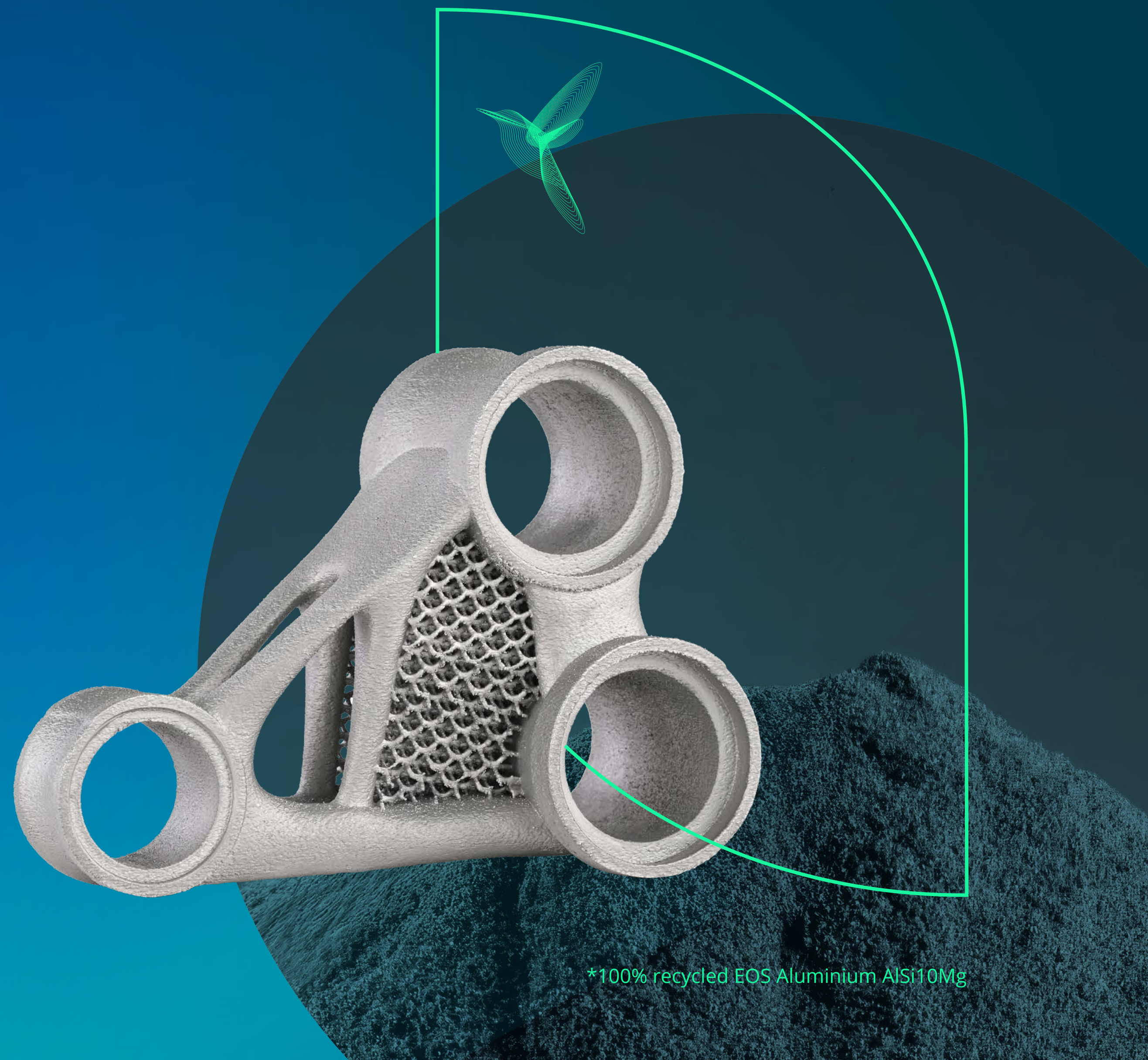




# DRIVING TRANSFORMATION

*TOWARDS  
RESPONSIBLE  
MANUFACTURING*

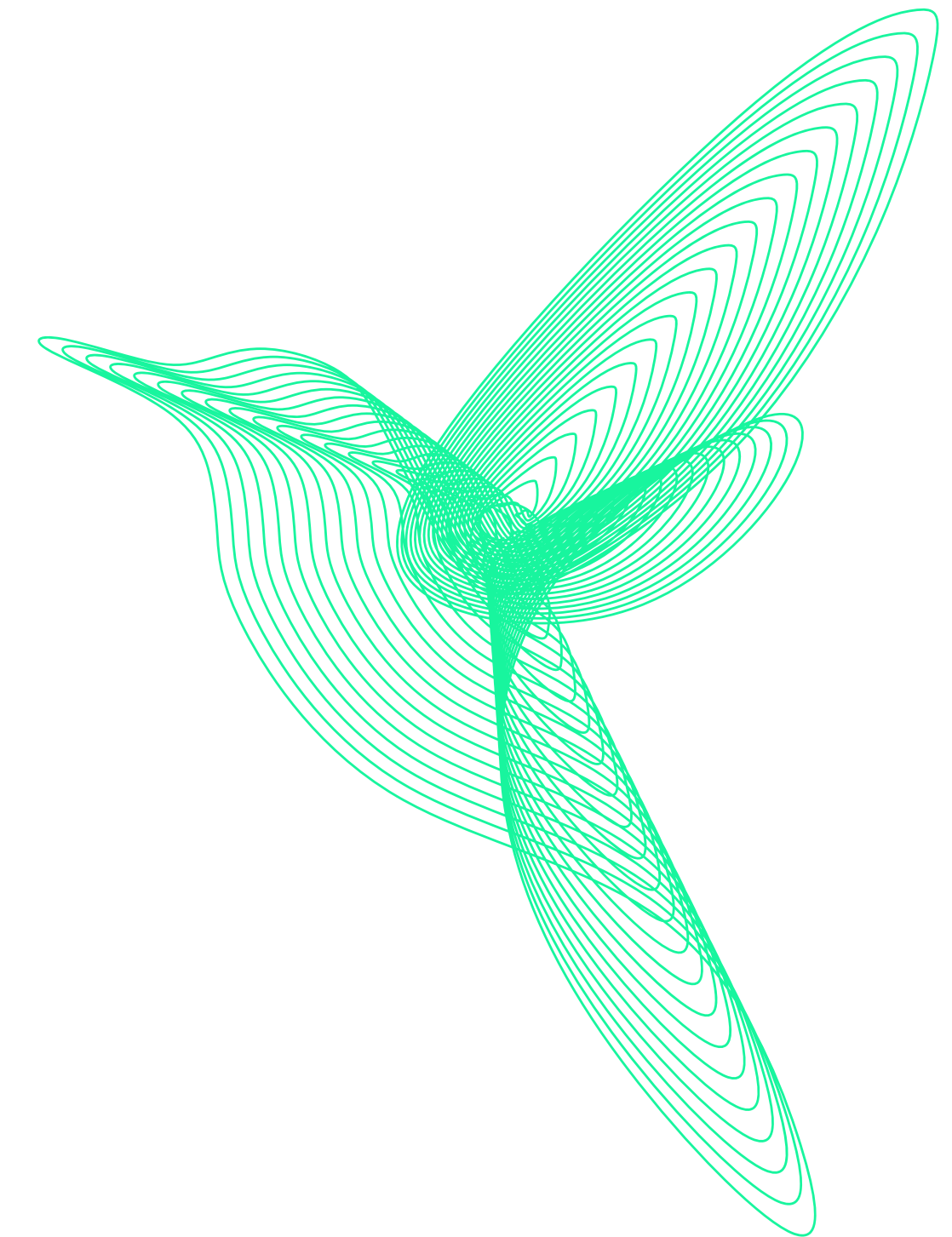
Sustainability Report 2025  
EOS Group



\*100% recycled EOS Aluminium AlSi10Mg

## EOS Sustainability Report 2025

Publication date	February 2026
Reporting period	The reporting period corresponds to fiscal year 24/25 from October 1, 2024, to September 30, 2025
Indicator set	European Sustainability Reporting Standards (ESRS)
Sector standard	Not yet available
Reporting obligation	No, currently voluntary reporting
Third-party audit	No
Salutation	As an expression of our diversity, equal opportunity, and inclusion strategy, we have opted for gender-inclusive spelling. This notation underlines our approach ALL IN.
Clarification of the term CO <sub>2</sub>	Unless otherwise stated, information on "CO <sub>2</sub> " in this report refers to CO <sub>2</sub> equivalents (CO <sub>2</sub> e) according to the GHG Protocol, i.e., all relevant greenhouse gases.
Contact	→ <a href="mailto:sustainability@eos.info">sustainability@eos.info</a>



EOS GROUP



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# FOREWORD CEO MARIE NIEHAUS- LANGER

*Dear readers,*

Our Sustainability Report 2025 is more than a compilation of key figures – it reflects our journey together. It shows where we stand, what progress we have made, and where we are heading.

The past year was marked by major milestones around climate protection and product development. We continued to advance our climate strategy, had ambitious emissions targets validated according to the science-based Net-Zero Standard, and implemented initial measures. At the same time, we are strengthening transparency along our value chain and driving innovations that significantly reduce the environmental footprint of our products.

For us, sustainability means not only environmental responsibility, but also social commitment and good corporate governance. We promote diversity, health, and digital processes to create an inclusive and sustainable working environment.

This progress is the result of collaboration, continuity, and innovation. It gives us confidence that we will continue to pursue our path consistently even in a dynamic environment. Let us seize opportunities together, master globally relevant challenges and take responsibility in our value chain – for a sustainable future.

*Sincerely,*



Marie Niehaus-Langer



*Chief Executive Officer  
Marie Niehaus-Langer  
manages the company in  
the second generation*

# FOREWORD HEAD OF SUSTAINABILITY BJÖRN HANNAPPEL

*Dear readers,*

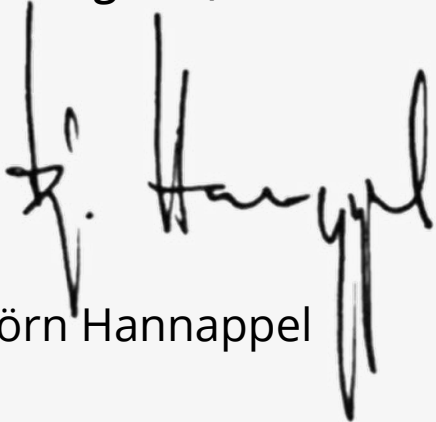
This sustainability report shows how we are further expanding our responsibility and integrating sustainability even stronger into our corporate strategy. The year 2025 was marked by important progress: Our climate strategy with validated net-zero targets according to the standard of the Science Based Targets initiative is taking clearer shape, and the first measures have already been implemented. In this way, we are creating a clear basis for the decarbonization of our company.

At the same time, we drive innovations that significantly reduce the environmental footprint of our products while strengthening transparency and collaboration across our value chain. Our commitment has been recognized by several international awards – a sign that we not only meet standards but also set new standards.

For us, sustainability also means practicing social responsibility and good governance. We create an environment that enables all employees to contribute and grow. We are still #allin.

Sustainability is not an isolated project for us, but rather a continuous transformation process within the entire company and involving its partners. We don't want to just react, we want to actively shape it – with clear goals, reliable data and a culture that lives responsibility. This report is another step on this path. It is intended to provide orientation, create trust, and show that we are prepared to tackle the challenges of the future with determination.

*Best regards,*



Björn Hannappel



*Head of Sustainability  
Björn Hannappel, is  
driving the topic of  
sustainability forward*

# HIGHLIGHTS FISCAL YEAR 24/25

**4X** AWARDED  
BY AMGTA



1. Environmental Sustainability Research
2. Sustainability Reporting
3. Environmental Management
4. Excellence in AM Sustainability

## RESPONSIBLE PRODUCTS FURTHER ADVANCED

**1,650** MORE THAN  
tCO<sub>2</sub>e

SAVED BY RESPONSIBLE PRODUCTS

EOS Aluminium  
**AlSi10Mg**  
now  
**100%**  
recycled content

All Life Cycle Assessments (LCAs) updated and new ones created for PA 2241 FR and PA 2201

The first two LCAs created for our systems



## ENVIRONMENT

### LAUNCH OF THE EOS P3 NEXT EMISSIONS PER COMPONENT REDUCED BY MORE THAN 40%

A highly productive and fast polymer system with two refresh-optimized materials, PA 2220 HighReuse and ALM PA 950 HD. The CO<sub>2</sub> footprint of a component (per volume) is reduced by more than 40%.



## IMPLEMENTATION CLIMATE STRATEGY

The implementation of the company-wide climate strategy further advanced by the submission of short- and long-term emission reduction targets in accordance with the science-based Net-Zero Standard of the Science Based Targets initiative (SBTi) and their successful validation. First reduction measures started in the areas of fleet, electricity, and purchasing.

## INTERNATIONAL WOMEN'S DAY

Event related to International Women's Day on 18.03.25 with a keynote speech by Helma Sick, one of the most renowned voices on the topic of women and financial freedom.



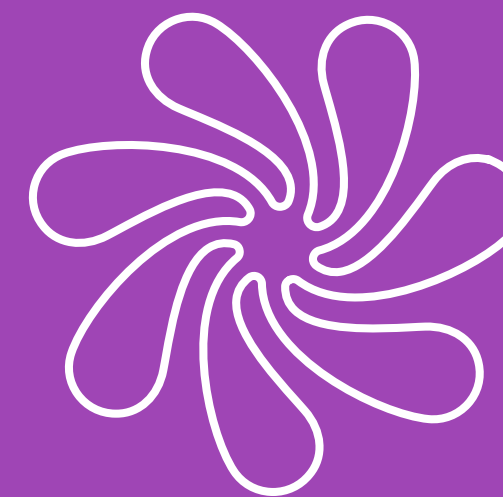
### SLIGHT INCREASE IN THE PROPORTION OF WOMEN

in the workforce to

↗ **28.3%**

## INTRODUCTION OF THE WELLHUB PLATFORM

with fitness offers for all employees



## GOVERNANCE



### ELECTRONIC INVOICING

Introduction of electronic invoicing through the implementation of software solutions in all German EOS companies.

## SOCIAL

# 1

# GENERAL INFORMATION

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## Basis of report preparation

BP-1 BP-2

The Sustainability Report 2025 of the EOS Holding AG was prepared on a **consolidated basis** and includes the parent company and all fully consolidated subsidiaries. Companies in which EOS Holding AG holds only minority shareholdings are excluded from reporting. Reporting follows the fiscal year from October 1, 2024, to September 30, 2025, and will be integrated into the financial report in the medium term.

The scope of the report is defined in accordance with the consolidation limits of the consolidated financial statements. The analysis of the value chain extends "upstream" to direct Tier 1 suppliers and "downstream" to direct customers. In accordance with the **flexibility framework of the European Sustainability Reporting Standards (ESRS)**, it has been decided not to disclose sensitive information relating to intellectual property, innovation or business-critical know-how. This approach ensures that the transparency and traceability of the reporting is maintained on the one hand and the competitiveness of the company is protected on the other.

The **time horizons** for the assessment and management of sustainability issues are defined as follows:

- **Short-term (0–1 year) for operational and immediate measures,**
- **Medium term (1–5 years) for strategic developments,**
- **Long-term (over 5 years) for structural and transformative long-term changes.**

This classification forms the **basis** for the assessment of opportunities and risks as well as for the classification within the Carbon Disclosure Project (CDP) reporting.

After analyzing our status quo and setting sustainability goals, we focus on how we can achieve these goals in the next few years. For example, we have already determined our corporate footprint and set validated science-based climate targets, and a **climate transition plan** is in preparation.

In the course of reporting, **key figures** along the value chain were considered, some of which are based on indirect information from suppliers. The calculation methods are disclosed transparently in each case. Due to the use of external emission factors and supplier data that have not been fully verified, there are measurement uncertainties for individual key figures, which are disclosed and explained. EOS is continuously working to increase data depth and accuracy through improved tool utilization and expanded supplier engagement.

No material errors from previous periods **were detected in the reporting period**. If an adjustment is necessary in the future, the correction will be made in a transparent form in the follow-up report. Changes in the reporting structure or methodology are documented and explained.

The sustainability reporting system was retained in the 24/25 fiscal year and continuously adapted to the requirements of the **ESRS**. The topic structure is based on the areas E1 (Climate change), E2 (Pollution), E5 (Resource use and circular economy), S1 (Own workforce), S2 (Workers in the value chain), and G1 (Business conduct). The basis is our double materiality analysis from 2024, which takes both actual and potential impacts,

risks, and opportunities into account. We are currently waiting for the final changes from the omnibus regulation to adapt our reporting to them.

EOS reports in accordance with the ESRS. In addition, we report within internationally recognized **frameworks**, including the CDP, the United Nations Global Compact (UNGC) and the German Supply Chain Due Diligence Act (LkSG). Information in accordance with the EU Taxonomy Regulation is not yet included, as we are still waiting for the final decisions from the omnibus regulation.

The reporting is based on the basic principles of **relevance, completeness, and traceability** and follows the objective of presenting the sustainability performance of the EOS Holding AG in a transparent, verifiable, and comparable manner.

## Governance

[GOV-1](#) [GOV-2](#) [GOV-4](#) [GOV-5](#)

### Supervision in general and on risk management

[GOV-1](#) [GOV-2](#)

EOS GmbH, the Group's largest subsidiary, is managed by three managing directors: Marie Niehaus-Langer, Dr. Florian Mes, and Nikolai Zaepernick. Accordingly, one third of our **management** is female and two thirds male. EOS GmbH is a company of EOS Holding AG. The **Management Board** of EOS Holding AG includes Marie Niehaus-Langer and Dr. Florian Mes. The company's founder, Dr. Hans Langer, serves as Chairman of the **Supervisory Board** of EOS Holding AG. Employees are represented by the **works council**, which brings the interests of the workforce into strategic decision-making processes and forms the basis for transparent and inclusive corporate management.



Figure 1

EOS GmbH's **Core Leadership Team (CLT)** complements the company's management with cross-functional expertise in the areas of transformation, strategy, sustainability, compliance, production, and sales. The CLT consists of Marie Niehaus-Langer, Dr. Florian Mes, Nikolai Zaepernick, Ruha Reyhani, Joachim Zettler, Virginia Palacios, and Glynn Fletcher. As a result, women account for 43% of the CLT, while men represent 57%. This composition ensures diversity in decision-making processes, as well as a balanced competence profile across all relevant markets and regions.



**Chief Executive Officer (CEO),  
Marie Niehaus-Langer**



**Chief Financial Officer (CFO),  
Dr. Florian Mes**



**Chief Sales Officer (CSO),  
Nikolai Zaepernick**



**Chief Strategy Officer (CStO),  
Virginia Palacios**



**Chief Business Officer (CBO),  
Joachim Zettler**



**Chief Transformation  
Officer (CTrO),  
Ruha Reyhani**



**Chief Customer Advocate (CCA)  
and President, EOS North America,  
Glynn Fletcher**

## Risk Management

### GOV-5

The Group's long-established risk management system is based on the international standards of ISO 31000 for risk management and ISO 9001:2015 for continuous improvement and remained in place during the reporting year. The objective of risk management is to create a **unified view of the company's risk landscape** and to strengthen the ability to identify opportunities and risks at an early stage.

The **sustainability risks** identified primarily in the double materiality analysis are fully integrated into Group-wide risk management. These include, in particular, climate risks, supply chain risks, and risks arising from equality, data protection, and governance obligations. All risks are assessed according to the same methodological criteria as financial or operational risks. This integration ensures that environmental, social, and governance (ESG) concerns are equally integrated into corporate management.

We at EOS see ourselves in an increasingly complex regulatory environment. The existing risk management system allows for the integration of new regulatory requirements – such as those from the Corporate Sustainability Reporting Directive (CSRD) in a timely manner and to assess the resulting risks. Through this integrated approach, we ensure that risks from sustainability topics are not considered isolated but are dealt with in the overall context of the corporate strategy. The system supports **proactive, fact-based management** and creates confidence in the reliability of sustainability reporting.

There are defined processes and responsibilities for **monitoring and internal control** of sustainability reporting. ESG data is collected, audited, and released via a multi-level control system designed for completeness, accuracy, and verifiability. Datasets are validated and centrally consolidated by the specialist departments before they are published. Deviations or discrepancies are documented and rectified within the framework of internal control mechanisms.

The Chief Financial Officer (CFO) has **overall responsibility** for risk and compliance management. Finally, the Director Global Legal & Compliance reports to the CFO on a biweekly basis, while the Risk & Compliance Committee reports to the Supervisory Board on a quarterly basis. This tight timing ensures continuous monitoring of material risks and the early initiation of countermeasures.



Figure 2



Figure 3

Based on the reporting, regular adjustments are **made to processes and systems** to further improve the quality of sustainability data. Findings from the inspections are forwarded directly to the affected divisions, in particular the Controlling, Legal & Compliance, Sustainability, and IT Data Management departments.

Through this approach, we succeed in reducing all risks to a **manageable level** and thus creating a stable foundation for the further development of the company. Commitment and professionalism in risk and compliance management are essential pillars for our reliability and ability to succeed – today and in the future.



Figure 4

## Due diligence statement

**GOV-4**

Our **Sustainability Report** provides a detailed outline of the implementation of our due diligence obligations, which includes the identification, assessment, and management of environmental, social, and governance impacts. This figure reflects our compliance with standards such as the CSRD and integrates activities in our operations, supply chain, and product lifecycle. Upstream we use our Compliance Catalyst tool to evaluate suppliers. Downstream, our Responsible Manufacturing Committee evaluates customers and business partners regarding ESG impact.

