published in the Trust Center	no CONFIRMED
Water and marine resources	not material	—	—	no CONFIRMED
Biodiversity and ecosystems	not material	—	—	no CONFIRMED
Resource use and circular economy	yes	Company policy; code of conduct ch. 4.3	approved 25 Sep 2026; published in the Trust Center	no CONFIRMED
Own workforce	yes	Code of conduct ch. 3; working time and conditions policy; QM system	approved 25 Sep 2026; published in the Trust Center	0 work accidents; 100 % code training CONFIRMED
Workers in the value chain	yes	Supplier code of conduct	approved 25 Sep 2026; published in the Trust Center	≥ 80 % of purchasing volume with confirmed supplier code (2026) CONFIRMED
Affected communities	not material	—	—	no CONFIRMED
Consumers and end-users	yes: product safety, data protection	Code of conduct ch. 5 and 6; information security and data protection policy	approved 25 Sep 2026; published in the Trust Center	no CONFIRMED
Business conduct	yes	Code of conduct ch. 2 and 7; whistleblowing procedure	approved 25 Sep 2026; published in the Trust Center	100 % of employees trained on the code CONFIRMED

"Not material": we run no production and no installation requiring a permit; our work takes place in our customers' plants, where their environmental permits apply.

B3 · ENVIRONMENT

Energy and greenhouse gas emissions

Our emissions arise mainly on the way to our customers' plants. Our office in Pfullingen consists of two rooms used by one or two people per day. In 2025 all eight vehicles had combustion engines, six diesel and two petrol. Since 2026 four of them run electric; by 2030 the whole fleet is to be electric.

> 2025 (base year): about 21.7 t CO_2 from the fleet. With four electric vehicles since 2026 about half, if the charging power is counted as green electricity; target 2030: –90 % for scope 1 and 2.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Electricity, office B3.el_office	**1,100** kWh CALCULATED	Source: Electricity bill or service charge statement 2025 Assumption: 2 office rooms (≈ 45 m²) at Max-Eyth-Straße 9, 5 workplaces, 2 people on average, 220 working days. Laptops and monitors, printer, fridge, lighting, network, summer air conditioning. Estimate until the bill is available. Accounting
Charging power, electric vehicles B3.el_charging	**0** kWh CONFIRMED	No electric vehicles in 2025; since 2026: 4 vehicles, about 10,800 kWh/year expected. Fleet
Share of renewable electricity B3.el_renewable	**100** % CONFIRMED	Source: Electricity contract with guarantee of origin Green electricity contract at the site confirmed. Accounting
Heating energy, office B3.heat	**5,400** kWh CALCULATED	Source: Landlord's service charge statement 2025 Assumption: 2 office rooms (≈ 45 m²) at Max-Eyth-Straße 9, 5 workplaces, 2 people on average, 220 working days. 120 kWh/m² a year (existing office stock), energy carrier assumed natural gas via the landlord's central heating. Estimate until the service charge statement is available. Accounting
Fuel, petrol B3.fuel_petrol	**2,100** l CALCULATED	Source: Fuel card statements and fuel receipts from expense claims Calculation: in 2025 all 8 vehicles had combustion engines (6 diesel, 2 petrol); 15,000 km/year each, 7.0 l/100 km. Since 2026, 4 of the 8 vehicles are electric. Estimate until the fuel receipts have been evaluated. Accounting
Fuel, diesel B3.fuel_diesel	**6,300** l CALCULATED	Source: Fuel card statements and fuel receipts from expense claims Calculation: in 2025 all 8 vehicles had combustion engines (6 diesel, 2 petrol); 15,000 km/year each, 7.0 l/100 km. Since 2026, 4 of the 8 vehicles are electric. Estimate until the fuel receipts have been evaluated. Accounting
Total energy consumption B3.energy_total	**86.9** MWh CALCULATED	Diesel 61.7 MWh (6,300 l × 9.8 kWh/l) + petrol 18.7 MWh (2,100 l × 8.9 kWh/l) + office electricity 1.1 + heating 5.4 MWh. Of which renewable: 1.1 MWh (green electricity). Sustainability
Scope 1 (fleet fuels) B3.scope1	**21.7** t CO_2e CALCULATED	Diesel 6,300 l × 2.65 kg/l = 16.7 t; petrol 2,100 l × 2.37 kg/l = 5.0 t. Since 2026, with 4 electric vehicles, about half. Sustainability
Scope 2, location-based B3.scope2_loc	**1.5** t CO_2e CALCULATED	Office electricity 0.4 t (1,100 kWh × 363 g/kWh) + purchased heat 1.1 t (natural gas 201 g/kWh). No charging in 2025. Sustainability
Scope 2, market-based B3.scope2_mkt	**1.1** t CO_2e CALCULATED	Electricity 0 t (green electricity, confirmed) + purchased heat 1.1 t. Sustainability
Scope 3 (voluntary): purchases, fuel upstream, commuting, use of sold systems B3.scope3	**102** t CO_2e CALCULATED	Source: Product carbon footprint of the Flexline automation system (draft, based on ISO 14067); management accounts 2025; assumptions (see annex, methodology) Estimate 2025, voluntary: cat. 1 purchases ≈ 20 t (1 automation system from Avrasya ≈ 15 t per PCF incl. transport, other goods and services ≈ 5 t spend-based); cat. 3 fuel upstream ≈ 5.0 t (8,400 l × 0.6 kg/l); cat. 7 commuting ≈ 1.3 t; cat. 11 use of the system delivered in Germany in 2025 ≈ 76 t over 10 years. Not included: business travel. Sustainability
GHG intensity (scope 1+2 per €m turnover) B3.intensity	not reported NOT APPLICABLE	Would disclose the confidential turnover. Sustainability

