



# SUSTAINABILITY REPORT

## VSME-Report - Reporting year 2025

Author: Markus Pöhl, Stefan Neubauer  
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Stand EFRAG Voluntary Sustainability Reporting Standard for non-listed SMEs (VSME) – DECEMBER 2024

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## 1. Foreword

### **Sustainability as an integral part of our corporate development**

With this report, aconnic AG presents its updated sustainability report in accordance with the VSME standard (Voluntary Sustainability Reporting Standard for non-listed SMEs) for the 2025 reporting year.

In the current reporting year, we continue to consistently pursue our goal of anchoring sustainability as an integral part of our corporate strategy and making it measurable. The VSME standard offers us a practical and structured framework for this purpose, to present our progress transparently and at the same time to meet the increasing requirements of customers, investors and partners.

In 2025, we were able to significantly reduce our greenhouse gas emissions. Total CO<sub>2</sub>e emissions (Scope 1–3) fell by around 28.6% compared to the previous year. This development shows that our measures to reduce emissions are having an effect. At the same time, this change must also be seen in the context of economic development, especially in terms of production volume and material use along the supply chain.

A central component of our sustainability strategy remains the systematic management and analysis of our emissions based on our corporate carbon footprint. It also shows that the largest share of emissions occurs in the upstream and downstream value chain (Scope 3). This underlines the importance of close cooperation with our suppliers and partners, as well as the need to integrate sustainable criteria more strongly into our procurement and production processes.

Despite a challenging economic environment, we have succeeded in further improving our emissions-related efficiency. Emissions per employee and in relation to gross profit were significantly reduced. This development shows that we are making progress in decoupling emissions from value creation.

Our long-term goal remains unchanged: to achieve climate neutrality (net zero) by 2030 at the latest. In doing so, we pursue a clear approach based on prioritizing emission avoidance and reduction, supplemented by targeted compensation for unavoidable emissions.

At the same time, we are continuously developing our sustainability strategy. This includes further improvement of data quality, the stronger integration of sustainability criteria into operational processes, and the perspective alignment of our target systems with international standards, such as the Science Based Targets Initiative (SBTi).

As a provider of technologies and solutions for critical communications infrastructure, we see sustainability not only as a responsibility, but also as an opportunity. Energy-efficient systems, durable products and sustainable grid architectures are central components of our service portfolio and actively contribute to the reduction of emissions for our customers.

With this report, we create transparency about our progress, challenges and goals. At the same time, we see it as the starting point for the continuous development of our sustainability performance – in dialogue with our stakeholders and in line with future regulatory requirements.

## 2. Executive Summary – VSME-Report 2025

### Overview of Sustainability Performance 2025

In the 2025 reporting year, aconnic AG made significant progress in developing its sustainability performance. In particular, a significant reduction has been achieved in the area of greenhouse gas emissions, while at the same time the governance and transparency of ESG data has been further improved.

Total greenhouse gas emissions (Scope 1–3) amounted to 746,55 t CO<sub>2</sub>e in 2025, a 28,6% reduction compared to the previous year. This development is attributable to a combination of operational efficiency measures, structural changes in business activities and more targeted management of emission-related processes.

### Key performance indicators 2025

#### Emissions (Scope 1–3 total):

- 746,55 t CO<sub>2</sub>e
- Change compared to 2024: -28,6 %

#### Emissions by Scope:

- Scope 1: 239,51 t CO<sub>2</sub>e
- Scope 2: 75,76 t CO<sub>2</sub>e
- Scope 3: 431,29 t CO<sub>2</sub>e

→ Scope 3 share: ca. 58 %

#### Emission intensity:

- 22,49 t CO<sub>2</sub>e per million. € of revenue (+3,1 %)
- Significant improvement per gross profit (-13,97 %)
- 1,62 t CO<sub>2</sub>e per employee (-20 %)

### Classification of the development

The reduction in absolute emissions can be seen as clearly positive progress. At the same time, it should be noted that this development was partly influenced by changes in the volume of business and in the use of materials.

The slight increase in the emissions-related intensity per turnover shows that economic effects can influence the key figures. In contrast, the improvement in relation to gross profit and per employee illustrates increased operational efficiency and an increasing decoupling of emissions and value creation.

### Key findings

- **Significant emission reduction:** A market decrease in absolute emissions across all scopes
- **Scope 3 dominance:** The majority of emissions continue to originate in the supply chain
- **Increased efficiency:** Improved emission values per employee and per value-added unit
- **Data quality & governance:** Further development of the data foundation and integration into operational processes

### Strategic implications

The results of the 2025 reporting year confirm the effectiveness of the measures introduced, but at the same time show key areas of action for the coming years:

- Focus on reducing Scope 3 emissions, particularly in procurement and the supply chain
- Further development of sustainable procurement strategies and supplier assessments
- Expansion of internal control systems for continuous improvement of CO<sub>2</sub> performance
- Preparation of external requirements and standards, especially with regard to potential SBTi validations

**Outlook**

aconnic AG continues to pursue the goal of achieving climate neutrality (net zero) by 2030 at the latest. The focus is on the consistent reduction of emissions along the entire value chain and the further integration of sustainability into all business areas.

The 2025 reporting year represents an important intermediate step and shows that both structural and operational measures are having an impact. At the same time, it is clear that there are still significant challenges, especially in the area of Scope 3.

### 3. Relevante VSME-Module

As part of this sustainability report in accordance with the VSME standard (as of December 2024), aconnic AG has carried out a systematic assessment of the relevance of all subject areas. The following overview shows which modules and topics have been identified as material and taken into account accordingly in the report. The evaluation is based on both internal company analyses and the expectations of relevant stakeholders. Topics that were classified as non-essential were not dealt with in depth.

#### General information

MODULE	RELEVANCE
B1 – Basic information	YES
B2 – Practices, strategies and future initiatives for the transition to a more sustainable economy	YES
C1 – Strategy: Business Model and Sustainability - Related Initiatives	YES
C2 – Description of practices, strategies and future initiatives for the transition to a more sustainable economy	YES

#### Environment

MODULE	RELEVANCE
B3 – Energy and greenhouse gas emissions	YES
C3 – Greenhouse Gas Reduction Targets and Climate Change	YES
C4 – Climate risks	YES
B4 – Verschmutzung von Luft, Wasser und Boden	YES
B5 – Biodiversity	YES
B6 – Water	YES
B7 – Resource Use, Circular Economy and Waste Management	YES
Basic Module – Social Metrics	YES

#### Social

MODULE	RELEVANCE
B8 – Labour force - General characteristics	YES
C5 – Additional (general) characteristics of the labour force	YES
B9 – Workforce - Health and Safety	YES
B10 – Labour force - remuneration, collective bargaining and training	YES
C6 – Additional information about the company's own workforce - human rights policy and processes	YES
C7 – Serious negative human rights incidents	YES

#### Company policy

MODULE	RELEVANCE
B11 – Convictions and fines for corruption and bribery	YES
C8 – Revenues from certain sectors and exclusion from EU reference benchmarks	YES
C9 – Gender diversity on boards	YES

## 4. Company Description

aconnic AG, headquartered in Munich, is an international technology supplier and network equipment supplier. The company enables the construction and operation of high-performance gigabit networks with a focus on energy efficiency, sustainability and network security – supplemented by technologies for CO<sub>2</sub> storage (carbon capture) and the development of bioenergetic, climate-neutral fuels to actively support the goal of climate neutrality.

Systems and services from aconnic AG are used by leading telecommunications providers such as Deutsche Telekom, Orange, Telecom Italia, A1 Telekom Austria and América Móvil.

As the only international system supplier for critical communications infrastructure with European research, development, production and supply chain and headquarters in Germany, aconnic AG makes a significant contribution to Europe's technological sovereignty. The company – formerly UET AG – has been listed on the German Stock Exchange since 2006 and achieved total revenues of around EUR 33.2 million in 2025.

The COMMUNICATION NETWORKS division comprises the development of hardware and software solutions as well as an integrated in-house supply chain including procurement, production, testing and logistics of electronic components, modules and systems. This is complemented by comprehensive services for the planning, installation, maintenance and repair of networks for national and international customers.

In the CARBON CAPTURING & BIO-ENERGY division, aconnic AG operates a near-natural and commercially organised CO<sub>2</sub> storage system by building up biomass as part of a forestry plantation. The management will be digitized step by step – via a private 5G and WiFi network, connected to satellite communication, sensor technology and drone technology. The aim is the complete digital recording, control and certification of ecological services in the field of nature-based CO<sub>2</sub> storage.



## GENERAL INFORMATION

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This chapter provides an overview of the organizational, economic and structural framework conditions of aconnic AG. This includes basic information on the legal form, the business area, locations, markets and key company figures.

The information presented here serves as a contextual basis for the interpretation of the following sustainability data. They enable readers to better classify the size, structure and economic environment of the company and promote comparability with other companies within and outside the industry.

In addition, key methodological notes on reporting in accordance with the VSME standard and the scope of consolidation of sustainability reporting are explained here.

## 5. CO<sub>2</sub>-Bilanz – Corporate Carbon Footprint (CCF)

### 5.1. Source and system for calculating the Corporate Carbon Footprint (CCF)

The calculation of the Corporate Carbon Footprint (CCF) for aconnic AG and all associated companies (legal entities) is carried out digitally via the company's internal Sustainability ERP system.

This is based on the framework of the Salesforce Net Zero Cloud (NZC), which serves as a central platform for collecting, analyzing, and evaluating all emission-relevant data.