## Strategy

**SBM-1 – SBM-3 E5-5**

### Strategy, business model and value chain

**SBM-1**

EOS Holding AG is the world's leading technology provider for industrial 3D printing of metals and polymers. The company is considered a pioneer and innovator in **integrated solutions** in additive manufacturing (AM) and has brought the technology to industrial maturity. EOS offers its global clientele a holistic product and service portfolio from a sole source – consisting of 3D printing systems, materials, software solutions, process parameters, and supplementary service, consulting, and training offerings.

**Our business** model is based on technological excellence, continuous innovation, and long-term customer relationships. Additive manufacturing, originally developed for prototype construction, is now an integral part of series production. We are actively shaping this change and positioning ourselves as a partner for sustainable industrial transformation. In this sense, the targeted further development of our **climate strategy** to reduce climate-damaging emissions is an important part of our corporate strategy.

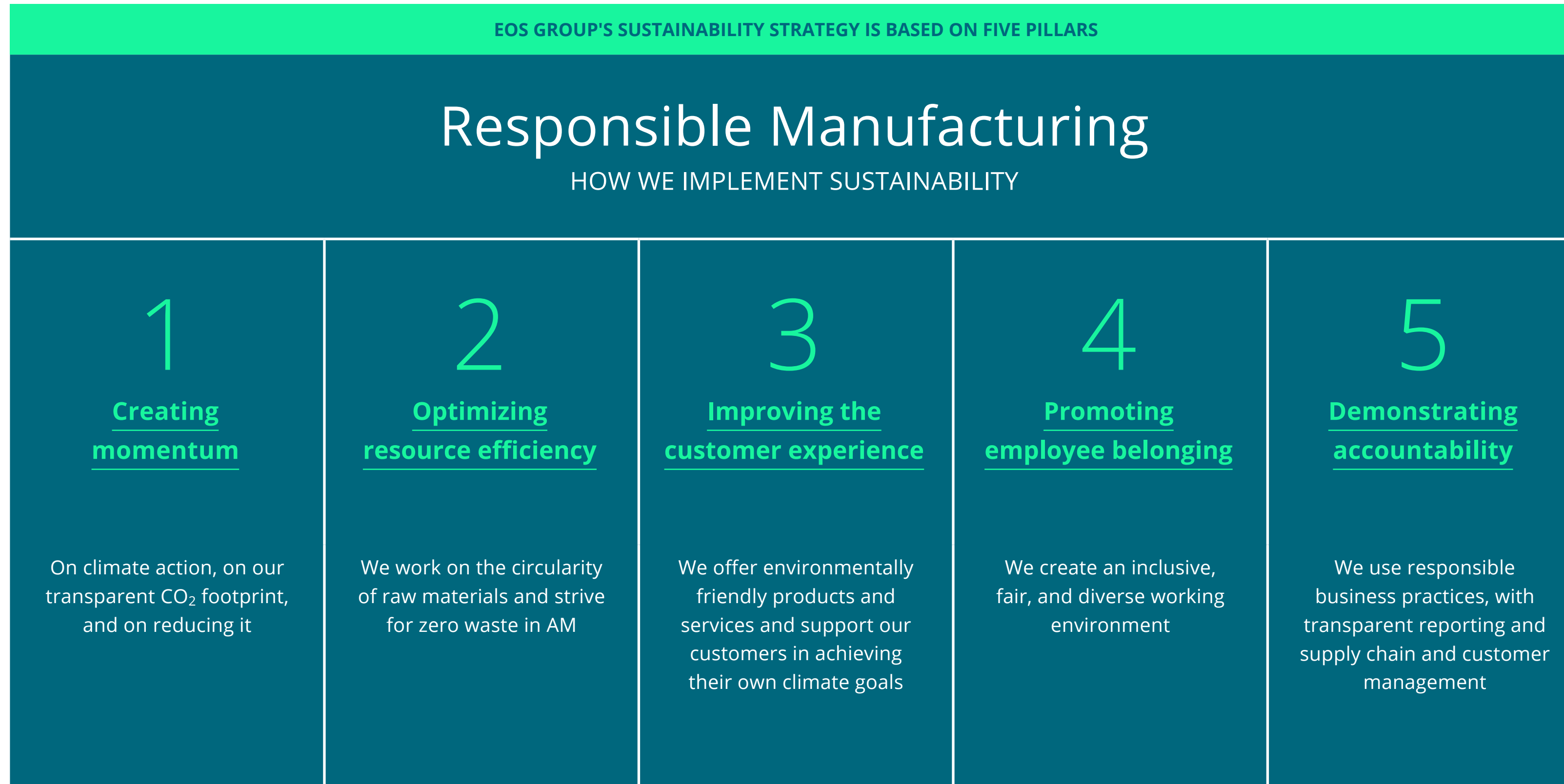


Figure 5

The **value chain** extends from the development and production of systems and materials to worldwide services, spare parts, and training that support their sustainable use by customers. Upstream, EOS works closely with long-standing suppliers in Europe, especially in Germany and Bavaria, to ensure high quality and environmental standards. Downstream, EOS supports its customers in the development of innovative products and the implementation of resource-saving production processes, including LCAs, sustainability consulting by the Additive Minds team and the → **Cost & Carbon Calculator**, which makes the CO<sub>2</sub> footprint of additively manufactured parts transparent.

In addition, EOS works closely with **contract manufacturers** who serve a wide range of customers from different industries – from prototype construction to qualified series production. Typical applications include production tools such as grippers and other components for industrial machinery.

EOS has the privilege of working with a diverse global clientele ranging from leading Original Equipment Manufacturers (OEMs) and their supply chains to small and medium-sized enterprises and start-ups. This diversity reflects both the versatility of our technology and our commitment to advancing industrial production through innovative additive manufacturing solutions. EOS' systems and materials are used in highly regulated and technologically demanding **industries**

such as medical technology, aerospace, energy, and semiconductor technology, as well as in dynamic markets such as automotive, consumer goods, and general manufacturing.

EOS supplies its metal solutions to customers who manufacture components with the highest demands on precision, safety, and efficiency – from implants in medical technology to turbine components in the energy industry and structural components in aviation. In the polymer sector, EOS offers solutions for applications that focus on lightweight construction, design freedom, and individualization, such as medical aids, consumer goods, and aircraft interiors.

At EOS, we are committed to conducting our business with a strong sense of responsible business conduct. We believe that our actions and partnerships reflect our values and positively shape our impact on the world. Therefore, it is our policy never to engage in **partnerships or collaborations** with companies operating in the following areas: biological weapons, chemical weapons, (anti-person) landmines, and radiological weapons.

The product portfolio is continuously developed in line with the purpose **Responsible Manufacturing**. This guiding principle describes the goal of combining technological innovation with ecological responsibility and social fairness. Along with the value chain, we pursue an approach that addresses resource efficiency, quality, and sustainability in equal measures.

### Key products and materials

#### E5-5

EOS develops and produces industrial solutions for 3D printing, which includes machines for additive manufacturing by means of powder bed fusion of metals and polymers, as well as the associated materials and process parameters. These form the core portfolio of the company and at the same time represent the main product groups that emerge from the company's own production processes.

In this type of additive manufacturing, materials – metal or polymer powders – are applied layer by layer and selectively fused by laser energy (laser sintering). The machine components, build platforms, powder management, and filter units required for this are manufactured at the production site in Maisach and in Pflugerville, Texas, USA.

In the field of **metal solutions**, EOS offers more than 20 metal alloys and over 70 validated process parameters for all system platforms. The portfolio includes aluminum, titanium, nickel, stainless steel, tool steel, and copper alloys. These materials enable the production of highly resilient, complex components in industries such as aerospace, medical technology, power generation, or toolmaking. Particularly noteworthy is the material **EOS Aluminium AlSi10Mg**, which has been produced from 100% secondary raw materials since January 2025 and thus contributes to reducing the CO<sub>2</sub> footprint.

In the **polymer sector**, EOS develops and produces plastic powders for additive manufacturing. The spectrum ranges from filled and unfilled polyamides (PA11, PA12) to thermoplastic elastomers and polyaryetherketone-based (PAEK) high-performance materials. These materials are provided in adapted grain sizes and homogeneous flow properties to ensure process stability and reproducible component quality. In addition, application-specific material modifications are developed in close cooperation with customers and partners, for example regarding temperature resistance, elasticity, or mechanical strength. Some of the materials are offered as Responsible Products with a reduced CO<sub>2</sub> footprint or climate neutral.

In addition to systems and materials, our portfolio also features **software and process products**. These include software products for job preparation, system control, quality control and connectivity, as well as process parameter sets for the best possible processing of our powders on our machines.

With the combination of high-performance materials, precise process parameters, and digitally controlled manufacturing systems, EOS creates a **fully integrated product ecosystem**. This enables the industrial use of additive manufacturing technologies and, at the same time, forms the basis for resource-efficient and circular production models.

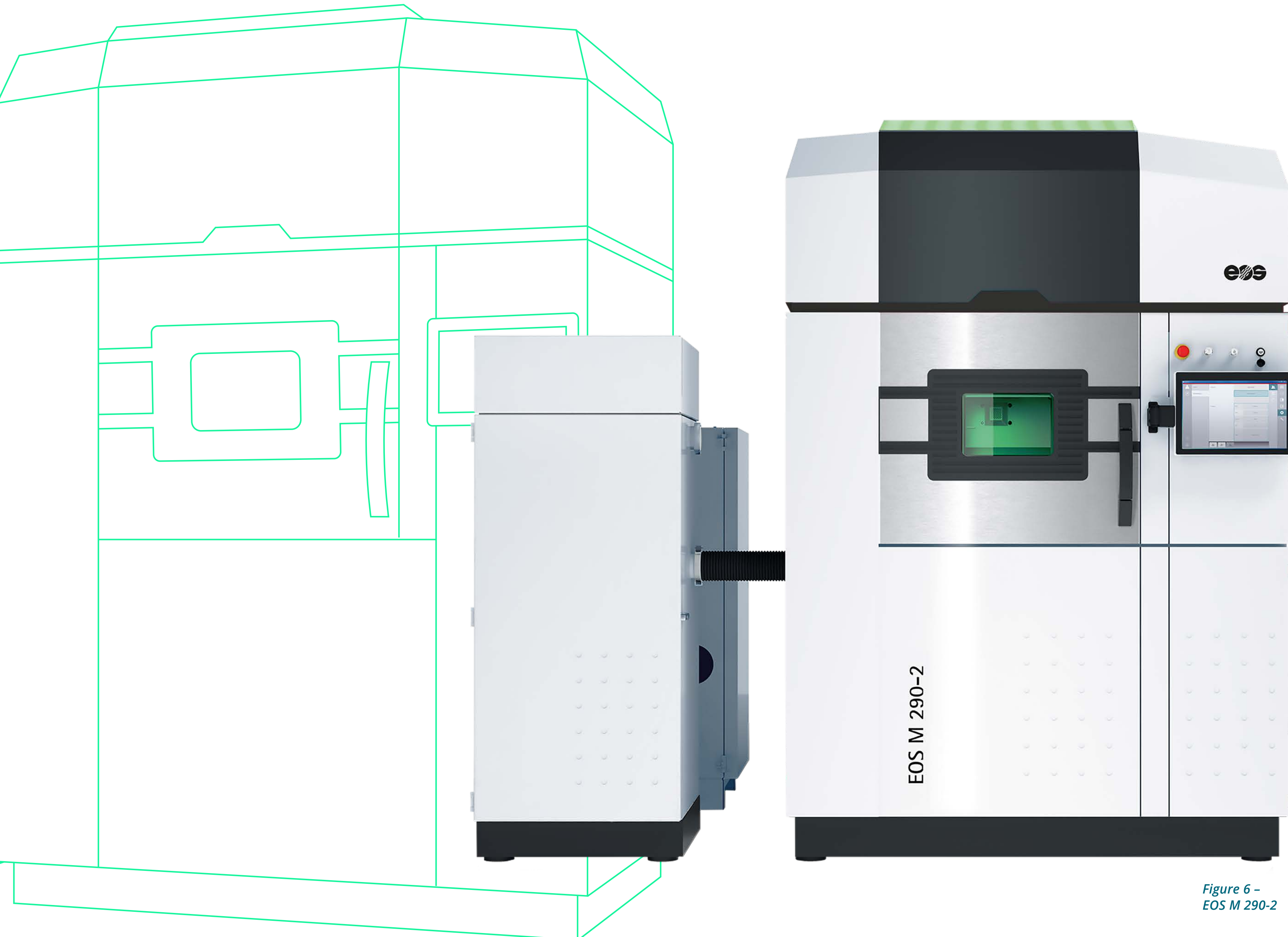


Figure 6 - EOS M 290-2

PORTFOLIO OF OUR METAL 3D PRINTERS		
EOS M 290	EOS M 290-2	EOS M 290 1kW
EOS M 300-4		EOS M 300-4 1kW
EOS M 400	EOS M 400-4	

Table 1



Figure 7 – EOS P3 NEXT

PORTFOLIO OF OUR POLYMER 3D PRINTERS	
FORMIGA P 110 Velocis	FORMIGA P 110 FDR
EOS P 396	EOS P3 NEXT
EOS P 500	INTEGRA P 450
EOS P 770	

Table 2

## Stakeholder interests

### SBM-2

The active involvement of stakeholders is a principal component of EOS' sustainability strategy. It ensures that different **perspectives and expectations** are incorporated into the strategic development of the company and that the reporting meets the information needs of all relevant stakeholder groups.

Apart from the **double materiality analysis** that we conducted in 2024 → [Sustainability Report 2024](#) and in which we actively involved internal and external stakeholders, we interact with groups relevant to us via various formats. We host internal townhall meetings, organize regular meetings and joint projects with our suppliers and customers, and engage with the public through external channels. This is how we ensure that their opinions and concerns are considered in our busi-

ness decisions. Internally, our internal communications department organizes events. Externally, our sales and purchasing departments communicate with our business partners.

One example of the influence of external stakeholders in our strategic direction is the growing interest of our customers in CO<sub>2</sub>-reduced products. This feedback supports the **expansion of our Responsible Product portfolio**, focused on environmentally friendlier materials, energy-efficient systems, and validated LCAs.

Internal feedback also plays a decisive role. Employees are increasingly prioritizing diversity, equal opportunity and inclusion, and a value-driven work environment. These topics are firmly anchored in EOS' HR strategy and the **"ALL IN" approach**. One example of a concrete measure is the support of flexible working time models.

The results of the feedback from stakeholders are regularly discussed in the Management Board and Supervisory Board meetings. These **bodies** ensure that sustainability aspects and stakeholder expectations are integrated into decision-making processes – from product development to supply chain management and social issues.

In the upcoming years, we will also continue to strengthen our relationship with our **upstream stakeholders**, as described last year. By working even more closely together on data transparency along the value chain and a stronger focus on sustainable procurement, we will work more closely with our suppliers and thus gain more insight into their perspectives and ways of working.

DOUBLE MATERIALITY ANALYSIS – STAKEHOLDERS	
Affected stakeholders	Users of the sustainability report
Employees	Customers
End users	Suppliers
Value chain workers	Associations
Environment	

Figure 8

### Material impacts, risks and opportunities [SBM-3](#)

At EOS, the **dual materiality analysis 2024** helped identify key environmental, social, and governance issues. In the area of environment, climate change (E1), pollution (E2), as well as resource use and circular economy (E5) were identified as relevant. In the social sector, the company's own workforce (S1) and the workers in the value chain (S2) were classified as relevant. Finally, business conduct (G1) in governance was considered essential.

As part of the dual materiality analysis, we have **classified four different entry points** for identifying the most important material impacts, risks and opportunities (IROs) in these areas based on our overall risk management. These are either frequent (expected occurrence once per year), possible (expected occurrence every three years), rare (expected occurrence every eight years), or unlikely (expected occurrence less frequently than every ten years).

Our **strategy** is resilient and in line with our goal to accelerate the global transition to responsible manufacturing. By not only putting our company on the path

to carbon neutrality, but also gradually transitioning our product portfolio towards more responsible manufacturing, we ensure that we can address material environmental risks and seize growth opportunities to gain a competitive advantage. In addition, we are securing our long-term success and reducing the noticeable shortage of qualified specialists, especially for our German locations, by positioning our company as an innovative and family-friendly employer.

Material negative impacts such as our greenhouse gas emissions, non-reusable powder from our processes, privacy challenges from potential hacker attacks, and potential discrimination and harassment among employees can harm the environment, our employees, and the communities in which we operate. On the positive side, our long-term supplier relationships and family-friendly working models improve the quality of our products and the lives of our employees. Some of the positive impacts identified stem directly from our corporate goal of responsible manufacturing and our strategy to **focus on climate and diversity topics**. In addition, our powder business model, especially regarding Responsible Products, supports our strategy of minimizing negative effects and maximizing positive contributions to the environment and society through our products and collaboration with our customers.

We did **not see any changes** in our material impacts, risks, or opportunities compared to the previous reporting period.

### IRO Management

[BP-2](#) [IRO-1](#) [IRO-2](#)

#### Identification of IROs

[IRO-1](#)

At EOS, we take a holistic approach to identify and assess potential environmental, social, and economic impacts. The basis for this is the **double materiality analysis** carried out in 2024 in accordance with the ESRS standard. Our analysis takes both the impact of our own activities and those of our business relationships – along the value chain, upstream, and downstream – into account.

DOUBLE MATERIALITY ANALYSIS – SCOPES		
Scope Environment	Scope Social	Scope Governance
Climate change (E1)	Own workforce (S1)	Business conduct (G1)
Pollution (E2)	Workers in the value chain (S2)	
Resource use and circular economy (E5)		

Figure 9

Both negative and positive effects are assessed according to severity and probability. In the case of potential human rights violations, severity takes precedence over the probability of occurrence. We judge actual effects exclusively based on their severity. We use defined scales for the **evaluation**:

- **Probability: four input options (common, possible, rare, unlikely)**
- **Severity: Combination of scale, scope, and recoverability**

We assess sustainability risks and opportunities with **financial relevance** according to the probability of occurrence and potential impact on EBIT under normal market conditions. In doing so, we apply the established EOS risk management scales.

Sustainability is therefore firmly integrated into our strategic planning and risk management. Internal **controls ensure** that we achieve our goals by monitoring performance against clear KPIs and ensuring compliance with internal policies and external regulations.

We see sustainability not only as a duty, but as an **opportunity**: The development and market expansion of responsible manufacturing in cooperation with our customers is a central lever for long-term growth. In this way, we ensure that sustainability-oriented innovations are seamlessly integrated into our business model.

There were no significant changes **compared to the previous reporting period**.

## ESRS disclosure requirements covered by the Sustainability Report

**IRO-2 BP-2**

Some data points may be derived from other EU legislation in the future, such as the EU Taxonomy. We ensure compliance with EU regulations by regularly informing ourselves through various channels. We refer to these data points and, where applicable, present them in the report as well as in our ESRS index in the appendix. We are currently monitoring developments regarding the **Omnibus Initiative**, which is expected to come into force from 2026.

In preparing our Sustainability Report, we were guided by the current **disclosure requirements of the ESRS**. An overview of this can also be found in our ESRS index in the appendix. We prioritize information that aligns with both our business strategy and our global sustainability goals and ensure transparency by providing this information. This gives our stakeholders a clear picture of our performance and our efforts to address key sustainability challenges.

# 2 ENVIRONMENT

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# CLIMATE CHANGE

## E1

### Introduction and strategy

[E1-1](#) [E1.SBM-3](#) [E1.IRO-1](#)

Taking responsibility for our planet and the global climate is second nature to us, especially at a time when the consequences of climate change are becoming increasingly apparent. In recent years, we have therefore worked intensively to create transparency about our greenhouse gas emissions (GHG) and to lay the foundation for a well-founded **carbon accounting and controlling system**. This enables us to systematically record all emissions from our business activities, our energy consumption, and from the upstream and downstream stages of the value chain and to map them in a comprehensive greenhouse gas balance. In doing so, we have created the basis for the targeted further development of our strategy for reducing climate-damaging emissions (climate strategy) and deriving effective measures. The 24/25 fiscal year was therefore dominated by the development of our climate targets and the initiation of concrete steps to achieve them.

Last year, we committed to **developing science-based targets (SBTs)** that are in line with the goals of the Paris Climate Agreement and aim to limit global warming to 1.5°C. This commitment underlines our claim not only to meet the expectations of our customers and the requirements of the CSRD, but also to actively implement effective measures against climate change ourselves. The Science Based Targets initiative (SBTi) supports companies worldwide in formulating such targets based on scientific standards and guidelines.

Following the successful commitment to the SBTi, we started with the preparation of our concrete target proposals for submission to the SBTi right at the beginning of the fiscal year. To this end, we conducted several interdisciplinary workshops to systematically prepare the development of our future emission reduction targets. The aim of these workshops was the collection of initial ideas for reduction measures in the various areas to model **reduction scenarios** in a subsequent step, to define realistic and ambitious target horizons and to submit appropriate proposals to the management. In the workshops, key fields of action along our value chain were identified, and the first concrete measures for reducing emissions were discussed.

The workshops covered all **major emission sources**: For Scope 1 and 2, we focused on energy consumption at our sites and on the company car fleet. Regarding Scope 3, specific workshops were held concerning categories 3.1 (purchased goods and services) with the departments of purchasing and engineering, 3.4 (upstream transportation and distribution) with logistics, 3.6 (business travel) with travel management and 3.11 (use of sold products) with engineering. This collaborative way of working has enabled us to create a common understanding of the relevant emission sources and to develop sound approaches for future reduction measures.