Values marked "calculated" are based on mileage and assumptions (see annex, methodology). Once fuel receipts, electricity and service charge statements for 2025 are available, we replace them with measured values and fix the base year with them.

B4 · ENVIRONMENT

Pollution of air, water and soil

This disclosure applies only where an undertaking is legally required to report pollutant emissions to authorities or runs an environmental management system that records them.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Reportable pollutant emissions to air, water, soil B4.pollution	no reporting obligation CONFIRMED	No own production, no installation requiring a permit. Management

B5 · ENVIRONMENT

Biodiversity

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Sites in or near biodiversity-sensitive areas B5.sensitive	1 site (leased office, ≈ 45 m² ≈ 0.0045 ha) near biodiversity-sensitive areas, not within them CONFIRMED Source: LUBW protected-area service (GDI_Schutzgebiete_Natur), query 25 Sep 2026, coordinates 48.4743 N / 9.2262 E Swabian Alb biosphere reserve: boundary less than 100 m away; Natura 2000 sites Albtrauf Pfullingen (habitats) and Mittlere Schwäbische Alb (birds) and landscape protection area Georgenberg: about 1 km; nature reserve Echazaue: about 2 km. Office use in an existing building without additional land take; no material impact. Management	
Sealed area (voluntary) B5.land	not reported: leased office rooms in an existing building, no own land NOT APPLICABLE Source: Lease Management	

B6 · ENVIRONMENT

Water

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Water withdrawal B6.water	**7** m³ CALCULATED	Source: Service charge statement 2025 Assumption: 2 office rooms (≈ 45 m²) at Max-Eyth-Straße 9, 5 workplaces, 2 people on average, 220 working days. 15 l per person and working day (sanitary, kitchen). No site in an area of high water stress. Accounting

B7 · ENVIRONMENT

Resource use, circular economy and waste

Circularity is our daily business: we maintain, clean and repair plants of all makes, rebuild existing take-out systems instead of replacing them, and use the digital product passport on Verlink to provide the data that repair and recycling need. In the Horizon Europe projects aerOS and CIRCULOOS we work on sustainability and circularity in production.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Circular economy principles applied B7.circular	yes: repair, retrofit, cleaning, digital product passport CONFIRMED	Management
Mass flow of relevant materials B7.materials	not material: no own production; in 2025 one automation system (≈ 3 t, manufactured by Avrasya Robotic) and spare parts purchased CONFIRMED SKA maintains, repairs and modernises plant and does not manufacture itself. The carbon footprint of the purchased system is included in scope 3, category 1 (B3). Purchasing	
Total waste B7.waste_total	0.25 t CALCULATED	Source: Disposal records, waste contractor invoices Office waste only (per management); waste from jobs is disposed of by the customer. Assumption: 2 people × 220 days × 0.55 kg. Purchasing
of which hazardous B7.waste_haz	0 t CONFIRMED	No hazardous waste; toner and batteries via take-back schemes. Purchasing
of which recycled or reused B7.waste_recycled	0.15 t CALCULATED	Assumption: 60 % paper and packaging collected separately. Purchasing