The calculation is made in accordance with the internationally recognized standards of the Greenhouse Gas Protocol (GHG Protocol) and includes:

- **Scope 1:** Direct emissions from own sources
- **Scope 2:** Indirect energy-related emissions
- **Scope 3:** Significant indirect emissions along the upstream and downstream value chain

Activity-based data (e.g. kWh, km, litre, kg) are used to calculate emissions, which are converted into CO<sub>2</sub> equivalents (t CO<sub>2</sub>e) using standardised emission factors.

Preference is given to the use of recognised and publicly accessible data sources, in particular:

- BAFA (Federal office for Economic Affairs and Export Control)
- ProBas-database of the Federal Environment Agency (UBA)
- additionally DEFRA, Ecoinvent and country-specific electricity mix factors

Two methodological approaches are taken into account for the calculation of Scope 2 emissions:

- **Location based:** based on the average electricity mix of the respective country
- **Market based:** based on the energy sources actually purchased (e.g. certified green electricity)

This differentiated view enables a transparent presentation of both the location-specific energy supply and the corporate procurement decisions.

The use of the Net Zero Cloud and standardized calculation methods ensure that the corporate carbon footprint is created consistently, comprehensibly and in accordance with current standards. This forms the basis for resilient internal management and transparent external reporting.

### 5.2. Total consolidated CO<sub>2</sub>e emissions (Scope 1 – 3) aconnic

aconnic AG pursues a consistent and comparable approach to accounting for its greenhouse gas emissions. All Scopes 1 to 3 emissions are reported uniformly in CO<sub>2</sub> equivalents (CO<sub>2</sub>e). In addition to carbon dioxide (CO<sub>2</sub>), other climate-relevant gases such as methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O) are also taken into account to ensure a comprehensive mapping of the climate impact.

The issue data is evaluated both consolidated at group level and differentiated by individual companies (legal entities).

This Sustainability Report is based on a consolidated view and covers in particular the main operating sites in Germany and Europe.

Other international sites, especially outside Europe, were not included in the consolidated analysis in the 2025 reporting year due to their current low operational relevance for the sustainability indicators.

This distinction is made in accordance with the materiality principle of the VSME standard and serves to focus on relevant emission sources within the group of companies.

## Methodological classification Scope 2

When accounting for Scope 2 emissions, a distinction is made between the location-based and market-based methods according to the GHG Protocol.

- **Location-based:** based on the average electricity mix of the respective country
- **Market-based:** takes into account the energy sources actually purchased (e.g. certified green electricity)

The company-wide overall assessment is based on the location-based method to ensure a comparable and location-based assessment. The market-based values are presented in addition and enable a transparent mapping of the energy procurement strategy.

By using the Net Zero Cloud (Salesforce), both approaches can be systematically recorded and compared, increasing transparency and comparability – also with regard to external requirements (e.g. SBTi).

## Performance-related emission metrics

Since 2023, aconnic AG has been using performance-related emission indicators, in which CO<sub>2</sub>e emissions are compared to key economic indicators.

These include, in particular:

- Emissions per revenue
- Emissions per gross profit

In particular, the ratio to gross profit has established itself as a meaningful key figure, as it reflects the emissions-related efficiency along the value chain and establishes a direct link between economic performance and climate impact.

## Decarbonization approach and goal setting

To reduce greenhouse gas emissions, aconnic AG relies on a combination of:

- Use of renewable energies
- Continuous improvement of energy efficiency
- Optimization of processes and infrastructure

Despite these measures, not all emissions can currently be completely avoided. In addition, measures for CO<sub>2</sub> sequestration are therefore being pursued, including within the framework of nature-based solutions.

The overarching goal is to achieve climate neutrality (net zero) by 2030 at the latest. This includes:

- The complete reduction and offsetting of Scope 1 and Scope 2 emissions
- As well as the gradual reduction of significant Scope 3 emissions along the entire value chain

## 6. General company information

Company name	aconnic AG
Legal form	Aktiengesellschaft (AG)
NACE code	61.10 – Telecommunications via fixed network (Main activity in the context of communication infrastructure)
Revenue	EUR 33,20 million
Employees (FTE)	232
Country and locations	aconnic AG operates internationally with a focus on Germany (headquarters: Munich) and Europe. This report covers the main operating sites with relevant impacts on the sustainability indicators.
Geodata	Location: WGS 84 <a href="#">48°10'24.0"N 11°35'12.5"E</a>
Certifications	ISO 9001, ISO14001
Currency	EURO
Postponement period	01/01/2025 to 31/12/2025

aconnic AG is an international technology company in the information and communication sector (NACE J) with a focus on the development, operation and optimization of secure, energy-efficient and sustainable telecommunications networks. In addition, services in the field of planning and expansion of telecommunications infrastructure as well as IT consulting are offered.

## 7. VSME REPORT - General

### 7.1. B1 / Basics for Preparation

*B1 (24) - The company must provide the following information*

*(a) which of the following options it has chosen:*

- i. OPTION A: Basic module (only); or*
- ii. OPTION B: Basic module and comprehensive module;*

*(b) If the Company has failed to disclose because it is considered classified or sensitive information (see Section 19), the Company shall disclose the failure to disclose.*

*(c) whether the Sustainability Report has been prepared on an individual basis (i.e. the report is limited to the Company's information) or on a consolidated basis (i.e. the report contains information about the Company and its subsidiaries);*

*(d) in the case of a consolidated sustainability report, the list of subsidiaries, including their registered address 4, covered by the report, and*

*(e) the following information:*

- i. the legal form of the company;*
- ii. NACE classification code(s);*
- iii. Volume of the balance sheet (in euros);*
- iv. turnover (in euros);*
- v. Number of employees in headcount or full-time equivalents;*
- vi. the country in which the company primarily operates and the location of the main assets; and*
- vii. Geolocation of owned, leased or managed sites.*

*B1 (25) - If the company has obtained a sustainability certification or label, a brief description of these certifications or labels must be provided (including, where applicable, the issuer of the certification or label, the date and the rating).*

24(a) - Basis for Preparation	This Sustainability Report has been prepared in accordance with Option B of the VSME standard and covers both the basic module (B1 to B12) and the additional modules (C1 to C9).
24 (b) - If the company has failed to disclose because it is considered classified or sensitive information, the company must disclose the failure to disclose it.	No information has been omitted due to confidential or sensitive information. All relevant information has been disclosed as part of the requirements of the VSME standard.
24 (c) - Has the sustainability report been prepared on an individual basis (i.e. the report is limited to the information of the company) or on a consolidated basis (i.e. the report contains information about the company and its subsidiaries);	The Sustainability Report was prepared on a consolidated basis and includes aconnic AG and its relevant subsidiaries. The scope of consolidation corresponds to that of financial reporting.
24 (d) - In the case of a consolidated sustainability report, the list of subsidiaries, including their registered addresses, that are covered in the report.	<ul style="list-style-type: none"> <li>• <b>aconnic AG</b> Leopoldstraße 180, 80804 Munich, Germany</li> <li>• <b>aconnic system Germany GmbH</b> Obere Hauptstraße 10, 09232 Hartmannsdorf, Germany</li> <li>• <b>aconnic Service GmbH</b> Stammheimer Straße 10, 70806 Kornwestheim, Germany</li> <li>• <b>aconnic system Switzerland AG</b> Albisriederstraße 199, 8047 Zurich, Switzerland</li> </ul>
24 (d)(i) - The legal form of the company;	Aktiengesellschaft (AG) under German law
24 (d)(ii) - NACE sector classification code(s);	61.10 – Telecommunications via fixed network 62.01 – Programming activities 26.30 – Manufacture of communication equipment
24 (d)(iii) - Total assets (in euros)	As of March 2026: The balance sheet total for the 2025 reporting year is not yet available at the time of preparation of the report and will be submitted as part of the financial reporting.
24 (d)(iv) - Revenue (in euros);	EUR 33,20 million

<p>24 (d)(v) - Number of employees in headcount or full-time equivalents;</p>	<p>Total Employees: 232 Full-time equivalents: 220</p>
<p>24 (d)(vi) - Country of main activity and location of main assets</p>	<p>Germany</p>
<p>24 (d)(vii) - Geolocation of owned, leased or managed sites</p>	<ul style="list-style-type: none"> <li>• <b>aconnic AG</b> Location: WGS 84 <a href="#">48.178601° N, 11.536711° E</a></li> <li>• <b>aconnic system Germany GmbH</b> Location: WGS 84 <a href="#">50.884886° N, 12.799720° E</a></li> <li>• <b>aconnic Service GmbH</b> Geografische Lage: WGS 84 <a href="#">48.861173° N, 9.178127° E</a></li> <li>• <b>aconnic system Switzerland AG</b> Location: WGS 84 <a href="#">47.378005° N, 8.496607° E</a></li> </ul>
<p>25 - If the company has obtained a sustainability certification or label, a brief description of these certificates or labels must be provided (including, where applicable, the issuer of the certification or label, the date and the rating).</p>	<p>aconnic AG has established certifications in the field of quality and environmental management as well as external sustainability assessments that reflect the continuous development of the company's ESG performance.</p> <p><b>Certifications</b> aconnic AG is certified according to the following international standards:</p> <ul style="list-style-type: none"> <li>• <b>ISO 9001 – Quality Management System</b>, issued by DEKRA</li> <li>• <b>ISO 14001 – Environmental Management System</b>, issued by DEKRA</li> </ul> <p>Both certifications are valid and are regularly reviewed as part of external audits. They confirm the systematic management of quality and environmental aspects as well as the company's continuous improvement approach.</p> <p><b>Sustainability ratings and external assessments</b> The sustainability performance of aconnic AG is also assessed by external ratings and evaluations by independent organizations:</p> <ul style="list-style-type: none"> <li>• <b>EcoVadis (2025):</b> Rated <b>58 out of 100</b> and awarded the "<i>Committed</i>" badge. This underlines the ongoing development of structured sustainability processes.</li> <li>• <b>CDP (2025):</b> Rating with <b>B rating</b> (previous year: B). The result shows a solid level of transparency and management in the field of climate change.</li> <li>• <b>The Climate Choice (2025):</b> Evaluation with <b>63 out of 100 points</b> and achievement of <b>silver status</b> (previous year: bronze). Among other things, climate strategy, governance, CO<sub>2</sub> management and supply chain integration were evaluated.</li> </ul>

## 7.2.B2 – Practices, strategies and future initiatives for the transition to a more sustainable economy

aconnic AG pursues an integrated approach to shaping the transition to a more sustainable economy. Sustainability is not only a component of strategic guidelines, but is also increasingly embedded in operational control processes and key performance indicators.

