SUSTAINABILITY REPORT 2024
apt Group

Shaping the future with aluminium

apt®
ALU PRODUCT TECHNOLOGY

Aluminium for tomorrow:
Lightweight. Durable. Sustainable.
Aluminium is our element – a material that lays a solid foundation for a sustainable global economy thanks to its light weight, corrosion resistance and virtually unlimited recyclability. Our aim is to harness and further enhance this potential responsibly – working hand-in-hand with our customers, employees and partners. From the initial idea to final processing, we create efficient solutions for a future worth living in.

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The apt Group

The apt Group, comprising apt Extrusions GmbH & Co. KG, Monheim am Rhein, apt Extrusion B.V., Roermond, Netherlands, apt Products GmbH, Eckental, Germany, and apt Products s.r.o., Cheb, Czech Republic, is one of the leading corporate groups in the European aluminium industry.

It manufactures, processes and sells aluminium profiles and products for the sectors of construction, transportation, automotive and industry. The Group operates at four production sites in Germany, the Netherlands and the Czech Republic.

apt covers the entire aluminium processing value chain – from development, recycling and extrusion, mechanical processing and surface finishing (anodising and powder coating) to assembly and logistics.

Innovation, quality and sustainability are front and centre of the company's activities. The apt Group is actively committed to environmentally friendly production processes, energy-efficient solutions and responsible corporate governance, led by its vision: **Shaping the future with aluminium**.

21.44 %
reduction in carbon emissions (-61,559 tonnes)[1]

10,179 t
of aluminium scrap recycled[2]

18,000 t p. a.
recycling capacity of our in-house remelting plant

757
employees

Head office in Monheim am Rhein, Germany

Production sites in Monheim am Rhein and Eckental (Germany), Roermond (Netherlands), Cheb (Czech Republic)

209 EUR million
in annual revenue

1 This metric should be viewed in the context of lower revenue/tonnage.
2 Less aluminium was recycled in the 2024 reporting year compared to the previous year as the remelting plant was decommissioned. This is due to the higher purchase prices for recycled aluminium compared to primary aluminium.

Foreword

Dear readers,

2024 was an important year for the apt Group in many respects, characterised by strategic decisions and operational development. Our path toward achieving climate neutrality by the end of 2044 continued.

We would like to start by expressing our sincere thanks to all employees of the apt Group. Their daily commitment, skills and willingness to actively help shape change form the foundation on which we build our success. Especially in a year marked by transformation and challenges, it has become evident just how important reliability and team spirit are.

Our industry is facing profound challenges: climate change, high energy costs, digitalisation, a shortage of skilled workers and geopolitical uncertainty are increasingly shaping the environment in which we operate. In their publications, companies from the aluminium industry are unanimously reporting a need to make production and supply chains more resilient, sustainable and innovative. We are responding to these developments with innovative strength, investments in energy-efficient processes, moves to expand the circular economy and sustainable product solutions for our core industries.

One key event in 2024 was the acquisition of Alu Menziken Extrusion AG by our parent company, Mengtai Germany GmbH. This step will not only see us expand our geographical footprint on the European continent, but will also allow us to acquire additional production capacities and technological expertise. This will open up new opportunities for our customers and employees alike.

Here at the apt Group, we know exactly where our responsibility lies: we want to be part of the solution – for a resilient, sustainable and competitive aluminium industry in Europe. Together with our partners and customers, we are shaping the path towards a climate-neutral future – one step at a time, and always with our goal of climate neutrality by 2044 in mind.

We would like to thank you for your trust and support over the past year – we're excited to take the next steps forward with you.

Best sustainable regards,

Manon Gahmann

Director of CSR & Compliance

About our Sustainability Report – in accordance with the European Sustainability Reporting Standards (ESRS)

Since the 2021 reporting year, we have been reporting in accordance with the Global Reporting Initiative (GRI) reporting standard and have published an annual Sustainability Report. This is our way of documenting how we intend to contribute to the goal of climate neutrality by 2044.

For the purposes of this fourth report, we have applied the European Sustainability Reporting Standards (ESRS) for the first time as part of the Corporate Sustainability Reporting Directive (CSRD). This piece of legislation changes the requirements governing the content, scope and comparability of sustainability reporting across Europe. For the first time, binding and standardised reporting obligations have been introduced that require companies to disclose extensive information on environmental, social and governance (ESG) issues.

At the very core of the reporting is, in particular, the mandatory principle of double materiality: companies have to systematically assess and report both the impact their business activities have on the environment and society, and the financial risks and opportunities associated with sustainability issues based on the topics specified in the standard.

We see our focus on sustainability, and climate neutrality in particular, as an opportunity. As a result, this report is also our way of preparing for upcoming statutory developments, even if we are not currently subject to a reporting requirement.

We have transitioned from GRI reporting to ESRS reporting in this report, applying the ESRS/GRI Interoperability Index (ESRS/GRI Index). This mapping tool is one of the specific outcomes of the Memorandum of Understanding (MoU) between the European Financial Reporting Advisory Group (EFRAG) and the GRI, the aim being to make sustainability reporting for companies more comparable and compatible with the applicable regulations. This enables us to make a structured, efficient transition to the ESRS.

ESRS 2 – General disclosures

GENERAL BASIS FOR PREPARATION OF THE SUSTAINABILITY REPORT

apt holding GmbH is a wholly owned subsidiary of Mengtai Germany GmbH. As such, the parent company would be subject to a reporting requirement in accordance with the CSRD. The suspension of the CSRD in connection with the Omnibus package in February 2025 – and, as a result, the postponement of the reporting obligation for the second group of companies subject to the reporting obligation until 2027 – means that, as things stand in mid-2025, it is not possible to conclusively assess whether the parent company will be subject to the reporting obligation or not. This remains the case after the takeover of Alu Menziken Extrusion AG at the end of 2024.

This document is apt holding GmbH's first voluntary sustainability report in accordance with the ESRS, as it continues to prepare for future requirements. Below, the reporting company will be referred to as the apt Group.
[ESRS 1 5.1]

The ESRS/GRI Index forms the basis for the preparation of the apt Group's Sustainability Report. This fulfils both the ESRS and GRI requirements and enables a transition. [ESRS 2 BP-1 paragraph 5 (a) and (b)]

The ESRS/GRI Index

The apt Group applies the ESRS/GRI Index of the GRI and EFRAG, meeting the requirements for qualitative characteristics of information in accordance with Chapter 2 and Annex B of the ESRS standard. [ESRS 2 BP-2 paragraph 15, ESRS 1 paragraph 114]

Reporting boundaries

In addition to the parent company apt Holding GmbH, the apt Group comprises the wholly owned subsidiaries apt Extrusions GmbH & Co. KG, Monheim am Rhein, Germany, apt Extrusions Management GmbH, Monheim am Rhein, Germany, apt Extrusions B.V., Roermond, Netherlands, apt Products GmbH, Eckental, Germany, and apt Products s.r.o., Cheb, Czech Republic.

These four production companies are the production sites of the apt Group and are located in three countries. The metrics reported relate to the fully consolidated companies.

Inclusion of the value chain in the materiality assessment

When assessing impacts, risks and opportunities, the report looks at both the upstream and downstream value chain. As a wholly owned subsidiary of Mengtai Germany GmbH, the apt Group excludes the parent company and its Chinese parent, Inner Mongolia Mengtai Group Co., Ltd. from the analysis, as there are no direct relationships here. [ESRS 2 BP-1 AR 1 (a)]

Data collection

As part of ESRS-compliant reporting, the relevant quantitative and qualitative information was collected systematically on the basis of a structured information request. Data was collected separately for metrics and narrative information as part of a uniform process across the Group using standardised templates.

Reporting period

The reporting period of this Sustainability Report covers the period from 1 January to 31 December 2024. This matches the reporting period for the financial statements of apt Holding GmbH. [ESRS 1 paragraph 73]

External assurance

The information published in the voluntary report was not subjected to an independent third-party review. [(EU) 2022 / 2464 (CSRD)]

Disclosures in relation to specific circumstances

There were no changes in the preparation and presentation of sustainability information compared to any previous reporting period. There were no material prior-period errors. [ESRS 2 BP-2 paragraphs 13, 14 (a) to (b)]

GOVERNANCE: THE ROLE OF THE ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The apt Group has a management body and a shareholder. In the 2024 reporting year, the management consisted of managing director Michael Zint. [GOV-1 paragraphs 21, 22 (a), 23]

The Shareholders' Committee of the apt Group consists of five members. The shareholder members have long-standing experience and expertise in the aluminium industry.

The CEO has expertise in managing and monitoring sustainability matters within the apt Group [ESRS G1 paragraph 5 (b)]

2024 Management
Michael Zint
2024 Shareholders' Committee
Ao Bo (Chairman)
Members
- Mr Ao Bo (Mengtai) - Mr Kurvers - Mr Bao (Livingstone) - Mr Gao Peijun (Mengtai) - Mr Xu Guangying (external)

The apt Group has a dual management system that provides for a strict separation of personnel and functions between the management, as the management body, and the Shareholders' Committee, as the supervisory body.

The Articles of Association and the rules of procedure of the apt Group stipulate that certain management measures require the approval of the Shareholders' Committee. These are largely the scenarios set out by law. [GOV-1 paragraph 22 (c)]

The members of the management are provided with information, at regular intervals, from the Director of Compliance regarding relevant developments related to compliance (including anti-corruption). The priorities set in this area are discussed with them in general dialogue sessions and dedicated meetings.

The management receives an overview of anonymised statistics from the whistleblower system every six months. These statistics are also included in the annual compliance report to the management. [ESRS 2 GOV-1 paragraph 22 (c) i and ii]

INFORMATION PROVIDED TO AND SUSTAINABILITY MATTERS ADDRESSED BY THE UNDERTAKING'S ADMINISTRATIVE, MANAGEMENT AND SUPERVISORY BODIES

The CEO is briefed twice a month by the head of the CSR & Compliance department on sustainability matters. Decisions on the Group's future direction are made as part of this process – for example, decisions on major adjustments to the sustainability strategy and the management of this strategy.

INTEGRATION OF SUSTAINABILITY-RELATED PERFORMANCE IN INCENTIVE SCHEMES

The remuneration paid to the management and the senior management team of the apt Group is made up of a fixed and a variable component. The annual bonus is based on the achievement of the annual financial target (EBIT reported by the apt Group) and the achievement of individual targets designed to ensure the success of the apt Group.

SUSTAINABILITY ORGANISATION

Alongside the management, the apt Group's sustainability organisation includes the Director of CSR & Compliance as well as the sustainability officers at the individual production companies.

Sustainability management is organised in the form of the CSR & Compliance department at apt Holding GmbH and is responsible for coordinating sustainability throughout the apt Group. The management reports to the CEO at least twice a month.

The management in turn reports to the Shareholders' Committee. Critical matters are discussed on an ad hoc basis. No critical matters arose in the 2024 reporting year. In order to boost transparency and optimise management, the company has integrated a central reporting system for financial and non-financial information, spanning all locations, into its standard reporting system. Making sustainability a firm component of the organisational structure is an important aspect when it comes to the long-term sustainable focus of the corporate strategy. [MDR-P paragraph 65 (c)]

As the highest level of the apt Group, the management is responsible for implementing the sustainability strategy. [MDR-P paragraph 65 (c)]

apt Holding ESG organisation

Management			
ESG management within the apt Group			
apt Extrusions		apt Products	
Monheim am Rhein Germany ESG location	Roermond Netherlands ESG location	Eckental Germany ESG location	Cheb Czech Republic ESG location
Michael Boche	Roger Palmen	Tobias Schwalb	Jiří Šupka

STATEMENT ON DUE DILIGENCE

The apt Group has put various processes in place to fulfil its due diligence obligations. In addition to the existing environmental and energy management systems in accordance with ISO 14001 and ISO 50001, the company has introduced Group-wide guidelines and a Code of Conduct. The core aspects of due diligence include its embedding into governance, strategy and the business model, engaging with affected stakeholders, identifying and assessing negative impacts on people and the environment, taking suitable countermeasures, tracking the effectiveness of these measures and communicating them. Compliance with due diligence obligations is covered by appropriate processes and is ensured by the department responsible. For information on further aspects of due diligence, please refer to the relevant standards. [GOV-4 paragraphs 30, 32, 33]

RISK MANAGEMENT AND INTERNAL CONTROLS OVER SUSTAINABILITY REPORTING

The apt Group does not have a formalised risk management system for sustainability reporting. The company will conduct a double materiality assessment for the first time in 2025 in order to identify and assess sustainability-related risks and opportunities. This approach takes into account both financial materiality and impact materiality. [Paragraph 36 (b) to (d)]

To ensure that sustainability data is accurate and reliable, an internal control system will be established in the next reporting year. This will include application of the dual control principle and checks for any deviations within the reporting system. Defined reporting schedules and roles for employees in each process phase will also ensure the consistency and transparency of the data reported. [ESRS GOV 5 paragraph 34]

The internal control system is designed to ensure that the sustainability data reported is accurate, complete and reliable. It will be supported by clearly defined procedures for data collection, validation and approval. Each step in the process will be assigned to specific employees who are responsible for data entry. The sustainability officers then inform the holding company level. [ESRS 2 paragraph 35 (a)]

Sustainability performance and reporting are regularly communicated to the management and the Shareholders' Committee. An annual meeting is held with the management to review and discuss the results of sustainability reporting, the key performance indicators (KPIs) and any challenges or deviations identified. [ESRS 2 paragraph 36 (e)]

STRATEGY, BUSINESS MODEL AND VALUE CHAIN

As a company in the European aluminium industry, apt Holding GmbH, based in Monheim am Rhein, Germany, has been a subsidiary of Mengtai Germany GmbH, which in turn is a subsidiary of Inner Mongolia Mengtai Group Co., Ltd, since 2021.

The apt Group develops and manufactures technologically sophisticated extruded profiles and mechanically processed aluminium products at its production sites. These are then supplied to renowned customers in the construction, transportation, automotive and industry sectors. The apt Group covers manufacturing processes spanning the entire value chain, from the raw material to end product. Boasting in-house remelting capacities, six extrusion lines, a state-of-the-art further processing facility, two anodising plants and a powder coating plant, the apt Group covers a broad spectrum of expertise.

apt was established in 1972. Over the years, the company has developed into a European corporate group in the aluminium industry [ESRS 2 SBM-1 paragraph 40 (a) i to (a) ii, (b) to (c); paragraph 42 (c)]

At the end of 2024, the company employed 757 people (Germany: 391, Netherlands: 150 and Czech Republic: 216). In the year under review, the apt Group pressed 44,393 tonnes of rods, sold 43,392 profiles and generated revenue totalling EUR 209 million. Across Europe, the apt Group has production facilities in a total of three countries and sells its products throughout Europe. [ESRS 2 SBM-1 paragraph 40 (a) iii]

The companies and business units of the apt Group

[ESRS 2 SBM-1 paragraph 40 (b)]

The holding company of the apt Group has its registered office in Monheim am Rhein. It manages and plans the strategy for the subsidiaries. With central functions in the areas of business development, CSR, finance, human resources, IT and digitalisation, marketing and communication, and sales, the holding company provides specialist support to the companies so they can implement the defined strategies, and also ensures the Group's ongoing development.

At its two extrusion sites, apt produces a total of 65,500 m^2 of extruded aluminium profiles, both in untreated and surface-finished versions. Both plants feature an anodising plant – the system at the production site in Monheim am Rhein is one of the largest automatic anodising plants in Europe. The Monheim am Rhein site also has facilities for the further processing of aluminium products.

apt processes aluminium profiles and sheets to make sophisticated and complex products at the two products plants, which span an area of almost 20,000 m^2. In-house engineering teams develop product solutions for customers and support them from the co-engineering stage to industrial in-house production of the product.

apt Holding GmbH

The holding company ensures the strategic orientation of the Group and provides specialised support through central functions.

apt Extrusions GmbH & Co. KG Monheim am Rhein (Germany)	apt Extrusions B.V. Roermond (Netherlands)	apt Products GmbH Eckental (Germany)	apt Products s.r.o. Cheb (Czech Republic)
4 extrusion lines – Anodising 3.5 million m^2 – Remelting (scrap) 18,000 tonnes – Mechanical processing	2 extrusion lines – Anodising 2.5 million m^2 – Mechanical processing	Profile and sheet metal processing – Powder coating 1 million m^2 – Centre of Excellence: bus hatches, housings for electric batteries	Profile and sheet metal processing – Mechanical processing – Centre of Excellence: heat sinks, guide rails, engine housings, assembly

apt Group

The value chain

With their four locations apt Extrusions (extrusion) and apt Products (further processing), the companies that make up the apt Group cover the entire aluminium processing value chain – from development, recycling, extrusion, mechanical processing, surface finishing (anodising and powder coating) to assembly, packaging and logistics. The upstream value chain for the production of aluminium billets and materials for further processing is not part of the company's value chain. Similarly, there is no added value in the downstream value chain resulting from direct material return.