B8 · SOCIAL

Workforce: general characteristics

We are small on purpose: administrative work is largely automated, so that 17 of 20 employees work directly on projects or at the customer's plant. Working hours are flexible, overtime is taken as time off, travel time counts as working time, and part-time is possible from a mini-job to a four-day week.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Permanent contracts B8.permanent	20 CONFIRMED	Source: Staff list on 31 Dec 2025 All contracts permanent; 8 full-time, the others mini-job or part-time. HR
Temporary contracts B8.temporary	0 CONFIRMED	No fixed-term contracts on 31 Dec 2025. HR
Women B8.female	1 CONFIRMED	One woman (accounting, part-time). HR

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Men `B8.male`	19 CONFIRMED	Total employees (20) minus 1 woman. HR
Other / not reported `B8.other`	0 CONFIRMED	HR
Nationalities in the team (voluntary) `B8.nationalities`	6 CONFIRMED	Source: Personnel files, management, 25 Sep 2026 Reported only as a total so that no individual can be identified. Origin or migration background is not recorded (Art. 9 GDPR). HR
Part-time (voluntary) `B8.parttime`	12 CONFIRMED	20 employees minus 8 full-time: mini-job and part-time, including accounting. HR
Turnover rate (voluntary below 50 employees) `B8.turnover_rate`	9.8 % CONFIRMED	Source: Management, 25 Sep 2026 2025: 1 joiner, 2 leavers (1 full-time, 1 working student). 2 leavers / average 20.5 employees. HR

B9 · SOCIAL

Health and safety

Our teams work on running plants: robots, injection moulding machines, conveyors and switch cabinets. Safety starts with the risk assessment and the briefing before each job; we provide personal protective equipment and use it.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Recordable work-related accidents `B9.accidents`	0 CONFIRMED	Source: First-aid log, accident reports to the BG QM objective "no work accident" 2025: target 0, actual 0. No work accident in 2023 and 2024 either. Occupational safety
Hours worked `B9.hours`	15,305 h CALCULATED	Source: Absence time tracking, export 25 Sep 2026 Time tracking 7,025 h (11 people) + 6 mini-jobs without time tracking in 2025 × 520 h (mini-job limit €556/month ÷ minimum wage €12.82 ≈ 43 h/month) + 3 full-time staff exempt from clocking (managing director, senior executive, co-founder) × 1,720 h. Accident rate 0. HR
Accident rate per 200,000 hours `B9.rate`	0 CONFIRMED	Occupational safety
Fatalities from work-related injuries or ill health `B9.fatalities`	0 CONFIRMED	Occupational safety

B10 · SOCIAL

Remuneration, collective bargaining and training

We steer training through the competence management of our QM system: everyone has the qualifications their assignments require and is trained at regular intervals.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Pay at or above the minimum wage B10.minwage	yes CONFIRMED	Also applies to mini-jobs. HR
Gender pay gap (voluntary below 150 employees) B10.paygap	not reported NOT APPLICABLE	Voluntary below 150 employees; with one woman in the company her individual salary would be identifiable, so it is withheld. HR
Collective bargaining coverage (share of employees) B10.cba	0 % CONFIRMED	No collective bargaining agreement. HR
Training hours per person, women B10.training_f	23 h CALCULATED	Source: Management, 25 Sep 2026 Calculation: mainly online courses (Udemy) and other training, fewer safety briefings than in the technical area. Typical in Germany: 20.3 h per employee (IW 2023). From 2026 hours are recorded per person. Quality management
Training hours per person, men B10.training_m	23 h CALCULATED	Calculation per man 2025: safety briefings, HACCP, business administration qualification, online courses (Udemy, LinkedIn Learning). Typical in Germany: 20.3 h per employee (IW further training survey 2023). From 2026 hours are recorded per person. Quality management

B11 · GOVERNANCE

Convictions and fines for corruption and bribery

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Convictions for corruption or bribery B11.convictions	0 CONFIRMED	Management
Fines for corruption or bribery B11.fines	0 € CONFIRMED	Management

B COMPREHENSIVE MODULE

Disclosures C1 to C9, which banks, customers and rating platforms such as EcoVadis additionally expect.