In the 2025 reporting year, the first measurable progress was made. In particular, the reduction in greenhouse gas emissions of around 28.6% compared to the previous year shows that the measures implemented are having an effect. At the same time, it becomes clear that the continuous development of processes, data structures and decision-making bases is crucial for long-term transformation.

*26 (a) Practices. Practices in this context may include, for example, efforts to reduce the company's water and electricity consumption, reduce greenhouse gas emissions, or prevent pollution, and initiatives to improve product safety, as well as ongoing initiatives to improve working conditions and equal treatment in the workplace, sustainability training for the company's workforce, and partnerships related to sustainability projects;*

- Energy and resource efficiency: Implementation of technical and organizational measures to reduce energy consumption, including energy-efficient hardware, server consolidation, and optimization of building infrastructure (lighting, heating, cooling).
- Control of greenhouse gas emissions: Systematic recording and analysis of emissions via a central sustainability ERP system (Salesforce Net Zero Cloud). Based on this, emission drivers are identified and targeted reduction measures are derived.
- Reduction of operational emissions: Measures to reduce emission-intensive activities, particularly in the areas of business travel, vehicle fleet and energy consumption, show initial measurable effects in the reporting year 2025.
- Supply chain-related measures (Scope 3): Focus on reducing indirect emissions through awareness-raising and supplier selection, as well as through the gradual integration of sustainability criteria into procurement processes.
- Sustainability in the workplace: Promotion of flexible working models (e.g. home office), measures for occupational health and safety, and initiatives for equal treatment and employee satisfaction.
- Employee training and awareness: Integration of sustainability topics into onboarding processes as well as conducting internal training courses and workshops. The „Sustainability Hub“, as a sub-section of our company-wide intranet “CREW”, serves as a central platform for knowledge transfer on our sustainability topics.
- Industry initiatives and collaborations: Active participation in initiatives and working groups (e.g. OFAA) for the development of uniform standards, especially in the area of CO2 accounting and sustainable infrastructures.

*26 (b) strategies on sustainability issues, whether they are publicly available, and any separate environmental, social or corporate governance strategies to address sustainability issues;*

aconnic AG pursues a holistic sustainability strategy that integrates ecological, social and corporate ethical aspects and is continuously developed.

- Climate strategy  
The goal is to achieve climate neutrality (net zero) by 2030 at the latest. The focus is on the consistent avoidance and reduction of emissions along the entire value chain.
- Integration into management systems:  
Sustainability aspects are integrated into existing management systems (ISO 9001, ISO 14001) and are increasingly being transferred into operational control processes.
- Data-driven control:  
The Corporate Carbon Footprint (CCF) serves as a central management instrument. Continuous improvement in data quality and availability allows for a more accurate assessment of actions and progress.

- Further development of the sustainability strategy:  
The existing strategy is currently being further fleshed out and aligned more closely with international frameworks and requirements, especially with regard to potential future validations (e.g. Science Based Targets Initiative – SBTi).

*26 (c) future initiatives or forward-looking plans to be implemented on sustainability issues*

The following measures are planned or have already been initiated to further improve sustainability performance:

- Further development of the CO<sub>2</sub> reduction strategy with a focus on Scope 3 emissions
- Introduction of a structured supplier evaluation system based on ESG criteria
- Increasing the share of circular and sustainable materials
- Expansion of training and awareness measures for employees
- Further development of data systems for collecting and managing ESG key performance indicators
- Intensified collaboration with external partners and initiatives

*26 (d) Objectives to monitor the implementation of the policies and progress towards achieving them.*

aconnic AG pursues specific goals for measuring and managing its sustainability performance. These are regularly reviewed and further developed.

- Climate target:  
Climate neutrality (Net Zero) by 2030 (Scope 1, 2 and key Scope 3 categories)
- Operational objectives:
  - Reduction of greenhouse gas emissions
  - Improvement of emission efficiency (e.g. per employee and value-added unit)
  - Reduction of emissions from business travel and vehicle fleet
  - Increase in the share of sustainable suppliers
- Monitoring & Control:  
The achievement of targets is monitored by defined KPIs (including CO<sub>2</sub> emissions, intensity indicators) and regularly analysed as part of sustainability management.

The reduction in emissions achieved in the year under review represents an important step forward and confirms the effectiveness of the measures initiated. At the same time, it is clear that significant challenges remain, especially in the area of indirect emissions along the supply chain.

*27 - These practices, strategies and future initiatives include what the company is doing to reduce its negative impact and increase its positive impact on people and the environment, thus contributing to a more sustainable economy. Appendix B contains a list of possible sustainability topics that could be addressed in this disclosure. The Company may use the template in Section 78 to report on this information.*

The practices, policies and initiatives of aconnic AG described in point 26 aim to reduce the company's negative impact on the environment and society while promoting positive effects.

These include, in particular, measures to reduce greenhouse gas emissions, energy and resource efficiency, promote fair working conditions, and involve employees in sustainability issues.

aconnic AG sees sustainability as an integral part of its corporate development and wants to actively contribute to a more sustainable economy through its activities.

*28 - If the undertaking also reports on the comprehensive module, it supplements the information provided under B2 with the data points listed under C2.*

aconnic AG reports exclusively according to the VSME standard. There will be no supplementary reporting according to the Comprehensive Module (C module)."

### 7.3.C1 – Strategy: Business Model and Sustainability - Related Initiatives

The following information on the strategy and business model of aconnic AG serves to classify the sustainability strategy in the context of its operational business activities and to illustrate its relevance for the long-term development of the company.

*The company must disclose the key elements of its business model and strategy, including*

*(a) a description of the main groups of products and/or services offered;*

aconnic AG supplies components, systems as well as hardware and software solutions and services for the construction and operation of large, public communication networks – both in the mobile and fixed-network sectors.

The portfolio includes:

- Embedded hardware and software systems for telecommunication networks
- Software solutions for network management
- the uSphir software suite for controlling and operating open network architectures
- Services for planning, installation, maintenance, and repair of network infrastructures
- Procurement, production, testing, and logistics of electronic components and systems

The focus is on high-performance, safe and increasingly energy-efficient system solutions that contribute to reducing energy consumption and emissions throughout their entire life cycle.

*(b) a description of the material markets in which the company operates (e.g. B2B, wholesale, retail, countries);*

aconnic AG operates internationally and serves customers in particular in Europe, Africa and Central and South America.

The company operates primarily in the B2B segment and delivers solutions:

- Telecommunication providers
- Critical infrastructure operators  
Public sector clients
- Infrastructure and network operators

Customers use aconnic technologies to build and operate high-performance gigabit data networks in the mobile and fixed-network sectors.

*(c) a description of key business relationships (e.g., key suppliers, customers, distribution channels, and consumers);*

The business activities of aconnic AG are based on a network of central partners and stakeholders along the value chain:

- Customers: Telecommunications companies, network operators and public clients
- Suppliers: Manufacturers of electronic components, software providers as well as production and logistics partners
- Sales channels: Direct sales, project-based business and partner networks
- Cooperation partners: Industry initiatives, technology alliances and research and development projects

Cooperation with suppliers and partners is becoming increasingly important, especially in the context of sustainability, as a significant proportion of emissions are generated along the supply chain.

*(d) if the strategy contains key elements that relate to or influence sustainability issues, a brief description of those key elements.*

Sustainability has been an independent business area within aconnic AG since 2023 and at the same time an integral part of the corporate strategy.

The key strategic elements include:

- Climate neutrality by 2030 (Net Zero):  
Systematic reduction and avoidance of emissions across all relevant scopes, supplemented by offsetting unavoidable emissions.

- Energy efficiency as a product feature:  
Development and provision of energy-efficient systems and software solutions that reduce the energy consumption of communication networks and thus also reduce emissions on the customer side.
- Sustainability throughout the entire life cycle:  
Integration of sustainability aspects in the development, production, operation and disposal of products and systems.
- Circular economy and resource efficiency:  
Focus on durable, modular and maintenance-friendly systems as well as sustainable material selection.
- Integration into the value chain:  
Increasing consideration of ESG criteria in procurement, supplier management and project implementation.

In addition, the 2025 reporting year shows that sustainability is increasingly being managed operationally. The significant reduction in greenhouse gas emissions and the improvement of emissions-related efficiency indicators make it clear that sustainability is not only strategically anchored, but also has a measurable impact on corporate performance.

aconnic AG thus understands sustainability not only as a regulatory requirement or social responsibility, but as an essential component of its future competitiveness and value creation.