Upstream	Own operations									Downstream
Bauxite mining	Development	Melting/ refining	Aluminium extrusion	Mechanical processing	Recycling	Surface finishing	Assembly	Packaging	Logistics	Scrap processing and sorting
Aluminium oxide production										Scrap
Logistics										

Corporate strategy

Within the apt Group, the corporate strategy of apt Holding GmbH provides the framework for the entrepreneurial activities of the apt Group. The focus is on the automotive, construction, industry and transportation markets. The apt Group supplies these industries with semi-finished aluminium products and product solutions.

The apt Group's mission is to provide customers with a comprehensive range of aluminium processing services from a single source, offering high quality standards, security of supply and flexibility. The apt Group operates its own remelting plant in Monheim am Rhein, where internal process scrap and purchased scrap and ingots are recycled into billets. The two extrusion plants then handle the processes of extrusion, surface finishing and mechanical processing. Co-engineering is established throughout the Group, with an officer with overall responsibility appointed at the holding company and individuals with specific responsibilities at apt KG. Further processing by forming and shaping, sawing and cutting, CNC turning and milling, punching and nibbling, embossing, deep drawing, welding, joining and bonding is mainly carried out in the products plants.

The apt Group is organised as a customer-centric organisation with companies in the individual countries. The company's strength lies in its proximity to customers and in its customer-supplier relationships. The knowledge gleaned from these close links, combined with more than five decades of experience in the automotive, construction, industry and transportation markets, enables the company to continuously develop customer-oriented solutions. This approach enables the Group to operate successfully in the individual markets.

apt Holding GmbH

Construction	Automotive	Transportation	Industry
– Components	– Lightweight components	– Truck trailers	– Mechanical and apparatus engineering
– Sun protection systems	– Battery housings and sub-assemblies	– Car trailers	– High-performance heat sinks
– Exterior cladding & roofing	– Guide rails	– Battery housings and sub-assemblies	– Electronics housings
– Interior fittings	– Car roof systems and accessories	– Lightweight components	– Solar technology
– Agricultural systems	– Structural components	– LiteFlap® (bus hatch)	– Medical technology
– Infrastructure and road equipment		– Door frames	

Sustainability strategy

In 2023, the apt Group developed a sustainability roadmap in cooperation with ClimatePartner. In particular, the company has set targets for reducing carbon emissions and energy consumption by 2030. In future, the plan is for the roadmap to include targets related to employees and governance.

Sustainability targets

The aluminium sector is responsible for around 2% of global man-made greenhouse gas (GHG) emissions. As a result, the role played by recycled aluminium in the company's long-term success looks set to become increasingly important. This makes systematically reducing the carbon footprint of its products and solutions a top priority for the apt Group. [SBM-1 paragraph 40 (e)]

The apt Group is forging ahead on the quest to achieve these goals in particular through its targets in the areas of production and products, as well as resources and suppliers. Its targets are summarised in the following table:

apt Holding GmbH

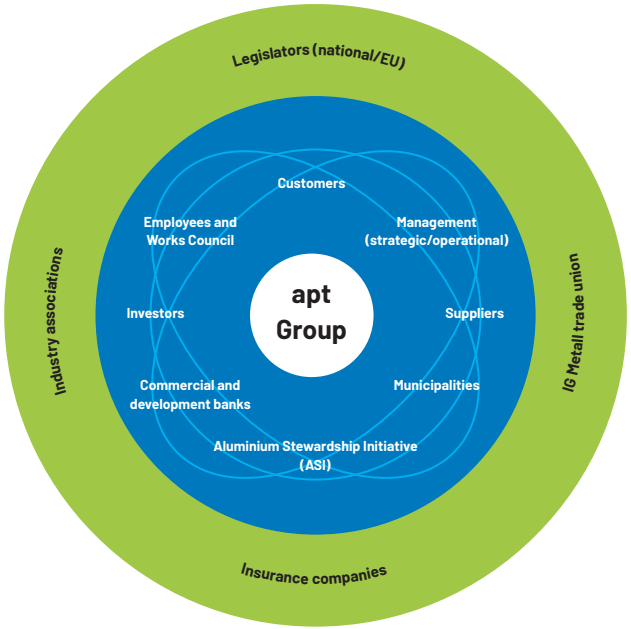
Area	Sustainability targets
Production and products	– By 2030, we plan to utilise 45% of the available land for photovoltaic systems (PV systems). This will allow us to increase our share of renewable energy. – Our target is to have switched exclusively to green electricity by 2030. By using renewable energy sources, we aim to minimise our environmental impact and ensure sustainable energy consumption. – We are aiming to achieve quality management certification.
Resources and suppliers	– Reduce carbon emissions associated with the use of raw materials ≤ 4 t CO_2 / t Al by 2024 and ≤ 3 t CO_2 / t Al by 2029 – Reducing emissions thanks to shorter transport routes and cooperation with local businesses – Simplified supplier screening using questionnaires, risk classification, review of existing and new partners as well as ad hoc recommendations for action – Strengthening expertise in raw materials and research – Expanding industry cooperation through membership of associations and project collaboration
Employees	– Increasing diversity in the company – Fostering a more in-depth understanding of sustainability within the organisation – Promoting employee skills development in the area of sustainability – Improving employee health and safety – Further support for students – Annual reporting, e.g. in the Sustainability Report and in the UK Modern Slavery Act Statement
Governance	– A training concept was developed for 2025. The aim is to train 100% of the workforce.

INTERESTS AND VIEWS OF STAKEHOLDERS

Stakeholders are defined as individuals, groups or organisations that influence, or are influenced by, the course or outcome of business decisions. In 2023, the apt Group identified primary and secondary stakeholders, categorising them based on their relevance. [SBM-2 paragraph 45 (a) i to (a) iv]

Stakeholders of the apt Group

The sustainability management team reports to the management at regular intervals on all sustainability matters within the apt Group, in particular on the views and interests of the affected stakeholder groups. [SBM-2 paragraph 45 (d)]



MATERIAL IMPACTS, RISKS AND OPPORTUNITIES AND THEIR INTERACTION WITH STRATEGY AND BUSINESS MODEL

Performance of the materiality assessment for 2024/2025

In 2024 and 2025, apt Holding GmbH carried out a materiality assessment in accordance with the principle of double materiality. The process was managed by an internal ESG core team, headed by the Director of CSR & Compliance. The assessment was based on the complete list of 16 possible sustainability topics in accordance with ESRS 1 Annex C (AR 16), which covers all relevant ESG aspects. First, these topics were systematically screened and examined to determine their potential significance for our company and our stakeholders. Company-specific circumstances, regulatory requirements and sector-specific ESG trends were taken into account. This was followed by a structured evaluation and prioritisation of the topics identified. Instead of a conventional materiality matrix (shown on axes), a qualitative assessment was conducted for each topic in order to clearly capture both impact materiality (the company's impact on the environment and society) and financial materiality (the financial impact of sustainability topics on the company).

The materiality process comprised several steps. First, the complete ESRS longlist of sustainability topics was checked for company-specific relevance and potential operational impact. The topics identified as potentially relevant were then analysed in detail and validated in internal stakeholder dialogue sessions. Workshops were organised with specialist departments and managers to compare the assessments of the ESG experts against the perspectives of key internal stakeholders (e.g. production, purchasing, HR, sales, finance/controlling) in order to arrive at a holistic picture. External analyses and expert opinions were also incorporated into the assessment to ensure a fact-based materiality assessment. This structured approach comprising several stages ensured that all 16 topic areas from Annex C were examined carefully and that no relevant aspects were overlooked. A topic was considered material if it had either a significant impact on sustainability (outside-in) or was associated with material risks or opportunities for business development (inside-out). In accordance with the double materiality principle, one of the two aspects was therefore sufficient for categorisation as material.

Embedding the results in strategy and risk management

The materiality assessment identified a total of four key topics for the apt Group (see next chapter starting on p. 18). These results were seamlessly intermeshed with the corporate strategy and business model. Following the analysis, a Sustainability Board strategic workshop is planned to define the key topics for the future corporate strategy. This is taken as a basis for the development of a transformation strategy that is explicitly based on the results of the materiality assessment. The aim is to identify specific goals and measures for each key topic and to systematically embed these in the four defined transformation areas within the business model. This allows the apt Group to ensure that sustainability matters are not viewed in isolation, but actively shape the future direction of the business. Consequently, sustainability is not merely a side project, but rather a central component of the corporate strategy, one that helps to secure long-term business opportunities and at the same time achieve positive effects for the environment and society.

In parallel to the planned integration of the sustainability risks and opportunities identified, the aim is to systematically transfer these into the apt Group's existing risk management system. Instead of a separate "ESG risk landscape", relevant sustainability risks – such as climate risks, supply chain risks and labour-related risks – are to be included in the company-wide risk assessment in future. The aim is to establish a holistic risk and opportunity management system that captures conventional operational risks and ESG risks together and manages them without any overlaps. In the future, for example, the results of climate risk analyses (such as physical risks from extreme weather or regulatory transition risks) will be incorporated into the strategic corporate planning process and into existing contingency concepts. There are also plans to systematically identify and promote opportunities – for example associated with innovative, circular product offerings or increased employer attractiveness. The planned links with the existing management system thus create the basis for forward-looking management of sustainability topics.

Key topics and specific examples

The 2024/25 double materiality assessment resulted in four priority action areas that are of the utmost importance to the apt Group: Climate change (ESRS E1), Circular economy (ESRS E5), Own workforce (ESRS S1) and Business conduct (ESRS G1). The following section explains, for each of these topics, how they interact with our business model and strategy and presents examples of the impacts, risks and opportunities they are associated with.

Climate change (E1: climate change adaptation, climate change mitigation, energy)

Climate change is one of the key sustainability topics for the apt Group. As an energy-intensive aluminium processing company, our operations are both a source of significant GHG emissions and are themselves affected by climate change (e.g. due to extreme weather events). As a result, the topic of climate change was clearly categorised as doubly material in the materiality assessment. First, we have an impact on the climate through our carbon emissions and energy consumption, and second, there are significant risks to our business as a result of climate-related changes in regulation, the market and the physical environment.

Strategic importance and integration: Climate change mitigation and adaptation are firmly embedded in our corporate strategy. Based on the results of the assessment, the apt Group is developing a decarbonisation strategy that involves reducing Scope 1 and Scope 2 emissions, for example by implementing efficiency measures and switching to renewable energies. We are already sourcing an increasing proportion of our electricity from renewable sources and investing in energy-efficient technologies in production. At the same time, the strategy includes climate adaptation measures, for example checking a site's resilience to extreme weather (heatwaves, flooding) and taking appropriate precautions (such as structural flood protection and contingency plans). Responsibility for climate topics is clearly assigned. The Sustainability Board monitors the implementation of climate targets and progress is regularly measured using KPIs (e.g. specific carbon emissions per tonne of product). This allows us to actively refine our business model to meet the challenges associated with climate change. We do this both in product development (e.g. lighter aluminium solutions to reduce carbon emissions for our customers) and in our investment planning (for example when we check the impact that major investment projects could have on the climate).

Material risks: From an internal perspective, the apt Group is exposed to significant transition risks and physical risks of climate change. A transition risk arises, for example, from more stringent regulation and carbon pricing: statutory requirements to reduce emissions – such as stricter limits for industrial emissions or new reporting obligations in accordance with the EU Emissions Trading Directive (EU ETS) – as well as rising certificate prices in emissions trading could significantly increase our production costs. This applies, in particular, to energy-intensive processes such as extrusion and could impair our competitive standing on international markets. We actively manage this risk by proactively reducing emissions and factoring potential future carbon costs into our financial planning. Customers are also becoming increasingly demanding. More and more customers are asking for environmentally friendly products and proof of carbon footprints. Without appropriate climate protection measures, the company would run the risk of losing market share. We identify potential interruptions to production due to extreme weather as a physical risk. For example, flooding at our locations near rivers could disrupt the supply chain, just as periods of extreme heat could make it difficult to keep our systems cool. We identify risks like these as part of the risk management process and take appropriate countermeasures (e.g. adapting building protection, additional cooling capacities, diversification to ensure access to suppliers in less vulnerable regions).

Material opportunities: Actively addressing climate change also opens up significant opportunities for the apt Group. We can strengthen our competitive position through innovations in climate protection – for example by offering new "low carbon" products or environmentally-friendly services. One example is the production of aluminium alloys with a lower carbon footprint, which are significantly more environmentally friendly than conventional products thanks to the use of recycled materials and green electricity. These "green" products are increasingly sought-after on the market and allow us to retain current customers and acquire new ones. Systematic reductions in emissions often lead to cost savings, too, for example when we reduce energy consumption or recover process heat. To give a specific example: by optimising our furnace processes and waste heat utilisation, we were able to reduce gas consumption at one of our plants by a double-digit percentage in 2024. This not only reduces emissions, but also cuts energy costs. Finally, systematic climate management strengthens the resilience of our business model as a whole. A company that reacts to climate risks at an early stage is better placed to cushion "shocks" in the long term and enjoys better conditions with investors and financial institutions (the key term here being sustainable finance).

Circular economy (E5: Resource inflows, outflows and waste)

Resource use and the circular economy were also identified as key topics. As an aluminium processing company, this topic is of considerable importance to the apt Group, as value creation is largely determined by the use of raw materials and the handling of residual materials. The assessment revealed that the company requires considerable resource inflows (e.g. primary aluminium, auxiliary materials) and, at the same time, generates resource outflows such as products, by-products and waste. The way in which the company handles these materials has a significant impact on the environment – from the extraction or procurement of raw materials to the disposal or recycling of production waste. At the same time, resource availability and costs have a financial impact on the business model. This makes the topic relevant from a financial materiality perspective.

Strategic importance and integration: The apt Group has firmly integrated the principle of the circular economy into its business strategy. Our aim is to close the material cycle as far as possible. Specifically, this means that wherever possible, we focus on recycling and re-use instead of primary raw materials. Aluminium scrap and rejects from production (pre-consumer scrap) are collected and melted down again to be fed back into our production process as a valuable secondary raw material. This approach not only reduces waste, but also significantly reduces the need for new aluminium. To illustrate this, recycling aluminium consumes only around 5% of the energy used in primary production – a saving of around 95% – and reduces the greenhouse gases produced just as drastically. These efficiency gains are directly linked to our business strategy, as less primary energy and material input translates into competitive advantages in the long run. Accordingly, our research & development and production departments collaborate closely to further reduce production-related material losses (e.g. through improved cutting processes, quality controls to avoid errors) and to increase the recyclability of our products. At the product design stage, too, we are increasingly focussing on selecting and combining materials so that they can be easily returned and recycled at the end of their life (design for recycling). The topic of the circular economy is also an integral part of our supplier management approach. We give preference to suppliers who can supply recycled materials and we also demand proof of responsible procurement for primary materials (e.g. certificates in accordance with the Aluminium Stewardship Initiative, ASI).

Material impacts and risks: Using resources can have ecological effects, as well as operational and financial risks. On the impact side, the focus is on reducing waste and raw material consumption. Every tonne of waste avoided and every tonne of material recycled reduces the burden on landfill sites, ecosystems and the climate. Nevertheless, our processes inevitably generate waste (including aluminium shavings, packaging material and emulsions). Improper handling could cause pollution or violate statutory requirements. This is why we have implemented a stringent waste management system and fulfil all disposal and recycling quotas in accordance with the Closed Substance Cycle Waste Management Act (*Kreislaufwirtschaftsgesetz*). Financial risks arise, in particular, from our reliance on the commodity markets. Fluctuating aluminium prices or even supply bottlenecks (e.g. for imported metals) could have a significant impact on our cost structure. One current example is the volatile nature of energy and material prices in recent years, which has put pressure on procurement budgets. Our increasing use of secondary aluminium and efficiency programmes, however, has enabled us to partially mitigate these risks. Regulatory developments pose a further risk. The EU and national legislators are introducing increasingly stringent requirements for packaging waste, recycling quotas and supply chain responsibility. Failure to meet these requirements could lead to sanctions or exclusion from specific markets. The apt Group counters this risk with its forward-looking compliance work, i.e. we constantly monitor legislative initiatives and adapt our processes accordingly (e.g. switching to more recyclable packaging materials, documenting the use of materials at all stages in the supply chain).