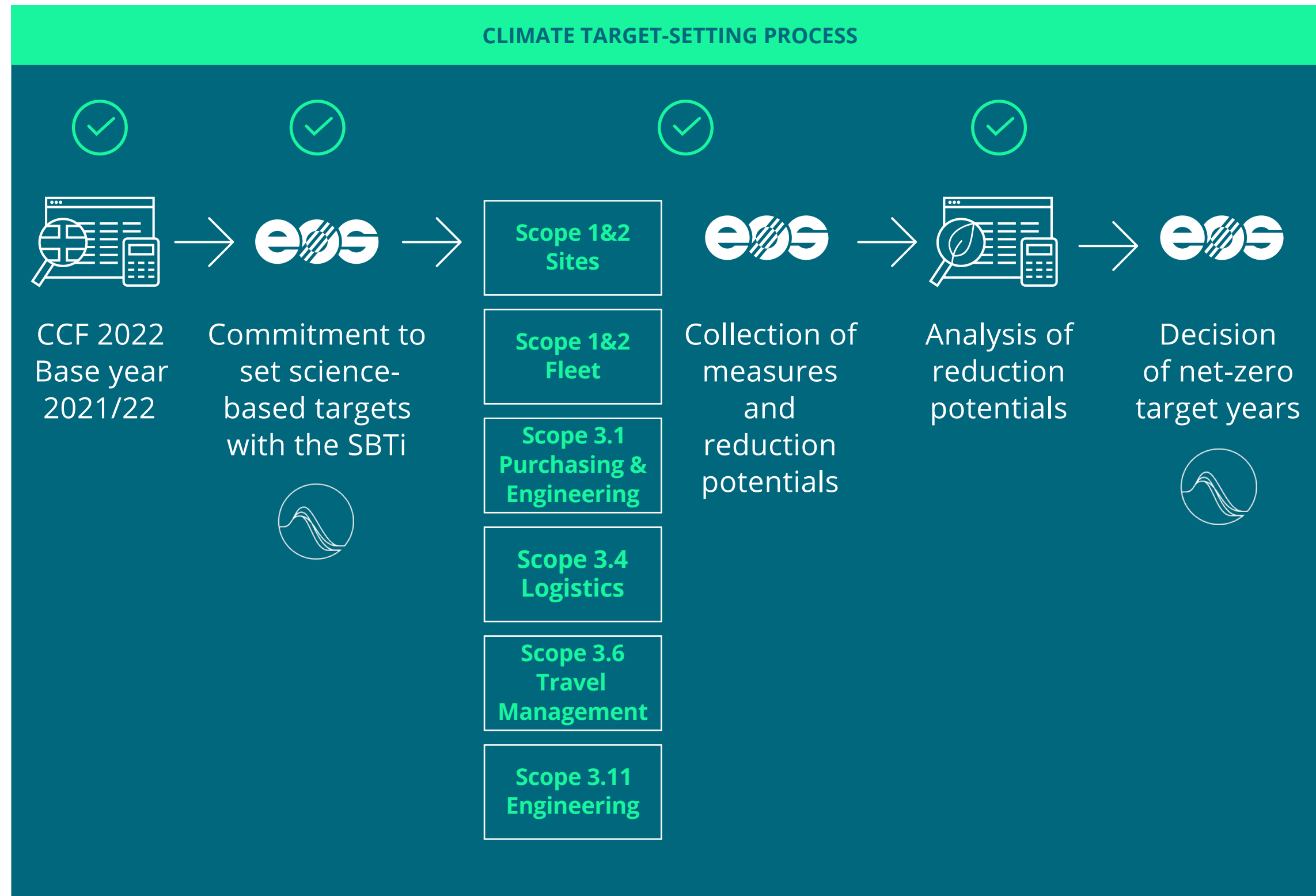


Figure 10

Based on the reduction scenarios developed in the workshops, the proposed target horizons were reviewed, evaluated, and finally adopted by the management. Figure 10 illustrates our climate target setting process. This was a key milestone on our way to a science-based climate strategy and its implementation. Subsequently, the adopted emission reduction targets were submitted to the SBTi for **validation** – a process that we were able to successfully complete in March. The SBTi thus confirms that our climate targets are in line with the 1.5°C path of the Paris Climate Agreement. Further details on our goals can be found in chapter → **E1-4**.

Following the successful validation of our SBTs, our focus was set on concretizing the reduction measures roadmap and initiating initial measures to set the course for achieving our climate targets by 2030 at an early stage. This work forms the basis for the systematic further development of our climate strategy. In the coming fiscal year, this will be the basis to develop the comprehensive framework of our **climate transition plan – including a resilience analysis of our business model and a climate risk analysis**. These will support us in strategically securing our long-term transformation path towards net-zero and implementing it in a targeted manner.

## Policies and processes

### E1-2

Our **Environmental Management System (EMS)** forms the basis for systematic management and continuous improvement of our environmental performance. At the German sites in Krailling and Maisach, it is certified according to the international standard ISO 14001:2015. The recertification was successfully completed in the fiscal year, which once again confirms our ongoing commitment to responsible and environmentally friendly action.



Figure 11

In addition, our **climate strategy** is becoming an increasingly central framework for all climate-related corporate processes. As described earlier, we will develop a comprehensive climate transition plan in the coming fiscal year. In this context, we are continuing to analyze how emissions and their reductions can be further integrated into our existing operations. The aim is to ensure that the climate targets and measures outlined in the following chapters are systematically implemented, continuously developed, and considered in business decisions.

## Targets, metrics, and measures

**E1-3 E1-4 E1-5 E1-6**

### Targets

**E1-4**

In the fiscal year, we reached a significant milestone with the validation of our climate targets by the SBTi. In doing so, we at EOS are reaffirming our commitment to effective climate protection and our role as a responsible player in the additive manufacturing industry.

The SBTi's Net-Zero Standard distinguishes between **short-term ("near-term") and long-term ("net-zero") targets**. Near-term targets refer to measures and reduction pathways that must be implemented by 2030

and aim to achieve a timely, measurable reduction in greenhouse gas emissions. Net-zero targets, on the other hand, take a long-term approach with the goal of achieving net-zero emissions by mid-century. This requires a profound reduction of emissions across all business sectors as well as complementary measures to remove remaining emissions from the atmosphere.

Our targets are to reduce absolute greenhouse gas (CO<sub>2</sub>e) emissions by **42% in Scope 1 and 2 and by 25% in Scope 3 by 2030** compared to the base year 2022 (fiscal year 21/22). In the long term, we aim to **reduce emissions by 90% in Scope 1 and 2 by 2040 and in Scope 3 by 2045**. This way, we are contributing to the reduction of global emissions by 2030 and to achieving net zero by 2050.

"With the validation of our science-based targets, we are sending a clear signal for responsible corporate governance and sustainable industrial development," emphasizes Marie Langer, CEO of EOS GmbH and Spokesperson of the Executive Board of EOS Holding AG. Björn Hannappel, Head of Sustainability at EOS, also emphasizes: "These goals give us orientation within the entire EOS Group and form the basis for consistently pursuing our vision of responsible, climate-conscious manufacturing."

Our climate targets address the IROs in E1 climate change, which we identified as essential in the materiality analysis within the framework of the CSRD. These IROs are based on negative impacts arising from

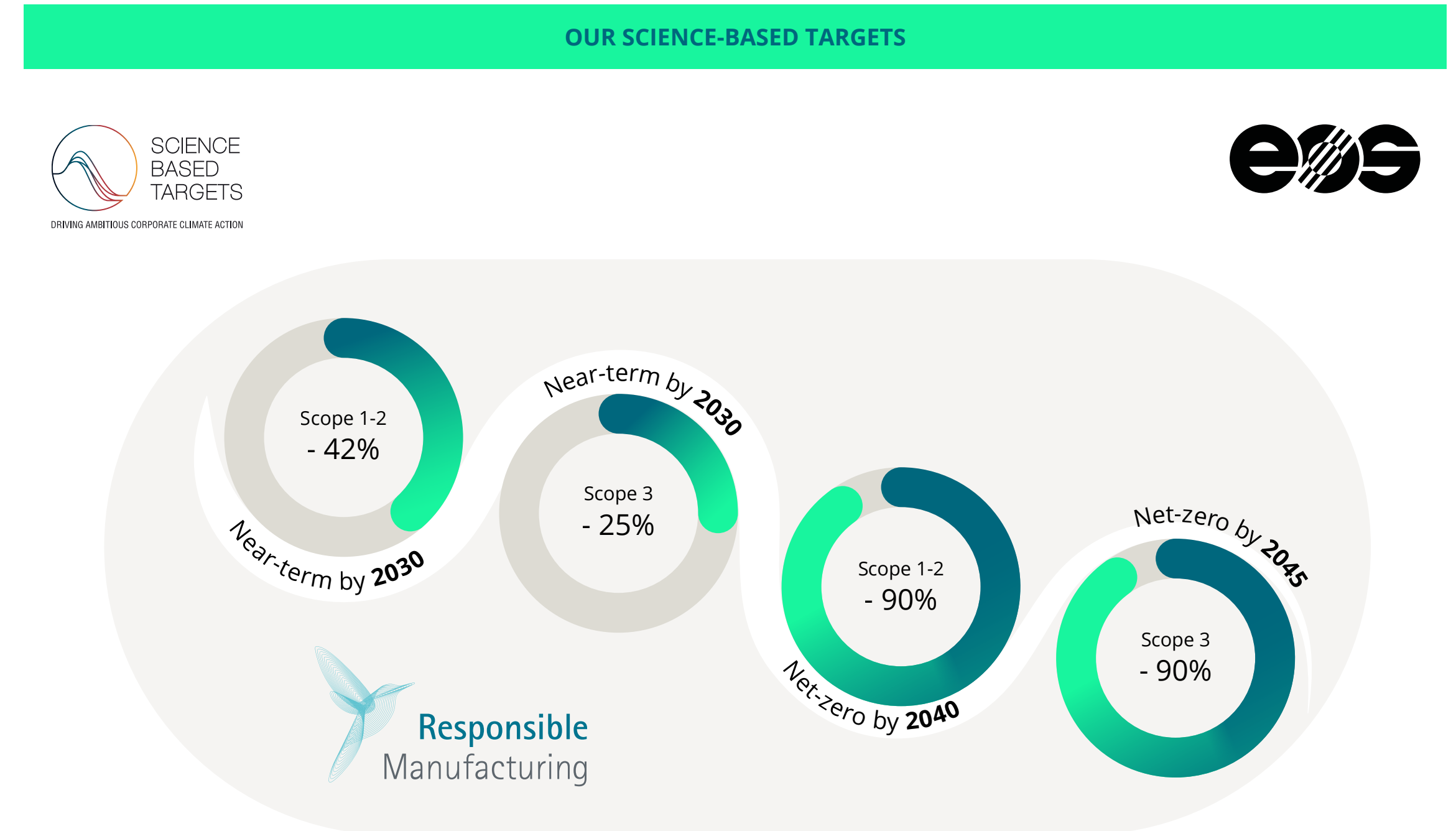


Figure 12 - SBTi-validated science-based targets of the EOS Holding AG

greenhouse gas emissions – **in particular from energy consumption, purchased materials and transport processes**. We can systematically reduce these impacts through targeted emission reductions within the framework of our targets.

The determination of our climate targets is based entirely on our greenhouse gas inventory. They are therefore consistent with the system boundaries of our Company Carbon Footprint and take all emission sources that we calculate in accordance with the Greenhouse Gas Protocol into account. The base year 21/22 is a representative starting point for our objectives. During this period, we carried out a comprehensive materiality analysis of the emission sources as well as the determination of our system limits. We continuously review whether changes in our activities necessitate an adjustment of the base year to ensure the significance of our targets and the comparability of our progress (**so-called rebaselining**). Our emissions targets are science-based and compatible with the 1.5-degree pathway. The calculation is carried out according to the specifications of the GHG Protocol, and the objective was developed in accordance with the SBTi's Net-Zero Standard and validated by the initiative.

As described above, we have identified and quantified reduction potentials to be able to develop robust scenarios for achieving the targets. In chapter → [E1-3](#), we explain in detail which measures we have already implemented and in which areas we expect further **significant levers for decarbonization**.

### Energy consumption and mix

#### [E1-5](#)

A reliable data basis on energy consumption and greenhouse gas emissions is crucial to effectively implement our climate strategy and to make progress traceable. **Data collection and evaluation** are carried out throughout the group by an international team in accordance with the requirements of the GHG Protocol, the globally recognized standard for the accounting of greenhouse gases. The application of this framework ensures transparent, consistent, and internationally comparable reporting.

The systematic recording of our energy consumption and mix forms the basis for calculating Scope 1 and Scope 2 emissions and for deriving corresponding reduction measures. At the time of writing this Sustainability Report, the calculation of our **Company Carbon Footprint** for the 24/25 fiscal year was still in progress, so the updated energy consumption will be published in the next report.

However, based on the energy and emission data of the past three years, it has already been possible to identify key **consumption hotspots** at our sites. These findings helped us to determine targeted reduction potentials and to initiate measures (such as switching to green electricity and decarbonizing the company car fleet). We report on this in chapter → [E1-3](#).

### GHG emissions

#### [E1-6](#)

The GHG Protocol takes emissions along the entire value chain into account and divides them into Scope 1 (direct emissions from own sources), Scope 2 (indirect emissions from purchased energy) and Scope 3 (other indirect emissions from upstream and downstream activities). When calculating Scope 1-2 emissions, a distinction is made between **location-based and market-based calculations**. Location-based emissions are greenhouse gas emissions based on the average emission factor of the electricity grid in a company's geographical location. Market-based emissions consider the emission factors specific to the company from electricity contracts or suppliers (e.g. green electricity).

At the time of publication of our previous Sustainability Report, the calculations of Scope 3 emissions for the 23/24 fiscal year were not yet complete. We can now show these results, while the data collection and calculation for fiscal year 24/25 are already underway. During validation of our SBTs by the SBTi, we have made **single methodological adjustments** → [E1-3](#). These revisions also retrospectively affect the emission values of the previous three fiscal years and have been updated accordingly.

Table 3 shows the available emission values.

GHG EMISSIONS (IN tCO <sub>2</sub> e)				
Category	Base year 21/22	22/23	23/24	Ratio 23/24 zu 22/23 in %
<b>Scope 1 GHG emissions</b>				
Gross Scope 1 GHG emissions (tCO <sub>2</sub> e)	1,286	1,217	1,088	89
Percentage of Scope 1 GHG emissions from regulated emissions trading schemes (%)	0	0	0	0
<b>Scope 2 GHG emissions</b>				
Gross location-based Scope 2 GHG emissions (tCO <sub>2</sub> e)	4,210	4,000	4,308	108
Gross market-based Scope 2 GHG emissions (tCO <sub>2</sub> e)	1,721	1,517	1,694	112
<b>Scope 3 GHG emissions</b>				
Gross indirect Scope 3 GHG emissions (tCO <sub>2</sub> e)	159,558	163,799	143,214	87
Purchased goods and services	79,007	90,827	76,135	84
Capital goods	4,408	3,969	4,572	115
Fuel and energy-related activities	848	841	801	95
Upstream transportation and distribution	5,867	6,943	5,682	82
Waste	257	249	229	92
Business travel	1,835	3,208	2,719	85
Employee commuting	1,055	950	965	102
Downstream transportation and distribution	1,154	838	2,196	262
Processing of sold products	413	294	262	89
Use of sold products	62,307	53,497	46,955	88
End-of-life treatment of sold products	2,177	1,932	2,344	121
Investment	231	252	355	141
<b>Total GHG emissions</b>				
<b>Total GHG emissions (location-based) (tCO<sub>2</sub>e)</b>	<b>165,054</b>	<b>169,016</b>	<b>148,610</b>	<b>88</b>
<b>Total GHG emissions (market-based) (tCO<sub>2</sub>e)</b>	<b>162,565</b>	<b>166,534</b>	<b>145,995</b>	<b>88</b>

Table 3

In the fiscal year 23/24, EOS Holding AG's Scope 3 emissions amounted to 143,214 tCO<sub>2</sub>e, which corresponds to a **13% decrease in Scope 3 emissions** compared to the previous year. The largest share of these emissions continues to be accounted for by the categories of purchased goods and services (Scope 3.1) and the use of sold products (Scope 3.11), together accounting for 86% of total Scope 3 emissions. The decline in category 3.1 is partly due to the fact that inventories were built up in the previous fiscal year, which has now led to lower emission-relevant purchasing volumes. The reduction in emissions in category 3.11 is mainly due to changes in sales volume and sales markets.

Figures 13 and 14 show total emissions compared over the past three years and the distribution of emissions in the Scope 3 categories in 23/24.



Figure 13

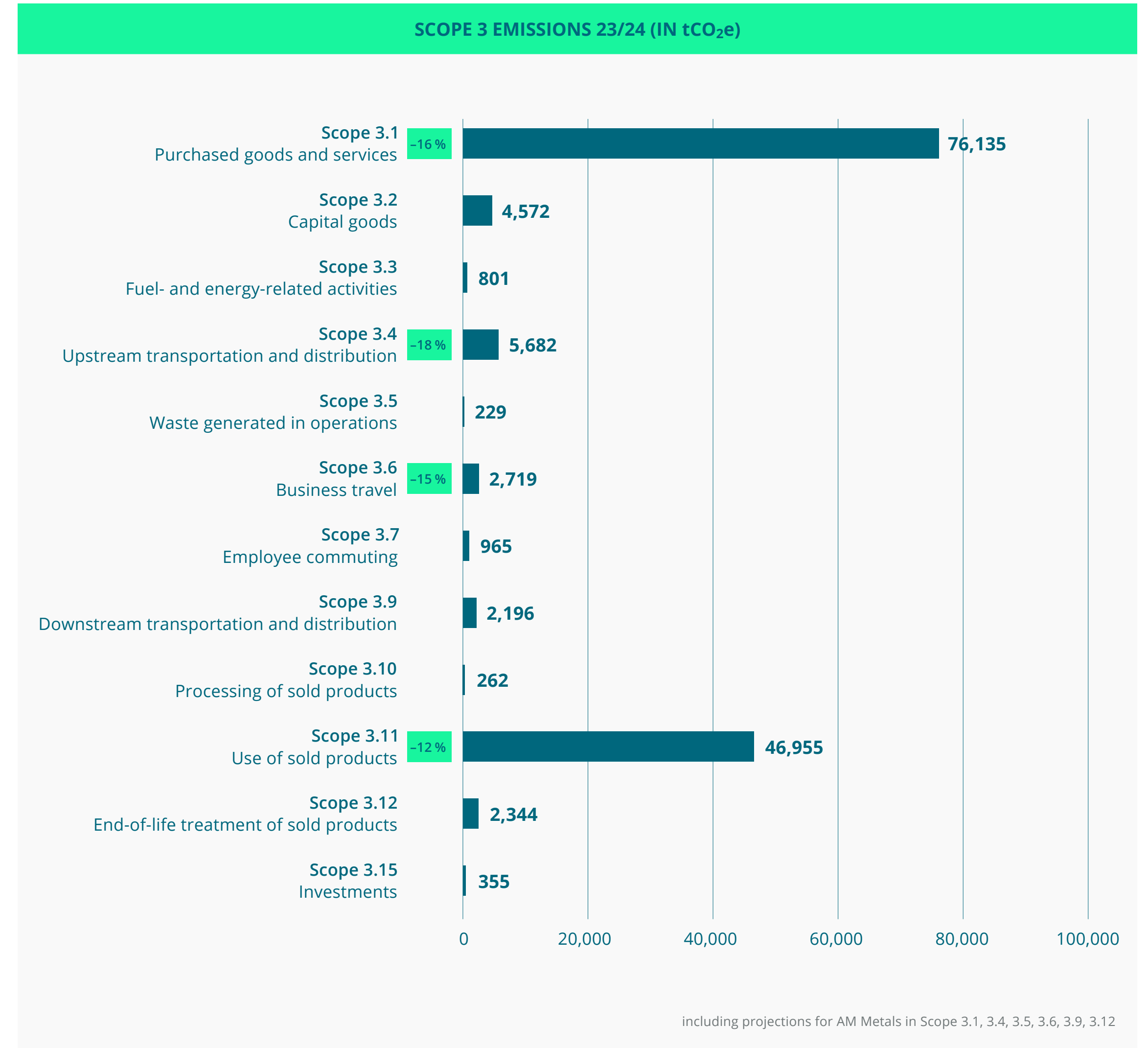


Figure 14

## Measures

### E1-3

Even before the final validation of our targets by the SBTi, we started implementing the first reduction measures and are proud to have initiated **three measures** by the end of the fiscal year.

For Scope 1, the focus was primarily on emissions from gasoline and diesel from our company vehicles. In the area of the vehicle fleet, we can already look back on a naturally positive development: electrification has continued steadily over the past few years – especially in Germany, where most of our vehicles are used. Compared to the previous year, the **number of all-electric company vehicles has almost doubled** and now represents almost half of all vehicles at EOS GmbH's German locations. This marks a significant step towards reducing our Scope 1 emissions.

In order to achieve our reduction target for Scope 1-2 by 2030, based on calculations of different scenarios along the reduction path, it became clear that a complete electrification of the vehicle fleet is necessary.

As part of an analysis, both the feasibility and the impact of full electrification were comprehensively assessed. These included cost and savings potentials,

leasing cycles, location-specific conditions at the European branches and the different usage scenarios of the vehicles – for example in service or sales. Another central component of the consideration was the utilization and future expansion of the **charging infrastructure at our largest site in Krailling**, where a large part of the company cars is stationed. The aim was to ensure that the expected increase in demand could be reliably met.