## 7.4.C2 – Description of practices, strategies and future initiatives for the transition to a more sustainable economy

*C2 (48) If the company has put in place specific practices, strategies or future initiatives for the transition to a more sustainable economy, which it has already reported on in reference B2 in the basic module, it must briefly describe them. For this purpose, the company can use the template in paragraph 213.*

aconnic AG has implemented concrete measures, guidelines and initiatives to actively shape the transition to a more sustainable economy. These measures are continuously developed and increasingly systematically controlled.

In the 2025 reporting year, the first measurable progress was made, in particular through the significant reduction in greenhouse gas emissions and the further development of internal control and data systems.

The following overview shows key sustainability topics, the associated measures and their current implementation status.

Sustainability topic	Practices / Policies / Initiatives	Objectives (if any)	Status 2025	Responsible management level
Climate change	Development of climate-friendly products, CO <sub>2</sub> balancing (CCF), focus on avoidance before offsetting	Climate neutrality by 2030	emissions reduced by - 28.6%; CCF established as a steering instrument	Management / Sustainability team
Verschmutzung	Optimization of logistics and construction processes, reduction of emission-intensive activities	Reduction of emissions and environmental pollution	Initial reductions achieved through reduced transport and travel activity and more efficient processes	Production / Projects
Water and marine resources	No water-intensive processes, compliance with local environmental standards	Ensuring resource-saving processes	Unchanged – no significant water-intensive activities	
Biodiversity	Consideration of environmental aspects in infrastructure projects	Minimization of ecological interventions	Unchanged – no activity in sensitive areas	
Circular economy	Modular product design, durable systems, material efficiency	Expansion of sustainable material use	Approaches established, further integration in procurement and product development planned	Purchasing / Product Management
Own workforce	Flexible working models, occupational health and safety, equality, training	Integration of Sustainability in P&C Strategy	Sustainability further anchored in training and internal programs	Head of P&C
Value chain	Development of a Supplier Code of Conduct, ESG criteria in procurement	Sustainable supply chain	Concept phase advanced; Increasing focus on Scope 3 reduction	Purchasing / Legal
Communities	Infrastructure projects for digital participation	Building sustainable regional impact	Ongoing implementation within the framework of projects	Management / Projects
End users / customers	Energy-efficient systems, sustainable grid architectures	Reduction of emissions on the customer side	Sustainability as a product feature increasingly relevant	R&D / Product Management
Governance / Business Conduct	ISO 9001 / 14001, Code of Conduct, ESG Management System	Integration of sustainability into corporate management	ESG structures further developed; Control via KPIs expanded	Management / ESG

### Classification and further development

The overview shows that aconnic AG made significant progress in implementing its sustainability strategy in 2025. In the area of climate management in particular, measurable results have been achieved through the systematic recording and control of emissions.

At the same time, some of the measures – especially in the area of the supply chain (Scope 3) – are still being further developed. This is a central focus for the coming years, as a significant proportion of the emissions are generated outside the company's direct operational control.

The further development of the measures is increasingly data-based and based on clearly defined key performance indicators. This enables continuous improvement in sustainability performance.

### Governance and responsibilities

Responsibility for the implementation of the measures described lies at management level and is coordinated by the sustainability team.

Operational measures are implemented by the respective departments, in particular:

- Procurement (supply chain, ESG criteria)
- Production and projects (operational emissions)
- HR / P&C (employee-related issues)
- Research & Development (sustainable products)

Sustainability is increasingly understood as a cross-departmental control issue and integrated into existing management and decision-making processes.

*C2 (49) The undertaking may, where appropriate, indicate the highest level of the undertaking responsible for the implementation of the measures.*

The responsibility for the implementation of these measures lies at the management level (CEO/Board), supported by the sustainability team of aconnic, AG, which acts across divisions. Individual operational measures are implemented by the respective departments (e.g. project management, purchasing, P&C).



## ENVIRONMENT

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This chapter presents the main environmental aspects of aconnic's business activities. The content is based on the requirements of the VSME standard and includes information on greenhouse gas emissions (Scope 1–3), energy consumption, resource use, water withdrawal and consumption, waste management and the application of circular economy principles.

The aim of this chapter is to make the company's ecological impacts transparent as well as to show which measures are already being implemented or are being planned to avoid, reduce and compensate for these environmental impacts. In addition, initial performance-related environmental indicators and relevant targets on the way to climate neutrality by 2030 will be presented.

This chapter helps to present aconnic's responsibility for climate and environmental protection in a comprehensible way and to document the continuous improvement of environmental performance in terms of sustainable corporate development.

## 8. VSME Report – Environment

The following figures are based on the calculation of aconnic AG's Corporate Carbon Footprint (CCF) in accordance with the requirements of the Greenhouse Gas Protocol (GHG Protocol).

Emissions are reported in CO<sub>2</sub> equivalents (CO<sub>2</sub>e) and, in addition to carbon dioxide (CO<sub>2</sub>), also include other climate-relevant gases such as methane (CH<sub>4</sub>) and nitrous oxide (N<sub>2</sub>O).

Data collection and processing is centralized via the Salesforce Net Zero Cloud, ensuring a consistent, transparent, and traceable assessment of emissions.

### 8.1. B3 – Energy and greenhouse gas emissions

*B3 (29) The undertaking shall report its total energy consumption in MWh with a breakdown in accordance with the table below if it can obtain the necessary information for such a breakdown:*

#### 8.1.1. Energy consumption

The total energy consumption of aconnic AG includes electricity and fuel consumption at all relevant locations.

In the 2025 reporting year, energy consumption declined overall, mainly due to lower operational capacity utilization and efficiency measures in the areas of infrastructure and IT.

Energy consumption continues to be mainly made up of electricity (partly from renewable sources) and fossil fuels (especially natural gas).

Energy sources	Renewable [MWh]	Non-renewable [MWh]	Total [MWh]
Electricity	614,31	106,77	721,08
Fuels	-	893,67	893,67
<b>Total</b>	<b>614,31</b>	<b>1000,44</b>	<b>1614,75</b>

#### 8.1.2. Scope 1 & Scope 2

*B3 (30)(a)(b) The Company discloses its estimated gross greenhouse gas (GHG) emissions in tonnes of CO<sub>2</sub> equivalent (tCO<sub>2</sub> eq) taking into account the content of the GHG Protocol Corporate Standard (2004 version), including:*

*(a) Scope 1 GHG emissions in tCO<sub>2</sub> eq (from own or controlled sources); and  
(b) the location-based Scope 2 emissions in tCO<sub>2</sub> eq (i.e. emissions from the production of purchased energy such as electricity, heat, steam or cooling).*

Direct (Scope 1) and energy-related indirect emissions (Scope 2) developed significantly positively in the 2025 reporting year.

#### Emissions 2025:

- Scope 1: **239,51 t CO<sub>2</sub>e**
- Scope 2 (location-based): **75,76 t CO<sub>2</sub>e**
- Scope 2 (market-based): **136,85 t CO<sub>2</sub>e**

Compared to the previous year, the following results:

- Scope 1: **-10,7 %**
- Scope 2: **-58,2 %**

The significant reduction in Scope 2 emissions is due in particular to lower energy consumption and structural changes in operations.

The continuous use of certified green electricity also helps to reduce market-based emissions in the long term.

Scope	emissions [tCO <sub>2</sub> e]
Scope 1	239,51
Scope 2 (location-based)	75,76
Scope 2 (market-based)	136,85
<b>Total</b>	<b>452,12</b>

### 8.1.3. Greenhouse Gas Intensity

*B3 (31) The company shall declare its greenhouse gas intensity, which shall be calculated by dividing the 'gross greenhouse gas emissions' reported in accordance with paragraph 30 by the 'turnover (in euro)' reported in accordance with paragraph 24(e)(iv) (5).*

Intensity indicators are used to better classify emissions in relation to economic performance.

#### 2025:

- 22,49 t CO<sub>2</sub>e per mio. € revenue (+**3,1** %)
- 42,75 t CO<sub>2</sub>e per mio. € gross profit (-**13,97** %)
- 1,62 t CO<sub>2</sub>e per employee (-**20** %)

The development shows a differentiated picture:

- The absolute emissions reduction is clearly positive
- The intensity per unit of revenue increases slightly, due to a decrease in revenue
- The efficiency indicators (per employee/profit) improve significantly

#### Interpretation:

aconnic AG is making progress in decoupling emissions and operational performance, especially at the level of internal efficiency.

### 8.1.4. Additional information

#### 8.1.4.1. Scope 3 emissions

Indirect emissions along the value chain (Scope 3) continue to account for the largest share of total emissions.

#### Scope 3 Emissionen 2025:

- **431,29 t CO<sub>2</sub>e**
- Share of total emissions: **ca. 58 %**

Compared to the previous year, Scope 3 emissions were reduced by **27.7%**.

The main drivers of emissions continue to be:

- Purchased products and services
- Employee commuting
- Business trips
- Transportation services

The reduction in 2025 is due in particular to the following factors:

- Reduced material usage due to decreased production activities
- Decline in business travel
- Changed employee mobility patterns

#### Important:

This development shows both progress and the strong dependence of emissions on operating business development.