Material opportunities: Focusing on the circular economy opens up considerable opportunities for the apt Group to create value and set itself apart from its peers. By closing material cycles, we can reduce costs for raw materials and disposal. Every tonne of material recycled in house reduces spending on additional purchases and cuts waste disposal fees. We can also position ourselves as a sustainable partner in our customers' supply chains. More and more customers (for example from the automotive and construction industries) are prioritising partly recycled materials that help converse resources. By transparently communicating our recycling rate and our waste management, we can meet these customer expectations and boost our sales opportunities. Focusing on the circular economy opens up considerable opportunities for the apt Group to create value and set itself apart from its peers. Our transparent waste and recycling management system also positions us as a sustainable partner for industrial customers. At the same time, circular economy innovations promote internal growth and efficiency, for example through optimised production processes and material tracking. Consequently, this topic area strengthens our business model in the long term and makes it fit for the future. We also promote circular economy initiatives and innovations within the company – be it in the form of optimised production processes or digital tracking systems for material flows. These innovations can lead to new business areas in the medium term, such as consultancy services for material efficiency or the sale of processed secondary raw materials to third parties. To summarise, the "circular economy" as a topic helps to make our business model more robust, cost-efficient and future-oriented.

Own workforce (S1: working conditions, equal treatment, other work-related rights)

Our employees – our own workforce – lay the foundation for the apt Group's corporate success. As a result, all issues related to working conditions, equal treatment and employee rights were prioritised as material topics. The materiality assessment shows that apt's HR work has more than just a social impact on employees – for example, in terms of job security, income, training and working environment – it is also a strategic lever that can allow business-critical risks and opportunities to emerge. In times dominated by a shortage of skilled labour and increasing expectations regarding what makes a job attractive, this topic is of considerable strategic importance.

Strategic importance and integration: The apt Group has firmly integrated the well-being and development of its employees into its corporate policy and strategy. Our mission statement emphasises a values-oriented corporate culture in which safety, fairness and equality are central principles. Taking this as a basis, we pursue specific HR strategies. First, we make ongoing investments in occupational health and safety. Our production sites work in accordance with ISO 45001 (occupational health and safety management). Second, apt promotes an employee-centric corporate culture. **We encourage further training and talent development** in order to open up long-term prospects for our employees within the Group. We also attach a great deal of importance to diversity and equal treatment – for example through awareness-raising training, a transparent pay structure and measures to promote women in technical professions (including Girls' Day). These initiatives are not an end in themselves, but are closely linked to our business model. To ensure efficient production and remain innovative, we need motivated, qualified and healthy employees by our side. Accordingly, the management reports HR KPIs to the Supervisory Board (staff turnover, sickness rates, training per employee, etc.) on a regular basis. Employee satisfaction has been incorporated into our corporate objectives as a target.

Material risks: Neglecting staff-related matters could give rise to material business risks for the apt Group. Two of the key risks are a loss of skilled workers and difficulties in recruiting qualified personnel. In the metal and electrical industry, competition for talented specialists and engineers is fierce. If we are unattractive as an employer – due to poor working conditions, a lack of career development opportunities or an unfair working environment, for example – valuable employees could end up leaving and positions could remain vacant. This would directly reduce production output and innovative strength. We actively counteract this risk by paying wages that are in line with market standards, offering flexible working hours models where possible, and fostering a positive working environment. Another risk lies in work-related accidents or ill health. Apart from the primary goal of protecting our employees from harm (which is our moral duty and legal responsibility), frequent accidents would also have commercial consequences, such as production interruptions, higher insurance costs and, potentially, damage to our image. This is why we are stepping up our investments in prevention (safety-first culture, protective equipment, hazard assessments) and have drawn up contingency plans to cover any emergencies. HR-related compliance risks also have to be taken into account. Incidents involving discrimination, violations of working hours legislation or disregard for co-determination rights could have legal consequences and translate into reputational damage. To avoid this, we have established a complaints system and regularly review our internal guidelines to ensure compliance.

Material opportunities: Proactively promoting the safety and satisfaction of our workforce opens up numerous opportunities. Committed and satisfied employees have been proven to be more productive, show greater loyalty and deliver better quality. This enables us to increase our efficiency, reduce the costs associated with errors and improve our competitiveness in the long term. We also promote innovation through an open, appreciative culture. Employees who feel safe and respected are more likely to make suggestions for improvement. What is more, we strengthen our brand reputation as an employer (employer branding) by offering good working conditions. This makes it easier for us to attract new talent and reduces the need for expensive recruitment measures. Word has got around, especially in our rural production regions, that the apt Group is a reliable and fair employer. Trust and satisfaction in the workforce can make an important contribution to making change processes in the company more successful. Sustainable HR management lays the necessary foundation for this, meaning that it can contribute to the long-term success of change and further development measures.

Business conduct (G1: Corporate culture, whistleblower protection, supplier relationships)

The fourth key action area relates to the governance aspects of the apt Group's business: a values-based corporate policy and culture, effective compliance mechanisms (including whistleblower protection) and responsible supplier relationships. The apt Group attaches considerable importance to these topics as they affect the very foundations of our long-term corporate success. The double materiality assessment reveals that this is an area in which apt has a marked impact on external stakeholders (e.g. suppliers and/or business partners). On the other hand, financial risks and opportunities also arrive for the company itself. A strong corporate culture and good governance practices influence not only the behaviour of our employees and partners, but also the reputation and resilience of our company in difficult situations.

Strategic importance and integration: Integrity and sustainability are firmly embedded in the corporate principles of the apt Group. We have a binding Code of Conduct that sets standards for all employees and business partners in terms of ethics, compliance, labour standards and environmental protection. Active adherence to the Code will be ensured going forward through regular training and communication within the company. New hires are familiarised with these values right from day one, with managers acting as role models. Since 2023, we have also been operating an anonymous whistleblower hotline that enables employees and external stakeholders to report misconduct or violations confidentially. This system strengthens transparency and trust in the organisation and helps the company to pick up on any potential problems at an early stage. We also organise our supplier relationships in line with our corporate culture. The apt Group has introduced a Supplier Code of Conduct and audits key suppliers based on criteria such as quality, environmental and social standards (e.g. ISO 14001, ISO 9001, SA8000). Compliance with these standards is a prerequisite for long-term cooperation. In 2022, for example, we started using sustainability assessments (e.g. EcoVadis) for our key suppliers to make their performance in areas such as labour rights, the environment and business ethics transparent – a step identified as part of the previous compliance audit.

Overall, G1 topics are firmly embedded in our management system. The Compliance Office and an external consultant monitor the implementation of the guidelines, report to the management as and when required, but at least once a year in the form of an annual report, and update measures on an ongoing basis to reflect new statutory requirements (e.g. German Act for the Better Protection of Whistleblowers (*Hinweisgeberschutzgesetz*), supply chain due diligence obligations).

Material risks: Vulnerabilities in corporate policy or governance can pose considerable risks for the apt Group. First and foremost, these are reputational risks. A compliance breach that becomes public knowledge – be it a case of corruption, a labour law problem in the supply chain or an internal fraud incident – could deal a hefty blow to the trust that our customers, investors and employees place in us. This would result in indirect financial losses (loss of orders, lower share prices) and increased monitoring costs. Our whistleblower system and regular compliance training counteract this risk by creating an environment in which misconduct is virtually never tolerated or can be brought to light as soon as possible. Another risk relates to the supply chain. A lack of control or communication with suppliers can lead to violations of environmental or social standards (e.g. use of conflict raw materials, violations of occupational health and safety by a supplier). If an incident like this comes to light, we could be held liable as a company or at the very least suffer reputational damage. There is also an operational risk of supply chain disruptions if key suppliers default or are sanctioned due to ESG-related misconduct. We counter this by selecting our suppliers carefully, drafting contracts that oblige them to comply with our standards and, where possible, requesting audits or certificates. If, however, a supplier does not fulfil our requirements, we have contingency plans in place to find alternative sources of supply. Internally, another material risk lies in a weak corporate culture. A climate of mistrust, a lack of transparency or a lack of diversity has the potential to increase employee turnover and reduce motivation. Employee surveys are conducted at regular intervals at the Cheb site to measure the mood within the company and the extent to which employees are guided by the corporate values. This measure is to be expanded to cover all locations in the

2025 reporting year. The findings are then incorporated into cultural development programmes (e.g. workshops on leadership guidelines, team-building measures) in order to maintain a positive, inclusive working environment.

Material opportunities: An exemplary governance and cultural profile harbours significant opportunities for the apt Group. On the one hand, putting integrity and good corporate governance into practice strengthens our market position with customers, who in turn value ethical business partners. In many tenders – especially involving large corporations – proof of compliance structures, occupational health and safety in the supply chain or diversity programmes is now required. apt can score points here, as we have active programmes in place in all of these areas. This increases our chances of being selected as a preferred supplier. Second, a strong corporate culture leads to internal motivation and innovation. If employees feel that they work for a fair and responsible company, they are more likely to identify with the company's goals. Capital market players also appreciate intact governance structures. Rating agencies and investors reward transparent, values-oriented corporate governance with better credit ratings and a confidence bonus, which can reduce financing costs in the long term. Last but not least, solid governance makes it easier for a company to weather crises. A company with established compliance and risk processes can pick up on the very first, often still unclear indications of potential risks (weak signals) at an early stage and is in a position to react swiftly and credibly in the event of incidents such as a supplier scandal or a case of internal misconduct. The apt Group has already proven this ability – in 2023, for example, when a potential compliance case was reported. Thanks to the reporting system and clear procedures that the company had implemented, the case was investigated internally, clarified and closed without any damage to its public image. The lessons learned were immediately fashioned into improvements to our whistleblower management. Overall, maintaining a values-based corporate policy is not an end in itself, but is fundamental to the company's sustainable development. It reduces risks, makes the company more appealing to business partners and talent, and creates the basis of trust on which our business model can be successfully built in the long term. [ESRS 2 SBM-3 paragraph 48 (a) and (g), ESRS 2 SMB-3 paragraph 48 (d)]

The apt Group counters the material impacts identified with targeted policies, actions and targets at various levels of the company. These focus on both reducing negative impacts and specifically promoting positive contributions. The aim is to clearly illustrate the interplay between sustainability issues and our business model. Specific approaches and implementation examples can be found in the topic-specific chapters (see SBM 3 paragraph 48 (c) i and (c) iv).

IMPACT, RISK AND OPPORTUNITY MANAGEMENT

As part of its preparations for the reporting obligations under the CSRD, the apt Group carried out a structured **double materiality assessment** in the reporting year. The aim was to systematically identify and assess the topics that are important to the company in terms of both their **impact on the environment and society (impact materiality)** and their **financial materiality** and to develop strategic management impetus based on this information – as required by ESRS 1.5 and the topic-specific standards (e.g. ESRS S2, E1, G1).

A **standardised, Excel-based analysis tool** was used to conduct the assessment, enabling a structured, documentable assessment in line with the ESRS system, supporting stakeholder involvement and automatically generating a materiality matrix at the end.

1. Topic identification and structuring
The assessment started with broad-based topic screening based on the ESRS topics relevant to the sector, supplemented to include company-specific focal points such as energy and resource efficiency, circular economy, supply chain due diligence and occupational safety. These topics were then added to the tool's evaluation grid.

2. Stakeholder and departmental involvement
In keeping with the double materiality principle, both internal departments (including Purchasing, HR, Production, Quality, Health, Safety & Environment (QHSE) and Sales) and external stakeholders were involved in the process using a simulation. The survey and evaluation were carried out using the tool in the form of structured questions and weighting systems that systematically map the assessments of various stakeholder groups.

3. Quantitative assessment of double materiality
All of the topics identified were evaluated from the two materiality angles:

- **Impact materiality:** Scale, scope and likelihood of negative or positive impacts on the environment and society
- **Financial materiality:** Potential impact on revenue, cost structure, reputation, access to capital or regulatory requirements

The assessments were made based on numerical scores and were aggregated by the tool before being displayed as a chart.

4. Creation and validation of the materiality matrix
Taking this information as a basis, the analysis tool generated a central materiality matrix that clearly illustrates the double relevance of the topics. Topics in the upper right quadrant (high impact and considerable financial relevance) were categorised as being reportable under the ESRS. The final matrix was then validated and agreed with the management.

5. Integration into management processes
The topics identified as part of the analysis were integrated into existing processes for risk and opportunity assessment, target definition and action planning, among other things:

- Definition of operational ESG targets and metrics (e.g. carbon reduction, training rate, supplier audits)
- Prioritisation in supplier evaluation and audit planning
- Consideration in the company-wide management review process

6. Overview of results
List of material topics following completion of the double materiality assessment (DMA)

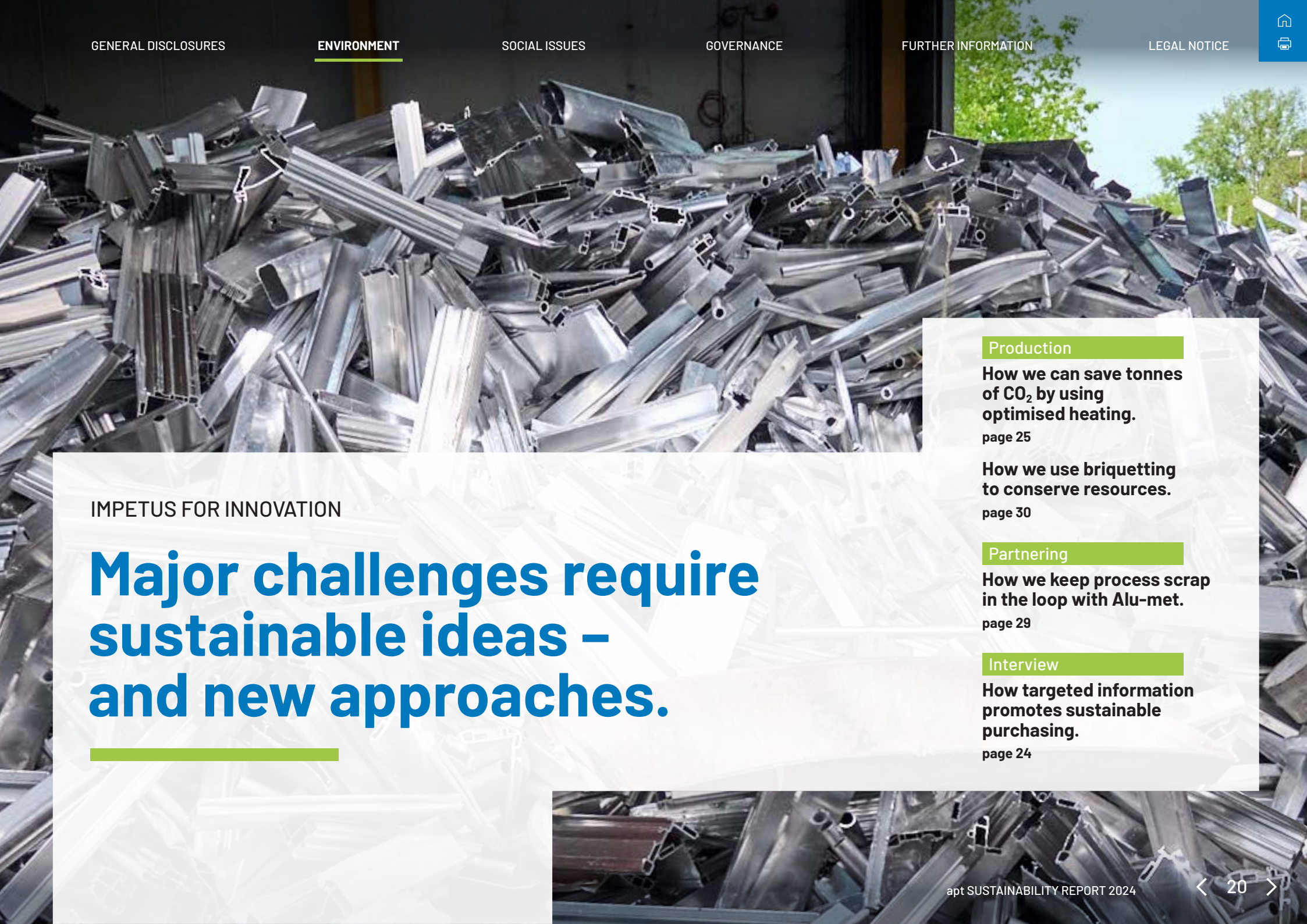
- E1 – Climate change
- E5 – Circular economy
- S1 – Own workforce
- G1 – Governance

Overview of non-reportable ESRS topics of the apt Group in the 2024 reporting year:

- E2 – Pollution[1]
- E3 – Water and marine resources[1]
- E4 – Biodiversity and ecosystems[1]
- S2 – Workers in the value chain
- S3 – Affected communities
- S4 – Consumers and end-users

[1] Further information on the topics can be found in the Appendix starting on page 53.

The DMA will be updated at regular intervals in future to take appropriate account of new regulatory requirements, changes in the stakeholder environment and new strategic priorities.
[IRO-1 paragraph 53 (b) ii to (b) iv]



IMPETUS FOR INNOVATION

Major challenges require sustainable ideas – and new approaches.

Production

How we can save tonnes of CO_2 by using optimised heating.