Based on these analyses, a comprehensive concept was developed and presented to the management. The latter then decided on a gradual **complete electrification of the fleet**. From April 2026, only fully electric vehicles may be ordered in Germany. For the other EMEA locations, suitable introduction dates for a comparable ordering guideline are currently being prepared – considering the respective regional conditions. Furthermore, the expansion of the charging infrastructure at the Krailling site was decided and has already been implemented. 20 additional charging stations are available now.

In the Scope 2 area, we analyzed our sites regarding their electricity consumption and the respective sources of electricity supply. Significant reduction potential was particularly evident at our **North American sites**, where electricity has so far only been partially purchased from renewable sources. In the next step, the local conditions were assessed in detail to identify suitable measures for decarbonization. Various options

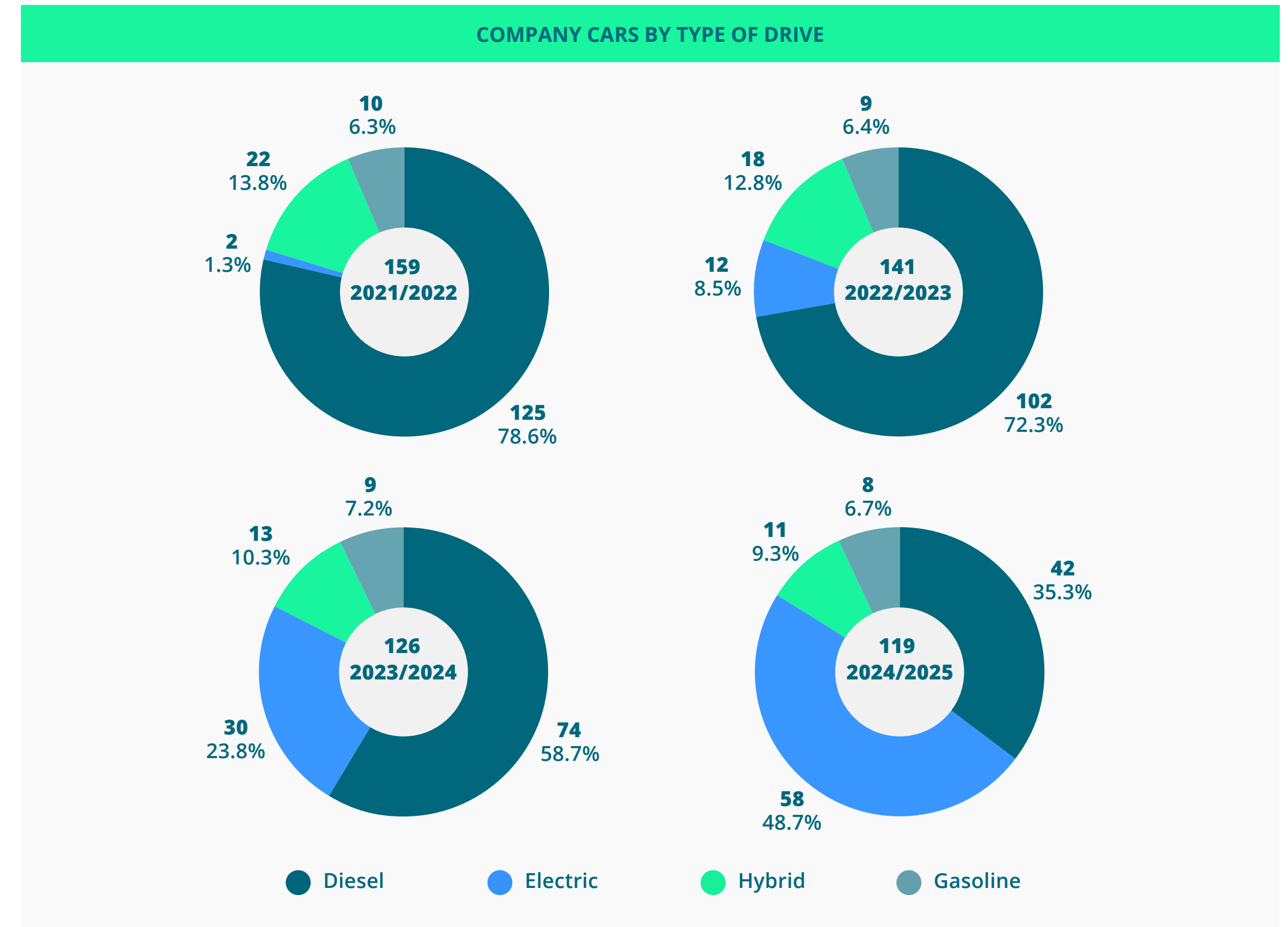


Figure 15

were examined – including switching to more sustainable electricity tariffs, acquiring suitable high-quality certificates, and expanding photovoltaic systems. The assessment also took site-specific framework conditions of the regional electricity markets into account, as well as investment requirements, compatibility with the SBTi's Net-Zero Standard and the principle of the so-called additionality (a measure leads to additional generation of renewable energy that would not have occurred without the project). The first decisions were made by the end of the fiscal year: the implementation of a tariff change was approved for one of the three locations, and the expansion of a photovoltaic system for another. The third location is currently still under review.

The greatest potential for reducing emissions lies in Scope 3, especially in category 3.1 – purchased goods and services. This category represents by far the largest share of our upstream and downstream emissions from the value chain. Together with the Purchasing and Product Management departments, we systematically

examined during the fiscal year how we can procure materials and products even more sustainably in the future. A special focus was placed on our polymer powders. With our Responsible Products, we already offer CO<sub>2</sub>-reduced material options. Based on this, we started to examine which other PA12-based powders can be switched to CO<sub>2</sub>-reduced alternatives. At the beginning of 2026, we will execute the first material changes and offer **further PA12 products with a reduced CO<sub>2</sub> footprint**. We will report in more detail on the specific measures and their impact on our emission reduction pathways afterwards.

Sustainability does not only start within the company but is also reflected in what we offer to our customers. That is why we have made the development of our **Responsible Products** a key priority in recent years. Our industrial 3D printing solutions make a direct contribution when reducing emissions along the entire value chain of our customers.

We are particularly proud of **EOS Aluminium AlSi10Mg**, as it has been produced with 100% secondary (recycled) raw materials since January 2025, which corresponds to a CO<sub>2</sub> reduction of more than 80%. We continue to make significant efforts to increase the proportion of recycled raw materials in other materials even further and to provide even more transparency through further LCAs.

We were also able to make progress regarding our systems. With the **EOS P3 NEXT**, a highly productive polymer system was introduced in November 2024. It enables shorter process times, thereby increasing productivity by up to 50% and reducing the total cost of ownership by about 30%. Higher productivity also enables energy and gas savings in the manufacturing process. Together with new materials having an increased reuse rate, the environmental footprint of additively manufactured parts can be reduced by up to 50%.

A new metal system was also developed in the fiscal year, which was presented shortly after the end of the fiscal year. With the **EOS M4 ONYX**, process times can be significantly shortened, which saves energy and inert gases. In addition, the new **RFS Pro filtration system** ensures high material savings through an integrated cyclone separator that separates still usable powder from the exhaust stream, while the ultra-fine and hazardous metal condensates are oxidized in an oxidation unit and can be collected as non-hazardous residues. By recovering and reusing the metal powder and saving passivating media such as oil and sand, up to 94% of emissions (CO<sub>2</sub>e) can be saved.

### Responsible Products

We offer some of our materials as Responsible Products. These are characterized by a proven lower CO<sub>2</sub> footprint compared to their conventional equivalents and/or predecessor products. PA 1101 ClimateNeutral has been made climate-neutral in accordance with PAS 2060 (until 2024) and ISO 14068-1 (from 2025) standards. In accordance with these standards, the product footprint must be continuously reduced, and the development of the footprint must be reviewed as part of a management plan, and medium- and long-term emission targets must be set. Remaining emissions are offset by high-quality CO<sub>2</sub> certificates (Gold Standard), as required by the standard(s). Both our Responsible Products Management System and all life cycle assessments (LCA) behind it, as well as the carbon neutrality in accordance with the above-mentioned standards, are audited by third parties. With an increasing number of LCAs, we are making the environmental impact of our products as transparent as possible. This includes not only LCAs of Responsible Products, but also other powders and, since the 24/25 fiscal year, systems. Thanks to audited figures and an audited management system, we can issue our Responsible Products customers with a verified certificate at the beginning of each calendar year on the emissions saved compared to the equivalent conventional or predecessor products.

# POLLUTION

## E2

### Introduction and strategy

[E2.IRO-1](#)

The topic of environmental pollution remains relevant for EOS this fiscal year, especially regarding the handling and processing of polymer powders in additive manufacturing. When handling these materials, particles can potentially be released into the environment. For this reason, the focus of our environmental strategy in the context of environmental pollution is to avoid the release of microplastics and **to continuously improve processes** for the safe use of materials.

**The handling of microplastics** remains the only essential aspect within the field of environmental pollution. In the 2025 reporting period, **no actual negative impacts** on the environment or local communities were identified.

### Policies and processes

[E2-1](#)

For many years, we have relied on **a structured environmental management system (EMS) in accordance with ISO 14001:2015** → [E1-2](#) to systematically identify, avoid and reduce environmental pollution. Our policy aims to avoid negative impacts on air, water, and soil and to keep the use of potentially environmentally relevant substances as low as possible. This is based on clearly defined procedures, responsibilities, and regular audits that ensure compliance with environmental standards. Our EMS helps us to systematically manage and continuously optimize our impact and impact on the environment. We identify relevant environmental issues, ensure regulatory compliance, and continuously improve our environmental practices.

At the same time, we are working to establish processes for continuous improvement around environmental impacts to address potential material impacts and risks as well as to cover other topics. This applies specifically to the topic of microplastics, where we aim **to continuously improve the processes in powder handling and post-processing**.

The effectiveness of the processes is regularly reviewed, and the results are used for the continuous improvement of the EMS.

### Targets, metrics, and measures

[E2-2](#) [E2-3](#)

#### Targets

[E2-3](#)

At present, we have **not set any separately defined quantitative environmental targets** around environmental pollution; potential environmental impacts are analyzed and managed via the EMS.

Regarding microplastics, the focus lies in **the further development of technical protective measures** as well as control and assessment procedures to record risks related to microplastics even more precisely. The aim of these activities is to avoid possible pollution before it occurs, to quantify the resulting pollution, and to continuously optimize existing processes within the framework of environmental management.

Thus, we pursue a **preventive approach** instead of fixed numerical targets: Ongoing monitoring, audits and process optimizations ensure that the risks around environmental pollution remain minimal and that the EMS is continuously improved.

## Measures

### E2-2

The focus of the measures to reduce potential environmental pollution caused by microplastics is on technical solutions to prevent powder releases as well as organizational procedures for continuous monitoring and improvement of environmental performance.

A key component is **powder handling in closed systems**, which ensures that no particles are released into the environment. Where open processes are required for production reasons, extraction and filtration systems are used to prevent the spread of powders. Collection systems on all doors to technically used areas prevent powder particles from being carried over into the environment or offices.

Employees who work with powder materials wear appropriate **personal protective equipment (PPE)**. This is professionally cleaned in industrial laundry, where wastewater is treated with its own treatment process to avoid environmental pollution.

In addition, we have a **structured procedure for monitoring and disposing of contaminated wastewater**.

Critical wastewater is collected separately and disposed of externally. Water analyses at the Krailling and Maisach sites confirm compliance with the permissible values. These tests are done with external specialist bodies.

As one of the most important measures to avoid the release of plastic particles into the environment, we continue to work continuously on the development and improvement of automated and encapsulated systems for **post-processing and powder handling**. These technologies not only reduce the risk of releasing microplastics, but also the exposure of employees to powders. These systems are developed and optimized together with partner companies. They can further reduce the environmental impact not only on EOS sites, but along the downstream value chain, i.e., for customers.

In addition, we at EOS conduct **regular training** to ensure that all employees are aware of and implement the environmental requirements. These measures make a significant contribution to identifying environmental risks at an early stage and raising awareness of environmentally friendly action.



*Figure 16 – Polymer powder handling*

# RESOURCE USE AND CIRCULAR ECONOMY

## E5

### Introduction and strategy

[E5.IRO-1](#)

Resource conservation and circular economy are directly derived from our corporate purpose of Responsible Manufacturing and are also reflected in the five pillars of our → [sustainability strategy](#). The topics of resource use and waste avoidance were identified as relevant in the materiality analysis, specifically the topics of **resource outflows and waste**.

Our approach is based on the guiding principle of making material flows as efficient as possible and keeping raw materials within the production process in circulation for as long as possible. In the development of more sustainable solutions, the use of sustainable, recycled, and reusable materials, as well as systems and processes that enable **reusability**, is of crucial importance.

### Policies and processes

[E5-1](#)

We work both in our product development and together with our suppliers and customers to create solutions that promote the reuse and reprocessing of materials.

An increasing number of **life cycle analyses, most of which are independently audited**, create transparency in the environmental footprint of our products. We make the results of these studies available to our customers as well, who can use them as a basis for their own calculations. Analysis of the studies shows us where improvements have the greatest impact on our own environmental impact. We start with our product improvements at the points identified this way.

Another component of the resource use policy is **consistent separation and proper disposal of waste**. A distinction is made between non-hazardous and hazardous substances to ensure legally compliant and environmentally friendly treatment. The disposal routes are documented and regularly checked.

### Targets, metrics, and measures

[E5-2](#) [E5-3](#) [E5-5](#)

#### Targets

[E5-3](#)

At present, there are **no separately defined, quantitative resource targets** in the sense of measurable key figures or timelines. Instead, there is a systematic approach to improvement. The aim is to gradually make the use of resources more efficient and to continuously reduce waste streams.

Increasing the share of secondary raw material sources to produce metal powders and increasing the reusability of polymer and metal powders is a central focus. By **developing new material formulations and optimized process parameters**, we aim to reduce material consumption and further improve recyclability.

In addition, we strive **to close the resource cycle beyond our own production**. Recycling processes and partnerships along the value chain are promoted to be able to reuse materials after their use as far as possible.

**Findings from audits and process assessments** are incorporated into the definition of future measures and form the basis for the gradual further development of concrete goals in the coming years.

Overall, we are also guided by a **preventive, process-based approach** that strives for continuous improvement instead of short-term target values. The focus is on the continuous reduction of resource consumption and waste as well as the long-term promotion of circular solutions throughout the entire product life cycle.

**Recyclable contents of our products and packaging**  
E5-5

Our **systems and periphery** are predominantly made of steel, stainless steel, and electronic components. These materials are usually fully recyclable. Wooden packaging in combination with corrosion protection films made of polyethylene (LDPE) is used for transport. These films are fully recyclable, whereas untreated wooden packaging can be repurposed after use or reused in downstream processes.

The **polymers** used in additive manufacturing are not among the standard plastics that are usually disposed of via household collection systems. Nevertheless, the polymer powders are pure plastic materials as well as plastics with fillers, which are largely recyclable. In powder bed-based additive manufacturing, there is usually still a certain amount of aged but no longer usable plastic powder left. In order not to have to dispose of these quantities, there are partnerships in which left-over polymer powders are collected and processed into extrudates and injection molding granules.

The powders are supplied in cardboard packaging with polyethylene inner bags or in large boxes with polypropylene big bags – **all packaging is 100% recyclable**. Cardboard goods are shipped on disposable wooden pallets, which can only be reused to a small extent.

**Metal powders** are delivered in plastic containers that are both reusable and almost entirely recyclable. Outer cardboard packaging is recyclable; the pallets used are EUR reusable pallets. As of this year, a number of metal powder products are offered in big bag packaging. These consist of a durable PP bag and have a filling capacity of up to 500 kg of powder. The bags can be fully recycled if disposed of properly and save up to 90% of packaging mass compared to plastic bottles or bins. The metal powders themselves are high-quality and very pure alloys; remaining powders and the components made from them can be fully recycled. Powder that is discharged from the process chamber during the laser sintering process together with condensates and by-products is collected in waste containers and disposed of as hazardous waste.

In addition, standardized cardboard and filling materials **are used for the delivery of other materials and components**, which can also be fully recycled.

**Waste**  
E5-5

Regarding waste, we follow a three-stage principle: **prevention, recycling, and professional disposal**.

Waste streams are recorded separately at all sites to increase recycling rates and treat residual quantities correctly. A distinction is made between non-hazardous and hazardous waste.

In the fiscal year 24/25, a total of **around 191 tons of waste** was generated at the German sites.

The hazardous waste (a total of 25.80 t) includes **particularly metal sludge, filter residues, and powder residues**, which are collected separately and professionally treated by certified waste disposal companies.

We regularly review the composition and recycling routes of the waste generated to further increase recycling rates and minimize environmental impact.

WASTE (IN t)				
	Krailling	Maisach	Dusseldorf	Total
Residual waste	50.14	29.00	4.00	83.14
Paper	10.42	3.42	1.50	15.34
Plastic	10.25	6.60	0	16.85
Wood	9.64	6.13	0	15.77
Metal	29.00		0	29.00
Organic waste	5.09	0	0	5.09
Non-hazardous waste (total)	114.54	45.15	5.50	165.19
Hazardous waste	13.18	11.78	0.84	25.80

Table 4

## Measures

### E5-2

To promote efficient use of resources and implement the principles of the circular economy, EOS has established several measures aimed at reducing material losses, reusing raw materials, and optimizing waste streams.

#### Optimization of material utilization

One focus lies on **improved material efficiency** in additive manufacturing. To this end, we are continuously developing new materials and processes to increase the proportion of reusable powders in mixtures. Whereas previously, a share of the metal powder remained unused after the building process or was disposed of together with separated condensates, we are developing solutions that allow a larger proportion of the powder to be used several times. One of these developments involves a novel filtration system (RFS Pro) that separates usable powder from the exhaust stream and collects it separately, while hazardous by-products of the metal laser sintering process are passivated and collected separately. This can significantly reduce the amount of metal powder disposed of and at the same time the amount of hazardous waste in the future. This development, which was completed in the fiscal year, was officially presented shortly afterwards in November.

Thanks to the expansion of screening capacities at the plant in Turku, Finland, we can now also offer the **re-processing of metal powders as a service at EOS**. Old powder that can no longer be used by our customers can be screened and recertified by us. This refining process allows for continued use of used powder, thus reducing the environmental impact of additive manufacturing.

In addition, **two new polymer materials (PA 2220 HighReuse and ALM PA 950 HD)** with increased refresh rates were introduced in November 2024, reducing the amount of material used per building process and lowering the amount of waste. In mixed powders of these materials, only 30% or 20% instead of the previous 50% virgin material must be added to the remaining used powder, which means that at realistic packing densities only exceedingly small amounts of polymer powder remain, which can no longer be used.

#### Circular systems and partnerships

To promote the circular economy, we work with partners who specialize in the recovery and recycling of used materials. → **programs** such as VIRTUCYCLE® collect, process and reuse used polymer powders and components. In cooperation with the company Kajo Plastic, used polyamide powders from additive manufacturing are collected in the DACH region and processed into filaments or extrusion granules.

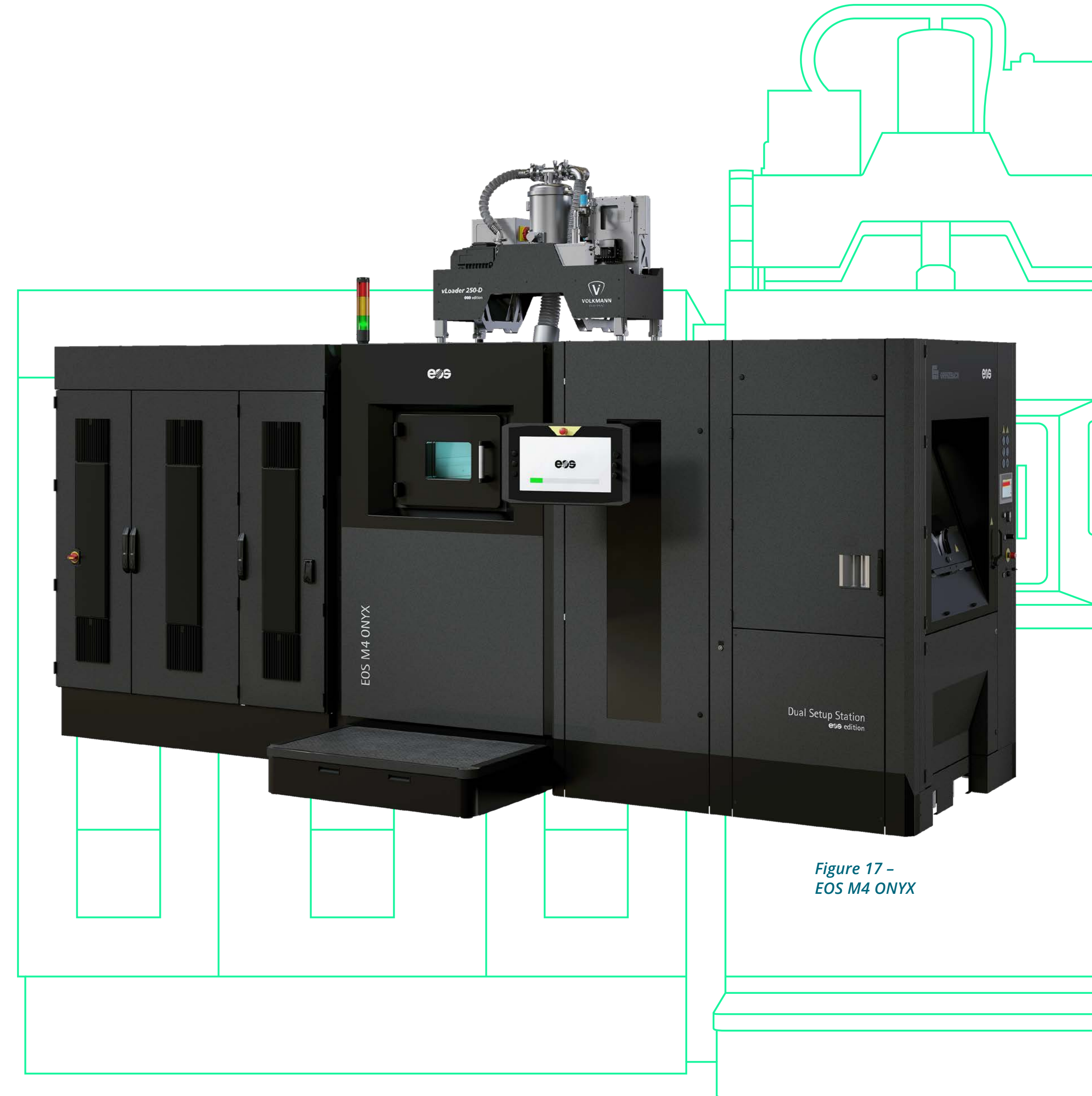


Figure 17 - EOS M4 ONYX

In addition, we are increasingly sourcing metal powders with an increased content of secondary raw materials: the share of recycled raw materials in the aluminum material AlSi10Mg is now 100%. This measure reduces the use of primary resources and at the same time reduces the emissions associated with material production by more than 80%.