» C1 · GENERAL

Business model and sustainability in the strategy

SKA works in four areas: RUN (technical services: maintenance, repair, technical cleaning, shift support), POWER (electrical engineering), MOVE (automation for injection moulding, thermoforming and other processes) and CONNECT (digital services with the Verlink platform and the TESSA messenger). We are manufacturer-independent.

Sustainability as part of what we offer

- **Save energy:** LED retrofit of halls with 50 to 85 % lower electricity cost, energy analysis of plant and peripherals.
- **Generate your own power:** photovoltaics with storage and energy management, 75 to 85 % self-consumption, charging infrastructure.
- **Use longer:** retrofit of plant and switch cabinets, maintenance and cleaning that extend service life.
- **Transparency:** digital product passport on Verlink with output as JSON, JSON-LD and Asset Administration Shell.
- **CO_2 per system:** for our automation systems, manufactured by Avrasya Robotic in Istanbul, we calculate the product carbon footprint based on ISO 14067; for a typical system of about 3 t it is currently about 15 t CO_2e up to delivery (draft, bill-of-materials data pending).

LED and photovoltaic figures: typical values from our electrical projects, not a guarantee for an individual case.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Products and services C1.offer	Technical services (RUN), electrical engineering (POWER), automation (MOVE), digital services with Verlink and TESSA (CONNECT) CONFIRMED	Management
Significant markets C1.markets	Packaging and food, medical technology, automotive, building materials, rail and machinery; focus on Germany CONFIRMED	Management

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Main business relationships C1.relations	Industrial customers (series manufacturers), component suppliers such as Festo, SMC, Yaskawa, Schneider Electric, production partner Avrasya Robotic (Istanbul, joint brand Eurasia Robotic) CONFIRMED Management	

C2 · GENERAL

Practices, policies and initiatives in detail

The managing director, Kürsat Aydinli, is accountable for implementing these policies; they are coordinated by the person responsible for sustainability, Jan Sickinger.

Environment

- Fleet: since 2026 four of eight vehicles electric (2025: all combustion); new vehicles are bought electric; fully electric by 2030.
- Green electricity at the site; wallboxes at the Pfullingen headquarters are planned.
- Bike leasing for all employees.
- Sourcing from established makers such as Festo, SMC, Yaskawa and Schneider Electric; steel for production in Istanbul sourced regionally in Turkey.

Social

- Working time model: flexible hours, time off in lieu, travel time as working time, weekend work planned ahead, mobile work where possible.
- Diversity and inclusion: Our team comes from 6 nations. We give refugees work and support them with onboarding, language and dealings with the authorities.
- Occupational safety: risk assessment, briefings, personal protective equipment.
- Competence management and regular training in the ISO 9001 QM system.

Governance

- Code of conduct with rules on corruption, gifts, conflicts of interest, competition, export control and sanctions.
- Supplier code of conduct for all suppliers and service providers.
- Confidential reporting channel for employees, customers, suppliers and third parties, anonymous if desired.

- No business with sanctioned states such as Russia.

C3 · ENVIRONMENT

Greenhouse gas reduction targets

Our emissions depend almost entirely on the fleet and on electricity. Both levers are in our hands: electric vehicles and green electricity.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Reduction target scope 1+2 C3.target_s12	−90 % scope 1+2 by 2030 against 2025 CONFIRMED	Source: Management decision 25 Sep 2026; objectives register QM-PLA-02 Management decision of 25 Sep 2026. Base year 2025 will be fixed with measured values. Management
Fleet target C3.target_fleet	fully electric by 2030; new vehicles electric CONFIRMED	Source: Fleet and mobility policy QM-POL-06; fleet overview of 23 Feb 2024 Management decision of 25 Sep 2026: every new vehicle is electric, full conversion by 2030. Trend: February 2024 five leased combustion cars (fleet overview 23 Feb 2024), 2025 eight combustion vehicles, since 2026 four of eight electric. Management
Base year C3.base_year	2,025 CONFIRMED	Base 2025: scope 1+2 about 23 t (all vehicles combustion). −90 % means at most about 2.3 t in 2030. Management
Main actions C3.actions	Decided: every new vehicle electric, remaining combustion vehicles replaced at lease end. Planned (climate plan 2030, draft): wallboxes at the site, charging with certified green electricity, talks with the landlord about the heating TO CONFIRM In 2025 the fleet caused about 21.7 of the roughly 23 t of scope 1+2, the heating about 1.1 t. Since 2026, 4 of 8 vehicles are electric. Management decides on the planned actions when it approves the climate plan. Management	
Transition plan for climate change mitigation C3.transition_plan	Climate plan 2030 (scope 1 and 2) drafted; approval and publication planned by 31 Oct 2026 TO CONFIRM The plan sets out the scope 1 and 2 pathway from 2025 to 2030 with actions, responsibilities and data needs. Sustainability	