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How we use briquetting to conserve resources.

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Partnering

How we keep process scrap in the loop with Alu-met.

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Interview

How targeted information promotes sustainable purchasing.

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ESRS E1 – Climate change

TRANSITION PLAN FOR CLIMATE CHANGE MITIGATION (E1-1)

Decarbonisation is a core component of the apt Group's activities and plays a key role in the company's corporate strategy and business model. In 2023, apt developed a sustainability roadmap in collaboration with ClimatePartner, the aim being to become climate neutral by 2044. This roadmap is the apt Group's transition plan and includes targets and measures for the years 2024, 2029 and the period from 2034 to 2044. The base year taken as a starting point is 2023. The apt Group did not reach its first milestone in 2024.

In its transition plan, the apt Group has arrived at an understanding of past, current and future climate protection endeavours to ensure that its sustainability strategy and business model contribute to limiting global warming to 1.5 degrees Celsius in accordance with the Paris Agreement and the EU's goal of achieving climate neutrality by 2050.

To this end, the apt Group has defined targets and measures in the transition plan for the period leading up to 2029 in order to achieve a 40% reduction in GHG emissions.

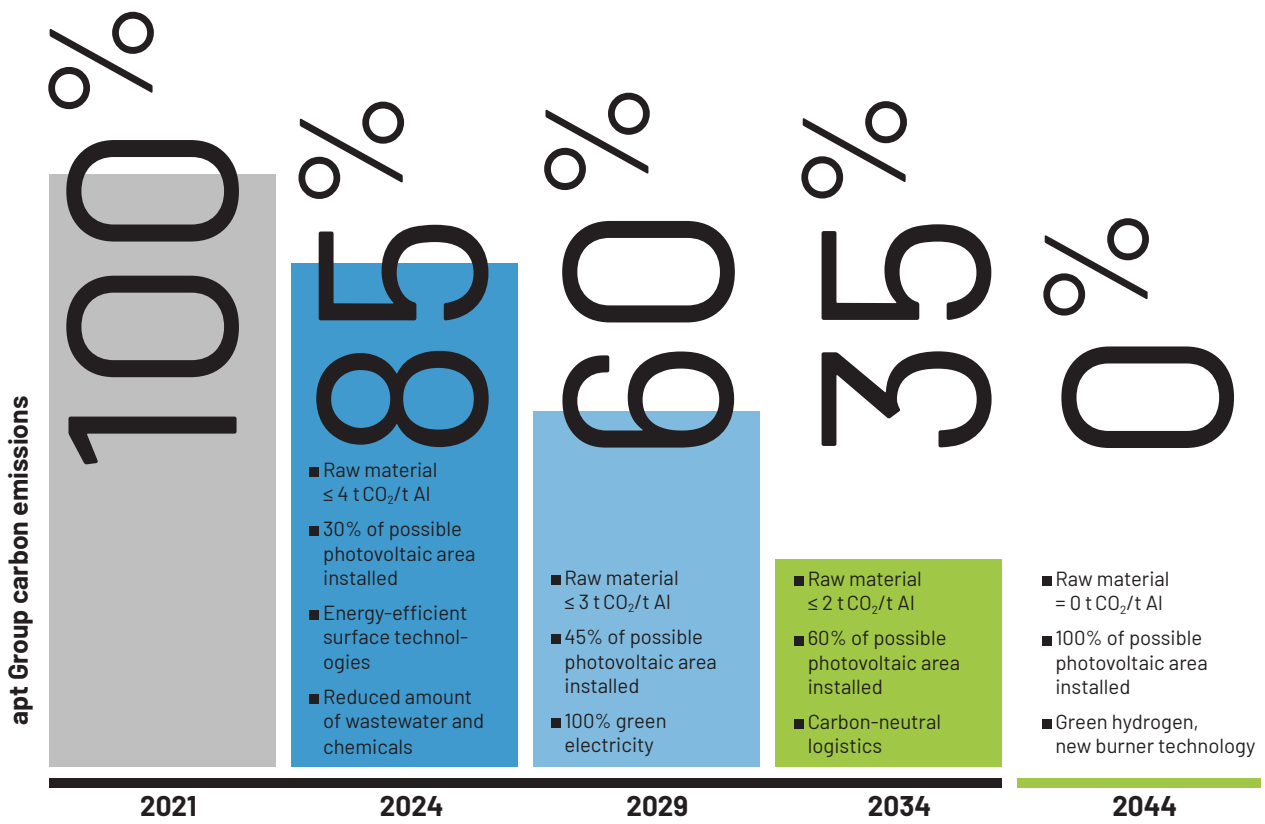
The company has calculated the financial implications of climate change for its organisation and the associated risks and opportunities.

Two climate-related risks are of central importance and are given special consideration in the apt Group's sustainability strategy:

- Upstream and downstream carbon emissions (Scope 3) account for the largest share of the company's footprint, both now and in the future.
- GHG emissions are also generated by operations at the apt Group's retail locations (Scope 1 and Scope 2). These, however, can be influenced directly, which is why they are the focus of attention and represent an opportunity.

The apt Group analyses and addresses GHG emissions classified as belonging to Scopes 1, 2 and 3 of the Greenhouse Gas Protocol (GHG Protocol). Particular attention is paid to emission-intensive areas with substantial reduction potential. The apt Group's Scope 3 GHG emissions are several times higher than GHG emissions in the Scope 1 and Scope 2 categories. [ESRS E1-2 paragraph 24]

apt Group transition plan for the period leading up to 2044



Initial calculations suggest that the apt Group emits around 15 times more GHG emissions in the Scope 3 category than in the Scope 1 and Scope 2 categories. As is common in the industry, the majority of Scope 3 GHG emissions are generated in the upstream aluminium production process.

Scope 2 emissions are mainly caused by the purchase of electrical energy to supply the production systems. To reduce these emissions, the purchase of conventional electricity was switched to certified green electricity with proof of origin, with the exception of the Cheb site. The apt Group is also making ongoing investments in energy-efficient plant technology, such as frequency-controlled drives, heat recovery systems and intelligent control solutions to reduce overall energy consumption.

Scope 3 emissions represent the largest share of total GHG emissions. They are mainly generated in the upstream supply chain, particularly in the production of aluminium. Requirements cannot be met by recycled material alone, which is why primary aluminium also has to be purchased. We focus on carbon-reduced aluminium which is produced with the help of renewable energies (hydropower). The carbon footprint of our primary aluminium is around 50% of the European average. In addition, sustainability and footprint requirements have been incorporated into the supplier screening process. Other measures include optimising logistics processes, for example by bundling goods transport and working with logistics service providers that pursue environmentally-friendly transport strategies, as well as promoting sustainable employee mobility through "Jobrad" cycle-to-work programmes and mobility grants. [E-1 paragraph 14]

CONCEPTS FOR CLIMATE CHANGE MITIGATION AND ADAPTATION (E1-2)

The apt Group has adopted policies to manage its material impacts, risks and opportunities related to climate change mitigation and adaptation. The company's carbon emissions are the key indicator in this respect.

The aim is to reduce the company's own GHG emissions in the Scope 1 and Scope 2 categories and to use recycling and the purchase of low-carbon primary aluminium to cut Scope 3 GHG emissions accordingly in the future.

The company is forging ahead with its climate transition plan, adopting corresponding climate change mitigation policies and focusing on climate change adaptation accordingly.

The following actions have been defined for the areas of production and products, as well as resources and suppliers, for the period between now and 2029:

- Increase the proportion of self-generated renewable energy by utilising 45% of the available land for PV systems
- Exclusively use green electricity
- Purchase certified electricity at all locations
- Reduce carbon emissions associated with the use of raw materials: ≤ 4 tonnes of CO_2/tonnes of aluminium by 2024 and ≤ 3 tonnes of CO_2/tonnes of aluminium by 2029
- Reduce emissions through shorter transport routes and cooperation with local businesses
- Strengthen expertise in raw materials and research

Climate change mitigation policy

In order to gradually reduce its own emissions (Scope 1 and Scope 2), the apt Group is focusing on the following five categories to implement its climate change mitigation and adaptation policy:

1) Energy savings and energy efficiency
2) Lower-carbon raw material
3) Renewable energy
4) Carbon-neutral logistics
5) Green hydrogen

GHG emission targets have been set for all countries in which the apt Group operates. These are reviewed on an ongoing basis. A transition plan setting out the individual targets has been drawn up to aid implementation. Responsibility for implementation lies with the individual companies to give them the flexibility to respond to local requirements and develop hands-on solutions.

Energy savings and energy efficiency

The individual apt Group locations have a decisive role to play in reducing Scope 1 and Scope 2 emissions. The electricity and gas consumption of the plants has been identified as the biggest lever for achieving energy savings and boosting efficiency. In order to implement the concept, the apt Group always takes energy consumption and the need to boost energy efficiency in the production process into account when purchasing new systems.

Energy-efficient billet furnace to foster greater sustainability
As part of our energy optimisation measures, we at apt rely on cutting-edge billet furnace technology featuring precise temperature control and efficient heat recovery, among other things. By using energy-efficient burners with heat recovery (recuperative burners) and optimised heating cycles, we have been able to significantly reduce energy consumption per tonne of aluminium. This not only translates into measurable carbon savings, but also supports our long-term strategy of reducing our ecological footprint along the entire value chain.

Lower-carbon raw material

Sustainability starts with the procurement of the valuable raw material aluminium. This explains why the area of resources and suppliers plays a decisive role in our sustainable development and, in particular, in allowing us to reduce our upstream Scope 3 emissions by purchasing lower-carbon raw material and making use of short transport routes. The target of producing lower-carbon products can only be achieved by sourcing lower-carbon raw materials. To achieve this target, the company is applying sustainability criteria to procurement and recycling.

The following measures have been defined to implement the policy:

- Procurement of primary aluminium (low-carbon aluminium) produced using hydropower and geothermal energy that is sourced from Europe [transportation routes]
- Recycling of secondary aluminium for the production of billets by companies located close to our production sites, the aim being to reduce energy consumption and transportation routes
- Certifications such as ISO 9001, ISO 14001, ISO 14025, ISO 14064, ISO 50001, IATF 16949
- Memberships e.g. with ASI, Metalle pro Klima, Cradle to Cradle Certified® product standard, Circular Valley

Renewable energy

The construction and expansion of PV systems has been under way at the Monheim am Rhein site since 2022. Since 2022, the apt Group has been working on an expansion strategy that aims to utilise 45% of the available area for PV systems by 2029.

The apt Group has set itself the target of purchasing green electricity for all of its sites by 2029. Green electricity is already being used at the Monheim am Rhein, Eckental and Roermond sites. The decision to purchase green electricity is made on a decentralised basis at company level. The switch to green electricity must be provided for in any new tenders. Once it has made the switch, the site has to keep using green electricity permanently.

Concepts for carbon-neutral logistics and hydrogen are currently under development. The apt Group is planning these as possible measures in the medium to long term as part of the transition plan.

ACTIONS AND RESOURCES IN RELATION TO CLIMATE CHANGE POLICIES (E1-3)

During the reporting period, the apt Group pursued actions in connection with its climate concepts in order to achieve the objectives of its sustainability strategy. The company has focused in particular on the transition plan to achieve a gradual reduction in emissions. Action was also taken to boost energy efficiency. Selected examples of such measures are presented below. [E1-3 paragraph 28]

Achieved and expected reduction in GHG emissions

The reduction in gross Scope 1 and Scope 2 GHG emissions as a result of the measures taken in the reporting period was -14.38% compared to the previous year. The decline is mainly due to lower production capacity utilisation – comparable to the lower emissions associated with extraordinary events such as the COVID-19 pandemic. Fluctuations like these are possible and are temporary effects that are taken into account when assessing the long-term emissions trend. [E1-3 paragraph 29 (b)]

Selected actions

Photovoltaic generation
The apt Group generates its own electricity using PV systems mounted on its buildings. This covers around 2.05% of the current electricity consumption in Monheim am Rhein. In 2024, PV systems were installed on two buildings at one location. Together, these produced 383,013 kWh. No projects were completed at the locations during the reporting period.

Purchase of green electricity
Since 2023, the apt Group extrusion plant and anodising plant in Monheim am Rhein have been supplied exclusively with green electricity. This is the company's way of systematically pursuing its sustainability strategy and making a significant contribution to reducing carbon emissions in its energy-intensive aluminium processing. Compared to 2022, when the electricity mix only

Interview

How targeted information promotes sustainable purchasing.

Mr Vogel, what is your remit at apt?

I am responsible for strategic purchasing for the entire apt Group – spanning everything from aluminium to auxiliary materials and services. We don't just focus on prices, but also on stable supply chains, sustainability and quality. I see purchasing as an active partner in the value creation process.

What makes purchasing sustainable?

Certified materials, transparent supply chains, resource-conserving processes and a sense of social responsibility among our suppliers are all important aspects. For us, sustainability means thinking holistically – and acting in a way that makes sense.

How do you strike a balance between sustainability and profitability?

It is, indeed, often a balancing act. While sustainable solutions cost more to begin with, they pay off in the long term in terms of efficiency, quality and image. We focus on long-term partnerships and material substitution, and we scrutinise every decision from both ecological and commercial perspectives.

What do our customers want?

Our customers – particularly those in the construction and automotive industries – place particular emphasis on carbon emissions, recycling rates and certifications. Their requirements provide clear impetus for our purchasing strategy.

Mike Vogel
Group Procurement Manager

Targeted information provides guidance throughout the purchasing process and makes sustainable decisions feasible.

Can you give us any specific examples?

One example is how we are switching to biodegradable lubricants in the extrusion process and replacing packaging with reusable systems or recyclable materials – always working in close consultation with our customers. Going forward, we want to make sustainability criteria an even firmer component of our purchasing targets – on a par with price and quality. Digital tools, transparent supply chains and innovative partners will play a key role here.

included 54.2% renewable energy, the switch will save around 8,750 tonnes of CO_2 a year. This corresponds to the average carbon footprint of 781 German citizens per year. The supply of green electricity is certified by the OK-Power seal, which is awarded by EnergieVision e.V. to recognise measures to promote renewable energies in Germany. During the reporting period, the apt Group locations Roermond and Eckental also purchased certified green electricity.

METRICS AND TARGETS FOR CLIMATE CHANGE MITIGATION AND CLIMATE CHANGE ADAPTATION (E1-4)

Climate and energy targets

The apt Group has a GHG emissions reduction target for Scope 1 and Scope 2 emissions. The company has set itself the target of reducing these carbon emissions by 40%, compared to the base year 2021, by 2029. The targets and reduction goals related to energy are set at corporate level within the apt Group. [E1-4 paragraphs 32, 33, 34 (b)]

GHG EMISSION REDUCTION TARGETS AND CLIMATE CHANGE MITIGATION ACTIONS

	Base year	Target for 2024	Target for 2029	Target for 2034	Target for 2044
	apt Group				
GHG emissions (in thousands of tonnes of CO_2e)	100%	85%	60%	35%	0%
Use of renewable energy	0%	30%	100%	–	–
Installation of photovoltaic systems on the company's own land	0%	30%	45%	60%	100%

Production

How we can save tonnes of CO_2 by using optimised heating.

Billet furnaces and billet preheating at apt: sustainability, quality and efficiency are at the centre of the energy-optimised heating process.

During the 2024 reporting period, we did the groundwork for the modernisation of our production processes. At the beginning of 2025, we took comprehensive measures at our sites in Monheim am Rhein (Germany) and Cheb (Czech Republic) to make production more sustainable and efficient.

Modernisation of the extrusion line in Monheim am Rhein
At the Monheim am Rhein site, the P35 extrusion line was equipped with a new billet furnace and an innovative billet preheating system. There are three stages to the new heating process. First, aluminium billets are preheated as part of an energy-efficient process using residual heat, then heated further in a high-convection zone and finally brought up to the final temperature in the main furnace. An induction module ensures precise temperature control. These measures result in:

- **A 15% increase in thermal efficiency**
- **Improved product quality thanks to uniform heating**
- **Higher metal output due to minimised material loss**
- **Lower tool costs and increased productivity**

Sustainable compressed air supply in Cheb
The production facilities at the Cheb site were also modernised. A new compressed air system featuring a Kaeser air compressor, air dryer, filter cell and environmentally friendly disposal system was installed. The frequency-controlled control system allows the compressed air generation to react flexibly to meet requirements. This translates into considerable cost savings, lower carbon emissions and increased system reliability.

These investments are testimony to our systematic focus on sustainable production optimisation. The measures allow us to combine the highest product quality with maximum resource conservation and make a crucial contribution to achieving the company's climate targets.