### 8.1.4.2. Total emissions (Scope 1 – 3)

The total greenhouse gas emissions of aconnic AG in 2025 amounted to:

**746,55 t CO<sub>2</sub>e**

This corresponds to a reduction of:

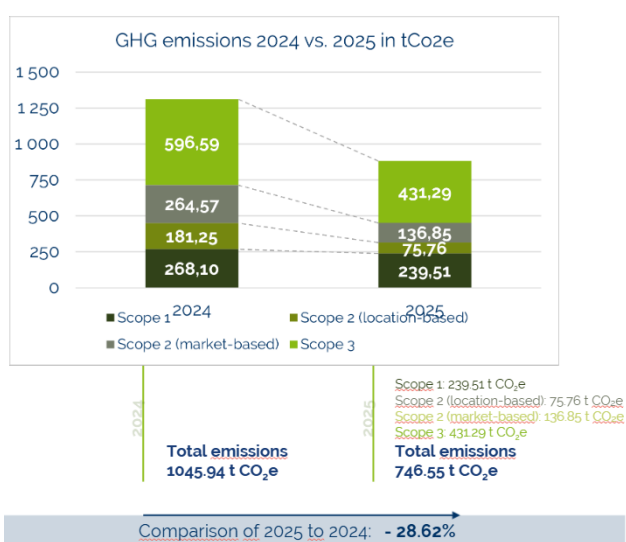
**-28,62 % opposite 2024**

The reduction is distributed as follows:

- Scope 1: -10,66 %
- Scope 2: -58,20 %
- Scope 3: -27,71 %

The development shows that both direct and indirect emissions have been significantly reduced.

#### 2025 Absolute CO<sub>2</sub> emissions (Scope 1 – 3)



aconnic AG	2025
<b>Emissions</b>	<b>[tCO<sub>2</sub>e]</b>
GHG emissions, Scope 1	239,51
GHG emissions, Scope 2, purchased energy (market-based)	75,76
GHG emissions, Scope 2, purchased energy (location-based)	136,85
GHG emissions, Scope 3	431,29
<b>Total GHG emissions</b>	<b>746,55</b>
<b>GHG-Emissionen, Gesamte Scope 1 &amp; 2 Emissionen (market-based)</b>	<b>376,36</b>
<b>GHG emissions, total Scope 1 &amp; 2 emissions (market-based)</b>	<b>1,62</b>
<b>GHG emissions, total Scope 3 emissions</b>	<b>431,29</b>
<b>GHG emissions, Scope 3 operating emissions</b>	<b>210,29</b>
Scope 3, Cat. 3, Activities related to fuels and energy	0
Scope 3, Cat. 5, Waste generated during operation	2
Scope 3, Category 6, Business Travel	52,67
Scope 3, Category 7, Employee Commuting	155,62
<b>GHG emissions, Scope 3 Other (non-operational) emissions</b>	<b>221,00</b>
Scope 3, Cat. 1, Purchased goods and services	188,76
Scope 3, Cat. 2, Capital goods	0
Scope 3, Cat. 4, Upstream transportation and distribution	26,52
Scope 3, Cat. 13, Downstream Transportation and Distribution	5,72

### 8.1.4.3. Supplementary classification

The results of the 2025 reporting year clearly show that aconnic AG has made progress in reducing its greenhouse gas emissions.

At the same time, it becomes apparent that:

- A significant proportion of emissions are outside of direct control (Scope 3)
- Emissions are partly influenced by external factors such as production volume
- Improving data quality and control systems plays a key role in future progress

The Corporate Carbon Footprint forms the basis for the further development of reduction measures and for the strategic orientation with regard to the goal of climate neutrality by 2030.

## 8.2.C3 – Greenhouse Gas Reduction Targets and Climate Change

*C3 (54) = Once the company has set GHG emission reduction targets, it discloses its targets in absolute terms for Scope 1 and Scope 2 emissions. If the company has set reduction targets for Scope 3 emissions, it will also set targets for material Scope 3 emissions in accordance with paragraphs 50 to 53. Specifically, it must state:*

*(a) the target year and the target year value;*

*(b) the base year and the base year value;*

*(c) the units used for the objectives;*

*(d) the portion of Scope 1, Scope 2 and, if disclosed, Scope 3 to which the target relates; and*

*(e) a list of the main actions to be taken to achieve the targets.*

aconnic AG pursues a clear and long-term goal of reducing its greenhouse gas emissions. The focus is on achieving climate neutrality (net zero) by 2030 at the latest.

The target includes direct emissions (Scope 1), energy-related indirect emissions (Scope 2) and significant indirect emissions along the value chain (Scope 3).

*C3 (54) (a) the target year and the target year value*

Target year: 2030

Zielwert (Scope 1 + 2): 0 t CO<sub>2</sub>e (Net Zero)

Target value (Scope 3): Extensive reduction of all significant emissions with subsequent compensation of unavoidable residual emissions

*C3 (54) (b) the base year and the base year value*

Base year: 2024

Emissions in the base year:

Scope 1 baseline: 268.10 t CO<sub>2</sub>e

Scope 2 baseline: 181.25 t CO<sub>2</sub>e

Scope 3 baseline: 596.59 t CO<sub>2</sub>e

Total (Scope 1-3): 1,045.94 t CO<sub>2</sub>e

*C3 (54) (c) the units used for the objectives;*

The target values are given in tonnes of CO<sub>2</sub> equivalent per year (t CO<sub>2</sub>e/a).

*C3 (54) (d) the portion of Scope 1, Scope 2 and, if disclosed, Scope 3 to which the target relates;*

Scope 1: 100% of direct emissions

Scope 2: 100% of energy-related emissions (location-based)

Scope 3: all material categories, in particular:

- Purchased products and services
- Business travel
- Employee commuting
- Transport and logistics

*C3 (54) (e) a list of the main actions to be taken to achieve the targets.*

To implement the climate targets, aconnic AG pursues a clearly structured approach to measures:

### 1. Emission avoidance and reduction (Priority 1)

- Use of energy-efficient technologies in infrastructure and IT
- Reduction of energy consumption locations
- Optimization of logistics and transport processes
- Reduction of business travel and promotion of alternative work models

### 2. Decarbonisation of energy and mobility

- Use of 100 % certified green electricity
- Gradual reduction of fossil fuels
- Future conversion of the vehicle fleet to alternative drive systems

### 3. Reduction of Scope 3 emissions

- Integration of ESG criteria into supplier selection
- Development of a supplier code of conduct
- Raising supplier awareness of low-emission processes
- Reduction of material-intensive processes

### 4. Offsetting unavoidable emissions

- Use of nature-based solutions (e.g. CO<sub>2</sub>-Binding)
- Use of certified offset projects from a defined point in time

### Progress in the reporting year 2025

In 2025, the first significant progress was made on the way to achieving the targets:

- Total emissions reduced by **-28,6 %** compared to the base year 2024
- Significant reductions in Scope 1, Scope 2 and Scope 3
- Improvement in key efficiency (e.g. emissions per employee and gross profit)

This development shows that the measures introduced are having an impact and form a solid basis for the further pursuit of goals.

At the same time, it must be taken into account that parts of the reduction are attributable to structural changes in business activities. The long-term achievement of the target therefore requires the continuous implementation of additional measures, especially in the area of indirect emissions (Scope 3).

### Further development of the target system

aconnic AG is continuously working on the further development of its climate targets and control mechanisms. Planned further developments include:

- Specification of interim targets on the path to Net Zero 2030
- Further development of the data basis for more precise control of Scope 3 emissions
- Stronger integration of sustainability indicators into operational decision-making processes
- Long-term alignment of the target system with international standards, in particular the Science Based Targets initiative (SBTi)

### Classification

The climate targets of aconnic AG are an integral part of the corporate strategy and form the basis for the long-term transformation towards a climate-neutral business model.

The reporting year 2025 represents an important intermediate step and shows that both operational measures and structural changes can contribute to reducing emissions.

The biggest challenge remains the reduction of indirect emissions along the value chain. At the same time, this is also where the greatest potential for further improving the climate balance lies.

*C3 (55) - If the company, which operates in sectors with a high climate impact, has adopted a transition plan for climate action, it can provide information about it, including an explanation of how it contributes to the reduction of greenhouse gas emissions.*

Not required: aconnic AG is not active in sectors with a high climate impact

*C3 (56) - If the company operates in sectors with a high impact on the climate and does not have a transition plan for climate action, it indicates whether and when it will adopt such a transition plan.*

Not required: aconnic AG is not active in sectors with a high climate impact

### 8.3.C4 – Climate risks

aconnic AG continuously analyzes climate-related risks with regard to their potential impact on business activities, the supply chain and the long-term development of the company. The assessment includes both physical risks and transition risks arising from regulatory, technological and market changes in the transition to a climate-neutral economy.

*C4 (54) - If the company has identified climate-related hazards and climate-related transition events that pose gross climate-related risks to the company, it must:*

*(a) a brief description of these climate-related hazards and climate-related transition events;*

*(b) disclose how it has assessed the exposure and sensitivity of its assets, operations and value chain to these hazards and transition events;*

*(c) disclose the time horizons of all identified climate-related hazards and transition events; and*

*(d) disclose whether it has taken climate change adaptation measures for all climate-related hazards and transition events.*

#### **C4 (54) (a) – Physical climate risks**

Physical risks arise from the direct effects of climate change, in particular from extreme weather events and long-term climatic changes.

The following risks are particularly relevant for aconnic AG:

- **Disruptions in the supply chain:**  
Armed conflicts can affect the production and transportation of electronic components and electronic component manufacturing resources, leading to delays and failures.  
Extreme weather events (e.g., floods, storms) can affect the production and transportation of components, causing delays or failures.
- **Disruption of infrastructure projects:**  
Construction and installation projects can be delayed or complicated by climatic conditions.
- **Location risks:**  
Operating sites can potentially be affected by climate-related events, with the current risk being assessed as moderate.

#### **C4 (54) (b) – Transition risks**

Transition risks arise from the transition to a climate-neutral economy and relate in particular to regulatory, economic and technological changes.