**Resource efficiency in processes and systems**

In addition to the materials themselves, we also pay attention to the **efficiency of the production systems**. Improvements in process parameters, machine utilization, and post-processing help to save energy and resources. New polymer and metal laser sintering systems reduce material loss through process parameters for better processing of refresher-optimized materials, as well as reduction of support structures and powder discharge from the process chamber. Construction times are significantly reduced, thus ensuring greater energy efficiency and reduced consumption of compressed air and inert gases.



Figure 18 – EOS Aluminium AlSi10Mg (Responsible Product)

**Transparency**

In the past year, many of our material LCA studies have been updated or newly created. This means that environmental footprints for PA 2201 and PA 2241 FR are now also available. For the first time, life cycle assessments were also carried out for two systems, including the EOS P500 FDR. In this way, we ensure an elevated level of transparency regarding the environmental impact of our products. Of course, we are happy to make the results of these analyses available to our customers.

**Waste management and recycling**

We consistently separate all waste at the sites according to material types and hazard potential. Non-hazardous waste such as paper, plastic, and wood is recycled or used for energy. Hazardous waste such as metal residues and filter materials is treated by certified waste disposal companies. Through detailed data collection → **waste E5-5** and regular evaluation of the waste quantities, the effectiveness of the existing processes is checked, and optimization potentials are derived.

**Water**

In addition to our products, we attach immense importance to the responsible use of natural resources and the efficient management of our water cycles. Table 5 shows the water consumption of the ISO 14001:2015 certified sites. The service of water is used for sanitary and household-like applications, while the buildings are cooled via heat exchangers with well water. The well water is carried in a closed circuit and therefore no consumption is specified.

WATER CONSUMPTION (IN m³)	
	Service water
Krailling	10,893
Maisach	1,490
<b>Total</b>	<b>12,383</b>

Table 5

# 3

# SOCIAL

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# OWN WORKFORCE

## S1

### Introduction and strategy

S1.SBM-3

#### Principle and approach

Not only from an ecological point of view, but also from a social point of view: "If you can't measure it, you can't manage it." That is why we first record the status quo in the company regarding our own workforce before we define goals and measures. The basis is the categories Employee and External listed in our HR system Workday.

Within the Salaried Employees type, we also distinguish between Executive Board Member, Permanent Employees and Temporary Employees – these three groups are considered for sustainability reporting, unless otherwise stated. Other subtypes include Interns, Working Students, PhD Students, Trainees, Temporary Workers, and Seasonal Employees.

External employees, on the other hand, are external, non-permanent workers who are divided into the subtypes of Consultants, Contractors, Freelancers, Vendors (hired via external parties), and Temporary Workers.

### Materiality Analysis and Identified Topics

Our 2024 double materiality analysis has identified key issues for our own workforce. These topics form the basis for our strategic measures and objectives.

MATERIALITY ANALYSIS AND IDENTIFIED TOPICS
<b>Working conditions</b> Collective Bargaining Work-Life Balance Social Dialogue
<b>Employment Rights</b> Data Protection
<b>Equal treatment and inclusion</b> Diversity Equal Pay Development Opportunities

Figure 19

### Measures and programs

We regularly implement measures, often in cooperation with the works council, which also must be consulted for specific measures. Some examples include:

MEASURES AND PROGRAMS
Flexible remote/hybrid options and working time arrangements
Health management and prevention services
Regular staff surveys and dialogue formats such as workshops

Figure 20

HR SYSTEM WORKDAY				
Salaried Employees			External Employees	
Executive Board Member	Permanent Employees	Temporary Employees	Consultants	Contractors
Interns	Working Students	PhD Students	Freelancers	Vendors (hired via external parties)
Trainees	Temporary Workers	Seasonal Employees	Temporary Workers	

Figure 21

As a machine manufacturer, there is a special focus on occupational safety and health in production facilities. In addition, we promote data protection and IT security through continuous monitoring and improvement of our systems.

### Special focus on diversity, equity, and inclusion

As part of our "ALL IN" approach, we strive to treat all employees equally – regardless of part-time or full-time – and offer equal benefits and development opportunities. Strengthening diversity, equity, and inclusion (DEI) requires more coordination initially, but it offers significant opportunities for innovation through different perspectives.

**EXCURSUS** **INTERNATIONAL WOMEN'S DAY AT EOS – FOCUS ON FINANCIAL INDEPENDENCE AND COMPATIBILITY**

On March 18, 2025, EOS took International Women's Day as an opportunity to focus on key gender equality issues. In two events with around 150 participants – an inspiring lecture on women's financial provision with Helma Sick and a global panel on work-life balance – it became clear that financial independence and professional participation are inextricably linked. The discussions showed how companies like EOS can make a decisive contribution to equal opportunities through flexible working models and targeted funding programs. At EOS, we remain committed to driving these topics forward and shaping a fairer future together with all employees.



Copyright: Quirin Leppert

Figure 22 – Helma Sick gave the lecture at EOS: "A man is not a retirement provision – Why financial independence is so important for women!"



Figure 23 – Paula Kainu, Margit Boulware, Sebastian Becker & Virginia Palacios at the panel; Marie Niehaus-Langer opened the event

## Policies and processes

S1-1 – S1-4

### Guidelines

S1-1

EOS GmbH, as the largest subsidiary of the Group, pursues a variety of guidelines to manage the material impacts, risks and opportunities (IROs) related to its own workforce. Official guidelines cover key issues such as flexible working hours and work locations, as well as data protection. In addition, the works council of the GmbH has concluded numerous works agreements that regulate other aspects, including working time recording, place of work, health, remuneration, operating resources, and communication. **These guidelines apply to all employees.**

Our commitment to **respect for human rights** includes both our own business and the supply chain. We ensure compliance with German and European laws and are guided by international standards such as the Universal Declaration of Human Rights of the United Nations, the principles of the UNGC, the basic principles and conventions of the International Labour Organization (ILO) and the Charter of Fundamental Rights of the European Union. Particular emphasis is placed on the protected rights set out in § 2 LkSG, including labor rights, the prohibition of child and forced labor, safe working conditions, and protection against discrimination.

EOS is based on the → **corporate values** of responsibility, excellence, fairness, and togetherness, which have been lived for many years. Our new employees get to know these values in a values workshop during the onboarding phase. In addition, we promote an open culture in which positive and negative topics can be addressed openly – both in the feedback and target agreement meetings, which take place three times a year, and in the continuous exchange throughout the year.

The implementation of our sustainability strategy and the fulfilment of our responsibility regarding human and labor rights are carried out in **close cooperation with our stakeholders**. Our staff is regularly informed by the management through townhall meetings and get-togethers. At the same time, we ensure that communication is not one-sided: we offer various channels through which concerns can be addressed. Through a culture of transparency and direct, constructive exchange, we actively involve our employees in the path to responsible manufacturing.

To combat human rights violations such as discrimination, EOS has set up the **Speak up! Hotline**, where both internal and external individuals can securely and anonymously report issues such as discrimination or health and safety concerns around the clock.

The hotline is supported by case management software and enables a need-to-know investigation. Our → **management statement** on Speak up! Hotline reaffirms our commitment to protecting the workforce.

In addition, we have a comprehensive → **DEI policy** that documents our commitment to an inclusive workplace. EOS protects employees from diverse backgrounds from discrimination and actively promotes inclusion and belonging. A special goal concerns the **proportion of women in the workforce and in management positions**. We are continuously working to break down barriers and create equal career opportunities. Despite the focus on women, we take an intersectional approach to promote belonging for all underrepresented groups.

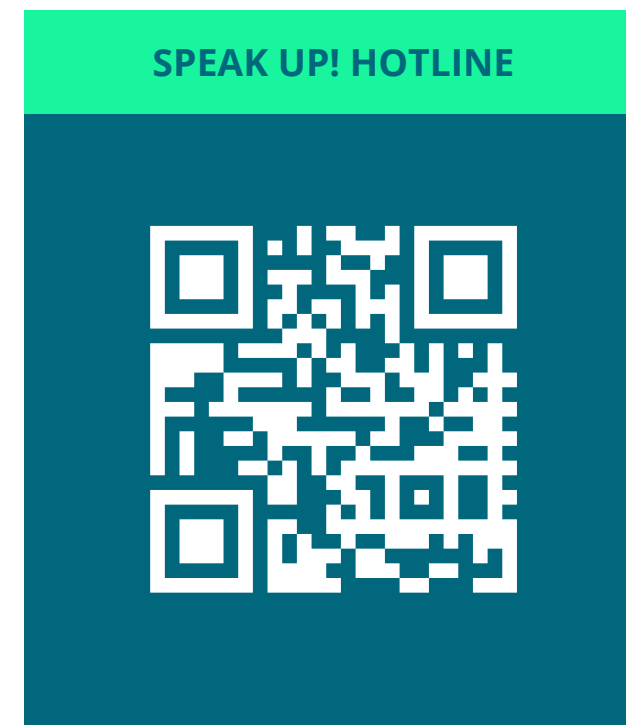


Figure 24

To implement these goals, we collect and analyze status quo data, define specific objectives, and optimize processes, especially in the HR area. We communicate our efforts internally and externally and use **gender-inclusive language** to create a work environment where everyone feels safe, seen, and included.

### **IRO engagement processes** **S1-2**

We actively include the perspectives of our own workforce in **decision-making processes**. This is done through various channels, by involving our employees in the double materiality analysis 2024, which significantly shapes our sustainability strategy and ESRS reporting. The results of this analysis influenced the identification and prioritization of actual and potential impacts.

Our employees are involved in distinct phases – from strategy development (e.g., during materiality analysis) to evaluation after implementation (e.g., feedback rounds in our internal sustainability community). This is done through focus groups, one-on-one meetings, and workshops that take place on a quarterly and ad hoc basis. The main responsibility for ensuring an effective

exchange lies with our **Chief Transformation Officer (CTro)**, who coordinates internal communication and ensures regular exchanges with management.

### **We measure the effectiveness of our commitment both qualitatively and quantitatively:**

- **Qualitatively through internal channels (e.g., Workday) and external platforms such as Kununu**
- **Quantitatively via surveys and key figures such as turnover rates**

Constructive feedback is taken up by our employer branding specialist, who initiates follow-up processes and personal discussions. In addition, we conduct targeted surveys to identify strengths and weaknesses. Conversations with underrepresented groups help us review our DEI measures and ensure that career opportunities are offered on an equal footing. This helps to improve staff retention and company performance. **Another Employee Engagement Survey is planned for 2026 to gain updated insights.**

## Complaints and remedies

### S1-3

EOS ensures that all reported concerns – especially those relating to discrimination or health and safety concerns – are thoroughly investigated, and appropriate measures are implemented. Through the **Speak up! hotline**, both employees and external persons can submit reports securely and anonymously. The hotline is also visible to external parties on our website, and at our German locations, for example, posters are regularly displayed to draw attention to it. Each report is recorded in a structured process, documented by the case management software, and treated confidentially according to the need-to-know principle.

After receiving a report, a **systematic investigation** is carried out by the complaints team, which is regularly trained and continuously reviews the procedures. The investigation includes analysis of the facts, interviews with relevant parties, and risk assessment. Based on the results, corrective and preventive measures are defined and implemented to eliminate the causes and prevent recurrence. Examples include process adjustments, additional training, or disciplinary action where necessary.

All cases are tracked transparently: whistleblowers can view the status of their report at any time and receive feedback on the actions taken. In addition, the procedures are regularly optimized based on feedback

from HR, the works council and management, as well as through data analysis within the case management software. Our goal is not only to process complaints, but to create a **trusting and safe working environment** through the consistent implementation of measures as well.

## Measures and their effectiveness

### S1-4

At EOS, the well-being of our employees is at the heart of everything we do. We implement comprehensive measures to prevent or mitigate negative impacts while creating a positive environment that promotes safety, health, and satisfaction. These include flexible working time models, remote/hybrid options, and personal time off, complemented by family-friendly benefits such as childcare allowances and additional children's sick days. In addition, we offer **numerous benefits** such as company pension schemes, group accident insurance, mobility allowances and health and sports offers.

We systematically address possible negative effects and develop targeted prevention measures. One example is the **issue of remuneration**: unfair wages can have a negative impact on our workforce. That is why we have introduced a standardized job evaluation proce-

dure based on the proven methodology of Baumgartner & Partner. The evaluation is based on the tasks and requirements of the position and leads to a clear classification in salary bands. These bands consider external market benchmarks, are reviewed annually and adjusted according to the official inflation rate. In this way, we ensure that our employees are remunerated fairly and competitively.

We rely on **continuous dialogue and development** through regular feedback meetings, a global 360° feedback process, and individual learning programs via our internal learning platform. Our HR department, occupational health and safety officers, and the DEI team ensure that these initiatives are effectively implemented and reviewed annually. In addition, we are investing in digital solutions for staff retention and feedback tracking to continuously improve the effectiveness of our measures.

In addition, we invest significant **resources in the promotion of health and safety** as well as in support services such as the Employee Assistance Program, company integration management, and various health services such as access to the Wellhub fitness offer. In addition, we have also taken measures in this fiscal year to promote the togetherness and health of our employees. One example of this is participation in the annual B2Run in Munich, which not only supports sporting activity, but also strengthens the sense of community within our team.

Another focus is on **security in digital space**. In view of increasing cyber risks, we have established a comprehensive information security management system in accordance with ISO 27001:2022 and VDA ISA 6, which includes regular awareness training as well as technical and organizational controls. Our IT landscape is continuously analyzed and improved to detect and prevent new threats at an early stage.

These measures are part of our holistic risk management in accordance with ISO 31000 and ISO 9001:2015, which not only identifies and evaluates risks, but also implements effective prevention and improvement measures. We see these activities not only as protection, but as **an opportunity**: through fair remuneration, continuous training, health and safety, and a culture of diversity, we create an environment that fosters innovation and cohesion. For the upcoming fiscal year, we are also planning to further develop our climate strategy and develop a transition plan that considers potential impacts on our employees and defines appropriate mitigation measures.

Figure 25 – EOS employees at the B2Run Munich 2025



Figure 26 – Our booth at the career information fair in Gauting in January 2025

## Targets, metrics, and measures

S1-5 – S1-17 SBM-1

### Targets

S1-5

At EOS, we have defined clear goals to manage the material impacts, risks and opportunities (IROs) related to our workforce. Although we have already implemented numerous measures to promote safety, health, and equality, our strategic **focus is on strengthening gender diversity**. Our goal is to significantly increase the proportion of women both in the entire workforce and in management positions by 2033. This goal serves as an indicator of equity and inclusion and is representative of our efforts to promote all underrepresented groups. For example, in January 2025 we were represented at the career information fair of the Realschule Gauting as part of our recruiting efforts and were able to present ourselves as an attractive regional employer. We had exciting conversations with students of the 9th and 10th grades and were pleased about the great interest in our lecture on EOS.

The implementation of these goals is carried out **in close cooperation with our Works Council** to ensure that our actions reflect the real needs and concerns of employees. Regular coordination promotes acceptance and support for our initiatives. In addition, we actively involve the workforce and their representatives in monitoring the achievement of goals, for example through monthly meetings of the Works Council Committee for Equal Treatment, which focuses on anti-discrimination and belonging.

Our employees play a central role in **identifying learning and improving areas**. Feedback from town halls, workshops, or via digital channels is systematically recorded, analyzed, and passed on to relevant stakeholders. In this way, we ensure that constructive feedback is incorporated into the further development of our measures and that future programs are designed to be even more effective. This participatory approach not only strengthens the loyalty of our employees but also helps to minimize risks and take advantage of opportunities for innovation and diversity.

### General statistics

[SBM-1](#) [S1-6](#) [S1-7](#) [S1-9](#)

As part of our Purpose Responsible Manufacturing, we are strengthening the social dimension of our business model by further expanding data quality and transparency about our workforce and anchoring targeted measures for equal opportunities. Progress was visible in the 24/25 fiscal year: In the CLT, the gender distribution remains stable at 43% women (3 out of 7) and 57% men, which ensures continuity in leadership and **visible female role models**.

**However, the proportion of women in the workforce rose from 27.6% to 28.3% despite a slightly lower headcount overall.** This development directly contributes to our DEI goal by 2033 to significantly increase the proportion of women in the entire workforce and in management positions.

The majority of the 1,322 employees, work in Germany (~70%) and in the US (~15%) (table 8 and figure 29). Considering the age structure we see a slight shift towards the over-50s compared to the previous year, though employees between 30 and 50 years still make up more than 60% (figure 30).

GENDER DISTRIBUTION IN THE CLT	
Number of employees at management level	7
Female	3
Male	4

Table 6

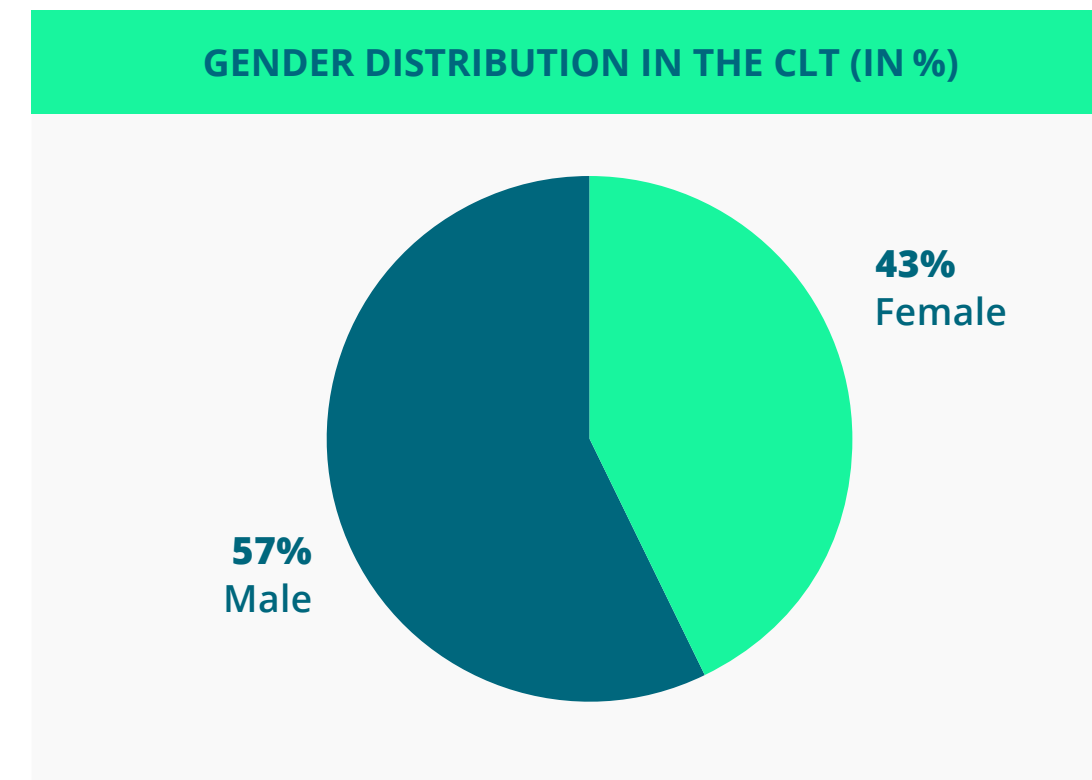


Figure 27

GENDER DISTRIBUTION IN THE COMPANY		
Gender	Fiscal Year 23/24	Fiscal Year 24/25
Male	955	929
Female	371	374
Diverse	0	0
No information	19	19
<b>Total</b>	<b>1,345</b>	<b>1,322</b>