Find out more about our latest production optimisation measures

ENERGY CONSUMPTION AND MIX (E1-5)

E1-5 – Energy consumption and energy mix in MWh [E1-5 paragraphs 35-43]	Unit	2023	2024
1) Fuel consumption from coal and coal products	MWh	–	–
2) Fuel consumption from crude oil and petroleum products[1]	Litres	–	327.61
3) Fuel consumption from natural gas	MWh	61,533.34	53,846.43
4) Fuel consumption from other fossil sources	MWh	–	–
5) Consumption of purchased or acquired electricity, heat, steam, and cooling from fossil sources	MWh	–	–
6) **Total fossil energy consumption (calculated as the sum of lines 1 to 5)**	MWh	61,533	54,173.61
Share of fossil sources in total energy consumption	in %	–	–
7) Consumption from nuclear sources	MWh	–	–
Share of consumption from nuclear sources in total energy consumption	in %	–	–
8) Fuel consumption for renewable sources, including biomass (also comprising industrial and municipal waste of biologic origin, biogas, renewable hydrogen, etc.)	MWh	–	–
9) Consumption of purchased or acquired electricity, heat, steam, and cooling from renewable sources	kWh	21,338.863	34,811.112
10) Consumption of self-generated non-fuel renewable energy	MWh	–	–
11) **Total renewable energy consumption (calculated as the sum of lines 8 to 10)**	MWh	21,338.863	34,811.112
Share of renewable sources in total energy consumption	in %	–	–
Total energy consumption (calculated as the sum of lines 6, 7 and 11)	MWh	94,846.626	88,657.122
Energy generation		–	–
Generation of non-renewable energy	MWh	–	–
Generation of renewable energy	kWh	46.70	383,013
Energy intensity per net revenue		–	–
Total energy consumption from activities in climate-intensive sectors per net revenue	MWh / EUR	592.46	636.51

[1] Includes heating oil, diesel, petrol and liquid gas

GHG EMISSIONS AND EMISSION REDUCTION TARGETS (E1-6)

E1-6 – Gross Scope 1, 2, 3 and Total GHG emissions [ESRS E1-4 paragraph 34 (b), E1-6 paragraph 44 (a); paragraph 46; paragraph 48 (a); paragraph 50; AR 25 (b) and (c)]	**Unit**	**Base year 2023**	**2024**	**Change in %**
Scope 1 GHG emissions		–	–	–
Gross Scope 1 GHG emissions	t CO_2e	12,335	**10,705**	-13.21
Percentage of Scope 1 GHG emissions from regulated emission trading schemes	in %	–	–	–
Scope 2 GHG emissions		–	–	–
Gross Scope 2 GHG emissions	t CO_2e	9,072	**7,623**	-15.97
Gross location-based Scope 2 GHG emissions	t CO_2e	–	–	–
Gross market-based Scope 2 GHG emissions	t CO_2e	–	–	–
Significant Scope 3 GHG emissions		–	–	–
Total Gross indirect (Scope 3) GHG emissions	t CO_2e	239,654	**186,771**	-22.07
1) Purchased goods and services	t CO_2e	224,479	**174,530**	-22.25
Optional subcategory: Cloud computing and data centre services	t CO_2e	–	–	–
2) Capital goods	t CO_2e	–	–	–
3) Fuel and energy-related activities (not included in Scope 1 or Scope 2)	t CO_2e	–	–	–
4) Upstream transportation and distribution	t CO_2e	–	–	–
5) Waste generated in operations	t CO_2e	–	–	–
6) Business travelling	t CO_2e	–	–	–
7) Employee commuting	t CO_2e	–	–	–
8) Upstream leased assets	t CO_2e	306	**636.51**	–[2]
9) Downstream transportation	t CO_2e	–	–	–
10) Processing of sold products	t CO_2e	–	–	–
11) Use of sold products	t CO_2e	–	–	–
12) End-of-life treatment of sold products	t CO_2e	–	–	–
13) Downstream leased assets	t CO_2e	–	–	–
14) Franchises		–	–	–
15) Investments		–	–	–
Total GHG emissions (Scopes 1, 2 and 3)	t CO_2e	287,167	**225,608**	-21.44
GHG intensity per aluminium profile produced [1]		–	–	–
Total GHG emissions	t CO_2e	–	**4.79**	–

[1] Produced quantities are taken to refer to all products that have fully completed the manufacturing process and have been approved for dispatch.
[2] In 2024, Scope 3 was expanded to include 3.8 "Upstream leased assets" for the first time. This explains the significant difference between the figures for 2023 and 2024.

ESRS E5 – Resource use and circular economy

Policies related to resource use and circular economy (E5-1)

Many aspects of resource conservation and the circular economy arise at upstream stages of the aluminium value chain – for example during the extraction of the raw material and the production of primary or secondary aluminium. As a processor, the apt Group relies on its suppliers applying sustainable standards. This is why apt engages in close dialogue with its partners to promote the circular economy as part of a targeted approach, knowing that this area is a key lever for reducing the use of raw materials and emissions.

The apt Group promotes resource use and the circular economy through its own circular economy policy.

As one of the most sustainable metals on earth, aluminium can be recycled time and again without any loss of quality, using only around 5% of the energy required for primary aluminium production. In its own remelting plant for recycling, apt melts process scrap into round billets before returning them to the manufacturing process. This allows up to 18,000 tonnes of aluminium to be recycled in this way every year. [E5-1 paragraph 14]

Actions and resources in relation to resource use and circular economy (E5-2)

The apt Group's actions in relation to resource use and circular economy include increasing the recycling of production waste and expanding customer-supplier projects in this area. These actions are designed for the short, medium and long term and are described below as examples. The focus is on the sustainable procurement of aluminium and the company's own recycling of production waste. [E5-2 paragraphs 19 and 20 (e) and (f)]

Targets: Resource use and circular economy (E5-3)

The apt Group has set itself the target of using low-carbon aluminium. The following targets have been set:

- Reduce carbon emissions associated with the use of raw materials: ≤ 4 tonnes of CO_2/tonnes of aluminium by 2024 and ≤ 3 tonnes of CO_2/tonnes of aluminium by 2029
- Reduce emissions through shorter transport routes and cooperation with local businesses

In particular, this objective allows apt to pursue the policy of reducing the carbon emissions associated with its products. [E5-3 paragraph 23]

Resource inflows (E5-4)

As an aluminium processing company, the apt Group has significant resource inflows. As the main raw material used, aluminium is a key aspect when it comes to assessing our environmental impact along the value chain. There are also inflows from packaging materials and chemicals for product finishing. As a result, the apt Group has defined the topic of resources and the circular economy as material in its double materiality assessment in accordance with the ESRS. The topic is already part of the company's strategic orientation. It will be taking further steps to recycle resources going forward. [E5-4 paragraph 31 (a) (b) (c)]

E5-4 – Resource inflows	2023	2024
Material for production in tonnes		
Aluminium	63,766	68,277
Timber	812	1,179
Chemicals	–	–

Partnering

How we keep process scrap in the loop with Alu-met.

From left to right: Wolfgang Aust, Michael Boche – both from apt I Dr Gerhard Anger from Alu-met and Volker Bartmann from CS

The collaboration between apt and Alu-met began back in 2018 as a conventional customer-supplier relationship. We have since expanded our partnership considerably by concluding a closed-loop agreement. The collaboration aims to make the value chain more sustainable and efficient.

Together with our billet supplier Alu-met and the advice provided by Metals CS®, we have established a closed loop for our process scrap. Alu-met takes and processes the scrap that apt cannot recycle in its own remelting plant due to the special alloys. This process produces press-ready aluminium billets that are fed back into the apt Group's production process. This step allows us to make a key contribution to conserving resources and brings us one step closer to our goal of climate neutrality.

Dr Gerhard Anger, Managing Director of Alu-met, stresses: "Thanks to this agreement, apt and Alu-met are both logistically efficient and sustainable – a win-win solution for both companies!" Volker Bartmann from Metals CS® is also delighted with the closed-loop agreement.

More about our recycling methods

Resource inflows (E5-5)

The apt Group makes an important contribution to the circular economy with its aluminium products. Aluminium is fully recyclable and can be returned to the material cycle again and again with comparatively little loss of quality. Although production waste is generated during processing, almost all of it can be recycled. In addition to aluminium, chemicals and packaging materials are also used in production, and we have an environmental responsibility to handle them appropriately. [E5 paragraphs 33, 34, AR 7 (f)]

E5-5 – Resource outflows [ESRS E-5 paragraphs 35, 36 (a) to c) paragraph 37 (a), paragraph 38 (a), (b), paragraphs 39 to 40]	Unit	2023	2024
Shelf life in relation to the industry average based on product group		infinite	infinite
Repairability of products		–	–
Recyclable content of products in %	in %	100%	100%

Waste in tonnes	Unit	2023	2024
Total amount of waste generated	t	7,413.6	9,344
Prepared for reuse	in %	0%	0%
Recycling	in %	84.20%	83.30%
Other recovery operations	in %	1%	1%
Hazardous waste			
Incineration	t	2.7	1.5
Landfill	t	411.92	227.48
Recovery	t	2,613.9	2,846.8
Other disposal operations	t	0	0
Total amount of hazardous waste	t	2,616.60	2,848.30
Non-hazardous waste			
Incineration	t	35.8	29.3
Landfill	t	1,231.69	66.03
Recovery	t	1,903.10[1]	4,009.4
Other disposal operations	t	–	94.1
Total amount of non-hazardous waste	t	3,688.50	4,198.83
Proportion of non-recycled waste in %	in %	1%	1%

[1] In 2023, metal shavings/scrap were not included in waste.

Production

How we use briquetting to conserve resources.

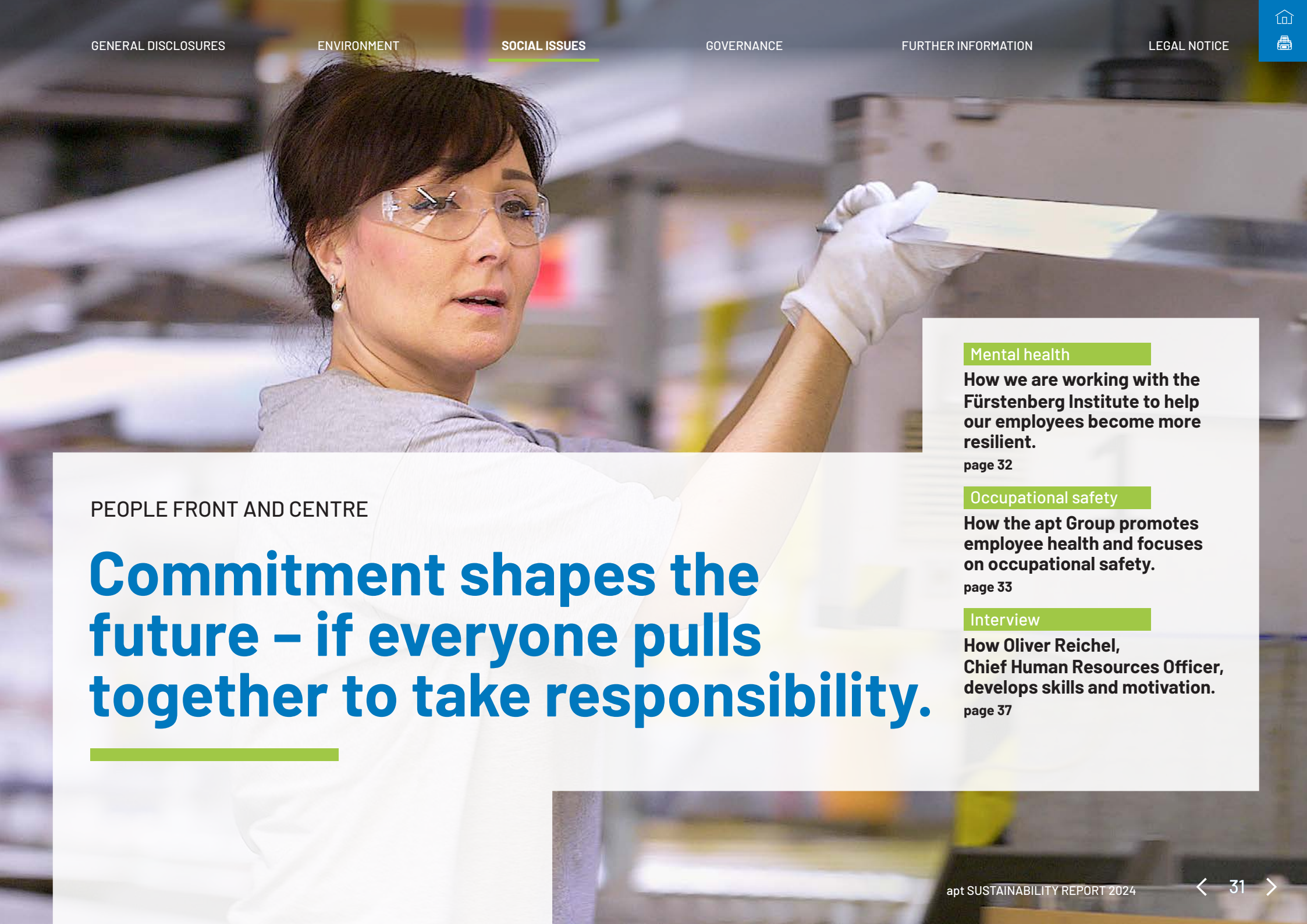
Sustainability in practice: At our extrusion lines in Monheim am Rhein, we use modern briquette presses to efficiently recycle aluminium chips from the billet saw. This measure is an example of how technological optimisation and environmental protection can go hand in hand.

Why briquettes?
As the oils used in the production process prevent the chips from being recycled internally, they are passed on to specialised recyclers as pressed briquettes, allowing them to remain in the material cycle.

Briquetting is a tangible example of resource efficiency in day-to-day production – and marks a further step towards greater sustainability at all stages of the value chain.

THE ADVANTAGES AT A GLANCE:

- **Fewer shipments:** One briquette container replaces around three conventional chip containers.
- **Lower emissions:** The reduction in transportation reduces the environmental impact.
- **Greater efficiency:** Improved storage and logistics handling
- **Fostering a more circular economy:** The chips can be recycled.



PEOPLE FRONT AND CENTRE

Commitment shapes the future – if everyone pulls together to take responsibility.

Mental health

How we are working with the Fürstenberg Institute to help our employees become more resilient.

page 32

Occupational safety

How the apt Group promotes employee health and focuses on occupational safety.

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Interview

How Oliver Reichel, Chief Human Resources Officer, develops skills and motivation.

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ESRS S1 – Own workforce

POLICIES RELATED TO OWN WORKFORCE (S1-1)

The apt Group's corporate values reflect the responsibility that the company has to live up to as an employer: trust, partnership, passion, motivation for learning – committed, diverse and cosmopolitan.

In its dealings with its own workforce, the apt Group ensures that all national employment law requirements and local statutory provisions are systematically complied with. Managers, together with the local HR departments, are responsible for implementing these requirements across the board. The HR departments play a key role in managing employees' attitudes, behaviour and actions when it comes to compliance and full adherence to human rights due diligence obligations. Cooperation with workers' representatives in the individual countries or companies that have employee representative bodies plays a key role in this work. [S1-1 paragraphs 19, 20 (c), 21, 24 (c) and AR 14, S1-1 paragraphs 19; 20 (c), S1-1 paragraphs 19, 20 (c), 22]

The apt Group has established appropriate policies and actions to perform HR tasks – and in particular with regard to its corporate values.

The apt Group has established the following policies, directives and actions for the management of significant impacts, risks and opportunities in connection with its workforce:

- **Code of Conduct:** The company-wide Code of Conduct sets out binding standards for ethical behaviour, mutual respect, anti-discrimination and compliance. It applies to all employees and, in future, will be addressed at regular training sessions and updated.
- **HR compliance:** The apt Group has structured HR compliance processes in place to ensure compliance with employment law, social security law and internal standards. These include internal directives, audit routines, documentation obligations and cooperation with external legal advisers in the event of regulatory changes.
- **Occupational health and safety:** The apt Group pursues a proactive occupational health and safety strategy that includes regular hazard assessments, first-aid structures, safety briefings and ergonomic workplace design.
- **Equal opportunities & diversity:** Diversity, equality and inclusion are part of our corporate culture. We have a zero-tolerance approach to any sort of discrimination based on gender, origin, age, sexual orientation or ideology.
- **HR development & employee loyalty:** The company promotes individual career development opportunities and long-term employee loyalty by offering targeted training programmes and annual appraisals.
- **Social dialogue & co-determination:** The apt Group maintains constructive cooperation with workers' representatives. Participation rights are respected and exercised on a regular basis in dialogue sessions and committee meetings.

Mental health

How we are working with the Fürstenberg Institute to help our employees become more resilient.

In industrial operations, performance, precision and cycle times are the order of the day. But aspects that go unseen at first glance are at least just as important: the mental health of our employees. Particularly employees working shifts who shoulder high levels of responsibility and are faced with constantly changing demands can soon find themselves struggling mentally with the pressure. That's why there is one matter that is particularly close to our hearts: we do not want anyone to feel they have to worry alone.