##### **Regulatory risks**

- Introduction of stricter climate protection requirements and reporting obligations (e.g. CSRD, EU taxonomy)
- Increasing demands from customers of business partners for ESG transparency

Risk: increased reporting and compliance effort

##### **Market and competition risks**

- Increasing demand for sustainable products and solutions
- Changing customer requirements regarding CO<sub>2</sub> emissions and energy efficiency

Risk: Competitive disadvantages in the event of insufficient adaptation

Opportunity: Positioning as a provider of sustainable network solutions

##### **Supply chain risks**

- Rising CO<sub>2</sub> costs for supplier
- Limited availability of sustainable materials
- Increasing requirements for ESG-compliant procurement

Risk: Cost increases and supply bottlenecks

Particularly relevant, as Scope 3 emissions account for the largest share

**Technological risks**

- The need for continuous investments in energy-efficient technologies
- Risk of technological lag due to insufficient innovation speed

At the same time: high innovation opportunity for aconnic

**C4 (54) (c) – Financial impact**

Climate-related risks can have a direct or indirect impact on the financial performance of aconnic AG.

Potential impacts include:

- Rising procurement and operating costs
- Investment needs for sustainable technologies and processes
- Potential impact on revenue due to changing market demands
- Increased demands from investors, banks and customers

In the 2025 reporting year, no significant acute financial effects could be identified. In the medium to long term, however, an increasing influence of climate-related factors is expected.

**C4 (54) (d) – Risk management and governance**

aconnic AG is increasingly integrating climate-related risks into existing risk management and control processes.

Essential elements are:

- **Systematic recording of emissions (CCF):**  
Identification of key emission drivers as a basis for risk assessments
- **Integration into management systems:**  
Anchoring environmental and sustainability aspects in existing structures (e.g. B. ISO 14001)
- **Data-driven decision-making:**  
Use of ESG metrics to manage and prioritize actions
- **Supply chain management**  
Increasing consideration of ESG criteria in the selection and evaluation of suppliers

**Classification and strategic importance**

The analysis shows that climate-related risks represent both challenges and opportunities for aconnic AG.

In particular, the high relevance of Scope 3 emissions illustrates the dependence on the supply chain and underlines the need for greater integration of sustainability criteria into procurement and partner structures.

At the same time, the transition to a climate-neutral economy offers significant opportunities:

- Development of energy-efficient products
- Positioning as a sustainable technology provider
- Unlocking new market potential

aconnic AG therefore pursues an active approach in which climate-related risks are not only minimized, but also used in a targeted manner as strategic opportunities.

*C54 (58) - The entity may disclose the potential adverse impacts of climate risks that may affect its financial performance or operations in the short, medium or long term, and indicate whether it considers the risks to be high, medium or low.*

aconnic AG assesses climate-related risks with regard to their potential impact on financial performance and business activities over various time horizons (short, medium and long-term).

The assessment is based on the findings from the corporate carbon footprint as well as on the analysis of market, supply chain and regulatory developments.

**Short-term (0–2 years):****Rating: low**

In the short term, there are no significant acute risks from climate-related factors.

There are currently no significant direct financial effects on business activities. Individual effects, such as fluctuating energy prices or changes in travel activities, have so far had no significant impact on economic performance.

#### Medium-term (3-5 years):

##### Classification: medium

In the medium term, risks arise in particular from:

- Increasing regulatory requirements (e.g. reporting obligations, ESG criteria)
- Increasing demands from customers and business partners
- Potential cost increases in the supply chain

Since a significant proportion of emissions are in Scope 3, there is a certain dependence on the development of supplier structures and their sustainability performance.

These factors can have an impact on cost structures as well as competitiveness.

#### Long-term (>5 years):

##### Classification: medium

In the long term, risks exist in particular in connection with:

- Structural changes in markets as a result of decarbonization
- Increasing demands for climate-neutral products and services
- Potential investment requirements for further emission reductions

At the same time, opportunities also arise from the increasing demand for energy-efficient and sustainable network solutions.

#### Overall Rating:

aconnic AG classifies the climate-related risks as **medium** overall.

The risks are currently considered manageable because:

- No immediate, existential threats exist
- Initial management tools (e.g. corporate carbon footprint) are established
- Measures to reduce emissions and adapt to regulatory requirements are being implemented

At the same time, the relevance of climate-related risks is expected to continue to increase in the future, especially in the supply chain (Scope 3) and in the regulatory environment.

## 8.4.B4 – Pollution of air, water and soil

*B4 (32) - Where the undertaking is already required by law or other national regulation to report its pollutant emissions to the competent authorities, or if it voluntarily reports on them as part of an environmental management system, it shall disclose the pollutants it emits in air, water and soil during its own activities, together with the corresponding quantity for each pollutant. Alternatively, if this information is already in the public domain, the Company may refer to the document in which the information is provided, e.g. by providing the relevant URL link or by embedding a hyperlink.*

aconnic AG is currently not subject to any legal obligation to report pollutant emissions in the air, water or soil to the competent authorities.

However, as part of the environmental management system according to ISO 14001, internal surveys are carried out on energy-related emissions as well as on environmentally relevant aspects. These relate in particular to energy consumption, logistics processes, material use and waste management.

The activities of aconnic AG are predominantly non-emission-intensive (e.g. research & development, software development, system integration). The resulting direct emissions, especially from the vehicle fleet or building operation, are recorded in the Corporate Carbon Footprint and presented transparently (Scope 1).

Separate reporting on specific pollutants (e.g. nitrogen oxides, heavy metals or solvents) is currently not required, as no significant emissions to air, water or soil occur in the course of business activities.

## 8.5.B5 – Biodiversity

*B5 (33) - The company must disclose the number and area (in hectares) of land it owns, leases or manages in or near a sensitive biodiversity area.*

aconnic AG currently does not own, lease or manage any land located in or in the immediate vicinity of areas that are classified as particularly biodiversity-sensitive according to national or international criteria (e.g. Natura 2000 sites, nature reserves or Ramsar sites).

The existing sites are mainly located in urban locations (e.g. inner city areas and commercial areas) and have no significant direct impact on biodiversity areas worthy of protection.

*B5 (34) - The company may disclose space utilization metrics:*

- (a) total land use (in hectares);*
- (b) the entire sealed area;*
- (c) the entire semi-natural area at the site; and*
- (d) all near-natural area outside the site.*

Due to the urban locations and the overall low ecological relevance of the areas used, no specific land use metrics (e.g. total area, sealed area or near-natural areas) are currently systematically recorded.

However, aconnic AG pursues a continuous improvement approach within the framework of its environmental management system. In the future, it is planned to take greater account of aspects of land use and site design, in particular with regard to:

- Greening measures at sites
- Reduction or avoidance of additional land sealing
- Consideration of environmental aspects in site decisions and investments

## 8.6. B6 – Water

*B6 (35) - The undertaking must disclose its total water abstraction, i.e. the amount of water withdrawn within the boundaries of the organisation (or establishment); in addition, the company must separately report the amount of water withdrawn from locations in areas with high water stress.*

In the 2025 reporting year, aconnic AG consumed a total of 581 m<sup>3</sup> of drinking water. Water is withdrawn exclusively via the municipal supply network at urban locations in Germany.

There are currently no sites in areas with high water stress according to internationally recognized criteria (e.g. WRI Aqueduct, Water Risk Atlas).

Water consumption is mainly attributable to sanitary use and general office operations. Water-intensive industrial processes do not take place.

Overall, the impact of business activities on water resources is classified as low

*B6 (36) - If the company has production processes that consume a significant amount of water (e.g. thermal energy processes such as drying or electricity production, production of goods, agricultural irrigation, etc.), it must disclose its water consumption, which is the difference between the water withdrawal and the water output from its production processes.*

aconnic AG does not operate any water-intensive production processes.

Water consumption is incurred exclusively in connection with office operations, sanitary facilities and general building use. No significant amounts of water are used in production processes or bound in products.

The water supply is therefore essentially the same as the water withdrawal.

There is no water consumption relevant to the balance sheet within the meaning of the VSME standard (difference between withdrawal and discharge in production processes).

## 8.7.B7 – Resource Use, Circular Economy and Waste Management

*B7 (37) - The company indicates whether it applies the principles of the circular economy and, if so, how it applies these principles.*

aconnic AG is guided by the principles of the circular economy, especially in product development, material selection and along the value chain. The aim is to minimise the ecological footprint over the entire life cycle and to use resources as efficiently as possible.

In the 2025 reporting year, initial progress was made in the area of resource efficiency and waste reduction. The overall decline in the amount of waste shows that measures to optimise the use of materials, processes and logistics are having an effect.

Specifically, aconnic AG pursues the following approaches:

- **Modular product design:** Systems are made up of replaceable components, allowing for longer service life and improved serviceability and repairability.
- **Reusability & repairability:** Concepts for the take-back and refurbishment of electronic components are further developed.
- **Material efficiency:** When selecting mechanical and electronic components, greater attention is paid to durability, reusability and – as far as possible – recyclability.
- **Integrated supply chain:** By integrated development, procurement and production, sustainable material and packaging concepts can be considered at an early stage

The application of circular economy principles is closely linked to the strategic goals of climate neutrality by 2030 and will be further expanded in the coming years, especially in the area of procurement and product design.