Table 7

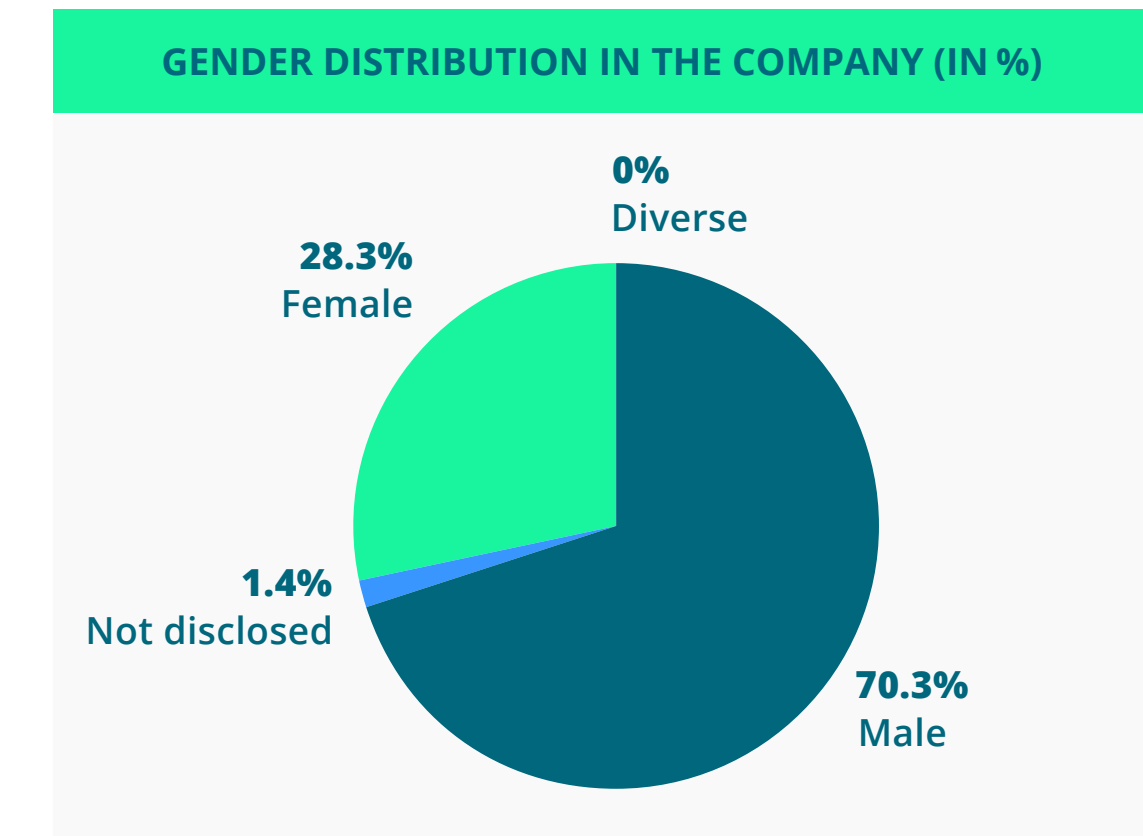


Figure 28

GENDER DISTRIBUTION BY REGION				
Country/Region	Total	Female	Male	No information
Germany	929	266	658	5
Finland	42	15	27	0
USA	201	45	149	7
EMEA	89	25	61	3
APAC	61	23	34	4
<b>Total</b>	<b>1,322</b>	<b>374</b>	<b>929</b>	<b>19</b>

Table 8

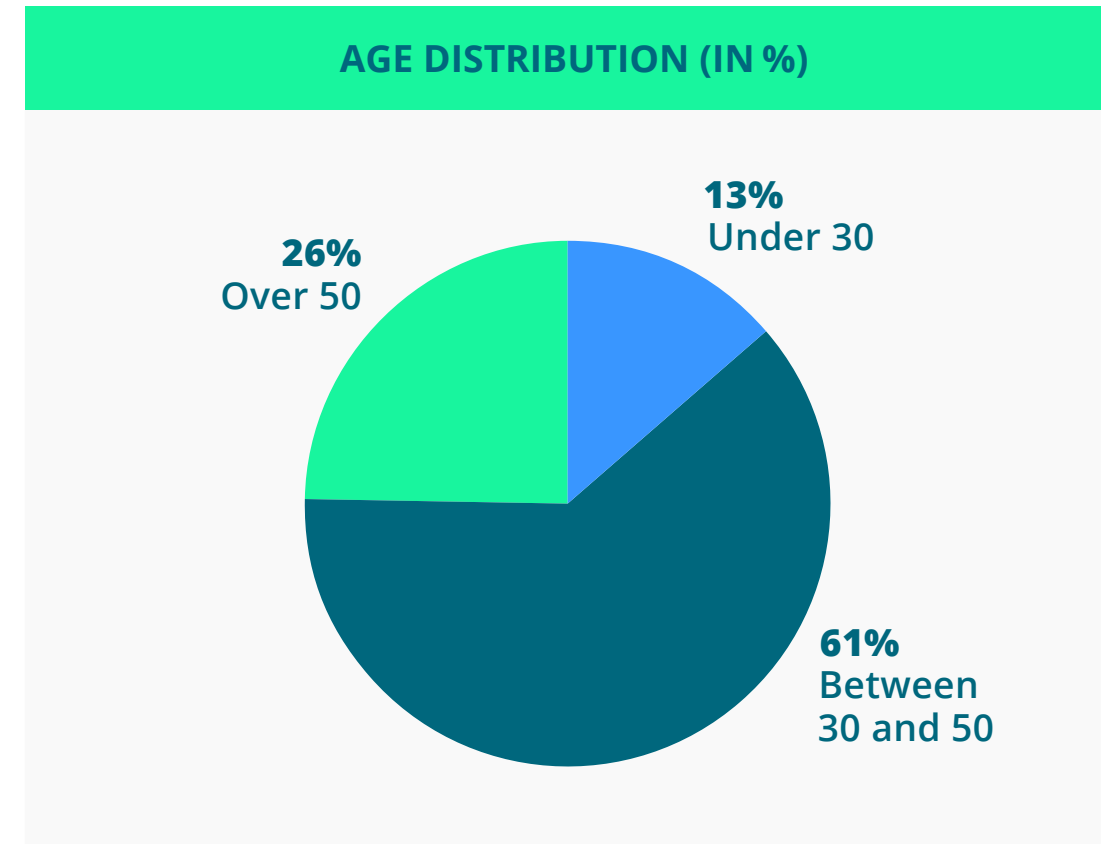


Figure 30

CONTRACT TYPE					
Category	Female	Male	Diverse	Not disclosed	Total
Number of permanent employees	369	917	0	19	1,305
Number of temporary employees	5	12	0	0	17
Number of employees with non-guaranteed hours	0	0	0	0	0
Number of full-time employees	261	875	0	19	1,155
Number of part-time employees	113	54	0	0	167
<b>Total</b>	<b>374</b>	<b>929</b>	<b>0</b>	<b>19</b>	<b>1,322</b>

Table 9

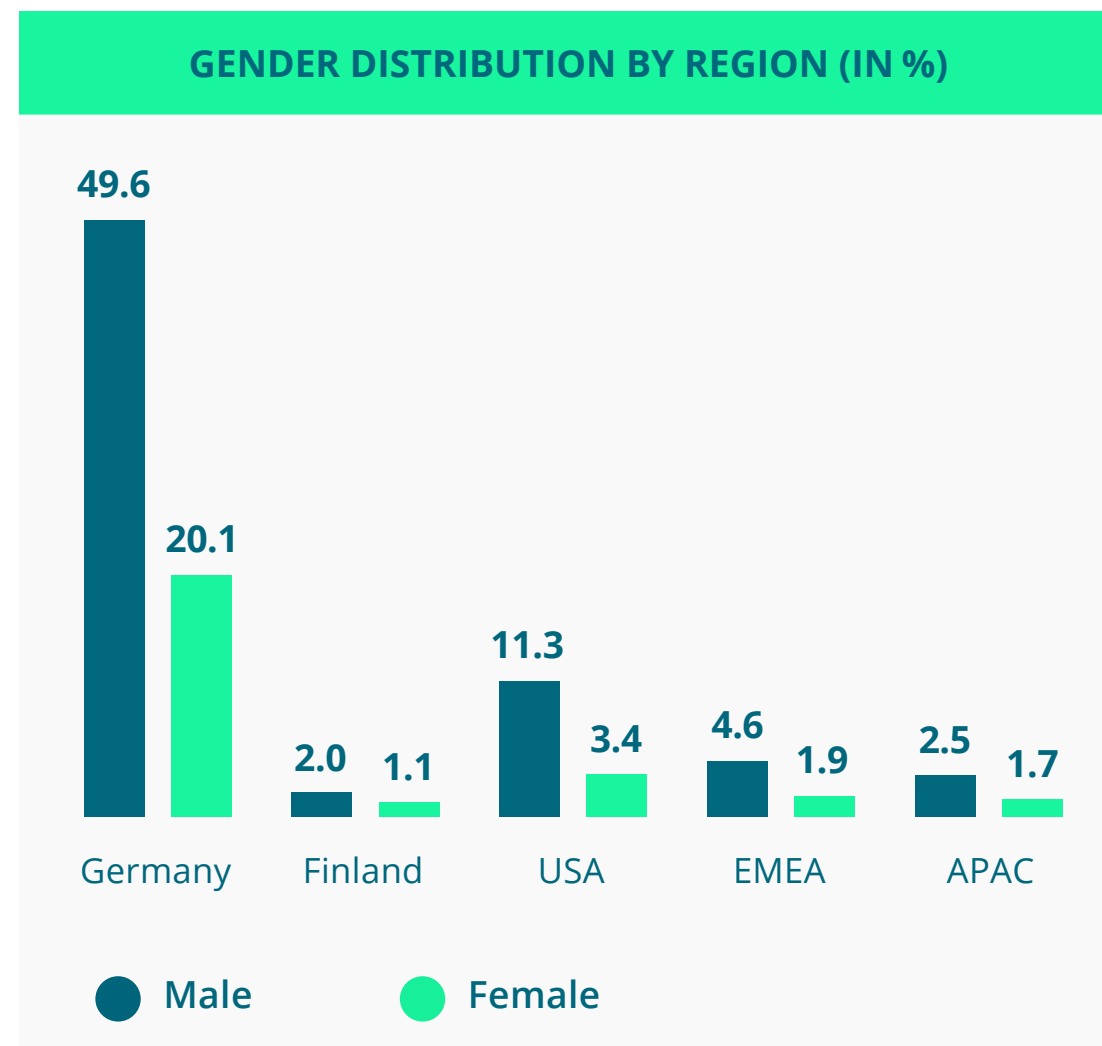


Figure 29

The picture remains robust when **drafting contracts**: 24/25, 1,305 and thus over 98% of the employees of EOS Holding AG are permanent (23/24: 1,317 out of 1,345, i.e. just under 98%) and around 87% work full time. In terms of employment, the open-ended employment relationship clearly outweighs the fixed-term employment relationship (table 9).

With 167 people, **part-time employment** is much less common but is disproportionately used by women: 113 women work part-time compared to 54 men (table 9). This pattern illustrates that flexible working time models play a central role, especially for female, but also for male employees, in balancing work and private life. **Fluctuation** increased slightly from 11.9% (23/24) to 13% (24/25).

The number of **external employees** fell slightly from 153 to 147 (figure 31). In fiscal year 24/25, the largest share is accounted for by the "Vendor" subtype (78 people), which underlines the importance of professional services partners.



Figure 31

## Collective bargaining coverage and social dialogue

S1-8

The collective bargaining coverage of employees continues to differ depending on the country. **In the fiscal year, 5.9% of the global workforce is covered by collective bargaining agreements.** This coverage only applies to employees in Finland, France and Italy. This is a slight decrease compared to the previous year (7.06%). As in the previous year, there were no collective bargaining protections outside the European Economic Area.

Regarding employee representation, the situation is stable: In Germany, **100% of employees are still covered by staff representatives**, which underlines the strong co-determination in the largest country of employment. There are no further agreements with a European Works Council (EWC), an SE Works Council or an SCE Works Council. Co-determination thus remains anchored at the national level.

## Fair pay and compensation metrics

S1-10 S1-16

At EOS GmbH, we ensure that all employees receive an appropriate salary that meets the applicable external benchmarks. Our salary structure is based on an established job evaluation methodology, where each job profile is assigned to a salary grade. There is a **clearly defined salary structure** for these salary levels, which is based on external market salaries and is adjusted annually according to the official inflation rate. We continuously monitor that our employees' salaries are within the defined salary bands and adjust as necessary. For the locations outside Germany, EOS Holding AG continues to be in the process of comparing our salaries with external benchmarks.

As part of our compensation metrics, we regularly analyze the gender pay gap. **The latest gender pay gap analysis (December 2024) shows a difference of 1.7% in favor of men**, considering personal and job-related criteria that objectively justify salary differences. This data is based on an audit of the gender pay gap based on employee data as of September 17, 2024. Based on this audit, EOS was able to maintain the "FAIR COMPENSATION by Great Place to Work" certificate for another year. We continue to work to close the remaining pay gap and achieve full gender pay equality.

In addition, we are preparing **to implement the pay equity legislation** and plan to conduct an annual total compensation analysis in the coming year. Contextual information on data collection and methodology will be transparently disclosed in the next report.

## Social security and work-life balance

S1-11 S1-15

The social security of our employees depends heavily on the legal situation in the respective countries. For this year's report, we continue to look at the situation for EOS GmbH employees in Germany, who make up most of our workforce. In the future, we will also report externally for the entire EOS Holding AG – depending on the Omnibus decision.

### *Protection in the event of unemployment*

The entitlement to unemployment benefit is regulated in Book III of the Social Code (§136 and §137). The prerequisite is, among other things, the fulfilment of the qualifying period and contribution payments. Employees who are fully subject to social security contributions are generally entitled.

### *Protection in the event of illness*

In Germany, employees have a legal right to continued payment of wages in the event of illness for up to 42 calendar days. After that, people with statutory health insurance receive sick pay from their health insurance company for a maximum of 78 weeks. Privately insured people can suffer financial losses if they have not covered sick pay separately.

### **Understanding Employee Data (Internal and External Employees)**

At EOS, we collect data on internal and external employees using the HR software Workday, which provides a standardized reporting framework. The data covers all individuals working for EOS at the global locations of EOS Holding AG. Employee figures include both permanent and temporary employees as well as external employees, including individuals on short-term contracts and self-employed persons. All figures are reported as headcount.

Unless stated otherwise, the data refers to the reporting date of September 30, 2025 (end of the reporting period). Where necessary to ensure proper interpretation, additional contextual information is provided, such as details on employee categories, geographic distribution, or relevant demographic characteristics such as gender diversity or age groups.

**Protection in the event of accidents at work and reduced earning capacity**

Statutory accident insurance is a compulsory insurance policy that covers damage to health caused by work, accidents at work and on the way to work, as well as certain occupational diseases. Within the EOS Group, there is also a group accident insurance policy that also covers private accidents of our employees in the event of disability.

**Protection when starting a family**

There is an entitlement to parental allowance under the Federal Parental Allowance and Parental Leave Act (BEEG), provided that certain conditions are met (e.g., residence in Germany, maximum weekly working hours, income limits).

At EOS GmbH, all employees are entitled to family-related time off. Centralized data for Germany is available for the 24/25 fiscal year.

- **Entitlement to parental leave:** Employees who meet the requirements for "parental status" are entitled to up to three years of parental leave for the first three years of the child's life. Up to 24 months can be carried over to the period between the child's 3rd and 8th birthday. "Parental status" is usually acquired with the birth of the child; whereby, under certain conditions, parents of adopted, foster or stepchildren can also achieve parental status. 100% of employees are eligible.
- **Use of family-related time off:** 6.59% of eligible employees (EOS GmbH and AMCM GmbH) took such time off in the fiscal year.
- **Distribution by gender:** Women: 44% (26 employees), Men: 56% (33 employees)

We are working on being able to report comprehensively for the entire EOS Holding AG in the future. The collection is done via Workday; the absence module has not yet been implemented in international companies.

**Security in old age**

The entitlement to a pension is regulated in Book VI of the Social Security Code. All employees who are fully subject to social security contributions are subject to compulsory statutory pension insurance. In addition, the works agreement on partial retirement offers opportunities for older employees, provided they are at least 57 years old and have ten years of service.

**EXCURSUS PILOT PROJECT DESKBIRD: INTRODUCTION OF A DIGITAL WORKPLACE BOOKING SYSTEM**

As part of the further development of hybrid working models, EOS launched a pilot project in the 24/25 fiscal year to introduce the digital booking tool Deskbird. In Building 5 at the Krailling site, employees have been able to plan their office workplaces flexibly and transparently since November. Deskbird enables easy desk reservations, an overview of office attendances, and integration with existing systems such as Microsoft Teams. With this step, we are promoting modern, demand-oriented workplace use and supporting the implementation of flexible working concepts.

**People with disabilities**

**S1-12**

In Germany, the Severely Disabled Persons Act is enshrined in Book IX OF THE SOCIAL CODE (SGB IX). To receive special rights, there must be a **severe disability of at least 50%**. Therefore, only data on employees with a severe disability of 50% or more is collected and reported.

**At the end of the 24/25 reporting period, the proportion of employees with such severe disability was 2.6% for EOS GmbH and AMCM GmbH.**

The data was obtained via Workday reporting ("EOS Workers with Disabilities – Active Employees") and related to the headcount data of both companies. This represents a methodological change compared to the previous year: While in 2024 the Payroll department calculated by calendar year and using the official calculation method (for the determination of compensation payments), in 2025 a cut-off date approach (30.09.2025) was used.

The survey is currently only possible for EOS GmbH and AMCM GmbH; global data collection has not yet been carried out. **Due to different legal frameworks, scalability in other countries is still limited.** This applies to the definition of severe disability and the types of personnel included which in Germany may also include working students or certain fixed-term employees.

**Health and safety management**

**S1-14**

The safety and health of our employees have the highest priority. All employees of EOS GmbH, our largest part of the company, are fully integrated into our health and safety management system, which is based on legal requirements and recognized standards. In fiscal year 24/25, coverage was 100%, which is in line with the previous year's level.

**EXCURSUS INTRODUCTION OF QUENTIC TO STRENGTHEN OCCUPATIONAL SAFETY**

In the fiscal year, EOS introduced Quentic, a new software tool to support occupational safety management. The platform serves as a crucial point of contact for topics relating to occupational safety and enables, among other things, the digital recording of instructions, company medical examinations, and the reporting of accidents and near misses. In addition, Quentic offers access to the hazardous substances register of EOS GmbH. The introduction will take place gradually: A limited range of functions will be available at the start; further modules will be released gradually. The aim is to simplify processes, increase transparency, and further strengthen the safety culture in the company.

In fiscal year 23/24, we reported a total of seven accidents for the calendar years 2023 and 2024, resulting in 45 lost working days and a **reportable workforce injury rate of 8.74**. The data for the calendar year 2025 were not yet available at the time of going to press. In the future, we will continue to be able to collect accident figures on a calendar year basis, but then for the entire EOS Holding AG. At the time of writing, there were also no work-related deaths among employees or external workers.

Our safety strategy is based on a **systematic risk assessment** for occupational health and safety. We analyze hazards according to activity, workplace, hazardous substances, and for employees with disabilities. The risk assessments are prepared by the managers responsible in cooperation with the occupational safety department and published centrally on the intranet. All working conditions are subject to the PDCA (Plan – Do – Check – Act) process to ensure continuous improvement.

In addition to preventive measures such as safety briefings and risk assessments, we offer **programs to promote health and well-being**, including flexible working hours, telephone counselling, reintegration programs (BEM), and sports activities. These initiatives are part of our long-term strategy to minimize incidents and illnesses and to sustainably promote the health of our employees.

**Launch of Wellhub: Promoting holistic health at EOS**

Since November 2025, the Wellhub platform (formerly Gympass) has been made available to all permanent employees, which was introduced on the operational side in the 24/25 fiscal year. Wellhub offers access to a wide range of physical and mental well-being services – including gyms, online classes, meditation apps and nutritional advice. With the partial assumption of costs by EOS, a further step is being taken to promote preventive health care and individual balance in everyday working life. The introduction will initially be for employees in Germany, with international expansion planned.

**Information security and data protection management**

In November 2024, EOS GmbH in Germany (including Krailing, Maisach and Düsseldorf) was **successfully certified according to ISO/IEC 27001:2022 by TÜV Rheinland** – directly in the initial certification audit and without any deviations. This above-average result underlines the high quality of our information security processes and is the result of intensive, cross-departmental cooperation. In addition, the successful TISAX recertification took place in September 2025. Both audits confirm the effectiveness and maturity of the established information security management system and the existing high security standards.

The preparation included a comprehensive risk analysis, the introduction of new processes and **close coordination** between information security, data protection as well as IT, cyber security, facility management, HR, software development, purchasing, legal, additive minds and top management.

The successful certifications not only strengthen the trust of our customers and partners, but also firmly anchor the topic of information security in the **annual audit cycle** of our integrated management system in the future.

**Training and development**

**S1-13**

Continuing education is of central importance to us as an innovative company and makes a significant contribution to **building future skills**, strengthening our innovative strength, and supporting the individual development of all employees. Against the backdrop of long-term corporate and transformation goals, we specifically promote skills that are relevant to the future of industrial 3D printing, digital processes, and sustainable growth.

Our training program supports individual development and includes technical training on EOS machines and technologies, software training, strategic business skills, project management, and communication training to strengthen presentation and intercultural skills. In addition, we promote sector-specific further training, language courses, and health services. Special attention is paid to peer-to-peer learning and network building to create a culture of shared learning and continuous development. Access to our learning offers is low threshold **via the Learning Management System (LMS)**, as well as via supplementary eLearning platforms.

In fiscal year 23/24, the average number of training hours per employee was 13 hours. **For the 24/25 fiscal year, this value increased significantly and is now just under 16 hours.** In the current reporting period, however, we were also able to implement new survey methods. The observed increase from FY23/24 to FY24/25 may be partly due to previous inaccuracies in the calculation. The distribution by gender, which we are also able to collect and publish for the first time in this report, shows differences: women completed an average of 6.9 hours, men 17.8 hours, while an average of 13.2 hours was determined for unassigned gender information. This transparency about use by gender also increases our ability to take adequate measures for the future to be able to reach and train all employees equally.