Working in cooperation with the Fürstenberg Institute, we are extremely committed to protecting the mental health of our employees. Numerous services to support employees in their day-to-day work and in matters related to their lives outside of work are available to them free of charge. With the help of the Fürstenberg Institute's counselling experts, employees can access help quickly and entirely anonymously.

Our goal is clear: to create a working environment that is not only physically safe, but is also healthy from a mental health perspective. After all, strong teams also need inner stability.

Health and safety

The apt Group meets all of the applicable statutory requirements in the area of occupational health and safety, and offers its employees basic occupational medical check-ups in accordance with the German Ordinance on Preventive Occupational Health Care (ArbMedVV). In addition, ergonomic workplace design is reviewed and optimised at regular intervals, especially in production. The focus is currently on reducing physical stress and preventing work-related ill health. Looking ahead to the future, the company is seeking to expand the services it offers in the area of preventive health, for example covering topics such as stress management and workplace health promotion.

Protecting employees from work-related hazards is a top priority for the apt Group. Occupational safety is ensured by the legally required appointment of an external occupational safety specialist and by structured hazard assessments that are conducted in all relevant areas of activity. Safety briefings are given at least once a year and are updated as required. First aiders and safety officers are appointed at all locations. Implementation of, and compliance with, the applicable statutory requirements are achieved in close consultation with the relevant co-determination bodies based on the relevant national regulations and international occupational health and safety standards.

The apt Group's extrusion and products plants work hand-in-hand with appointed safety experts or external service providers for occupational safety. They support the individual sites in all safety-related matters and document their measures so they can be reported to the management on an annual basis.

Occupational safety

How the apt Group promotes employee health and focuses on occupational safety.

At the apt Group, protecting our 757 employees is our top priority. We stepped up the action we take to achieve this objective considerably in 2024. We are guided by our motto: there is no compromising on safety.

Within the apt Group, personal protective equipment is not just an accessory, but is perfectly customised to suit employees' needs, being designed to be lightweight, robust and comfortable. **Regular updates** ensure that employees start work with the very best equipment.

Our machines are based on the **"safety first"** principle: they are CE-certified, are regularly serviced and feature emergency stop switches that can be reached quickly, even in hectic situations. This allows us to reduce risks before they arise.

Drills and training are mandatory and an integral part of our safety culture. In 2024, we were able to significantly improve on our quick response drill record: alarm and evacuation times were reduced by 30% year on year. This improves safety and creates a team that acts in a targeted and prepared manner in an emergency.
Ergonomics in the workplace are also being continuously improved: adjustable desks, ergonomic anti-fatigue mats and regular exercise sessions help to maintain the health and performance of our employees, whether they are based at office desks or at machines.

Chemical safety is another focal issue.
New extraction systems reduce exposure to chemicals significantly, while digital hazardous substance information supports safe handling.

Overall, we enhanced our safety culture in 2024 to create a working environment in which health and safety are inextricably linked. This allows us to ensure not only productivity, but also long-term protection for our employees.

Health and safety management system

All sites have a health and safety management system that is based on the requirements of ISO 45001. Not all of the Group's locations have formal certification. Among other things, the systems are reviewed as part of the ASI certification in accordance with the Aluminium Stewardship Performance Standard. Internal audits, health and safety committee meetings (HSC meetings) and external inspections are carried out by specialised experts.

Site-specific measures

apt Extrusions GmbH & Co. KG (Monheim am Rhein, Germany)
Planned for 2025:

- Total recordable injury rate (TRIR) target value ≤ 2.5, no fatal incidents (FI = 0)
- Organisation of 4 HSC meetings and 18 meetings of the DGUV (German Social Accident Insurance) umbrella association (DGUV meetings)
- 30 inspections conducted by safety experts together with production and administrative managers
- Accident analyses for all recordable incidents, including agency workers, and featuring a root cause analysis (technical and behavioural)
- Communication of analysis results on the intranet and on notice boards
- Updating hazard assessments in accordance with the German Hazardous Substances Ordinance (*Gefahrstoffverordnung*) using a traffic light risk model

apt Extrusions B.V. (Roermond, Netherlands)
Planned for 2025:

- Introduction of the RiskReporter app to facilitate the digital reporting of unsafe situations
- Introduction of the Multibel app for improved internal alerts
- Offer of periodic occupational health examinations (PAGO) with a focus on noise pollution
- Implementation of the lock-out/tag-out/try-out system (LOTOTO system) on the doors of the P25/P27 presses (investment planning)
- Project to reduce forklift and sideloader routes within production areas

apt Products s.r.o. (Cheb, Czech Republic)
Planned for 2025:

- Regular safety tours and production inspections
- Implementation of standardised control processes to identify hazards
- Revamping of training measures and ensuring their permanent adoption
- Further development of risk assessments

apt Products GmbH (Eckental, Germany)
Planned for 2025:

- Continuation of HSC meetings to discuss safety-related topics
- Implementation of structural measures to improve the working environment
- Separation of assembly/maintenance areas (noise and cleanliness protection)
- Installation of extraction systems (aluminium dust, vapours, welding fumes)
- Personalised ear defenders
- Retrofitting forklift trucks with side mirrors
- Automation of difficult work steps, e.g. using new assembly lines and Hymag presses
- Updating risk assessments and drafting new standard operating procedures
- Improving fire protection, including additional fire extinguishers and adapting protective technical measures

	2024				
Hazard assessment, risk assessment and investigation of incidents (metric)	Monheim am Rhein[1] (Germany)	Roermond (NL)	Cheb (CZ)	Eckental[2] (DE)	**apt Group**
Number of inspections/audits carried out	30	12	24	13	**79**
Number of participating employees (training)	8	0	211	0	**219**
Number of reported work-related accidents	10+3 to/from work	–	2	5	**20**
Number of reported close calls	92	84	–	4	**180**
First aid book entries (including consultation with a doctor)	55 (5 involving a doctor)	–	–	–	**55**

[1] Internal audit in accordance with ISO 45001 for occupational health and safety
[2] External representative for occupational safety inspections, regular production tours

Training and education

The apt Group sees training and education as crucial to its quest to secure skilled employees and ensure sustainable HR development. At the Monheim am Rhein site, we offer a variety of recognised apprenticeships in fields such as industrial mechanics, machining technology, warehouse logistics and in commercial occupations. In the current 2024/2025 training year, apt employs a total of ten trainees in Germany who receive professional support from qualified trainers.

The apt Group also promotes the professional and personal development of its employees by offering regular training courses, for example on safety-related topics, machine operation, enterprise resource planning (ERP) systems and quality management. In 2024, over 1,000 hours of internal and external training measures were documented. In future, the Group-wide further training portfolio is to be expanded further, particularly in areas such as digitalisation and ESG skill sets. A corresponding e-learning programme is currently being developed. It will be made available to all employees in future and will be updated as and when required. [S1-1 AR 17 (h)]

Diversity and equal opportunity

The apt Group is explicitly committed to a corporate culture of appreciation, equal treatment and diversity. The company promotes a working environment in which all employees are respected and treated equally, regardless of their gender, ethnic origin, age, religion, sexual orientation, disability or other personal characteristics. Gender equality is a key objective, particularly in technical and industrial training occupations and management positions.

When it comes to recruitment, the apt Group focuses on objective selection criteria and ensures that job advertisements use inclusive language. Accessible application channels and transparent career paths are designed to ensure equal career advancement opportunities for all employees. An open approach to different lifestyles, cultural backgrounds and cross-generational knowledge is also a firm part of the company's identity.

Code of Conduct

The values of equality, respect and anti-discrimination are firmly embedded in the company-wide Code of Conduct. The Code applies to all employees, business partners, agency workers and external staff and sets out a binding framework for fair, compliant and values-based behaviour. Violations of these fundamental principles are not tolerated and trigger systematic action. The Code of Conduct is reviewed on a regular basis and is to be communicated in future training courses. It is an established component of the company's integrity. [S1-1 AR 17 (h)]

PROCESSES FOR ENGAGING WITH OWN WORKFORCE AND WORKERS' REPRESENTATIVES (S1-2)

The apt Group sees ongoing dialogue with its employees as a central component of responsible business conduct and a values-oriented corporate culture. In accordance with ESRS S1-2, this section describes the procedures for engagement, information, grievance mechanisms and involvement of different employee groups within the apt Group.

Employee participation and consultation

As part of the further development of its sustainability strategy, the apt Group maintained and selectively expanded existing workforce dialogue formats in 2024. As in the previous year, employees and their representatives were involved in relevant strategic processes in the form of personal discussions and opportunities for exchanging feedback at internal meetings.

Grievance mechanisms and feedback systems

The whistleblower system introduced in 2023 was consolidated further in 2024. It enabled all employees to submit critical comments or complaints anonymously. The launch of the system was accompanied by internal training on how to use the system and measures to raise awareness of compliance topics. The HR department and the Works Council are also available for employees who wish to give feedback. The feedback gleaned from the whistleblower system has been incorporated into the continuous improvement of working conditions and management behaviour.

Dealings with agency workers and similar groups of employees

There were no specific actions for the separate engagement of agency workers for the 2024 reporting year. These workers were, however, involved in central health and safety briefings and relevant information formats. [S1-2 paragraph 27, S1-2 paragraph 27 (a) to (d)]

PROCESSES TO REMEDIATE NEGATIVE IMPACTS AND CHANNELS FOR OWN WORKFORCE TO RAISE CONCERNS (S1-3)

The apt Group has structured procedures in place for recording, assessing and remedying potential adverse impacts on its employees. These are based on a Group-wide whistleblower system, which was implemented back in 2023 and was updated in 2024. It allows all employees – including external workers – to report incidents such as discrimination, unethical behaviour or breaches of employment law standards anonymously and confidentially in a process that removes as many potential barriers as possible.

The reports received are documented and evaluated by an internal compliance unit and, depending on the severity and relevance of the matter, are then investigated. External specialised agencies or legal advisers can be involved if need be. Any feedback is provided to the individuals involved anonymously and in accordance with statutory data protection requirements.

In addition to the digital whistleblower system, employees can also continue to use conventional reporting channels, for example, by reaching out to their managers, HR officers or elected representatives directly. All reports and complaints are treated as confidential in accordance with a defined procedure and are systematically analysed at regular intervals. The knowledge gained as part of this process is incorporated into the further development of operational processes, training content and management systems so that any structural weaknesses can be pinpointed at an early stage, allowing the company to take preventative countermeasures. [S1-3 paragraph 32 (a), (b) and (e), AR 31]

When designing its whistleblowing system, the apt Group was guided by the requirements set out in the UN Guiding Principles on Business and Human Rights (UNGPs) and the Organisation for Economic Co-operation and Development (OECD) Guidelines for Multinational Enterprises. The procedure is documented transparently, is confidential, accessible to all employees and can be used anonymously. Complaints are processed as part of a clear process and, if relevant, result in preventive and corrective action. The findings from grievance management are systematically incorporated into training sessions, process improvements and the compliance system. This means that the process contributes to the continuous improvement of corporate due diligence. [S1-3 paragraph 33]

ACTION ON RISKS AND OPPORTUNITIES RELATED TO OWN WORKFORCE (S1-4)

The apt Group implemented various measures in the reporting period to minimise material risks and harness opportunities via its own workforce:

Employment and labour/management relations

In the 2024 reporting year, the apt Group employed a total of 757 people at five locations in Germany, the Netherlands and the Czech Republic, focusing on a consistent, cross-location HR policy. Cooperation characterised by team spirit and the engagement of employees and workers' representatives are integral components of our work culture. Regular works meetings and structured procedures for conflict resolution promote constructive dialogue between employers and employees. This fosters not only harmonious relations, but also the satisfaction and loyalty of our employees – a key factor in economically challenging times.

In the 2024 reporting year, the measures implemented included:

- Regular town hall meetings with open Q&A sessions to promote transparency and dialogue
- Active involvement of employees in company-wide change processes, e.g. as part of the "Zukunftswerkstatt Monheim" project, which aims to modernise processes and structures – accompanied by external workshops on agile working
- The "adapt" project, which is aimed at harmonisation and closer cooperation between the two extrusion sites in Monheim am Rhein (Germany) and Roermond (Netherlands), focusing on common structures, coordinated product portfolios and coordinated sales activities and actively involving technical experts and the Works Council
- Regular dialogue between workers' representatives and local management to ensure transparent communication on relevant developments.

Diversity and equal opportunity

The apt Group is a member of several professional and industry associations, among them the ASI, that support social standards, including diversity. Diversity awareness is part of the company's Code of Conduct and internal HR communication. Equal opportunities are also emphasised in recruitment and career development.

The following action was taken in the reporting period:

- Introduction of a new inclusive applicant management system (Softgarden): The aim is to make application processes more transparent, user-friendly and accessible in order to improve the company's ability to attract diverse talent.
- Participation in Girls' Day: Early measures to promote career development for girls and young women in technical and scientific professions by offering practical insights into various areas of the company

Interview

How Oliver Reichel, Chief Human Resources Officer, develops skills and motivation.

Oliver Reichel
Chief Human Resources Officer

"We connect people, locations and perspectives"

Mr Reichel, what is currently the focal point of your HR work at apt?

There is no doubt that our quest lies in keeping an eye on the Group as a whole. Instead of individual locations, the focus today is on cross-functional collaboration, international processes and a strong, shared structure. English is our corporate language. And our day-to-day work is also shaped by cooperation with our Chinese owner.

What role does digitalisation play in this process?

A big one. We introduced a digital applicant management system and a central e-learning platform in 2024. This ensures uniform standards and makes training courses more accessible for everyone. We are also increasingly employing digital tools in our day-to-day work – from IT training to the use of the AI tool Microsoft Copilot.

How does apt promote employee development?

Further training is more than just an optional extra for us, it's standard practice. Development goals are discussed in detail during annual employee appraisals. Internal and external training courses are tailored to suit these needs. It is particularly important to us to allow career development that is not tied to any specific location.

What is apt doing to counteract the shortage of skilled workers?

We are focusing on visibility, training and flexibility. Our careers page has been completely revamped. At the same time, we are investing in up-and-coming young talent, for example through the *Deutschlandstipendium* scholarship programme at RWTH Aachen University. By offering mobile working opportunities and flexible working hours models, we are styling ourselves as an attractive employer for young and experienced specialists alike.

What about in-house training?

We currently have ten trainees working in various occupations. Vocational training is a central component of our HR strategy, as qualified specialists are increasingly difficult to find. This is why we focus on early development, in-house job advertisements and targeted career development measures in order to create long-term prospects within the company.

Can you tell us about a particular highlight within HR in 2024?

Digital networking within the Group. The new applicant management system and the e-learning tool have allowed us to take major strides towards better connecting knowledge, processes and people.

Introduction and continuous improvement of the occupational health and safety management system

In all of its extrusion and products plants, the apt Group works with an external occupational safety specialist who prepares a comprehensive annual safety report for the management. 96 audits – a key tool for identifying and optimising risks in production – were carried out in 2024. Hazard assessments and safety briefings are carried out on an ongoing basis, and any breaches of safety legislation were reported and rectified immediately via the German Technical Inspection Association, TÜV, and the authorities.

Occupational safety training

apt organises mandatory annual training courses on occupational safety, covering topics such as safe behaviour, contingency management, ergonomics and first aid. This training is offered to all employees, including external workers, and is updated regularly. Since 2023, an anonymous whistleblower

system has also been an integral component of the company's safety and compliance training.

The training courses make a positive contribution to motivation, safety awareness and confidence in the workplace. [S1-4 paragraph 38 (a) S1-4]

They have been firmly incorporated into the company-wide occupational health and safety management system, which ensures standardised implementation at all locations. [AR 40 (a)]

Embedding these topics in the corporate governance system – for example via the Code of Conduct – ensures that occupational health and safety and welfare are understood and actively seen as central management tasks. [S1-4 paragraph 88 (a)]

The apt Group counters risks and utilises opportunities in connection with its own workforce through a package of measures aimed at ensuring good working conditions, long-term loyalty among qualified employees and the strengthening of health and development potential.

- In the area of occupational health and safety, compliance with statutory requirements is ensured by regular safety briefings, hazard assessments and cooperation with occupational safety specialists. Preventive measures such as ergonomic workplace design, training on safe behaviour and safety inspections help to reduce work-related accidents and physical strain.
- In its quest to promote the health of its employees, the apt Group supports health promotion schemes, including programmes to prevent physical ailments and offer psychosocial support. The range of training and education on offer was expanded further in 2024 as part of the company's HR development work. Career development for up-and-coming talents is promoted through a range of measures including targeted onboarding and needs-based internal and external training. Since the end of 2023, the company has also been supporting students at RWTH Aachen University with scholarships as part of the *Deutschlandstipendium* programme. This counteracts the risk of a shortage of skilled workers and, at the same time, bolsters the company's appeal as an employer.
- Opportunities related to diversity and equality are harnessed through awareness-raising measures, the Code of Conduct and the embedding of non-discriminatory principles in the recruitment process. The measures are regularly reviewed and adapted to reflect new legal, social and economic developments.