*B7 (38) - The company must provide the following information*

*(a) total annual waste generation, broken down by type (non-hazardous and hazardous waste);*

*(b) the total annual amount of waste sent for recycling or reuse; and*

*(c) if the company is active in a sector where there are significant material flows (e.g. manufacturing, construction, packaging or other areas), the annual mass flow of materials used.*

### (a) Total annual waste generation (2025), broken down by type of waste:

Non-hazardous waste:

Type of waste	Qty (t)
Mixed municipal waste	14,6
Used electrical equipment	0,4
Fluorescent tubes and mercury-containing waste	0,00
Paper	8,51
Alkaline batteries	0,16
Films	2,9
Mixed metals	1,2
Aluminium	0,2
Iron and steel	0,1
Tin waste	0,2
Document destruction	0,4
Adhesives / sealants with hazardous substances	0,00
Paint and varnish waste with organic solvents	0,00
Organic solvents	0,00
Reaction and distillation residues	0,00
<b>Total non-hazardous waste</b>	<b>28,47 t</b>

Hazardous waste (according to AVV/waste code):

Type of waste	Qty (t)
Plastics with oil adhesions	0,2
<b>Total hazardous waste</b>	<b>0,2 t</b>

**Total amount of waste in 2025: 28.47 tonnes**

Compared to the previous year, there has been a reduction in the amount of waste, especially in the area of non-hazardous waste.

This development is due in particular to the following:

- Optimized material usage
- Reduced production or project activities
- More efficient logistics and procurement processes

The waste structure continues to be clearly characterised by non-hazardous waste, while hazardous waste accounts for only a very small share.

### **(b) Recycling and reuse**

For all recyclable waste fractions (in particular paper, metals, electronic waste, films and batteries), recovery through recycling or return to specialised disposal channels was also ensured in the 2025 reporting year.

Disposal is carried out by certified and legally compliant waste management service providers who ensure proper treatment and recycling of the waste.

On the basis of the existing disposal structures and types of waste, aconnic AG continues to assume that the majority of waste (estimated  $\geq 90\%$ ) will be recycled or reused.

#### Estimate of the amount of waste recycled or reused in 2025:

approx. 25.8 t

(corresponds to around 90 % of 28.71 t total volume)

The figure is based on an internal estimate, as there is still no complete external evidence of the exact distribution of recycling channels for the 2025 reporting year.

aconnic AG is working to further improve the database in the field of waste management, in particular through:

- More detailed recording of waste streams
- Greater differentiation according to recycling pathways
- Closer coordination with waste management service providers

The aim is to enable an even more precise and reliable quantification of recycling and reuse rates in the future.

### **(c) Material flows**

aconnic AG is not active in a sector with significant mass-based material flows (e.g. heavy industry or construction).

The materials used are mainly limited to electronic components, housing materials and packaging. There is currently no systematic recording of material mass flows.



## SOCIAL

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This chapter examines the social aspects of aconnic's corporate responsibility in line with central ESG criteria. It includes both the company's own workforce and effects on people along the value chain, in affected communities, and in dealing with customers and end users.

The focus is on information on the structure of employees, working conditions, occupational safety and health, further training, gender equality and collective bargaining. It also explains the extent to which human rights, labour standards and minimum social requirements are anchored in corporate policy and how corresponding risks are identified and addressed.

With this reporting, aconnic demonstrates its commitment to fair, inclusive and safe working conditions as well as its responsibility towards external stakeholders and contributes to transparency about its social impact.

## 9. VSME Report – Social

### 9.1. B8 – Labour force – General characteristics

B8 (39) - The company discloses the number of employees in head numbers or full-time equivalents for the following measures:

(a) the type of employment contract (fixed-term or indefinite);

(b) gender; and

(c) Country of employment contract if the company operates in more than one country.

#### (a) Type of employment contract (fixed-term or indefinite);

The following information is based on the headcount as of 31.12.2025.

Type of contract	Number of employees	Share
Fixed-term contract	7	3%
Permanent contract	225	97%
<b>Total</b>	<b>232</b>	<b>100%</b>

#### (b) By gender

By gender	Anzahl Mitarbeitende	Share
Female	74	32 %
Male	158	68 %
Miscellaneous / Other	0	0%
Not specified	0	0%
<b>Total</b>	<b>232</b>	<b>100%</b>

#### (c) Country of employment contract

Country of employment contract	Number of employees	Share
Germany	189	81,47%
Switzerland	9	3,88%
Austria	3	1,29%
France	1	0,43%
Italy	1	0,43%
Mexico	29	12,50%
<b>Total</b>	<b>232</b>	<b>100%</b>

Workforce information includes all employees in the Group, including international locations.

B8 (40) - If the company employs 50 or more people, it must declare the turnover rate for the reporting period.

The turnover rate describes the percentage of employees who have left a company within a defined period of time – usually a calendar year. It is considered a relevant key figure in personnel management because it allows conclusions to be drawn about factors such as employee satisfaction, management culture, job retention or external changes in the labor market.

This metric is used to assess employee retention and allows comparisons to be made over time and in an industry context. A conspicuously high or increasing fluctuation rate can indicate structural challenges or necessary adjustments in the personnel strategy.

**The fluctuation rate in 2025 in percent: 32.3%**

**The higher fluctuation rate in the year under review is due in particular to structural adjustments and changes in the organizational structure.**

## 9.2.C5 – Additional (general) characteristics of the labour force

*C5 (59) - If the company employs 50 or more people, it may indicate the ratio of women and men at management level for the reference period.*

### Gender ratio in management

Gender	Share
Female	24%
Male	76%

*C5 (60) - If the company employs 50 or more workers, it can indicate the number of self-employed without staff who work exclusively for the company, as well as the number of temporary agency workers made available by companies that mainly carry out "employment activities".*

Category	Number (persons)	Comment
Permanent employees	232	Headcount
Self-employed without staff	5	Exclusively working for aconnic AG (e.g. IT freelancer, consultant)
Temporary workers (temporary work)	15	Used e.g. production, logistics, warehouse

## 9.3.B9 - Workforce - Health and Safety

*B9 (41) - The company discloses the following information about its employees:*

*(a) the number and rate of reportable accidents at work, and*

*(b) the number of deaths resulting from work-related injuries and work-related illnesses.*

In the 2025 reporting year, a total of **1 reportable occupational accidents** were registered at aconnic AG .

This corresponds to an accident rate of around **0.43%** in relation to the total number of employees (232 employees).

There were no deaths from work-related injuries or work-related illnesses in the reporting period.

The registered accidents at work were predominantly minor in nature and did not lead to any long-term health impairments.

aconnic AG systematically analyzes all occupational accidents in order to identify causes and derive targeted preventive measures. Existing occupational safety measures are continuously being developed to further reduce the risk of future incidents and to ensure a safe working environment for all employees.

## 9.4.B10 - Labour force - Remuneration, collective bargaining and training

*B10 (42) - The company must provide the following information*

*(a) whether workers receive pay equal to or higher than the minimum wage applicable to the country in which it reports, as determined directly by the national minimum wage law or by a collective agreement;*

*(b) the percentage pay gap between its female and male employees. The company may waive this indication if its number of employees is less than 150, although it should be noted that this threshold will be lowered to 100 employees from 7 June 2031;*

*(c) the percentage of employees covered by collective agreements, and*

*(d) the average number of annual training hours per employee, broken down by gender.*

### (a)

aconnic AG ensures that all employees receive remuneration that at least corresponds to the applicable statutory minimum wage in Germany or the applicable collective bargaining provisions. In practice, the remuneration of almost all employees is well above the statutory minimum wage.

**Wage below minimum wage: 0%**

**(b)**

The number of employees in the year under review was 232. This means that aconnic AG meets the criteria for the disclosure of the gender-specific pay gap. This amounts to 26% of the average gross annual earnings of women in relation to men.

**Gender Pay Gap: 26%**

The gender pay gap is characterised in particular by different areas of activity, qualification profiles and the currently lower proportion of women in higher-paid technical and management positions. aconnic pursues the goal of reducing the gender pay gap in the long term and increasing the proportion of women in technical and management positions.

**(c)**

The proportion of employees who are covered by a collective agreement or are based on collective bargaining regulations is 0%.

**Collective bargaining coverage: 0%**

In terms of remuneration and working conditions, aconnic AG is guided by customary market standards and individual agreements.

**(d)**

In 2025, the average number of training hours completed per employee was 23.33 hours. Female employees accounted for an average of 3.43 hours and male employees 19.9 hours. The training content included technical training, IT training, soft skills as well as sustainability and ESG topics.

**Training: 23.33 hours**

9.5.C6 - Additional information about its own workforce - Human rights policy and processes

*C6 (61) - The company must provide an answer to the following questions.*

*(a) Does the company have a code of conduct or human rights policy in place for its own workforce? (YES/NO)*

*(b) If so, this covers:*

- i. Child labour (YES/NO);*
- ii. Forced labour (YES/NO);*
- iii. Human trafficking (YES/NO);*
- iv. discrimination (YES/NO);*
- v. Accident prevention (YES/NO); or*
- vi. Miscellaneous? (YES/NO - if yes, please specify).*

*(c) Does the company have a procedure in place to deal with complaints from its own staff? (YES/NO)*

**(a)** aconnic AG has a Code of Conduct that also includes human rights-related principles for its own workforce. The Code is part of the internal management and corporate culture and is binding for all employees.

**Answer: YES**

**(b)** The Code of Conduct covers, explicitly or implicitly, the following topics:

Topic area	Covered?
i. Child labour	YES
ii. Forced labor	YES
iii. Human trafficking	YES
iv. Discrimination	YES
v. Accident prevention / occupational health and safety	YES
vi. Other (e.g. equal treatment, fair treatment in the working environment)	YES

The principles mentioned are based on international standards such as the ILO core labour standards as well as national labour law regulations.

**(c)** Yes, there is an internal procedure for handling complaints and reports. Employees can confidentially contact their manager, the HR department or via internal communication channels. aconnic AG plans to further develop the existing complaints mechanism into a structured whistleblower system in the future.