**In the current fiscal year, the participation rate in training by gender was 26% women, 67.8% men and 6.2% without gender information.** Since the proportion of women in the workforce is around 28%, the proportion of female participants is quite understandable. These key figures also help us draw further conclusions regarding the design of our programs.

In terms of participation in regular performance and career development reviews, the level remains consistently high: **both 23/24 and 24/25; 100% of regular employees participated in these reviews.** Employees who were on a longer break (e.g., parental leave) during the evaluation period were not included. The consistently high participation rate underlines the importance of these conversations for joint development, clarity of purpose, and continuous learning. Through the structured discussion model of goal-setting discussion, semi-annual dialogue, and year-end appraisal, we ensure that development remains a year-round process and that managers actively embrace their role in supervising, promoting, and prioritizing learning.

### Incidents and complaints

**S1-17**

At EOS, we are committed to an inclusive working environment that consistently tries to prevent discrimination and harassment through prevention and communication and should offer equal opportunities to all employees. Nevertheless, we cannot entirely prevent isolated incidents from happening. In fiscal year 24/25, seven complaints were filed through internal channels, **two of which were actual incidents of discrimination or harassment.**

No complaints were received through **external channels**, such as the national contact points for OECD guidelines in either year. Similarly, no serious human rights issues or violations of UNGC principles were found, so no fines or compensation were incurred. In both years, there were no cases where the company had to play a role in securing redress.

These metrics show that we **continue to maintain a low level of serious incidents**, with the Speak up! hotline continuously being used regularly. This shows us that we primarily live in an inclusive and fair work culture in which employees feel so safe that they report isolated incidents via various channels. We are continuously working to prevent any form of discrimination or harassment and to further strengthen the culture of openness, trust, and respect.

# WORKERS IN THE VALUE CHAIN

## S2

### Introduction and strategy

**S2-SBM-3**

Our focus on the **key issues of working conditions as well as equal treatment and inclusion** for all workers in our value chain will remain unchanged in this fiscal year. We continue to recognize the risks of precarious employment, unfair wages, health and safety concerns, and discrimination, and take a preventive approach to identify and prevent them at an early stage.

As part of this year's risk analysis in accordance with the German LkSG, we have both sharpened the approach and identified slightly changed geographical risk regions: In our own business area, we have identified the countries of India, China and Japan and three suppliers from China in the supply chain as risky, and we are analyzing and monitoring them more closely. In this way, we are responding to current findings on potential risks within the framework of the legal positions protected by the LkSG.

In addition, we rely on **transparency and collaboration with our suppliers** to promote compliance with ethical standards and sustainable practices. These principles are firmly anchored in our corporate strategy and form the basis for responsible action along the value chain. In the coming years, we will place an increasing focus on sustainable and responsible procurement.

### Policies and processes

**S2-1 – S2-4**

#### Guidelines

**S2-1**

As an authoritative guideline, we have published **our policy statement**, which clearly sets out our commitment and approach to respecting human rights in the supply chain. In doing so, we are guided by internationally recognized standards such as the United Nations Universal Declaration of Human Rights, the principles of the UNGC, the ILO's basic principles and conventions on labor and social standards, the Charter of Fundamental Rights of the European Union and the Minamata, Stockholm and Basel Conventions.

Our management is also committed to protecting our Speak up! hotline and reporters and published a → **statement** on this. Our whistleblower hotline has not recorded any external cases so far; however, for cases that arise in the future, there is a defined process between the departments legal, sustainability and purchasing.

In addition, our focus is on greater transparency and closer cooperation in the supply chain. The **updated Business Partner Code of Conduct (BP CoC)** applies to the cooperation with our suppliers, which the suppliers have either agreed to or have their own comparable Code of Conduct to the extent of around 90% of our purchasing volume in direct purchasing.



Figure 32

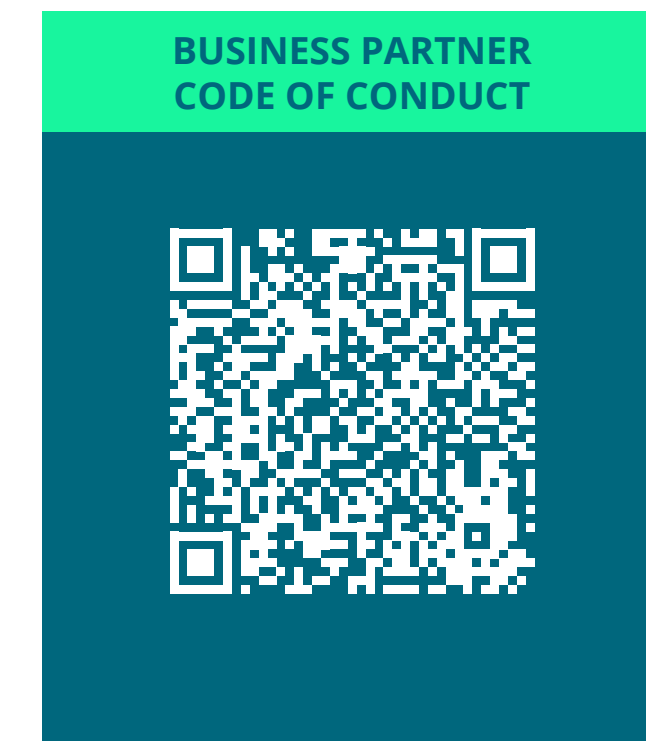


Figure 33

## Process for Employee Engagement in the Value Chain

### S2-2

No further materiality analysis was carried out in 2025, which is why no interviews with workers in the value chain took place. In addition, the last risk analysis did not indicate a need for on-site audits, so no discussions were held in this context either. **The internal departments continue to act as central contacts for the concerns of the value chain.** Discussions with suppliers and customers take place on an ongoing basis. An even more intensive cooperation is planned, with the aim of significantly increasing interaction with those directly affected.

## Process for remedial negative effects and complaint channels

### S2-3

In the case of substantiated knowledge of a possible violation – for example, via the **Speak up! hotline, which is also accessible externally via our website for workers in the value chain** – an ad-hoc risk analysis is carried out immediately. Based on this analysis, a quick decision is made and appropriate measures are initiated. The process is managed by the Global Legal & Compliance department and, together with our purchasing department, includes close cooperation with affected suppliers, the definition of concrete remedial

steps, and the review of existing preventive measures. The aim is to effectively address risks, remedy negative impacts, and ensure the continuous improvement of our human rights and environmental due diligence obligations.

## Further measures within the framework of the LkSG

### S2-4

In the current fiscal year, we did not have to process any actual, material incidents. Nevertheless, we are continuously working to improve our preventive measures and review our approach annually to ensure its adequacy and to report transparently. In doing so, we consider updates on official websites and reports via our Speak up! hotline, external benchmarks, and insights from participation in UNGC conferences.

In calendar year 2024, **we established a revised risk analysis process to record and assess human rights and environmental risks in the supply chain even more systematically.** The first stage – our abstract risk analysis – is based on country and industry assessments as well as an adjusted purchasing volume cut-off. In the second stage, the concrete risk analysis is carried out along the revised dimensions of severity, probability of occurrence, and influence. Based on this assessment, suppliers are classified into risk categories and subjected to an in-depth examination if there is an elevated risk. This in-depth review includes a more detailed country and industry analysis, as well as fur-

ther desktop research on the specific company. The aim is to derive well-founded due diligence measures and to ensure compliance with human rights and environmental standards along the value chain through early exchange with the respective suppliers.

In the medium term, our focus is on **gaining more transparency in the value chain.** We recognize that despite working closely with immediate, selected suppliers and our customers, we have less insight into the upstream stages of the value chain. Therefore, we are evaluating how we can gain more influence and insight to make the supply chain responsible.

EOS provides time and budget resources to manage significant impacts related to workers in the supply chain. An interdisciplinary team from Global Legal & Compliance, Sustainability and Procurement is working together on the implementation of the Supply Chain Due Diligence Act. **Two employees are explicitly named human rights officers at AG or GmbH level.** The GmbH's human rights officer also took part in a TÜV seminar on human rights and responsibility in the

supply chain in 2024. In addition, the annual budget for the Speak up! Hotline is provided. These resource allocations are reviewed regularly to ensure that they are consistent with the company's long-term sustainability goals and effectively address the material risks and opportunities related to environmental and employee concerns along the value chain.

## Target, Metrics and Measures

### S2-5

In fiscal year 24/25, we continued our strategic focus on reducing our corporate footprint – including value chain emissions that we capture through Scope 3 measurements – and on **promoting comprehensive gender equality as a key human rights issue.** In the coming year, we will keep this focus and direct our resources specifically to these topics that are particularly relevant to us. In doing so, we consistently pursue a data-based approach to effectively overcome challenges and make progress measurable.

Another focus is the continuous increase in transparency in our value chain. This transparency forms the basis for identifying additional fields of action for employees in the supply chain in the future and addressing them through targeted measures. With the combination of climate protection and gender equality, we strive for sustainable improvements both for the environment and for the people in our sphere of influence.

# 4 GOVERNANCE



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# BUSINESS CONDUCT

## G1

### Introduction and strategy

**G1.GOV-1**

**The management of our company has not changed in the current fiscal year.** The highest management body of EOS is the Management Board of EOS Holding AG. The Management Board is supervised by the Supervisory Board in accordance with Section 95 of the German Stock Corporation Act, which meets quarterly. The Board of Directors regularly reviews our business practices and corporate performance. Strategically relevant topics such as corporate strategy, financial position, compliance, and sustainability are presented and discussed at board meetings. In the event of discrepancies between planned and actual key figures, the Management Board and the Supervisory Board jointly discuss suitable options for action.

**The operating units are managed by the CLT.** This team consists of the three members of the Management Board of EOS GmbH – two of whom are also members of the Management Board of EOS Holding AG – as well as four other senior managers (C-level) of EOS GmbH. The CLT meets every two weeks to ensure the overall management of the business and to make strategic and central operational decisions together

### Policies and processes

**G1-1 – G1-3**

#### Corporate culture and compliance risks

**G1-1**

##### *Responsible action and speak-up culture*

EOS is a group of companies with a clear purpose, responsible manufacturing, and long-standing corporate values. Acting responsibly, fairness in dealing with each other, working together as a team and excellent performance form the basis of our corporate culture and our understanding of business. To uphold these principles, EOS fosters an environment where open and honest communication is the rule. Employees and external stakeholders can use the Speak Up! Hotline around the clock and worldwide to submit notices of violations of the law, violations of our global Code of Conduct or local guidelines. Anonymous reports are expressly possible and are protected in compliance with all data protection and confidentiality requirements.

##### *Anti-corruption and protection for whistleblowers*

Since 2017, EOS has been pursuing an anti-corruption and anti-bribery policy that meets the core requirements of the United Nations Convention against Corruption. Whistleblowing systems and whistleblowing awareness are integrated into internal processes and mandatory compliance e-learning for all employees. We guarantee comprehensive protection for whistleblowers – beyond the legal requirements – so that no person must fear disadvantages because of a report. All reports are carefully and objectively examined by experts. Through the Speak Up! hotline, whistleblowers can view the status of their report and communicate securely with the responsible authority.

##### *Compliance monitoring and continuous improvement*

Confirmed cases of non-compliance are investigated by the Global Legal & Compliance department following an independent review process, the results of which are reported to senior management. Regular reviews and further developments of the whistleblower system are part of our continuous improvement process and strengthen transparency, ethical behavior, and integrity. The global compliance risk analysis currently assesses corruption and bribery as a negligible risk for EOS. Nevertheless, we remain particularly vigilant in countries with increased Consumer Price Index (CPI) risk, such as Turkey, Indonesia, Thailand, India, China, and Saudi Arabia.

Figure 34 –  
The EOS values

**RESPONSIBILITY**

We make all decisions with the greatest possible awareness not only for our company but also for society. This means that we consider all known circumstances and interests at all times. We see every challenge as a test and an opportunity, and we take pride in finding solutions and implementing them. We believe that the true value of our work lies in the responsibility we assume for our results. We aim to create sustainable benefits not only for ourselves but for all of our stakeholders. After all, we are responsible for our company and the community in which we live and work.

**FAIRNESS**

We are respectful and open with each other at EOS. We firmly believe that different opinions are the key to innovative ideas. Our discussions are always constructive and aim to draw the best out of all of us. Our communication, internally and with our partners, is open and honest, and we always respect the dignity of each individual. We believe that everyone should have the opportunity to achieve personal success. That is why we value every achievement and express our appreciation. Because at EOS, each of us is a valuable part of the whole.

**EXCELLENCE**

We are a community that strives to excel in everything we do. This is also the attitude we expect from every member of our team. We always seek continuous improvement in our products, processes, or personal skills. We are not overwhelmed by the constant change in our environment but adapt to it and actively shape it. Our motto: take risks, seize new opportunities, and see mistakes as opportunities to learn and grow. Our values, principles, and standards of behavior are not just words on a page but are set out in the EOS Code of Conduct – the heart of our organizational culture. They are the compass that guides us and helps us navigate our way into the future.

**TOGETHERNESS**

We know that mutual trust is the foundation of successful cooperation. That is why we attach great importance to clearly defining our objectives and making decision-making processes transparent by documenting them. Every one of us contributes unique skills and talents so that we are a strong team. This team dynamic also extends to our business partners with whom we cooperate. When we succeed, we take pride in our achievements and celebrate them together. Because at EOS, we know that together, we are stronger.

**Responsible business practices in the defense sector**  
EOS is committed to responsible business conduct – also in the security-relevant environment. With our innovative 3D printing technology, we support NATO countries and allied countries in the development of defense solutions. In doing so, we pay particular attention to ethical standards, transparency, and compliance with international laws. Our Responsible Manufacturing Policy sets out clear rules for cooperation in the defense sector: for example, businesses with sanctioned countries and with prohibited weapons technologies are excluded. An internal committee carefully examines sensitive cases and ensures that our technology is used responsibly – in line with human rights and global security.

## Supplier Management

G1-2

### Requirements and qualification process

The overarching procedure "Purchasing at EOS", defined by our purchasing, defines the principles and requirements that suppliers must meet to be qualified and commissioned. Preference will be given to partners who, for example, can provide proof of EMS or implement special environmental activities. Other criteria include the use of environmentally friendly production and recycling processes, delivery of products in reusable or recyclable packaging, and short transport routes by regional suppliers. In addition, suppliers must comply with special transport regulations, especially for dangerous goods, and accept our BP CoC or provide evidence of their own comparable code of conduct.

### Continuous assessment and risk mitigation

Every new supplier is checked by the compliance department and export control as part of the qualification process (so-called blacklist check). Only after a positive

result the qualification process continues. For suppliers with an estimated annual purchasing volume of more than 100,000 EUR, a supplier self-disclosure is obtained, which also includes environmental aspects and approval of the BP CoC. Existing suppliers are regularly evaluated, for example regarding EMS certification, occupational safety, and compliance with transport regulations. A key risk that we have repeatedly identified in the context of double materiality analysis and in annual risk analyses is dependence on individual suppliers. To minimize risks such as limited availability or price increases, we are striving to attract additional qualified suppliers and broaden our supply chain.

## Corruption and bribery

G1-3

### Compliance Management System

EOS has implemented a compliance management system in accordance with recognized best practices. The system is based on the three pillars "Prevent – Detect – Respond" and covers all potential areas of non-compliance, such as fraud, bribery, and corruption. Responsibility for the compliance management system lies with the Director Global Legal & Compliance, who reports regularly to senior management and the supervisory board.

### Investigations and reporting

Compliance investigations are conducted by the Global Legal & Compliance department and follow professional standards as well as internal guidelines. The work is done with the utmost care and objectivity. After completion of an investigation, a report is sent to the management of EOS GmbH and the board of directors of the EOS Holding AG. Material cases are also discussed in the CLT and reported to the Supervisory Board.

### Training and raising awareness

The prevention of corruption and bribery is an integral part of the Group-wide compliance management system. To promote compliant and responsible action, the Learning Management System regularly conducts mandatory training courses on compliance and integrity topics. The training measures are integrated into the governance structures and serve to sustainably anchor ethical principles in the company.

## Targets, metrics and measures

G1-4 – G1-6

### Corruption and bribery

G1-4

During the fiscal year, there was **one confirmed report on corruption and bribery**, which we investigated thoroughly. Based on the results of the investigation, appropriate and effective follow-up measures were defined and fully implemented. These included consequences under labor law, up to and including termination of employment for the person responsible. A report was filed with the relevant police department for further investigation. These measures underscore our clear commitment to integrity and adherence to the highest ethical principles in all areas of business.

### Political influence

G1-5

**The responsibility for monitoring political influence and lobbying activities lies with senior management.**

In the current fiscal year, neither financial nor in-kind contributions were made to political parties, organizations, or elected officials. The main topics of our lobbying activities are research and technology. EOS is registered in the EU Transparency Register and thus meets the requirements for transparency in the representation of interests. Moreover, in the two years preceding their appointment, no member of the administrative, management or supervisory bodies held a comparable position in the public administration.

## Social commitment

In the fiscal year 24/25, we also attached great importance to networking, exchange, and cooperation. Only together can we drive the transition to responsible manufacturing. We continue to be members and/or involved in the associations or organizations listed on the right side and the following page.

In addition to our long-standing social commitment to the UN Sustainable Development Goal 4 Quality Education (as part of the Sustainable Development Goals, short: SDGs), we and our employees are now also increasingly actively involved in democracy and social dialogue.

### UNITED NATIONS GLOBAL COMPACT →



United Nations Global Compact, a global pact concluded between companies and the UN to make globalization more social and ecological.

### WOMEN IN 3D PRINTING →



Women in 3D Printing, a movement for under-represented groups and individuals in additive manufacturing.

### TEACH FIRST GERMANY →



Teach First Germany is a non-profit educational initiative that improves equal opportunities in education. CEO Marie Niehaus-Langer is a former Fellow and has a special connection to the initiative: "The initiative is doing excellent work. In a strong network, it is committed to good education so that all children and young people can develop their full potential. Educational justice despite poor starting opportunities is the basis for social integration and participation. And it is the cornerstone for mastering the challenges of the future in a society with more equal opportunities."

### KOMPETENZPROGRAMM NACHHALTIGKEIT →



Sustainability competence program of econsense, a sustainability network of the German economy.

### CHARTA DER VIELFALT →



Diversity Charter, Germany's largest employers' initiative to promote diversity in the world of work.

### BG ETEM →



Cooperative Society for Energy, Textile, Electrical, and Media Products (BG ETEM).

### EMPLOYERS FOR EQUALITY →



Employers for Equality, a program for gender equality and diversity in companies.

### SAWABONA AFRICA E.V. →



Sawabona Africa e.V. is a Munich-based organization that supports hand-picked projects in South Africa. We donate to a project in Soweto, a township in Johannesburg, and promote learning and career development in mathematics and science, especially for young girls.

### AMGTA →



Additive Manufacturer Green Trade Association (AMGTA), a global trade organization dedicated to promoting the environmental benefits of additive manufacturing.

### MOBILITY/MEDICAL GOES ADDITIVE →



Mobility/Medical goes Additive (MGA), an international network for industrial additive manufacturing in the fields of mobility, health and cross-industry applications, which promotes innovation in numerous industries.

ZUSAMMENLAND →

# #ZUSAMMENLAND

**VIELFALT MACHT UNS STARK!**

The Zusammenland initiative is an appeal by several German newspapers for increased dialogue and better cooperation in Germany. EOS has been supporting this campaign for openness, respect, and togetherness since 2024 together with many other companies and organizations.

GERMANDREAM →



GermanDream is a non-profit organization dedicated to promoting democratic values, equal opportunities, and social cohesion through education and engagement. It works closely with schools and communities to inspire and encourage young people to actively participate in shaping an inclusive society. We have further expanded this partnership in the 24/25 fiscal year and trained 10 volunteers within the EOS workforce, who are now helping to shape value dialogues in educational institutions

Through our location in North America, we support:

TAME →



TAME (Texas Alliance for Minorities in Engineering) is a nonprofit organization that enables Texas students to pursue careers in science, technology, engineering, and mathematics (STEM).

MAKERGIRL →



MakerGirl is a nonprofit that brings 3D printing and STEM to life so girls can create anything they want in life.

KETTERING UNIVERSITY →



Kettering University is an accredited institution of higher education that prepares students for highly qualified technical, engineering, and business careers by combining learning experiences in industry with challenging academic programs in engineering, science, mathematics, and business.

MOTORCYCLE MISSIONS →



Motorcycle Missions is a non-profit organization that helps first responders, paramedics, caregivers, police officers, and military veterans recover from post-traumatic stress disorder, anxiety, depression, and psychological trauma.



Figure 35 –  
EOS staff with girls on  
Girls' Day 2025

## Payment practices

### G1-6

#### *Payment terms and legal compliance*

The EOS Group's standard payment terms stipulate that around 50% of annual invoices are due within 30 days of receipt, around 20% immediately or within 7 days, and a further 15% after 14 days. The remaining invoices are usually subject to longer payment periods. There is no differentiation by supplier category or region. There were no known litigations due to payment delays in the fiscal year.

#### *Introduction of e-invoicing*

In the 24/25 fiscal year, the focus was on the requirements of the German legislator for electronic invoicing. With the Growth Opportunities Act (BGBl I 2024 No. 108), the Value Added Tax Act (UStG) was amended so that invoice recipients in domestic B2B business are obliged to receive e-invoices from 01.01.2025. The German EOS companies met this requirement by implementing the necessary software solutions in the fiscal year.

#### *Objective*

The legal regulation aims to promote the digitization of administrative processes and increase efficiency in business transactions. Thanks to their structured data preparation, e-invoices enable fully automated processing, which supports both the conservation of resources by eliminating paper-based processes and the shortening of throughput times and the reduction of manual verification steps.