TARGETS (S1-5)

As part of its sustainability strategy, the apt Group has set itself the following key targets for the period leading up to 2030 in order to improve working conditions for its employees, strengthen its social engagement and give sustainability a solid structural place in the company:

- Boosting diversity in the company through new recruitment processes, training and an inclusive corporate culture
- Fostering a more in-depth understanding of sustainability within the organisation through communication, workshops and the involvement of all functional areas
- Promotion of skills development in the area of sustainability through further training programmes, including for young talents and specialists
- Improving employee health and safety through preventive measures, audits and psychosocial support
- Further support for students and local projects, e.g. in cooperation with RWTH Aachen University, TU Dortmund University and regional initiatives
- Annual reporting, including in the Sustainability Report and in the UK Modern Slavery Act Statement [ESRS S1-5 paragraph 47 (b) to (c)]

Employment and labour/management relations

The aim of the apt Group is to maintain a stable employment structure even in economically volatile times. In particular, this includes making fixed-term employment contracts permanent, increasing employee loyalty rates and further establishing trust-based dialogue formats with the workforce.

Diversity and equal opportunity

The apt Group aims to achieve a more diverse and international management structure at Group level in the future in order to take greater account of different perspectives and better reflect the international focus of the company's business. The fact that we have signed the "Charta der Vielfalt" diversity charter emphasises our commitment to a non-discriminatory working environment. We are also further expanding the training we offer on topics such as inclusive leadership and unconscious bias. Formats such as Girls' Day, which were reintroduced in 2023, are aimed specifically at younger target groups.

Work safely, stay healthy: Our occupational health and safety work in 2024

At the apt Group, protecting our 757 employees is our top priority. We stepped up the action we take to achieve this objective considerably in 2024. We are guided by our motto: there is no compromising on safety.

Within the apt Group, personal protective equipment is not just an accessory, but is perfectly customised to suit employees' needs, being designed to be lightweight, robust and comfortable. Regular updates ensure that employees start work with the very best equipment.

Our machines are based on the "safety first" principle: they are CE-certified, are regularly serviced and feature emergency stop switches that can be reached quickly, even in hectic situations. This allows us to reduce risks before they arise.

Drills and training are an integral part of our safety culture. In 2024, we were able to significantly improve on our quick response drill record: alarm and evacuation times were reduced by 30% year on year. This improves safety and creates a team that acts in a targeted and prepared manner in an emergency. Ergonomics in the workplace are also being continuously improved: adjustable desks, ergonomic anti-fatigue mats and regular exercise sessions help to maintain the health and performance of our employees, whether they are based at office desks or at machines.

Chemical safety is another focal issue. New extraction systems reduce exposure to chemicals significantly, while digital hazardous substance information supports safe handling.

Overall, we enhanced our safety culture in 2024 to create a working environment in which health and safety are inextricably linked. This allows us to ensure not only productivity, but also long-term protection for our employees.

Occupational safety and health

In the area of health protection, the apt Group is aiming for a further reduction in work-related accidents – specifically, a 20% reduction in recordable accidents by the end of 2025 (base year: 2023). The annual safety briefings are also to be supplemented by a digital training system by 2025, one that can also be accessed on mobile devices. The introduction of a Group-wide Health, Safety, Environment, Quality (HSEQ) function is planned to ensure a more professional structure in this area. In addition, "safety walks" have been introduced as a binding target for the management of the entire apt Group. They are designed to increase awareness of safety in everyday working life and ensure that any potential risks can be recognised at an early stage.

Every work-related accident in the Group is reported directly to the CEO, a root cause analysis is performed and documented countermeasures are taken. This approach strengthens the sense of responsibility at all echelons of the company and supports a systematic culture of prevention within the organisation. [S1-5 paragraph 47 (b) to (c), S1-5 paragraph 47 (b) and (c)]

S1-6 – CHARACTERISTICS OF THE UNDERTAKING'S EMPLOYEES

Employees by head count [S1-6 paragraph 50 (a) to (b) and (d) to (e), paragraphs 51 to 52]	**2023**	**2024**
Total number of employees	793	**757**
Female	150	**128**
Male	663	**629**
Other	–	**0**
Number of employees with permanent employment contracts [S1-6 paragraph 50 (b)]	621	**712**
Female	–	**118**
Male	–	**594**
Other	–	**0**
Number of employees with temporary employment contracts	172	**45**
Female	–	**10**
Male	–	**35**
Other	–	**0**
Number of FTEs [S1-6 paragraph 50 (b)]	758	**717**
Female[1]	–	**107**
Male[1]	–	**502**
Other[1]	–	**0**
Number of part-time employees	35	**40**
Female	–	**21**
Male	–	**19**
Other	0	**0**

[1] Figures for 2023 are not available as the company only started collecting data in 2024 when it introduced international reporting

Employee turnover [S1-6 paragraph 50 (c)]	**2023[1]**	**2024[2]**
Number of employees who have left the company	76	**74**
Employee turnover in %	5.00%	**6.99%**

Employees by country in 2024 [S1-6 paragraph 50 (a)]	**2023**	**2024**
Germany	397	**391**
Netherlands	158	**150**
Czech Republic	258	**216**

[1] Figures for 2023 are based on the old reporting system: number of employees leaving the company excluding deaths and employees retiring/number of employees as at December 2023
[2] Figures for 2024 use the new reporting system: number of employees leaving the company including employees retiring and deaths/average number of employees in 2024

S1-9 – DIVERSITY METRICS

Diversity metrics [ESRS S1-9 paragraph 66 (a) to (b)]	**2023**	**2024**
Employees in management positions[1]	7	**12**
thereof female	1	**6**
thereof male	6	**6**
Employees by age group (number)		
Under 30	0	**0**
30–50	5	**31**
Over 50	2	**23**

[1] Senior management and top management

S1-12– PERSONS WITH DISABILITIES

	2023						**2024**					
Persons with disabilities	apt Holding (DE)	apt Extrusions (DE)	apt Products (DE)	apt Extrusions (NL)	apt Products (CZ)	apt Group	apt Holding (DE)	apt Extrusions (DE)	apt Products (DE)	apt Extrusions (NL)	apt Products (CZ)	**apt Group**
Employees with disabilities (%)	5%		2.82%				5%	6.30%	2.30%	0	2.22%	

S1-14 – HEALTH AND SAFETY METRICS

Health and safety [ESRS S1-14 paragraph 88b, AR 82, paragraph 90]	**2023**	**2024**
Number of fatalities in the company's own workforce as a result of work-related injuries and work-related ill health	0	**1**
Number of recordable work-related accidents in the company's own workforce	28	**21**
Number of working days lost to work-related accidents, work-related ill health and employee fatalities from work-related ill health	0	**1,374**

RELIABILITY IN TIMES OF CHANGE

The more dynamic the world, the more important established values become.

Interview

Compliance expert Manon Gahmann talks about compliance and the courage to speak up.

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ESRS G1 – Business conduct

CORPORATE CULTURE AND BUSINESS CONDUCT POLICIES (G1-1)

The apt Group sees good corporate governance as the basis for long-term financial stability, regulatory compliance and social responsibility. Integrity, fairness, transparency and responsible cooperation characterise our corporate culture. These values are reflected in our daily actions as well as in strategic decisions. They form the foundation on which the trust of our employees, business partners, customers and other stakeholders is built. [ESRS G1-1 paragraph 7 and AR 1 (b)]

1. Values, principles of conduct and directives
The underlying standards that apply within the apt Group are embedded in a Group-wide Code of Conduct, an anti-corruption policy and supplementary regulations on equal treatment, sustainability, compliance and human rights. These document the behaviour expected of all employees and business partners with binding effect. The directives are regularly reviewed and further developed by the management.

2. Embedding and communication within the organisation
The company's ethical principles are embedded within the organisation through a variety of measures, including mandatory ethics and compliance training for new hires, annual refresher training, information on the intranet, site-specific events and an environment in which managers are expected to act as role models ("tone from the top"). Cultural guidelines are also taken into account in decision-making processes and are actively put into practice in day-to-day collaboration.

3. Whistleblower system and protective mechanisms
The apt Group maintains a Group-wide whistleblower system that is open to employees, business partners and external third parties. Confidential reports can be submitted anonymously via an online portal, an email address and a free hotline. The system meets the requirements set out in the EU Whistleblower Directive (2019/1937). Incoming reports are checked by trained, independent bodies and, if necessary, addressed by taking appropriate action. Whistleblowers are protected against discrimination.

4. Compliance management and measures to prevent corruption and bribery
The apt Group's compliance management system is currently being developed and is designed to prevent, identify and allow the company to respond to improper behaviour. The company relies on clear internal regulations, documented decision-making processes and regular checks, particularly when it comes to preventing corruption. High-risk areas such as purchasing, sales and logistics are given particular attention.

All employees undergo mandatory training on anti-corruption and ethical behaviour, and are also offered target group-specific in-depth training formats for particularly exposed functions. Adherence to the requirements is then checked through internal audits, risk analyses and regular assessments of the effectiveness of the compliance programme.

5. Review and further development of governance measures
The apt Group will review the effectiveness of its governance measures on an ongoing basis going forward. This process will involve looking at feedback from training courses, the results of internal audits, developments in the regulatory environment and stakeholder feedback. The company's governance tools will be continuously adapted and developed on this basis. The aim is to promote a corporate culture that goes beyond mere compliance and establishes active, responsible behaviour in all areas of the company. Information on the whistleblower system is available on the apt Group website. [G1-1 paragraph 10 (a-d)]

MANAGEMENT OF RELATIONSHIPS WITH SUPPLIERS (G1-2)

The apt Group pursues the approach of setting out binding provisions governing its relationships with suppliers in a Code of Conduct for Business Partners. This Code sets out the company's expectations and requirements with regard to sustainability. The term "sustainability" encompasses respect for human rights and environmental protection, business conduct that is beyond reproach in both ethical and legal terms, and the responsible procurement of goods and services. We screen our aluminium suppliers in accordance with the international OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas. We did not identify any risks in 2024.

A structured whistleblower system has been set up that complies with all of the requirements of the German Supply Chain Due Diligence Act (LkSG). Employees and external third parties can anonymously report human rights-related or environmental risks and possible violations at any stage in the supply chain using a secure digital platform, a dedicated email address (ethics@apt-alu-products.com) or a free telephone hotline. The grievance mechanism guarantees confidentiality, protection against reprisals and independent and objective report handling. Every single report is documented and investigated systematically. Feedback on the outcome of the process is usually provided within three months. This allows apt to strengthen human rights due diligence in its own operations and among its suppliers. [G1-2 paragraph 15 (a)]

When selecting and screening its suppliers, the apt Group attaches a great deal of importance to sustainability, integrity and transparency throughout the supply chain. Criteria such as compliance with statutory requirements, responsible use

of environmental and energy resources, and respect for basic human and labour rights are decisive. All business partners have to meet the requirements of the apt Supplier Code of Conduct, which defines standards for health protection, resource efficiency, protection against discrimination and the avoidance of child and forced labour, among other aspects. Particular attention is also paid to transparency in the procurement of raw materials and measures to reduce emissions. Suppliers are regularly screened on the basis of defined sustainability and compliance criteria. In the event of serious violations, the apt Group reserves the right to take contractual measures that may go as far as to involve termination of the business relationship. [G1-2 paragraph 15 a and b]

All suppliers are obliged to comply with a binding Supplier Code of Conduct. It defines fundamental requirements that apply throughout the supply chain in the following areas:

- **Human rights and labour standards:**
  Respect for internationally recognised human rights, prohibition of child and forced labour, non-discrimination and compliance with statutory working hours regulations and fair working conditions
- **Environmental protection and resource conservation:**
  Reduction of energy consumption and GHG emissions, responsible handling of waste, water and chemicals, and promotion of environmentally friendly technologies and processes
- **Health and safety:**
  Identification and minimisation of health and safety risks in the workplace, provision of protective equipment, and contingency and preventive measures
- **Ethical business conduct:**
  Zero-tolerance approach to corruption, bribery, money laundering and anti-competitive behaviour; compliance with data protection and transparency in business activities
- **Responsible procurement:**
  Passing on requirements to downstream suppliers, particularly with regard to sensitive raw materials such as conflict minerals
- **Transparency and collaboration:**
  Obligation to disclose relevant information, cooperation in audits and use of the whistleblower system in the event of possible violations

In addition to clearly defined requirements governing sustainability, quality and compliance, the apt Group relies on partnership with its suppliers in the spirit of trust. The focus is on long-term dialogue on an equal footing that is characterised by mutual respect, fairness and transparency. Suppliers are actively involved in development processes and encouraged to help design innovative solutions. Regular dialogue sessions, joint optimisation projects and a culture of constructive criticism allow the apt Group to strengthen the relationships it has with its business partners in the long term. The company sees its suppliers not just as vicarious agents, but as strategic partners for achieving common sustainability and innovation objectives. [G1-2 paragraph 15 (a)]

Sustainable purchasing and supply chain management within the apt Group

The apt Group regards compliance with its Code of Conduct as the basis for business relationships with suppliers and other business partners. The company is also committed to implementing the requirements of the Aluminium Stewardship Initiative (ASI) to ensure responsible procurement processes and a sustainable supply chain.

Aluminium Stewardship Initiative (ASI)

The ASI is a global multi-stakeholder initiative with the aim of promoting sustainability and transparency in the aluminium value chain. The underlying standard comprises eleven overarching sustainability topics covering various ESG aspects. The apt Group is guided by these principles in its quest to live up to, and continuously improve, its responsibility at all stages in the supply chain.

Responsibilities and governance structure

The management of apt Holding GmbH is responsible for ensuring that human rights and environmental due diligence obligations are met within the Group. The associated processes are set out in a Group-wide standard operating procedure. While apt Holding GmbH defines the relevant principles and procedures centrally, operational implementation is the responsibility of the individual subsidiaries on location. apt Holding GmbH performs a supervisory role in order to ensure compliance with due diligence processes throughout the Group and to identify potential risks early on.

Dealing with violations in the supply chain

In the event of violations within the supply chain – especially if preventive or corrective action proves unsuccessful – a careful case-by-case assessment is carried out, taking all relevant impacts into account. Termination of the business relationship is considered as a last resort. All of the relevant aspects must be weighed up carefully: Do the consequences of terminating the relationship outweigh the risks of continuing it, despite the identified shortcomings? This approach ensures that decisions are proportionate and consistent with our corporate due diligence obligations.

Code of Conduct and cooperation with suppliers

Compliance with applicable legislation and regulations is a central aspect of responsible corporate governance for the apt Group. All suppliers are obliged to comply with the ethical, social and environmental standards defined in the Supplier Code of Conduct. The apt Group is committed to working in the spirit of partnership. The focus is not only on ensuring compliance through open communication, regular dialogue and cooperation, but also on joining forces to create a sustainable and resilient supply chain.

PREVENTION AND DETECTION OF CORRUPTION AND BRIBERY (G1-3)

The following training courses are held on an annual basis to continuously raise employees' awareness of legal and safety-related issues and fulfil statutory requirements:

1. Compliance basics
2. Occupational safety in the office
3. Data protection for employees
4. Information security for employees
5. Compliance: Preventing corruption
6. Whistleblowing and whistleblower protection
7. Dealing with conflicts of interest
8. Compliance: German General Equal Treatment Act (AGG) and equal treatment
9. Compliance: Antitrust law
10. Compliance: Prevention of money laundering and terrorist financing
11. Working safely and efficiently from home
12. Protecting trade secrets

In future, all employees will be familiarised with the limits that apply to gifts and invitations at regular intervals. Employees learn about the principles for dealing with gifts and inducements in dedicated training sessions. The aim is to raise awareness of compliant behaviour and avoid undue influence. Training sessions explain to what extent material inducements are permissible, what exceptions apply to public officials and politically exposed persons, and how business invitations are documented correctly. Hands-on examples and clear policies are designed to enable employees to recognise potential conflicts of interest at an early stage and act appropriately.
[G1-3 paragraph 18 (a)]

With the exception of objections raised regarding specific projects, no complaints were received at any of the Group's locations in the reporting year.

There were no violations of laws or regulations in the reporting period. Furthermore, no fines were imposed on apt Holding GmbH, apt Extrusions GmbH & Co. KG (DE), apt Extrusions B.V. (NL), apt Products GmbH (DE) or apt Products s.r.o. (CZ).

Interview

Compliance expert Manon Gahmann talks about compliance and the courage to speak up.

Manon Gahmann
Director of CSR & Compliance

Ms Gahmann, what is your specific remit at apt?