**Answer: YES**

## 9.6. C7 - Serious negative incidents in the field of human rights

*C7 (62) - The company must provide an answer to the following questions:*

*(a) If the Company has confirmed incidents in its own workforce in relation to:*

- i. Child labour (YES/NO);*
- ii. Forced labour (YES/NO);*
- iii. Human trafficking (YES/NO);*
- iv. discrimination (YES/NO); or*
- v. Miscellaneous? (YES/NO - if yes, please specify).*

*(b) If so, the Company may describe the measures taken to remedy the incidents described above.*

*(c) Is the company aware of any confirmed incidents involving workers in the value chain, affected communities, consumers and end-users? If so, please specify.*

**(a)** In the reporting period, aconnic AG was not aware of any confirmed incidents regarding human rights violations within its own workforce. This applies in particular to the following areas:

Topic area	Incidents reported/confirmed?
i. Child labour	NO
ii. Forced labor	NO
iii. Human trafficking	NO
iv. Discrimination	NO
v. Miscellaneous	NO

Compliance with fundamental labour and human rights is ensured by internal guidelines, legal requirements and our corporate culture. Prevention is supported by internal guidelines, training and compliance structures.

**(b)** In the absence of any confirmed incidents, no specific corrective action was required. In general, however, aconnic AG intends to initiate internal clarification processes immediately upon reporting or becoming aware of a potential violation, with the aim of reappraisal, remediation and prevention.

**(c)** With regard to our value chain, affected communities, consumers or end users, aconnic AG also has no confirmed incidents of human rights-related violations in the reporting period.

However, as part of the further development of our ESG management and the planned supplier code, it is planned to monitor and document these aspects more systematically in the future.



## COMPANY POLICY

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This chapter presents the company-wide principles, guidelines and measures that ensure aconnic's responsible and honest actions. The focus is on governance issues such as compliance, the fight against corruption and bribery, codes of conduct, transparency in corporate governance and the handling of human rights due diligence.

In addition, it discloses whether violations of applicable law, especially in the area of business ethics, were detected during the reporting period and what measures, if any, were taken. The composition of the management bodies is also examined – including with regard to gender diversity, responsibilities and decision-making structures.

With this chapter, aconnic underlines its self-image as a value-oriented technology company that is committed to complying with legal, ethical and social standards and fulfils its corporate responsibility at all levels.

## 10.VSME Report – Corporate Policy

### 10.1. B11 – Convictions and fines for corruption and bribery

*B11 (43) - In the case of convictions and fines in the reporting period, the company reports the number of convictions and the total amount of fines for violations of anti-corruption and anti-bribery laws.*

In the 2025 reporting period, no final convictions and no officially imposed fines were found at aconnic AG in connection with violations of corruption or bribery regulations.

aconnic AG pursues a clear zero-tolerance policy towards corruption, bribery and other unfair behaviour.

The following measures have been implemented to prevent and ensure legally compliant behaviour:

- **Code of Conduct:**  
Binding guidelines on integrity, fair competition and lawful conduct for all employees and business partners
- **Compliance structures:**  
Integration of compliance and integrity requirements into internal processes and decision-making structures
- **Awareness and training**  
Regular or event-related training courses on compliance topics as well as continuous sensitization of employees

aconnic AG regularly reviews its compliance structures and continuously develops them in order to identify and avoid risks in connection with corruption and bribery at an early stage.

### 10.2. C8 – Revenues from certain sectors and exclusion from EU reference benchmarks

*C8 (63) - If the undertaking is active in one or more of the following sectors, it shall declare its corresponding revenues in the sector(s):*

- (a) controversial weapons (anti-personnel mines, cluster munitions, chemical and biological weapons);*
- (b) the cultivation and production of tobacco;*
- (c) fossil fuel (coal, oil and gas) sector (i.e. the entity derives income from the exploration, extraction, production, processing, storage, refining or distribution, including transport, storage and trading, of fossil fuels as defined in Article 2(62) of Regulation (EU) 2018/1999 of the European Parliament and of the Council<sup>17</sup>); including a breakdown of coal, oil and gas revenues; or*
- (d) Production of chemicals, if the company is a producer of pesticides and other agrochemical products.*

aconnic AG is not active in any of the following sectors and does not generate any revenue from them:

- Controversial weapons (e.g. anti-personnel mines, cluster munitions, chemical or biological weapons)
- Cultivation and production of tobacco
- Fossil fuels (coal, oil and gas), including exploration, extraction, processing, transportation, storage or trade
- Manufacture of pesticides or other agrochemical products

Thus, aconnic AG fulfils the requirements for exclusion from the aforementioned controversial sectors within the meaning of the EU reference benchmarks.

The business activities of aconnic AG focus on the development, production and provision of technologies and solutions for the construction and operation of critical digital communication infrastructure.

A special focus is on energy-efficient, durable and sustainable system solutions that contribute to the reduction of energy consumption and emissions throughout their entire life cycle.

*C8 (64) - The company discloses whether it is excluded from EU benchmarks aligned with the Paris Agreement, as described in paragraph 241 of the Guidelines.*

aconnic AG is listed on the stock exchange.

According to the current state of knowledge, there are no indications that aconnic AG is excluded from EU reference benchmarks that are adapted to the Paris Climate Agreement (e.g. EU Paris-Aligned Benchmark (PAB) or EU Climate Transition Benchmark (CTB)).

The company is currently not part of such benchmarks, but there are also no known exclusion criteria that apply to the business activities of aconnic AG.

Should an exclusion or relevant classification arise in connection with such benchmarks in the future, this will be disclosed accordingly as part of the sustainability reporting.

**Exclusion of EU benchmarks in the sense of the Paris Climate Agreement: NO**

### 10.3. C9 - Gender diversity on boards

*C9 (65) - If the company has a management body, it discloses the corresponding proportion of gender diversity.*

aconnic AG has a management body in accordance with the VSME standard.

At the time of reporting, it consists of two members:

- the Chief Executive Officer (CEO)
- another member of the management body

Both positions are currently occupied by male persons.

This results in the following gender distribution in the management body:

- Percentage of women: 0 %
- Percentage of men: 100 %

The overall operational responsibility lies with the CEO.

aconnic AG recognizes the importance of diversity – especially gender diversity – in management positions as an important component of sustainable corporate development.

The company therefore pursues the goal of promoting diversity in the long term, in particular through:

- Equal opportunities for development and career advancement
- Transparent and non-discriminatory selection processes
- An open and inclusive corporate culture

## 11. Conclusion & Outlook

The present sustainability reporting of aconnic AG has been prepared on a consolidated basis in accordance with the requirements of the VSME standard. The scope of consolidation corresponds to that of financial reporting and includes all relevant subsidiaries. Significant ecological and social impacts were also systematically recorded and assessed along the upstream and downstream value chain. The methods used are based on international standards, in particular the Greenhouse Gas Protocol, and already take into account future regulatory requirements.

In the 2025 reporting year, aconnic AG was able to make significant progress in its sustainability performance. Greenhouse gas emissions (Scope 1–3) were reduced by around 28.6% compared to the previous year. This development shows that the measures introduced to reduce emissions and improve data and control quality are having an effect. At the same time, it is clear that part of this reduction is due to structural changes in business activities, which must be taken into account when classifying the results.

As a provider of critical communications infrastructure with an international reach, aconnic AG is aware of its special responsibility. The company continues to pursue the clear goal of becoming climate-neutral (net zero) by 2030 at the latest. The focus is on the consistent avoidance and reduction of emissions along the entire value chain, supplemented by targeted compensation of unavoidable emissions.

A key focus in the coming years will be on further reducing Scope 3 emissions, especially in the supply chain. At the same time, the integration of sustainability aspects into operational processes, procurement strategies and product developments will be further advanced.

The ESG strategy continues to focus on an integrative approach that takes into account environmental, social and corporate ethical aspects throughout the entire life cycle of products and services. Energy-efficient technologies, long-lasting system architectures and circular economy approaches make a significant contribution to reducing environmental impacts – both within the company and for customers.

aconnic AG is continuously developing its sustainability reporting. The focus is on improving data quality, further developing key performance indicators and aligning more closely with international frameworks, especially with regard to possible future requirements such as the Science Based Targets Initiative (SBTi).

With this report, aconnic AG creates transparency about its progress, challenges and objectives. At the same time, it forms the basis for continuous development of sustainability performance and trusting communication with customers, partners, investors and other stakeholders – for a powerful, secure and sustainable digital infrastructure of the next generation.

## 12. Disclaimer

This sustainability report has been prepared by aconnic AG with the greatest care and is based on the data, assumptions and internal and external sources of information available at the time of publication.

The report contains forward-looking statements, in particular with regard to sustainability goals, strategic measures and expected developments. These statements are based on management's current beliefs and assumptions and are subject to risks and uncertainties that could cause actual results to differ materially from those anticipated.

The data and information contained in the report have been compiled to the best of our knowledge and belief. Nevertheless, due to methodological assumptions, estimates and the availability of data, deviations cannot be completely ruled out.

This report is for informational purposes only and does not constitute a legally binding basis for any business, financial or investment-related decisions. No claims against aconnic AG can be derived from the information contained therein, unless there is a legal obligation.

aconnic AG reserves the right to update or adapt the information contained in the report in the context of future reporting, in particular in the course of improved data availability and methodological developments.



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aconnic AG

Leopoldstraße 180  
D – 80804 Munich

Tel. +49 89 3 8998 7770

Email: [office@aconnic.com](mailto:office@aconnic.com)

Internet: [www.aconnic.com](http://www.aconnic.com)