C4 · ENVIRONMENT

Climate risks

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Climate-related hazards C4.hazards	Storms (risk score 16), heat (12), heavy rain (12), cold (9); measures: insurance cover and emergency plan, adjusted working hours, drinking water and breaks in heat, job planning on severe weather warnings, winter equipment for vehicles CONFIRMED	Source: Risk and opportunity management QM-PLA-01, approved 25 Sep 2026; scores from the climate change risk assessment 4.1 of 22 Jan 2025 Rated by likelihood × impact (1–4 each). The measures in the risk register are adapted to an office without warehouse or production. Management
Transition risks and opportunities C4.transition	Regulation (risk score 16) and cost (12): sustainability strategy, monitoring new rules, renewable energy, sustainable suppliers. Opportunity: demand for energy efficiency, PV, retrofit and product passport CONFIRMED	Source: Risk and opportunity management QM-PLA-01, approved 25 Sep 2026; climate change risk assessment 4.1 Management
Time horizons of climate risks C4.horizon	open OPEN	Not yet defined: the risk assessment in QM-PLA-01 rates likelihood and impact without a time reference. Management will define the time horizons (short, medium and long term). Management

C5 · SOCIAL

Additional workforce characteristics

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Share of women in management C5.mgmt_female	0 % CONFIRMED	Management and unit heads: no woman. HR
Self-employed people without staff working for SKA C5.selfemployed	0 CONFIRMED	No freelancers. HR
Temporary agency workers C5.agency	0 CONFIRMED	No agency workers. HR

C6 · SOCIAL

Human rights: policies and processes

We tolerate no child labour and no forced labour, in our company or at our suppliers.

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Human rights policy for own workforce C6.policy	yes, in the code of conduct CONFIRMED	Code of conduct approved 25 Sep 2026, valid from 1 Sep 2026. Management
Covered C6.scope	Child labour, forced labour, human trafficking, discrimination, accident prevention, fair working time and pay CONFIRMED Code of conduct approved 25 Sep 2026, valid from 1 Sep 2026. Management	
Complaints mechanism C6.grievance	Online reporting channel trust.verlink.io (anonymous, encrypted) and letter to the reporting office TO CONFIRM Reporting officer: Jan Sickinger. App built, go-live pending. Management	

C7 · SOCIAL

Severe human rights incidents

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Confirmed severe human rights incidents, own workforce C7.own	0 CONFIRMED	Management
Known incidents in the value chain C7.chain	0 CONFIRMED	Purchasing

C8 · GOVERNANCE

Revenues from certain sectors

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Revenue from controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons) C8.weapons	0 € CONFIRMED	Management
Revenue from tobacco cultivation and production C8.tobacco	0 € CONFIRMED	Management
Revenue from the fossil fuel sector C8.fossil	0 € CONFIRMED	Management
Revenue from the manufacture of chemicals C8.chemicals	0 € CONFIRMED	Management
Excluded from EU Paris-aligned benchmarks C8.pab	no CONFIRMED	Management

C9 · GOVERNANCE

Gender diversity in the governance body

DATAPOINT	VALUE	SOURCE, NOTE, OWNER
Gender diversity ratio in the governance body C9.board	Management: 1 person, 0 women CONFIRMED	Source: Management, 25 Sep 2026 The governance body is the management. Management

C ANNEX

METHODOLOGY

How we calculate

We account for emissions under the Greenhouse Gas Protocol. Scope 1 covers our vehicles' fuels; we run no heating of our own. Scope 2 covers the electricity we buy and the heat from the landlord's central heating; we calculate the electricity once with the German grid mix (location-based) and once with our green electricity contract (market-based).