#### *Status and outlook*

Despite the expected efficiency and sustainability benefits, the proportion of e-invoices received in the 24/25 fiscal year was still low at the German companies of the EOS Group. This illustrates that the acceptance and implementation of the electronic invoice format among business partners is still under construction. EOS will actively accompany this process to realize the advantages of digitization and sustainability in the supply chain more strongly in the future.

# 5

# APPENDIX

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# ESRS INDEX

ESRS INDEX			
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	BP-2 Disclosures in relation to specific circumstances	Basis of report preparation; IRO management: ESRS disclosure requirements covered by the Sustainability Report	Ongoing data collection
	GOV-1 The role of administrative, performance and supervisory bodies	Governance: Supervision in general and on risk management	Ongoing data collection
	GOV-2 Information provided to, and sustainability matters addressed by the undertaking's administrative, management and supervisory bodies	Governance: Supervision in general and on risk management	Ongoing data collection
	GOV-3 Integration of sustainability-related performance in incentive schemes	-	Ongoing data collection
	GOV-4 Statement on due diligence	Governance: Due diligence statement	-
	GOV-5 Risk management and internal controls over sustainability reporting	Governance: Risk management	Ongoing data collection
	SBM-1 Strategy, business model and value chain	Strategy: Strategy, business model, and value chain; Own workforce: Targets, metrics, and measures: General statistics	Ongoing data collection
	E5-5 Resource outflows	Strategy: Key products and materials	-
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	SBM-3 Material impacts, risks and opportunities and their interaction with strategy and business model	Strategy: Material impacts, risks, and opportunities	Ongoing data collection
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	E1-6 Gross Scopes 1, 2, 3 and Total GHG emissions	Climate Change: Targets, metrics, and measures: GHG emissions	-
	E1-7 GHG removals and GHG mitigation projects financed through carbon credits	-	Relevant in the future
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Section	Data Point	Chapters	Reason for incompleteness
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	E2-4 Pollution of air, water, and soil	-	Ongoing data collection
	E2-5 Substances of concern and substances of very high concern	-	Non-material
	E2-6 Anticipated financial effects from pollution-related impacts, risks, and opportunities	-	Ongoing data collection
<b>ESRS E3 Water and marine resources</b>	-	-	Non-material
<b>ESRS E4 Biodiversity and ecosystems</b>	-	-	Non-material
<b>ESRS E5 Resource use and circular economy</b>	E5.IRO-1 Disclosure requirements in relation to ESRS 2 IRO-1	Resource use and circular economy: Introduction and strategy	-
	E5-1 Policies related to resource use and circular economy	Resource use and circular economy: Policies and processes	-
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	E5-3 Targets related to resource use and circular economy	Resource use and circular economy: Targets, metrics, and measures: Targets	-

Section	Data Point	Chapters	Reason for incompleteness
<b>ESRS E5 Resource use and circular economy</b>	E5-4 Resource inflows	-	Non-material
	E5-5 Resource outflows	Resource use and circular economy: Targets, metrics, and measures: Recyclable content of our products and packaging; Resource use and circular economy: Targets, metrics, and measures: Waste	Ongoing data collection
	E5-6 Anticipated financial effects from resource use and circular economy-related impacts, risks, and opportunities	-	Ongoing data collection
<b>ESRS S1 Own workforce</b>	S1.SBM-3 Disclosure Requirements in Relation to ESRS 2 SBM-3	Own Workforce: Introduction and strategy	Ongoing data collection
	S1-1 Policies related to own workforce	Own Workforce: Policies and processes: Guidelines	Ongoing scaling on EOS Holding AG
	S1-2 Processes for engaging with own workers and workers' representatives about impacts	Own Workforce: Policies and processes: IRO engagement processes	-
	S1-3 Processes to remediate negative impacts and channels for own workers to raise concerns	Own workforce: Policies and processes: Complaints and remedies	-
	S1-4 Taking action on material impacts on own workforce, and approaches to mitigating material risks and pursuing material opportunities related to own workforce, and effectiveness of those actions	Own workforce: Policies and processes: measures and their effectiveness	Ongoing data collection
	S1-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Own Workforce: Targets, metrics, and measures: Targets	-
	S1-6 Characteristics of the undertaking's employees	Own Workforce: Targets, metrics, and measures: General statistics	-

Section	Data Point	Chapters	Reason for incompleteness
<b>ESRS S1 Own workforce</b>	S1-7 Characteristics of non-employee workers in the undertaking's own workforce	Own workforce: Targets, metrics, and measures: General statistics	-
	S1-8 Collective bargaining coverage and social dialogue	Own workforce: Targets, metrics, and measures: Collective bargaining coverage and social dialogue	-
	S1-9 Diversity metrics	Own workforce: Targets, metrics, and measures: General statistics	-
	S1-10 Adequate wages	Own workforce: Targets, metrics, and measures: Fair pay and compensation metrics	-
	S1-11 Social Protection	Own workforce: Targets, metrics, and measures: Social security and work-life balance	Ongoing data collection; Ongoing scaling up to EOS Holding AG
	S1-12 Persons with Disabilities	Own workforce: Targets, metrics, and measures: People with disabilities	Ongoing scaling on EOS Holding AG
	S1-13 Training and skills development metrics	Own workforce: Targets, metrics, and measures: Training and development	Ongoing data collection
	S1-14 Health and safety metrics	Own workforce: Targets, metrics, and measures: Health and safety management	Ongoing data collection; Ongoing scaling up to EOS Holding AG
	S1-15 Work-life balance metrics	Own workforce: Targets, metrics, and measures: Social security and work-life balance	Ongoing scaling on EOS Holding AG
	S1-16 Compensation metrics (pay gap and total compensation)	Own workforce: Targets, metrics, and measures: Fair pay and compensation metrics	Ongoing data collection
S1-17 Incidents, complaints, and severe human rights impacts	Own workforce: Targets, metrics, and measures: Incidents and complaints	Ongoing data collection	

Section	Data Point	Chapters	Reason for incompleteness
<b>ESRS S2 Workers in the value chain</b>	S2.SBM-3 Disclosure requirements in relation to ESRS 2 SBM-3	Workers in the value chain: Introduction and strategy	-
	S2-1 Policies related to value chain workers	Value chain workers: Policies and processes: Policies	-
	S2-2 Processes for engaging with value chain workers about impacts	Workers in the value chain: Policies and processes: Process of engaging workers in the value chain	Ongoing data collection
	S2-3 Processes to remediate negative impacts and channels for value chain workers to raise concerns	Value Chain Workers: Policies and processes: Process to remedy negative effects and complaint channels	Ongoing data collection
	S2-4 Taking action on material impacts on value chain workers, and approaches to managing material risks and pursuing material opportunities related to value chain workers, and effectiveness of those action	Workers in the value chain: Policies and processes: Further measures within the framework of the LkSG	Ongoing data collection
	S2-5 Targets related to managing material negative impacts, advancing positive impacts, and managing material risks and opportunities	Workers in the value chain: Targets, metrics, and measures	Ongoing data collection
<b>ESRS S3 Affected communities</b>	-	-	Non-material
<b>ESRS S4 Consumers and end users</b>	-	-	Non-material

Section	Data Point	Chapters	Reason for incompleteness
<b>ESRS G1 Business Conduct</b>	G1.GOV-1 Disclosure requirements in relation to ESRS 2 GOV-1	Corporate policy: Introduction and strategy	-
	G1-1 Corporate culture and business conduct policies and corporate culture	Corporate policy: Policies and processes: Corporate culture and compliance risks	Ongoing data collection
	G1-2 Management of relationships with suppliers	Company policy: Policies and processes: Supplier management	Ongoing data collection
	G1-3 Prevention and detection of corruption and bribery	Corporate policy: Policies and processes: corruption and bribery	Ongoing data collection
	G1-4 Confirmed incidents of corruption or bribery	Corporate policy: Targets, metrics, and measures: Corruption and bribery	Ongoing data collection
	G1-5 Political influence and lobbying activities	Corporate policy: Targets, metrics, and measures: Political influence	-
	G1-6 Payment practices	Company policy: Targets, metrics, and measures: Payment practices	Ongoing data collection

*Table 10*

# SUBSIDIARIES

In addition to EOS Holding Aktiengesellschaft, the following companies are consolidated:

SUBSIDIARIES	
Subsidiaries	Group shareholding
<b>Deutschland:</b>	
AMCM GmbH, Starnberg	100%
EOS GmbH Electro Optical Systems, Krailling	100%
EOS Systems Engineering GmbH, Gilching	100%
KUNSTSTOFF VERTRIEB DR. SCHIFFERS GmbH & Co. KG, Ulm	100%
KUNSTSTOFF VERTRIEB DR. SCHIFFERS VERWALTUNGS GmbH, Ulm (Komplementärin)	100%
<b>Europa:</b>	
EOS Electro Optical Systems Switzerland GmbH, Zürich, Schweiz	100%
EOS s.r.l. con unico socio Electro Optical Systems, Milano, Italien	100%
EOS Electro Optical Systems S.A.S., Lyon, Frankreich	100%
Electro Optical Systems Spain S.L., Barcelona, Spanien	100%
Electro Optical Systems Nordic AB, Göteborg, Schweden	100%
Electro Optical Systems Finland Oy, Turku, Finland	100%
EOS Electro Optical Systems Ltd., Warwick, Großbritannien	100%
<b>Asien:</b>	
EOS Singapore Pte. Ltd., Singapur	100%
EOS Electro Optical Systems Japan K.K., Yokohama City, Japan	100%
EOS Electro Optical Systems Asia Limited, Hongkong, China	100%
EOS Electro Optical Systems (Shanghai) Co. Ltd., Shanghai, China	100%
EOS Electro Optical Systems India Pvt. Ltd., Chennai, Indien	100%
<b>USA:</b>	
EOS of North America, Inc., Novi, USA	100%
ALM Advanced Laser Materials LLC, Temple Texas, USA	100%

Table 11

# LIST OF ABBREVIATIONS

LIST OF ABBREVIATIONS A – F	
<b>AM</b>	Additive Manufacturing
<b>AMCM</b>	Additive Manufacturing Customized Machines
<b>AMGTA</b>	Additive Manufacturer Green Trade Association
<b>APAC</b>	Asia Pacific
<b>BEEG</b>	Federal Parental Allowance and Parental Leave Act (DE: "Bundeselterngeld- und Elternzeitgesetz")
<b>BEM</b>	Occupational Integration Management (DE: "Betriebliches Eingliederungsmanagement „)
<b>BP CoC</b>	Business Partner Code of Conduct
<b>CDP</b>	Carbon Disclosure Project
<b>CEO</b>	Chief Executive Officer
<b>CFO</b>	Chief Financial Officer
<b>CLT</b>	Core Leadership Team
<b>CoC</b>	Code of Conduct
<b>CSRD</b>	Corporate Sustainability Reporting Directive
<b>CTrO</b>	Chief Transformation Officer
<b>DACH</b>	Germany, Austria, Switzerland
<b>DEI</b>	Diversity, Equity, and Inclusion
<b>EBIT</b>	Earnings before Interest and Taxes
<b>EMEA</b>	Europe, Middle East, Africa
<b>EMS</b>	Environmental Management System
<b>EU</b>	European Union
<b>EUR</b>	Euro
<b>EOS</b>	Electro Optical Systems
<b>ESG</b>	Environmental, Social, Governance
<b>ESRS</b>	European Sustainability Reporting Standards
<b>EWC</b>	European Works Council
<b>FDR</b>	Fine Detail Resolution

LIST OF ABBREVIATIONS G – Z	
<b>GHG</b>	Greenhouse Gas
<b>HR</b>	Human Resources
<b>ILO</b>	International Labour Organization
<b>IRO</b>	Impact, Risk and Opportunity
<b>ISO</b>	International Organization for Standardization
<b>KPI</b>	Key Performance Indicators
<b>LCA</b>	Life Cycle Analysis
<b>LDPE</b>	Low Density Polyethylene
<b>LkSG</b>	Supply Chain Due Diligence Act (DE: "Lieferkettensorgfaltspflichtengesetz")
<b>LMS</b>	Learning Management System
<b>NATO</b>	North Atlantic Treaty Organization
<b>OECD</b>	Organisation for Economic Co-operation and Development
<b>OEMs</b>	Original Equipment Manufacturers
<b>PA</b>	Polyamide
<b>PAEK</b>	Polyaryletherketone
<b>PDCA</b>	Plan, Do, Check, Act
<b>PP</b>	Polypropylene
<b>PPE</b>	Personal Protective Equipment
<b>RP</b>	Responsible Products
<b>SBM</b>	Strategy and Business Model
<b>SBT</b>	Science-based Target
<b>SBTi</b>	Science Based Targets initiative
<b>SE/SCE</b>	Works Council
<b>tCO<sub>2</sub>e</b>	tons of CO <sub>2</sub> equivalent
<b>UNGC</b>	United Nations Global Compact
<b>UStG</b>	Value Added Tax Act (DE: "Umsatzsteuergesetz")

Table 12

# GLOSSARY

GLOSSARY A - C	
<b>Absence Module (Workday)</b>	Management of absences such as vacation and illness.
<b>Additive Manufacturing</b>	Term for all manufacturing processes in which the material is applied layer by layer to create a three-dimensional object.
<b>Additive Minds</b>	EOS Industrial 3D Printing Consulting and Training Program.
<b>AMGTA</b>	A non-profit association that promotes sustainable practices in additive manufacturing (3D printing) worldwide.
<b>Basel Convention</b>	International Convention on the Limitation of Transboundary Hazardous Waste.
<b>Benchmarks</b>	Benchmarks or benchmarks used to measure and evaluate the performance, quality, or efficiency of processes, products, or businesses.
<b>Blacklist check</b>	Checking if a person, organization, or IP address is on a blacklist to avoid risks such as fraud or security breaches.
<b>B2B business</b>	Business relationships in which products or services are exchanged between companies, not directly to end users.
<b>Carbon Disclosure Project (CDP)</b>	Platform for the disclosure of environmental data by companies and cities.
<b>Climate risk analysis</b>	Analysis of risks from climate change for the company.
<b>Climate strategy</b>	A long-term plan by companies, organizations, or states to reduce greenhouse gas emissions and adapt to climate change. It includes goals such as CO <sub>2</sub> neutrality, energy efficiency measures, the use of renewable energies and the integration of sustainable processes into all business areas.
<b>Climate Transition Plan</b>	Plan to convert the company to climate-neutral management.
<b>Compliance Catalyst Tool</b>	Digital tool for automated risk analysis and compliance checks of business partners to efficiently meet regulatory requirements.
<b>Cost &amp; Carbon Calculator</b>	Tool for calculating costs and CO <sub>2</sub> emissions for 3D-printed components.
<b>CO<sub>2</sub> equivalents (CO<sub>2</sub>e)</b>	Unit for the comparability of the climate impact of different greenhouse gases. Gases such as methane or nitrous oxide have a stronger warming effect than CO <sub>2</sub> and are therefore converted into CO <sub>2</sub> e to make their emissions comparable and measurable.
<b>CO<sub>2</sub> Footprint</b>	The total amount of carbon dioxide (CO <sub>2</sub> ) and other greenhouse gases caused directly or indirectly by an activity, product, person or company, expressed in CO <sub>2</sub> equivalents.
<b>Corporate Sustainability Reporting Directive (CSRD)</b>	EU Directive on Mandatory Sustainability Reporting

<b>GLOSSARY D – K</b>	
<b>Decarbonization</b>	The conversion of processes, energy sources, and technologies to drastically reduce or eliminate the emission of CO <sub>2</sub> and other greenhouse gases.
<b>Desktop Research / Audit</b>	Verification of information by evaluating existing data and sources, without on-site inspection.
<b>Double Materiality/ Materiality Analysis</b>	Evaluation of sustainability issues according to both financial and ecological-social relevance.
<b>Due diligence measures</b>	Audit to assess risks, opportunities, and relevant information before making a business decision, such as in the case of acquisitions or investments.
<b>Emission factor</b>	Metric that indicates emissions per unit of a raw material or process used.
<b>Emission reduction targets</b>	Targets to reduce greenhouse gas emissions within a specified period in order to limit climate change.
<b>European Sustainability Reporting Standards (ESRS)</b>	Standard of the CSRD Directive for corporate sustainability reporting in the EU.
<b>EU Taxonomy</b>	Classification of sustainable economic activities for investment decisions.
<b>Extrudates</b>	Parts or shapes created by means of an extrusion process, e.g. plastic pipes.
<b>Extrusion granules</b>	Plastic granules that serve as the starting material for extrusion processes, in which the material is heated, shaped, and processed into semi-finished products such as films, sheets, or profiles.
<b>Filament</b>	Wire-shaped plastic used in FDM 3D printers.
<b>Fine Detail Resolution (FDR)</b>	Ability of a manufacturing process to produce exceptionally fine structures and details.
<b>Greenhouse gas emissions</b>	Emissions of gases such as CO <sub>2</sub> , methane or nitrous oxide, which increase the greenhouse effect and contribute to global warming.
<b>Greenhouse Gas Protocol</b>	Recognized international standard for greenhouse gas accounting for companies and projects.
<b>Human Resources (HR)</b>	Area of a company that oversees all tasks related to personnel and employees.
<b>Impact, Risk, and Opportunity (IRO)</b>	Systematic analysis of a company's impact on the environment and society, as well as the financial risks and opportunities that may arise from it.
<b>Inert gas</b>	Inert gas (e.g., argon), which is used in manufacturing processes to prevent oxidation.
<b>Kajo Plastic</b>	German manufacturer and distributor of high-performance engineering plastics and specialty compounds, especially polyamide based.

GLOSSARY L - R	
<b>Laser Sintering</b>	Additive manufacturing process in which a laser fuses powdered plastic or metal with pinpoint accuracy. The component is produced layer by layer in the powder bed.
<b>Life Cycle Assessment (LCA)</b>	Analysis of the potential environmental impact and energy balance of products throughout their life cycle.
<b>Metal condensate</b>	Residue of metallic vapors, which are produced, for example, during laser melting.
<b>Minamata Convention</b>	International agreement on the limitation of the use of mercury.
<b>Need-to-know principle</b>	Information is only made available to people who absolutely need it.
<b>Net-Zero Standard</b>	A standard stipulating that emissions should be almost completely reduced by 2050, with any remaining residual emissions offset through CO <sub>2</sub> removal.
<b>Omnibus</b>	EU regulatory package that bundles various sustainability legislation and simplifies reporting requirements.
<b>Paris Climate Agreement</b>	International agreement to limit global warming to below 2°C.
<b>Passivation</b>	Protection of metal surfaces by means of a stable, inert layer.
<b>Payroll</b>	Payroll division
<b>Peer-to-peer learning</b>	Form of learning in which colleagues exchange knowledge and experience directly with each other.
<b>Post Processing</b>	Post-processing of 3D-printed parts to improve their surface, dimensional accuracy, or functionality (e.g., grinding, coating, dyeing).
<b>Powder bed fusion</b>	Additive manufacturing process in which powder material is fused layer by layer by energy (laser/electron beam).
<b>Rebaselining</b>	Adjust the baseline for metrics or goals to reflect new data, changing frameworks, or updated standards.
<b>Resilience analysis</b>	Assessment of the resilience of the business model to climate impacts.
<b>Responsible Manufacturing</b>	A holistic approach that combines environmentally friendly, economically sustainable, and socially responsible production methods and aims to achieve long-term positive effects on economic development, the environment, people, and society.

GLOSSARY R – Z	
<b>Responsible Products (RP)</b>	Sustainable 3D printing materials from EOS that reduce the ecological footprint along the value chain through CO <sub>2</sub> reduction or climate neutrality through certifications.
<b>RFS Pro (Recirculation Filter System Pro)</b>	EOS automatic powder recovery and filtration system for metal 3D printing that recycles usable material and safely neutralizes reactive particles to reduce material consumption and disposal costs.
<b>Science-based target (SBT)</b>	Science-based reduction target for greenhouse gases, with the aim of curbing global warming.
<b>Scope 1-3 Emissionen</b>	Scope 1 includes direct greenhouse gas emissions, Scope 2 emissions from purchased energy and Scope 3 all other indirect emissions of a company.
<b>Stakeholder</b>	A person or group with a legitimate interest in the activity of a company.
<b>Stockholm Convention</b>	Agreement on the reduction and elimination of persistent organic pollutants (POPs).
<b>Tier 1 Suppliers</b>	Direct suppliers of a company supply products or services directly to the manufacturer, without intermediate stages.
<b>UN Global Compact (UNGC)</b>	UN initiative for corporate responsibility in human rights, labour, environment, and anti-corruption.
<b>upstream / downstream</b>	Refers to upstream and downstream processes in the supply chain.
<b>Vendor</b>	A vendor or supplier who sells goods or services.
<b>Virtucycle</b>	Arkema program to take back and recycle used polymer powders to reduce waste and CO <sub>2</sub> emissions.
<b>Wellhub</b>	Platform for companies that offer employees access to fitness, wellness, and health offers.
<b>Workday</b>	Cloud-based software platform for human resources, fiscal management, and corporate planning that centrally manages processes such as HR, payroll, and reporting.

Table 11

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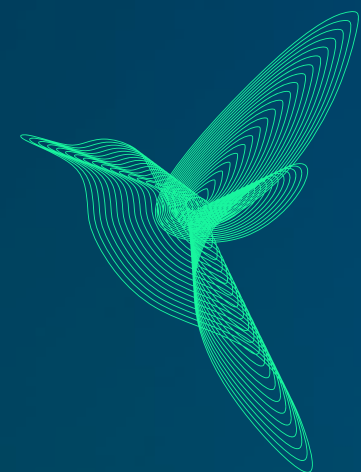
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