At apt, I am responsible for sustainability and compliance – in other words, for corporate social responsibility and compliant behaviour across our entire value chain. My aim is to effectively combine ethical standards, statutory requirements and corporate responsibility, making a sustainable contribution to the company's future viability.

Why is this so important – and not just to apt?

Because sustainability is not a green label that you simply stick on something. Without clear rules, transparency and verifiable action, it remains a hollow concept. Genuine sustainability comes from a real sense of responsibility – at apt and throughout the industry.

Where do you see apt as a pioneer?

We recognised early on that sustainability is not just a side issue, but an integral part of our corporate strategy. We are well positioned with our Group-wide compliance system, clearly defined rules of conduct, regular training and effective whistleblower system – and we have no plans to stop there.

Sustainability is not just something that is nice to have – it is the measure of our responsibility.

Which values are particularly important to you?

Integrity, respect, reliability and responsibility – these are not just empty words for us, but values that characterise our day-to-day work. We foster these values through training, e-learning and, above all, through open, honest collaboration spanning all of our locations, from the office to our production sites.

Can you give us some specific measures?

We use a holistic compliance system that is more than just a set of rules. With a Code of Conduct, review processes and clear screening criteria for business partners, we create transparency and commitment – especially in our supply chains. We make key documents available centrally where they can be accessed easily in the downloads area of our website and on the intranet.

But the decisive success factor lies in the way we work together – it is not about mechanically adhering to requirements, but about a culture that takes responsibility seriously. Particularly in an international environment, this requires sensitivity, a willingness to engage in dialogue – and the ability to grow together.

What are the next strategic steps related to sustainability and compliance?

We are systematically incorporating ESG aspects into our Group-wide risk management system, making our digital training offering even more professional, and reviewing existing standards to ensure they are effective and up-to-date. This is not just about processes, but also about attitude: our values should not only endure, they should also evolve as an integral part of our corporate culture. For us, sustainability and compliance are not a state of affairs, but a continuous learning and improvement process that we drive forward together as an organisation.

The CSR & Compliance Director reports to the CEO twice a month. Compliance also falls within the remit of the management. At the turn of the year, the Compliance department submits a detailed report on its activities to the management of the apt Group, including an action plan for the coming year. Reporting is based on the whistleblower policy and the compliance rules of procedure. The Shareholders' Committee also receives a comprehensive compliance report on an annual basis. [G1-3 paragraph 18 (c)]

METRICS AND TARGETS REGARDING INCIDENTS OF CORRUPTION OR BRIBERY (G1-4)

There were no confirmed cases of corruption or bribery in the reporting year. [G1-4 paragraph 24 (a)]

The apt Group ensures that its anti-corruption and anti-bribery strategies are communicated clearly and comprehensibly to the relevant stakeholders in order to prevent possible violations. To this end, the company takes the following action:

- **Code of Conduct:** A code of conduct that addresses anti-corruption and promotes ethical behaviour, as well as covering other aspects.
- **Anti-corruption training:** Regular mandatory training programmes that raise awareness of corruption and explain strategies in a manner that makes them easy to understand.
- **Whistleblower system:** A system that enables all employees and external stakeholders to report violations of the anti-corruption policies anonymously and securely.
- **Accessibility of information:** The strategies are easily accessible. Documents and policies are always available on the intranet. The Code of Conduct is also binding for suppliers and can be downloaded from the apt Group website.
- **Audits in the event of suspicions:** In the event of suspected breaches of its corruption policies, the company carries out targeted audits to investigate incidents and take appropriate action. [G1-4 paragraph 24 (b)]

Incidents of corruption or bribery [ESRS G1-4 paragraph 25]	**2023**	**2024**
Total number of confirmed incidents	0	**0**
Number of confirmed cases involving the company's own workforce	0	**0**
Number of confirmed cases involving business partners	0	**0**

The apt Group does not make payments to governments or party donations.

Further information

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ESRS/GRI Index

In addition to the GRI requirements, the ESRS/GRI Index includes the disclosure obligations that have been incorporated into the sustainability report on the basis of the materiality assessment. [IRO-2]

ESRS/GRI Interoperability Index comparison	GRI	Reference to GRI	Reference to ESRS	Reference
ESRS 2 BP-2 paragraph 15	GRI 1	The organisation and its reporting practices	The organisation and its reporting practices	5
ESRS 1 paragraph 114 (ii)	GRI 1	The ESRS/GRI Interoperability Index	The ESRS/GRI Interoperability Index	47
2013 / 34 / EU	GRI 1-2	Organisational details	Organisational details	from p. 6
ESRS 1 5.1	GRI 2-2	General disclosures	General disclosures	5
ESRS 2 BP-1 paragraph 5 (a) and (b) i	GRI 2-2	General disclosures	General disclosures	5
ESRS 1 paragraph 73	GRI 2-3	General disclosures	General disclosures	5
ESRS 2 BP-2 paragraph 13, paragraph 14 (a) to (b)	GRI 2-4	General disclosures	General disclosures	5
2022 / 2464 / EU	GRI 2-5	General disclosures	General disclosures	5
ESRS 2 SBM-1 paragraph 40 (a) i to (a) ii, (b) to (c), paragraph 42 (c)	GRI 2-6	General disclosures	General disclosures	7
ESRS 2 SBM-1 paragraph 40 (a) iii	GRI 2-7	General disclosures	General disclosures	8
ESRS S1-6 paragraph 50 (a) to (b) and (d) to (e), paragraph 51 to paragraph 52 (a), (b)	GRI 2-7	General disclosures	General disclosures	38
ESRS 2 GOV-1 paragraph 21, paragraph 22 (a), paragraph 23	GRI 2-9	General disclosures	The role of the administrative, management and supervisory bodies	6
ESRS G1 paragraph 5 (b)	GRI 2-9	General disclosures	The expertise of the administrative, management and supervisory bodies on business conduct matters	6
ESRS 2 GOV-1 paragraph 22 (c)	GRI 2-12	General disclosures	The role of the administrative, management and supervisory bodies	6
SBM-2 paragraph 45 (d)	GRI 2-12	General disclosures	Interests and views of stakeholders	12
ESRS G1 paragraph 5 (a)	GRI 2-12	General disclosures	Business conduct	6
ESRS 2 GOV-1 paragraph 22 (c) i and ii	GRI 2-13	General disclosures	The role of the administrative, management and supervisory bodies	6

ESRS/GRI Interoperability Index comparison	GRI	Reference to GRI	Reference to ESRS	Reference
ESRS G1 G1-3 paragraph 18 (c)	GRI 2-13	General disclosures	Prevention and detection of corruption and bribery	43
IRO-1 paragraph 53 (d)	GRI 2-14	General disclosures	Description of the processes to identify and assess material impacts, risks and opportunities	18
ESRS G1-1 AR 1 (a)	GRI 2-16	General disclosures	Corporate culture and business conduct policies	41
ESRS 2 GOV-3 paragraph 29 (e)	GRI 2-20	General disclosures	Integration of sustainability-related performance in incentive schemes	6
ESRS 2 SBM-1 paragraph 40 (g)	GRI 2-22	General disclosures	Strategy, business model and value chain	7
ESRS 2 GOV-4 paragraphs 30, 32, 33	GRI 2-23	General disclosures	Statement on due diligence	7
MDR-P paragraph 65 (b) to (c) and (f)	GRI 2-23	General disclosures	Policies adopted to manage material sustainability matters	6
ESRS S1-1 paragraphs 19 to 21, paragraph 24 (c) and paragraph AR 14	GRI 2-23	General disclosures	Policies related to own workforce	31
ESRS S1-3 paragraph 32 (a), (b) and (e), AR 31	GRI 2-25	General disclosures	Processes to remediate negative impacts and channels for own workers to raise concerns	35
ESRS G1-1 paragraph 10 (a)	GRI 2-26	General disclosures	Corporate culture and business conduct policies	41
ESRS 2 SBM-3 paragraph 48 (d)	GRI 2-27	General disclosures	Impacts, risks and opportunities and their interaction with strategy and business model	12 - 17
ESRS G1-4 paragraph 24 (a)	GRI 2-27	General disclosures	Confirmed incidents of corruption or bribery	45
ESRS 2 SBM-2 paragraph 45 (a) i to (a) iv	GRI 2-29	General disclosures	Interests and views of stakeholders	12
ESRS S1-2 paragraph 27 (e)	GRI 2-29	General disclosures	Processes for engaging with own workers and workers' representatives about impacts	34
ESRS 2 IRO-1 paragraph 53 (b) ii to (b) iv	GRI 3 3-1	Material topics	Description of the processes to identify and assess material impacts, risks and opportunities	18
ESRS 2 SBM-3 paragraph 48 (a) and (g)	GRI 3 3-2	Material topics	Material impacts, risks and opportunities and their interaction with strategy and business model	12
ESRS 2 SBM-1 paragraph 40 (e)	GRI 3 3-3	Material topics	Strategy, business model and value chain	7 - 11
SBM-3 paragraph 48 (c) i and (c) iv	GRI 3 3-3	Material topics	Material impacts, risks and opportunities and their interaction with strategy and business model	12
MDR-P paragraph 65 (a)	GRI 3 3-3	Material topics	Policies adopted to manage material sustainability matters	6
ESRS S1-5 paragraph 47 (b) to (c)	GRI 3 3-3	Material topics	Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	37
ESRS E3-2 paragraph 17	GRI 101-2	Biodiversity	Actions and resources related to water and marine resources	52
ESRS E3-4 paragraph 28 (a) and (e), AR 32	GRI 101-6	Biodiversity	Water consumption	52

ESRS/GRI Interoperability Index comparison	GRI	Reference to GRI	Reference to ESRS	Reference
ESRS E1-3 paragraph 28	GRI 201-2	Economic performance	Actions and resources in relation to climate change policies	22
ESRS G1-2 paragraph 15 (a)	GRI 204 3-3	Procurement practices	Management of relationships with suppliers	41, 42
ESRS G1-1 paragraph 7	GRI 205 3-3	Anti-corruption	Corporate culture and business conduct policies	41
ESRS G1-3 paragraph 18 (a)	GRI 205 3-3	Anti-corruption	Prevention and detection of corruption and bribery	43
ESRS G1-4 paragraph 24 (b)	GRI 205 3-3	Anti-corruption	Confirmed incidents of corruption or bribery	45
ESRS G1-3 paragraph 20, paragraph 21 (b) and (c) and AR 7 and 8	GRI 205-2	Anti-corruption	Prevention and detection of corruption and bribery	43
ESRS G1-4 paragraph 25	GRI 205-3	Anti-corruption	Confirmed incidents of corruption or bribery	45
ESRS E5-1 paragraph 14	GRI 301 3-3	Materials	Energy consumption and mix	27
ESRS E5-3 paragraph 23	GRI 301 3-3	Materials	Targets related to resource use and circular economy	27
ESRS E5-4 paragraph 31 (a) and (b)	GRI 301-1	Materials	Resource inflows	27
ESRS E5-4 paragraph 31 (c)	GRI 301-2	Materials	Resource inflows	27
ESRS E1-2 paragraphs 24 and 25 (c) to (d)	GRI 302 3-3	Energy	Policies related to climate change mitigation and adaptation	21 - 23
ESRS E1-4 paragraphs 32 and 33	GRI 302 3-3	Energy	Targets related to climate change mitigation and adaptation	23, 24
ESRS E3-1 paragraph 11	GRI 303 3-3	Water and effluents	Actions and resources related to water and marine resources	52
ESRS E3-2 paragraph 17, AR 20	GRI 303-1	Water and effluents	Actions and resources related to water and marine resources	52
ESRS E3-4, AR 32	GRI 303-3	Water and effluents	Water consumption	52
ESRS E3-4 AR 32	GRI 303-4	Water and effluents	Water consumption	52
ESRS E3-4 paragraph 28 (a) and (e)	GRI 303-5	Water and effluents	Water consumption	52
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ESRS/GRI Interoperability Index comparison	GRI	Reference to GRI	Reference to ESRS	Reference
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Appendix

INFORMATION REGARDING THE APPENDIX

The following topics were not initially categorised as material as part of the materiality assessment, which is why they were excluded. As part of the downstream requirements for certification, they are presented in this appendix as supplementary information.

E2 – POLLUTION

Disclosure on air emissions

Our latest data shows that air emissions are below the specified limits above which regular monitoring is required for nitrogen oxides (NOX), sulphur oxides (SOX) and other significant air emissions. As a result, the apt Group does not currently consider these emissions to be material, which is why it has not yet published any corresponding data. Nevertheless, we recognise the legitimate interest of our stakeholders in this information. As such, we are in the process of evaluating options to facilitate the detailed recording and future publication of air emissions.

E3 – WATER AND MARINE RESOURCES

Disclosure on the discharge of wastewater into water bodies

No wastewater was discharged directly into natural water bodies at apt Group sites during the reporting period. Instead, closed-loop systems and internal treatment and disposal processes are used.

We rely on innovative technologies for the reduction and controlled treatment of alkalis in particular. Residual materials, for example from water treatment at our anodising plants, are recycled responsibly or disposed of by certified companies.

There were no leaks or unintentional releases of wastewater or other substances hazardous to water at any of our sites during the reporting period. [ESRS E3-2 paragraph 17, ESRS E3-4 paragraph 28 (a) and (e), AR 32, ESRS E3-1 paragraph 11, ESRS E3-2 paragraph 17, AR 20, ESRS E3-4, AR 32, ESRS E3-4 paragraph 28 (a) and (e)]

Water withdrawal, water discharge, water consumption [GRI 303-3, 4 and 5]		Unit	Base year 2023	2024	Change compared to the base year 2023
Water withdrawal	apt Extrusions KG	m^3	124,057	**148,773**	19.92%
	apt Extrusions BV	m^3	162,035	**168,771**	4.16%
	apt Products GmbH	m^3	2,974	**3,159**	6.22%
	apt Products sro	m^3	3,136	**2,768**	-11.73%
	apt Group total	m^3	**292,202**	**323,471**	**10.70%**
Water discharge	apt Extrusions KG	m^3	106,364	**117,391**	10.37%
	apt Extrusions BV	m^3	248,213	**220,544**	-11.15%
	apt Products GmbH	m^3	0	**0**	0.00%
	apt Products sro	m^3	0	**0**	0.00%
	apt Group total	m^3	**354,577**	**337,935**	**-4.69%**
Service water consumption	apt Extrusions KG	m^3	15,430	**27,673**	79.35%
	apt Extrusions BV	m^3	42,942	**46,325**	7.88%
	apt Products GmbH	m^3	0	**0**	0.00%
	apt Products sro	m^3	0	**0**	0.00%
	apt Group total	m^3	**58,372**	**73,998**	**26.77%**
Drinking water consumption	apt Extrusions KG	m^3	3,450	**2,205**	-36.09%
	apt Extrusions BV	m^3	15,590	**9,752**	-37.45%
	apt Products GmbH	m^3	0	**0**	0.00%
	apt Products sro	m^3	0	**0**	0.00%
	apt Group total	m^3	**19,040**	**11,957**	**-37.20%**

E4 – BIODIVERSITY AND ECOSYSTEMS

Disclosure on ecosystems and biodiversity

Preserving and promoting biodiversity are key aspects of our environmental responsibility. As an industrial company with various locations, we recognise the particular role we have to play in protecting local ecosystems, both in the immediate vicinity of our plants and in a wider ecological context.

Intact ecosystems form the basis for numerous environmental processes such as pollination, water regulation and air pollution control. As a result, safeguarding biodiversity makes a significant contribution to the resilience of our locations and is an integral part of our sustainability strategy.

Actions and implementation

Biodiversity analyses completed at all locations

By the end of 2024, we had carried out biodiversity analyses at all of our company locations – in Roermond, Monheim am Rhein, Cheb and Eckental. The aim was to identify the potential impact of our operational activities on biodiversity and habitats and to identify possible courses of action.

No negative impacts on biodiversity were identified for the newly analysed Cheb and Eckental sites. The surveys were carried out in collaboration with external specialist agencies and were based on the principles of precaution and prevention.

The results of these analyses form the basis for targeted measures to preserve, develop and protect nature-oriented areas at our sites.

Specific action to promote biodiversity (2024)

Based on the results of the analyses, the following measures were taken in 2024:

- In Monheim am Rhein, the outdoor lighting was adapted to protect light-sensitive species.
- Roof areas were extensively landscaped to create new habitats.
- Nesting boxes and insect hotels were installed over an area spanning around 270 m^2.
- Further measures at other locations are currently being planned or implemented, in each case based on the relevant site analysis.

Targets for the period leading up to 2030

- Full implementation of all measures recommended on the basis of the biodiversity analyses
- Regular effectiveness reviews to assess the environmental impact of our activities
- Incorporation of biodiversity risks into company-wide risk management

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