QUANTITY	VALUE	SOURCE
Petrol	2.37 kg CO_2/l	German Environment Agency (UBA)
Diesel	2.65 kg CO_2/l	German Environment Agency (UBA)
German grid mix 2024	363 g CO_2/kWh	German Environment Agency (UBA)
Green electricity (market-based)	0 g CO_2/kWh	with guarantee of origin
Assumed consumption, combustion	7.0 l/100 km	until fuel data is available
Assumed consumption, electric	18 kWh/100 km	until charging data is available
Office (electricity, heating, water, waste)	2 rooms ≈ 45 m², 5 desks, avg 2 people, 220 days	assumption until the service charge statement; heating 120 kWh/m², natural gas 201 g/kWh; water 15 l per person and day; waste 0.55 kg per person and day
Mileage	15,000 km per vehicle per year	own figure

Fleet calculation 2025: 6 diesel × 15,000 km × 7.0 l/100 km = 6,300 l × 2.65 kg/l ≈ 16.7 t; 2 petrol × 15,000 km × 7.0 l/100 km = 2,100 l × 2.37 kg/l ≈ 5.0 t; together ≈ 21.7 t. From 2026 with 4 electric vehicles: 4 combustion vehicles × 1,050 l ≈ 10.9 t (same diesel-to-petrol ratio as 2025); charging power 4 × 15,000 km × 18 kWh/100 km = 10,800 kWh. Counted as green electricity about half (≈ 11 t, −50 %); with the German grid mix (363 g/kWh) ≈ 3.9 t are added, together ≈ 14.8 t (about −32 %).

Scope 3 (voluntary estimate)

We estimate scope 3 for 2025 on a voluntary basis using the categories of the Greenhouse Gas Protocol. The values rest on assumptions, are rounded and are not externally verified. Scope 3 is not part of the reduction target in C3.

CATEGORY	CO_2E	CALCULATION AND SOURCE
1 Purchased goods and services	≈ 20 t	**Flexline automation system**, manufactured by Avrasya Robotic in Istanbul, 1 system in 2025: ≈ 15 t per the product carbon footprint up to delivery, based on ISO 14067 (draft, not externally verified). It covers materials and purchased parts of the system weighing about 3 t, manufacturing in Istanbul and transport to the customer. The masses are estimated until the manufacturer's bill of materials is available; uncertainty about ±20 %. **Other goods and services**: ≈ 5 t, spend-based from purchasing spend 2025 in the management accounts with average emission factors per euro; the amounts are confidential.
3 Fuel upstream	≈ 5.0 t	8,400 l of diesel and petrol (B3) × 0.6 kg CO_2e/l for extraction, refining and transport of the fuels (assumption). Fuels only; the upstream emissions of electricity and heat are not included.
7 Employee commuting	≈ 1.3 t	Rough estimate of employees' commuting to the office (assumptions). Actual commuting has not yet been surveyed. Trips in company vehicles are included in scope 1.
11 Use of sold products	≈ 76 t	The system delivered in Germany in 2025 over 10 years of use, allocated to the year of delivery: 3.5 kW average power draw × 6,000 h/year × 10 years = 210,000 kWh × 363 g CO_2/kWh (German grid mix 2024, German Environment Agency). Assumptions from the product carbon footprint; compressed air not included.
Not included	–	Business travel (category 6). The other categories are not calculated; transport of the system to the customer is included in category 1.
Total	**≈ 102 t**	

VSME INDEX

Data status per disclosure

VSME	CONFIRMED	TO CONFIRM	CALCULATED	OPEN
B1	12	–	–	–
B3	2	–	9	–
B4	1	–	–	–
B5	1	–	–	–
B6	–	–	1	–
B7	3	–	2	–
B8	8	–	–	–
B9	3	–	1	–
B10	2	–	2	–
B11	2	–	–	–
C1	3	–	–	–
C3	3	2	–	–

VSME	CONFIRMED	TO CONFIRM	CALCULATED	OPEN
C4	2	–	–	1
C5	3	–	–	–
C6	2	1	–	–
C7	2	–	–	–
C8	5	–	–	–
C9	1	–	–	–
Total	**55**	**3**	**15**	**1**

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Questions about this report

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REPORTING MISCONDUCT

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